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Local & Munl. (1897) Department.

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G.O., No. 543 M

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Mun. Budget

Receipts & Negapatam for 1897-98

BACK PAPERS.

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

FURTHER PAPERS.

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Government {1897} of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1897. *Enclosures*

Regd. *Spare copies*

G.O., No. 543 M., 15th March 1897.

MARCH.

Municipal Budget.

Rs. 1,000

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers :—

From M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to the Secretary to Government, Local and Municipal Department (through the Head Assistant Collector and the Collector of Tanjore), dated 19th December 1896, No. 844.

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

2. The revised estimate and the budget were discussed and passed by the council at its meeting, dated 19th December 1896. An extract from its proceedings is enclosed.

Revised Estimate for 1896–97.

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

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

Revised Estimate (Current year).

	Rs.		Rs.
Opening balance	16,600	Charges	87,450
Receipts	77,350	Closing balance	6,500
Total ..	93,950	Total ..	93,950

against budget estimate (current year)—

	Rs.		Rs.
Opening balance	10,340	Charges	77,670
Receipts	74,330	Closing balance	7,000
Total ..	84,670	Total ..	84,670

5. The opening balance of the revised estimate is taken from the closing balance of the last official year, as shown in the Administration report for that year reviewed in G.O., No. 1419 M., dated 21st August 1896, and audited by the Assistant inspector of Local Fund accounts. The total receipts, according to the revised estimate, are more than those according to the budget by Rs. 3,020, and the total expenditure exceeds that of the budget by Rs. 9,780.

6. The variations between the revised estimate and the budget estimate are [illegible] to a few

Receipts.

7. Under "(2) (*a*) Tax on Arts", Rs. 14,500 is entered against Rs. 13,500 in the budget with reference to the actuals of the last official year.

8. Under "(2) (*b*) Tax on Buildings", Rs. 22,500 is expected against Rs. 22,000 in the budget. This increase is due to the revision of the tax during the current year.

9. Under "(2) (*b*) Tolls", the revised estimate figure is Rs. 9,000 against Rupees 10,000 in the budget, which is entered with reference to the current year's lease. The decrease is attributable to the want of a keen competition among bidders at the sale on account of the loss sustained by the last year's contractor.

10. Under "(4) (*a*) (*i*) Rent of Lands", Rs. 1,500 is expected against Rs. 1,250 in the budget. The increase is due to the revision of rents on the timber and fuel yards and on sites of huts in Alavakkarai.

11. Under "(4) (*b*) Sale-proceeds of Lands", Rs. 100 is expected as the sale-proceeds of the latrine-site opposite to Sattaia Pillai's choultry, the sale of which was sanctioned in G.O., Mis. No. 1593 M., dated 18th September 1896.

12. Under "(4) (*b*) (ii) Produce of Lands and Gardens", Rs. 850 is expected against Rs. 600 in the budget. The increase is due to a greater amount secured in the new lease of the Victoria East garden as well as to the rising condition of the sewage grass farm. About Rs. 100 was realized by the sale of portia trees in tamaraikulam garden.

13. Under "(4) (*h*) Fines under Municipal and other Acts", Rs. 2,000 is expected against Rs. 1,320 in the budget, with reference to the actuals of the last official year.

14. Under "(6) (*a*) (i) Private Scavenging", the revised estimate is Rs. 2,650 against Rs. 2,400 in the budget. The increase is due to the rise in the number of houses under service.

15. Under "(7) (*d*) (ii) Advances recovered—Others", Rs. 1,150 is entered in the revised estimate against Rs. 500 in the budget. The increase is due to the adjustment during the current year of the advances made to the Sanitary engineer to Government for the investigation of the water-supply scheme and of the value of coal laid in stock last year.

Charges.

16. *Grant 1*—(1) (*a*) *New Works—Communications.*—The revised estimate figure under this head is Rs. 2,300 against Rs. 2,700 in the budget. In the latter provision had been made for gravelling two roads—one in Nagore and another in Velippalayam. It has since been found on the preparation of working estimates that only one of them can be taken up in the current year. Hence the reduced provision.

17. Under "(1) (*b*) New Works—Buildings", the revised estimate figure is Rs. 6,500 against Rs. 4,250 in the budget. The following are the works provided for in the revised estimate :—

	Rs.
Erecting an out-patient's dispensary, first allotment	2,500
„ the Victoria jubilee room	2,600
„ two permanent toll-sheds	500
Alterations made in the market buildings	350
Erecting iron latrines	270
Other minor works	280

The construction of an out-patient's dispensary, according to the standard plan, is roughly estimated to cost Rs. 7,200, for which the council has allotted Rs. 2,500 in the revised estimate and another Rs. 2,500 in the budget for the next official year. For the balance of the cost, the council expects a contribution from the taluk Board of Negapatam to which an application has already been made.

18. Under "(1) (*a*) New Works—Water-supply", the revised estimate figure is Rs. 1,400 against Rs. 1,000 in the budget. The revised figure includes, among [illegible] and to appoint in his place a "fitter" on a monthly salary of Rs. 8. The overseer has got a good

Rs. 1,000, erecting steps to Thottathukolam, a reserved tank in Nagore, Rs. 130, and providing regulating dams to the supply channel of certain drinking-water tanks in Nagore, Rs. 150.

19. Under "(2)(*a*) Repairs—Communications", the revised estimate figure is Rs. 12,000 against Rs. 9,820 in the budget. In the revised figure, provision has been made, among others, for re-gravelling Nagore road from north gate to Ramanaik's tank, Puthoor road and Komaracoil road.

20. Under "(2)(*b*) Repairs—Buildings", the revised estimate figure is Rs. 2,370 against Rs. 1,250 in the budget. In the revised estimate, provision has been made for the following items:—

	Rs.
Repairs to the lying-in ward	420
Repairing the Hospital Assistant's quarters	110
Flooring the wards in the hospital with Cuddapah slabs	490
Repairs to the masonry dust-bins	200
Do. to the meeting hall	300
Do to the Municipal office buildings	420
Shifting tiles of the mutton stall and providing slab tables	270
Repairs to latrines and slaughter-houses	100
Do. to toll-sheds, &c.	60

21. Under "(2)(*d*)(i) Repairs—Water-supply", the revised provision is Rupees 1,950 against Rs. 1,150 in the budget. The increased provision under this head is explained by the fact that several of the important tanks in the town were thoroughly cleaned and the silt removed and that almost all the drinking-water wells in the Victoria Park were repaired and provided with platforms and drains.

22. *Grant 2, Salary Grants.*—The revised estimate figure under this head is Rs. 2,000 against Rs. 2,250 in the budget. The reduced provision is considered sufficient in view of the reductions recently sanctioned in the grants to the Wesleyan Mission Middle school.

23. *Grant 3* under "(1)(*a*) Hospital Establishment," provision has been made for raising the pay of the compounder attached to the Nagore dispensary from Rs. 7 to Rs. 9 per mensem. A more experienced man on Rs. 9 has been appointed and the 7 rupees man, being inefficient, was dispensed with.

24. Under "(1)(*b*) Medicines and Supplies", the revised estimate is Rs. 2,220 against Rs. 1,500 in the budget. The revised provision is made with reference to the indents for medicines and instruments recently approved and sanctioned by the council. It was impracticable to effect any reduction in the indents, as the Civil Surgeon said that it was undesirable to reduce the quantities of medicines indented for.

25. The revised estimate figure under "(5)(*a*)(i) Conservancy Establishment" is Rs. 5,700 against Rs. 6,010 in the budget. The apparent decrease under this head is due to transfer of the allotment for road-watering, Rs. 300, from this head to "(5)(*a*)(ii) Other Charges."

26. Under "(5)(*d*) Cholera Charges", the revised estimate figure is Rs. 2,400 against Rs. 200 in the budget. This provision has been made with reference to G.O., No. 1536 M., dated 9th September 1896.

27. Under "(5)(*f*) Kandri feast arrangements", Rs. 530 is provided against Rs. 300 in the budget. The increased provision was found necessary on account of the extra sanitary arrangements made during the feast.

28. *Grant 4*—(1)(*b*) *Lighting Contingencies.*—The revised figure under this head is Rs. 4,500 against Rs. 3,990 in the budget. The increased provision is considered necessary on account of the large increase in the price of kerosine-oil.

29. Under "(9)(vi) Law Charges", the revised figure is Rs. 400 against Rs. 200 in the budget. The increased provision is found necessary with reference to the number of suits pending.

30. The provision of Rs. 90 under "Pensions and Gratuities" represents the [illegible] behalf [illegible] Assistant I. Naga Pillai.

31. *Closing Balance.*—The current year is expected to close, according to the revised estimate, with a balance of Rs. 6,500, of which Rs. 4,000 is invested in Government securities. The distribution of charges among the several grants is as under:—

	Allotment.	Percentage on total expenditure.
	Rs.	
Grant 1	29,730	34·0
„ 2	7,520	8·0
„ 3	33,590	38·5
„ 4	9,480	11·0
„ 5	6,840	8·0
Advance	180	·3
Refunds	20	·1
Pensions	90	·1

BUDGET ESTIMATE FOR 1897–98.

32. The budget estimate summarized stands as follows:—

	Rs.		Rs.
Opening balance	6,500	Charges	76,180
Receipts	75,000	Closing balance	5,320
Total ..	81,500	Total ..	81,500

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

Receipts.

34. The budget figures are more or less the same as in the revised estimate for the current year.

35. (7)(*c*) *Realizations of Sinking Fund.*—Rs. 1,500, the balance of the funded capital of the hospital, is proposed to be realized during the next official year and appropriated towards the construction of an out-patient's dispensary.

Charges.

36. *Grant 1*—(1)(*a*) *New Works—Communications.*—Under this head provision has been made for metalling Kariangudi Chetti street, Sivan Kovil East street and Sahib street in Velippalaiyam and for constructing protection walls on Perumal Kovil road and Eda street in Negapatam. The former work was provided for in the budget of the current year and transferred to the new budget.

37. Under "(1)(*b*) New Works—Buildings", an allotment of Rs. 2,500 has been made in addition to Rs. 2,500 already provided in the revised estimate of the current year towards the construction of an out-patient's dispensary. Rs. 500 has also been allotted for erecting iron latrines.

38. Under "(2)(*a*) Repairs—Communications", the allotment is Rs. 10,000. This includes provision for re-gravelling the Nagore road from Washerman street to the turn to Bank road, and from Balakrishna Pillai's choultry to Sahib's chattram and Pillaiyar Kovil road and Great Bazaar street in Nagore.

39. Under "(2)(*b*) Repairs—Buildings", repairs to the market buildings and the masonry dust-bins in Nagore are provided for.

40. Under "(2)(*d*) Repairs—Water-supply", provision has been made for cleansing certain tanks and repairing the steps of Akkaraikulam.

41. Under "(2)(*d*)(ii) Water-supply Establishment," provision has been made for raising the salaries of two of the tankwatchmen in Nagore from Rs. 4 to Rs. 5 each per mensem. The present salary is low and it is found difficult to secure efficient men for the work.

42. Under "(3) Public Works Establishment," the allotment is Rs. 1,000. It is proposed to dispense with the overseer's lascar on Rs. 6 per mensem and to appoint in his place a "writer" on a monthly salary of Rs. 8. The overseer has got a good

deal of writing work in preparing bills, estimates and keeping accounts and a writer is therefore found indispensably necessary to carry out his clerical work efficiently. The lascar's work may be done by the head coolies and road coolies.

43. *Grant 2, Education.*—The letter of the Assistant inspector of Schools, containing his suggestions on the educational portion of the budget, has been received and is submitted herewith.

44. (2) (*a*) *Salary-result Schools—Fixed Payments.*—The Assistant inspector's proposal to raise the pay of the Pappenacheri Lower Primary Salary-results school teacher from Rs. 5 to Rs. 7 per mensem and to dispense with the sweepers attached to the two Muhammadan schools has not been adopted by the council. The teacher's present pay, Rs. 5, is sufficient, as it is supplemented by results grants, and the sweepers are necessary.

45. (7) (*a*) *Building Furniture Grants.*—The provision under this head is Rs. 400. The Manager, Wesleyan Mission High School, has notified his intention to apply for a building grant of Rs. 800 towards the extension of his high school-house, and the council has resolved to consider the question when a formal application is received through the Inspector of Schools.

46. (7) (*c*) *Drawing.*—The Assistant inspector's proposal to appoint an additional Drawing master has not been approved, as one man is considered sufficient for the present.

47. *Grant 3*—(1) (*a*) *Hospital Establishment.*—Up to the beginning of the current official year, the Negapatam hospital had one hospital assistant, when a second one was appointed as provided in the budget. The council is of opinion that the additional man is unnecessary, and has accordingly resolved to remove the provision therefor in the budget for the next year. It points out that the work has in no way increased to justify the retention of the additional hand and that it is necessary to effect a saving to meet the extra expenditure it has incurred in training a lady apothecary in the Medical College from 1st October last, and to cover the cost of two probationary compounders and a toty provided in the new budget for medical services. The annual stipend of the lady student is Rs. 300, and the annual cost of the two probationary compounders and the toty is Rs. 168. Free quarters have been provided for the hospital assistant in the Negapatam hospital.

48. Under "(1) (*d*) Sundries and Contingencies," provision has been made for an iron safe and two almirahs for the hospital.

49. Under "(3) (*a*) Vaccination Establishment," provision has been made for a calf peon on a salary of Rs. 5 per mensem. Great difficulty is, at present, experienced in maintaining the calves for animal vaccination and preserving the lymph without a peon.

50. (4) (*a*) *Registration Establishment.*—The allotment under this head is Rs. 530 against Rs. 840 in the revised estimate. For purposes of registration, this municipality has been divided into four districts, each district being provided with a registrar and an assistant who keep an office at which parties are compelled to appear and register all births and deaths on pain of prosecution. One of them keeps the office while the other goes out for detecting cases of omission. The council has resolved to abolish all the four assistant death and birth registrars. This is a *retrograde* step in the registration of vital statistics and will certainly tell upon the work. The compulsory provisions of the Act in the matter of registration are being enforced in this municipality. The assistant registrars were appointed in 1893–94 with a view to secure an accurate registration and to avoid the difficulties experienced in securing convictions of the defaulters, as most of them pleaded the absence of the death and birth registrar from the office as the cause of their failure to register the cases. Without the assistants it is impossible for the registrars' offices being kept open all throughout the day, as the registrars are obliged to go out for detecting cases of omission. In the case of absence, sudden illness, &c., of the death and birth registrars, their offices will necessarily have to be closed. Thus the working of the compulsory provisions of the Act will be rendered impracticable. I beg that Government will be pleased to give due consideration to the subject and direct that

the establishment hitherto maintained for the registration of vital statistics should not be reduced. In this connection I beg to state that Government has been attaching the greatest importance to the registration of births and deaths, and calling the attention of the council year after year to its unsatisfactory condition in the review of the annual reports.

51. An increase of Rs. 2 per mensem to the pay, Rs. 10, of the central registrar in the office has been provided for. He is a man of very long standing and his work has of late very much increased. He maintains consolidated death and birth registers for all the four divisions, and prepares the several vaccination returns due to the Sanitary Commissioner.

52. (5) (*a*) (i) *Conservancy Establishment.*—The allotment under this head is Rs. 6,290. It has been proposed to divide Nagore into two divisions and to place each of these two divisions in charge of a separate inspector as it was till 1892–93. To give effect to this proposal, an additional inspector on Rs. 12 per mensem and a peon on Rs. 6 per mensem are provided for. It is found difficult to carry out the sanitary arrangements of the whole of Nagore with a single hand and the work very often suffers especially on occasions of feast, &c. It is also proposed to raise the pay of the karnam from Rs. 10 to Rs. 15 per mensem and to take a cash security of Rs. 200 from him.

53. (5) (*b*) (i) *Private Scavenging Establishment.*—The pay of twenty male and twenty female scavengers is shown under this head.

54. (5) (*c*) (i) *Public Latrine Establishment.*—The pay of ten male and ten female scavengers who are posted to the public latrines is shown under this head.

55. *Grant 4*—(1) (*b*) *Lighting Contingencies.*—Under this head provision has been made for twenty extra lamp-posts of old iron rails with lanterns, &c. The council has resolved to replace all the one-inch burners with three-fourths inch ones, as by this measure a great saving in the quantity of oil consumed will be effected. The price of oil has of late risen a good deal as stated in paragraph 28 above.

56. *Grant 5.*—The only change in this grant is under "(*b*) (i) Collection Establishment." Under this head provision has been made for giving the Revenue Inspector an allowance of Rs. 7–8–0 per mensem and to appoint a collection clerk on Rs. 10 per mensem. As regards the former, the Revenue Inspector has to travel from one end of the town to the other which is between 4 and 5 miles, to detect omissions of assessments by bill-collectors and checking lists of irrecoverable taxes, &c.

57. For the collection department, a separate clerk is absolutely necessary. He has full work in writing up the assessment registers, bills, warrants, &c. The work is being now done partly by some of the office clerks and partly by the bill-collectors in their spare hours. This arrangement is necessarily unsatisfactory, and great delay very often occurs to the prejudice of the municipal revenue. I make a special request that the Government will be pleased to sanction the provision made under this head.

58. *Closing Balance.*—The budget year is expected to close with a balance of Rs. 5,320, of which Rs. 4,000 has been invested in Government securities. The council regrets its inability to provide a greater balance, as the demand for expenditure under the various heads is pressing.

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

—	Allotment.	Percentage on total charges.	Percentage on total revenue.
	Rs.		
Grant 1	19,920	26·1	26·6
Do. 2	7,650	10·1	10·2
Do. 3	33,480	43·9	44·6
Do. 4	8,070	10·6	10·7
Do. 5	7,000	9·1	9·3
Advances	50	·1	·1
Refunds	10	·1	·1

Endt. on Cur. No. 145-Rev.

Forwarded.

2. *Paragraph* 47.—The Civil Surgeon does not appear to have been consulted in the matter of abolishing one of the two existing hospital assistants. No sound reasons are assigned for the sudden change and the council may be told to reconsider their decision after consultation with the Civil Surgeon.

3. *Paragraph* 50.—I agree with the Chairman.

4. *Paragraph* 56.—The travelling allowance of Rs. 7-8-0 seems quite unnecessary.

8*th January* 1897. (Signed) H. R. MARJORIBANKS,
Ag. Head Asst. Collector.

Endt. on Cur. No. 117-Eng.

Forwarded.

2. I agree with Head Assistant Collector's remarks on paragraph 47. It is only within the last few months that the Chairman was vainly endeavouring to get an extra hospital assistant from Tanjore (and I believe Madras also) to cope with the cholera epidemic. The council should be prepared for such emergencies. I do not think it at all advisable to reduce the medical staff to a minimum without at least first consulting the medical officers.

3. *Paragraph* 52.—The large increase from Rs. 10 to Rs. 15 in the karnam's pay seems scarcely necessary.

Kumbakonam,
20*th January* 1897. (Signed) J. ANDREW,
Ag. Collector.

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, 6th January 1897, No. 123.

Adverting to the budget estimate of the Negapatam Municipality for 1897–98, I have the honour to state that the provision made for the several heads seems sufficient. The net expenditure proposed by the council under Grant 2 is Rs. 7,230 (Rs. 7,650—420), or 12·4 per cent. of its estimated income from taxation, markets and rents. Funds being available, I would recommend that provision be made for the employment of a second drawing master on Rs. 15 per mensem, as an additional teacher is considered necessary by the inspecting officers. The council may take credit for a half-grant from Provincial funds on this account subject to the provisions of the Grant-in-aid Code.

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 Camp, Trichinopoly, 12th January 1897, No. Tour-3—1.

With reference to Grant 3 of the budget estimate of the Negapatam Municipality for the year 1897–98, I have the honour to state that I do not concur in the proposal of the municipality to have one hospital assistant, instead of two, for the municipal hospital. In an important place like Negapatam, which is much frequented by pilgrims from all parts of India, the staff of the hospital should consist at least of an apothecary and one hospital assistant. In such a place one hospital assistant, who is obliged to be constantly on duty, cannot be expected to do efficient work.

From M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to the Secretary to Government, Local and Municipal Department, dated 20th January 1897, No. 925.

In continuation of this office letters, Nos. 844 and 845, dated 24th December 1896, I have the honour to enclose a copy of this office communication, No. 914, dated 18th January 1897, withdrawing the proposal in the budget for 1897–98 to reduce the vital statistics registration staff.

Enclosures.

From M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to the Secretary to Government, Local and Municipal Department (through the Head Assistant and the Collector of Tanjore), dated 18th January 1897, No. 914.

Adverting to G.O., No. 2132 L., dated 12th November 1896, I have the honour to submit herewith an extract from the proceedings of the council, dated 14th instant, and to state that the council is of opinion that the existing arrangements for the registration of vital statistics are adequate. In the light of this Government order the council thinks that the existing staff of four registrars and four assistant registrars should be retained, and withdraws its proposal in the budget for 1897–98 to reduce the staff. I beg therefore to request that the allotment under "Grant 3—Registration establishment" in the budget may be raised from Rs. 530 to Rs. 860.

2. Besides the registrars, the division inspectors are also submitting daily reports of all births and deaths in their respective divisions which are verified with the returns of registrars. Further, arrangements have also been made for the midwives and attendants on burial and burning grounds giving information of births and deaths.

Extract from the Proceedings of the Municipal Council, Negapatam, at a meeting held at 5 P.M. on Thursday, the 14th January 1897.

* * * * *

Read G.O., No. 2132 L., dated 12th November 1896, requesting the council to report on certain suggestions of the Surgeon-General regarding the registration of vital statistics.

Resolution.—The council considers that the existing arrangements are adequate. Further, arrangements have also been made for the midwives and attendants at grave-yards and burning-grounds giving information of all births and deaths.

In the light of the Government order read in this resolution, the council withdraws the proposals made by it in the budget of the new year to reduce the existing staff.

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 23rd January 1897, No. 28.

In continuation of my letter, No. T-3—1, dated 12th January 1897, I have the honour to subjoin, for the information of Government, an extract from a letter since received from the Civil Surgeon, Negapatam, on the subject of the proposed reduction of the subordinate medical staff of the municipal hospital :—

* * * * *

"It may be stated, that the hospital has only two medical subordinates, both being 3rd-class hospital assistants. One of them was appointed but recently about nine months ago after repeated advice to the municipality for an additional hand, as one man was not able to cope with the duties of the hospital. The council's resolution to do away with one of the subordinates within such a short period of its appointing one is surprising, especially so when the question of placing the hospital on a better footing, both in point of efficiency and accommodation, was before it. The Surgeon-General in his last inspection advised the municipality, in consideration of the importance of the town, to place an apothecary in subordinate medical charge of the hospital besides a 3rd-class hospital assistant and to increase the accommodation for in-patients as there was a pressing need for the same. The council, in appreciation of this advice, has this year allotted Rs. 5,000 for the construction of a standard plan of dispensary with a view to the present one being converted into wards.

"When such salutary measures are being adopted in the direction of accommodation, the retrograde step in regard to medical subordinate is ill-advised. The council decided upon this course *without consulting the Medical officer* and without duly considering its effects. If the matter had been fully considered, it would have at once appeared to the council how impossible it was to expect a single subordinate, especially of the grade of 3rd-class hospital assistant, to carry out the several subordinate duties of this institution in connection with in and out patients, dieting and clothing, medicines and instruments, operations and post-mortem examinations, wounds and injuries which are of daily occurrence in this town, office and hospital servants, with any degree of efficiency. These duties are now divided between two hospital assistants and each has just sufficient time to attend to his portion of work, but if these are forced upon one hospital assistant, the work will necessarily deteriorate as the result of delay and imperfection with serious consequences to the patients. The arrangement would, besides, cause a great hardship to the hospital assistant and the public; to the hospital assistant, because the work will confine him to the hospital day and night without giving him rest and opportunity for recreation, and to the public because his services will not be available to them at their private residence.

* * * * *

"I further beg that he will be good enough to bring to the notice of the Government again the advisability of appointing an apothecary to the subordinate charge of the hospital. The council will not see its way to this recommendation, although the importance of the town and the nature of medical duties demand it. The unhealthiness of the town, its population (60,000), the existence of a large railway factory and famous shrines which attract a large crowd of people, and the fact of the town being one of the large and active ports and centre of large emigration traffic, are sufficiently indicative of the nature of medical duties and the sources of diseases. The hospital is, besides, viewed by the public as one of the chief medical institutions in the district, and consequently cases of serious and complicated nature are frequently brought to it both from within and outside the town. The patients come after they have exhausted all patience and lost all hopes of recovery under the treatment of quacks and minor medical agencies. If, under such circumstances, they are not afforded prompt and efficient medical aid, they leave the hospital with unfavourable impressions which, when spread, lower the efficacy of British medicine and surgery in the estimation of the public. It is, therefore, doubly necessary that the hospital should have a senior subordinate of the grade of an apothecary, as an hospital assistant by his qualification and education is not capable of rendering such aid. The council's plea that it cannot find funds for this advance is untenable, while a sister municipality in the same district, viz., Kumbakónam, less in importance and less populous, can find funds to pay for an apothecary, one 1st-class hospital assistant and two 3rd-class hospital assistants."

2. At my recent inspection of the hospital on the 16th January 1897, I found it in the same unsatisfactory state as I did in October 1894—the date of my last inspection.

3. These circumstances clearly point to the necessity for improvement rather than reduction in the present subordinate medical staff of the institution.

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 Camp, Dhone, 3rd February 1897, No. 311-S.

I have the honour to state that I have no remarks to offer on the allotments made by the Negapatam Municipal Council in its budget for the ensuing year under vaccination and conservancy. About a third (33·8 per cent.) of the anticipated current receipts is apportioned for expenditure on the latter object. This, however, results in an absolutely insufficient supervising as well as menial staff. The following table contrasts the existing provision and what is really necessary:—

Existing staff.	Proposed staff.
1 chief sanitary inspector on Rs. 65.	1 chief sanitary inspector on Rs. 65.
1 nuisance inspector on Rs. 20.	2 third-class sanitary inspectors on Rs. 35+15 each.
3 nuisance inspectors on Rs. 15 each.	6 conservancy overseers on Rs. 12 each.
1 nuisance inspector on Rs. 12.	120 toties on Rs. 5-8-0 each.
1 karnam on Rs. 15.	60 sweepers on Rs. 4 each.
1 peon on Rs. 7.	15 peons on Rs. 6 each.
15 peons on Rs. 6 each.	
50 scavengers on Rs. 5-8-0 each.	
70 scavengers on Rs. 4 each.	

The council still, I believe, wastes about Rs. 3,400 in removal of cesspool sewage at public expense instead of charging those directly benefited. This reorganization would do away with the proposal for an additional inspector on Rs. 12. If an inspector be appointed, a certificated sanitary inspector on Rs. 35 should be entertained.

ORDER—No. 543 M., dated 15th March 1897.

The estimated receipts and charges of the Negapatam 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	10,027	10,340	16,600	6,390
Tax on Arts	14,320	13,510	14,500	14,500
„ on Buildings and Lands	22,959	23,120	23,500	23,500
„ on Vehicles and Animals	3,821	3,770	3,900	3,900
„ on Carts	1,594	1,700	1,600	1,600
Tolls	10,015	10,000	9,000	9,000
Realizations under Special Acts	120	..	..	50
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	3,509	2,550	3,080	2,750
Conservancy Receipts	357	250	200	200
Fees and Revenue from Educational Institutions	99	130	150	100
„ „ from Medical Institutions	322	350	350	350
Income from Markets and Slaughter-houses	5,779	5,800	6,250	6,250
License Fees	2,146	2,200	2,200	2,200
Other Fees	102	130	130	130
Fines under Municipal and other Acts	1,954	1,320	2,000	2,000
Interest on Investments and Premium on Loans	290	240	340	240
Grants and Contributions from Government	164	300	280	270
„ „ from Local Boards	2,790	2,600	2,600	2,600
„ „ from other Bodies	1,595	100	120	120
Recoveries for Services to Private Individuals	2,599	2,600	2,890	2,940
Miscellaneous	377	360	310	300
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	..	2,800	2,800	1,500
Advances Recovered	3,340	500	1,150	500
Total ..	88,279	84,670	93,950	81,390
Charges.				
GRANT 1—				
New Works—				
Communications	513	2,700	2,300	2,500
Buildings	1,310	4,250	6,500	3,000
Drainage	..	500	..	..
Water-supply	825	1,000	1,400	..
Miscellaneous Public Improvements	..	300	300	..
Repairs—				
Communications	2,089	9,820	12,000	10,000
Buildings	995	1,250	2,370	500
Water-supply	3,225	3,110	3,810	2,870
Establishment	969	970	970	1,000
Tools and Plant and other Stores	53	50	80	50
Total ..	16,979	23,950	29,730	19,920
GRANT 2—				
Training Schools	63	140	80	50
Municipal Schools—				
On the Salary-result System	1,761	1,920	1,830	1,900
Grants-in-aid—				
Salary Grants	2,045	2,250	2,000	2,000
Result „	2,359	2,300	2,300	2,300
Building, Furniture, &c., Grants	287	400	300	400
Inspection	376	380	380	380
Miscellaneous	615	610	630	620
Total ..	7,506	8,000	7,520	7,650
GRANT 3—				
Hospitals and Dispensaries	5,320	5,890	6,780	6,560
Contributions	591	870	720	870
Vaccination	840	750	770	850
Registration of Births and Deaths	969	1,000	1,000	1,000
Conservancy, Road-cleaning and Road-watering	21,205	21,660	24,320	24,600
Total ..	28,925	30,110	33,590	33,880

—	Actuals, 1895-96.	Budget estimate, 1896-97.	Revised estimate, 1896-97.	Budget estimate, 1897-98.
Charges—cont.	Rs.	Rs.	Rs.	Rs.
GRANT 4—				
Lighting	5,905	5,850	6,320	4,980
Markets and Slaughter-houses	523	640	500	640
Avenues	310	420	420	420
Public Garden, Survey of Land, Fire and other Charges ..	2,330	1,740	2,240	2,030
Total ..	9,068	8,650	9,480	8,070
GRANT 5—				
Supervision and Management	6,150	6,890	6,950	7,280
Advances Recoverable	922	50	180	50
Refunds	2,127	20	20	10
Pensions and Gratuities	..	..	90	..
Balance	16,602	7,000	6,390	4,530
Total ..	88,279	84,670	93,950	81,390

REVISED ESTIMATE FOR 1896-97.

2. The current receipts and charges are now estimated at Rs. 77,350 and Rupees 87,450, respectively, against Rs. 74,330 and Rs. 77,670 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under the taxes on arts and buildings, rent and produce of lands, fines and advances recovered, being partly counterbalanced by a decline under tolls. The increase in the charges occurs under Grants 1 and 3. The expenditure on new works during the first eight months of the year was again very unsatisfactory. The entertainment of a compounder on Rs. 9 at the Nagore dispensary in place of one on Rs. 7, referred to in paragraph 23 of the Chairman's budget letter, is approved. The contribution for the central office establishments will be raised from Rs. 410 to Rs. 516, or Rs. 520 in round figures, with reference to G.O., No. 2391 L., dated 17th December 1896. The balance to be carried forward to the next year's budget will then be Rs. 6,390.

BUDGET ESTIMATE FOR 1897-98.

3. *Receipts.*—The receipts for the ensuing year are entered as Rs. 75,000, against Rs. 77,350 in the revised estimate, the decrease being mostly under sale-proceeds of Government securities and advances recovered. The council's proposal to utilize the balance of the hospital endowment fund, amounting to Rs. 1,500, for the construction of the out-patients' dispensary, is approved.

4. *Charges.*—(1) The charges are estimated at Rs. 76,180, against the revised estimate of Rs. 87,560, the decrease appearing mainly under Grants 1 and 4.

(2) *Grant 1.*—The council's proposals to increase the salaries of the two tank watchmen in Nagore from Rs. 4 to Rs. 5 each, and to replace the lascar on Rs. 6 attached to the overseer by a writer on Rs. 8, are sanctioned.

(3) *Grant 2.*—With reference to paragraph 46 of the budget letter, the council's attention is drawn to the remarks of the Director of Public Instruction in his letter read above regarding the entertainment of an additional drawing master, and it is requested to reconsider the matter.

(4) *Grant 3.*—The proposed alterations in the hospital establishments will be disallowed with reference to the Surgeon-General's remarks; and, moreover, the time is singularly inopportune for effecting reductions in the medical staff. The entertainment of a calf-peon on Rs. 5, and the increase in the salary of one of the registrars of births and deaths from Rs. 10 to Rs. 12, are sanctioned. The municipal council having withdrawn its proposal to do away with the four assistant registrars referred to in paragraph 50, the allotment for registration establishment will be raised from Rs. 530 to Rs. 860. The proposed increase in the salary of the karnam cannot be approved as the necessity of it is not established. The remarks and suggestions made by the Sanitary Commissioner will be referred to the municipal council for

consideration and early report. In the meantime, the allotments made under conservancy will be allowed to stand. It is observed that the estimated receipts from private scavenging fees exceed the proposed expenditure by Rs. 370. This service is not meant to be a source of revenue to the municipality, and any profits that may accrue should be utilized in extending and improving the system, or, the fees should be reduced.

(5) *Grant 5.*—The entertainment of a collection clerk on Rs. 10 is approved; but the proposed grant of a travelling allowance of Rs. 7-8-0 to the revenue inspector will be disallowed with reference to paragraph 4 of the Head Assistant Collector's endorsement. The contribution for the central office establishments will be raised from Rs. 410 to Rs. 782, or Rs. 780 in round number in accordance with G.O., No. 2391 L., dated 17th December 1896.

5. As revised by Government, the budget closes with a balance of Rs. 4,530, or 6·2 per cent. of the estimated receipts. Of this sum, however, Rs. 4,000 are reserved for expenditure on the water-supply scheme now under investigation.

(True Extract.)

G. S. FORBES,
Secretary to Government.

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

Exd. A. Raitt.

Government {1897} of Madras.

LOCAL AND MUNICIPAL.

Proof for approval

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G.O., No. 543 M., 15th March 1897.

MARCH.

Municipal Budget.

Reviewing the Negapatam — for 1897–98.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From M.R.Ry. P. RATNASABHAPATHI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to the Secretary to Government, Local and Municipal Department (through the Head Assistant Collector and the Collector of Tanjore), dated 19th December 1896, No. 844.

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

2. The revised estimate and the budget were discussed and passed by the council at its meeting, dated 19th December 1896. An extract from its proceedings is enclosed.

REVISED ESTIMATE FOR 1896–97.

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

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

REVISED ESTIMATE (CURRENT YEAR).

	RS.		RS.
Opening balance	16,600	Charges	87,450
Receipts	77,350	Closing balance	6,500
Total ..	93,950	Total ..	93,950

against budget estimate (current year)—

	RS.		RS.
Opening balance	10,340	Charges	77,670
Receipts	74,330	Closing balance	7,000
Total ..	84,670	Total ..	84,670

5. The opening balance of the revised estimate is taken from the closing balance of the last official year, as shown in the Administration report for that year reviewed in G.O., No. 1419 M., dated 21st August 1896, and audited by the Assistant inspector of Local Fund accounts. The total receipts, according to the revised estimate, are more than those according to the budget by Rs. 3,020, and the total expenditure exceeds that of the budget by Rs. 9,780.

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

Receipts.

7. Under "(2) (*a*) Tax on Arts", Rs. 14,500 is entered against Rs. 13,500 in the budget with reference to the actuals of the last official year.

8. Under "(2) (*b*) Tax on Buildings", Rs. 22,500 is expected against Rs. 22,000 in the budget. This increase is due to the revision of the tax during the current year.

9. Under "(2) (*b*) Tolls", the revised estimate figure is Rs. 9,000 against Rupees 10,000 in the budget, which is entered with reference to the current year's lease. The decrease is attributable to the want of a keen competition among bidders at the sale on account of the loss sustained by the last year's contractor.

10. Under "(4) (*a*) (*i*) Rent of Lands", Rs. 1,500 is expected against Rs. 1,250 in the budget. The increase is due to the revision of rents on the timber and fuel yards and on sites of huts in Alavakkarai.

11. Under "(4) (*b*) Sale-proceeds of Lands", Rs. 100 is expected as the sale-proceeds of the latrine-site opposite to Sattaia Pillai's choultry, the sale of which was sanctioned in G.O., Mis. No. 1593 M., dated 18th September 1896.

12. Under "(4) (*b*) (ii) Produce of Lands and Gardens", Rs. 850 is expected against Rs. 600 in the budget. The increase is due to a greater amount secured in the new lease of the Victoria East garden as well as to the rising condition of the sewage grass farm. About Rs. 100 was realized by the sale of portia trees in tamaraikulam garden.

13. Under "(4) (*h*) Fines under Municipal and other Acts", Rs. 2,000 is expected against Rs. 1,320 in the budget, with reference to the actuals of the last official year.

14. Under "(6) (*a*) (i) Private Scavenging", the revised estimate is Rs. 2,650 against Rs. 2,400 in the budget. The increase is due to the rise in the number of houses under service.

15. Under "(7) (*d*) (ii) Advances recovered—Others", Rs. 1,150 is entered in the revised estimate against Rs. 500 in the budget. The increase is due to the adjustment during the current year of the advances made to the Sanitary engineer to Government for the investigation of the water-supply scheme and of the value of coal laid in stock last year.

Charges.

16. *Grant 1*—(1) (*a*) *New Works—Communications.*—The revised estimate figure under this head is Rs. 2,300 against Rs. 2,700 in the budget. In the latter provision had been made for gravelling two roads—one in Nagore and another in Velippalayam. It has since been found on the preparation of working estimates that only one of them can be taken up in the current year. Hence the reduced provision.

17. Under "(1) (*b*) New Works—Buildings", the revised estimate figure is Rs. 6,500 against Rs. 4,250 in the budget. The following are the works provided for in the revised estimate :—

	RS.
Erecting an out-patient's dispensary, first allotment	2,500
" a Victoria jubilee room	2,600
" two permanent toll-sheds	500
Alterations made in the market buildings	350
Erecting iron latrines	270
Other minor works	280

The construction of an out-patient's dispensary, according to the standard plan, is roughly estimated to cost Rs. 7,200, for which the council has allotted Rs. 2,500 in the revised estimate and another Rs. 2,500 in the budget for the next official year. For the balance of the cost, the council expects a contribution from the taluk Board of Negapatam to which an application has already been made.

18. Under "(1) (*a*) New Works—Water-supply", the revised estimate figure is Rs. 1,400 against Rs. 1,000 in the budget. The revised figure includes, among others, the cost of investigation of water-supply scheme by the Sanitary engineer

Rs. 1,000, erecting steps to Thottathukolam, a reserved tank in Nagore, Rs. 130, and providing regulating dams to the supply channel of certain drinking-water tanks in Nagore, Rs. 150.

19. Under "(2)(*a*) Repairs—Communications", the revised estimate figure is Rs. 12,000 against Rs. 9,720 in the budget. In the revised figure, provision has been made, among others, for re-gravelling Nagore road from north gate to Ramanaik's tank, Puthoor road and Komaracoil road.

20. Under "(2)(*b*) Repairs—Buildings", the revised estimate figure is Rs. 2,370 against Rs. 1,250 in the budget. In the revised estimate, provision has been made for the following items:—

	Rs.
Repairs to the lying-in ward	420
Repairing the Hospital Assistant's quarters	110
Flooring the wards in the hospital with Cuddapah slabs	490
Repairs to the masonry dust-bins	200
Do. to the meeting hall	300
Do to the Municipal office buildings	420
Shifting tiles of the mutton stall and providing slab tables	270
Repairs to latrines and slaughter-houses	100
Do. to toll-sheds, &c.	60

21. Under "(2)(*d*)(i) Repairs—Water-supply", the revised provision is Rupees 1,950 against Rs. 1,150 in the budget. The increased provision under this head is explained by the fact that several of the important tanks in the town were thoroughly cleaned and the silt removed and that almost all the drinking-water wells in the Victoria Park were repaired and provided with platforms and drains.

22. *Grant 2, Salary Grants.*—The revised estimate figure under this head is Rs. 2,000 against Rs. 2,250 in the budget. The reduced provision is considered sufficient in view of the reductions recently sanctioned in the grants to the Wesleyan Mission Middle school.

23. *Grant 3* under "(1)(*a*) Hospital Establishment," provision has been made for raising the pay of the compounder attached to the Nagore dispensary from Rs. 7 to Rs. 9 per mensem. A more experienced man on Rs. 9 has been appointed and the 7 rupees man, being inefficient, was dispensed with.

24. Under "(1)(*b*) Medicines and Supplies", the revised estimate is Rs. 2,220 against Rs. 1,500 in the budget. The revised provision is made with reference to the indents for medicines and instruments recently approved and sanctioned by the council. It was impracticable to effect any reduction in the indents, as the Civil Surgeon said that it was undesirable to reduce the quantities of medicines indented for.

25. The revised estimate figure under "(5)(*a*)(i) Conservancy Establishment" is Rs. 5,700 against Rs. 6,010 in the budget. The apparent decrease under this head is due to transfer of the allotment for road-watering, Rs. 300, from this head to "(5)(*a*)(ii) Other Charges."

26. Under "(5)(*d*) Cholera Charges", the revised estimate figure is Rs. 2,400 against Rs. 200 in the budget. This provision has been made with reference to G.O., No. 1536 M., dated 9th September 1896.

27. Under "(5)(*f*) Kandri feast arrangements", Rs. 530 is provided against Rs. 300 in the budget. The increased provision was found necessary on account of the extra sanitary arrangements made during the feast.

28. *Grant 4*—(1)(*b*) *Lighting Contingencies.*—The revised figure under this head is Rs. 4,500 against Rs. 3,990 in the budget. The increased provision is considered necessary on account of the large increase in the price of kerosine-oil.

29. Under "(9)(vi) Law Charges", the revised figure is Rs. 400 against Rs. 200 in the budget. The increased provision is found necessary with reference to the number of suits pending.

30. The provision of Rs. 90 under "Pensions and Gratuities" represents the gratuity sanctioned on behalf of the retired Hospital Assistant I. Naga Pillai.

31. *Closing Balance.*—The current year is expected to close, according to the revised estimate, with a balance of Rs. 6,500, of which Rs. 4,000 is invested in Government securities. The distribution of charges among the several grants is as under:—

	Allotment.	Percentage on total expenditure.
	Rs.	
Grant 1	29,730	34·0
„ 2	7,520	8·0
„ 3	33,590	38·5
„ 4	9,480	11·0
„ 5	6,840	8·0
Advance	180	·3
Refunds	20	·1
Pensions	90	·1

BUDGET ESTIMATE FOR 1897–98.

32. The budget estimate summarized stands as follows:—

	Rs		Rs.
Opening balance	6,500	Charges	76,180
Receipts	75,000	Closing balance	5,320
Total ..	81,500	Total ..	81,500

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

Receipts.

34. The budget figures are more or less the same as in the revised estimate for the current year.

35. (7)(*c*) *Realization of Sinking Fund.*—Rs. 1,500, the balance of the funded capital of the hospital, is proposed to be realized during the next official year and appropriated towards the construction of an out-patient's dispensary.

Charges.

36. *Grant 1*—(1)(*a*) *New Works—Communications.*—Under this head provision has been made for metalling Kariangudi Chetti street, Sivan ~~Coil~~ East street and Sahib street in Velippalayam and for constructing protection walls on Perumal ~~Coil~~ road and Eda street in Negapatam. The former work was provided for in the budget of the current year and transferred to the new budget.

37. Under "(1)(*b*) New Works—Buildings", an allotment of Rs. 2,500 has been made in addition to Rs. 2,500 already provided in the revised estimate of the current year towards the construction of an out-patient's dispensary. Rs. 500 has also been allotted for erecting iron latrines.

38. Under "(2)(*a*) Repairs—Communications", the allotment is Rs. 10,000. This includes provision for re-gravelling the Nagore road from Washerman street to the turn to Bank road, and from Balakrishna Pillai's choultry to Sahib's chattram and Pillaiyar ~~Coil~~ road and Great Bazaar street in Nagore.

39. Under "(2)(*b*) Repairs—Buildings", repairs to the market buildings and the masonry dust-bins in Nagore are provided for.

40. Under "(2)(*d*) Repairs—Water-supply", provision has been made for cleansing certain tanks and repairing the steps of Akkaraikulam.

41. Under "(2)(*d*)(ii) Water-supply Establishment," provision has been made for raising the salaries of two of the tankwatchmen in Nagore from Rs. 4 to Rs. 5 each per mensem. The present salary is low and it is found difficult to secure efficient men for the work.

42. Under "(3) Public Works Establishment," the allotment is Rs. 1,000. It is proposed to dispense with the overseer's lascar on Rs. 6 per mensem and to appoint in his place a "writer" on a monthly salary of Rs. 8. The overseer has got a good

deal of writing work in preparing bills, estimates and keeping accounts and a writer is therefore found indispensably necessary to carry out his clerical work efficiently. The lascar's work may be done by the head coolies and road coolies.

43. *Grant 2, Education.*—The letter of the Assistant inspector of Schools, containing his suggestions on the educational portion of the budget, has been received and is submitted herewith.

44. (2) (*a*) *Salary-result Schools—Fixed Payments.*—The Assistant inspector's proposal to raise the pay of the Pappenacheri Lower Primary Salary-results school teacher from Rs. 5 to Rs. 7 per mensem and to dispense with the sweepers attached to the two Muhammadan schools has not been adopted by the council. The teacher's present pay, Rs. 5, is sufficient, as it is supplemented by results grants, and the sweepers are necessary.

45. (7) (*a*) *Building Furniture Grants.*—The provision under this head is Rs. 400. The Manager, Wesleyan Mission High School, has notified his intention to apply for a building grant of Rs. 800 towards the extension of his high school-house, and the council has resolved to consider the question when a formal application is received through the Inspector of Schools.

46. (7) (*c*) *Drawing.*—The Assistant inspector's proposal to appoint an additional Drawing master has not been approved, as one man is considered sufficient for the present.

47. *Grant 3*—(1) (*a*) *Hospital Establishment.*—Up to the beginning of the current official year, the Negapatam hospital had one hospital assistant, when a second one was appointed as provided in the budget. The council is of opinion that the additional man is unnecessary, and has accordingly resolved to remove the provision therefor in the budget for the next year. It points out that the work has in no way increased to justify the retention of the additional hand and that it is necessary to effect a saving to meet the extra expenditure it has incurred in training a lady apothecary in the Medical College from 1st October last, and to cover the cost of two probationary compounders and a toty provided in the new budget for medical services. The annual stipend of the lady student is Rs. 300, and the annual cost of the two probationary compounders and the toty is Rs. 168. Free quarters have been provided for the hospital assistant in the Negapatam hospital.

48. Under "(1) (*d*) Sundries and Contingencies," provision has been made for an iron safe and two almirahs for the hospital.

49. Under "(3) (*a*) Vaccination Establishment," provision has been made for a calf peon on a salary of Rs. 5 per mensem. Great difficulty is, at present, experienced in maintaining the calves for animal vaccination and preserving the lymph without a peon.

50. (4) (*a*) *Registration Establishment.*—The allotment under this head is Rs. 530 against Rs. 840 in the revised estimate. For purposes of registration, this municipality has been divided into four districts, each district being provided with a registrar and an assistant who keep an office at which parties are compelled to appear and register all births and deaths on pain of prosecution. One of them keeps the office while the other goes out for detecting cases of omission. The council has resolved to abolish all the four assistant death and birth registrars. This is a *retrograde* step in the registration of vital statistics and will certainly tell upon the work. The compulsory provisions of the Act in the matter of registration are being enforced in this municipality. The assistant registrars were appointed in 1893–94 with a view to secure an accurate registration and to avoid the difficulties experienced in securing convictions of the defaulters, as most of them pleaded the absence of the death and birth registrar from the office as the cause of their failure to register the cases. Without the assistants it is impossible for the registrars' offices being kept open all throughout the day, as the registrars are obliged to go out for detecting cases of omission. In the case of absence, sudden illness, &c., of the death and birth registrars, their offices will necessarily have to be closed. Thus the working of the compulsory provisions of the Act will be rendered impracticable. I beg that Government will be pleased to give due consideration to the subject and direct that

the establishment hitherto maintained for the registration of vital statistics should not be reduced. In this connection I beg to state that Government has been attaching the greatest importance to the registration of births and deaths, and calling the attention of the council year after year to its unsatisfactory condition in the review of the annual reports.

51. An increase of Rs. 2 per mensem to the pay, Rs. 10, of the central registrar in the office has been provided for. He is a man of very long standing and his work has of late very much increased. He maintains consolidated death and birth registers for all the four divisions, and prepares the several vaccination returns due to the Sanitary Commissioner.

52. (5) (*a*) (i) *Conservancy Establishment.*—The allotment under this head is Rs. 6,290. It has been proposed to divide Nagore into two divisions and to place each of these two divisions in charge of a separate inspector as it was till 1892–93. To give effect to this proposal, an additional inspector on Rs. 12 per mensem and a peon on Rs. 6 per mensem are provided for. It is found difficult to carry out the sanitary arrangements of the whole of Nagore with a single hand and the work very often suffers especially on occasions of feast, &c. It is also proposed to raise the pay of the karnam from Rs. 10 to Rs. 15 per mensem and to take a cash security of Rs. 200 from him.

53. (5) (*b*) (i) *Private Scavenging Establishment.*—The pay of twenty male and twenty female scavengers is shown under this head.

54. (5) (*c*) (i) *Public Latrine Establishment.*—The pay of ten male and ten female scavengers who are posted to the public latrines is shown under this head.

55. *Grant 4*—(1) (*b*) *Lighting Contingencies.*—Under this head provision has been made for twenty extra lamp-posts of old iron rails with lanterns, &c. The council has resolved to replace all the one-inch burners with three-fourths inch ones, as by this measure a great saving in the quantity of oil consumed will be effected. The price of oil has of late risen a good deal as stated in paragraph 28 above.

56. *Grant 5.*—The only change in this grant is under "(*b*) (i) Collection Establishment." Under this head provision has been made for giving the Revenue Inspector an allowance of Rs. 7–8–0 per mensem and to appoint a collection clerk on Rs. 10 per mensem. As regards the former, the Revenue Inspector has to travel from one end of the town to the other which is between 4 and 5 miles, to detect omissions of assessments by bill-collectors and checking lists of irrecoverable taxes, &c.

57. For the collection department, a separate clerk is absolutely necessary. He has full work in writing up the assessment registers, bills, warrants, &c. The work is being now done partly by some of the office clerks and partly by the bill-collectors in their spare hours. This arrangement is necessarily unsatisfactory, and great delay very often occurs to the prejudice of the municipal revenue. I make a special request that the Government will be pleased to sanction the provision made under this head.

58. *Closing Balance.*—The budget year is expected to close with a balance of Rs. 5,320, of which Rs. 4,000 has been invested in Government securities. The council regrets its inability to provide a greater balance, as the demand for expenditure under the various heads is pressing.

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

—	Allotment.	Percentage on total charges.	Percentage on total revenue.
	Rs.		
Grant 1	19,920	26·1	26 6
Do. 2	7,650	10·1	10·2
Do. 3	33,489	43·9	44·6
Do. 4	8,070	10·6	10·7
Do. 5	7,000	9·1	9·3
Advances	50	·1	·1
Refunds	10	·1	·1

Endt. on Cur. No. 145-Rev.

Forwarded.

2. *Paragraph* 47.—The Civil Surgeon does not appear to have been consulted in the matter of abolishing one of the two existing hospital assistants. No sound reasons are assigned for the sudden change and the council may be told to reconsider their decision after consultation with the Civil Surgeon.

3. *Paragraph* 50.—I agree with the Chairman.

4. *Paragraph* 56.—The travelling allowance of Rs. 7–8–0 seems quite unnecessary.

8th January 1897. (Signed) H. R. MARJORIBANKS,
Ag. Head Asst. Collector.

Endt. on Cur. No. 117-Eng.

Forwarded.

2. I agree with Head Assistant Collector's remarks on paragraph 47. It is only within the last few months that the Chairman was vainly endeavouring to get an extra hospital assistant from Tanjore (and I believe Madras also) to cope with the cholera epidemic. The council should be prepared for such emergencies. I do not think it at all advisable to reduce the medical staff to a minimum without at least first consulting the medical officers.

3. *Paragraph* 52.—The large increase from Rs. 10 to Rs. 15 in the karnam's pay seems scarcely necessary.

KUMBAKONAM,
20th January 1897. (Signed) J. ANDREW,
Ag. Collector.

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, 6th January 1897, No. 123.

Adverting to the budget estimate of the Negapatam Municipality for 1897–98, I have the honour to state that the provision made for the several heads seems sufficient. The net expenditure proposed by the council under Grant 2 is Rs. 7,230 (Rs. 7,650—420), or 12·4 per cent. of its estimated income from taxation, markets and rents. Funds being available, I would recommend that provision be made for the employment of a second drawing master on Rs. 15 per mensem, as an additional teacher is considered necessary by the inspecting officers. The council may take credit for a half-grant from Provincial funds on this account subject to the provisions of the Grant-in-aid Code.

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 Camp, Trichinopoly, 12th January 1897, No. Tour-3—1.

With reference to Grant 3 of the budget estimate of the Negapatam Municipality for the year 1897–98, I have the honour to state that I do not concur in the proposal of the municipality to have one hospital assistant, instead of two, for the municipal hospital. In an important place like Negapatam, which is much frequented by pilgrims from all parts of India, the staff of the hospital should consist at least of an apothecary and one hospital assistant. In such a place one hospital assistant, who is obliged to be constantly on duty, cannot be expected to do efficient work.

From M.R.Ry. P. RATNASABHAPATHI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to the Secretary to Government, Local and Municipal Department, dated 20th January 1897, No. 925.

In continuation of this office letters, Nos. 844 and 845, dated 24th December 1896, respectively, I have the honour to enclose a copy of this office communication, No. 914, dated 18th January 1897, withdrawing the proposal in the budget for 1897–98 to reduce the vital statistics registration staff.

ENCLOSURES.

From M.R.Ry. P. RATNASABHAPATHI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to the Secretary to Government, Local and Municipal Department (through the Head Assistant and the Collector of Tanjore), dated 18th January 1897, No. 914.

Adverting to G.O., No. 2132 L., dated 12th November 1896, I have the honour to submit herewith an extract from the proceedings of the council, dated 14th instant, and to state that the council is of opinion that the existing arrangements for the registration of vital statistics are adequate. In the light of this Government order the council thinks that the existing staff of four registrars and four assistant registrars should be retained, and withdraws its proposal in the budget for 1897–98 to reduce the staff. I beg therefore to request that the allotment under "Grant 3—Registration establishment" in the budget may be raised from Rs. 530 to Rs. 860.

2. Besides the registrars, the division inspectors are also submitting daily reports of all births and deaths in their respective divisions which are verified with the returns of registrars. Further, arrangements have also been made for the midwives and attendants on burial and burning grounds giving information of births and deaths.

EXTRACT from the Proceedings of the Municipal Council, Negapatam, at a meeting held at 5 P.M. on Thursday, the 14th January 1897.

* * * * *

Read G.O., No. 2132 L., dated 12th November 1896, requesting the council to report on certain suggestions of the Surgeon-General regarding the registration of vital statistics.

Resolution.—The council considers that the existing arrangements are adequate. Further, arrangements have also been made for the midwives and attendants at grave-yards and burning-grounds giving information of all births and deaths.

In the light of the Government order read in this resolution, the council withdraws the proposals made by it in the budget of the new year to reduce the existing staff.

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 23rd January 1897, No. 28.

In continuation of my letter, No. T-3—1, dated 12th January 1897, I have the honour to subjoin, for the information of Government, an extract from a letter since received from the Civil Surgeon, Negapatam, on the subject of the proposed reduction of the subordinate medical staff of the municipal hospital :—

* * * * *

"It may be stated, that the hospital has only two medical subordinates, both being 3rd-class hospital assistants. One of them was appointed but recently about nine months ago after repeated advice to the municipality for an additional hand, as one man was not able to cope with the duties of the hospital. The council's resolution to do away with one of the subordinates within such a short period of its appointing one is surprising, especially so when the question of placing the hospital on a better footing, both in point of efficiency and accommodation, was before it. The Surgeon-General in his last inspection advised the municipality, in consideration of the importance of the town, to place an apothecary in subordinate medical charge of the hospital besides a 3rd-class hospital assistant and to increase the accommodation for in-patients as there was a pressing need for the same. The council, in appreciation of this advice, has this year allotted Rs. 5,000 for the construction of a standard plan of dispensary with a view to the present one being converted into wards.

"When such salutary measures are being adopted in the direction of accommodation, the retrograde step in regard to medical subordinate is ill-advised. The council decided upon this course *without consulting the Medical officer* and without duly considering its effects. If the matter had been fully considered, it would have at once appeared to the council how impossible it was to expect a single subordinate, especially of the grade of 3rd-class hospital assistant, to carry out the several subordinate duties of this institution in connection with in and out patients, dieting and clothing, medicines and instruments, operations and post-mortem examinations, wounds and injuries which are of daily occurrence in this town, office and hospital servants, with any degree of efficiency. These duties are now divided between two hospital assistants and each has just sufficient time to attend to his portion of work, but if these are forced upon one hospital assistant, the work will necessarily deteriorate as the result of delay and imperfection with serious consequences to the patients. The arrangement would, besides, cause a great hardship to the hospital assistant and the public; to the hospital assistant, because the work will confine him to the hospital day and night without giving him rest and opportunity for recreation, and to the public because his services will not be available to them at their private residence.

* * * * *

"I further beg that he will be good enough to bring to the notice of the Government again the advisability of appointing an apothecary to the subordinate charge of the hospital. The council will not see its way to this recommendation, although the importance of the town and the nature of medical duties demand it. The unhealthiness of the town, its population (60,000), the existence of a large railway factory and famous shrines which attract a large crowd of people, and the fact of the town being one of the large and active ports and centre of large emigration traffic, are sufficiently indicative of the nature of medical duties and the sources of diseases. The hospital is, besides, viewed by the public as one of the chief medical institutions in the district, and consequently cases of serious and complicated nature are frequently brought to it both from within and outside the town. The patients come after they have exhausted all patience and lost all hopes of recovery under the treatment of quacks and minor medical agencies. If, under such circumstances, they are not afforded prompt and efficient medical aid, they leave the hospital with unfavourable impressions which, when spread, lower the efficacy of British medicine and surgery in the estimation of the public. It is, therefore, doubly necessary that the hospital should have a senior subordinate of the grade of an apothecary, as an hospital assistant by his qualification and education is not capable of rendering such aid. The council's plea that it cannot find funds for this advance is untenable, while a sister municipality in the same district, viz, Kumbakónam, less in importance and less populous, can find funds to pay for an apothecary, one 1st-class hospital assistant and two 3rd-class hospital assistants."

2. At my recent inspection of the hospital on the 16th January 1897, I found it in the same unsatisfactory state as I did in October 1894—the date of my last inspection.

3. These circumstances clearly point to the necessity for improvement rather than reduction in the present subordinate medical staff of the institution.

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 Camp, Dhone, 3rd February 1897, No. 311-S.

I have the honour to state that I have no remarks to offer on the allotments made by the Negapatam Municipal Council in its budget for the ensuing year under vaccination and conservancy. About a third (33·8 per cent.) of the anticipated current receipts is apportioned for expenditure on the latter object. This, however, results in an absolutely insufficient supervising as well as menial staff. The following table contrasts the existing provision and what is really necessary:—

Existing staff	Proposed staff.
1 chief sanitary inspector on Rs. 65.	1 chief sanitary inspector on Rs. 65.
1 nuisance inspector on Rs 20.	2 third-class sanitary inspectors on Rs. 35 15 each.
3 nuisance inspectors on Rs. 15 each.	6 conservancy overseers on Rs. 12 each.
1 nuisance inspector on Rs. 12.	120 toties on Rs. 5-8-0 each.
1 karnam on Rs. 15.	60 sweepers on Rs. 4 each.
1 peon on Rs. 7.	15 peons on Rs. 6 each.
15 peons on Rs. 6 each.	
50 scavengers on Rs. 5-8-0 each.	
70 scavengers on Rs. 4 each.	

The council still, I believe, wastes about Rs. 3,400 in removal of cesspool sewage at public expense instead of charging those directly benefited. This reorganization would do away with the proposal for an additional inspector on Rs. 12. If an inspector be appointed, a certificated sanitary inspector on Rs. 35 should be entertained.

ORDER—No. 543 M., dated 15th March 1897.

The estimated receipts and charges of the Negapatam Municipality for 1897–98, as passed by Government, are compared below with the budget and revised estimates for the current year 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	10,027	10,340	16,600	6,390
Tax on Arts	14,320	13,510	14,500	14,500
" on Buildings and Lands	22,959	23,120	23,500	23,500
" on Vehicles and Animals	3,821	3,770	3,900	3,900
" on Carts	1,594	1,700	1,600	1,600
Tolls	10,015	10,000	9,000	9,000
Realizations under Special Acts	120	..	..	50
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	3,509	2,550	3,080	2,750
Conservancy Receipts	357	250	200	200
Fees and Revenue from Educational Institutions	99	130	150	100
" " from Medical Institutions	322	350	350	350
Income from Markets and Slaughter-houses	5,779	5,800	6,250	6,250
License Fees	2,146	2,200	2,200	2,200
Other Fees	102	130	130	130
Fines under Municipal and other Acts	1,954	1,320	2,000	2,000
Interest on Investments and Premium on Loans	290	240	340	240
Grants and Contributions from Government	164	300	280	270
" " from Local Boards	2,790	2,600	2,600	2,600
" " from other Bodies	1,595	100	120	120
Recoveries for Services to Private Individuals	2,599	2,600	2,890	2,940
Miscellaneous	377	360	310	300
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	..	2,800	2,800	1,500
Advances Recovered	3,340	500	1,150	500
Total	88,279	84,670	93,950	81,390
Charges.				
GRANT 1—				
New Works—				
Communications	513	2,700	2,300	2,500
Buildings	1,310	4,250	6,500	3,000
Drainage	..	500	..	..
Water-supply	825	1,000	1,400	..
Miscellaneous Improvement of Lands	..	300	300	..
Repairs—				
Communications	9,089	9,820	12,000	10,000
Buildings	995	1,250	2,370	500
Water-supply	3,225	3,110	3,810	2,870
Establishment	969	970	970	1,000
Tools and Plant and other Stores	53	50	80	50
Total	16,979	23,950	29,730	19,920
GRANT 2—				
Training Schools	63	140	80	50
Municipal Schools—				
On the Salary-result System	1,761	1,920	1,830	1,900
Grants-in-aid—				
Salary Grants	2,045	2,250	2,000	2,000
Result "	2,359	2,300	2,300	2,300
Building and Furniture Grants	287	400	300	400
Inspection	376	380	380	380
Miscellaneous	615	610	630	620
Total	7,506	8,000	7,520	7,650
GRANT 3—				
Hospitals and Dispensaries	5,320	5,890	6,780	6,560
Contributions	591	870	720	870
Vaccination	840	750	770	850
Registration of Births and Deaths	769	1,000	1,000	1,000
Conservancy, Road-cleaning and Road-watering	21,205	21,600	24,320	24,600
Total	28,925	30,110	33,590	33,880

	Actuals, 1895–96.	Budget estimate, 1896–97.	Revised estimate, 1896–97.	Budget estimate, 1897–98.
Charges—cont.	Rs.	Rs.	Rs.	Rs.
GRANT 4—				
Lighting	5,905	5,850	6,320	4,980
Markets and Slaughter-houses	523	640	500	640
Avenues	310	420	420	420
Public Garden, Survey of Land, Fire and other Charges ..	2,330	1,740	2,240	2,030
Total ..	9,068	8,650	9,480	8,070
GRANT 5—				
Supervision and Management	6,150	6,890	6,950	7,280
Advances Recoverable	922	50	180	50
Refunds	2,127	20	20	10
Pensions and Gratuities	..	..	90	..
Balance	16,602	7,000	6,390	4,530
Total ..	88,279	84,670	93,950	81,390

REVISED ESTIMATE FOR 1896–97.

2. The current receipts and charges are now estimated at Rs. 77,350 and Rupees 87,450, respectively, against Rs. 74,330 and Rs. 77,670 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under the taxes on arts and buildings, rent and produce of lands, fines and advances recovered, being partly counterbalanced by a decline under tolls. The increase in the charges occurs under Grants 1 and 3. The expenditure on new works during the first eight months of the year was again very unsatisfactory. The entertainment of a compounder on Rs. 9 at the Nagore dispensary in place of one on Rs. 7, referred to in paragraph 23 of the Chairman's budget letter, is approved. The contribution for the central office establishments will be raised from Rs. 410 to Rs. 516, or Rs. 520 in round figures, with reference to G.O., No. 2391 L., dated 17th December 1896. The balance to be carried forward to the next year's budget will then be Rs. 6,390.

BUDGET ESTIMATE FOR 1897–98.

3. *Receipts.*—The receipts for the ensuing year are entered as Rs. 75,000, against Rs. 77,350 in the revised estimate, the decrease being mostly under sale-proceeds of Government securities and advances recovered. The council's proposal to utilize the balance of the hospital endowment fund, amounting to Rs. 1,500, for the construction of the out-patients' dispensary, is approved.

4. *Charges.*—(1) The charges are estimated at Rs. 76,180, against the revised estimate of Rs. 87,560, the decrease appearing mainly under Grants 1 and 4.

(2) *Grant 1.*—The council's proposals to increase the salaries of the two tank watchmen in Nagore from Rs. 4 to Rs. 5 each and to replace the lascar on Rs. 6 attached to the overseer by a writer on Rs. 8 are sanctioned.

(3) *Grant 2.*—With reference to paragraph 46 of the budget letter, the council's attention is drawn to the remarks of the Director of Public Instruction in his letter read above regarding the entertainment of an additional drawing master, and it is requested to reconsider the matter.

(4) *Grant 3.*—The proposed alterations in the hospital establishments will be disallowed with reference to the Surgeon-General's remarks; and, moreover, the time is singularly inopportune for effecting reductions in the medical staff. The entertainment of a calf-peon on Rs. 5, and the increase in the salary of one of the registrars of births and deaths from Rs. 10 to Rs. 12, are sanctioned. The municipal council having withdrawn its proposal to do away with the four assistant registrars referred to in paragraph 50, the allotment for "Registration—Establishment" will be raised from Rs. 530 to Rs. 860. The proposed increase in the salary of the karnam cannot be approved as the necessity of it is not established. The remarks and suggestions made by the Sanitary Commissioner will be referred to the council for consideration

and early report. In the meantime, the allotments made under conservancy will be allowed to stand. It is observed that the estimated receipts from private scavenging fees exceed the proposed expenditure by Rs. 370. This service is not meant to be a source of revenue to the municipality, and any profits that may accrue should be utilized in extending and improving the system, or the fees should be reduced.

(5) *Grant 5.*—The entertainment of a collection clerk on Rs. 10 is approved; but the proposed grant of a travelling allowance of Rs. 7–8–0 to the revenue inspector will be disallowed with reference to paragraph 4 of the Head Assistant Collector's endorsement. The contribution for the central office establishments will be raised from Rs. 410 to Rs. 782, or Rs. 780 in round numbers, in accordance with G.O., No. 2391 L., dated 17th December 1896.

5. As revised by Government, the budget closes with a balance of Rs. 4,530, or 6·2 per cent. of the estimated receipts. Of this sum, however, Rs. 4,000 are reserved for expenditure on the water-supply scheme now under investigation.

(True Extract.)

Secretary to Government.

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

Exd. A. Raitt.

Enclosure No 1 to Letter No 844 dated
19th December 96.

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Nagapatam during 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, 1896-97 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. BALANCE BROUGHT FORWARD—					
a. Municipal Fund		6500 - -	16600 - -	10340 - -	10026 9 9
b. Endowments					
c. Water-tax Fund					
2. MUNICIPAL RATES AND TAXES—		52500 - -			
a. Tax on arts, &c. (section 53) ..	14500 - -		14500 - -	13500 - -	14320 8 -
b. Tax on buildings (section 63) ..	22500 - -		22500 - -	22000 - -	21989 14 6
c. Tax on lands (section 63) ..	1000 - -		1000 - -	1100 - -	968 12 3
d. Water-tax on buildings and lands (section 75)	23500 - -		23500 - -	23100 - -	22959 - -
e. Tax on vehicles with springs and palanquins (section 77) ..	2000 - -		2000 - -	1900 - -	1990 8 -
f. Tax on animals (section 77) ..	1900 - -		1900 - -	1850 - -	1830 4 -
g. Tax on carts and other vehicles without springs (section 85) ..	3900 1600 - -		3900 1600 - -	3750 1700 - -	3821 1594 - -
h. Tolls (section 91)—					
Gross receipts 13500-0-0 ..					
Less Local Fund share 4500 ..	9000 - -		9000 - -	10000 - -	10015 3 6
i. Penalties on account of—					
i. Tax on arts	- - -		- - -	10 - -	- - -
ii. Tax on buildings ..	- - -		- - -	10 - -	- - -
iii. Tax on lands	- - -		- - -	10 - -	- - -
iv. Water-tax on buildings and lands	- - -		- - -	10 - -	- - -
v. Tax on vehicles, &c. ..	- - -		- - -	10 - -	- - -
vi. Tax on animals	- - -		- - -	10 - -	- - -
vii. Tax on carts, &c. ..	- - -		- - -	10 - -	- - -
vii. Evasion of tolls	- - -		- - -	- - -	- - -
3. REALIZATIONS UNDER SPECIAL ACTS—		50 - -			
a. Pounds	- - -		- - -	- - -	- - -
b. Ferry rents	- - -		- - -	- - -	- - -
c. Fees under Act II of 1888 ..	50 - -		- - -	- - -	120 - -
Carried forward ..		52550 - -	52500 - -	52100 - -	52829 2 3

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Nagapatam 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 ..		52550 - -	52500 - -	52100 - -	52829 2 3
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—		14220 - -			
a. i. Rent of lands	1600 - -		1500 - -	1250 - -	1469 5 4
ii. Rent of buildings	150 - -		150 - -	150 - -	144 - -
iii. Avenue receipts	50 - -		30 - -	50 - -	731 10 6
iv. Fees from Travellers' Bungalows	- - -				
b. i. Sale-proceeds of lands and buildings	- - -		100 - -	- - -	- - -
ii. Produce of lands, gardens, &c.	750 - -		850 - -	600 - -	688 5 10
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	300 - -		450 - -	500 - -	476 13 6
c. Conservancy receipts—	2760		3040	2650	3509
Sale-proceeds of night-soil, street refuse, &c.	200 - -		200 - -	260 - -	357 - -
d. i. Fees from educational institutions	100 - -		150 - -	130 - -	99 7 -
ii Other revenue from educational institutions ..	- - -		- - -	- - -	- - -
e. i. Sale-proceeds and composition fees of medicines ..	300 - -		300 - -	300 - -	272 14 7
ii. Other Hospital receipts ..	50 - -		50 - -	50 - -	48 9 9
f. i. Income from markets ..	4000 - -		4000 - -	3800 - -	3831 8 3
ii. „ slaughter-houses.	2250 - -		2250 - -	2000 - -	1947 2 2
g. Other fees	6250		6250	5400	5779
i. Distraint fees	50 - -		50 - -	50 - -	29 - -
ii. License fees	2200 - -		2200 - -	2200 - -	2145 11 8
iii. Cartstand fees	70 - -		70 - -	70 - -	70 - -
iv. Other fees	10 - -		10 - -	10 - -	3 - -
h. Fines under Municipal and other Acts.	2000 - -		2000 - -	1320 - -	1954 6 6
i. Interest on investments					
i. General, including choultries	190 - -		190 - -	140 - -	139 10 4
ii. Educational	- - -		- - -	- - -	- - -
iii. Medical	50 - -		150 - -	100 - -	150 2 -
j. Premium on loans	- - -		- - -	- - -	- - -
Carried forward ..		66770 - -	67200 - -	65070 - -	67386 13 8

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Nagapatam 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 ..		66770 - -	67200 - -	65070 - -	67386 13 8
5. GRANTS AND CONTRIBUTIONS—		270 - -			
a. From Government—					
i. Education—			30 - -	30 - -	- - -
Normal stipends	- - -		- - -	- - -	- - -
Buildings	- - -		- - -	- - -	- - -
Municipal Schools ..	- - -		- - -	- - -	- - -
Other purposes Gymnastic Instructors	270 - -		250 - -	270 - -	163 8 9
ii. Medical					
iii. Other purposes—					
Communications ..					
Water-supply					
Drainage					
Sanitation					
Other purposes ..		2600 - -			
b. From Local Boards—					
i. Education	- - -		- - -		
ii. Medical	1450 - -		1450 - -	1450 - -	1450 - -
iii. Other purposes Temp ..	1150 - -		1150 - -	1150 - -	1340 7 8
c. Other grants and contributions—		120 - -			
i. Education	50 - -		50 - -	50 - -	46 - -
ii. Medical	- - -		- - -	- - -	- - -
iii. Other purposes	70 - -		70 - -	50 - -	1547 8 6
6. MISCELLANEOUS—		3240 - -			
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	2700 - -		2650 - -	2400 - -	2447 12 -
ii. Other purposes	240 - -		240 - -	200 - -	150 14 -
b. Other items—					
i. Fishery rents	200 - -		190 - -	250 - -	243 11 -
ii. Refunds of Expenditure of previous year	20 - -		40 - -	10 - -	5 - -
iii. Fee for numbering carts, &c.	10 - -		10 - -	50 - -	63 9 6
iv. Other items	70 - -		70 - -	50 - -	63 13 9
					375 8
Carried forward ..		73000 - -	73400 - -	71030 - -	74910 8 10

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Negapatam 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 ..				73000	-	-	73400	-	-	71030	-	-	74910	8	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.~~ Funded capital of the capital				1500	-	-	2800	-	-	2800	-	-			
d. Advances—				500	-	-									
i. Permanent															
ii. Others	500	-	-				1150	-	-	500	-	-	3340	6	-
Total Receipts ..				75000	-	-	77350	-	-	74330	-	-	78250	14	10
				6500			16600			10340			10026	9	9
Grand Total ..				81500	-	-	93950	-	-	84670	-	-	88277	8	7

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on the first 5 / ~~all~~ classes.
2. Tax on buildings is levied at 6¼ per cent. and tax on lands at 6¼ per cent. of rent value.
3. Water-tax on buildings and lands is not levied ~~at per cent.~~ annas one for every 80 square yards.
4. Tax on vehicles and animals is levied at — the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 per cart. per annum.
6. Tolls are levied at — the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. 534/25.5.88, 365/17.3.93, 747/7.6.93, 702/29.5.93 & 773/6.11.93
8. The house-tax registers were last revised in the official year 96-97 and the land tax registers in the official year 93-94.
9. Total extent of land assessed is 987 acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—

Houses:— Estimated with reference to the rentals fetched by the adjoining houses actually leased. In the case of Railway & Govt. buildings the rentals are calculated at 7 Per cent. on the gross Value of the buildings.
Lands:— Estimated with reference to the rentals of the adjoining lands actually let.

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	Amount of Funded Capital.	Opening Balance.	Interest, Produce of Land, or Rent of buildings.	Appropriation from Capital for Expenditure.	Private Contributions and Donations.	Sale of Medicines or Sundry Property.	Total (Columns 4—7).	Contribution from Local Funds.	Contribution from Provincial Funds.	Total Receipts (Columns 3, 8 and 9).	Appropriation from Municipal Funds (Column 16 minus Column 10).	Invested.	Current Charges.	Total (Statement II).	Allotted for Public Works (Statement II-A).	Total Charges (Column 14 plus Column 15).	Closing Balance (Column 10 minus Column 16).	Remarks.
1	2	3	4	5	6	7	8	9		10	11	12	13	14	15	16	17	18
	RS	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Negapatam Hospital	1500	"	200	1500	"	350	2050	1450	"	3500	5430	"	6430	6430	2500	8930	"	

only (Rs 4300) Rs 2800 have been utilized

STATEMENT II.—Expenditure from the Municipal Fund of the Town of Nagapatam 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—		5500 - -			
a. Communications	2500 - -		2300 - -	2700 - -	512 12 3
b. Buildings	3000 - -		6500 - -	4250 - -	1309 11 5
c. Drainage	- - -		- - -	500 - -	- - -
d. Water-supply			1400 - -	1000 - -	825 3 10
e. Miscellaneous improvement of lands.			300 - -	300 - -	- - -
2. REPAIRS—		13370 - -			
a. Communications	10000 - -		12000 - -	9820 - -	9089 1 8
b. Buildings	500 - -		2370 - -	1250 - -	995 - 8
c. Drainage—					
i. Repairs to works ..					
ii. Establishment for flushing drains, &c.					
d. Water-supply—					
i. Repairs to works, machinery, &c.	900 - -		1950 - -	1150 - -	1176 7 8
ii. Establishment	1100 - -		1000 - -	1100 - -	1244 14 1
iii. Contingencies	850 - -		830 - -	830 - -	803 3 10
3. ESTABLISHMENT P.W.D. ..	20 - -		30 - -	30 - -	- - -
4. TOOLS AND PLANT AND OTHER STORES.		1000 - -	970 - -	970 - -	969 6 6
5. CONTRIBUTIONS—		50 - -	80 - -	50 - -	52 13 6
a. To Local Boards for works ..					
b. To Provincial Funds for scrutiny of estimates, &c. ..					
c. To others for public works ..					
Total, Grant I ..		19920 - -	29730 - -	23950 - -	16578 11 5
GRANT II—(*Education*)—					
1. TRAINING SCHOOLS—		50 - -			
a. Contributions to Local Boards ..					
b. Stipends to Normal students ..			30 - -	90 - -	59 5 3
c. Sectional Schools	50 - -		50 - -	50 - -	3 6 9
2. MUNICIPAL SCHOOLS—					
i On Salary System—					
a. Establishment					
b. Contingencies					
Carried forward ..		50 - -	80 - -	140 - -	62 12 -

Statement II.—Expenditure from the Municipal Fund of the Town of Nagapatam 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 - -	80 - -	140 - -	62 12 -
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—		900 - -			
a. Fixed Payments	1270 - -		1230 - -	1270 - -	1252 12 -
b. Result Grants	300 - -		300 - -	400 - -	275 13 5
c. Contingencies	330 - -		300 - -	250 - -	232 3 9
3. SALARY GRANTS		2000 - -	2000 - -	2250 - -	2045 8 3
4. RESULTS GRANTS		2300 - -	2300 - -	2300 - -	2359 7 -
5. COMBINED GRANTS—					
a. Fixed Payments					
b. Result Grants					
6. INSPECTION—					
a. Contributions to Local Boards ..					
b. Municipal Inspectors—		340 - -			
i. Establishment	360 - -		360 - -	360 - -	358 - -
ii. Contingencies	20 - -		20 - -	20 - -	17 11 6
7. MISCELLANEOUS—		1020 - -			
a. Building, furniture, &c., grants ..	400 - -		300 - -	400 - -	207 1 1
b. Common gymnasium—					
i. Establishment	360 - -		360 - -	360 - -	357 1 6
ii. Contingencies	50 - -		60 - -	40 - -	62 8 4
c. Common Drawing Master—					
i. Establishment	100 - -		100 - -	100 - -	100 - -
ii. Contingencies	20 - -		20 - -	20 - -	15 2 -
d. Other items	10 - -		10 - -	10 - -	- - -
Total, Grant II ..		7650 - -	7620 - -	8000 - -	7506 - 10
GRANT III—(*Sanitation and Medical Services*).					
1. HOSPITALS AND DISPENSARIES—		6430 - -			
a. Establishment	2730 - -		2700 - -	2030 - -	2219 6 6
b. Medicines and Supplies	1900 - -		2220 - -	1500 - -	1401 2 -
c. Diet of Patients	960 - -		960 - -	960 - -	981 - 10
d. Sundries and Contingencies ..	840 - -		820 - -	600 - -	710 1 8
e. Contributions to Local Boards ..					
&c., &c., &c. ..					
Carried forward ..		6430 - -	6780 - -	5890 - -	5319 11 -

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

—	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Total 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 ..				6430	-	-	6740	-	-	5890	-	-	5319	11	-
GRANT III—*Sanitation and Medical Services*—cont.															
2. *a.* Contributions to Provincial funds for—				230	-	-									
i. Medical College ..	-	-	-				-	-	-	-	-	-	-	-	-
ii. Sanitary Inspection ..	230	-	-				230	-	-	230	-	-	242	-	-
iii. Medical Reserve staff ..	-	-	-				-	-	-	-	-	-	-	-	-
iv. Cutlers' Establishment ..	-	-	-				-	-	-	-	-	-	8	-	-
b. Contributions to Local Boards, &c., for—				340	-	-									
i. Medical Schools ..	300	-	-				300	-	-	300	-	-	300	-	-
ii. Reserve staff	40	-	-				40	-	-	40	-	-	41	-	-
&c., &c., &c, ..															
c. Other contributions to the Counters of Dufferin Fund ..				300	-	-	150	-	-	300	-	-	541	-	-
3. Vaccination—				850	-	-									
a. Establishment	570	-	-				500	-	-	510	-	-	465	6	9
b. Contingencies	280	-	-				270	-	-	240	-	-	374	12	4
c. Contributions to Local Boards ..															
4. Registration of Births and Deaths—				670	-	-									
a. Establishment	530	-	-				840	-	-	840	-	-	825	4	3
b. Contingencies	140	-	-				160	-	-	160	-	-	144	3	2
5. Conservancy, Road cleaning and Road watering—				24660	-	-									
a. i. Establishment	6290	-	-				5700	-	-	6010	-	-	5360	7	5
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	9000	-	-				9050	-	-	8750	-	-	8599	9	-
b. Private scavenging—															
i. Establishment	2280	-	-				2280	-	-	2280	-	-	2280	-	-
ii. Contingencies	50	-	-				20	-	-	20	-	-	-	-	-
c. Public latrine—															
i. Establishment ...	1140	-	-				1140	-	-	1140	-	-	1008	-	-
ii. contingencies such as cost of night soil carts.	2500	-	-				2500	-	-	2400	-	-	3044	4	7
d. Cholera charges	2400	-	-				2400	-	-	200	-	-	73	15	9
e. Contingencies	500	-	-				700	-	-	500	-	-	482	6	11
f. Kandri feast arrangments ...	500	-	-				539	-	-	300	-	-	347	14	3
Total, Grant III ...				33480	-	-	33590	-	-	30110	-	-	29924	15	5

Statement II.—Expenditure from the Municipal Fund of the Town of Negapatam 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—				4980	-	-									
a. Establishment	1860	-	-				1820	-	-	1860	-	-	1597	1	7
b. Contingencies	3120	-	-				4500	-	-	3990	-	-	4308	0	5
2. i. Markets—				340	-	-									
a. Establishment	320	-	-				260	-	-	330	-	-	372	15	6
b. Contingencies	20	-	-				20	-	-	20	-	-	5	13	6
ii. Slaughter-houses—				300	-	-									
a. Establishment	280	-	-				200	-	-	280	-	-	109	-	-
b. Contingencies	20	-	-				20	-	-	10	-	-	35	7	4
3. Choultries—															
a. Establishment															
b Contingencies															
c. Feeding Travellers															
4. Travellers' bungalows—															
a. Establishment															
b. Contingencies															
5. Avenues—				420	-	-									
a. Establishment	320	-	-				320	-	-	320	-	-	245	12	6
b. Contingencies	100	-	-				100			100	-	-	63	15	10
6. Public Garden—				900	-	-									
a. Establishment	570	-	-				570	-	-	570	-	-	716	10	9
b. Purchase of seeds, repair of well, purchase of bullocks, &c. pertaining to Victoria Park & east garden.	330	-	-				350	-	-	270	-	-	543	5	-
							40	-	-	-	-	-	54	5	-
7. Survey of land				90						840			1314	4	0
8. Fire —							960								
a. Establishment															
b. Purchase of fire-engine, buckets, repairs, &c.															
9. Other charges—															
i. Work done for private individuals other than private scavenging															
Carried forward ..				6940	-	-	8200	-	-	7750	-	-	8052	7	5

Statement II.—Expenditure from the Municipal Fund of the Town of Negapatam 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 ..				6940	-	-	8200	-	-	7750	-	-	8052	7	5
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.															
9. Other Charges—*cont.* ..	900			1130	-	-	960			840			1314	4	
ii. Rewards for destruction of wild animals and snakes ..	50	-	-				50	-	-	50	-	-	38	-	-
iii. Printing	700	-	-				800	-	-	600	-	-	586	-	-
iv. Compensation for lands ..	-	-	-				-	-	-	-	-	-	-	-	-
v. Other items Con Con ..	20	-	-				20	-	-	20	-	-	19	8	-
VI. Land charges ..	350	-	-				400	-	-	200	-	-	345	5	4
VII. Numbering Vehicles ..	10	-	-				10	-	-	30	-	-	26	15	2
	1030						2440			1740			2330		
Total, Grant IV ..				8070	-	-	9400	-	-	8650	-	-	9068	1	11
GRANT V—															
a. General Establishment—				7090	-	-									
i. Office Establishment ..	2030	-	-				2030	-	-	2030	-	-	2750	12	7
ii. Inspection	420	-	-				420	-	-	420	-	-	120	-	-
b. Collection of Municipal Taxes—															
i. Establishment	2120	-	-				1910	-	-	1910	-	-	1746	15	3
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	350	-	-				400	-	-	450	-	-	300	3	10
c. Collection of Tolls—															
i. Establishment															
ii. Contingencies															
d. Office contingencies other than (*b*) (ii)	750	-	-				750	-	-	750	-	-	748	9	6
e. Contributions for Central office and Audit establishments ..	410	-	-				410	-	-	410	-	-	420	-	-
f. Collection office establishment	60	-	-				60	-	-	60	-	-	62	14	5
Total, Grant V ..				7090	-	-	6040	-	-	6890	-	-	6149	7	7
Repayment of Debt—															
a. Instalments paid during the year.															
b. Invested on account of Sinking Fund (Value of securities purchased)															
c. Charges of investment ..															
Interest—															
a. On account of last year ..															
b. „ of current years.															

Statement II.—Expenditure from the Municipal Fund of the Town of Negapatam 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.
Advances recoverable—				50	-	-									
a. Permanent	-	-	-				30	-	-	-	-	-	80	-	-
b. Others	50	-	-				150	-	-	50	-	-	844	8	11
Refunds of other than current collections ..				10	-	-	20	-	-	20	-	-	2126	14	8
Discount															
Pensions and gratuities	-	-	-				90	-	-	-	-	-	-	-	-
Investments—															
a. In Government securities for purposes other than Sinking Fund															
b. In Savings Bank															
Total Expenditure ..				76100	-	-	87480	-	-	77670	-	-	71675	12	9
Balances—															
a. Municipal Fund				5320	-	-	6500	-	-	7000	-	-	16601	11	10
b. Endowments															
c. Water-tax Fund															
Grand Total ..				81500	-	-	93950	-	-	84670	-	-	88277	8	7

Note to Statement II.

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

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

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

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1897-98.			Remarks.
1	2	3	4			5			6
		RS.	RS.	A.	P.	RS.	A.	P.	
(a)	Communications								
1	Metalling Kariangudy chetty Street, Sivan coil east street and Sail Street Velipaliam	2200	..	..	..	2200	..	..	
2	Constructing Protection walls in Perumal coil road and Eda street Negapatam	300	..	..	..	300	..	..	
3									
	Total ..	2500	..	..	..	2500	..	..	
(b)	Buildings								
1	Constructing a Dispensary	7200	2500	..	..	2500	..	..	
2	Erecting iron latrines	500	..	..	..	500	..	..	
3									
	Total ..	7700	2500	..	..	3000	..	..	

Statement II-A.—Details of Expenditure, &c.—*cont.*
Part I.—New Works.—*cont.*

Number	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1897-98.			Remarks.
1	2	3	4			5			6
		RS.	RS.	A.	P.	RS.	A.	P.	
(c)	Drainage								
1									
2									
3			Nil						
	Total ..								
(d)	Water-supply								
1									
2									
3			Nil.						
	Total ..								

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

Part II.—Repairs.

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications							Total mileage of roads streets, lanes, &c., in the town.
1	Regravelling Nagore road from							
~~2~~	Washerman Street to the limit to							Metalled or Gravelled } Unmetalled.
~~3~~	Canal road.	1650	-	-				14 - 46
2.	Regravelling Nagore road from Balakrishna Pillai's chowltry to Sahibs Chowltry	1730	-	-				Total mileage under maintenance.
3	Maintenance of roads { Est: 2320 Expdt. 2290	4610	-	-				Metalled or Gravelled } Unmetalled.
4	Mud road repairs.	750	-	-				14 46
5	Plastering bridges tunnels etc	250	-	-				
6.	Regravelling Pillai canal road & great bazar street Nagore.	1000	-	-				
	Total ..	10000	-	-				

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(b)	Buildings							
1	Repairing the Nagore Lock bins	150	-	-				
	Do the masonry latrines	50	-	-				
2	Repairs to the market buildings	300	-	-				
3								
	Total ..	500	-	-				

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

Part II.—Repairs—*cont.*

Number	Project	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A	P	Rs.	A	P	
(c)	Drainage							
1								
2								
3		Nil						
	Total ..							
(d)	Water-supply							
1	Repairing the Elbow of Akkarai column	200	-	-				
2	Cleansing tanks	300	-	-				
3	Supplying fresh water to tanks	300	-	-				
4	Repairs to Engine & working Expenses of Jubilee Engine	1200	-	-				
	Total ..	2000	-	-				

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. *a* ~~Drainage~~ Repairs Communication							
~~Overseers~~ Head coolies on Rs. 8/- ..	1	8	-	-	96	-	-
Do on Rs 7 each	2	14	-	-	168	-	-
~~Drain cleaners~~ Male coolies on Rs 6-8-0	6	39	-	-	468	-	-
Do — Do — on Rs 6 each	10	60	-	-	720	-	-
Female coolies on Rs 4 each	18	72	-	-	864	-	-
Total ..	37	193	-	-	2316	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					4	-	-
Balance (Statement II) ..					2320	-	-
d. Water works—							
~~Overseers~~ Engine driver	1	15	-	-	180	-	-
Fireman	1	10	-	-	120	-	-
Watchmen on Rs 6 each	3	18	-	-	216	-	-
Do on Rs 5 each Nagapattinam	3	15	-	-	180	-	-
Do on Rs 5 each Nagore	2	10	-	-	120	-	-
Do on Rs 3	1	3	-	-	36	-	-
Total ..	11	71	-	-	852	-	-
Deduct Fines and Stoppages ..					2	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					850	-	-
3. General.—							
Overseers	1	75	-	-	900	-	-
~~Maistries~~ Writer	1	8	-	-	96	-	-
	1	6					
Total ..	2	83	-	-	996	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					4	-	-
Balance (Statement II) ..					1000	-	-

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

1	Number 2	Salary per mensem. 3			Salary per annum. 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.*

1	Number. 2	Salary per mensem. 3			Salary per annum. 4		
		Rs	A	P.	Rs.	A.	P.
GRANT II.—Education—*cont.*							
b. On the Salary Result System—							
Head master on Rs 12 per mensem	1	12	-	-	144	-	-
do do on Rs 10	1	10	-	-	120	-	-
1st Assistant master	1	10	-	-	120	-	-
1st Assistant master.	1	9	-	-	108	-	-
2nd & 3rd Assistant masters on Rs 7-	4	28	-	-	336	-	-
Subordinate/ monitors on Rs 8/each	2	16	-	-	192	-	-
Salary Results to Primary School Teacher Kuppam	1	7	-	-	84	-	-
do Pappanachery	1	5	-	-	60	-	-
Peons on Rs 4 each per mensem	2	8	-	-	96	-	-
Sweepers on Rs 0-8-0 each	2	1	-	-	12	-	-
Total ..	16	106	-	-	1272	-	-
Deduct Fines and Stoppages ..					2	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					1270	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT II.—EDUCATION—*cont.*							
6. INSPECTION—							
Inspecting schoolmaster	1	30	-	-	360	-	
Total ..	1	30	-	-	360	-	
Deduct Fines and Stoppages ..					-	-	
Add arrears for last year paid this year ..					-	-	
Balance (Statement II) ..					360	-	
7. *b.* GYMNASTIC INSTRUCTORS on Rs 15/- each ..	2	30	-	-	360	-	
Total ..	2	30	-	-	360	-	
Deduct Fines and Stoppages ..					-	-	
Add arrears for last year paid this year ..					-	-	
Balance (Statement II) ..					360	-	
c. DRAWING MASTERS	1	15	-	-	180		
Total ..	1	15	-	-	180		
Deduct Fines and Stoppages ..					-		
Add arrears for last year paid this year ..					-		
Balance (Statement II) ..					180		

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	
GRANT III.—SANITATION AND MEDICAL SERVICES—							
1. HOSPITALS AND DISPENSARIES—							
Medical Subordinates	1	30	-	-	360	-	-
„ do on „ Rs 25 each	1	25	-	-	300	-	-
Midwives .. on Rs 15 each	2	30	-	-	360	-	-
Clerk	1	15	-	-	180	-	-
Compounder	1	15	-	-	180	-	-
Servants do Assistant	1	10	-	-	120	-	-
„ do do Nagore ..	1	9	-	-	108	-	-
„ Dhoby	1	10	-	-	120	-	-
Peon Negapatam	1	7	-	-	84	-	-
Lascar Nagore	1	5	-	-	60	-	-
Nurses on Rs 5/- each	2	10	-	-	120	-	-
Coby male	1	7	-	-	84	-	-
Coby female	1	4	-	-	48	-	-
Contagious diseases cooly	1	6	-	-	72	-	-
Ward cooly	1	6	-	-	72	-	-
Cook	1	6	-	-	72	-	-
Watchman & gardener	1	6	-	-	72	-	-
Dhoby	1	7	-	-	84	-	-
Sweeper Negapatam	1	4	-	-	48	-	-
Additional compounders on Rs 5/- each	2	10	-	-	120	-	-
Coby for Nagore	1	4	-	-	48	-	-
Total ..	24	227	-	-	2724	-	-
Deduct Fines and Stoppages ..					-	-	
Add arrears for last year paid this year ..					6	-	-
Balance (Statement II) ..					2730	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
GRANT III.—Sanitation and Medical Services—*cont.*		Rs.	A.	P.	Rs.	A.	P.
3. Vaccination—							
Vaccinators 1st class	1	18	-	-	216	-	
Do 2nd class ..	1	10	-	-	120	-	
Peons Vaccination	1	15	-	-	180	-	
Peon	1	5	-	-	60	-	
Total ..	4	48	-	-	576	-	
Deduct Fines and Stoppages ..					6	-	
Add arrears for last year paid this year ..					-		
Balance (Statement II) ..					570		
4. Registration—							
Registration clerk							
Registrars on Rs 8/- each	1	12	-	-	144	-	
Peons	4	32	-	-	384	-	
Total ..	5	44	-	-	528	-	
Deduct Fines and Stoppages ..					-		
Add arrears for last year paid this year ..					2	-	
Balance (Statement II) ..					530	-	

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
GRANT III.—Sanitation and Medical Services—*cont.*		Rs	A.	P.	Rs.	A.	P.
5. *a.* "Conservancy, Road-cleaning and Road-watering."—							
Sanitary Inspector	1	65	-	-	780	-	-
Nuisance Inspectors	1	20	-	-	240	-	-
Do „ Do on Rs 15/ each	3	45	-	-	540	-	-
Do „ do on Rs 12/-	1	12	-	-	144	-	-
Maistries Kamam	1	15	-	-	180	-	-
Sanvengers Peon on Rs 7	1	7	-	-	84	-	-
Sweepers Peons on Rs 6 each	15	90	-	-	1080	-	-
Scavengers male on Rs 5-8-0 each	20	110	-	-	1320	-	-
Do female on Rs 4 each	40	160			1920	-	-
Total ..	83	524	-	-	6290	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					2	-	-
Balance (Statement II) ..					6290	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
~~Inspectors~~ Scavengers male on Rs. 5-8-0 each	20	110	-	-	1320		
~~Maistries~~ Do. females on Rs 4 each	20	80	-	-	960		
Scavengers							
Total	40	190	-	-	2280		
C. 1. Public Latrine Establishment.							
Scavengers male on Rs. 5-8-0 each	10	55	-	-	660	-	
Do female on Rs 4. each	10	40	-	-	480	-	
Total ..	20	95	-	-	1140	-	
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents on Rs 10 each	2	20	-	-	240		
~~Masalchies~~ Do on Rs 8/-	1	8	-	-	96		
Do on Rs 7/-	1	7	-	-	84		
Masalchies on Rs 6 each	20	120	-	-	1440		
Total ..	24	155	-	-	1860		
Deduct Fines and Stoppages ..					-		
Add arrears for last year paid this year ..					-		
Balance (Statement II) ..					1860		

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A.	P.	Rs.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont*							
2. i. Markets—							
Superintendents	1	12	-	-	144	-	-
Servants male on Rs. 5-8-0 each ..	2	11	-	-	132	-	-
Do female on Rs 4 each	1	4	-	-	48	-	-
Total ..	4	27	-	-	324	-	-
Deduct Fines and Stoppages ..					4	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II)					320	-	-
ii. Slaughter-houses—							
Superintendents	1	7	-	-	84	-	-
Servants male on Rs 5-8-0 each ..	3	16	8	-	198	-	-
Total ..	4	23	8	-	282	-	-
Deduct Fines and Stoppages ..					2	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					280	-	-
3. Choultries—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
Maty							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
5. Avenues—							
Servants .. Male on Rs 5 each ..	1	7	-	-	84	-	
do Female on Rs 4 each	2	12	-	-	144	-	
	2	8	-	-	96	-	
Total ..	5	27	-	-	324	-	
Deduct Fines and Stoppages ..					4	-	
Add arrears for last year paid this year ..					-		
Balance (Statement II) ..					320	-	
6. Public Garden—							
Gardeners Mainty Male on Rs 6 each ..	1	15	-	-	180		
do Female on Rs 4 each	4	24	-	-	288		
	2	8	-	-	96		
Total ..	7	47	-	-	564	-	
Deduct Fines and Stoppages ..					-		
Add arrears for last year paid this year ..					6		
Balance (Statement II) ..					570		

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

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

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT V.—*a.* General Establishment—							
i. Office—							
Manager	1	70	-	-	840		
~~Clerks~~ Accountant	1	30	-	-	360		
„ Head clerk	1	30	-	-	360		
„ ~~Accountant~~ clerk	1	25	-	-	300		
~~Accountants~~ Bookkeeper	1	20	-	-	240		
~~Peons~~ Clerk	1	15	-	-	180		
do	1	10	-	-	120		
Attendar	1	8	-	-	96		
Peon	1	8	-	-	96		
Peons on Rs 7 each	2	14	-	-	168		
Masalchy	1	6	-	-	72		
Total ..	12	236	-	-	2832		
Deduct Fines and Stoppages ..					2		
Add arrears for last year paid this year ..					-		
Balance (Statement II) ..					2830		
ii. Inspection—							
Chairman's salary or carriage allowance ..	1	40	-	-	480		
Total ..	1	40	-	-	480		
Deduct Fines and Stoppages ..					-		
Add arrears for last year paid this year ..					-		
Balance (Statement II) ..					480		

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT V.—*a.* General Establishment—*cont.*							
b. Collection— Revenue Inspector with allowances of Rs 7-8-0	1	32	8	-	390	-	-
Clerks	1	10	-	-	120	-	-
Bill Collectors on Rs 12 each	7	84	-	-	1008	-	-
~~Peons~~ Do .. on Rs 10 each	2	20	-	-	240	-	-
Peons on Rs 6 each	5	30	-	-	360	-	-
Total ..	16	176	8	-	2118	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					2	-	-
Balance (Statement II) ..					2120	-	-
c. Collection of tolls—							
Inspectors							
Gate-keepers							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

STATEMENT IV-A.—*Municipality of* Negapatam 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.	15500	-	-	500	-	-	15000	.	.	13750	-	-	-	-	-	250	-	-	1000	-	-
2. Tax on buildings	22450	.	.	50	-	-	22400	.	.	21900	-	-	-	-	-	50	-	-	450	-	-
3. Tax on lands	1150	-	-	-	-	-	1150	.	.	900	-	-	-	-	-	-	-	-	250	-	-
4. Water-tax on buildings and lands ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5. Tolls (gross receipts)	13500	-	-	-	-	-	13500	-	-	13500	-	-	-	-	-	-	-	-	-	-	-
6. Market rents	4000	-	-	-	-	-	4000	-	-	4000	-	-	-	-	-	-	-	-	-	-	-
7. Slaughter-house fees	2250	-	-	-	-	-	2250	-	-	2250	-	-	-	-	-	-	-	-	-	-	-
8. Rent of cart-stands	70	-	-	-	-	-	70	-	-	70	-	-	-	-	-	-	-	-	-	-	-
9. Private scavenging fees	2650	-	-	-	-	-	2650	-	-	2650	-	-	-	-	-	-	-	-	-	-	-
10. Tax on Vehicles	1900	-	-	-	-	-	1900	-	-	1850	-	-	-	-	-	-	-	-	50	-	-
11. Tax on Animals.	1850	-	-	-	-	-	1850	-	-	1820	-	-	-	-	-	-	-	-	30	-	-
12. Tax on Carts.	1600	-	-	-	-	-	1600	-	-	1600	-	-	-	-	-	-	-	-	-	-	-
13. Rent of Lands	1500	-	-	-	-	-	1500	-	-	1450	-	-	-	-	-	-	-	-	50	-	-
14 Rent on Buildings.	150	-	-	-	-	-	150	-	-	150	-	-	-	-	-	-	-	-	-	-	-
15 Produce of Lands & gardens	750	-	-	-	-	-	750	-	-	750	-	-	-	-	-	-	-	-	-	-	-
Total ..	69920	-	-	550	-	-	69170	-	-	66620	-	-	-	-	-	300	-	-	2230	-	-

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.	50	-	-	1000	-	-	1050	-	-	750	-	-	-	-	-	300	-	-	-	-	-				
2. Tax on buildings	-	-	-	700	-	-	700	-	-	600	-	-	-	-	-	100	-	-	-	-	-				
3. Tax on lands	-	-	-	150	-	-	150	-	-	100	-	-	-	-	-	20	-	-	30	-	-	96-97			
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	-	-	-	50	-	-	50	-	-	50	-	-	-	-	-	-	-	-	-	-	-				
10. Tax on Vehicles.	-	-	-	200	-	-	200	-	-	150	-	-	-	-	-	50	-	-	-	-	-				
11. Tax on Animals.	-	-	-	100	-	-	100	-	-	80	-	-	-	-	-	20	-	-	-	-	-				
12 Tax on Carts.	-	-	-	-	-	-																			
13 Rent on lands	-	-	-	80	-	-	80	-	-	50	-	-	-	-	-	30	-	-	-	-	-				
14 Rent on Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
15 Produce of lands & gardens.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Total ..	50	-	-	2280	-	-	2330	-	-	1780	-	-	-	-	-	520	-	-	30	-	-				

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										16600	-	-	10240	-	-	
b. Endowments																
c. Water-tax Fund																
2. MUNICIPAL RATES AND TAXES—																
a. Tax on arts, &c. (section 53) ..	7319	8	-	8510	8	-	7180	8	-	14500	-	-	13500	-	-	The figures in column 5 is entered with reference to the actuals of the last official year.
b. Tax on buildings (section 63) ..	16639	5	4	7003	15	9	5060	10	8	22500	-	-	22000	-	-	The increase is due to the revision of the tax due in the current year.
c. Tax on lands (section 63) ..	510	4	-	715	1	-	489	12	-	1000	-	-	1100	-	-	The figure in column 5 is entered with reference to the actuals of the last official year.
d. Water-tax on buildings and lands (section 75)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
e. Tax on vehicles with spirings and palanquins (section 77) ..	1365	-	-	640	8	-	635	-	-	2000	-	-	1900	-	-	do do do do
f. Tax on animals (section 77) ..	1327	4	-	472	-	-	572	12		1900	-	-	1850	-	-	do do do do
g. Tax on carts and other vehicles without springs (section 85) ..	1278	-	-	216	-	-	322	-	-	1600	-	-	1700	-	-	do do do do
h. Tolls (section 91)—																
Gross receipts 13200-0-0 ..	4012	2	1	6830	12	-	4107	13	11	9000	-	-	10000	-	-	The decrease is due to want of keen competition among bidders at the sale on account of the loss sustained by the last year's contractor.
Less Local Fund share 4200 ..																
i. Penalties on account of—																
i. Tax on arts	-	-	-	-	-	-	-	-	-	-	-	-	10	-	-	
ii. Tax on buildings ..	-	-	-	-	-	-	-	-	-	-	-	-	10	-	-	
iii. Tax on lands	-	-	-	-	-	-	-	-	-	-	-	-	10	-	-	
iv. Water-tax on buildings and lands	-	-	-	-	-	-	-	-	-	-	-	-				
v. Tax on vehicles, &c ..	-	-	-	-	-	-	-	-	-	-	-	-	10	-	-	
vi. Tax on animals	-	-	-	-	-	-	-	-	-	-	-	-	10	-	-	
vii. Tax on carts, &c. ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
viii. Evasion of tolls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3. REALIZATIONS UNDER SPECIAL ACTS—																
a. Pounds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
b. Ferry rents	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
c. Fees under Act II of 1888 ..	-	-	-	60	-	-	-	-	-	-	-	-	-	-	-	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—																
a. i. Rent of lands	575	14	8	734	7	3	924	1	4	1500	-	-	1250	-	-	The increase is due to the revision of rents in the timber & fuel yards & on sites of huts in Alanakasai
ii. Rent of buildings	96	-	-	48	-	-	54	-	-	150	-	-	150	-	-	
iii. Avenue receipts	17	6	-	722	11	-	12	10	-	30	-	-	50	-	-	
iv. Fees from Travellers' Bungalows	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
b. i. Sale-proceeds of lands and buildings	-	-	-	-	-	-	100	-	-	100	-	-	-	-	-	
ii. Produce of lands, gardens, &c.	601	11	-	324	13	11	248	5	-	850	-	-	600	-	-	The increase is due to the sale of Ovanda trees on the banks of the Dhanavai Column.
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	215	13	3	126	13	6	234	2	9	450	-	-	500	-	-	The decrease as per the actuals of the last eight months.
Carried forward ..	34758	4	4	27285	10	5	20821	11	8	55600	-	-	64990	-	-	

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Statement V.—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.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Brought forward ..	34758	4	4	27285	10	5	20821	11	6	55580	-	-	64990	-	-	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*cont.*																
c. Conservancy receipts—																
Sale-proceeds of night-soil, street refuse, &c.	86	-	-	91	2	6	114	-	-	200	-	-	250	-	-	The figure in column 5 is arrived by the actuals of the first eight months.
d. i. Fees from educational institutions	81	9	6	31	6	9	68	6	6	150	-	-	130	-	-	
ii. Other revenue from educational institutions ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
e. i. Sale-proceeds and composition fees of medicines ..	142	3	4	67	1	6	157	12	8	300	-	-	300	-	-	
ii. Other Hospital receipts ..	22	6	10	-	-	-	27	9	2	50	-	-	50	-	-	
f. i. Income from markets ..	2434	6	6	1370	-	-	1565	9	6	4000	-	-	3000	-	-	The figure in column 5 is entered with reference to the amount leased.
ii. ,, slaughter-houses.	1110	5	5	850	13	2	1139	10	7	2250	-	-	2000	-	-	
g. Other fees																
i. Distraint fees	16	0	-	7	0	-	33	0	-	50	-	-	50	-	-	
ii. License fees	1345	3	6	572	13	6	854	2	5	2200	-	-	2200	-	-	
iii. Cartstand fees	35	-	-	35	-	-	35	-	-	70	-	-	70	-	-	
iv. Other fees	1	-	-	1	0	-	9	-	-	10	-	-	10	-	-	
h. Fines under Municipal and other Acts	1081	6	3	797	14	-	918	9	9	2000	-	-	1320	-	-	The figure in column 5 is entered with reference to the actuals of the last official year.
i. Interest on investments—																
i. Genral, including choultries	116	12	0	69	13	2	73	3	4	190	-	-	140	-	-	The increase is due to the interest realized on Endities funds made over to the municipality
ii. Educational	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
iii. Medical	75	1	-	76	1	-	74	15	-	150	-	-	100	-	-	The increase is due to the non-realization of the Sinking fund up to date.
j. Premium on loans																
5. GRANTS AND CONTRIBUTIONS—																
a. From Government—																
i. Education—																
Normal stipends ..	23	7	6	-	-	-	6	8	6	30	-	-	30	-	-	
Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipal Schools ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other purposes	144	-	-	75	-	-	106	-	-	250	-	-	270	-	-	
ii. Medical	-	-	-													
iii. Other purposes—																
Communications ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Water-supply	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Drainage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sanitation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other purposes ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
b. From Local Boards—																
i. Education																
ii. Medical	1450	-	-	1450	-	-	-	-	-	1450	-	-	1450	-	-	
iii. Other purposes	560	-	-	475	1	11	590	-	-	1150	-	-	1150	-	-	
Carried forward ..	43403	10	10	33255	14	5	26596	5	2	70040	-	-	70310	-	-	

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. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	43483 10 10	33255 14 5	26596 5 2	70080 - -	70310 - -	
					67970	
5. GRANTS AND CONTRIBUTIONS—*cont.*						
c. Other grants and contributions—						
i. Education	42 - -	22 - -	8 - -	50 - -	50 - -	
ii. Medical	- - -	- - -	- - -	- - -	- - -	
iii. Other purposes	36 - -	1547 8 6	34 - -	70 - -	50 - -	
6. MISCELLANEOUS—						
a. Recoveries on account of services rendered to private individuals—						
i. Private scavenging ..	156 2 -	922 6 -	1088 14 -	2650 - -	2400 - -	The increase is due to the rise in the number of houses under service.
ii. Other purposes	135 2 -	75 - -	104 14 -	240 - -	200 - -	The increase is due to the recovery of a Lotup pay from the mutton stall contractor during the current year.
b. Other items—						
i. Fishery rents	103 - -	162 9 -	7 - -	190 - -	250 - -	The figure in column 6 is justified by the actuals of the first eight months.
ii. Refunds of Expenditure of previous year	39 13 9	- - -	- 2 3	40 - -	10 - -	50
iii. Fee for numbering carts, &c.	4 - -	12 4 6	6 - -	10 - -	50 - -	The decrease is due to the arrangements made for numbering carts by a private contractor.
iv. Other items ..	59 8 6	15 7 9	10 7 6	70 - -	50 - -	A fluctuating item.
7. EXTRAORDINARY AND DEBT—						
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.						
b. Loans—						
i. From Government ..	- - -	- - -	- - -	- - -	- - -	
ii. In the market from private individuals	- - -	- - -	- - -	- - -	- - -	
c. Realizations of Sinking fund for repayment of loans.	- - -	- - -	2800 - -	2800 - -	2800 - -	
d. Advances—						
i. Permanent	- - -	- - -	- - -	- - -	- - -	
ii. Others	7044 8 10	1138 8 -	445 7 2	1150 - -	500 - -	The increase is due to the adjustment of advances made to the Sanitary Engineer and the value of coal in stock.
Total Receipts ..	46248 13 11	37151 14 2	31101 2 1	77350 - -	74330 - -	
Grand Total ..				93950 - -	84670 - -	

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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	45 - 6	366 10 3	2284 7 6	2300 - -	2700 - -	Vide para 16 of the report
b. Buildings	1316 15 5	593 7 3	5103 0 7	6500 - -	4250 - -	Vide para 17 of the report
c. Drainage	- - -	- - -	- - -	- - -	500 - -	The work was abandoned
d. Water-supply ..	1367 0 1	212 3 10	32 15 11	1400 - -	1000 - -	Vide para 18 of the report
2. Repairs—	- - -	- - -	300 - -	300 - -	300 - -	
a. Communications	6278 14 4	5370 4 8	5721 1 8	12000 - -	9820 - -	Vide para 19 of the report
b. Buildings	1387 13 1	340 14 1	992 2 11	2370 - -	1250 - -	Vide para 20 of the report
c. Drainage—						
i. Repairs to works ..	- - -	- - -	- - -	- - -	- - -	
ii. Establishment for flushing drains, &c.	- - -	- - -	- - -	- - -	- - -	
d. Water-supply—						
i. Repairs to works, machinery, &c.	1460 9 11	- - -	489 6 1	1950 - -	1150 - -	Vide para 21 of the report
Working Expenses of the Imbaba Pipe Line	612 - -	1329 15 1	300 - -	1000 - -	1100 - -	Due to saving in the consumption of coal.
ii. Establishment	555 1 6	268 13 6	274 14 6	830 - -	830 - -	
iii. Contingencies	68 8 -	- - -	232 8 6	300 - -	300 - -	
3. Establishment P.W.D. ..	632 - 1	324 7 2	338 - -	970 - -	970 - -	
4. Tools and Plant and other stores.	68 2 6	7 8 -	11 13 6	80 - -	50 - -	The figure in column 5 is proportionately increased by the actuals of the first eight months.
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 ..	13740 9 4	8822 3 7	15989 6 8	29730 - -	23950 - -	
GRANT II—(*Education*)—						
1. Training Schools—						
a. Contributions to Local Boards ..	- - -	- - -	- - -	- - -	- - -	
b. Stipends to Normal students ..	20 8 -	40 - -	10 8 -	30 - -	90 - -	The student was discharged having completed his course of training.
c. Sessional schools ..	15 12 6	3 6 9	34 3 6	50 - -	50 - -	
2. Municipal Schools—						
i. On Salary System—						
a. Establishment						
b. Contingencies						
ii. On Salary-Results System—						
a. Fixed Payments	200 2 11	436 11 3	429 13 1	1230 - -	1270 - -	The decrease is due to deductions fines & stoppages
b. Results Grants	- - -	275 13 5	300 - -	300 - -	400 - -	The figure in column 5 is proportioned by the actuals of the last official year.
c. Contingencies (including Lonsement stationary)	130 7 6	79 13 9	161 8 6	300 - -	250 - -	The increase is due to the supply of furniture.
3. Salary Grants	1208 4 5	951 7 10	791 11 7	2000 - -	2250 - -	Vide para 22 of the report.
4. Results Grants	23 - -	2227 1 -	2277 - -	2300 - -	2300 - -	
5. Combined Grants—						
a. Fixed Payments						
b. Results Grants						
6. Inspection—						
a. Contributions to Local Boards ..						
Carried forward ..	2214 3 4	4014 6 -	3995 12 8	6210 - -	6610 - -	

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 ..	2274	3	4	4014	6	.	3995	12	8	6210	-	-	6610	-	-	
GRANT II—(*Education*)—cont.																
b. Municipal Inspectors—																
i. Establishment	240	-	.	120	-	-	120	-	-	360	-	-	360	-	-	
ii. Contingencies	8	6	6	7	13	.	11	9	6	20	-	-	20	-	-	
7. MISCELLANEOUS—																
a. Building, furniture, &c., rent grants &c.	197	15	3	109	3	9	102	-	9	300	-	-	400	-	-	No application for building grants was received and hence the decrease.
b. Common gymnasium—																
i. Establishment	240	-	.	120	-	.	120	-	-	360	-	-	360	-	-	
ii. Contingencies	45	3	.	28	-	6	14	13	.	60	-	-	40	-	-	
c. ~~Other items~~ Drawing. Establishment ..	120	-	.	60	-	-	60	-	-	180	-	-	180	-	-	
ii Drawing contingencies	7	-	10	6	12	.	12	15	2	20	-	-	20	-	-	
d. Other items	-	-	-	-	-	-	10	-	-	10	-	-	10	-	-	
Total, Grant II ..	3072	12	11	4546	3	3	4447	3	1	7520	-	-	8000	-	-	

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GRANT III—(*Sanitation and Medical Services.*)																
1. HOSPITALS AND DISPENSARIES—																
a. Establishment	1824	6	8	765	12	.	955	9	4	2780	-	-	2430	-	-	The decrease is due to deductions for leaves & absentees.
b. Medicines and Supplies	226	8	11	1244	10	3	1993	7	1	2220	-	.	1500	-	-	The figures in column 5 is entered with reference to the actual value of indents for medicines &c
c. Diet of Patients	563	4	.	381	9	1	376	12	-	960	-	.	960	-	.	
d. Sundries and Contingencies ..	545	4	.	311	8	11	274	12	-	820	-	.	600	-	-	The increase is justified by the actuals of the first eight months.
e. Contributions to Local Boards ..																
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—																
i. Medical College ..																
ii. Sanitary Inspection ..	-	-	-	242	-	-	230	.	.	230	.	.	230	-	.	
iii. Medical Reserve staff ..	-	.	.	-	-	-	-	-	-	-	-	-	-	-	.	
iv. Cutlers' Establishment ..	-	.	.	2	-	.	-	-	-	-	-	-	-	-	-	
b. CONTRIBUTIONS TO LOCAL BOARDS, &C., FOR—																
i. Medical Schools	-	-	-	300	-	-	300	-	.	300	-	.	300	-	.	
ii. Reserve staff	3	-	8	41	-	.	36	15	4	40	.	.	40	-	-	
c. OTHER CONTRIBUTIONS to Lansdowne of Dufferin Fund.	-	-	-	-	-	-	150	-	-	150	-	-	300	-	.	The decrease is due to the provision made only for 6 months
3. VACCINATIONS—																
a. Establishment	323	7	11	172	-	-	176	8	1	500	-	.	510	-	.	
b. Contingencies	179	6	.	99	7	4	90	10	.	270	-	.	240	-	.	The increase is justified by the actuals of the first eight months.
c. Contributions to Local Boards ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Carried forward ..	3685	6	2	3559	15	7	4544	9	10	8270	-	.	7510	-	.	

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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 ..	3605 6 2	3559 15 7	4524 9 10	8270 - -	7510 - -	
GRANT III—*Sanitation and Medical Services*—cont.						
4. REGISTRATION OF BIRTHS AND DEATHS—						
a. Establishment	556 10 1	279 3 2	283 5 11	840 - -	840 - -	
b. Contingencies	122 9 11	54 7 10	37 6 1	160 - -	160 - -	
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—						
a. i. Establishment	3660 4 5	1816 9 9	2039 11 7	5700 - -	6010 - -	The decrease is due to the transfer of the allotment for the road watering. Vide also 5 a ii
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks (rubbish and sewage carts). ...	6075 14 9	2724 13 3	2974 1 3	9050 - -	8750 - -	Vide above remarks.
b. Private scavenging—						
i. Establishment	1520 - -	760 - -	760 - -	2280 - -	2240 - -	
ii. Contingencies	- - -	- - -	20 - -	20 - -	20 - -	
c. Public latrine—						
i. Establishment ...	760 - -	336 - -	380 - -	1140 - -	1140 - -	
ii. contingencies such as cost of night soil carts.	1652 7 4	3044 4 7	847 8 8	2500 - -	2400 - -	
d. Cholera charges	212 2 6	73 15 9	214 7 6	2400 - -	200 - -	Increase due to the formation of a reserve fund under G.O. No. 1636 dated 7th September 1896.
e. Contingencies	570 - 7	379 11 10	120 15 5	700 - -	500 - -	Increase due to the larger supply of the sanitary fund.
f. Kandri feast arrangments ...	88 13 4	347 14 3	441 2 8	830 - -	300 - -	Increase due to the extra arrangements made on account of the prevalence of cholera.
Total, Grant III ...	14904 5 1	13368 15 6	14685 10 11	33590 - -	30110 - -	

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GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—														
1. LIGHTING—														
a. Establishment	1199	7	10	570	15	2	620	8	2	1820	-	-	1860	- - Decrease due to deduction on account of fines + stoppages.
b. Contingencies	2901	9	9	1722	10	-	1590	6	3	4500	-	-	3990	- - Increase due to the rise of the price of Kerosine oil
2. i. MARKETS—														
a. Establishment	168	-	-	122	2	3	92	-	-	260	-	-	330	- - Decrease due to the non-employment of the full staff of the Scavengers.
b. Contingencies	5	10	6	-	-	-	14	5	6	20	-	-	20	- -
ii. SLAUGHTER-HOUSES—														
a. Establishment	129	15	6	40	-	-	70	-	6	200	-	-	280	- - do do do.
b. Contingencies	15	5	2	15	10	7	4	10	10	20	-	-	10	- -
3. CHOULTRIES—														
a. Establishment														
b. Contingencies														
c. Feeding Travellers														
4. TRAVELLERS' BUNGALOWS—														
a. Establishment														
b. Contingencies														
5. AVENUES—														
a. Establishment	211	4	9	91	14	3	108	7	3	320	-	-	320	- -
b. Contingencies	26	9	1	58	0	4	13	6	11	100	-	-	100	- -
6. PUBLIC GARDEN—														
a. Establishment	347	10	5	231	4	11	192	5	7	570	-	-	570	- -
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	292	9	8	346	3	9	57	6	4	350	-	-	270	- - The increase is justified by the actuals of the first eight months.
Carried forward ..	5394	6	8	3246	13	9	2761	9	4	8160	-	-	7750	- -

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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 1885-96.	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 ..	5390 6 8	3246 13 9	2761 9 4	8160 - -	7750 - -	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.						
7. SURVEY OF LAND	31 6 -	19 5 -	8 10 -	40 - -	- - -	The figure in column 5 represents the cost of Survey taken of the alawakkarai lands.
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	30 - -	41 4 -	20 - -	50 - -	50 - -	
iii. Printing	708 9 1	299 6 2	91 6 11	800 - -	600 - -	The increase is Justified by the actuals of the first eight months.
iv. Compensation for lands ..	- - -	- - -	- - -	- - -	- - -	
v. Other items	4 3 -	11 9 -	15 13 -	20 - -	20 - -	
vi Loan charges ..	293 13 6	161 5 -	106 2 6	400 - -	200 - -	The increase is due to the cost of civil buildings in which the Council is involved
vii. Servicing Vehicles ..	15 5 -	10 2 8	4 11 -	10 - -	30 - -	
Total, Grant IV ..	6471 11 3	3789 13 7	3008 4 9	9480 - -	8650 - -	
GRANT V—						
a. General Establishment—						
i. Office Establishment ..	1482 1 10	921 5 2	947 14 2	2830 - -	2830 - -	
ii. Inspection	320 - -	120 - -	160 - -	480 - -	480 - -	
b. Collection of Municipal Taxes—						
i. Establishment	1243 1 3	593 15 9	666 14 9	1910 - -	1910 - -	
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	172 9 9	216 10 9	227 6 3	400 - -	450 - -	The decrease is Justified by the actuals of the first eight months.
c. Collection of Tolls—						
i. Establishment						
ii. Contingencies						
d. Office contingencies other than (*b*) (ii)	379 9 9	272 4 9	370 6 3	750 - -	750 - -	
e. Contributions for Central office and Audit establishments ..	- - -	420 - -	410 - -	410 - -	410 - -	
f. Collection office Est. ..	36 11 11	22 10 -	23 4 1	60 - -	60 - -	
Total, Grant V ..	4034 2 6	2566 14 11	2805 13 6	6840 - -	6890 - -	
REPAYMENT OF DEBT—						
a. Instalments paid during the year.						
b. Invested on account of Sinking Fund (value of securities purchased)						
c. Charges of investment ..						
INTEREST—						
a. On account of last year ..						
b. ,, of current year ..						

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

Items.	Actuals of the first eight months of 1896-97			Actuals of the last four months of 1896-97			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	-	-	-	-	-	-	30	-	-	30	-	-	-	-	-	
b. Others	100	-	-	1354	7	1	50	-	-	150	-	-	50	-	-	
Refunds of other than current collections..	-	-	-	10	10	10	20	-	-	20	-	-	20	-	-	
Discount																
Pensions and gratuities	-	-	-	-	-	-	90	-	-	90	-	-	90	-	-	
Investments—																
a. In Government securities for purposes other than Sinking Fund																
b. In Saving Bank																
Totsal Expenditure ..	26323	9	1	34458	5	3	41126	6	11	97450	.	.	77670	-	-	
Balances—																
a. Municipal Fund										6500			7000	-	-	
b. Endowments																
c. Water-tax Fund																
Grand Total ..										93950	.	.	84670	-	-	

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Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of 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-1.a. New works buildings -	4250	-	-	2600	-	-	-	-	-	6850	-	-	G.O. 903 M(1) 28.5.96

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

for the year 189 -9 —*continued.*

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

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

Enclosure No 1 to Letter No 844
Dated 19th December 96.

Forwarded to the Chairman Municipal Council, Negapatam.

2 The Sub Assistant Inspector's proposals as modified by the Assistant Inspector of Schools are strongly recommended for the favourable consideration of the Council.

[illegible]

for 1895-96 | 650

Enclosure No 4 to Letter No 844 dated
19th December 96.

R8/1001

4/272 M of 97

20.9.96

MUNICIPAL COUNCIL
NEGAPATAM
21 SEP 96
No. 968

No. 10242
18.9.96

Forwarded to the Chairman,

Municipal Council, Negapatam.

2 The Sub-Assistant Inspector's proposals as modified by the Assistant Inspector of Schools are strongly recommended for the favourable consideration of the Council.

D Duncan

Director of Public Instn:

for 1895-96 | 650

Statement II. B Items of Municipal [illegible]

Negapatam [illegible]

Budget Estimate for 1897-98

I. A. Receipts

MUNICIPAL COUNCIL
21 SEP. 96
NEGAPATAM

Items	Budget Estimate for 1897-98 Detail minor heads	Budget Estimate for 1897-98 Total major heads	Estimate for 1896-97 Budget	Estimate for 1896-97 Revised	Actuals 1896-97	
1 School fees	120	"	130	120	99	
2 Contributions from Provincial funds						
(a) Salary grants to Gymnastic Instructor	180	"	180	180	163	8
(b) do for the Drawing Master	90	"	90	90	"	"
(c) Grants for training teachers	"	"	30	50	"	"
3 Contribution from private individuals	100		50	100	48	"
Total	"	490	480	540	310	15

Nimmeti
19.8.96

(Signed) S. A. Sundaram Aiyar
Sub Asst. Inspr. of Schools
Negapatam Range

(True copy)

[illegible signature]
Asst. Inspr. of Schools
T. T. Dn.

DESPATCHED
18 SEP. 96

Statement II. B. Grants of Municipal ... M. Madras 26 ...

Negapatam Municipal

Budget Estimate for 1897-98

Salary ...

I. B. Charges

Items	Budget Estimate of 1897-98: Detail minor heads	Budget Estimate of 1897-98: Total major heads	Estimate of 1896-97: Budget	Estimate of 1896-97: Revised	Actuals of 1895-96	
1 (a) Training Schools	"	"	90	90	59	5
(b) Sessional Schools	50	"	50	50	3	6
Total		50	140	140	62	12
2. Municipal Schools on the Salary Results System.						
(a) Fixed payments	1290		1270	1270	1252	12
(b) Results Stipends	400		400	400	275	13
(c) Miscellaneous Contingencies	300		250	285	232	3
Total		1990	1920	1955	1760	13
3. Grants-in-aid						
(a) Salary grants	2250		2250	2250	2045	8
(b) Results grants	2400		2300	2400	2359	7
(c) Building & furniture grants	400		400	400	287	1
Total		5050	4950	5050	4692	"
4. Inspection. Municipal Instructors						
(a) Establishment	360		360	360	358	"
(b) Contingencies	20		20	20	17	11
Total		380	380	380	375	11
5. Miscellaneous						
(a) Common Gymnasium						
i Establishment	360		360	360	357	1
(b) Drawing master	180		180	180	180	"
ii Contingencies	100		60	100	77	10
(c) Other items	"		10	10	"	"
					650	6

for 1895-96

Statement II. B [illegible] of Municipal [illegible] Madras 6

	Number	Salary per mensem			Salary per annum		
Grant II Education							
I Training Schools							
Pupils receiving scholarships	1 1	8 8	" "	" "	96 96	" "	" "
Total	1 1	8 8	" "	" "	96 96	" "	" "
Deduct fines & stoppages					6 6	" "	
Add arrears for last year paid this year					"	"	
Balance (Statement II)					90 90	" "	
2. Municipal Schools							
(a) On the Salary System	—Nil						

L C Williams
Asst. Insp. of Schools
[illegible]

for 1895-96

Grant II Education - Continued		No	Salary per mensem			Total amount		
(6) On the Salary Results System								
Municipal S.R. Mnk. School Nagapatam	Headmaster	1	10	"	"	120	"	"
		1	10	"	"	120	"	"
	1st Assistant	1	9	"	"	108	"	"
		1	9	"	"	108	"	"
	2nd & 3rd Asstts	2	7	"	"	168	"	"
		2	7			168	"	"
	Hindustani munshi	1	8	"	"	96	"	"
		1	8	"	"	96	"	"
	Peon	1	4	"	"	48	"	"
		1	4	"	"	48	"	"
	Sweeper	1	"	8	"	6	"	"
		1	"	8	"	6	"	"
S.R. Muhammadan School Nagore	Headmaster	1	12	"	"	144	"	"
		1	12	"	"	144	"	"
	1st Asstt	1	10	"	"	120	"	"
		1	10	"	"	120	"	"
	2nd & 3rd Asstts	2	7	"	"	168	"	"
		2	7			168	"	"
	Hindustani munshi	1	8	"	"	96	"	"
		1	8	"	"	96	"	"
	Peon	1	4	"	"	48	"	"
		1	4	"	"	48	"	"
	Sweeper	1	"	8	"	6	"	"
		1	"	8	"	6	"	"
S.R. School Nambiar Puram. Headmaster		1	7	"	"	84	"	"
S.R. School Papanacherry do		1	7	"	"	84	"	"
		1	7	"	"	84	"	"
		1	5	"	"	60	"	"
Total		16	108	"	"	1296	"	"
		16	106	"	"	1272	"	"
Deduct fines & stoppages								6
								2
Balance (Statement II)								12
								12

for 1895-96

	20	Salary paid per mensem			per Annum	
Grant II Education Continued						
6. Inspection						
Inspecting Schoolmaster	1 1	30 30	" "	" "	360 360	" "
Total	1 1	30 30	" "	" "	360 360	" "
7. Gymnastic Instructors @ Rs 15	2 2	30 30	" "	" "	360 360	" "
Total	2 2	30 30	" "	" "	360 360	
8. Drawing Master	1 1	15 15	" "	" "	180 180	
Total	1 1	15 15	" "	" "	180 180	
Grand Total	21 21	191 189	" "	" "	2292 2268	
Deduct fines & stoppages					12 8	
Add [illegible] for last year paid during the year					" 97	
Balance (Statement II)					228 226	

Kemmendine[?] }
19.8.96 }

(Signed) S. A. Sunder[?]
Dist. Asst. Ed.

(True copy)
[illegible signature]
[illegible] Grants for
[illegible]
T. T. [illegible]

21.10.[illegible]

Current Year for 1895-96

19.8.96

From

S. A. Sundaram ayyar
Asst Inspr of Schools
Negapatam

To

The Assistant Inspector of Schools
Tanjore.

Sir,

I have the honor to submit herewith Statements I A, I B and II B of my proposals for the Budget of the Negapatam Municipality for 1897-98 and append the following Remarks in explanation of the figures:—

Revised Estimates for 1896-97

Receipts

1. School fees. The decrease in the provision is made with reference to the actuals of 1895-96 Further, the Nambiar Nagapam School has been declared a lower School.

2. Contributions from Provincial funds

(a) Grants for training teachers. The increase is due to Rs 21.13.6 drawn during the current year for 1895-96

1 The Budget provision is repeated under other items

3. Contribution from private individuals

The increase of Rs 50 is due to a proposal to levy a contribution of Rs 4 per mensem from the manager of the St Mary's Primary School for the services of the municipal Gymnastic Instructor and Drawing master in the School, in addition to the present contribution on account of their services in the middle School

3. Charges

1. Training & Sessional Schools. The Budget provision is repeated

2. Municipal Schools on the Salary Results System

(a) Fixed payments } This is a mere repetition
(b) Results stipends } of the Budget figures

(c) Contingencies – The increase is due to the house rent of the S. R. Muh'n School, Nagore having to be paid at Rs 10 per mensem instead of at Rs 5 as hitherto, the owner having given notice to vacate the building in case the rent is not raised. The rent however is very high. It would be well to invite the Muhammadans of the locality to contribute to ... the cost of erecting a suitable

is due to ... Current ...

3. Grants-in-aid

(a) Salary grants. The Budget figure is enter...

(b) Results grants. The increase is made with reference to the actuals of 95-96 which amounted to Rs 2359-7-"

(c) Building & furniture grants – This figure is the same as in the Current Budget.

4. Inspection. The Budget figure is repeated

5. Miscellaneous

(a) Contingencies. The increase of Rs 40 over the Budget estimate is provided with reference to the actuals of 95-96, amounting to Rs 77-10-4 and for the repair of certain articles of Gymnastic apparatus sanctioned by the Council.

(b) The figures under the other items call for no remarks being the same as in the Current Budget

4. Budget Estimates for 97-98

Receipts

1. Fees. The decrease is explained in para 2 (1) Supra.

2. Contribution from Provincial funds

Grants to normal students. – No provision is made in the Budget of 97-98 against Rs 30 in the Current Budget as there are no Muhammadan ... municipal Schools teachers in the ...

The ... [illegible] to be sent for Training

3. Contribution from private individuals

The increase is explained in para 2 (3) supra

5. Charges

(a) Training Schools – No entry is made against Rs 90 in the current and Revised Budgets, as explained in para 4(2) supra.

2. Municipal schools

(a) Fixed payments – The increase of Rs 24 over the current Budget is made to raise the salary of the municipal S.R. School Papanasam from Rs 5 to 7 with reference to yours No $\frac{4648}{15.6.96}$. The increase will be given only if the teacher qualifies fully for his post under the Educational Rules

3. Grants-in-aid

(a) Salary grants – No explanation is called for as the Budget figure is repeated.

(b) Results grants – The increase is explained in para 2 (a) of suitable ...

is due ... current ...

(c) Building & furniture grants – The Budget figure is repeated.

4. Inspection – This is a repetition of the Budget figure

5. Miscellaneous

(a) Contingencies. The increase is explained in para 3 (5.(a)) supra.

(b) The other items under this head call for no remarks, as only the Budget figures are repeated

6. If the above proposals are approved, the net cost of education to the municipality will be Rs (8120 – 490) = Rs 7630 or only a trifle over 14 per cent of the income of the municipality from taxation, rents and markets, which may be taken to be not less than Rs 54000

I have the honor to be
Sir
Your most obdt Servt
(Signed) S. A. Sundarasamy
Dist Asst Inspector
Negapatam Range

No $\frac{6888}{4.9.96}$ (True copy)

Submitted to the Inspector of Schools Southern circle

2. The increase to contribution from private individuals is not likely to be realized and ... may ... be reduced

of the current years figure. The question is under correspondence and the manager is disinclined to make the enhanced contribution

3 — The increase proposed under Results grants does not seem necessary. Last year the examination was conducted after an interval of about 15 months. I do not, therefore, think that the earnings of this year will exceed the sanctioned allotment. Further St Mary's Primary School Velipalayam has been transferred to the Salary grant list. The increase proposed under revised estimates for the current year and the estimates for 97-98 may therefore be disallowed.

4 — On the other hand, the allotment for the ensuing year under Salary Grants requires to be raised by at least a hundred Rupees. The managers of 3 of the 4 Secondary Schools in the town have reported their intention to add to the Staff or to replace unqualified men by Certificated teachers or to allow some of the long standing teachers an increase to their Salaries

5 - Subject to the above modifications, the recommendations of the Dist Asst Inspr are supported.

6. If funds at the disposal of the Municipality will permit I [illegible] ... to see provision

made for an additional Drawing master.

7. The manager of the Wesleyan Mission High School has written to say that he intends enlarging the School house to give effect to the recommendations of the department. The Manager of the St Antony's High School has been informed in Pro No 6848 / 1.7.96 that the recognition of the School would be withdrawn if he does not provide the School with suitable building. The manager of the St Mary's Lower Secondary School has notified his intention to provide the School with a building of its own at a cost of about Rs 6000. Applications for building grants may be made by all or some of these managers, but I doubt whether the Council would be in a position to entertain the applications. I have therefore not proposed any special provision for this purpose.

funds!

L. C. Williams
Asst Insp of Schools
T. T. Dt.

The 5th May

P.R. No 991 T of 96

O.R. 12,349/96.

From

The Asst. Inspr. of Schools
T. T. Division

To

The Inspector of Schools
Southern Circle

Dated 4th September 1896
6/9 No. 6888

Encl. 3.

No. 1153 T / 9.9.96

14/9/96

Submitted to the Director of Public Instruction for transmission to the Chairman Municipal Council Negapatam.

2. The remarks and recommendations of the Assistant Inspector are approved.

PUBLIC INSTRUCTION 11 SEP 96 MADRAS

C. Nagoji Rao

Inspr of Schools
S.C.

6/9.

MUNICIPAL COUNCIL 21 SEP 96 NEGAPATAM

Grant II Education

Negapatam municipality

Submitting proposals for the budget estimates of the — for 1897-98.

revision of Establishment.

Negapatam

CHARGE. — MUNICIPALITY.

Number	Designation.	Pay. Minimum.	Pay. Maximum.	Proposed Scale.	Proposition. Increase per month.	Proposition. Decrease per month.	Grounds of proposition.
	1896-97.	Rs.	Rs.		Rs.	Rs.	
1	Compounder Native	-	9		2	-	Vide para 23 of the report
21	Other Establishment unaffected	-	229				
22			238				
2	Watchmen on Rs 5 each		10		2	-	Vide para 41 of the report
9	Other Estt. unaffected	-	61				
11			71				
1	Overseer		75				
8	Writer		8		2	-	Vide para 42 of the report
			83				
1	Hospl Apkt on Rs 25		25			25	
2	Additional Compounders on Rs 5 each		10		10		
	20 ti for the Native dispensary		4		4		
	Other Estt unaffected		188			11	Vide para 47 of the Report
4			227				
	Calf pen		5		5		
	Estt unaffected		43				Vide para of the report
			48				

Statement of Proposition for

NATURE

Order sanctioning present establishment. Number	Order sanctioning present establishment. Date.	Office to which the proposition refers.	Present Scale. Number	Present Scale. Designation.	Pay. Minimum.	Pay. Maximum.
					Rs.	Rs.
397	9.3.96	Grant III 1.a. Hospital Establishment		Revised estimate for		
			1	Compounder Native	-	7
			21	Other Establishment unaffected	-	229
			22			236
397	9.3.96	Grant I d.ii Water Supply Establishment		Budget for 1897-98.		
			2	Watchmen on Rs 4 each		8
			9	Other Estt unaffected		61
			11			69
Do	Do	Grant I. 3. P.W. Establishment	1	Overseer		75
			1	Lascar		6
			2			81
Do	Do	Grant III 1.a. Hospl Establishment	2	Hospl Apkt on Rs 25 each		50
			20	Other Estt unaffected		188
			22			238
Do	Do	Grant III. 3. Vaccination Estt	3	Establishment unaffected		43
			3			43

96-1-10—505

...vision of Establishment.

Negapatam MUNICIPALITY.

...RGE.

	Proposed Scale.			Proposition.		
...er	Designation.	Pay. Minimum.	Pay. Maximum.	Increase per month. Amount.	Decrease per month. Amount.	Grounds of proposition.
		RS.	RS.	RS.	RS.	
	Registration Clerk		12			
	Death & Birth Registrars on Rs 8 each		32			
	This has been withdrawn vide CO				26	Vide para 50 of the report
			44			
1	Curnam		15			Disallowed in para 4(4) of the Review of the budget
1	Inspector		12			
5	Peons on Rs 6 each		90			
6	Other Estt unaffected		407	23		Vide para 52 of the report
3			524			
	Revenue Inspector		32-8-0			
	Collection Clerk		10-0-0			
	Other Estt unaffected		134-0-0	17-8-0	-	Vide paras 56 & 57 of the Report
			176-8-0			

Statement of Proposition f...

Order sanctioning present establishment. Number	Date.	Office to which the proposition refers.	Present Scale. Number	Designation.	Pay. Minimum.	Pay. Maximum.
					RS.	RS.
397 M	9.3.96					
do	do	Grant III. 4. Registration Establishment	1	Registration Clerk		10
			4	Death & Birth Registrars on Rs 8 each		32
			4	Asst do Registrars on Rs 7 each		28
			9			70
do	do	Grant III Conservancy	1	Curnam		10
			14	Peons on Rs 6 each		84
			66	Other Estt unaffected		407
			81			501
do	do	Grant V c Collection Establishment	1	Revenue Inspector		25
			14	Other Estt unaffected		134
			15			159

Mul office

Enclosure No 3 to Letter No 844 dated 19th December 96

Proposition Statement

DS/14-197

3/12 Inf 97

Enclosure No 2 to Letter No 844 dated 19th December 96.

DS/14-1

2/212 Inf 97

Proceedings of the Municipal Council Negapatam at a meeting held at 3 P.M. on Saturday the 19th December 1896.

Present:—

M.R.Ry P. Rettina Sabapathy Pillai Avergal
Chairman

2. Revd E. Webster M.A. Councillor
3 M.R.Ry P. Ramasamy Ayer Avergal. "
4. " S. Chinnathambi Mudaliyar Al Sahib Bahadur.
5. " A.R.N. Gurusami Pillai Al "
6. " P.S. Krishna Sami Naidu Garu "
7 " C.R. Kumarathapathum Ayer Al "
8. " N. Muhammed Osman Sahib Al Sahib Bahadur
9 " Tanker Muthu Chidambara Chettyar Al "
10 " M. Athmanlebbai Mudaliyar Al Sahib Bahadur
11 " M.G. Ramasami Pillai Al "
12 " V. Chinnathambi Mudaliyar Avergal Sahib Bahadur.
13 " S. Subramania Ayer Al "
14 " E.J. Subbaraya Pillai Al "
15 " M. Vappakandu Mudaliyar Al Sahib Bahadur

1. Read the Draft Revised Estimate for 1896-97:.

Resolution. The Draft Revised Estimate is approved.

The question of splitting up of the pay of the office 2nd Clerk will be considered along with the same question under the new budget.

As the splitting up has been disallowed under the budget the 2nd Clerk's pay will stand as it is now.

Budget Estimate for 1897-98

2. Read the following papers:-

Letter from the Assistant Inspector of Schools No. 6888 4.9.96

Letter from the Manager of the Wesleyan

Wesleyan Mission High School No 1049 dated 17th December 1896.

Letter from the Civil Surgeon Negapatam, Nos. 1717 10.12.96, 1752 15.12.96, 1121 24.9.96, 145.6 13.11.96

Resolutions:-

Grant I.- The Council has allotted Rs 2,500 in the Revised Estimate of the Current year, and another Rs 2,500, in the new Budget towards the erection of an out-patients' dispensary. This has been done in the expectation that the Council will get a contribution of 1/3 of the total estimated cost which is Rs 7,200 from the Taluk Board of Negapatam. It is noted that the above Rs 5,000 will be secured from the

funded Capital" of the Hospital. The work will not be taken on hand till the decision of the Taluk Board is received. -

The salaries of the Nagore Thottathukolam, and the Eachankolam watchmen will be raised to Rs 5- each per mensem.

The allotment "for Repairs Communications" will be raised from Rs 9000 to 10,000 Rs.

Grant II, - The recommendations of the Asst. Inspector of Schools to raise the pay of the Papanachery Salary Results School teacher, and to take away the Sweeper of the 2 Mahomedan Schools, is not approved.

The letter of the Manager of the Wesleyan

Wesleyan Mission High School for a building grant, will be reconsidered when a formal application is made through the Educational authorities. It is expected that there will be a saving in the Salary grants payable to the Institution, which may be utilized for the proposed building grant.

The Asst Inspector's proposal for an Additional Drawing Master is not adopted as there is no necessity for it now. -

Grant III, - Proposed by Mr R.ty V. Chinna Marikayer Mahummar Al Sahib Bahadur, and seconded by Mr R.ty M.K. Vappakandu Marikayer Al Sahib Bahadur that the additional Hospital Assistant appointed for the Negapatam Hospital during the current year be dispensed with.

Resolved by a majority that the additional Hospital Assistant be dispensed with from 1st April 1897.

The Council cannot afford funds for an Apothecary and a European or Eurasian Nurse. Two additional Compounders on Rs 5 per mensem each will be provided, one for the Negapatam Hospital and another for Nagore Dispensary.

A toti on Rs 4 per mensem will be provided for the Nagore dispensary. The allotment for the Hospital Contingencies will be raised by Rs 120 to provide an iron safe, and two almirahs.

The Asst Death & Birth Registrars in all the Divisions will be dispensed with.

[The Chairman dissenting.]

The pay of the Central Death & Birth Registrar will be

be raised to Rs 12 per mensem.

M.R.Ry. C. R. Kuppathapatham Iyer Avl. dissenting.

The proposed increase to the salaries of the Divisional Inspectors are not approved.

The pay of the proposed additional Division Inspector for the 5th Division Nagore will be reduced to Rs 12 per mensem.

Proposed by M.R.Ry. V. Chinna Marikayar Inulummiar Avl. Sahib Bahadur and seconded by M.R.Ry. M. K. Vappakandu Marikayar Avl., Sahib Bahadur, that one Curnam is sufficient and that his pay be raised to Rs 15 per mensem, and that a Cash security of Rs 200 be taken from him.

Resolved accordingly.

the provision for one out of the two additional pens will be scored out.

Grant IV, — The proposed increase to the pay of the Naval Lighting Superintendent is not allowed.

Grant V, — The proposed increase to the pay of the Accountant is disallowed. The proposal to split the pay of the 2nd Clerk, and provide 2 Clerks in his stead, is also disallowed.

The Travelling allowance provided for the Rev. Inspector viz Rs 7-8-0 per mensem is approved.

Mr. C.R. Kumpitha pathumma Gr A.C dissenting.

The Chairman withdraws his proposal to increase the pay of the Bill Collectors.

The

pay of the proposed Collecting Clerk will be reduced to Rs 10 per mensem.

The Revised, and the Budget Estimates as altered above, are passed.

(Signed). P. Ratnasabapathi Pillai
Chairman.

(True copy)

D Ba[illegible]

Chairman.

Received No 2 to Letter No 844 Dated
19th December 96.

The

Wesleyan

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following paper :—

From M.R.Ry. P. RATNASABAPATHY PILLAY Avargal, Chairman, Municipal Council, Negapatam, to the Secretary to Government, Local and Municipal Department (through the Head Assistant Collector and the Collector of Tanjore), dated 19th December 1896, No. 844.

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

2. The revised estimate and the budget were discussed and passed by the council at its meeting, dated 19th December 1896. An extract from its proceedings is enclosed.

Revised Estimate for 1896–97.

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

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

Revised Estimate (Current year).

	Rs.		Rs.
Opening balance ..	16,600	Charges ..	87,450
Receipts	77,350	Closing balance	6,500
Total ..	93,950	Total ..	93,950

against budget estimate (current year)—

	Rs.		Rs.
Opening balance ..	10,340	Charges ..	77,670
Receipts	74,330	Closing balance	7,000
Total ..	84,670	Total ..	84,670

5. The opening balance of the revised estimate is taken from the closing balance of the last official year as shown in the Administration report for that year reviewed in G.O., No. 1419 M., dated 21st August 1896, and audited by the Assistant Inspector of Local Fund Accounts. The total receipts, according to the revised estimate, are more than those according to the budget by Rs. 3,020, and the total expenditure exceeds that of the budget by Rs. 9,780.

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

Receipts.

7. Under "(2) (*a*) Tax on Arts", Rs. 14,500 is entered against Rs. 13,500 in the budget with reference to the actuals of the last official year.

8. Under "(2) (*b*) Tax on Buildings", Rs. 22,500 is expected against Rs. 22,000 in the budget. This increase is due to the revision of the tax during the current year.

9. Under "(2) (*b*) Tolls", the revised estimate figure is Rs. 9,000 against Rupees 10,000 in the budget which is entered with reference to the current year's lease. The decrease is attributable to the want of a keen competition among bidders at the sale on account of the loss sustained by the last year's contractor.

10. Under "(4) (*a*) (*i*) Rent of Lands", Rs. 1,500 is expected against Rs. 1,250 in the budget. The increase is due to the revision of rents on the timber and fuel yards and on sites of huts in Alavakkarai.

11. Under "(4) (*b*) Sale-proceeds of Lands", Rs. 100 is expected as the sale-proceeds of the latrine-site opposite to Sattaja Pillay's choultry, the sale of which was sanctioned in G.O., Mis. No. 1593 M., dated 18th September 1896.

12. Under "(4) (*b*) (ii) Produce of Lands and Gardens", Rs. 850 is expected against Rs. 600 in the budget. The increase is due to a greater amount secured in the new lease of the Victoria East garden as well as to the rising condition of the sewage grass farm. About Rs. 100 was realized by the sale of ~~poorsa~~ trees in tamaraikulam garden.

13. Under "(4) (*h*) Fines under Municipal and other Acts", Rs. 2,000 is expected against Rs. 1,320 in the budget with reference to the actuals of the last official year.

14. Under "(6) (*a*) (i) Private Scavenging", the revised estimate is Rs. 2,650 against Rs. 2,400 in the budget. The increase is due to the rise in the number of houses under service.

15. Under "(7) (*d*) (ii) Advances recovered—Others", Rs. 1,150 is entered in the revised estimate against Rs. 500 in the budget. The increase is due to the adjustment during the current year of the advances made to the Sanitary Engineer to Government for the investigation of the water-supply scheme and of the value of coal laid in stock last year.

Charges.

16. *Grant 1*—(1) (*a*) *New Works—Communications.*—The revised estimate figure under this head is Rs. 2,300 against Rs. 2,700 in the budget. In the latter provision had been made for gravelling two roads—one in Nagore and another in Velippalayam. It has since been found on the preparation of working estimates that only one of them can be taken up in the current year. Hence the reduced provision.

17. Under "(1) (*b*) New Works—Buildings", the revised estimate figure is Rs. 6,500 against Rs. 4,250 in the budget. The following are the works provided for in the revised estimate :—

	Rs.
Erecting an out-patient's dispensary, first allotment	2,500
„ an Victoria jubilee room	2,600
„ two permanent toll-sheds	500
Alterations made in the market buildings	350
Erecting iron latrines	270
Other minor works	280

The construction of an out-patient's dispensary, according to the standard plan, is roughly estimated to cost Rs. 7,200, for which the council has allotted Rs. 2,500 in the revised estimate and another Rs. 2,500 in the budget for the next official year. For the balance of the cost, the council expects a contribution from the Taluk Board of Negapatam to which an application has already been made.

18. Under "(1) (*a*) New Works—Water-supply", the revised estimate figure is Rs. 1,400 against Rs. 1,000 in the budget. The revised figure includes, among others, the cost of investigation of water-supply scheme by the Sanitary Engineer

Rs. 1,000, erecting steps to Thottathukolam, a reserved tank in Nagore, Rs. 130, and of providing regulating dams to the supply channel of certain drinking-water tanks in Nagore, Rs. 150.

19. Under "(2) (*a*) Repairs—Communications", the revised estimate figure is Rs. 12,000 against Rs. 9,820 in the budget. In the revised figure, provision has been made, among others, for re-gravelling Nagore road from north gate to Ramanaik's tank, Puthoor road and Komaracoil road.

20. Under "(2) (*b*) Repairs—Buildings", the revised estimate figure is Rs. 2,370 against Rs. 1,250 in the budget. In the revised estimate, provision has been made for the following items:—

	Rs.
Repairs to the lying-in ward	420
Repairing the Hospital Assistant's quarters	110
Flooring the wards in the hospital with Cuddapah slabs	490
Repairs to the masonry dust-bins	200
Do. to the meeting hall	300
Do. to the Municipal office buildings	420
Shifting tiles of the mutton stall and providing slab tables	270
Repairs to latrines and slaughter-houses	100
Do. to toll-sheds, &c.	60

21. Under "(2) (*d*) (i) Repairs—Water-supply", the revised provision is Rupees 1,950 against Rs. 1,150 in the budget. The increased provision under this head is explained by the fact that several of the important tanks in the town were thoroughly cleaned and the silt removed and that almost all the drinking-water wells in the Victoria Park were repaired and provided with platforms and drains.

22. *Grant 2, Salary Grants.*—The revised estimate figure under this head is Rs. 2,000 against Rs. 2,250 in the budget. The reduced provision is considered sufficient in view of the reductions recently sanctioned in the grants to the Wesleyan Mission Middle school.

23. *Grant 3* under "(1) (*a*) Hospital Establishment," provision has been made for raising the pay of the compounder attached to the Nagore dispensary from Rs. 7 to Rs. 9 per mensem. A more experienced man on Rs. 9 has been appointed and the 7 rupees man, being inefficient, was dispensed with.

24. Under "(1) (*b*) Medicines and Supplies", the revised estimate is Rs. 2,220 against Rs. 1,700 in the budget. The revised provision is made with reference to the indents for medicines and instruments recently approved and sanctioned by the council. It was impracticable to effect any reduction in the indents, as the Civil Surgeon said that it was undesirable to reduce the quantities of medicines indented for.

25. The revised estimate figure under "(5) (*a*) (i) Conservancy Establishment" is Rs. 5,700 against Rs. 6,010 in the budget. The apparent decrease under this head is due to transfer of the allotment for road-watering, Rs. 300, from this head to "(5) (*a*) (ii) Other Charges."

26. Under "(5) (*d*) Cholera Charges", the revised estimate figure is Rs. 2,400 against Rs. 200 in the budget. This provision has been made with reference to G.O., No. 1536 M., dated 9th September 1896.

27. Under "(5) (*f*) Kandri feast arrangements", Rs. 530 is provided against Rs. 300 in the budget. The increased provision was found necessary on account of the extra sanitary arrangements made during the feast.

28. *Grant 4*—(1) (*b*) *Lighting Contingencies.*—The revised figure under this head is Rs. 4,500 against Rs. 3,990 in the budget. The increased provision is considered necessary on account of the large increase in the price of kerosine-oil.

29. Under "(9) (vi) Law Charges", the revised figure is Rs. 400 against Rs. 200 in the budget. The increased provision is found necessary with reference to the number of suits pending.

30. The provision of Rs. 90 under "Pensions and Gratuities" represents the gratuity sanctioned on behalf of the retired Hospital Assistant I. Naga Pillay.

31. *Closing Balance.*—The current year is expected to close, according to the revised estimate, with a balance of Rs. 6,500, of which Rs. 4,000 is invested in Government securities. The distribution of charges among the several grants is as under:—

	Allotment.	Percentage on total expenditure.
	Rs.	
Grant 1	29,730	34·0
„ 2	7,520	8·0
„ 3	33,590	38·5
„ 4	9,480	11·0
„ 5	6,840	8·0
Advance	180	·3
Refunds	20	·1
Pensions	90	·1

BUDGET ESTIMATE FOR 1897–98.

32. The budget estimate summarized stands as follows:—

	Rs.		Rs.
Opening balance	6,500	Charges	76,180
Receipts	75,000	Closing balance	5,320
Total ..	81,500	Total ..	81,500

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

Receipts.

34. The budget figures are more or less the same as in the revised estimate for the current year.

35. (7) (*c*) *Realization of Sinking Funds.*—Rs. 1,500, the balance of the funded capital of the hospital, is proposed to be realized during the next official year and appropriated towards the construction of an out-patient's dispensary.

Charges.

36. *Grant 1*—(1) (*a*) *New Works—Communication.*—Under this head provision has been made for metalling Kariangudi Chetty street, Siven Coil East street and Sahib street in Velippalayam and for constructing protection walls on Perumal Coil road and Eda street in Negapatam. The former work was provided for in the budget of the current year and transferred to the new budget.

37. Under "(1) (*b*) New Works—Buildings", an allotment of Rs. 2,500 has been made in addition to Rs. 2,500 already provided in the revised estimate of the current year towards the construction of an out-patient's dispensary. Rs. 500 has also been allotted for erecting iron latrines.

38. Under "(2) (*a*) Repairs—Communications", the allotment is Rs. 10,000. This includes provision for re-gravelling the Nagore road from Washerman street to the turn to Bank road, and from Balakrishna Pillay's choultry to Sahib's chattram and Pillayar Coil road and Great Bazaar street in Nagore.

39. Under "(2) (*b*) Repairs—Buildings", repairs to the market buildings and the masonry dust-bins in Nagore are provided for.

40. Under "(2) (*d*) Repairs—Water-supply", provision has been made for cleansing certain tanks and repairing the steps of Akkaraikolam.

41. Under "(2) (*d*) (ii) Water-supply Establishment," provision has been made for raising the salaries of two of the tankwatchmen in Nagore from Rs. 4 to Rs. 5 each per mensem. The present salary is low and it is found difficult to secure efficient men for the work.

42. Under "(3) Public Works Establishment," the allotment is Rs. 1,000. It is proposed to dispense with the overseer's lascar on Rs. 6 per mensem and to appoint in his place a "writer" on a monthly salary of Rs. 8. The overseer has got a good

deal of writing work in preparing bills, estimates and keeping accounts and a writer is therefore found indispensably necessary to carry out his clerical work efficiently. The lascar's work may be done by the head coolies and road coolies.

43. *Grant 2, Education.*—The letter of the Assistant Inspector of Schools, containing his suggestions on the educational portion of the budget, has been received and is submitted herewith.

44. (2) (*a*) *Salary-results School—Fixed Payments.*—The Assistant Inspector's proposal to raise the pay of the Pappenachery Lower Primary Salary-results school teacher from Rs. 5 to Rs. 7 per mensem and to dispense with the sweepers attached to the two Muhammadan schools has not been adopted by the council. The teacher's present pay, Rs. 5, is sufficient, as it is supplemented by results grants, and the sweepers are necessary.

45. (7) (*a*) *Building Furniture Grants.*—The provision under this head is Rs. 400. The Manager, Wesleyan Mission High School, has notified his intention to apply for a building grant of Rs. 800 towards the extension of his high school-house, and the council has resolved to consider the question when a formal application is received through the Inspector of Schools.

46. (7) (*c*) *Drawing.*—The Assistant Inspector's proposal to appoint an additional Drawingmaster has not been approved, as one man is considered sufficient for the present.

47. *Grant 3*—(1) (*a*) *Hospital Establishment.*—Up to the beginning of the current official year, the Negapatam hospital had one hospital assistant, when a second one was appointed as provided in the budget. The council is of opinion that the additional man is unnecessary, and has accordingly resolved to remove the provision therefor in the budget for the next year. It points out that the work has in no way increased to justify the retention of the additional hand and that it is necessary to effect a saving to meet the extra expenditure it has incurred in training a lady apothecary in the Medical College from 1st October last, and to cover the cost of two probationary compounders and a toty provided in the new budget for medical services. The annual stipend of the lady student is Rs. 300, and the annual cost of the two probationary compounders and the toty is Rs. 168. Free quarters have been provided for the hospital assistant in the Negapatam hospital.

48. Under "(1) (*d*) Sundries and Contingencies," provision has been made for an iron safe and two almirahs for the hospital.

49. Under "(3) (*a*) Vaccination Establishment," provision has been made for a calf peon on a salary of Rs. 5 per mensem. Great difficulty is, at present, experienced in maintaining the calves for animal vaccination and preserving the lymph without a peon.

50. (4) (*a*) *Registration Establishment.*—The allotment under this head is Rs. 530 against Rs. 840 in the revised estimate. For purposes of registration, this municipality has been divided into four districts, each district being provided with a registrar and an assistant who keep an office at which parties are compelled to appear and register all births and deaths on pain of prosecution. One of them keeps the office while the other goes out for detecting cases of omission. The council has resolved to abolish all the four assistant death and birth registrars. This is a *retrograde* step in the registration of vital statistics and will certainly tell upon the work. The compulsory provisions of the Act in the matter of registration are being enforced in this municipality. The assistant registrars were appointed in 1893–94 with a view to secure an accurate registration and to avoid the difficulties experienced in securing convictions of the defaulters, as most of them pleaded the absence of the death and birth registrar from the office as the cause of their failure to register the cases. Without the assistants it is impossible for the registrars' offices being kept open all throughout the day, as the registrars are obliged to go out for detecting cases of omission. In the case of absence, sudden illness, &c., of the death and birth registrars, their offices will necessarily have to be closed. Thus the working of the compulsory provisions of the Act will be rendered impracticable. I beg that Government will be pleased to give due consideration to the subject and direct that

the establishment hitherto maintained for the registration of vital statistics should not be reduced. In this connection I beg to state that Government has been attaching the greatest importance to the registration of births and deaths, and calling the attention of the council year after year to its unsatisfactory condition in the review of the annual reports.

51. An increase of Rs. 2 per mensem to the pay, Rs. 10, of the central registrar in the office has been provided for. He is a man of very long standing and his work has of late very much increased. He maintains consolidated death and birth registers for all the four divisions, and prepares the several vaccination returns due to the Sanitary Commissioner.

52. (5) (*a*) (i) *Conservancy Establishment.*—The allotment under this head is Rs. 6,290. It has been proposed to divide Nagore into two divisions and to place each of these two divisions in charge of a separate inspector as it was till 1892–93. To give effect to this proposal, an additional inspector on Rs. 12 per mensem and a peon on Rs. 6 per mensem are provided for. It is found difficult to carry out the sanitary arrangements of the whole of Nagore with a single hand and the work very often suffers especially on occasions of feast, &c. It is also proposed to raise the pay of the karnam from Rs. 10 to Rs. 15 per mensem and to take a cash security of Rs. 200 from him.

53. (5) (*b*) (i) *Private Scavenging Establishment.*—The pay of twenty male and twenty female scavengers is shown under this head.

54. (5) (*c*) (i) *Public Latrine Establishment.*—The pay of ten male and ten female scavengers who are posted to the public latrines is shown under this head.

55. *Grant 4*—(1) (*b*) *Lighting Contingencies.*—Under this head provision has been made for twenty extra lamp-posts of old iron rails with lanterns, &c. The council has resolved to replace all the one-inch burners with three-fourths inch ones, as by this measure a great saving in the quantity of oil consumed will be effected. The price of oil has of late risen a good deal as stated in paragraph 28 above.

56. *Grant 5.*—The only change in this grant is under "(*b*) (i) Collection Establishment." Under this head provision has been made for giving the Revenue Inspector an allowance of Rs. 7–8–0 per mensem and to appoint a collection clerk on Rs. 10 per mensem. As regards the former, the Revenue Inspector has to travel from one end of the town to the other which is between 4 and 5 miles, to detect omissions of assessments by bill-collectors and checking lists of irrecoverable taxes, &c.

57. For the collection department, a separate clerk is absolutely necessary. He has full work in writing up the assessment registers, bills, warrants, &c. The work is being now done partly by some of the office clerks and partly by the bill-collectors in their spare hours. This arrangement is necessarily unsatisfactory, and great delay very often occurs to the prejudice of the municipal revenue. I make a special request that the Government will be pleased to sanction the provision made under this head.

58. *Closing Balance.*—The budget year is expected to close with a balance of Rs. 5,320, of which Rs. 4,000 has been invested in Government securities. The council regrets its inability to provide a greater balance, as the demand for expenditure under the various heads is pressing.

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

—	Allotment.	Percentage on total charges.	Percentage on total revenue.
	Rs.		
Grant 1	19,920	26·1	26 6
do. 2	7,650	10·1	10·2
do. 3	33,489	43·9	44 6
do 4	8,070	10·6	10·7
do. 5	7,000	9·1	9·3
Advances	50	·1	·1
Refunds	10	·1	·1

Endt. on Cur. No. 145-Rev.

Forwarded.

2. *Paragraph* 47.—The Civil Surgeon does not appear to have been consulted in the matter of abolishing one of the two existing hospital assistants. No sound reasons are assigned for the sudden change and the council may be told to reconsider their decision after consultation with the Civil Surgeon.

3. *Paragraph* 50.—I agree with the Chairman.

4. *Paragraph* 56.—The travelling allowance of Rs. 7–8–0 seems quite unnecessary.

8*th January* 1897. (Signed) H. R. MARJORIBANKS,
Ag. Head Asst. Collector.

Endt. on Cur. No. 117-Eng.

Forwarded.

2. I agree with Head Assistant Collector's remarks in paragraph 47. It is only within the last few months that the Chairman was vainly endeavouring to get an extra hospital assistant from Tanjore (and I believe Madras also) to cope with the cholera epidemic. The council should be prepared for such emergencies. I do not think it at all advisable to reduce the medical staff to a minimum without at least first consulting the medical officers.

3. *Paragraph* 52.—The large increase from Rs. 10 to Rs. 15 in the karnam's pay seems scarcely necessary.

KUMBAKONAM,
20*th January* 1897. (Signed) J. ANDREW,
Ag. Collector.

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings :—

Current No. 272M of 1897, dated 19th December 96 from the Chairman, M.C. Negapatam
Current No 59M of 1897, dated 6th Jan'y 97 from the Director of [illegible]
Current No. 121M of 1897, dated 12th Jan'y 97 from the Surgeon General
Current No. 283M of 1897, dated 23rd Jan'y 97 from the Do
" 274M " 21st Jan'y 97 " Chairman, M.C. Negapatam
" 435M " 3rd Feby 97 " Sanitary Commissioner

Order— No. 543 M. d/15-3-97

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

Receipts.	Actuals, 1895-96.	Budget Estimate, 1896-97.	Revised Estimate, 1896-97.	Budget estimate 1897-98.
	Rs.	Rs.	Rs.	Rs.
Balance brought forward	10027	10340	16600	~~6500~~ 6390
Tax on Arts	14320	13510	14500	14500
Tax on Buildings and Lands	22959	23120	23500	23500
Water-Tax on Buildings and Lands	"		"	"
Tax on Vehicles and Animals	3821	3770	3900	3900
Tax on Carts	1594	1700	1600	1600
Tolls	10015	10000	9000	9000
Realizations under Special Acts	120	"	"	50
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	3509	2550	3080	2750
Conservancy Receipts	357	250	200	200
Fees and Revenue from Educational Institutions	99	130	150	100
Fees and Revenue from Medical Institutions	322	350	350	350
Income from Markets and Slaughter-houses	5779	5800	6250	6250
License fees	2146	2200	2200	2200
Other fees	102	130	130	130
Fines under Municipal and other Acts	1954	1320	2000	2000
Interest on Investments and premium on Loans	290	240	340	240
Grants and Contributions from Government	164	300	280	270
Do. from Local Boards	2790	2600	2600	2600
Do. from other bodies	1596	100	120	120
Recoveries for services to private individuals	2599	2600	2890	2940
Miscellaneous	375	360	310	300
Loans	"	"	"	"
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	"	2800	2800	1500
Advances Recovered	3340	500	1150	500
Total	88279	84670	93950	~~81500~~ 81390

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	513	2700	2300	2500
Buildings	1310	4250	6500	3000
Drainage	"	500	"	"
Water-supply	825	1000	1400	"
Repairs & Renewals		300	300	"
Communications	9089	9820	12000	10000
Buildings	995	1250	2370	500
Drainage	"	"	"	"
Water-supply	3225	3110	3810	"
Establishment	969	970	970	2870
Tools and Plant and other Stores	53	50	80	1000
Contributions for Public Works	"	"	"	50
Total	16979	23950	29730	19920
GRANT II—				
Training Schools	63	140	80	50
Municipal Schools—				
(*a*) On the Salary System				
(*b*) On the Salary Result System				
Grants-in-aid—	1761	1920	1830	1900
(*a*) Salary grants	2045	2250	2000	2000
(*b*) Result grants	2359	2300	2300	2300
(*c*) Combined grants	"	"	"	"
(*d*) Building and Furniture grants	287	400	300	400
Inspection	376	380	380	380
Miscellaneous	615	610	630	1620
Total	7506	8000	7520	7650
GRANT III—				
Hospitals and Dispensaries	5320	5890	6780	6560
Contributions	591	870	720	870
Vaccination	840	750	770	850
Registration of Births and Deaths	964	1600	1000	1000
Conservancy, Road-cleaning and Road-watering	21205	21690	24320	24680
Total	28925	30110	33590	33480
GRANT IV—				
Lighting	5905	5850	6320	4980
Markets and Slaughter-houses	523	640	500	640
Choultries	"	"	"	"
Travellers' Bungalows	"	"	"	"
Avenues	310	420	420	420
Public Garden, Survey of Land, Fire and other charges	2330	1740	2240	2030
Total	9068	8650	9480	8070
GRANT V—				
Supervision and management	6150	6890	6950	7280
Repayment of Debt	"	"	"	"
Interest on loan	"	"	"	"
Advances Recoverable	922	50	180	50
Refunds	2127	20	20	10
Discount	"	"	"	"
Pensions and Gratuities	"	"	90	"
Investments	16602	7000	6340	4530
Balance	88278	84670	93950	81390
Total				

Revised Estimate for 1896-97.

2. The Current receipts and charges are now estimated at Rs 77,350 and Rs 87,450 respectively against Rs 74,320 and Rs 77,670 anticipated in the Sanctioned budget. The increase in the receipts occurs chiefly under the taxes on arts and buildings, and produce and rents on lands, fines and advances, recovered being partly counterbalanced by a decline under tolls, and that increase occurs in the charges under Grants 1 and 3. The expenditure on new works during the first eight months of the year was of a very unsatisfactory. The entertainment of a Compounder on Rs 9 at the Vaipar dispensary, in place of one on Rs 7, referred to in para 23 of the Chairman's budget letter is approved. The Contribution for the Central office Establishments will be raised from Rs 410 to Rs 516 or Rs 520 in round figures, with reference to Go. No. 2391, dated 17th December 1896. The balance to be carried forward to the next years budget will then be Rs 6290.

Amounted to only about 26 per cent of the Estimate.

Budget Estimate for 1897-98

Receipts. The receipts for the [coming] year are entered as Rs 75,000 against Rs 77,350 in the revised [Es]timate, the decrease being [m]ostly under Sale proceeds of Govt. Securities and advances recovered. The ~~municipal~~ Council's proposal to utilize the balance of the hospital Endowment fund, amounting to Rs 1500, for the Construction of the out patients' dispensary is approved.

Note. The appropriation of Rs 2800 of the fund has already been sanctioned in G.O. No. 902 M 28.5.96

4. Charges. (i) The charges are Estimated at Rs 76180, against the revised Estimate of Rs 87,560, the decrease appearing mainly under Grant 1 & 4.

(ii) Grant 1. The ~~municipal~~ Council's proposals to increase the Salaries of the two tank watchmen in Nagore from Rs 4 to Rs 5 each, and to replace the lascar on Rs 6 attached to the overseer by a writer on Rs 8 are sanctioned.

Paras. 41 & 42 of the budget letter

(iii) Grant 2 – With reference to [p]ara. 46 of the ~~Chairman's~~ budget letter [th]e Council's attention is ~~will be~~ [d]rawn to the remarks of the

× in Current No. 121 M & 283 M

⊗ Vide cur No. 274 M

[T]he entertainment of a Calf[?] [..] on Rs 5, and the increase in the salary [of o]ne of the registrars of births [and] deaths from Rs 10 to Rs 12 are ~~approved~~ sanctioned.

Vide para. 52 of the Chairman's letter.

Director of Public Instruction in his letter read above ~~and~~ regarding the entertainment of an additional drawing master and it is requested to reconsider the matter.

(iv) Grant 3. The proposed alterations in the hospital establishments will be disallowed with reference to the Surgeon General's remarks ~~[...]~~ × and moreover the time is singularly inopportune for effecting reductions in the medical staff. The municipal Council having withdrawn its ⊗ proposal to do away with the four assistant registrars ~~of births &~~ ~~deaths~~, referred to in para. 50, the allotment for ~~under~~ "Registration – Establishment" will be raised from Rs 530 to Rs 860. The proposed increase in the Salary of the Kurnam ~~will be disallowed~~ cannot be approved as ~~it does not appear to be necessary~~ the necessity of it is not established. The remarks & suggestions made by the Sanitary Commissioner will be referred to the Council for consideration & early report. In the meantime, the allotments made under Conservancy will be allowed to stand. It is observed that the Estimated receipts from private scavenging fees exceed the proposed Expenditure by Rs 370. This Service is not meant to be a source of revenue to the municipality and any profit that may accrue should be utilized in extending & improving the System or the fees should be reduced.

Vide para. 56 of the Chairman's letter

(v) Grant 5. The entertainment of a Collection Clerk on Rs 10 is approved; but the proposed grant of a travelling allowance of Rs 7-8-.. to the Revenue

Inspector will be disallowed with reference to para. 4 of the Head Asst. Collector's Endorsement. The contribution for the Central office Establishments will be raised from Rs 410 to Rs 782 or Rs 780 in round number, in accordance with G.O. No. 2391 L.M. 17th December 96.

5. As revised by Government the budget closes with a balance of Rs 4,530 or 6.2 percent of the estimated receipts. Of this sum, however, Rs 4000, are reserved for expenditure on the water-supply scheme now under investigation.

C.V.R.
6/3/97

[signature]
13/3/97

To

The Chairman, Mc. Negapatam
" Collector of Tanjore 1/8
" Presdt. D.B.d. Tanjore 1/7
" ~~Accountant General~~ 1/7
" Director of Public Inst. 4/11
" Surgeon General 1/6
Sanitary Board 1/6
" Sanitary Commr. 1/3
" Engineer 1/3
" Editor's Table
Despd. 31/3/97

2 dys 30/3/97

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Council's attention ...
drawn to the remarks of the

15-3-97
..-3-97
30-3-97
31-3-97

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59 M, 121 M, 2761 M 283 M 2435 M — A

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Orders of Government

... of Government

Statement with ditto.

Papers not filed up, being meant for despatch in original.

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