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[Despatch Abstract.]

Jm l. Bridgett

Receiving the Cuddalore ——— fr 1897-98

Government {1897} of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1897. *Enclosures*

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G.O., No. 591 M., 18th March 1897.

MARCH.

Municipal Budget.

Reviewing the Cuddalore — for 1897-98.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers :—

From M.R.Ry. C. S. SRINIVASA RAO Avargal, Chairman, Municipal Council, Cuddalore, to the Secretary to Government (through the Revenue Officer in charge of the Cuddalore Division), dated 31st December 1896, No. 551.

I have the honour to forward herewith, for the sanction of Government, the budget estimate of the Cuddalore Municipality for the ensuing official year 1897–98, together with a copy of the resolution by the council at their meeting held on the 17th instant passing the same.

Revised Estimate for 1896–97.

2. *Opening Balance.*—The actual opening balance is Rs. 7,890 against Rupees 10,140 noted in the revised estimate for 1895–96. The decrease in the balance is due to most of the arrears under the tax on buildings and lands having been collected in 1894–95 and to larger expenditure incurred on works during 1895–96.

Receipts.

3. The total income of the year (excluding the opening balance) is estimated at Rs. 48,810 against the budget estimate of Rs. 49,860. The decrease in the revised estimate, as compared with the budget, occurs chiefly under the following heads :—

	Rs.
(1) Tolls	1,150
(2) Income from slaughter-house	10
(3) Fines under Municipal and other Acts	100
(4) Interest on the dispensary funded capital	110
(5) Contribution from the district board on account of the hospital that was originally proposed to be opened for women and children	1,420
(6) Grants and contributions from Government, Education, Normal stipends	50
Total ..	2,840

4. The decrease under item (1) is due to the absence of sharp competition at the auction sale of tolls. Bidders were reluctant to come forward and bid freely for the tolls at the last auction sale apprehending a fall in the income from this source owing to a depression in ground-nut traffic. The failure of the late south-west monsoon had seriously affected the ground-nut cultivation. The slight decrease under items (2), (3) and (6) calls for no remarks. The decrease under item (4) is due to reduction in the rate of interest on the promissory notes in which the New Town dispensary funded capital is invested. The decrease under item (5) is due to a dispensary having been opened for women and children in the municipality instead of a hospital that was originally proposed to be established for them—*vide* G.O., Mis. No. 1445 M., dated 28th August 1896.

5. The increase in the revised estimate under tax on buildings and other miscellaneous receipts, as compared with the budget, occurs chiefly under the following heads :—

	Rs.
(1) Tax on buildings	600
(2) Fees under Act II of 1888	40
(3) Sale-proceeds of night-soil, street-refuse, &c.	50
(4) Income from market	210
(5) Do. cart-stand	40
(6) Miscellaneous receipts	78
(7) Advances recoverable	772
Total ..	1,790

The increase under item (1) is in consequence of the revision of the assessments under the tax on buildings in the current year, while that under items (3), (4) and (5) is due to the sale of sweepings and rent of market and cart-stand having been leased out for sums in excess of the amounts anticipated. The increase under item (2) is due to fees collected on account of two licenses issued to certain native performers for entertainments given by them in the municipality in the current year. The increase under item (7) is due to a sum of Rs. 800 advanced to the late District Medical and Sanitary Officer for erecting a vaccine depôt having been refunded by that officer by reason of the amount being inadequate to construct a building according to the standard type plan since furnished by the Sanitary Board. A temporary depôt has, however, been erected in connection with the New Town hospital to meet the present requirements.

Expenditure.

6. The expenditure for the current year shows an increase of Rs. 840, and this is chiefly due to the expenditure incurred in repairing the quarters of the New Town Hospital Assistant and the Old Town dispensary for which there was no provision in the current year's budget.

7. The difference between the budget and the revised estimate under the several grants is shown below :—

	Budget Estimate.	Revised Estimate.
	Rs.	Rs.
Grant 1	16,670	18,930
Do. 2	4,740	4,740
Do. 3	23,860	21,570
Do. 4	4,440	5,280
Do. 5	4,530	4,510
Refunds of other than current collections and miscellaneous charges	50	150
Total ..	54,290	55,130

8. The difference under Grant 1, as compared with the budget, is accounted for in paragraph (6) *supra*. The amount under Grant 2 in the budget is the same as that exhibited in the revised estimate and calls for no remarks. The decrease under Grant 3 is shared by the various component items falling under this grant, but the savings effected were chiefly under hospital establishment, purchase of medicines; and this is due to the dispensary for women and children having been opened in the current month after the receipt of final orders from Government, instead of in the beginning of the year. The increase under Grant 4 is partly due to increase in the number of lights and partly to the high rate at which kerosine-oil was purchased from Messrs. Best and Co. The small decrease under Grant 5 calls for no remarks.

Budget Estimate for 1897–98.

Receipts.

9. *Tax on Arts.*—The income from this tax is estimated at Rs. 400 in excess of the revised estimate. This increase is anticipated for the reason explained in the enclosed proceedings of the municipal council.

10. *Tax on Buildings.*—The receipts under this head are estimated at the figure entered in the revised estimate and therefore call for no special remark.

11. *Tax on Lands.*—An increase of Rs. 450 is anticipated under this head in consequence of the revision of the land assessments which is to take place in 1897–98 as explained in the accompanying proceedings.

12. *Tax on Lands unappropriated to any buildings or occupied by native huts.*—The receipt under this head is taken at nearly the same figure as that entered in the revised estimate.

13. The receipts from tax on vehicles, animals and carts are entered at a figure slightly in excess of that shown in the revised estimate and call for no remarks.

14. *Tolls.*—The tolls are estimated at Rs. 13,100 or only Rs. 450 in excess of the amount realized in the current year, and Rs. 700 below the amount in the sanctioned budget for 1896–97. The council consider it prudent to estimate the income from tolls for the next year at a smaller sum than that provided in the current year's budget, there being reason to apprehend a fall in consequence of the ground-nut which had hitherto found its way direct into the town being now stored up in sheds erected outside the municipal limits and thence brought into the town for export in licensed carts.

15. *Avenue Receipts.*—There are several decayed casuarina and portia trees in the avenues. It is proposed to replace them during 1897–98 by rain and other umbrageous trees. As the sale of the decayed trees is likely to show an increase in the income under this head, the receipts from sale of avenue trees and cuttings have been estimated at Rs. 100 more than the amount in the revised estimate.

16. *Sale-proceeds of night-soil, street-refuse, &c.*—As the street sweepings, which are extensively used for manuring fields, are now selling better than before, the income from their sale is estimated at Rs. 250 in excess of the revised estimate.

17. *Sale-proceeds and Composition fees of Medicines.*—The estimated receipt under this head is Rs. 100 in excess of the revised estimate, and is due to the increase anticipated from the sale of medicines under the recent rules sanctioned by Government in G.O., Mis. No. 928 M., dated 3rd June 1896.

18. *Income from Market.*—The increase (Rs. 140) anticipated under this head is on account of fees from a market proposed to be erected in Tiruppáppuliyúr.

19. *Grants and Contributions from Government—Education, Normal Stipends.*—The receipt under this has been fixed at Rs. 220, the amount recommended by the Director of Public Instruction in his letter, dated 17th October 1896, No. 11331, forwarding the Educational budget for the next year. This contribution is made up of (1) Rs. 144, contribution towards the salary of the inspecting schoolmaster and drawing master, and (2) Rs. 76, contribution on account of normal stipends and grants for girls.

20. *Contribution from the District Board—Medical.*—The contribution expected from the district board on account of the dispensary recently opened for women and children is taken at Rs. 1,200 which represents a moiety of the estimated cost of maintaining the institution, while the other moiety is to be met from the municipal funds. The district board have agreed to contribute towards this institution in consideration of the benefit the whole district is intended to derive from it.

21. *Private Scavenging.*—The increase in fees for this service is expected from an increase in the number of houses proposed to be brought under the system during 1897–98. It is also proposed to enhance the present rate of fees in order to make the scheme self-supporting.

Expenditure.

22. *Grant 1—New Works.*—The amount provided for new works is Rs. 1,700. Rs. 350 of this amount is for constructing two culverts to certain roads, the drainage of which needs improvement at Rs. 175 per culvert. Rs. 50 for erecting a leaf latrine in the village of Dévanampatnam as suggested by the District Medical and Sanitary Officer, Rs. 1,000 for providing Tiruppáppuliyúr with a market and Rs. 300 for sinking two wells in certain localities where scarcity of drinking-water was felt during the last hot season.

23. *Repairs.*—The allotment for repairs amounts to Rs. 7,100. Rs. 6,200 of this amount is proposed to be expended in keeping the roads in order, Rs. 300 for improving certain culverts, the width of which is found to be inadequate for the efficient drainage of rain-water and Rs. 600 for annual repairs to the latrines.

24. It must be here observed that a sum of Rs. 2,500 was provided in the current year's budget for repairing the New Town hospital, but the Executive Engineer, under whose supervision an estimate was prepared, estimated the cost of the work at Rupees 2,800, and the difference of Rs. 300 has therefore been provided in the revised estimate in order that the repairs required to the building in question may be completed in the current year.

25. The lying-in ward and its out-houses, as well as some of the detached buildings of the New Town hospital, stand much in need of repair. The District Medical and Sanitary Officer estimates the cost of putting these buildings in thorough order at Rs. 2,500 and proposes that this amount may be borrowed from the Dispensary funded capital as explained in resolution No. 1 of the accompanying proceedings, and I beg the Government will be pleased to accord their sanction to the measure. For the proper administration of this fund the Collector of the district has been appointed as the administrator and the District Medical and Sanitary Officer as the trustee of the money—*vide* G.O., No. 893 L., dated 18th May 1887. I may add, for the information of Government, that the funded capital of the New Town hospital, which was raised by subscriptions, was Rs. 26,000 and that Rs. 2,000 of this amount was expended in 1875 in purchasing the building in which the branch dispensary at Old Town is at present located. The action of the council in this matter was brought to the notice of Government by the then President of the Municipality and approved in G.O., No. 2153, dated 4th November 1875.

26. Again in 1885, when the council wanted funds to repair the New Town hospital, which sustained damage by the disastrous floods of 1884, the sanction of Government was obtained in G.O., Mis. No. 254 M., dated 8th July 1885, for appropriating Rs. 400 from the same funded capital as a loan, which debt has, however, been paid up.

27. *Drainage.*—Rs. 1,110 is provided under the head of "(ii) Establishment for flushing drains, &c.," against Rs. 970 in the revised estimate. This slight increase in the budget over the revised estimate is due to provision having been made for hiring a pair of bullocks for the sewage cart now in use in Manjakuppam. This cart is heavy and is now, with some difficulty, worked with a single bullock.

28. *Water-supply*—(i) *Repairs to Works, Machinery, &c.*—The small increase under this head, as compared with the revised estimate, is due to provision having been made for employing a Public Works Department overseer to look after the roads and municipal buildings on a salary of Rs. 30 with a pony allowance of Rs. 15 a month. The entertainment of such an officer has already been sanctioned in the current year's budget. But the applications for the post invited by means of public notifications and received by me, have been forwarded to the Executive Engineer with a request to select the best candidate having a practical knowledge of road work, &c., and in consultation with that officer, with whom I am now in communication on the subject, I hope to make the appointment shortly. In the provision made under this head is included the increase of one rupee sanctioned to each of the two road peons as explained in resolution No. 19 of the proceedings accompanying this.

29. *Communication.*—The small difference in the amounts provided under (4) "Tools and plant and other stores" and (5) (*a*) "Contributions to local boards for works," as compared with the entries in the revised estimate, will be found explained in comparative statement VI.

30. *Grant 2—Education.*—The amount applied for by the Educational department for expenditure on education is Rs. 4,744, or in round sum Rs. 4,750, of which the details are given in page 7 of statement II, the actual amount required for expenditure under this grant, and as the several items correspond pretty closely with those in the revised estimate for the current year, they need no comment. I must,

however, point out here that a new charge is proposed to be incurred from the sum of Rs. 2,500 allotted for results grants. On the suggestion of the Assistant Inspector of Schools the Director of Public Instruction has recommended the reduction of results grant allotment to Rs. 2,000 and the utilization of the balance of Rs. 500 in the opening of three Panchama municipal schools in such suburbs as Panamkattucherri, Chellangappam and Bandipolliem, the first two being important Pariah centres and the third having a pretty big paracherri attached to it. The Assistant Inspector says that the Panchama boys in these localities are now left without any means of education at all and I am therefore of opinion that the opening of such schools is very desirable as contributing to promote the cause of education among this backward class of people.

31. *Grant 3—Sanitation and Medical Services—Hospitals and Dispensaries.*—The increase in the allotment under this grant is due to the proposal of entertaining a clerk on Rs. 12 per mensem to be attached to the District Medical and Sanitary Officer's office and to increase of pay accorded to certain servants employed in the hospital and dispensaries under the management of the municipal council and to increased provision made for the purchase of medicines, sundries and contingencies. Explanation of the items in which there has been a change will be found in the accompanying proceedings. The council have resolved to abolish the following servants, as suggested by the District Medical and Sanitary Officer, who considers them unnecessary :—

(1) Gardener on Rs. 5 attached to the New Town hospital.
(2) Female ward servant on Rs. 4 attached to the New Town hospital.
(3) Waterman on Rs. 5 attached to the Old Town dispensary.
(4) Peon on Rs. 6 attached to the dispensary recently opened for women and children.

32. *Vaccination—(a) Establishment—(b) Contingencies, Rs. 650.*—The increase of Rs. 140 under this head is for employing a process-server as explained in the proceedings and for purchasing furniture for the vaccine depôt. Notices requiring persons or their children to submit to vaccination are now being served by the assistant vaccinator. The employment of a process-server is suggested with a view to relieve the assistant vaccinator of this work and thus enable him to vaccinate more cases than he does at present.

33. *Registration of Births and Deaths.*—The slight increase of Rs. 40 under contingencies is for the purchase of books and forms required for the use of this department.

34. *Conservancy.*—There is an increase of Rs. 560 under this head. At the instance of the District Medical and Sanitary Officer it is proposed to reorganize the sanitary staff as explained in the proceedings. The savings in the charges under this head, in the current year, are chiefly due to the Chief Sanitary Inspector not having been entertained in the beginning of the year, but after the result of the examination, held by the Sanitary Commissioner in April last, was declared.

35. *Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks.*—The increase under this head is Rs. 270 which is due to provision having been made (1) to hire two more rubbish carts—one to be attached to Pudupolliem and the other to Manjakuppam, in which wards the rubbish carts now employed are considered inadequate, and (2) to the purchase of an iron night-soil hand-cart with a bucket fixed to it and this to be attached to the new latrine proposed for Dévanampatnam.

36. *Private Scavenging*—(i) *Establishment*—(ii) *Contingencies, such as cost of scavenging carts, &c.*—The increase under this head is for the employment of two more toties on Rs. 5 each a month and for the purchase of two hand bucket night-soil carts for extending the system in necessary localities.

37. *Grant 4—Lighting—(a) Establishment—(b) Contingencies.*—Rs. 2,430 is provided against Rs. 2,730 in the revised estimate for the current year. It is not proposed to increase the number of lights next year, and hence the decrease in the allotment in the budget under this head as compared with the revised estimate.

38. *Market, Contingencies.*—The slight increase under this head is for meeting sundry charges in connection with the new market proposed to be erected in Tiruppáppuliyúr and for annual repairs to the fish market in Cuddalore Old Town.

39. *Choultries, Establishment.*—An increase of one rupee is proposed to the pay of the maniyagar of Sadasiva Rao Reddiar's choultry as noted in resolution No. 23.

40. *Grant 5.*—The council has resolved to raise the pay of the manager of their office from Rs. 60 to Rs. 80. He is a very respectable person and his service in the municipality dates almost from the year of its establishment. The council is of opinion that it is high time that his pay should be raised to Rs. 80. The salary of his predecessor, who served the municipality for a comparatively short period, was Rs. 100. The present manager is an exceptionally able, industrious, hard-working, thoroughly honest and trustworthy officer of considerable experience. The manner in which this officer has been discharging his duties, considerably lightens my work which would otherwise be heavy and irksome to me. The several Presidents, Vice-Presidents, Chairmen, both official and non-official, under whom he served have, in his service register, &c., recorded an opinion that they were favourably impressed with the way in which he discharged his duties. In fact he is an acquisition to the office and is therefore fully deserving of the concession the council is willing to make in his favour, and I strongly support their opinion in respect of him and trust that Government will be pleased to sanction the proposal made not only on grounds of personal merit for his long and good service, as explained in the proceedings, but also in consideration of the fact that, under the rules now in force, he will not, as a matter of right, be entitled to a pension when he retires which will probably be in a few years hence. He has already put in 29 years and 7 months' service and is now 52 years of age. The only other subordinate in the office, whose pay has been increased from Rs. 25 to Rs. 30, is the second clerk. He is the only other old servant of the municipality next to the manager. The small increase in his pay is recommended on the ground that, besides his own clerical work, he does the duties of a shroff and is in charge of tickets for issue to the travelling pilgrims who resort to Sadasiva Rao Reddiar's choultry which is under the management of the municipality. This work compels him to attend to work from a very early hour every morning and he is the last to leave the office at a very late hour every evening. He is another honest and hard-working old servant who is also highly deserving of the consideration shown him by the council. He has got 22 years' service. The increase proposed in the salary of the two above-mentioned servants is, in the opinion of the council, essential for the due and efficient working of the municipality and it will be seen that, with the increase sanctioned in their salary, the cost of establishment under Grant 5 is below the percentage allowed by Government, viz., 10 per cent.

41. The only other charge under this grant is the proposal to employ a distraining officer on Rs. 8 per mensem. Warrants for realization of taxes are now entrusted to bill collectors. The Assistant Inspector of Local Fund Accounts objects to this arrangement, and hence the necessity for entertaining a special officer for this work. This distraining officer will, in addition to his own duties, be expected to help the office in preparing bills, &c., so that they may be issued earlier for collection than at present.

No. 124-Eng.

Submitted to the Collector.

(Signed) J. R. COOMBES,
Deputy Collector.

16*th January* 1897.

Forwarded to the Secretary to Government, Local and Municipal Department, to whom the Chairman should have addressed his report.

2. The lying-in ward and out-houses as also some of the detached buildings of the New Town hospital stand in need of urgent repair. The proposal of the council to be allowed to borrow Rs. 2,500 from the dispensary funded capital in order to carry out the necessary repairs is recommended for the sanction of Government.

3. The appointment of a fully qualified overseer for the proper supervision and repair of the roads in this municipal town is very necessary.

4. The proposal to raise the salaries of (*a*) the manager, and (*b*) second clerk of the municipal office and (*c*) to give the District Medical and Sanitary Officer a second clerk on Rs. 12 per mensem are strongly recommended. The Manager, Mr. O'Brien, has served the municipality faithfully for some 30 years. He is an honest, efficient, and energetic servant and his case is worthy of special consideration. The second clerk of the municipal office is also an old servant who is well reported upon. The scriptory work in the office of the District Medical and Sanitary Officer has so increased that the services of a second clerk are essential to the proper maintenance of the records.

CUDDALORE, *19th January* 1897. (Signed) H. SUBBARAYA AIYAR, for *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, 11th February 1897, No. 1329.

I have the honour to submit the following remarks on the educational portion of the budget estimate of the Cuddalore Municipality for 1897–98.

2. *Receipts.*—The council has entered Rs. 220 as grants from Provincial funds for Normal stipends. The amount should correctly be distributed as shown in the margin.

Normal stipends—Rs. 70, being the amount of stipendiary grant to which the council will be entitled on behalf of the two teachers whom it has proposed to send for training.

Municipal schools—Rs. 10, being the estimated grant for girls reading in the municipal schools.

Other purposes—Rs. 140, being the amount of salary grants on behalf of the drawing master and supervisor of municipal schools.

3. *Expenditure.*—The inspecting officers strongly recommend that in view of the actuals of 1895–96, the current year's allotment for result grants be reduced to Rs. 2,000 and that the balance available, viz., Rs. 500, be devoted to the opening of three Panchama municipal schools in the suburbs of Panankattucheri, Sellankuppum and Bandipalaiyam. The first two stations are reported to be important Paraiya centres, and the last is reported to have a big paracheri attached to it; and in view of the fact that the Panchama children in these localities have now no means of education at all, I beg strongly to recommend that the proposals of the inspecting officers be favourably considered by Government. If this recommendation be accepted the sum of Rs. 500 referred to above may be distributed as shown below:—

	RS.
Fixed payments (in round numbers, being the amount necessary for the salary of three teachers at Rs. 8 each per mensem for 11 months).	260
Results Stipends	90
Contingencies	150
Total ...	500

4. The net expenditure to the council under Grant 2 will be Rs. 4,370 (Rs. 4,750 — Rs. 380), which is between 10 and 11 per cent. of its estimated income from taxation, rents and markets.

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 18th February 1897, No. 69.

With reference to Grant 3 of the budget estimate of the Cuddalore Municipality for the year 1897–98, I have the honour to state that the amount of Rs. 2,500 provided for repairs to the lying-in ward and out-houses and the detached buildings of the New Town Hospital appears sufficient.

2. The provision made for the entertainment of a clerk on Rs. 12 per mensem for the office of the District Medical and Sanitary Officer appears necessary.

3. The other items call for no comments.

From Surgeon-Lieut.-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, Chintagunta, 20th February 1897, No. 439-S.

Referring to the Cuddalore municipal budget for 1897–98, I have the honour to state that the allotments made for the vaccine and conservancy arrangements as compared with the current year's estimates show an increase which is explained in the Chairman's letter. The assignment for the latter purpose is 24 per cent. of the estimated receipts.

2. No extract from statement II-B has been furnished. I am therefore unable to see whether the staff at disposal is sufficient for requirements.

3. Under Grant 1, Rs. 1,950 are entered for expenditure on works of a sanitary nature.

ORDER—No. 591 M., dated 18th March 1897.

The estimated receipts and charges of the Cuddalore 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	10,141	7,440	7,890	1,490
Tax on Arts	4,409	4,500	4,500	4,900
,, on Buildings and Lands	14,827	14,540	15,140	15,600
,, on Vehicles and Animals	3,178	3,500	3,500	3,750
,, on Carts	1,912	2,100	2,100	2,100
Tolls	13,933	13,800	12,650	13,100
Realizations under Special Acts	40	..	40	..
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	644	810	810	920
Conservancy Receipts	2,045	2,000	2,050	2,300
Fees and Revenue from Educational Institutions	133	160	160	160
,, ,, from Medical Institutions	447	500	500	600
Income from Markets and Slaughter-houses	1,049	1,050	1,250	1,400
License Fees	487	600	600	600
Other Fees	439	460	500	520
Fines under Municipal and other Acts	1,023	1,200	1,100	1,200
Interest on Investments and Premium on Loans	824	940	830	840
Grants and Contributions from Government	679	880	830	900
,, from Local Boards	46	2,120	700	1,400
Recoveries for Services to Private Individuals	176	280	280	900
Miscellaneous	272	310	390	380
Advances Recovered	1,381	110	880	200
Total	58,085	57,300	56,700	53,260
Charges.				
GRANT 1—				
New works—				
Communications	198	7,000	7,000	350
Buildings	663	760	200	1,050
Water-supply	..	..	..	300
Repairs—				
Communications	8,525	6,000	7,500	6,500
Buildings	390	300	1,500	600
Drainage	784	1,040	970	1,110
Water-supply	518	330	730	760
Establishment	406	900	550	950
Tools and Plant and other Stores	120	200	200	200
Contributions for Public Works	190	140	180	140
Total	11,794	16,670	18,820	11,960

—	Actuals, 1895–96.	Budget estimate, 1896–97.	Revised estimate, 1896–97.	Budget estimate, 1897–98.
Charges—cont.	RS.	RS.	RS.	RS.
GRANT 2—				
Training Schools	214	240	240	240
Municipal Schools—				
On the Salary-result System	817	900	890	1,380
Grants-in-aid—				
Salary Grants	346	400	400	400
Result	1,449	2,500	2,500	2,000
Building, Furniture, &c., Grants	293	200	200	200
Inspection	250	250	250	250
Miscellaneous	148	250	260	280
Total	3,517	4,740	4,740	4,750
GRANT 3—				
Hospitals and Dispensaries	9,023	11,250	9,100	10,820
Contributions	513	340	340	340
Vaccination	550	510	510	580
Registration of Births and Deaths	340	400	380	420
Conservancy, Road-cleaning and Road-watering	10,967	11,360	11,240	13,100
Total	21,393	23,860	21,570	25,260
GRANT 4—				
Lighting	2,497	2,210	2,730	2,430
Markets and Slaughter-houses	68	90	100	170
Choultries	492	580	580	630
Travellers' Bungalows	197	130	130	150
Avenues	2	10	10	10
Public Garden, Survey of Land, Fire and other Charges	1,418	1,420	1,680	1,490
Total	4,674	4,440	5,239	4,880
GRANT 5—				
Supervision and Management	4,553	4,530	4,690	4,740
Repayment of Debt	25	30	30	30
Advances Recoverable	4,226	..	100	..
Refunds	12	20	20	20
Balance	7,891	3,010	1,490	1,620
Total	58,085	57,300	56,700	53,260

REVISED ESTIMATE FOR 1896–97.

2. The current receipts and charges are now estimated at Rs. 48,810 and Rs. 55,130, respectively, against Rs. 49,860 and Rs. 54,290, anticipated in the sanctioned budget. The decrease in the receipts which occurs chiefly under tolls and contributions from local boards is partly counterbalanced by an increase under the tax on buildings, and advances recoverable, while the increase in the charges which appears mainly under Grants 1 and 4 is partly met by a decrease under Grant 3. With reference to G.O., No. 2391 L., dated 17th December 1896, the contribution for the controlling establishments will be raised from Rs. 320 to Rs. 398 or Rs. 400 in round figures. The balance to be carried forward to the ensuing year's budget will then be Rs. 1,490.

BUDGET ESTIMATE FOR 1897–98.

3. *Receipts.*—The receipts for the coming year are put down at Rs. 51,370, against the revised estimate of Rs. 48,810, the increase being chiefly under the taxes on arts and lands, tolls and grants from local boards. The estimate of receipts from private scavenging fees will be raised from Rs. 500 to Rs. 900, so as to approximate to the cost of the service, which should be paid for by those who benefit by it. The enhancement must be met by the extension of the service or by raising the fees.

4. *Charges.*—(1) The probable charges are entered as Rs. 51,140 against the revised estimate of Rs. 55,210, the marked decrease under Grant 1, being partly met by an increase under Grant 3.

(2) *Grant 1.*—A separate application for the loan of Rs. 2,500 required from the dispensary fund for repairing the hospital buildings in the new town should be submitted. The increase of 1 rupee each in the pay of the two road peons referred to in paragraph 28 of the Chairman's letter cannot be approved, in the absence of any grounds to justify it.

(3) *Grant 2.*—As recommended by the Director of Public Instruction in paragraph 3 of his letter read above, the allotment for schools on the salary result system will be raised by Rs. 500 so as to meet the cost of the three schools to be opened for Panchamas at Panankattucheri, Chellankuppam and Bandipalaiyam and a corresponding reduction will be made under result grants. The entertainment of three teachers on Rs. 8 each for these schools is sanctioned.

(4) *Grant 3.*—The additions to and alterations in the hospital establishments referred to in paragraph 31 of the Chairman's letter, and shown in the proposition statement, are sanctioned. The necessity for the proposed increase in the salaries of the female apothecary, midwife and hospital toti, and for the entertainment of a dhoby should have also been explained in the Chairman's letter. The entertainment of an additional toti on Rs. 5 for conservancy purposes as shown in the proposition statement and of two toties on Rs. 5 each for the private scavenging service proposed in paragraph 36 of the Chairman's letter is sanctioned; but the remaining additions to, and alterations in, the conservancy and vaccination establishments shown in the proposition statement and referred to in paragraphs 32 and 34 cannot be approved owing to want of funds. The Chairman's attention is drawn to the omission pointed out by the Sanitary Commissioner in paragraph 2 of his letter read above. With reference to G.O., No. 1985 M., dated 18th November 1896, the provision under cholera charges will be raised from Rs. 500 to Rs. 1,500 to meet possible charges connected with the bubonic plague.

(5) *Grant 4.*—The increase of 1 rupee in the pay of the maniyagar of Sadasivarao Reddiyar's choultry, proposed in paragraph 39, will be disallowed in the absence of any explanation of its necessity.

(6) *Grant 5.*—Owing to want of funds, the increases in the salaries of the manager, and the second clerk and the entertainment of a distrainer on Rs. 8 proposed in paragraphs 40 and 41 cannot be sanctioned. With reference to G.O., No. 2391 L., dated 17th December 1896, the contribution for the central office establishments will be raised from Rs. 300 to Rs. 480.

5. The budget, as revised by Government, closes with a balance of Rs. 1,620 or 3·1 per cent. of the estimated receipts.

6. The Chairman's attention is drawn to the mistake noticed by the Collector in paragraph 1 of his endorsement.

(True Extract.)

G. S. FORBES,
Secretary to Government.

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

Exd. P. Seetharam.

Government {1897} of Madras.

LOCAL AND MUNICIPAL.

Proof for approval.

Recd.	1897.	*Enclosures*
Regd.		*Spare copies*

G.O., No. 591 M., 18th March 1897.

MARCH.

Municipal Budget.

Reviewing the Cuddalore — for 1897-98.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From M.R.Ry. C. S. SRINIVASA RAO Avargal, Chairman, Municipal Council, Cuddalore, to the Secretary to Government (through the Revenue Officer in charge of the Cuddalore Division), dated 31st December 1896, No. 551.

I have the honour to forward herewith, for the sanction of Government, the budget estimate of the Cuddalore Municipality for the ensuing official year 1897–98, together with a copy of the resolution by the council at their meeting held on the 17th instant passing the same.

REVISED ESTIMATE FOR 1896–97.

2. *Opening Balance.*—The actual opening balance is Rs. 7,890 against Rupees 10,140 noted in the revised estimate for 1895–96. The decrease in the balance is due to most of the arrears under the tax on buildings and lands having been collected in 1894–95 and to larger expenditure incurred on works during 1895–96.

Receipts.

3. The total income of the year (excluding the opening balance) is estimated at Rs. 48,810 against the budget estimate of Rs. 49,860. The decrease in the revised estimate, as compared with the budget, occurs chiefly under the following heads :—

	Rs.
(1) Tolls	1,150
(2) Income from slaughter-house	10
(3) Fines under Municipal and other Acts	100
(4) Interest on the dispensary funded capital	110
(5) Contribution from the district board on account of the hospital that was originally proposed to be opened for women and children	1,420
(6) Grants and contributions from Government, Education, Normal stipends	50
Total ..	2,840

4. The decrease under item (1) is due to the absence of sharp competition at the auction sale of tolls. Bidders were reluctant to come forward and bid freely for the tolls at the last auction sale apprehending a fall in the income from this source owing to a depression in ground-nut traffic. The failure of the late south-west monsoon had seriously affected the ground-nut cultivation. The slight decrease under items (2), (3) and (6) calls for no remarks. The decrease under item (4) is due to reduction in the rate of interest on the promissory notes in which the New Town dispensary funded capital is invested. The decrease under item (5) is due to a dispensary having been opened for women and children in the municipality instead of a hospital that was originally proposed to be established for them—*vide* G.O., Mis. No. 1445 M., dated 28th August 1896.

5. The increase in the revised estimate under tax on buildings and other miscellaneous receipts, as compared with the budget, occurs chiefly under the following heads :—

	Rs.
(1) Tax on buildings	600
(2) Fees under Act II of 1888	40
(3) Sale-proceeds of night-soil, street-refuse, &c.	50
(4) Income from market	210
(5) Do. cart-stand	40
(6) Miscellaneous receipts	78
(7) Advances recoverable	772
Total ..	1,790

The increase under item (1) is in consequence of the revision of the assessments under the tax on buildings in the current year, while that under items (3), (4) and (5) is due to the sale of sweepings and rent of market and cart-stand having been leased out for sums in excess of the amounts anticipated. The increase under item (2) is due to fees collected on account of two licenses issued to certain native performers for entertainments given by them in the municipality in the current year. The increase under item (7) is due to a sum of Rs. 800 advanced to the late District Medical and Sanitary Officer for erecting a vaccine depôt having been refunded by that officer by reason of the amount being inadequate to construct a building according to the standard type plan since furnished by the Sanitary Board. A temporary depôt has, however, been erected in connection with the New Town hospital to meet the present requirements.

Expenditure.

6. The expenditure for the current year shows an increase of Rs. 840, and this is chiefly due to the expenditure incurred in repairing the quarters of the New Town Hospital Assistant and the Old Town dispensary for which there was no provision in the current year's budget.

7. The difference between the budget and the revised estimate under the several grants is shown below :—

	Budget Estimate.	Revised Estimate.
	Rs.	Rs.
Grant 1	16,670	18,930
Do. 2	4,740	4,740
Do. 3	23,860	21,570
Do. 4	4,440	5,230
Do. 5	4,530	4,510
Refunds of other than current collections and miscellaneous charges	50	150
Total ..	54,290	55,130

8. The difference under Grant 1, as compared with the budget, is accounted for in paragraph (6) *supra*. The amount under Grant 2 in the budget is the same as that exhibited in the revised estimate and calls for no remarks. The decrease under Grant 3 is shared by the various component items falling under this grant, but the savings effected were chiefly under hospital establishment, purchase of medicines; and this is due to the dispensary for women and children having been opened in the current month after the receipt of final orders from Government, instead of in the beginning of the year. The increase under Grant 4 is partly due to increase in the number of lights and partly to the high rate at which kerosine-oil was purchased from Messrs. Best and Co. The small decrease under Grant 5 calls for no remarks.

BUDGET ESTIMATE FOR 1897–98.

Receipts.

9. *Tax on Arts.*—The income from this tax is estimated at Rs. 400 in excess of the revised estimate. This increase is anticipated for the reason explained in the enclosed proceedings of the municipal council.

10. *Tax on Buildings.*—The receipts under this head are estimated at the figure entered in the revised estimate and therefore call for no special remark.

11. *Tax on Lands.*—An increase of Rs. 450 is anticipated under this head in consequence of the revision of the land assessments which is to take place in 1897–98 as explained in the accompanying proceedings.

12. *Tax on Lands unappropriated to any buildings or occupied by native huts.*—The receipt under this head is taken at nearly the same figure as that entered in the revised estimate.

13. The receipts from tax on vehicles, animals and carts are entered at a figure slightly in excess of that shown in the revised estimate and call for no remarks.

14. *Tolls.*—The tolls are estimated at Rs. 13,100 or only Rs. 450 in excess of the amount realized in the current year, and Rs. 700 below the amount in the sanctioned budget for 1896–97. The council consider it prudent to estimate the income from tolls for the next year at a smaller sum than that provided in the current year's budget, there being reason to apprehend a fall in consequence of the ground-nut which had hitherto found its way direct into the town being now stored up in sheds erected outside the municipal limits and thence brought into the town for export in licensed carts.

15. *Avenue Receipts.*—There are several decayed casuarina and portia trees in the avenues. It is proposed to replace them during 1897–98 by rain and other umbrageous trees. As the sale of the decayed trees is likely to show an increase in the income under this head, the receipts from sale of avenue trees and cuttings have been estimated at Rs. 100 more than the amount in the revised estimate.

16. *Sale-proceeds of night-soil, street-refuse, &c.*—As the street sweepings, which are extensively used for manuring fields, are now selling better than before, the income from their sale is estimated at Rs. 250 in excess of the revised estimate.

17. *Sale-proceeds and Composition fees of Medicines.*—The estimated receipt under this head is Rs. 100 in excess of the revised estimate, and is due to the increase anticipated from the sale of medicines under the recent rules sanctioned by Government in G.O., Mis. No. 928 M., dated 3rd June 1896.

18. *Income from Market.*—The increase (Rs. 140) anticipated under this head is on account of fees from a market proposed to be erected in Tiruppáppuliyúr.

19. *Grants and Contributions from Government—Education, Normal Stipends.*—The receipt under this has been fixed at Rs. 220, the amount recommended by the Director of Public Instruction in his letter, dated 17th October 1896, No. 11331, forwarding the Educational budget for the next year. This contribution is made up of (1) Rs. 144, contribution towards the salary of the inspecting schoolmaster and drawing master, and (2) Rs. 76, contribution on account of normal stipends and grants for girls.

20. *Contribution from the District Board—Medical.*—The contribution expected from the district board on account of the dispensary recently opened for women and children is taken at Rs. 1,200 which represents a moiety of the estimated cost of maintaining the institution, while the other moiety is to be met from the municipal funds. The district board have agreed to contribute towards this institution in consideration of the benefit the whole district is intended to derive from it.

21. *Private Scavenging.*—The increase in fees for this service is expected from an increase in the number of houses proposed to be brought under the system during 1897–98. It is also proposed to enhance the present rate of fees in order to make the scheme self-supporting.

Expenditure.

22. *Grant 1—New Works.*—The amount provided for new works is Rs. 1,700. Rs. 350 of this amount is for constructing two culverts to certain roads, the drainage of which needs improvement at Rs. 175 per culvert. Rs. 50 for erecting a leaf latrine in the village of Dévanampatnam as suggested by the District Medical and Sanitary Officer, Rs. 1,000 for providing Tiruppáppuliyúr with a market and Rs. 300 for sinking two wells in certain localities where scarcity of drinking-water was felt during the last hot season.

23. *Repairs.*—The allotment for repairs amounts to Rs. 7,100. Rs. 6,200 of this amount is proposed to be expended in keeping the roads in order, Rs. 300 for improving certain culverts, the width of which is found to be inadequate for the efficient drainage of rain-water and Rs. 600 for annual repairs to the latrines.

24. It must be here observed that a sum of Rs. 2,500 was provided in the current year's budget for repairing the New Town hospital, but the Executive Engineer, under whose supervision an estimate was prepared, estimated the cost of the work at Rupees 2,800, and the difference of Rs. 300 has therefore been provided in the revised estimate in order that the repairs required to the building in question may be completed in the current year.

25. The lying-in ward and its out-houses, as well as some of the detached buildings of the New Town hospital, stand much in need of repair. The District Medical and Sanitary Officer estimates the cost of putting these buildings in thorough order at Rs. 2,500 and proposes that this amount may be borrowed from the Dispensary funded capital as explained in resolution No. 1 of the accompanying proceedings, and I beg the Government will be pleased to accord their sanction to the measure. For the proper administration of this fund the Collector of the district has been appointed as the administrator and the District Medical and Sanitary Officer as the trustee of the money—*vide* G.O., No. 893 L., dated 18th May 1887. I may add, for the information of Government, that the funded capital of the New Town hospital, which was raised by subscriptions, was Rs. 26,000 and that Rs. 2,000 of this amount was expended in 1875 in purchasing the building in which the branch dispensary at Old Town is at present located. The action of the council in this matter was brought to the notice of Government by the then President of the Municipality and approved in G.O., No. 2153, dated 4th November 1875.

26. Again in 1885, when the council wanted funds to repair the New Town hospital, which sustained damage by the disastrous floods of 1884, the sanction of Government was obtained in G.O., Mis. No. 254 M., dated 8th July 1885, for appropriating Rs. 400 from the same funded capital as a loan, which debt has, however, been paid up.

27. *Drainage.*—Rs. 1,110 is provided under the head of "(ii) Establishment for flushing drains, &c.," against Rs. 970 in the revised estimate. This slight increase in the budget over the revised estimate is due to provision having been made for hiring a pair of bullocks for the sewage cart now in use in Manjakuppam. This cart is heavy and is now, with some difficulty, worked with a single bullock.

28. *Water-supply*—(i) *Repairs to Works, Machinery, &c.*—The small increase under this head, as compared with the revised estimate, is due to provision having been made for employing a Public Works Department overseer to look after the roads and municipal buildings on a salary of Rs. 30 with a pony allowance of Rs. 15 a month. The entertainment of such an officer has already been sanctioned in the current year's budget. But the applications for the post invited by means of public notifications and received by me, have been forwarded to the Executive Engineer with a request to select the best candidate having a practical knowledge of road work, &c., and in consultation with that officer, with whom I am now in communication on the subject, I hope to make the appointment shortly. In the provision made under this head is included the increase of one rupee sanctioned to each of the two road peons as explained in resolution No. 19 of the proceedings accompanying this.

29. *Communication.*—The small difference in the amounts provided under (4) "Tools and plant and other stores" and (5) (*a*) "Contributions to local boards for works," as compared with the entries in the revised estimate, will be found explained in comparative statement VI.

30. *Grant 2—Education.*—The amount applied for by the Educational department for expenditure on education is Rs. 4,744, or in round sum Rs. 4,750, of which the details are given in page 7 of statement II, the actual amount required for expenditure under this grant, and as the several items correspond pretty closely with those in the revised estimate for the current year, they need no comment. I must,

however, point out here that a new charge is proposed to be incurred from the sum of Rs. 2,500 allotted for results grants. On the suggestion of the Assistant Inspector of Schools the Director of Public Instruction has recommended the reduction of results grant allotment to Rs. 2,000 and the utilization of the balance of Rs. 500 in the opening of three Panchama municipal schools in such suburbs as Panamkattucherri, Chellangappam and Bandipolliem, the first two being important Pariah centres and the third having a pretty big paracherri attached to it. The Assistant Inspector says that the Panchama boys in these localities are now left without any means of education at all and I am therefore of opinion that the opening of such schools is very desirable as contributing to promote the cause of education among this backward class of people.

31. *Grant 3—Sanitation and Medical Services—Hospitals and Dispensaries.*—The increase in the allotment under this grant is due to the proposal of entertaining a clerk on Rs. 12 per mensem to be attached to the District Medical and Sanitary Officer's office and to increase of pay accorded to certain servants employed in the hospital and dispensaries under the management of the municipal council and to increased provision made for the purchase of medicines, sundries and contingencies. Explanation of the items in which there has been a change will be found in the accompanying proceedings. The council have resolved to abolish the following servants, as suggested by the District Medical and Sanitary Officer, who considers them unnecessary :—

(1) Gardener on Rs. 5 attached to the New Town hospital.
(2) Female ward servant on Rs. 4 attached to the New Town hospital.
(3) Waterman on Rs. 5 attached to the Old Town dispensary.
(4) Peon on Rs. 6 attached to the dispensary recently opened for women and children.

32. *Vaccination—(a) Establishment—(b) Contingencies, Rs. 650.*—The increase of Rs. 140 under this head is for employing a process-server as explained in the proceedings and for purchasing furniture for the vaccine depôt. Notices requiring persons or their children to submit to vaccination are now being served by the assistant vaccinator. The employment of a process-server is suggested with a view to relieve the assistant vaccinator of this work and thus enable him to vaccinate more cases than he does at present.

33. *Registration of Births and Deaths.*—The slight increase of Rs. 40 under contingencies is for the purchase of books and forms required for the use of this department.

34. *Conservancy.*—There is an increase of Rs. 560 under this head. At the instance of the District Medical and Sanitary Officer it is proposed to reorganize the sanitary staff as explained in the proceedings. The savings in the charges under this head, in the current year, are chiefly due to the Chief Sanitary Inspector not having been entertained in the beginning of the year, but after the result of the examination, held by the Sanitary Commissioner in April last, was declared.

35. *Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks.*—The increase under this head is Rs. 270 which is due to provision having been made (1) to hire two more rubbish carts—one to be attached to Pudupolliem and the other to Manjakuppam, in which wards the rubbish carts now employed are considered inadequate, and (2) to the purchase of an iron night-soil hand-cart with a bucket fixed to it and this to be attached to the new latrine proposed for Dévanampatnam.

36. *Private Scavenging*—(i) *Establishment*—(ii) *Contingencies, such as cost of scavenging carts, &c.*—The increase under this head is for the employment of two more toties on Rs. 5 each a month and for the purchase of two hand bucket night-soil carts for extending the system in necessary localities.

37. *Grant 4—Lighting—(a) Establishment—(b) Contingencies.*—Rs. 2,430 is provided against Rs. 2,730 in the revised estimate for the current year. It is not proposed to increase the number of lights next year, and hence the decrease in the allotment in the budget under this head as compared with the revised estimate.

38. *Market, Contingencies.*—The slight increase under this head is for meeting sundry charges in connection with the new market proposed to be erected in Tiruppáppuliyúr and for annual repairs to the fish market in Cuddalore Old Town.

39. *Choultries, Establishment.*—An increase of one rupee is proposed to the pay of the maniyagar of Sadasiva Rao Reddiar's choultry as noted in resolution No. 23.

40. *Grant 5.*—The council has resolved to raise the pay of the manager of their office from Rs. 60 to Rs. 80. He is a very respectable person and his service in the municipality dates almost from the year of its establishment. The council is of opinion that it is high time that his pay should be raised to Rs. 80. The salary of his predecessor, who served the municipality for a comparatively short period, was Rs. 100. The present manager is an exceptionally able, industrious, hard-working, thoroughly honest and trustworthy officer of considerable experience. The manner in which this officer has been discharging his duties, considerably lightens my work which would otherwise be heavy and irksome to me. The several Presidents, Vice-Presidents, Chairmen, both official and non-official, under whom he served have, in his service register, &c., recorded an opinion that they were favourably impressed with the way in which he discharged his duties. In fact he is an acquisition to the office and is therefore fully deserving of the concession the council is willing to make in his favour, and I strongly support their opinion in respect of him and trust that Government will be pleased to sanction the proposal made not only on grounds of personal merit for his long and good service, as explained in the proceedings, but also in consideration of the fact that, under the rules now in force, he will not, as a matter of right, be entitled to a pension when he retires which will probably be in a few years hence. He has already put in 29 years and 7 months' service and is now 52 years of age. The only other subordinate in the office, whose pay has been increased from Rs. 25 to Rs. 30, is the second clerk. He is the only other old servant of the municipality next to the manager. The small increase in his pay is recommended on the ground that, besides his own clerical work, he does the duties of a shroff and is in charge of tickets for issue to the travelling pilgrims who resort to Sadasiva Rao Reddiar's choultry which is under the management of the municipality. This work compels him to attend to work from a very early hour every morning and he is the last to leave the office at a very late hour every evening. He is another honest and hard-working old servant who is also highly deserving of the consideration shown him by the council. He has got 22 years' service. The increase proposed in the salary of the two above mentioned servants is, in the opinion of the council, essential for the due and efficient working of the municipality and it will be seen that, with the increase sanctioned in their salary, the cost of establishment under Grant 5 is below the percentage allowed by Government, viz., 10 per cent.

41. The only other charge under this grant is the proposal to employ a distraining officer on Rs. 8 per mensem. Warrants for realization of taxes are now entrusted to bill collectors. The Assistant Inspector of Local Fund Accounts objects to this arrangement, and hence the necessity for entertaining a special officer for this work. This distraining officer will, in addition to his own duties, be expected to help the office in preparing bills, &c., so that they may be issued earlier for collection than at present.

No. 124-Eng.

Submitted to the Collector.

(Signed) J. R. COOMBES,
Deputy Collector.

16*th January* 1897.

Forwarded to the Secretary to Government, Local and Municipal Department, to whom the Chairman should have addressed his report.

2. The lying-in ward and out-houses as also some of the detached buildings of the New Town hospital stand in need of urgent repair. The proposal of the council to be allowed to borrow Rs. 2,500 from the dispensary funded capital in order to carry out the necessary repairs is recommended for the sanction of Government.

3. The appointment of a fully qualified overseer for the proper supervision and repair of the roads in this municipal town is very necessary.

4. The proposal to raise the salaries of (*a*) the manager, and (*b*) second clerk of the municipal office and (*c*) to give the District Medical and Sanitary Officer a second clerk on Rs. 12 per mensem are strongly recommended. The Manager, Mr. O'Brien, has served the municipality faithfully for some 30 years. He is an honest, efficient, and energetic servant and his case is worthy of special consideration. The second clerk of the municipal office is also an old servant who is well reported upon. The scriptory work in the office of the District Medical and Sanitary Officer has so increased that the services of a second clerk are essential to the proper maintenance of the records.

CUDDALORE, *19th January* 1897. (Signed) H. SUBBARAYA AIYAR, for *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, 11th February 1897, No. 1329:—

I have the honour to submit the following remarks on the educational portion of the budget estimate of the Cuddalore Municipality for 1897–98.

2. *Receipts.*—The council has entered Rs. 220 as grants from Provincial funds for "Normal stipends". The amount should correctly be distributed as shown in the margin.

Normal stipends—Rs. 70, being the amount of stipendiary grant to which the council will be entitled on behalf of the two teachers whom it has proposed to send for training.

Municipal schools—Rs 10, being the estimated grant for girls reading in the municipal schools.

Other purposes—Rs. 140, being the amount of salary grants on behalf of the drawing master and supervisor of municipal schools.

3. *Expenditure.*—The inspecting officers strongly recommend that in view of the actuals of 1895–96, the current year's allotment for results grants be reduced to Rs. 2,000 and that the balance available, viz., Rs. 500, be devoted to the opening of three Panchama municipal schools in the suburbs of Panankattucheri, Sellankuppum and Bandipalayam. The first two stations are reported to be important Pariah centres, and the last is reported to have a big paracheri attached to it; and in view of the fact that the Panchama children in these localities have now no means of education at all, I beg strongly to recommend that the proposals of the inspecting officers be favourably considered by Government. If this recommendation be accepted the sum of Rs. 500 referred to above may be distributed as shown below:—

	RS.
"Fixed payments" (in round numbers, being the amount necessary for the salary of three teachers at Rs. 8 each per mensem for 11 months).	260
"Results Stipends"	90
"Contingencies"	150
Total	500

4. The net expenditure to the council under Grant 2 will be Rs. 4,370 (Rs. 4,750 — Rs. 380), which is between 10 and 11 per cent. of its estimated income from taxation, rents and markets.

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 18th February 1897, No 69:—

With reference to Grant 3 of the budget estimate of the Cuddalore Municipality for the year 1897–98, I have the honour to state that the amount of Rs. 2,500 provided for repairs to the lying-in ward and out-houses and the detached buildings of the New Town Hospital appears sufficient.

2. The provision made for the entertainment of a clerk on Rs. 12 per mensem for the office of the District Medical and Sanitary Officer appears necessary.

3. The other items call for no comments.

From Surgeon-Lieut.-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 Chintagunta, 20th February 1897, No. 439-S.:—

Referring to the Cuddalore municipal budget for 1897–98, I have the honour to state that the allotments made for the vaccine and conservancy arrangements as compared with the current year's estimates show an increase which is explained in the Chairman's letter. The assignment for the latter purpose is 24 per cent. of the estimated receipts.

2. No extract from statement II-B has been furnished. I am therefore unable to see whether the staff at disposal is sufficient for requirements.

3. Under Grant 1, Rs. 1,950 are entered for expenditure on works of a sanitary nature.

ORDER—No. 591 M., dated 18th March 1897.

The estimated receipts and charges of the Cuddalore 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	10,141	7,440	7,890	1,490
Tax on Arts	4,409	4,500	4,500	4,900
,, on Buildings and Lands	14,827	14,540	15,140	15,600
,, on Vehicles and Animals	3,178	3,500	3,500	3,750
,, on Carts	1,912	2,100	2,100	2,100
Tolls	13,933	13,800	12,650	13,100
Realizations under Special Acts	40	..	40	..
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	644	810	810	920
Conservancy Receipts	2,045	2,000	2,050	2,300
Fees and Revenue from Educational Institutions	133	160	160	160
,, ,, from Medical Institutions	447	500	500	600
Income from Markets and Slaughter-houses	1,049	1,050	1,250	1,400
License Fees	487	600	600	600
Other Fees	439	460	500	520
Fines under Municipal and other Acts	1,023	1,200	1,100	1,200
Interest on Investments and Premium on Loans	824	940	830	840
Grants and Contributions from Government	679	880	830	900
,, ,, from Local Boards	46	2,120	700	1,400
Recoveries for Services to Private Individuals	176	280	280	900
Miscellaneous	272	310	390	380
Advances Recovered	1,381	110	880	200
Total	58,085	57,300	56,700	53,260
Charges.				
GRANT 1—				
New works—				
Communications	198	7,000	7,000	350
Buildings	663	760	200	1,050
Water-supply	..	..	..	300
Repairs—				
Communications	8,525	6,000	7,500	6,500
Buildings	390	300	1,500	600
Drainage	784	1,040	970	1,110
Water-supply	518	330	780	760
Establishment	406	900	550	950
Tools and Plant and other Stores	120	200	200	200
Contributions for Public Works	190	140	180	140
Total	11,794	16,670	18,820	11,960

—	Actuals, 1895-96.	Budget estimate, 1896-97.	Revised estimate, 1896-97.	Budget estimate, 1897-98.
Charges—cont.	RS.	RS.	RS.	RS.
GRANT 2—				
Training Schools	214	240	240	240
Municipal Schools—				
On the Salary-result System	817	900	890	1,380
Grants-in-aid—				
Salary Grants	346	400	400	400
Result	1,449	2,500	2,500	2,000
Building and Furniture Grants	293	200	200	200
Inspection	250	250	250	250
Miscellaneous	148	250	260	280
Total	3,517	4,740	4,740	4,750
GRANT 3—				
Hospitals and Dispensaries	9,023	11,250	9,100	10,820
Contributions	513	340	340	340
Vaccination	550	510	510	580
Registration of Births and Deaths	340	400	380	410
Conservancy, Road-cleaning and Road-watering	10,967	11,360	11,240	13,100
Total	21,393	23,860	21,570	25,260
GRANT 4—				
Lighting	2,497	2,210	2,730	2,430
Markets and Slaughter-houses	68	90	100	170
Choultries	492	580	580	630
Travellers' Bungalows	197	130	130	150
Avenues	2	10	10	10
Public Garden, Survey of Land, Fire and other Charges	1,418	1,420	1,680	1,490
Total	4,674	4,440	5,230	4,880
GRANT 5—				
Supervision and Management	4,553	4,530	4,690	4,740
Advances Recoverable	25	30	30	30
Refunds	4,226	..	100	..
Balance	12	20	20	20
	7,891	3,010	1,490	1,620
Total	58,085	57,300	56,700	53,260

REVISED ESTIMATE FOR 1896-97.

2. The current receipts and charges are now estimated at Rs. 48,810 and Rs. 55,130, respectively, against Rs. 49,860 and Rs. 54,290, anticipated in the sanctioned budget. The decrease in the receipts which occurs chiefly under tolls and contributions from local boards is partly counterbalanced by an increase under the tax on buildings, and advances recoverable, while the increase in the charges which appears mainly under Grants 1 and 4 is partly met by a decrease under Grant 3. With reference to G.O., No. 2391 L., dated 17th December 1896, the contribution for the controlling establishments will be raised from Rs. 320 to Rs. 398 or Rs. 400 in round figures. The balance to be carried forward to the ensuing year's budget will then be Rs. 1,490.

BUDGET ESTIMATE FOR 1897-98.

3. *Receipts.*—The receipts for the coming year are put down at Rs. 51,370, against the revised estimate of Rs. 48,810, the increase being chiefly under the taxes on arts and lands, tolls and grants from local boards. The estimate of receipts from private scavenging fees will be raised from Rs. 500 to Rs. 900, so as to approximate to the cost of the service, which should be paid for by those who benefit by it. The enhancement must be met by the extension of the service or by raising the fees.

4. *Charges.*—(1) The probable charges are entered as Rs. 51,140 against the revised estimate of Rs. 55,210, the marked decrease under Grant 1, being partly met by an increase under Grant 3

(2) *Grant 1.*—A separate application for the loan of Rs. 2,500 required from the dispensary fund for repairing the hospital buildings in the new town should be submitted. The increase of 1 rupee each in the pay of the two road peons referred to in paragraph 28 of the Chairman's letter cannot be approved, in the absence of any grounds to justify it.

(3) *Grant 2.*—As recommended by the Director of Public Instruction in paragraph 3 of his letter read above, the allotment for schools on the salary-result system will be raised by Rs. 500 so as to meet the cost of the three schools to be opened for Panchamas at Panangattucheri, Chellankuppam and Bandipalayam and a corresponding reduction will be made under result grants. The entertainment of three teachers on Rs. 8 each for these schools is sanctioned.

(4) *Grant 3.*—The additions to and alterations in the hospital establishments referred to in paragraph 31 of the Chairman's letter, and shown in the proposition statement, are sanctioned. The necessity for the proposed increase in the salaries of the female apothecary, midwife and hospital toty, and for the entertainment of a dhoby should have also been explained in the Chairman's letter. The entertainment of an additional toty on Rs. 5 for conservancy purposes are shown in the proposition statement, and of two toties on Rs. 5 each for the private scavenging service proposed in paragraph 36 of the Chairman's letter is sanctioned; but the remaining additions to and alterations in the conservancy and vaccination establishments shown in the proposition statement and referred to in paragraphs 32 and 34 of the Chairman's letter cannot be approved owing to want of funds. The Chairman's attention is drawn to the omission pointed out by the Sanitary Commissioner in paragraph 2 of his letter read above. With reference to G.O., No. 1985 M., dated 18th November 1896, the provision under cholera charges will be raised from Rs. 500 to Rs. 1,500 to meet possible charges connected with the bubonic plague.

(5) *Grant 4.*—The increase of 1 rupee in the pay of the maniyagar of Sadasiva Rao Reddiyar's choultry, proposed in paragraph 39, will be disallowed in the absence of any explanation of its necessity.

(6) *Grant 5.*—Owing to want of funds, the increases in the salaries of the manager, and the second clerk and the entertainment of a distrainer on Rs. 8 proposed in paragraphs 40 and 41 cannot be sanctioned. With reference to G.O., No. 2391 L., dated 17th December 1896, the contribution for the central office establishments will be raised from Rs. 300 to Rs. 480.

5. The budget, as revised by Government, closes with a balance of Rs. 1,620 or 3·1 per cent. of the estimated receipts.

6. The Chairman's attention is drawn to the mistake noticed by the Collector in paragraph 1 of his endorsement.

(True Extract.)

Secretary to Government.

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

Exd. P. Seetharam.

Refer 9/2/87

C. No. 252. M

Guddalore

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following paper :—

From M.R.Ry. C. S. SRINIVASA RAO Avargal, Chairman, Municipal Council, Cuddalore, to the Secretary to Government (through the Revenue Officer in charge of the Cuddalore Division), dated 31st December 1896, No. 551.

I have the honour to forward herewith, for the sanction of Government, the budget estimate of the Cuddalore Municipality for the ensuing official year 1897–98, together with a copy of the resolution by the council at their meeting held on the 17th instant passing the same.

Revised Estimate for 1896–97.

2. *Opening Balance.*—The actual opening balance is Rs. 7,890 against Rupees 10,140 noted in the revised estimate for 1895–96. The decrease in the balance is due to most of the arrears under the tax on buildings and lands having been collected in 1894–95 and to larger expenditure incurred on works during 1895–96.

Receipts.

3. The total income of the year (excluding the opening balance) is estimated at Rs. 48,810 against the budget estimate of Rs. 49,860. The decrease in the revised estimate, as compared with the budget, occurs chiefly under the following heads :—

		Rs.
(1)	Tolls	1,150
(2)	Income from slaughter-house	10
(3)	Fines under Municipal and other Acts	100
(4)	Interest on the dispensary funded capital	110
(5)	Contribution from the district board on account of the hospital that was originally proposed to be opened for women and children	1,420
(6)	Grants and contributions from Government, Education, Normal stipends	50
	Total ..	2,840

4. The decrease under item (1) is due to the absence of sharp competition at the auction sale of tolls. Bidders were reluctant to come forward and bid freely for the tolls at the last auction sale apprehending a fall in the income from this source owing to a depression in ground-nut traffic. The failure of the late south-west monsoon had seriously affected the ground-nut cultivation. The slight decrease under items (2), (3) and (6) calls for no remarks. The decrease under item (4) is due to reduction in the rate of interest on the promissory notes in which the New Town dispensary funded capital is invested. The decrease under item (5) is due to a dispensary having been opened for women and children in the municipality instead of a hospital that was originally proposed to be established for them—*vide* G.O., Mis. No. 1445 M., dated 28th August 1896.

5. The increase in the revised estimate under tax on buildings and other miscellaneous receipts, as compared with the budget, occurs chiefly under the following heads :—

		Rs.
(1)	Tax on buildings	600
(2)	Fees under Act II of 1888	40
(3)	Sale-proceeds of night-soil, street-refuse, &c.	50
(4)	Income from market	210
(5)	Do. cart-stand	40
(6)	Miscellaneous receipts	78
(7)	Advances recoverable	772
	Total ..	1,790

The increase under item (1) is in consequence of the revision of the assessments under the tax on buildings in the current year, while that under items (3), (4) and (5) is due to the sale of sweepings and rent of market and cart-stand having been leased out for sums in excess of the amounts anticipated. The increase under item (2) is due to fees collected on account of two licenses issued to certain native performers for entertainments given by them in the municipality in the current year. The increase under item (7) is due to a sum of Rs. 800 advanced to the late District Medical and Sanitary Officer for erecting a vaccine depôt having been refunded by that officer by reason of the amount being inadequate to construct a building according to the standard type plan since furnished by the Sanitary Board. A temporary depôt has, however, been erected in connection with the New Town hospital to meet the present requirements.

Expenditure.

6. The expenditure for the current year shows an increase of Rs. 840, and this is chiefly due to the expenditure incurred in repairing the quarters of the New Town Hospital Assistant and the Old Town dispensary for which there was no provision in the current year's budget.

7. The difference between the budget and the revised estimate under the several grants is shown below :—

	Budget Estimate.	Revised Estimate.
	Rs.	Rs.
Grant 1	16,670	18,930
Do. 2	4,740	4,740
Do. 3	23,860	21,570
Do. 4	4,440	5,230
Do. 5	4,530	4,510
Refunds of other than current collections and miscellaneous charges	50	150
Total ..	54,290	55,130

8. The difference under Grant 1, as compared with the budget, is accounted for in paragraph (6) *supra*. The amount under Grant 2 in the budget is the same as that exhibited in the revised estimate and calls for no remarks. The decrease under Grant 3 is shared by the various component items falling under this grant, but the savings effected were chiefly under hospital establishment, purchase of medicines; and this is due to the dispensary for women and children having been opened in the current month after the receipt of final orders from Government, instead of in the beginning of the year. The increase under Grant 4 is partly due to increase in the number of lights and partly to the high rate at which kerosine-oil was purchased from Messrs. Best and Co. The small decrease under Grant 5 calls for no remarks.

Budget Estimate for 1897–98.

Receipts.

9. *Tax on Arts.*—The income from this tax is estimated at Rs. 400 in excess of the revised estimate. This increase is anticipated for the reason explained in the enclosed proceedings of the municipal council.

10. *Tax on Buildings.*—The receipts under this head are estimated at the figure entered in the revised estimate and therefore call for no special remark.

11. *Tax on Lands.*—An increase of Rs. 450 is anticipated under this head in consequence of the revision of the land assessments which is to take place in 1897–98 as explained in the accompanying proceedings.

12. *Tax on Lands unappropriated to any buildings or occupied by native huts.*—The receipt under this head is taken at nearly the same figure as that entered in the revised estimate.

13. The receipts from tax on vehicles, animals and carts are entered at a figure slightly in excess of that shown in the revised estimate and call for no remarks.

14. *Tolls.*—The tolls are estimated at Rs. 13,100 or only Rs. 450 in excess of the amount realized in the current year, and Rs. 700 below the amount in the sanctioned budget for 1896–97. The council consider it prudent to estimate the income from tolls for the next year at a smaller sum than that provided in the current year's budget, there being reason to apprehend a fall in consequence of the ground-nut which had hitherto found their way direct into the town being now stored up in sheds erected outside the municipal limits and thence brought into the town for export in licensed carts.

15. *Avenue Receipts.*—There are several decayed casuarina and portia trees in the avenues. It is proposed to replace them during 1897–98 by rain and other umbrageous trees. As the sale of the decayed trees is likely to show an increase in the income under this head, the receipts from sale of avenue trees and cuttings have been estimated at Rs. 100 more than the amount in the revised estimate.

16. *Sale-proceeds of night-soil, street-refuse, &c.*—As the street sweepings, which are extensively used for manuring fields, are now selling better than before, the income from their sale is estimated at Rs. 250 in excess of the revised estimate.

17. *Sale-proceeds and Composition fees of Medicines.*—The estimated receipt under this head is Rs. 100 in excess of the revised estimate, and is due to the increase anticipated from the sale of medicines under the recent rules sanctioned by Government in G.O., Mis. No. 928 M., dated 3rd June 1896.

18. *Income from Market.*—The increase (Rs. 140) anticipated under this head is on account of fees from a market proposed to be erected in Tiruppáppuliyúr.

19. *Grants and Contributions from Government—Education, Normal Stipends.*—The receipt under this has been fixed at Rs. 220, the amount recommended by the Director of Public Instruction in his letter, dated 17th October 1896, No. 11331, forwarding the Educational budget for the next year. This contribution is made up of (1) Rs. 144, contribution towards the salary of the inspecting schoolmaster and drawing master, and (2) Rs. 76, contribution on account of normal stipends and grants for girls.

20. *Contribution from the District Board—Medical.*—The contribution expected from the district board on account of the dispensary recently opened for women and children is taken at Rs. 1,200 which represents a moiety of the estimated cost of maintaining the institution, while the other moiety is to be met from the municipal funds. The district board have agreed to contribute towards this institution in consideration of the benefit the whole district is intended to derive from it.

21. *Private Scavenging.*—The increase in fees for this service is expected from an increase in the number of houses proposed to be brought under the system during 1897–98. It is also proposed to enhance the present rate of fees in order to make the scheme self-supporting.

Expenditure.

22. *Grant 1—New Works.*—The amount provided for new works is Rs. 1,700. Rs. 350 of this amount is for constructing two culverts to certain roads, the drainage of which needs improvement at Rs. 175 per culvert. Rs. 50 for erecting a leaf latrine in the village of Dévanampatnam as suggested by the District Medical and Sanitary Officer, Rs. 1,000 for providing Tiruppáppuliyúr with a market and Rs. 300 for sinking two wells in certain localities where scarcity of drinking-water was felt during the last hot season.

23. *Repairs.*—The allotment for repairs amounts to Rs. 7,100. Rs. 6,200 of this amount is proposed to be expended in keeping the roads in order, Rs. 300 for improving certain culverts, the width of which is found to be inadequate for the efficient drainage of rain-water and Rs. 600 for annual repairs to the latrines.

24. It must be here observed that a sum of Rs. 2,500 was provided in the current year's budget for repairing the New Town hospital, but the Executive Engineer, under whose supervision an estimate was prepared, estimated the cost of the work at Rupees 2,800, and the difference of Rs. 300 has therefore been provided in the revised estimate in order that the repairs required to the building in question may be completed in the current year.

25. The lying-in ward and its out-houses, as well as some of the detached buildings of the New Town hospital, stand much in need of repair. The District Medical and Sanitary Officer estimates the cost of putting these buildings in thorough order at Rs. 2,500 and proposes that this amount may be borrowed from the Dispensary funded capital as explained in resolution No. 1 of the accompanying proceedings, and I beg the Government will be pleased to accord their sanction to the measure. For the proper administration of this fund the Collector of the district has been appointed as the administrator and the District Medical and Sanitary Officer as the trustee of the money—*vide* G.O., No. 893 L., dated 18th May 1887. I may add, for the information of Government, that the funded capital of the New Town hospital, which was raised by subscriptions, was Rs. 26,000 and that Rs. 2,000 of this amount was expended in 1875 in purchasing the building in which the branch dispensary at Old Town is at present located. The action of the council in this matter was brought to the notice of Government by the then President of the Municipality and approved in G.O., No. 2153, dated 4th November 1875.

26. Again in 1885, when the council wanted funds to repair the New Town hospital, which sustained damage by the disastrous floods of 1884, the sanction of Government was obtained in G.O., Mis. No. 254 M., dated 8th July 1885, for appropriating Rs. 400 from the same funded capital as a loan, which debt has, however, been paid up.

27. *Drainage.*—Rs. 1,110 is provided under the head of "(ii) Establishment for flushing drains, &c.," against Rs. 970 in the revised estimate. This slight increase in the budget over the revised estimate is due to provision having been made for hiring a pair of bullocks for the sewage cart now in use in Manjakuppam. This cart is heavy and is now, with some difficulty, worked with a single bullock.

28. *Water-supply*—(i) *Repairs to Works, Machinery, &c.*—The small increase under this head, as compared with the revised estimate, is due to provision having been made for employing a Public Works Department overseer to look after the roads and municipal buildings on a salary of Rs. 30 with a pony allowance of Rs. 15 a month. The entertainment of such an officer has already been sanctioned in the current year's budget. But the applications for the post invited by means of public notifications and received by me, have been forwarded to the Executive Engineer with a request to select the best candidate having a practical knowledge of road work, &c., and in consultation with that officer, with whom I am now in communication on the subject, I hope to make the appointment shortly. In the provision made under this head is included the increase of one rupee sanctioned to each of the two road peons as explained in resolution No. 19 of the proceedings accompanying this.

29. *Communication.*—The small difference in the amounts provided under (4) "Tools and plant and other stores" and (5) (*a*) "Contributions to local boards for works," as compared with the entries in the revised estimate, will be found explained in comparative statement VI.

30. *Grant 2—Education.*—The amount applied for by the Educational department for expenditure on education is Rs. 4,744, or in round sum Rs. 4,750, of which the details are given in page 7 of statement II, the actual amount required for expenditure under this grant, and as the several items correspond pretty closely with those in the revised estimate for the current year, they need no comment. I must,

however, point out here that a new charge is proposed to be incurred from the sum of Rs. 2,500 allotted for results grants. On the suggestion of the Assistant Inspector of Schools the Director of Public Instruction has recommended the reduction of results grant allotment to Rs. 2,000 and the utilization of the balance of Rs. 500 in the opening of three Panchama municipal schools in such suburbs as Panamkattucherri, Chellangappam and Bandipolliem, the first two being important Pariah centres and the third having a pretty big paracherri attached to it. The Assistant Inspector says that the Panchama boys in these localities are now left without any means of education at all and I am therefore of opinion that the opening of such schools is very desirable as contributing to promote the cause of education among this backward class of people.

31. *Grant 3—Sanitation and Medical Services—Hospitals and Dispensaries.*—The increase in the allotment under this grant is due to the proposal of entertaining a clerk on Rs. 12 per mensem to be attached to the District Medical and Sanitary Officer's office and to increase of pay accorded to certain servants employed in the hospital and dispensaries under the management of the municipal council and to increased provision made for the purchase of medicines, sundries and contingencies. Explanation of the items in which there has been a change will be found in the accompanying proceedings. The council have resolved to abolish the following servants, as suggested by the District Medical and Sanitary Officer, who considers them unnecessary :—

(1) Gardener on Rs. 5 attached to the New Town hospital.
(2) Female ward servant on Rs. 4 attached to the New Town hospital.
(3) Waterman on Rs. 5 attached to the Old Town dispensary.
(4) Peon on Rs. 6 attached to the dispensary recently opened for women and children.

32. *Vaccination—(a) Establishment—(b) Contingencies, Rs. 650.*—The increase of Rs. 140 under this head is for employing a process-server as explained in the proceedings and for purchasing furniture for the vaccine depôt. Notices requiring persons or their children to submit to vaccination are now being served by the assistant vaccinator. The employment of a process-server is suggested with a view to relieve the assistant vaccinator of this work and thus enable him to vaccinate more cases than he does at present.

33. *Registration of Births and Deaths.*—The slight increase of Rs. 40 under contingencies is for the purchase of books and forms required for the use of this department.

34. *Conservancy.*—There is an increase of Rs. 560 under this head. At the instance of the District Medical and Sanitary Officer it is proposed to reorganize the sanitary staff as explained in the proceedings. The savings in the charges under this head, in the current year, are chiefly due to the Chief Sanitary Inspector not having been entertained in the beginning of the year, but after the result of the examination, held by the Sanitary Commissioner in April last, was declared.

35. *Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks.*—The increase under this head is Rs. 270 which is due to provision having been made (1) to hire two more rubbish carts—one to be attached to Pudupolliem and the other to Manjakuppam, in which wards the rubbish carts now employed are considered inadequate, and (2) to the purchase of an iron night-soil hand-cart with a bucket fixed to it and this to be attached to the new latrine proposed for Dévanampatnam.

36. *Private Scavenging*—(i) *Establishment*—(ii) *Contingencies, such as cost of scavenging carts, &c.*—The increase under this head is for the employment of two more toties on Rs. 5 each a month and for the purchase of two hand bucket night-soil carts for extending the system in necessary localities.

37. *Grant 4—Lighting—(a) Establishment—(b) Contingencies.*—Rs. 2,430 is provided against Rs. 2,730 in the revised estimate for the current year. It is not proposed to increase the number of lights next year, and hence the decrease in the allotment in the budget under this head as compared with the revised estimate.

38. *Market, Contingencies.*—The slight increase under this head is for meeting sundry charges in connection with the new market proposed to be erected in Tiruppáppuliyúr and for annual repairs to the fish market in Cuddalore Old Town.

39. *Choultries, Establishment.*—An increase of one rupee is proposed to the pay of the monigar of Sadasiva Rao Reddiar's choultry as noted in resolution No. 23.

40. *Grant 5.*—The council has resolved to raise the pay of the manager of their office from Rs. 60 to Rs. 80. He is a very respectable person and his service in the municipality dates almost from the year of its establishment. The council is of opinion that it is high time that his pay should be raised to Rs. 80. The salary of his predecessor, who served the municipality for a comparatively short period, was Rs. 100. The present manager is an exceptionally able, industrious, hard-working, thoroughly honest and trustworthy officer of considerable experience. The manner in which this officer has been discharging his duties, considerably lightens my work which would otherwise be heavy and irksome to me. The several Presidents, Vice-Presidents, Chairmen, both official and non-official, under whom he served have, in his service register, &c., recorded an opinion that they were favourably impressed with the way in which he discharged his duties. In fact he is an acquisition to the office and is therefore fully deserving of the concession the council is willing to make in his favour, and I strongly support their opinion in respect of him and trust that Government will be pleased to sanction the proposal made not only on grounds of personal merit for his long and good service, as explained in the proceedings, but also in consideration of the fact that, under the rules now in force, he will not, as a matter of right, be entitled to a pension when he retires which will probably be in a few years hence. He has already put in 29 years and 7 months' service and is now 52 years of age. The only other subordinate in the office, whose pay has been increased from Rs. 25 to Rs. 30, is the second clerk. He is the only other old servant of the municipality next to the manager. The small increase in his pay is recommended on the ground that, besides his own clerical work, he does the duties of a shroff and is in charge of tickets for issue to the travelling pilgrims who resort to Sadasiva Rao Reddiar's choultry which is under the management of the municipality. This work compels him to attend to work from a very early hour every morning and he is the last to leave the office at a very late hour every evening. He is another honest and hard-working old servant who is also highly deserving of the consideration shown him by the council. He has got 22 years' service. The increase proposed in the salary of the two above-mentioned servants is, in the opinion of the council, essential for the due and efficient working of the municipality and it will be seen that, with the increase sanctioned in their salary, the cost of establishment under Grant 5 is below the percentage allowed by Government, viz., 10 per cent.

41. The only other charge under this grant is the proposal to employ a distraining officer on Rs. 8 per mensem. Warrants for realization of taxes are now entrusted to bill collectors. The Assistant Inspector of Local Fund Accounts objects to this arrangement, and hence the necessity for entertaining a special officer for this work. This distraining officer will, in addition to his own duties, be expected to help the office in preparing bills, &c., so that they may be issued earlier for collection than at present.

—

No. 124-Eng.

Submitted to the Collector.

(Signed) J. A. COOMBES,
Deputy Collector.

16*th January* 1897.

—

Forwarded to the Secretary to Government, Local and Municipal Department, to whom the Chairman should have addressed his report.

2. The lying-in ward and out-houses as also some of the detached buildings of the New Town hospital stand in need of urgent repair. The proposal of the council to be allowed to borrow Rs. 2,500 from the dispensary funded capital in order to carry out the necessary repairs is recommended for the sanction of Government.

Already sanctioned in G.O. 406 M. 11-3-96

3. The appointment of a fully qualified overseer for the proper supervision and repair of the roads in this municipal town is very necessary.

4. The proposal to raise the salaries of (*a*) the manager, and (*b*) second clerk of the municipal office and (*c*) to give the District Medical and Sanitary Officer a second clerk on Rs. 12 per mensem are strongly recommended. The Manager, Mr. O'Brien, has served the municipality faithfully for some 30 years. He is an honest, efficient, and energetic servant and his case is worthy of special consideration. The second clerk of the municipal office is also an old servant who is well reported upon. The scriptory work in the office of the District Medical and Sanitary Officer has so increased that the services of a second clerk are essential to the proper maintenance of the records.

CUDDALORE,
19*th January* 1897.

(Signed) H. SUBBAROW,
for *Collector*.

Cuddalore Municipal Budget for 1897–98.

5

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings :—

Current No. 252 M. of 1897, dated 31st Decr/96 from the Chairman, M.C. Cuddalore

Current No 583 of 1897, dated 11th Feby/97 from the D. S. I.

Current No. 741 M. of 1897, dated 18th „ „ from the Surgeon-General.

Current No. 786 M. of 1897, dated 20th „ „ from the Sanitary Commissioner.

Pres.

Order— No. 591 M.d/18-3-97

The estimated receipts and charges of the Cuddalore 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.

Receipts.	Actuals, 1895-96. Rs.	Budget Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate 1897-98. Rs.	
Balance brought forward	10141	7440	7890	~~1570~~ 1690	(para 1)
Tax on Arts	4409	4500	4500	4900	
Tax on Buildings and Lands ..	14827	14540	15140	15600	
Water-Tax on Buildings and Lands ..	..	..	..	..	
Tax on Vehicles and Animals ..	3178	3500	3500	3750	
Tax on Carts	1912	2100	2100	2100	
Tolls	13933	13800	12650	13100	
Realizations under Special Acts ..	40	..	40	..	
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	644	810	810	920	
Conservancy Receipts	2045	2000	2050	2300	
Fees and Revenue from Educational Institutions ..	133	160	160	160	
Fees and Revenue from Medical Institutions ..	447	500	500	600	
Income from Markets and Slaughter-houses ..	1049	1050	1250	1400	
License fees	487	600	600	600	
Other fees	436	460	500	520	
Fines under Municipal and other Acts ..	1023	1200	1100	1200	
Interest on Investments and premium on Loans ..	824	940	830	840	
Grants and Contributions from Government ..	679	880	830	900	
Do. from Local Boards ..	46	2120	700	1400	
Do. from other bodies ..	..	..	..	..	
Recoveries for services to private individuals ..	176	280	280	~~500~~	900 (para 3)
Miscellaneous	272	310	390	380	
Loans	..	..	..	..	
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund					
Advances Recovered	1381	110	880	200	
Total ..	58085	57300 / 7440	56700 / 7890	~~52960~~ / 1570	53260

29½

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	198	7000	7000	350
Buildings	663	760	200	1.050
Drainage	-	-	-	
Water-supply	-	-	-	300
Repairs—				
Communications	8525	6000	7500	6500
Buildings	390	300	1500	600
Drainage	784	1040	970	1110
Water-supply	518	330	730	760
Establishment	406	900	550	~~970~~ 950
Tools and Plant and other Stores	120	200 ~~200~~	~~200~~	200
Contributions for Public Works	190	140	180	140
Total	11794	16670	18930	11980
GRANT II—				
Training Schools	214	240	240	240
Municipal Schools—				
(*a*) On the Salary System	817	900	890	~~880~~ 1380
(*b*) On the Salary Result System				
Grants-in-aid—				
(*a*) Salary grants	346	400	400	400
(*b*) Result grants	1449	2.500	2.500	~~2.500~~ 2.000
(*c*) Combined grants				
(*d*) Building and Furniture grants	293	200	200	200
Inspection	250	250	250	250
Miscellaneous	148	250	260	280
Total	3517	4740	4740	4750
GRANT III—				
Hospitals and Dispensaries	9023	11250	9100	10820
Contributions	513	340	340	340
Vaccination	550	510	510	~~650~~ 580
Registration of Births and Deaths	340	~~420~~	380	420
Conservancy, Road-cleaning and Road-watering	10967	11360	11240	~~12280~~ 13100
Total	21393	23860	21570	~~24510~~ 25260
GRANT IV—				
Lighting	2497	2210	2730	2430
Markets and Slaughter-houses	68	90	100	170
Choultries	492	580	580	640
Travellers' Bungalows	197	130	130	150
Avenues	2	10	10	10
Public Garden, Survey of Land, Fire and other charges	1418	1420	1680	1490
Total	4674	4440	5230	4890
GRANT V—				
Supervision and management	4553	4530	4580	4960 4740
Repayment of Debt	25	30	30	30
Interest on loan				
Advances Recoverable	4226		100	
Refunds	12	20	20	20
Discount				
Pensions and Gratuities				
Investments			1490	✓
Balance	7891	3010	~~1570~~ 1800	1620
Total	58085	57300	56700	~~52940~~ 53260

54290 55130 51140

Revised estimate for 1896-97.

2. The current receipts and charges are now estimated at Rs 48.810 and Rs 55.130, respectively against Rs 49.860 and Rs 54.290 anticipated in the sanctioned budget. The decrease in the receipts which occurs chiefly under tolls and contributions from Local boards is fully counterbalanced by an increase under the tax on buildings, and advances recoverable, while the increase in the charges which appears mainly under grants 1 & 4 ~~exists~~ is fully met by a decrease under grant 3. ~~The collections under the tax on buildings and land during the first eight months of the year were not satisfactory.~~ With reference to Govt. No. 2391-2 dated 17th December 1896, the contribution for the controlling establishments will be raised from Rs 320 to Rs 398 or Rs 400 in round figures. The balance to be carried forward to the ensuing year's budget will then be Rs 1490.

Budget estimate for 1897-98.

3. Receipts. — The receipts for the coming year are put down at

at Rs 51,370 against the revised estimate of Rs 48,810, the increase being chiefly under the taxes on arts and lands, tolls and grants from Local boards. ~~In fairness to the general tax payer,~~ The estimate of ~~fees~~ receipts from ~~the~~ private scavenging fees will be raised from Rs 500 to Rs 900, so as to approximate to the cost of the service, which sh^d be paid for by those who benefit by it. The enhancement must be met ~~either~~ by the extension of the service or by raising the fees

4. Charges. (1) The probable charges are entered as Rs 51,140 against the revised estimate of Rs 55,210, the marked decrease under Grant. 1. being partly met by an increase under Grant. 3.

(2) Grant. 1. — A separate application for the loan of Rs 2,500 required from the Dispensary fund for repairing the hospital buildings in the new Town should be submitted. The increase of one rupee each in the pay of the two road peons referred to in para. 28 of the Chairman's letter cannot be approved, in the absence of any sufficient grounds to justify it.

Vide para. 25 of the Chairman's letter.

(3) Grant. 2. — As recommended by the Director of Public Instruction in para. 3 of his letter read above, the allotment for Schools on the Salary result system will be raised by Rs 500 so as to meet the cost of the three Schools to be opened for Panchamas at Panangattucheri, Chellankuppam and Bandipalayam, and a corresponding reduction will be made under result grants. The entertainment of three teachers on Rs 8 each for these Schools is sanctioned.

(4) Grant. 3. — The additions to and alterations in the hospital establishments referred to in para. 31 of the Chairman's letter, and shown in the proposition statement, are sanctioned. The necessity for the proposed increases in the salaries of the female apothecary, midwife and hospital toti, and for the entertainment of a dholey should have also been explained in the Chairman's letter. The entertainment of an additional toti on Rs 5 for conservancy purposes, as shown in the proposition statement, and of two toties on Rs 5 each for the private scavenging service proposed in para. 36 of the Chairman's letter is sanctioned but the remaining additions to and alterations in the conservancy and vaccination establishments, shown in the proposition statement

7

Statement, and referred to in paras. 32 & 34 of the Chairman's letter cannot be approved owing to want of funds. The Chairman's attention is drawn to the omission pointed out by the Sanitary Commissioner in para. 2 of his letter read above. With reference to G.O. No. 1985. M. dated 18th November 1896, the provision under Cholera charges will be raised from Rs 500 to Rs 1500× to meet possible charges connected with the bubonic plague.

× Note. For want of funds only Rs 1500 have been provided under this head instead of Rs 1890 as required by the rule.

(5) Grant. 4. — The increase of one rupee in the pay of the maniyagar of Sadasiva Rao Reddiyar's choultry proposed in para. 39 will be disallowed in the absence of any explanation of its necessity.

(6) Grant. 5. — Owing to want of funds, the increases in the salaries of the manager, and the second clerk and the entertainment of a distrainer on Rs 8 proposed in paras. 40 and 41 cannot be sanctioned. With reference to G.O. No. 2391. L. dated 17th December 1896, the contribution for the central office establishments will be raised from Rs 300 to Rs 480.

5. The budget, as revised by Government, closes with a balance of Rs 1,620 or 3.1 per cent of the estimated receipts.

6. The Chairman's attention is drawn to the mistake noticed by the Collector in para. 1 of his endorsement.

V.R.
13/3/97

[signature] 17/3/97

To The Chairman, M.C. Cuddalore √3
" Collector of South Arcot √3
" Pt. Dt. Bd. — Do — √6
" Acctt. Genl. √7
" D. P. I. √11
" S. General √10
" Sany. Bd. √6
" " Commissioner √3
" " Engr. √3
Editors' Table

Despd. 29/3/97

Despd 30/3/97

Statement of proposition for sanction of

Number & date of order sanctioning present Establishment.	Office to which the proposition refers.	Nature of charge	Present Scale for 1896-97				Proposed			
		Number	Designation	Pay Minimum	Pay Maximum	Number	Designation			
6044 11-3-96	Grant III 5 (a) Conservancy Establishment.	1	Chief Sanitary Inspector	30	60	1	Chief			
		.	Pony allowance		15	.	Pony			
		1	Sub Inspector		20					
		2	do		15	3	Sub			
		2	do		12	2				
		2	do		10					
		14	Tollies		5	15	Tol			
	Grant III 5 (b) Private Scavenging Establishment.	1	Scavenger or Jolly		8	1	Scav			
		1	do		6	1				
		4	Tollies		5	6				
	Grant IV (3) Chowkey-Establishment	1	Monegar or Servant		6	1	Mon			
	Grant V (a) General Establishment.	1	Manager		60	1	Ma			
		1	Head accountant		40	1	Head			
		1	Clerk		25	1	Cle			
		1	do		20	1				
		1	do		15	1				
		1	Store keeper		10	1	St			
		1	Attender		8	1	At			
		2	Peons		7	2				
		1	Sweeper		5	1	Sw			
	Grant V (b) Collection Establishment.	8	Bill Collectors		8	8	Bil			
		"	"		"	1	Bill Coll			

Establishment for 1897-98.

Proposed scale for 1897-98. Designation	Pay Minimum	Pay Maximum	Proposition: Increase per Month Amount	Proposition: Decrease per Month Amount	Grounds of proposition
...ries or Road Peons	[illegible]	[illegible]			
Do	..	6	+2		
Apothecary	75	100	+5		×
Hospital Assistants	..	55			
Do	.	40-2-8	.	.	
...idwives	.	15	+3	.	×
...idwife	.	12			×
...mpounder	..	18	.		
Do	.	15	+2	.	×
Do	.	15	+3	.	×
Do	.	9	.	.	
...n	.	7	.	.	
"	.	.	.	−6	
...Servants (Male)	.	7	.	.	
Do	.	.	.	−4	×
...terman Do	.	5	.	−5	×
...se (female)	.	6	.	.	
...k	.	7	.	.	
...ty (Male)	.	6	+1	.	
...s (female)	.	5	.	.	
"	.	.	.	−5	
...k	.	12	+12	.	×
...by	.	6	+6	.	×
...ss Vaccinator	.	15	.	.	
...istant Do	.	7	.	.	
...ess Server	.	6	+6	.	×

P.T.O.

Statement of Proposition for revision of

Nature of Charg...

Order sanctioning present Establishment: Number	Date	Office to which the proposition refers	Present scale for 1896-97: Number	Designation	Pay Minimum	Pay Maximum	Number	Pro...
404 W.	11-3-96	Grant I (3) Establishment	4	Maistries or Road Peons	..	8		Mai...
			2	Do	..	5	2	
G.O. 595 W.	31-3-96	Grant III: Hospitals and Dispensaries. (a) Establishment.	1	Lady (Female) Apothecary	70	100		Lad...
			2	I Class Hospital Assistants.	..	55	2	I Clas...
			1	Do	..	40-2-8	1	Do
One			1	Midwife	..	15	2	
+	+		2	Do	..	12	1	
			1	Compounder.	..	18	1	Co...
			1	Do	..	13	1	
			1	Do	.	12	1	
			2	Do.	.	9	2	
G.O. 595 W.	31-3-96		1	Peon	.	7	1	
Do.			1	Do	.	6	"	
			4	Ward Servants (male)	.	7	4	War...
			1	Do (female)	.	4	"	
			2	Waterman	.	5	1	Wa...
			3	Nurses (female)	.	6	3	Nu...
			1	Cook	.	7	1	Co...
			1	Totty (male)	.	5	1	To...
			1	Do (female)	.	5	1	"
			1	Gardener	.	5	"	
			"	"	"	.	1	Cl...
			"	"	"	.	1	Do...
404 W.	11-3-96	Grant III Vaccination Establishment.	1	I Class Vaccinator	.	15	1	I Cl...
			1	Assistant Do	.	7	1	Ass...
			"	"	"	"	1	Pro...

Establishment for 1897-98

...ed scale for 1897-98			Proposition		Grounds of proposition
Designation	Pay Minimum	Pay Maximum	Increase per month Amount	Decrease per month Amount	
Sanitary Inspector }	30	50	}		
... allowance	"	15	}		
Inspectors	"	17 }	+15		×
Do 2	"	12 }			
...ttees 1	"	5	+5	"	×
2	"				
...ger or Totty	"	8		"	
Do	"	6		"	
Do Totties	"	5	+10	"	×
...or Servant }	"	7	+1	"	×
...ager	"	80	+20	"	×
...accountant	"	40	"	"	
...k	"	30	+5	"	×
1	"	20	"	"	
3	"	15			
...keeper	"	10	"	"	
...ender	"	8			
...oro	"	7			
...eper	"	5	"	"	
... Collectors	"	8	"	"	
...ollector and ...ning offices	"	8	+8	"	×

T. [illegible]

Chairman, delegate

[illegible]

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

1	Budget Estimate 1897-98: Details of Minor Heads (2) RS.	A.	P.	Totals of Major Heads (3) RS.	A.	P.	Revised Estimate for 1896-97 (4) RS.	A.	P.	Budget Estimate for 1896-97 (5) RS.	A.	P.	Actuals, 1895-96 (audited figures) (6) RS.	A.	P.
1. BALANCE BROUGHT FORWARD—															
a. Municipal Fund	1016	.	.				7436	.	.	7070	..	..	9873	.	9
b. Endowments	554	.	.				454	.	.	370	..	..	268	2	9
~~c. Water-tax Fund~~				1570	..	..	7890	.	.	7440	.	.	10141	3	6
2. MUNICIPAL RATES AND TAXES—															
a. Tax on arts, &c. (section 53) ..	4900	.	.				4500	.	.	4500	.	.	4409	.	.
b. Tax on buildings (section 63) ..	10500	.	.				10500	..	..	9900	.	.	10120	.	4
c. Tax on lands (section 63)	4850	..	.				4400	.	.	4400	.	.	4423	6	7
Tax on Lands unappropriated to any building or occupied by native huts. ~~d. Water-tax on buildings and lands (section 75)~~	250						240	.	.	240	.	.	283	6	9
e. Tax on vehicles with springs and palanquins (section 77) ..	1450	.	.				1350	..	..	1350	.	.	1285	8	.
f. Tax on animals (section 77) ..	2300	.	.				2150	..	..	2150	..	..	1892	10	.
g. Tax on carts and other vehicles without springs (section 85) ..	2100	..	.				2100	.	.	2100	.	.	1912	..	..
h. Tolls (section 91)—															
Gross receipts ..	13100	.	.				12650	.	.	13800	.	.	13933	6	6
Less Local Fund share ..															
i. Penalties on account of—															
i. Tax on arts															
ii. Tax on buildings ..															
iii. Tax on lands															
iv. Water-tax on buildings and lands															
v. Tax on vehicles, &c. ..															
vi. Tax on animals															
vii. Tax on carts, &c. ..															
vii. Evasion of tolls				39450	..	..									
3. REALIZATIONS UNDER SPECIAL ACTS—															
a. Pounds															
b. Ferry rents															
c. Fees under Act II of 1888 ..	-	-	.				40	..	..	.	..		40	..	..
Carried forward ..	-	-	-	39450	.		37930	.	.	38460	.	.	38299	6	2

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

1	Budget Estimate 1897-98: Details of Minor Heads (2) RS.	A.	P.	Budget Estimate 1897-98: Totals of Major Heads (3) RS.	A.	P.	Revised Estimate for 1896-97 (4) RS.	A.	P.	Budget Estimate for 1896-97 (5) RS.	A.	P.	Actuals, 1895-96 (audited figures) (6) RS.	A.	P.
Brought forward ..				39450	-	-	37930	-	-	38440	-	-	38299	6	2
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—															
a. i. Rent of lands															
ii. Rent of buildings	20	-	-				20	-	-	20	-	-	20	13	2
iii. Avenue receipts	700	-	-				600	-	-	600	-	-	459	14	3
iv. Fees from Travellers' Bungalows	160	-	-	880	-	-	150	-	-	150	-	-	155	-	-
b. i. Sale-proceeds of lands and buildings															
ii. Produce of lands, gardens, &c.															
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	40	-	-	40	-	-	40	-	-	40	-	-	8	12	0
c. Conservancy receipts—															
Sale-proceeds of night-soil, street refuse, &c.	2300	-	-	2300	-	-	2050	-	-	2000	-	-	2045	2	2
d. i. Fees from educational institutions	160	-	-	160	-	-	160	-	-	160	-	-	132	13	3
ii. Other revenue from educational institutions ..															
e. i. Sale-proceeds and composition fees of medicines ..	600	-	-				500	-	-	500	-	-	446	9	3
ii. Other Hospital receipts ..	-	-	-	600	-	-									
f. i. Income from markets ..	1300	-	-				1160	-	-	950	-	-	951	14	7
ii. ,, slaughter-houses.	100	-	-	1400	-	-	90	-	-	100	-	-	97	5	7
g. Other fees															
i. Distraint fees	100	-	-				50	-	-	50	-	-	23	8	0
ii. License fees	600	-	-				600	-	-	600	-	-	486	13	9
iii. Cartstand fees	410	-	-				440	-	-	400	-	-	409	6	5
iv. Other fees Fees from extracts from Birth & Death Registers	10	-	-	1120	-	-	10	-	-	10	-	-	6	-	-
h. Fines under Municipal and other Acts.	1200	-	-	1200	-	-	1100	-	-	1200	-	-	1023	6	0
i. Interest on investments															
i. General, including choultries															
ii. Educational															
iii. Medical	840	-	-	840	-	-	830	-	-	940	-	-	823	15	0
j. Premium on loans	-	-	-												
Carried forward ..				47990	-	-	45730	-	-	46160	-	-	45390	11	7

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

1	Budget Estimate 1897-98: Details of Minor Heads (2) RS.	A.	P.	Budget Estimate 1897-98: Totals of Major Heads (3) RS.	A.	P.	Revised Estimate for 1896-97 (4) RS.	A.	P.	Budget Estimate for 1896-97 (5) RS.	A.	P.	Actuals, 1895-96 (audited figures) (6) RS.	A.	P.
Brought forward ..				47990	-	-	45730	-	-	46160	-	-	45390	11	7
5. GRANTS AND CONTRIBUTIONS—															
a. From Government—															
i. Education—	70 ~~220~~	-	-				150	-	-	200	-	-	-	-	-
Normal stipends ..															
Buildings ..	10														
Municipal Schools ..	140														
Other purposes ..															
ii. Medical ..															
iii. Other purposes—															
Communications ..															
Water-supply ..															
Drainage ..															
Sanitation ..															
Other purposes Choultry	680			900	-	-	680	-	-	680	-	-	678	9	0
b. From Local Boards—															
i. Education ..															
ii. Medical ..	1200	-	-				500	-	-	1920	-	-			
iii. Other purposes Lighting [illegible]	200	-	-	1400	-	-	200	-	-	200	-	-	46	0	11
c. Other grants and contributions—															
i. Education ..															
ii. Medical ..															
iii. Other purposes ..															
6. MISCELLANEOUS—															
a. Recoveries on account of services rendered to private individuals—	500	-	-				280	-	-	280	-	-	175	12	8
i. Private scavenging ..															
ii. Other purposes ..				500	-	-									
b. Other items—															
i. Fishery rents ..															
ii. Refunds of Expenditure of previous year ..	20	-	-				148	-	-				5	-	-
iii. Fee for numbering carts, &c.							10	-	-	10	-	-	-	14	0
iv. Other items ..	150	-	-				100	-	-	100	-	-	63	6	0
Sale of tin plates for hired jutka	-	-	-				10	-	-	-	-	-	18	10	0
Sale of animal lymph	50	-	-				50	-	-	50	-	-	24	5	0
Sale of toll tickets	160	-	-	380	-	-	150	-	-	150	-	-	159	10	0
Carried forward ..	-	-	-	54170	-	-	47928	-	-	497[illegible]	-	-	46562	15	2

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

1	1897-98 Budget Estimates: Details of Minor Heads. (2) RS.	A.	P.	1897-98 Budget Estimates: Totals of Major Heads. (3) RS.	A.	P.	Revised Budget: Estimate for 1896-97. (4) RS.	A.	P.	Revised Budget: Estimate for 1896-97. (5) RS.	A.	P.	Actuals, 1895-96 (audited figures). (6) RS.	A.	P.
Brought forward	[illegible]			51170	..	..	43920	..	..	49700	..	..	46082	15	2
7. EXTRAORDINARY AND DEBT—															
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.															
b. Loans—															
i. From Government ..															
ii. In the market from private individuals ..															
c. Realizations of Sinking fund for repayment of loans.															
d. Advances—															
i. Permanent ..							10	..	..	..			130	..	..
ii. Others ..	200	..	..	200	..	..	802	..	..	110	..	..	1250	11	9
Total Receipts ..	..	200		51370	..	..	48000	..	..	49060	..	..	47932	10	11
Grand Total ..	..	..	..	52940	..	..	56700	..	..	57300	..	..	58064	14	5

Note to Statement I.

1. Tax on arts, &c., is levied on ~~the first~~ / all classes. at full Schedule rates
2. Tax on buildings is levied at 7 per cent. and tax on lands at 7 per cent. of rent value.
   (a) Tax on Lands unappropriated to any building or occupied by ... huts.
3. Water-tax on buildings and lands is levied at / per cent.
4. Tax on vehicles and animals is levied at full the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 per cart. per annum.
6. Tolls are levied at half the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. dated 2nd March 1891 No. 282 M.
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 4475 acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—

In cases where the actual Cost of a building can be ascertained 5 per cent of it is taken as the annual rental; in other Cases a reasonable rental value is fixed.
In Case of lands the rental value is fixed at Rs 25 per Cawny of wet land, and at Rs 12 per Cawny of dry land.
* The tax on this description of land was levied at the rate of 6 pies for every 80 sq: yards in accordance with the resolution of the Council passed at their meeting held on the 24th March 1893. T. Shanmugam [signature]

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

Name of Institution. (1)	Amount of Funded Capital. (2) RS.	Opening Balance. (3) RS.	Interest, Produce of Land, or Rent of buildings. (4) RS.	Appropriation from Capital for Expenditure. (5) RS.	Private Contributions and Donations. (6) RS.	Sale of Medicines or Sundry Property. (7) RS.	Total (Columns 4—7). (8) RS.	Contribution from Local Funds. (9) RS.	Contribution from Provincial Funds. RS.	Total Receipts (Columns 3, 8 and 9). (10) RS.	Appropriation from Municipal Funds (Column 16 *minus* Column 10). (11) RS.	Invested. (12) RS.	Current Charges. (13) RS.	Total (Statement II). (14) RS.	Allotted for Public Works (Statement II-A). (15) RS.	Total Charges (Column 14 *plus* Column 15). (16) RS.	Closing Balance (Column 10 *minus* Column 16). (17) RS.	Remarks. (18)
Hospitals and Dispensaries. Civil dispensaries of Cuddalore Old Town, New Town, and Tirupapuliyur.	Rs 22,000	..	840	—	..	600	1440	1200	..	2640	8180		10820	10820	..	10820	8180	
Choultry. Sadasiva Row Reddy's Choultry, Tirupapuliyur.	..	Rs 554	..	..	..	..	..	..	680	1234	..	..	640	640	..	640	594	

T. Shanmugam
Chairman Delegate

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

	Budget Estimate 1897-98. Details of Minor Heads.	Budget Estimate 1897-98. Totals of Major Heads.	Revised Budget Estimate for 1896-97.	Revised Budget Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT I—(*Public Works*)—					
1. New Works—					
a. Communications	350 - -		7000 - -	7000 - -	198 - -
b. Buildings	1050 - -		200 - -	760 - -	663 - 3
c. Drainage					
d. Water-supply	300 - -	1700 - -	- - -	- - -	- - -
2. Repairs—					
a. Communications	650 - -	650 - -	750 - -	600 - -	852 - 7 2
b. Buildings	600 - -	600 - -	1500 - -	300 - -	389 10 3
c. Drainage—					
i. Repairs to works ..					
ii. Establishment for flushing drains, &c.	1110 - -	1110 - -	970 - -	1040 - -	784 4 11
d. Water-supply—					
i. Repairs to works, machinery, &c	550 - -		500 - -	100 - -	303 - 9
ii. Establishment	180 - -		180 - -	180 - -	180 - -
iii. Contingencies	30 - -	760 - -	50 - -	50 - -	35 - 8
3. Establishment	970 - -	970 - -	550 - -	900 - -	406 - 1
4. Tools and Plant and other stores.	200 - -	200 - -	300 - -	200 - -	119 9 6
5. Contributions—					
a. To Local Boards for works ..	140 - -		180 - -	140 - -	190 - -
b. To Provincial Funds for scrutiny of estimates, &c. ..					
c. To others for public works ..		140 - -			
Total, Grant I ..		11980 - -	10930 - -	16670 - -	11794 1 6
GRANT II—(*Education*)—					
1. Training Schools—					
a. Contributions to Local Boards ..					
b. Stipends to Normal students ..	240 - -	240 - -	240 - -	240 - -	214 4 9
2. Municipal Schools—					
i. On Salary System—					
a. Establishment					
b. Contingencies					
Carried forward ..		240 - -	240 - -	240 - -	214 4 9

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

	Budget Estimate 1897-98. Details of Minor Heads.	Budget Estimate 1897-98. Totals of Major Heads.	Revised Budget Estimate for 1896-97.	Revised 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 ..		240 - -	240 - -	240 - -	214 4 9
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	530 - -		530 - -	530 - -	512 15 5
b. Result Grants	250 - -		235 - -	235 - -	242 8 -
c. Contingencies	100 - -		125 - -	135 - -	61 8 -
3. Salary Grants	400 - -	400 - -	400 - -	400 - -	346 - -
4. Results Grants	2500 - -	2500 - -	2500 - -	2500 - -	1448 12 -
5. Combined Grants—					
a. Fixed Payments					
b. Result Grants					
6. Inspection—					
a. Contributions to Local Boards ..					
b. Municipal Inspectors—					
i. Establishment	240 - -		244 - -	240 - -	240 - -
ii. Contingencies	10 - -	250 - -	10 - -	10 - -	9 5 10
7. Miscellaneous—					
a. Building, furniture, &c., grants ..	150 - -		156 - -	160 - -	25 - -
	50 - -	200 - -	40 - -	40 - -	268 - -
b. Common gymnasium—					
i. Establishment	240 - -		240 - -	240 - -	118 - -
ii. Contingencies	40 - -	280 - -	20 - -	10 - -	30 1 3
c. Common Drawing Master—					
i. Establishment					
ii. Contingencies					
d. Other items					
Total, Grant II ..		4750 - -	4740 - -	4740 - -	3516 7 3
GRANT III—(*Sanitation and Medical Services*).					
1. Hospitals and Dispensaries—					
a. Establishment	5220 - -		4000 - -	5150 - -	4102 10 9
b. Medicines and Supplies	3400 - -		3000 - -	3900 - -	2312 2 10
c. Diet of Patients	1000 - -		1300 - -	1500 - -	1736 15 9
d. Sundries and Contingencies ..	1200 - -		800 - -	700 - -	871 11 1
e. Contributions to Local Boards &c., &c., &c. ..		10820 - -			
Carried forward ..		10820 - -	9100 - -	11250 - -	9023 8 3

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

1	Budget Estimate 1897-98. Details of Minor Heads. 2	Budget Estimate 1897-98. Total of Major Heads. 3	Revised Budget Estimate for 1896-97. 4	Revised Budget Estimate for 1896-97. 5	Actuals, 1895-96 (audited figures). 6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		1080 ..	9100 ..	11250 ..	9003 8 5
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* Contributions to Provincial funds for—					
i. Medical College ..	100 ..		100 ..	100 ..	275 ..
ii. Sanitary Inspection ..	190 ..		190 ..	190 ..	187 ..
iii. Medical Reserve staff ..	50 ..		50 ..	50 ..	36 ..
iv. Cutlers' Establishment ..					15 ..
		340 ..			
b. Contributions to Local Boards, &c., for—					
i. Medical Schools ..					
ii. Reserve staff					
&c., &c., &c., ..					
c. Other contributions					
3. Vaccination—					
a. Establishment	336 ..		264 ..	264 ..	260 3
b. Contingencies	314 ..		248 ..	248 ..	290 75
c. Contributions to Local Boards ..		650 ..			
4. Registration of Births and Deaths—					
a. Establishment	180 ..		180 ..	180 ..	300 ..
b. Contingencies	240 ..	420 ..	200 ..	220 ..	38 12 0
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	6700 ..		6140 ..	6450 ..	5946 33
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	4020 ..	10720 ..	3750 ..	3730 ..	3507 35
b. Private scavenging—			9890		
i. Establishment	530 ..		410 ..	410 ..	403 6 0
ii. Contingencies, such as cost of scavenging carts, &c. ..	440 ..	970 ..	340 ..	420 ..	879 11 3
c. Cholera charges ..	500 ..	500 ..	500 ..	100 ..	169 11 2
d. Contingencies	40 ..		50 ..	150 ..	47 5 6
Removing &c. prickly pear &c. ..	50 ..	90 ..	50 ..	100 ..	9 12 0
Total, Grant III ..		24510 ..	21570 ..	23860 ..	21393 3 5

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

1	Budget Estimate 1897-98. Details of Minor Heads. 2	Budget Estimate 1897-98. Totals of Major Heads. 3	Revised Budget Estimate for 1896-97. 4	Revised Budget Estimate for 1896-97. 5	Actuals, 1895-96 (audited figures). 6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT IV.—(*Lighting and Miscellaneous Municipal purposes*).					
1. Lighting—					
a. Establishment	430 ..		432 ..	432 ..	424 0 0
b. Contingencies	200 ..	630 ..	2290 ..	1778 ..	2072 69
2. i. Markets—					
a. Establishment	.. ..		..	..	
b. Contingencies	100 ..	100 ..	30 ..	20 ..	.. ..
ii. Slaughter-houses—					
a. Establishment	60 ..		60 ..	66 ..	57 3 0
b. Contingencies	10 ..	70 ..	10 ..	10 ..	11 3 0
3. Choultries—					
a. Establishment	84 ..		72 ..	72 ..	72 ..
b. Contingencies	12 ..	96 ..	10 ..	10 ..	9 6 0
c. Feeding Travellers	544 ..	640 ..	498 ..	498 ..	411 27
4. Travellers' bungalows—					
a. Establishment	108 ..		108 ..	108 ..	108 ..
b. Contingencies	42 ..	150 ..	22 ..	22 ..	88 15 6
5. Avenues—					
a. Establishment					
b. Contingencies	10 ..	10 ..	10 ..	10 ..	2 ..
6. Public Garden—					
a. Establishment	60 ..	60 ..	60 ..	60 ..	60 ..
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	10 ..	70 ..	10 ..	10 ..	6 14 0
7. Survey of land					
8. Fire—					
a. Establishment					
b. Purchase of fire-engine, buckets, repairs, &c.					
9. Other charges—					
i. Work done for private individuals other than private scavenging					
Carried forward ..		3470 ..	3620 ..	3090 ..	3323 10 10

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

1	2. Budget Estimate 1897-98: Details of Minor Heads RS.	A.	P.	3. Budget Estimate 1897-98: Totals of Major Heads RS.	A.	P.	4. Revised Estimate for 1896-97 RS.	A.	P.	5. Budget Estimate for 1896-97 RS.	A.	P.	6. Actuals, 1895-96 (audited figures) RS.	A.	P.
Brought forward ..				3470	-	-	3620	-	-	3090	-	-	3323	10	10
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.															
9. OTHER CHARGES—*cont.*															
ii. Rewards for destruction of wild animals and snakes ..	170	-	-				170	-	-	170	-	-	159	2	0
iii. Printing	350	-	-				450	-	-	350	-	-	443	12	9
iv. Compensation for lands ..															
v. Other items ..	900	-	-	1420			990	-	-	830	-	-	747	12	5
Total, Grant IV ..				4890	-	-	5230	-	-	4440	-	-	4674	6	0
GRANT V—															
a. General Establishment—															
i. Office Establishment ..	2670	-	-				2364	-	-	2364	-	-	2302	10	8
ii. Inspection ..	420	-	-	3090	-	-	420	-	-	420	-	-	-	-	-
b. Collection of Municipal Taxes—															
i. Establishment	864	-	-				770	-	-	770	-	-	816	-	7
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	256	5	-	1120	-	-	296	-	-	265	-	-	574	9	8
c. Collection of Tolls—															
i. Establishment															
ii. Contingencies	100	-	-	100	-	-	100	-	-	155	-	-	289	-	6
d. Office contingencies other than (*b*) (ii)	350	-	-	350	-	-	240	-	-	240	-	-	330	14	6
e. Contributions for Central office and Audit establishments ..	300	-	-	300	-	-	320	-	-	316	-	-	240	-	-
Total, Grant V ..				4960	-	-	4540	-	-	4530	-	-	4555	3	11
REPAYMENT OF DEBT— to the Dispensary Funded Capital															
a. Instalments paid during the year.	25	-	-				25	-	-	30	-	-	25	-	-
b. Invested on account of Sinking Fund (Value of securities purchased)				25	-	-									
c. Charges of investment ..															
INTEREST—															
a. On account of last year ..															
b. " of current years.															
Carried over:—				25	-	-	25	-	-	30	-	-	25	-	-

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

1	2. Budget Estimate 1897-98: Details of Minor Heads RS.	A.	P.	3. Budget Estimate 1897-98: Totals of Major Heads RS.	A.	P.	4. Revised Estimate for 1896-97 RS.	A.	P.	5. Budget Estimate for 1896-97 RS.	A.	P.	6. Actuals, 1895-96 (audited figures) RS.	A.	P.
Brought forward:—				25	-	-	20	-	-	30	-	-	25	-	-
Advances recoverable—							100	-	-	[illegible]			160	-	-
a. Permanent	-	-	-										4065	8	10
b. Others	-	-	-				25	-	-	20	-	-	12	1	0
Refunds of other than current collections ..	25	-	-												
Discount	-	-	-												
Pensions and gratuities ..	-	-	-	25	-	-									
Investments—															
a. In Government securities for purposes other than Sinking Fund															
~~*b.* In Savings Bank~~ ..	-	-	-	50	-	-	150	-	-	50	-	-	4262	9	10
Total Expenditure ..				54140	-	-	55130	-	-	54290	-	-	50173	15	11
Balances—															
a. Municipal Fund				1206	-	-	1016	-	-	2540	-	-	7436	11	4
b. Endowments				594	-	-	554	-	-	470	-	-	454	3	2
~~Water-tax Fund~~				1800	-	-	1570	-	-	3010	-	-	7890	14	6
Grand Total ..				52940	-	-	56700	-	-	57300	-	-	58082	14	5

NOTE TO STATEMENT II.

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

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

T. [illegible]
Chairman [illegible]

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

Part I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.	Expenditure in 189 -9 .	Remarks.
1	2	3	4	5	6
		Rs.	Rs. A. P.	Rs. A. P.	
(a)	Communications				
1	For Constructing				
2	2 Culverts.	350		350	
	Total ..	350		350	
(b)	Buildings				
1	For Constructing a				
2	new market building				
3	at Tirupuliyur.	1000		1000	
	For Constructing a new block of latrine in Devanampalayam N-W Division.	50		50	
	Total ..	1050		1050	

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

Part I.—New Works.—*cont.*

Number	Project.	Amount of estimate.	Past expenditure.	Expenditure in 189 -9 .	Remarks.
1	2	3	4	5	6
		Rs.	Rs. A. P.	Rs. A. P.	
(c)	Drainage				
1					
2					
3					
	Total ..				
(d)	Water-supply				
1					
2	For Constructing				
3	2 new wells.	300		300	
	Total ..	300		300	

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

Part II.—Repairs.

Number.	Project.	Grant. RS.	A.	P.	Actual expenditure. RS.	A.	P.	Remarks.
1	2	3			4			5
(*a*)	Communications							Total mileage of roads streets, lanes, &c., in the town. 49 miles.
1 2 3	For repairing roads of I Division, Cuddalore O.T.	2000	–	–				Metalled or Gravelled (miles–furlongs) 30–1; Unmetalled (miles–furlongs) 18–7
	Do II Division Bandippalayam.	750	–	–				Total mileage under maintenance.
	Do III Division Tirupapuliyur.	1100	–	–				Metalled or Gravelled; Unmetalled.
	Do IV Division Pudupalayam.	1500	–	–				
	Do V Division Manjakuppam	850	–	–				
	For repairing Culverts when and where necessary.	300	–	–				
	Total ..	6500	–	–				

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant. RS.	A.	P.	Actual expenditure. RS.	A.	P.	Remarks.
1	2	3			4			5
(*b*)	Buildings							
1 2 3	For repairing masonry and leaf latrines.	600	–	–	–	–	–	
	Total ..	600	–	–	–	–	–	

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

Part II.—Repairs—*cont.*

Number	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A	P	Rs.	A	P.	
(c)	Drainage							
1								
2								
3								
	Total ..							
(d)	Water-supply							
1	For repairing the existing wells.	150	-	-				
2								
3	For Cleaning filter beds of the delivery fountain at Cuddalore Old Town	150	-	-				
	For up keep of the supply channel for the delivery fountain at Cuddalore Old Town.	250	-	-				
	Total ..	550	-	-				

Statement II-B.—Details of Municipal Establishments.

	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT I.—2. *c.* Drainage—							
Overseers							
Drain cleaners	9	6	-	-	648	-	-
	3	5	-	-	180	-	-
Total ..	12	-	-	-	828	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
d. Water works—							
Overseers							
Watchmen	3	5	-	-	180	-	-
Total ..	3	-	-	-	180	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. General.—							
Overseers	1	30	-	-	540	-	-
Maistries	6	15 6	-	-	432	-	-
Total ..	7	-	-	-	972	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

in round figure Rs 970.

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

—	Number	Salary per mensem. each.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT II.—Education—							
1. Training Schools—							
Pupils receiving scholarships	2	5	-	-	120	-	-
Stipends for Pupils attending Normal School at the rate of Rs. 7 each per mensem for 3 months in the year. Remuneration to the Masters at the rate of Rs. 3 per Student for 3 months & for other Contingencies. Total	7	4	-	-	84	-	-
					36	-	-
					240	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
2. Municipal Schools—							
a. On the Salary System—							
Head Master							
1st Assistant Master							
2nd „ „							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A	P.	Rs.	A.	P.
GRANT II.—Education—*cont.*							
b. On the Salary Result System—							
Uppalavady Teacher	1	8	-	-	96	-	-
Head Tamil Teacher	1	8	-	-	96	-	-
do Assistant do	1	6	-	-	72	-	-
Gingarakopa Teacher	1	8	-	-	96	-	-
Gangappalayam do	1	6	-	-	72	-	-
Hindustany School Teacher Cuddalore Old Town	1	8	-	-	96	-	-
Total ..	6	-	-	-	528	-	-
Deduct Fines and Stoppages ..	nil						
Add arrears for last year paid this year ..	Rs 30	-	-				
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT II.—EDUCATION—*cont.*							
6. INSPECTION—							
Inspecting schoolmaster	1	20	0	0	240	0	0
Total ..	1	..	..	..	240	—	—
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
7. *b.* GYMNASTIC INSTRUCTORS							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
c. DRAWING MASTERS	1	20	0	0	240	0	0
Total ..	1	..	..	..	240	0	0
Deduct Fines and Stoppages .							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem. each.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT III.—SANITATION AND MEDICAL SERVICES—							
1. HOSPITALS AND DISPENSARIES—							
Medical Subordinates Lady Apothecary for Women & Children dispensary ..	1	75	0	0	900	0	0
I Class Hospital assistants one for New Town " and another for [illegible] ..	2	55	0	0	1320	0	0
do — do — for Old Town.	1	48	2	8	578	0	0
Midwife . 1 for New Town & 1 for [illegible]	2	15	0	0	360	0	0
do 1 for Old Town.	1	12	0	0	144	0	0
Clerk	1	12	0	0	144	0	0
Compounders 1 for New Town ..	1	18	0	0	216	0	0
do 1 for Old Town & 1 for [illegible]	2	15	0	0	360	0	0
~~Servants~~ do. 1 for New Town & 1 for women & Children dispensary — ..	2	9	0	0	216	0	0
" Peons. for New Town ..	1	7	0	0	84	0	0
Ward Servants (male) 2 for New Town " 1 for Old Town, & 1 for [illegible]	4	7	0	0	336	0	0
Water-man for New Town.	1	5	0	0	60	0	0
Nurse (female) 1 for New Town 1 for Old Town, 1 for women & Children dispensary.	3	6	0	0	216	0	0
Cook for New Town	1	7	0	0	84	0	0
Totty (male) for New Town	1	6	0	0	72	0	0
Totty (female) —do—	1	5	0	0	60	0	0
Dhoby for New Town.	1	6	0	0	72	0	0
Total ..	26				5222	0	0
Deduct Fines and Stoppages ..	in round figure Rs 5220. 0						
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.	Salary per annum.
1	2	3	4
		Rs. A. P.	Rs. A. P.
GRANT III.—Sanitation and Medical Services—*cont.*			
3. Vaccination—			
Vaccinators	1	15	180
Assistant vaccinator	1	7	84
Peons	1	6	72
Total ..	3	- - -	336
Deduct Fines and Stoppages ..			
Add arrears for last year paid this year ..			
Balance (Statement II) ..			
4. Registration—			
Registrar	1	15	180
Peons			
Total ..	1	- - -	180
Deduct Fines and Stoppages ..			
Add arrears for last year paid this year ..			
Balance (Statement II) ..			

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

—	Number.	Salary per mensem.	Salary per annum.
1	2	3	4
		Rs A. P.	Rs. A. P.
GRANT III.—Sanitation and Medical Services—*cont.*			
5. *a.* "Conservancy, Road-cleaning and Road-watering."—			
Chief Sanitary Inspector	1	30	540
Nuisance Inspectors	—	—	—
Sub Sanitary Inspector	5	17	1020
"	—	—	—
"	2	12	288
Maistries	-	-	-
Scavengers	3	8	288
Sweepers	1	7	84
"	5	6	360
"	15	5	900
"	10	4	480
Sweepers	57	4	2736
Total ..	99	- - -	6696
Deduct Fines and Stoppages ..	in round figures		
Add arrears for last year paid this year ..	Rs 6700		
Balance (Statement II) ..			

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors							
Maistries							
Scavengers	1	8	—	—	96	—	—
	1	6	—	—	72	—	—
	6				360	—	—
Total ..	8				528	—	—
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							
Masalchies	9	4	—	—	432	—	—
Total ..	9				432	—	—
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A.	P.	Rs.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont*							
2. i. Markets—							
Superintendents							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Slaughter-houses—							
Superintendents							
Servants	1	5	—	—	60	—	—
Total ..	1	—	—	—	60	—	—
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. Choultries—							
Servants							
Menigar.	1	7	—	—	84	—	—
Total ..	1	—	—	—	84	—	—
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	1	6	~		72	~	
Servants	2	1	8	~	36	~	
Total ..	3	-	-		108	~	
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
5. Avenues—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
6. Public Galden—							
Gardeners	1	5	~		60	~	
Total ..	1	-	-		60	~	
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
8. Fire—							
Servants	—	Nil.					
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.*

— 1	Number. 2	Salary per mensem. *each* 3 RS.	A.	P.	Salary per annum. 4 RS.	A.	P.
GRANT V.—a. GENERAL ESTABLISHMENT—							
i. Office—							
Manager	1	80	0	0	960	0	0
Clerks	1	30	0	0	360	0	0
do	1	20	0	0	240	0	0
" Store keeper	1	15	0	0	180	0	0
Attender	1	10	0	0	120	0	0
"	1	8	0	0	96	0	0
Head Accountant	1	40	0	0	480	0	0
Peons	2	7	0	0	168	0	0
Sweeper	1	5	0	0	60	0	0
Total ..	10				2664	0	0
Deduct Fines and Stoppages ..	Rs 2670 - -						
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Inspection—							
Chairman's salary or carriage allowance ..	1	35	0	0	420	0	0
Total ..	1				420	0	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

— 1	Number. 2	Salary per mensem. *Each* 3 RS.	A.	P.	Salary per annum. 4 RS.	A.	P.
GRANT V.—a. GENERAL ESTABLISHMENT—*cont.*							
b. Collection—							
Clerks							
Bill Collectors	8	8	0	0	768	0	0
~~Peons~~							
Bill Collector and Distraining officer	1	8	0	0	96	0	0
Total ..	9				864	0	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
c. Collection of tolls—							
Inspectors	Nil						
Gate-keepers							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

T. [illegible]
Chairman [illegible]

STATEMENT IV-A.—*Municipality of* Cuddalore 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.	4900	- -	100	- -	4800	- -	4750 (150)	- -	✓	- -	25	- -	25	- -
2. Tax on buildings	10700	- -	200	- -	10500		10050 (450)	- -	✓	75 - -	25	- -	350	- -
3. Tax on lands	4400	- -	-	- -	4400	- -	3900 (450)	- -	✓	- -	100	- -	400	- -
4. ~~Water tax on buildings and lands~~ Tax on lands appropriated to any building or occupied by such }	240	- -	-	- -	240	- -	170 (80)	- -	✓	- -	5	- -	65	- -
5. Tolls (gross receipts)	13100	- -	-	- -	13100	- -	13100	- -	✓	- -	-	- -	-	- -
6. Market rents	1300	- -	-	- -	1300	- -	1300	- -	✓	- -	-	- -	-	- -
7. Slaughter-house fees	100	- -	-	- -	100	- -	100	- -	✓	- -	-	- -	-	- -
8. Rent of cart-stands	410	- -	-	- -	410	- -	410	- -	✓	- -	-	- -	-	- -
9. Private scavenging fees	500	- -	-	- -	500	- -	500	- -	✓	- -	-	- -	-	- -
10. Sale proceeds of night soil, Street refuse &c.	2300	- -	-	- -	2300	- -	2300	- -	✓ 50	- -	200	- -	-	- -
Total ..	37950	- -	300	- -	37650	- -	36580	- -	75	- -	155	- -	840	- -

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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.	15	-	-	210	-	-	225	-	-	150	-	-	✓	-	-	75	-	-	—	-	-	-	-	-	
2. Tax on buildings	60	-	-	460	-	-	520	-	-	450	-	-	✓	-	-	70	-	-	—			—		—	
3. Tax on lands	500	-	-	950	-	-	1450	-	-	950	-	-	✓	-	-	200	-	-	300	-	-	-	-	—	
4. ~~Water tax on buildings and lands~~ Tax on lands unappropriated to any building & assessed by acreage rate. ..	25	-	-	75	-	-	100	-	-	80	-	-	✓			20	-	-	-	-	-	-	-	—	
5. Tolls	—			—			—									—			—			—			
6. Market rents	—			—			—									—			—			—			
7. Slaughter-house fees	—			—			—									—			—			—			
8. Rent of cart-stands	—			—			—									—			—			—			
9. ~~Private scavenging fees~~ ..	—			—			—									—									
10. Sale proceeds of Night Soil, Street refuse &c.	—			—			—			—			—			—			—			—			
Total ..	600	-	-	1695	-	-	2295	-	-	1630	-	-	—			365	-	-	300	-	-	-	-	-	

T. [illegible]
Chairman [illegible]

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 1897-98, 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				7436 - -	7070 - -	
b. Endowments				454 - -	370 - -	
~~c. Water-tax Fund~~						
				7890 - -	7440 - -	Slight increase - calls for no remarks
2. MUNICIPAL RATES AND TAXES—						
a. Tax on arts, &c. (section 53) ..	2109 - -	2264 - -	2391 - -	4500 - -	4500 - -	
b. Tax on buildings (section 63) ..	3710 - -	4842 - -	6790 - -	10,500 - -	9900 - -	Increase is due to remission of tax on buildings.
c. Tax on lands (section 63) ..	1818 - -	2105 - -	2582 - -	4400 - -	4400 - -	
~~d. Water-tax on buildings and lands (section 77)~~ Tax on Lands misappropriated as Building receipts by mistake.	49 - -	126 - -	191 - -	240 - -	240 - -	
e. Tax on vehicles with spirings and palanquins (section 77) ..	860 - -	283 - -	490 - -	1350 - -	1350 - -	
f. Tax on animals (section 77) ..	1326 - -	527 - -	824 - -	2150 - -	2150 - -	
g. Tax on carts and other vehicles without springs (section 85) ..	1494 - -	438 - -	606 - -	2100 - -	2100 - -	
h. Tolls (section 91)—						
Gross receipts	9488 - -	5814 - -	3162 - -	12,650 - -	13800 - -	The decrease is due to the absence of competition at the auction sale of Tolls.
Less Local Fund share ..						
i. Penalties on account of—						
i. Tax on arts						
ii. Tax on buildings ..						
iii. Tax on lands						
iv. Water-tax on buildings and lands						
v. Tax on vehicles, &c ..						
vi. Tax on animals						
vii. Tax on carts, &c. ..						
viii. Evasion of tolls						
3. REALIZATIONS UNDER SPECIAL ACTS—						
a. Pounds						
b. Ferry rents						
c. Fees under Act II of 1888 ..	35 - -	20 - -	5 - -	40 - -	40 - -	The increase is due to fees collected on account of 2 licenses issued to certain natives of performers for entertainment given by them in the Municipality during the Current year.
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—						
a. i. Rent of lands						
ii. Rent of buildings	7 - -	8 - -	13 - -	20 - -	20 - -	
iii. Avenue receipts	313 - -	157 - -	287 - -	600 - -	600 - -	
iv. Fees from Travellers' Bungalows	75 - -	40 - -	75 - -	150 - -	150 - -	
b. i. Sale-proceeds of lands and buildings						
ii. Produce of lands, gardens, &c.						
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	- - -	- - -	40 - -	40 - -	40 - -	
Carried forward ..	21284 - -	16624 - -	17456 - -	38740 - -	39250 - -	

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 ..	21284 - -	16824 - -	17456 - -	38740 - -	39250 - -	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*cont.*						
c. Conservancy receipts—						
Sale-proceeds of night-soil, street refuse, &c.	1668 - -	1055 - -	382 - -	2050 - -	2000 - -	Slight increase- Calls for no remarks
d. i. Fees from educational institutions	83 - -	46 - -	77 - -	160 - -	160 - -	
ii. Other revenue from educational institutions ..						
e. i. Sale-proceeds and composition fees of medicines ..	210 - -	150 - -	290 - -	500 - -	500 - -	
ii. Other Hospital receipts ..						
f. i. Income from markets ..	868 - -	397 - -	292 - -	1160 - -	950 - -	Due to brisk Competition
ii. „ slaughter-houses.	80 - -	48 - -	10 - -	90 - -	100 - -	Slight decrease- Calls for no remarks
g. Other fees						
i. Distraint fees	4 - -	17 - -	46 - -	50 - -	50 - -	
ii. License fees	260 - -	49 - -	340 - -	600 - -	600 - -	
iii. Cartstand fees	368 - -	204 - -	72 - -	440 - -	400 - -	Slight increase- Calls for no remarks
iv. Other fees Fees from Birth & Death Registers	- - -	2 - -	10 - -	10 - -	10 - -	
h. Fines under Municipal and other Acts	617 - -	347 - -	483 - -	1100 - -	1200 - -	Slight decrease- Calls for no remarks
i. Interest on investments—						
i. Genral, including choultries	31 - -	13 - -	24 - -	44 - -	20 - -	
ii. Educational	31 - -	13 - -	24 - -	44 - -	20 - -	
iii. Medical	1 - -	824 - -	830 - -	832 - -	942 - -	Due to reduction in the rate of interest on the Promissory notes in which the Dispensary funded Capital is invested.
j. Premium on loans						
5. GRANTS AND CONTRIBUTIONS—						
a. From Government—						
i. Education—						
Normal stipends ..	31 - -	11 - -	150 - -	150 - -	200 - -	Slight decrease- Calls for no remarks
Buildings						
Municipal Schools ..						
Other purposes Choultry	- - -	679 - -	680 - -	680 - -	680 - -	
ii. Medical						
iii. Other purposes—						
Communications ..						
Water-supply						
Drainage						
Sanitation						
Other purposes ..						
b. From Local Boards—						
i. Education						
ii. Medical	- - -	- - -	500 - -	500 - -	1920 - -	Decrease is due to the Dispensary for Women & Children not having been opened in the beginning of the year but in December 1896.
iii. Other purposes Lighting Samal Bridge.	89 - -	- - -	111 - -	200 - -	200 - -	
Carried forward ..	25531 ..	20442 ..	21729 ..	47260 ..	49160 ..	

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

Items.	Actuals of the first eight months of 1896-97.	Actuals of the last four months of 1895-96.	Probable receipts of the last four months of 1896-97.	Total of columns 2 and 4.	Budget grant 1896-97, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	25531 - -	20442 - -	21729 - -	47260 - -	49160 - -	
5. GRANTS AND CONTRIBUTIONS—*cont.*						
c. Other grants and contributions—						
i. Education						
ii. Medical						
iii. Other purposes						
6. MISCELLANEOUS—						
a. Recoveries on account of services rendered to private individuals—						
i. Private scavenging ..	31 -	17 -	249 - -	280 -	280 -	
ii. Other purposes						
b. Other items—						
i. Fishery rents						
ii. Refunds of Expenditure of previous year	151 - -	- - -	9 - -	160 - -	- -	Due to refund of amount paid [illegible] in the shape of salary grant by the Principal of the St. Joseph's College. The refund was authorized by the Educational authorities.
iii. Fee for numbering carts, &	1 - -	- - -	9 - -	10 - -	10 - -	
iv. Other items ..	23 - -	- - -	77 - -	100 - -	100 - -	
Sale of [illegible] tickets	96 - -	- - -	54 - -	150 - -	150 - -	
Sale of animal lymph.	21 - -	19 - -	29 - -	50 - -	50 - -	
Sale of [illegible] tickets	9 - -	4 - -	1 - -	10 - -	- - -	
7. EXTRAORDINARY AND DEBT—						
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.						
b. Loans—						
i. From Government ..						
ii. In the market from private individuals						
c. Realizations of Sinking fund for repayment of loans.						
d. Advances—						
i. Permanent	5 - -	- - -	5 - -	10 - -	- -	
ii. Others	872 - -	859 - -		872 - -	170 - -	Due to sum advanced in the previous year for the Construction of Vaccination depôt having been recovered during the year, the work not having been undertaken for the reason explained in para 5 of the Covering letter to the Budget
Total Receipts ..	26648 - -	21339 - -	22162 - -	48810 - -	49860 - -	
Grand Total ..				56700 - -	57300 - -	

Statement VI—Revised Estimate—(Charges) for 189 6-97 —*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	7000 - -	- - -	- - -	7,000 - -	7000 - -	
b. Buildings	- - -	355 - -	200 - -	200 - -	760 - -	Decrease is due chiefly to the proposal of the working 2 latrines on a standard plan in the current year having been given up for the present for want of suitable sites for them.
c. Drainage						
d. Water-supply						
2. Repairs—						
a. Communications	5332 - -	2973 - -	2168 - -	7500 - -	6000 - -	Due to extensive repairs carried out to roads.
b. Buildings	1187 - -	381 - -	313 - -	1500 - -	800 - -	Due to repairs done to the Hospital assistants' quarters at New Town and Old Town Dispensary, and certain masonry latrines, there being no provision in the Budget for the two first named works.
c. Drainage—						
i. Repairs to works ..						
ii. Establishment for flushing drains, &c.	601 - -	270 - -	369 - -	970 - -	1040 - -	Slight decrease. Calls for no remark.
d. Water-supply—						
i. Repairs to works, machinery, &c.	462 - -	57 - -	38 - -	500 - -	100 - -	Due to charges incurred in the hot season to keep up a constant supply of water to the delivery fountain at Old Town from the Vaira madevi and for drinking purposes.
ii. Establishment	119 - -	60 - -	61 - -	180 - -	180 - -	
iii. Contingencies	41 - -	13 - -	9 - -	50 - -	50 - -	
3. Establishment	274 - -	135 - -	276 - -	550 - -	900 - -	Decrease is due to the non-entertainment of a D. P. W. Overseer—vide para 28 of the Covering Report.
4. Tools and Plant and other stores.	285 - -	74 - -	15 - -	300 - -	200 - -	Slight increase is due to purchase of office furniture.
5. Contributions—						
a. To Local Boards for works ..	- - -	90 - -	180 - -	180 - -	140 - -	
b. To Provincial Funds for scrutiny of estimates, &c.						
c. To others for public works ..						
Total, Grant I ..	15301 - -	4360 - -	3629 - -	18930 - -	16670 - -	
GRANT II—(*Education*)—						
1. Training Schools—						
a. Contributions to Local Boards ..						
b. Stipends to Normal students ..	84 - -	134 - -	156 - -	240 - -	240 - -	
2. Municipal Schools—						
i. On Salary System—						
a. Establishment						
b. Contingencies						
ii. On Salary-Results System—						
a. Fixed Payments	352 - -	172 - -	178 - -	530 - -	534 - -	
b. Results Grants	- - -	242 - -	235 - -	235 - -	235 - -	
c. Contingencies	55 - -	20 - -	70 - -	125 - -	135 - -	
3. Salary Grants	163 - -	153 - -	237 - -	400 - -	400 - -	
4. Results Grants	- - -	1442 - -	2500 - -	2500 - -	2500 - -	
5. Combined Grants—						
a. Fixed Payments						
b. Results Grants						
6. Inspection—						
a. Contributions to Local Boards ..						
Carried forward ..	654 - -	2163 - -	3376 - -	4030 - -	4040 - -	

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 ..	654 ..	2183 ..	3376 ..	4030 ..	4040 ..	
GRANT II—(*Education*)—cont.						
b. Municipal Inspectors—						
i. Establishment	164 ..	80 ..	82 ..	244 ..	240 ..	
ii. Contingencies	8 ..	3 ..	2 ..	10 ..	10 ..	
7. Miscellaneous—						
a Building, furniture, &c., grants ..	8 ..	293 ..	156 ..	158 ..	160 ..	
Furniture grant ..	.. ..		40 ..	40 ..	40 ..	
b. Common gymnasium—						
Drawing:—						
i. Establishment	160 ..	80 ..	80 ..	240 ..	240 ..	
ii. Contingencies	14 ..	26 ..	9 ..	20 ..	10 ..	
c. Other items						
Total, Grant II ..	997 ..	2645 ..	3743 ..	4742 ..	4740 ..	
GRANT III—(*Sanitation and Medical Services.*)						
1. Hospitals and Dispensaries—						
a Establishment	2295 ..	1292 ..	1705 ..	4000 ..	5150 ..	Decrease is due to a dispensary having been established for women and children instead of the Hospital that was originally proposed.
b. Medicines and Supplies	877 ..	2201 ..	2123 ..	3000 ..	3900 ..	
c. Diet of Patients	865 ..	573 ..	435 ..	1300 ..	1500 ..	
d. Sundries and Contingencies ..	666 ..	442 ..	134 ..	800 ..	700 ..	
e. Contributions to Local Boards ..						
2. *a* Contributions to Provincial funds for—						
i. Medical College ..	.. ..	275 ..	100 ..	100 ..	100 ..	
ii. Sanitary Inspection ..	300 ..	187 ..	190 ..	190 ..	190 ..	
iii. Medical Reserve staff ..	.. ..	36 ..	50 ..	50 ..	50 ..	
iv. Cutlers' Establishment ..	.. ..	4 ..	.. ..	.. ..	.. ..	
b. Contributions to Local Boards, &c., for—						
i. Medical Schools						
ii. Reserve staff						
c. Other contributions						
3. Vaccinations—						
a. Establishment	176 ..	88 ..	88 ..	264 ..	264 ..	
b. Contingencies	169 ..	103 ..	77 ..	246 ..	246 ..	
c. Contributions to Local Boards ..						
Carried forward ..	5048 ..	5201 ..	4902 ..	9950 ..	12100 ..	

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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 ..	5048 - -	5201 - -	4902 - -	9950 - -	12100 - -	
GRANT III—*Sanitation and Medical Services*—cont.						
4. REGISTRATION OF BIRTHS AND DEATHS—						
a. Establishment	120 - -	100 - -	60 - -	180 - -	180 - -	
b. Contingencies	102 - -	39 - -	98 - -	200 - -	220 - -	
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—						
a. i. Establishment	3709 - -	1977 - -	2473 - -	6182 - -	6450 - -	Due to non-entertainment of a Chief Sanitary Inspector at the beginning of the year—Vide para 34 of the Covering letter.
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	2703 - -	1347 - -	1047 - -	3750 - -	3730 - -	
b. Private scavenging—						
i. Establishment	265 - -	134 - -	145 - -	410 - -	410 - -	
ii. Contingencies, such as cost of scavenging carts, &c.	167 - -	94 - -	173 - -	340 - -	420 - -	
c. Cholera charges	443 - -	106 - -	97 - -	650 - -	100 - -	Due to large number of attacks from Cholera.
d. Contingencies	11 - -	5 - -	39 - -	55 - -	150 - -	
Remaining probably pass						
Total, Grant III ..	12568 - -	9022 - -	9602 - -	21570 - -	23860 - -	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—						
1. LIGHTING—						
a. Establishment	287 - -	143 - -	145 - -	432 - -	432 - -	
b. Contingencies	1491 - -	746 - -	487 - -	2238 - -	1778 - -	Due to increase in the number of lights, and the high price at which kerosine oil was purchased from Messrs Best & Co—Madras.
2. i. MARKETS—						
a. Establishment	107 - -	85 - -	213 - -	320 - -	320 - -	
b. Contingencies	21 - -	14 - -	9 - -	38 - -	20 - -	
ii. SLAUGHTER-HOUSES—						
a. Establishment	39 - -	19 - -	21 - -	80 - -	60 - -	
b. Contingencies	- - -	11 - -	10 - -	10 - -	10 - -	
3. CHOULTRIES—						
a. Establishment	48 - -	24 - -	24 - -	72 - -	72 - -	
b. Contingencies	6 - -	3 - -	4 - -	10 - -	10 - -	
c. Feeding Travellers	253 - -	146 - -	245 - -	498 - -	498 - -	
4. TRAVELLERS' BUNGALOWS—						
a. Establishment	71 - -	36 - -	37 - -	108 - -	108 - -	
b. Contingencies	8 - -	80 - -	14 - -	22 - -	22 - -	
5. AVENUES—						
a. Establishment	- - -	- - -	10 - -	10 - -	10 - -	
b. Contingencies						
6. PUBLIC GARDEN—						
a. Establishment	40 - -	20 - -	20 - -	60 - -	60 - -	
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	2 - -	2 - -	8 - -	10 0 0	10 0 0	
Carried forward ..	2586 - -	1228 - -	1034 - -	3620 - -	3090 - -	

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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 ..	2586	1228	1034	3620	3090	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.						
7. Survey of land						
8. Fire—						
a. Establishment ..						
b. Purchase of fire-engine, buckets, repairs, &c.						
9. Other charges—						
i. Work done for private individuals other than private scavenging						
ii. Rewards for destruction of wild animals and snakes	112	14	58	170	170	× not apply for the increase?
iii. Printing	107	684	343	450	350	
iv. Compensation for lands ..						
v. Other items — Miscellaneous [illegible] charge for making the tickets. Payment of Municipal [illegible] of [illegible]	285	140 / 27 / 4	150 / 33 / 475	435 / 8 / 475	830	
Total, Grant IV ..	3137	2097	2698	5230	4440	
GRANT V—						
a. General Establishment—						
i. Office Establishment ..	1575	788	789	2364	2364	
ii. Inspection	..	..	420	420	420	
b. Collection of Municipal Taxes—						
i. Establishment	512	255	258	770	770	
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	213	88	83	296	265	
c. Collection of Tolls—						
i. Establishment						
ii. Contingencies	4	239	96	100	155	
d. Office contingencies other than (*b*) (ii)	140	80	100	240	240	
e. Contributions for Central office and Audit establishments ..	..	240	320	320	316	
Total, Grant V ..	2444	1690	2066	4510	4530	
Repayment of Debt— to the Dispensary Funded Capital.	..	25	25	25	30	
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 ..						
Carried down	..	25	25	25	30	

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
Brought forward.—	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Advances recoverable—		25	25	25	30	
a. Permanent	80	70	20	100	30	
b. Others		2988				
Refunds of other than current collections			25	25	20	
Discount						
Pensions and gratuities						
Investments—						
a. In Government securities for purposes other than Sinking Fund						
b. In Saving Bank						
Totsal Expenditure	80	3023	70	150	50	
	34527	22837	20603	55130	54290	
Balances—						
a. Municipal Fund				1016	2540	
b. Endowments				554	470	
c. ~~Water-tax Fund~~ Total				1570	3010	
Grand Total				56700	57300	

T. Shanmugam Pillai
Chairman

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Kumbakonam Municipality 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. (2). Repairs.	×	÷		÷	
(b) Buildings.	600	546		1146	Sanctioned by the Municipal Council at their Meetings dated 25th August and 29th September 1896.
	Ans 300.				

T. Shanmugam Pillai
Chairman

C. No. 252 M

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.	

47 / 1897

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Local & Munl. (1897) Department.

CURRENT No. 252 M

Order

DESPATCHED
2[?] JAN. 97

COLLECTOR'S O. 18 JA SOUTH ARCOT

From The Chairman,
Municipal Council,
Cuddalore.

SECRETARY TO GOVERNMENT * LOCAL & MUNICIPAL DEPARTMENT * 23 JAN. 1897

No. 551

Dated 31st December 1896.

Received 23-1-97

Registered 23-1-97

Enclosures 3.

Spare copies.

SUBJECT.

Submitting, for Sanction, the Budget Estimate of the Cuddalore Municipality for 1897-98.

124 / 1897

Submitted to the Collector.

No 48 / Eng. 1897 — M. Coomaras[?]

[?]-1-97 — Dy. Collr. [?]

DESPATCHED
2[?] JAN. 97

Put in type [?]

23/1/97

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

At a Meeting of the Municipal Council of Cuddalore held on the 17th December 1896.

Present.

Dr. R. Ry. C. S. Srinivasa Rão Avergal, Chairman.

Dr. J. C. Marsden.

Dr. R. Ry. Mahomed Marad Merkair Avergal.

" Mahomed Rafeek Merkair Avergal.

" P. Sama Rão Garu.

" K. Muttuswami Chettiar Avergal.

" S. Pandurunga Mudeliar Avergal, B. A. B. L.

" P. J. Shadagopachariar Avergal.

" Dr. Ganapathi Mudeliar Avergal.

" Dr. Sowareswami Pillai Avergal.

" T. Sockachellam Naidu Garu.

" S. Kuppuswami Naidu Garu.

" V. Sankariah Naidu Garu.

Absent 7 Councillors.

Read draft budget estimate of the Cuddalore Municipality for the ensuing year 1897-98.

Read also the Educational, Medical and Vaccination budgets for the same year.

Proposed by Dr. Marsden and seconded by the Chairman that the sanction of Government be obtained to appropriate Rs. 2500 as loan from the dispensary funded Capital (Rs. 24,000) to meet the cost of repairing the Lying-in-Ward and its out houses and that the

the loan be repaid in 15 annual instalments with the interest now paid by Government on the promissory notes in which the Money is invested.

1. Approved.

2. Resolved that the budget be approved with the following modifications and submitted to Government for sanction.

Receipt.

3. The income from Tax on Arts and Professions is estimated at Rs. 400 in excess of the revised estimate. It is proposed in future to revise, as in the Current half year, the lists of persons liable to this tax at the beginning of every half year, and it is hoped that, under this arrangement, the revenue under this head will be augmented.

4. The receipt from tax on lands is taken at Rs. 450 in excess of the revised estimate in consideration of the revision of the land assessment which is to take place in 1897-98.

5. The slight increase, anticipated in the receipts from tax on Vehicles and animals, calls for no remark.

6. The income from tolls is taken at Rs. 13,100. This sum is Rs. 450 in excess of the amount for which the tolls were farmed for 1896-97.

7. The Council resolve to estimate the receipts from fees on account of private Scavenging at Rs. 500.

Charges.

Grant I.

The District Medical and Sanitary Officer brings to notice that a temporary leaf latrine is much wanted at Devarampatnam as much nuisance is Committed in this locality.

8. Resolved that Rs. 165 be provided, as detailed below, for improving the Sanitation of this village:-

For Constructing a leaf latrine on the site to be fixed by the District Medical and Sanitary officer Rs. 50.

For purchasing a Cart for removing the dirt from this latrine. Rs. 55.

For employing a boy to keep the latrine clean at Rs. 5 a Month. Rs. 60.

Grant II.

The District Medical and Sanitary officer recommends that the pay of the Lady Apothecary recently appointed be raised from Rs. 70 to Rs. 75 which was the Salary of a similar appointment held by her in the Vizagapatam District,

and

and that an additional 3rd Class Hospital Assistant on Rs. 25 be entertained for the New Town Hospital.

9. Resolved that the increase recommended on behalf of the Lady Apothecary be allowed and a provision of Rs. 60 be made accordingly therefor in the budget.

The Council Consider that the entertainment of an additional Hospital Assistant at the New Town Hospital is unnecessary inasmuch as the Clerk proposed to be employed (Vide para 10 infra) would relieve the 1st Class Hospital Assistant now in Charge of the institution of a good deal of Clerical work.

10. Resolved that provision be made in the budget, as suggested by the District Medical and Sanitary Officer, for the entertainment of a Clerk on Rs. 12 a Month to be attached to his office and a dhoby on Rs. 6 a Month for the New Town Hospital. Under the arrangement now in vogue the charge for washing hospital linen is met from hospital Contingencies.

The lady attached to the same hospital gets Rs. 5 a Month. The District Medical and Sanitary officer recommends

him

~~him~~ for an increase of 1 Rupee a

11. The Council approve of the recommendation.

The Surgeon recommends that the salary of the Midwife of the Triplicane Dispensary, who has got 17 years service, be raised from Rs. 12 to Rs. 15.

12. Approved.

13. The salary of the Compounders attached to the Triplicane and Old Town Dispensaries has been increased as below in accordance with the order printed in G.O. 11 September 1888, No. 1677.

Compounder of the Old Town Dispensary from Rs. 12 to Rs. 15.

Compounder of the Triplicane Dispensary from Rs. 13 to Rs. 15.

These subordinates are entitled to this increase by service gradation and on their passing the departmental examination (Vide G.O. quoted above).

14. At the instance of the District Medical and Sanitary officer the following appointments, which are considered unnecessary, have been abolished:-

Gardener on Rs. 5 attached to the New Town Hospital.

Female

with outbreaks of Cholera.

This increased provision is considered necessary to enable the Council to carry out the suggestions made in the rules printed in G.O. 18th November 1896, No. 1985 M. relating to bubonic plague.

Grant IV.

22. Resolved that Rs. 100 be provided to repair the fish market at Old Town and to meet the payment of rent for land on which a market is proposed to be erected at Tiruppapuliyur.

23. Resolved that the salary of the Manager of Sadasiva Rao Reddiar's Choultry be raised by one rupee. He now gets Rs 6 a month. The slight increase proposed in his pay will be met from savings in the Choultry endowments.

Grant V.

24. In consideration of the good service rendered by their office Manager, Mr. O'Brien, the Council is pleased to recommend his salary being raised to Rs. 80. This increase is recommended as a personal concession in recognition of his long, faithful and useful service of nearly 30 years in the Municipality.

25. The Council has granted a small increase of Rs. 5 to the 2nd Clerk whose

service

service in the Municipality extends to 22 years. This Clerk, in addition to his clerical work, does also the duties of a Shroff and deserves encouragement.

26. Resolved that provision be made for the entertainment of a Vaccinating Officer on a Salary of Rs. 8 per mensem.

(Signed) C. S. Srinivasa Rao
Chairman

(True Extract)

T. Shanmuganayudu
Chairman Delegate

Copied by. M.S.
Compd. by. W.O.J.

Enclosure No. 2.

In a letter from the Chairman,
Municipal Council, Cuddalore,
dated 31st December 1896, No. 551.

SECRETARY TO GOVERNMENT * LOCAL & MUNICIPAL DEPARTMENT * 23 JAN. 1897

Judl. 59/97
18/3/97

2/52 Judl.

sent to Press. 18-3-97

r signature. 29-3-97

rint. 30-3-97

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