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Educ & Munl. (1897) Department.

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[Despatch Abstract.]

Mr L Bridob

Revoking the Regulations for

1897-98

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

FURTHER PAPERS.

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

Government {1897} of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1897. *Enclosures*

Regd. } *Spare copies*

G.O., No. 617 M., 18th March 1897.

MARCH.

Municipal Budget.

Reviewing the Máyavaram — for 1897-98.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From M.R.Ry. T. A. ALAGA PILLAI Avargal, Chairman, Municipal Council, Máyavaram, to the Secretary to Government, Local and Municipal Department (through the Sub-Collector of Tanjore), dated 15th January 1897, No. 54.

In accordance with the provisions of section 251 of the District Municipalities Act IV of 1884, I have the honour to submit herewith the budget estimates of receipts and charges for 1897–98, together with the revised estimates of the current year, prepared in the forms prescribed by Government in its order, No. 2193 M., dated 10th December 1891.

2. The budget was discussed and passed by the council at its meetings held on the 28th and 29th December 1896 (copy of proceedings accompanies).

REVISED ESTIMATE.

Receipts.

3. The total estimated receipts of the current year, as now revised, amount to Rs. 35,810 excluding the opening balance of Rs. 8,240 (in round numbers) as per G.O., No. 1503 M., dated 5th September 1896, reviewing the administration report for 1895–96 against Rs. 35,080 and Rs. 2,920, respectively, anticipated when the budget was framed. The increase in the revised figure occurs chiefly under "tax on arts" and "school-fees," the excess receipts from "tax on vehicles," "slaughter-house fees," "private scavenging fees," &c., being almost counterbalanced by the expected decrease under "municipal fines," &c.

4. *School Fees.*—The large increase under this head is due to the growing financial prosperity of the municipal high and primary schools, Máyavaram, whose strength advances in rapid strides. The increase is almost justified by the actuals of 1895–96.

5. *Fines under Municipal and other Acts.*—A fall of Rs. 200 is expected under this head owing to the ruling of Government contained in its order, No. 1460 M., dated 2nd September 1896, directing that the establishment charge of the Bench of Magistrates should be met from the fines levied by them under sections 3 to 5 of the Towns Nuisances Act, which were hitherto fully credited to municipal funds.

6. *Contributions from Government.*—A sum of Rs. 60 expected in the shape of grant on behalf of the common drawing master is not realizable as the acting and permanent incumbents appointed were not qualified for grant. The one now appointed on the recommendation of the Assistant Inspector has passed the middle school examination and the theoretical portion of the intermediate drawing. Unless he completes the practical course, no grant will be sanctioned by the department. The Government in reviewing the budget for 1895–96, sanctioned the council's proposal to construct a new dead-house in the hospital compound at an estimated cost of Rs. 250 in lieu of the present one, which is in a dilapidated condition. The estimate originally sent to the Sanitary Engineer was not approved and it had to be thoroughly revised. After some correspondence with the sanitary board, a modified estimate for Rs. 560 has now been approved of by that body and the work is expected to be taken on hand and completed before the close of the current year. Rs. 280 being a moiety of the above cost is expected from Provincial funds under G.O., No. 1557 L., dated 17th July 1893, and the District Magistrate has been applied to for the contribution.

7. *Private Contributions.*—In framing the current year's budget, the council took credit for a sum of Rs. 200 promised by the public concerned towards the cost (Rs. 400) of cutting out a fresh feeder channel, with some tunnels, to Mattakulam, a tank behind the taluk cutcherry building. Owing to the non-receipt of the promised contribution the entry is struck out.

REVISED ESTIMATE.

Charges.

8. *Grant 1, Public Works.*—Compared with the sanctioned budget, the expenditure under this grant is Rs. 5,060 in excess, which occurs under "New Works—Communications" and "Buildings" and "Repairs—Communications."

9. *New Works—Communications.*—The bridge over the Palan Cauvery channel near the slaughter-house, provided for in the last year's budget, and which was constructed in part before the close of that year, is now finished. This, together with the cost of covering a tunnel in south road with stones, accounts for the expenditure of Rs. 270 under this head.

10. *New Works—Buildings.*—The sum entered under this head is Rs. 5,000 against Rs. 1,250 sanctioned in the budget. A major portion of the allotment sanctioned last year for the new travellers' bungalow was utilized in the year current. A further sum of Rs. 500 is provided to complete the work as per sanctioned estimate. An increased provision of Rs. 560 is now made for the hospital dead-house (*vide* paragraph 6 *supra*). The municipal slaughter-house was provided with stone pillars. The question of constructing a light tiled building over the high school-house being still under consideration, the council has, as a temporary measure, constructed a large shed upstairs to meet the present emergency for accommodation. These contributed to the large increase under this head.

11. *New Works—Drainage.*—The provision of Rs. 450 for drainage works referred to in paragraph 23 of the last budget report is proposed to be struck out as the levels of the localities concerned do not admit of a satisfactory drainage in the direction originally contemplated.

12. *New Works—Water-supply.*—The provision of Rs. 400 referred to in paragraph 24 of the last budget report is struck out for the reasons given in paragraph 7 *supra*, and the council has utilized a major portion of the above in the construction of three new wells and in erecting platforms round seven of the wells already sunk.

13. *Repairs—Communications.*—The revised outlay proposed under this head is Rs. 4,400, which is Rs. 1,400 more than the sanctioned allotment. The road No. 2 which is a trunk road leading to the railway station is now being re-metalled with Caper Hills gravel—excellent and lasting metal for roads. In view to complete the re-metalling of the whole road sooner, the council has allotted Rs. 1,400 more this year.

The outlay on communications (new works and repairs) comes up to Rs. 4,670, which is exactly the whole of the net income from tolls.

14. *Grant 2, Education.*—The expenditure on education as now revised is estimated at Rs. 14,240 or Rs. 570 in excess of the budget allotment, the increase occurring chiefly under "Municipal schools" and "Building and Furniture Grants to Results schools."

15. *Municipal Schools on Salary System.*—The original provision under establishment is retained, although a supplemental allotment of Rs. 25 per mensem was sanctioned in G.O., Mis. No. 1138 M., dated 8th July 1896, for an additional teacher for the third section of the second form, as a corresponding saving was effected by the late entertainment of the second assistant of the high school on a reduced pay in the place of the deceased science teacher and by allowing a less pay to the acting fourth assistant. The increased expenditure under "Contingencies" is due to the purchase of a complete set of gymnastic apparatus, prize books, library books, and examination tables and stools for the high school.

16. *Municipal Schools on Salary-result System.*—The decrease of Rs. 50 below the sanctioned estimate under fixed payments is due to the non-utilization in full of the provision for Pariah school. Owing to some difficulty experienced in securing for rent a suitable locality for locating the school, the construction of a shed for the

purpose is delayed. This is engaging my earnest attention and arrangements will soon be made to open the school, now that the rainy season is over. The second assistant of the Muhammadan school was allowed reduced pay until the Hindustani teacher assumed charge. As a portion of the results stipends earned by the four salary-results school last year was paid in the year current, the revised estimate is raised from Rs. 400 to Rs. 550. The increase under contingencies is the cost of some furniture supplied to salary-results schools.

17. *Building and Furniture Grants to Results Schools.*—A sum of Rs. 330 is provided under this head against Rs. 100 originally allotted. The increase is the accumulated savings of last year under results grants, &c., which the council has resolved to spend this year. Twenty benches with backs were locally made and distributed among the results schools. Some blackboards are under preparation. Three sets of gymnastic apparatus required for the three common gymnasia centres have been indented for through the Sub-Assistant Inspector of Schools and they are expected shortly.

18. *Grant 3, Vaccination.*—As considerable difficulty was experienced in procuring healthy calves, and as, owing to their irregular supply by the contractor, the lymph very often failed, the calf-to-arm operation was stopped from August last and with it the services of the calf peon were done away with. Vaccination is now carried on by means of glycerine paste supplied from the Tanjore depôt; hence is the decrease under this head.

19. In the revised estimate under conservancy, provision is made for the entertainment of some temporary toties and sweepers for fifteen days during the Mahamakham festival at Kumbakónam as suggested by the Sub-Collector, a large number of pilgrims being expected to halt at this place on their way to, and back from, Kumbakónam. The expenditure under cholera charges shows an increase of Rs. 40 over the sanctioned amount. A large quantity of permanganate of potash and Jeyer disinfectant powder were purchased. The sum includes also the pay of the temporary toties appointed for cholera purposes.

20. *Grant 4, Lighting.*—In the current year all lanterns were repaired and coloured. The price of kerosine-oil ruled very high until recently. These raised the allotment from Rs. 950 to Rs. 1,070 under "Lighting Contingencies".

21. *Avenues and Gardens.*—The sum of Rs. 70 sanctioned for improving road avenues has been almost utilized in the purchase of grafted mango plants for the garden within the hospital compound and the travellers' bungalow building. The amount required is therefore transferred from "Avenue Contingencies" to "Garden Contingencies".

22. *Grant 5.*—The collection business has not been done as satisfactorily as it should be owing probably to the reduction in the number of bill collectors. An increased provision is made in view to give each bill collector a peon to help him in the execution of warrants and to appoint, if necessary, a temporary bill collector for one or two months.

The minor variations under receipts and charges are explained in statement VI.

Budget Estimate.

Receipts.

23. The receipts from all sources of revenue during the year 1897–98 are estimated at Rs. 37,600. This, together with the estimated opening balance of Rs. 2,300 as per revised estimate, leaves Rs. 39,900 at the disposal of the council for expenditure during the coming year, the corresponding figures of the current year as per revised estimate being Rs. 35,810, Rs. 8,240 and Rs. 44,050. The increase in the receipts proper of the coming year is chiefly due to the loan of Rs. 2,000 to be taken from Government for fish market.

24. The receipts of the current year are more or less repeated for the budget year, the income from taxation and other sources not being capable of further development. Now that the new travellers' bungalow is approaching completion and will be ready for habitation in March next, if not earlier, a sum of Rs. 100 is taken credit for fees leviable on the European travellers' bungalow during next year.

25. *Provincial Grants.*—The details of the Provincial grants (Rs. 1,140) claimable on behalf of the High school and the Government Girls' school for the budget year are the same as those appearing in paragraph 19 of the last budget report.

26. *Private Scavenging Fees.*—Experience has shown that the levy of the enhanced rate of fees referred to in paragraph 21 of the last budget report, introduced as a tentative measure, is oppressive and the people loudly complain of it. The council thinks that, unless the rate is reduced, it will not work well and to the extent desired. It was therefore resolved to reduce the rates to three-fourths adopting at the same time stringent measures to increase the number of houses served to make the system self-supporting. The sanction of Government is respectfully solicited. As it has been arranged to purchase an airtight iron sewage cart with suction hose and pump as suggested by the Deputy Sanitary Commissioner, it is hoped that the number of cesspools to be cleansed by the municipal agency will increase. The income is therefore slightly raised.

27. *Loans.*—The council now proposes to take the balance of Rs. 2,000 still remaining undrawn out of the second loan of Rs. 5,000 sanctioned by Government in its order, No. 1852 M., dated 5th December 1890, and to utilize the same on the construction of the proposed fish market. The sum of Rs. 1,000 provided for the work in the current year will go to meet the cost of the site to be acquired under the Land Acquisition Act.

Budget Estimate.

Charges.

28. The total expenditure of the budget year is estimated at Rs. 37,900 against Rs. 41,750 of the revised estimate and against Rs. 36,700, the actuals of 1895–96. The increase in the revised estimate over the actuals of the last year is chiefly due to the very large outlay on the travellers' bungalow and roads.

29. *Grant 1, Public Works.*—The council proposes to spend Rs. 7,270 on public works during the budget year against the current year's budget and revised estimates of Rs. 6,360 and Rs. 11,420, and against Rs. 7,981, the actuals of 1895–96. Of the above sum Rs. 4,050 is allotted for new works, Rs. 2,600 for repairs and Rs. 620 for water-supply and general establishments.

30. *Communications.*—A sum of Rs. 3,300 is provided under this head for the construction of tunnels and for laying pipe tunnels across roads and streets in important localities for continuing the re-metalling of road No. II and for earth-work, &c., to roads. It amounts to 70 per cent. of the net income from tolls, while the percentage of the current year is cent. per cent. (*vide* paragraph 13 *supra*).

31. *Buildings.*—A sum of Rs. 2,150 is provided (Rs. 1,800 for the Kornad fish market, Rs. 250 for a masonry latrine and Rs. 100 for repair of municipal buildings). The renewal of the superstructure of the office building, the extension of the High school building and the repair of the Tiruvelandoor school building are works which demand the immediate attention of the council; but, for want of funds, their execution has to be deferred for the present.

32. *Drainage.*—The scheme proposed in paragraph 23 of the last budget report for the drainage of the northern portion of Kornad having proved a failure (*vide* paragraph 11 *supra*), the council thinks that a satisfactory drainage can be effected by constructing a syphon by means of iron pipes across the Cauvery, which will carry the drainage waters to the northern side of the river. For this purpose Rs. 1,000 are provided. In the budget year, it is proposed to provide two of the drainage sluices on the right bank of the Cauvery with screw shutters.

33. *Water-supply.*—Consequent on the sinking of two wells by the sides of tanks, the number of tank watchmen is reduced from four to two. The usual provision of Rs. 100 for temporary coolies to cleanse wells, springs, &c., in the Cauvery during summer is retained.

34. *Grant 2, Education.*—The total expenditure on education in the budget year is estimated at Rs. 14,300, which is Rs. 60 more than the revised estimate and Rupees 1,620 more than the actuals of last year, the increase occurring mainly under "Municipal schools."

35. *Municipal Schools on Salary system.*—For maintaining the high and primary schools, Máyavaram, the sum provided is Rs. 10,750 (Rs. 10,250 for establishment and Rs. 500 for contingencies) against Rs. 10,140 and Rs. 10,300 of the current year's budget and revised estimates, respectively. The increase in the budget year over the revised estimate is due to the following causes. The third assistant of the high school, who is a competent science teacher, is allowed an increase of Rs. 5 to his pay and the clerk's pay is raised to Rs. 15, the minimum of the sanctioned scale, for the hard and responsible work he does (*vide* paragraph 31 of the last budget report). The provision for the additional teacher recently appointed for the third section of the second form sanctioned in G.O., Mis. No. 1138 M., dated 8th July 1896, is continued for the budget year as there is sufficient strength to retain the new section. The second assistant of the primary school, for whom no progressive pay has been fixed, is allowed a small increase of As. 8 as a special case in consideration of the low pay compared with those of the co-ordinate teachers. Additional provision is made for the increments to which the teachers of both schools are eligible in the budget year.

36. In connection with the above two schools, the following proposals are made by the educational department :—

(1) The first assistant of the high school, a teacher of long service in the institution, should be allowed an increase of Rs. 15 per mensem on the score of the great disparity between his pay (Rs. 85) and that of the headmaster. The salary now allowed is the maximum of the progressive scale sanctioned for the appointment.

(2) In the interest of the Máyavaram primary school which consists of more than 300 boys, a special gymnast should be appointed for the school, it being impossible for either the high school gymnast or the common gymnast to engage the boys of the primary schools in addition to his own duty. It is further recommended for a similar reason that the drawing master of the high school should be given an extra allowance of Rs. 5 for handling the primary school.

That the increase in strength and the consequent formation of additional sections in the high school has of late caused the necessity to appoint assistant Sanskrit and Tamil Pandits was pointed out by the headmaster.

The council, by a majority, was not inclined to view these matters favourably, being of opinion that the subject of additional accommodation and the provision for suitable latrine and play-ground for the high school, should be considered first when dealing with the surplus receipts before increasing the staff and their salaries.

37. According to the provision now made, the high school is expected to give a profit of (Rs. 9,350 fees and grants—Rs. 8,790 charges) Rs. 560 in the current year and (Rs. 9,350 —9,170) Rs. 180 in the budget year, the reduction in the latter being due to the increase in expenditure as explained already. The surplus receipts of the primary school is estimated at (Rs. 1,650 fees—Rs. 1,510 charges) Rs. 140 in 1896–97 and (Rs. 1,650 —1,580) Rs. 70 in 1897–98.

38. *Municipal Schools on Salary-results System.*—As in the current year, the council proposes to maintain five primary schools (including a Pariah school) on this system at an estimated cost of Rs. 1,320 under "Fixed payments" and Rs. 450, under "Results grants" and Rs. 250 under "Contingencies," the corresponding figures of the revised estimate being Rs. 1,250, Rs. 550 and Rs. 500, respectively. The provision of Rs. 5 per mensem for the fourth assistant of Tiruvelandoor school is struck out as unnecessary as recommended by the assistant inspector, the present strength admitting of only four teachers. For the same reason, the provision for the third assistant of the Saliya school is considered unnecessary. The peon attached to the Tiruvelandoor school is retained and the Saliya school is allowed a peon on Rs. 3–8–0, though in the opinion of the Director, peons are unnecessary for primary schools. These schools are situated in backward localities and the council agrees with the assistant inspector that peons will be of much use. The Hindustani teacher recently appointed for the Muhammadan school is doing satisfactory work and is allowed an increase of one rupee to make him stick to the appointment as recommended by the assistant inspector. The sweepers' wages of three of the salary-results schools are included under establishment instead of under "Contingencies" as hitherto. Three teachers are sufficient for the girls' school in consideration of its present strength.

The pay of the head teacher as sanctioned in G.O., Mis. No. 1748 M., dated 12th October 1896, is retained and in view to secure duly qualified mistresses, the salaries of the first and the second assistants are fixed at Rs. 8 and Rs. 6 respectively. The second assistant of the Saliya school is allowed a small increase of eight annas. These circumstances, together with the fact that the provision in the current year for Pariah school was not utilized in full, contributed to the increase in the budget year under "Fixed payments." The usual provision is made for results stipends and contingencies, the increase under this head in the revised estimate having been already explained.

39. As suggested by the assistant inspector Rs. 700 for results grants and Rs. 200 for building and furniture grant to results schools are provided.

40. *Inspection.*—It is proposed that the pay of the municipal inspecting schoolmaster should be on a par with that of the headmaster of the large upper primary school, Máyavaram, and that his pay should be increased to Rs. 20. The pay of headmaster is a progressive one rising from Rs. 18 to Rs. 23 by five equal annual instalments and in the opinion of the majority of the council, the pay of the inspecting schoolmaster need not be raised side by side with the headmaster.

41. The current year's provision for common drawing master is continued. The Director of Public Instruction recommends that the pay of the common drawing master should be raised to Rs. 15 so as to attract duly qualified men to accept the appointment. The present incumbent has been directed to qualify himself for grant at an early date as it may not be fair to dispense with his services without giving him a trial. The subject of granting increase will be considered when the present man qualifies himself or when a qualified man is appointed for the place.

42. The next year's educational income in the shape of fees and fines (Rupees 10,580) and Government grants (Rs. 1,150) aggregates to Rs. 11,730. The total expenditure under this grant being estimated at Rs. 14,300, the net cost of education comes up to Rs. 2,570 or 13 per cent. of the income from taxation, &c., as in the year current.

43. *Grant 3, Sanitation, &c.*—The proposed outlay under this grant during the budget year is estimated at Rs. 10,880 against Rs. 10,760 in the revised estimate and against Rs. 9,948, the actuals of 1895–96, the increase occurring chiefly under "Hospitals" and "Conservancy."

44. *Hospitals.*—A sum of Rs. 3,070 is provided for the maintenance of the hospital, while the expenditure as per budget and the revised estimates of the current year amounts to Rs. 2,880 and Rs. 2,910, respectively. To meet the growing wants of the hospital caused by the increasing number of patients, the provision for medicines is raised from Rs. 500 to Rs. 600. The excess provision under "Contingencies" is meant for the purchase of cumblies, iron cots, &c., for the use of in-patients as recommended by the District Medical and Sanitary Officer. The salaries of the staff as sanctioned for the current year remain unchanged. Referring to paragraph 3 of the Surgeon-General's letter embodied in the last budget report, I beg to observe that a large outlay is proposed to be incurred in the current year for a dead-house and for sundry repairs to hospital buildings. In regard to the proposal to provide for the training of a female medical practitioner, the council maintains the view expressed in paragraph 39 of the last budget report and finds it impossible in its present financial pressure to allot funds for the purpose.

45. *Contributions.*—The usual contribution of Rs. 270 towards sanitary inspection, Tanjore Medical school, &c., is continued.

46. *Vaccination.*—For the reasons given in paragraph 18 *supra*, the provision for calf peon is struck out, and the salary of Rs. 15 per mensem to the vaccinator is retained.

47. *Registration of Births and Deaths.*—Consequent on the reduction in the number of sanitary inspectors who were doing registration work in their respective divisions, it is proposed to appoint a separate hand for registration purposes on a salary of Rs. 9 per mensem, the present registrar in the office, who was preparing a consolidated register for the whole town and was doing various other work, having been transferred to office establishment as second clerk.

48. *Conservancy.*—The outlay proposed is Rs. 7,120 or nearly the same as in the revised estimate. As suggested by the Sanitary Commissioner, a trained man has been appointed as chief sanitary inspector. Two of the present three untrained sanitary inspectors have been made to retire from the service, the third being appointed as an assistant to the chief sanitary inspector on Rs. 14 per mensem. The number of private scavenging toties is increased from 15 to 18. With the above additions and alterations, the rates of salaries in regard to the other appointments under conservancy remain unchanged.

49. *Grant 4, Lighting, &c.*—A sum of Rs. 2,430 is provided under this grant against Rs. 2,290 and Rs. 2,420 in the current year's budget and revised estimates, the new provision of Rs. 200 in the budget for the establishment, &c., of the travellers' bungalow being counterbalanced by the allotment of the same amount in the revised estimate for "Compensation for lands."

The provision for a light superintendent on Rs. 9 and thirteen masalchies on Rs. 3 each per mensem is continued, while that under "Contingencies" is increased from Rs. 950 to Rs. 1,100 in view to purchase not less than fifteen lamp-posts and lanterns in the next year. As the new travellers' bungalow will be ready for occupation in March next (*vide* paragraph 24 *supra*) Rs. 120 is provided for a maty on Rs. 6 and for a toty and gardener on Rs. 4 per mensem, and Rs. 80 for the purchase of cots and other furniture. In the case of other items under this grant, the current year's provision is more or less repeated.

50. *Grant 5.*—The proposed expenditure under this grant amounts to Rs. 2,310 or Rs. 100 more than the current year's provision. The increase is partly due to the transfer to the office establishment of the present registrar of births and deaths on his own pay as second clerk (*vide* paragraph 47 *supra*). As the collection business suffered very much by the reduction of establishment in the current year, the council proposes to restore the number of bill collectors to its original number (viz., three) on the salaries of Rs. 11, Rs. 9 and Rs. 8 each per mensem. The current year's provision for contribution to the controlling establishment is repeated as G.O., No. 2391 L., dated 17th December 1896, fixing the percentage was received after the budget was framed by the council.

51. The year is expected to close with a balance of Rs. 2,000.

Forwarded.

2. It is a great pity that only Rs. 1,500 has been provided for metalling. Road No. 2 is, by no means, the only road that needs to be metalled. With practically only one metalled road in the municipality, the council is certainly not in a position to reduce its expenditure on communications (new works and repairs); yet the total provision under these heads for 1896–97 is only Rs. 3,300 as against Rs. 3,941 in 1895–96 and Rs. 4,670 (revised estimate) in the current year.

3. On the other hand the expenditure on education is steadily increasing as shown below:—

	Total expenditure under Grant 2.	Total receipts under Grant 2.
	RS.	RS.
Actuals, 1895–96	12,680	11,381
Budget, 1896–97	13,670	11,060
Revised estimate, 1896–97	14,240	11,740
Budget, 1897–98	14,300	11,740

There has been no proportionate increase in the receipts. It is all very well to point out that the net expenditure on education is only Rs. 2,560; but the net receipts from tolls in 1897–98 are estimated at Rs. 4,670; and the total expenditure on communications is only Rs. 3,300.

4. *Paragraph* 26.—No sufficient reason seems to have been made out for reducing the private scavenging fees; a reduction of six pies a month for single service can hardly have much effect in extending the system.

5. It is stated that it has been arranged to purchase an airtight sewage cart. This is a step in the right direction; but nevertheless no provision seems to have been made in the budget for the purpose, in spite of the following resolution passed on December 9th, 1896:—

"Provision will be made in the next budget for an airtight iron sewage cart with pump and suction hose attached. Meanwhile the Chairman will please ascertain its cost."

KUMBAKÓNAM, 19*th January* 1897. (Signed) W. B. AYLING, *Ag. Sub-Collector.*

Endt. on Cur. No. 187-Eng.

Submitted to Government in the Local and Municipal Department.

2. The undersigned fully concurs in the remarks of the Sub-Collector on the provision made for roads. Seeing that the council realizes Rs. 4,670 from tolls and Rs. 2,620 from tax on carts, animals and vehicles with springs or Rs. 7,290 in all, it can afford to make a larger provision than Rs. 3,300 for the roads which urgently require attention.

3. Government has already remarked on the council's proposal to reduce the fee for private scavenging service; and the council's resolution to reduce it to 1½ annas for single service in the face of that remark is not in compliance with the expressed wishes of the Government. Moreover, the relief of half an anna a month will afford no appreciable relief.

Vide paragraph 4 (4) of G.O., No. 398 M., dated 10th March 1896.

4. In his letter No. 217-S., dated 1st February 1896, printed in G.O., No. 398, M., dated 10th March 1896, the Sanitary Commissioner stated that the conservancy establishment in this municipality "should at least be doubled" to fully meet with the sanitary requirements of the town. The small increase proposed, viz., three toties for private scavenging service is not sufficient.

5. The Chairman will be requested to send a proposition statement for all the changes in the establishment proposed in his report.

TANJORE, 5*th February* 1897. (Signed) J. ANDREW, *Ag. Collector.*

From the Chairman, Municipal Council, Máyavaram, dated 12th February 1897, No. 170.

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, 20th February 1897, No. 1759.

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

2. *Receipts.*—To the amount of grant taken credit for from Provincial funds a sum of Rs. 90 may be added if the recommendation made in paragraph 3 (iii) *infra* meets with the approval of Government.

3. *Charges.*—(i) While submitting their budget estimates, the inspecting officers strongly recommended that the first assistant of the municipal high school should be given an increase of Rs. 15 to his present pay of Rs. 85 per mensem, in view of his long and useful service in the school and of his high educational attainments, he having passed in as many as fourteen technical subjects, besides being a graduate holding a teacher's certificate of the old first grade. The council has, however, by a majority negatived this proposal, though some of its members expressed themselves strongly in favour of it (*vide* their protest addressed to Government under date the 17th January 1897, which I herewith submit together with its enclosure). My own opinion is that

the scale of salaries now in force in the school requires revision so far as the first four teachers are concerned. According to the present scale, which was fixed at a time when the financial condition of the high school was not so very prosperous as it is now, the headmaster's pay is fixed at Rs. 100–150, the first assistant's at Rs. 60–85 and the second and third assistants' at Rs. 40–60 each. From the above scale Government will observe that there is a great disparity between the salaries of the headmaster and the first assistant, while the second and third assistants have been allowed an equal pay without any distinction of rank. I would, therefore, by way of remedying the above defects, suggest the marginally-noted scale for the favourable consideration of the council. The high school is now more than self-supporting and can afford funds for the slight increase involved in the proposed scale. The new scale, if sanctioned, would serve as an encouragement to the teachers and an incentive to them to work with still greater interest than now. The first assistant may also, as a special case, in view of the strong recommendation of the inspecting officers, be given a salary of Rs. 90 from 1st April next, with permission to draw the next increment in the regular course.

	Rs.
Headmaster	100—150
First Assistant	75—100
Second Assistant	60— 75
Third Assistant	45— 60

(ii) The council has raised the pay of the headmaster of the municipal primary school to Rs. 20, while it has fixed the pay of the inspecting schoolmaster at Rs. 19 only, or Re. 1 less than that of the primary school headmaster. That the inspecting schoolmaster should be given a pay less than that of the headmaster of a school under his inspection and supervision is anomalous and inexpedient on administrative grounds. I would therefore respectfully urge that, if the headmaster's pay is to be raised to Rs. 25 by five equal annual increments, that of the inspecting schoolmaster should also be similarly raised. I do not, however, see the necessity of increasing the pay of the primary school headmaster.

(iii) I would strongly recommend that the pay of the common drawing master be raised to Rs. 15 per mensem, and that a duly qualified man be appointed for the place in case the present incumbent does not qualify professionally at the earliest practicable opportunity. The present pay of Rs. 10 is too low even for an unqualified man.

(iv) The employment of peons in primary schools does not meet with my approval. The new provision made for a peon for the Salia school may therefore be omitted.

4. With the modifications suggested in paragraph 3 (iii) and (iv), the net expenditure under Grant 2 will be Rs. 2,510 (Rs. 14,320—11,810), which is between 12 and 13 per cent. of the estimated receipts from taxation, rents and markets.

From Surgeon-Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Fort St. George, 9th March 1897, No. 588-S.

I have the honour to submit the following remarks on the vaccine and conservancy portions of the Máyavaram municipal budget for 1897–98 :—

(1) The provision for the conduct of vaccination calls for no notice.

(2) The proposed expenditure on conservancy is about the same as for the current year and is, in my opinion, insufficient for requirements, as already stated in my letter reviewing the budget for 1896–97. The allotment of Rs. 30 under cholera charges is absurdly low. I find no provision for horse allowance to the certificated sanitary inspector in the service of the municipality, and, being an essential matter, I would advise that the necessary allotment be inserted.

(3) No copy of Statement I has been furnished to me. I am thus precluded from judging whether the private scavenging service will pay its way. For the same reason, I cannot ascertain the proportion of the current receipts set apart for conservancy arrangements.

2. Under Grant 1, a sum of Rs. 3,250 is entered for the execution of certain sanitary works.

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 Madras, 17th March 1897, No. 149.

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

Order—No. 617 M., dated 18th March 1897.

The estimated receipts and charges of the Máyavaram 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	7,947	2,920	8,240	2,290
Tax on Arts	3,591	3,700	3,800	3,800
„ on Buildings and Lands	7,816	7,750	7,770	7,770
„ on Vehicles and Animals	1,512	1,580	1,620	1,620
„ on Carts	982	980	970	1,000
Tolls	4,680	4,660	4,670	4,670
Realizations under Special Acts	90	..	..	..
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	1,214	710	690	790
Conservancy Receipts	125	200	200	200
Fees and Revenue from Educational Institutions	10,162	10,000	10,580	10,580
„ „ from Medical Institutions	37	50	40	40
Income from Markets and Slaughter-houses	1,119	1,040	1,100	1,100
License Fees	814	750	750	750
Other Fees	121	130	130	130
Fines under Municipal and other Acts	651	700	500	500
Grants and Contributions from Government	1,317	1,200	1,420	1,140
„ „ from Local Boards	600	600	600	600
„ „ from other Bodies	15	210	10	10
Recoveries for Services to Private Individuals	751	760	780	1,030
Miscellaneous	821	60	110	100
Advances Recovered	576	..	70	..
Total ..	44,941	38,000	44,050	38,120
Charges.				
Grant 1—				
New Works—				
Communications	268	..	270	800
Buildings	2,721	1,250	5,000	250
Drainage	56	450	..	1,200
Water-supply	257	550	460	..
Miscellaneous Public Improvements	..	200	200	..
Repairs—				
Communications	3,673	3,000	4,400	2,500
Buildings	318	200	200	100
Drainage	..	..	30	..
Water-supply	280	310	320	220
Establishment	371	380	380	380
Tools and Plant and other Stores	37	20	30	20
Contributions for Public Works	..	..	130	..
Total ..	7,981	6,360	11,420	5,470
Grant 2—				
Training Schools	49	60	60	60
Municipal Schools—				
On the Salary System	9,684	10,140	10,300	10,680
„ the Salary-result System	2,007	1,950	2,100	1,940
Result Grants	502	900	900	700
Building, Furniture, &c., Grants	..	100	330	200
Inspection	216	220	240	250
Miscellaneous	222	300	310	320
Total ..	12,680	13,670	14,240	14,150

—	Actuals, 1895–96.	Budget estimate, 1896–97.	Revised estimate, 1896–97.	Budget estimate, 1897–98.
Charges—cont.	Rs.	Rs.	Rs.	Rs.
GRANT 3—				
Hospitals and Dispensaries	2,415	2,880	2,910	3,070
Contributions	302	270	290	270
Vaccination	347	330	290	300
Registration of Births and Deaths	144	150	140	120
Conservancy, Road-cleaning and Road-watering	6,740	7,040	7,130	8,070
Total ..	9,948	10,670	10,760	11,830
GRANT 4—				
Lighting	1,632	1,520	1,640	1,530
Travellers' Bungalows	..	..	..	200
Avenues	289	350	280	300
Public Garden, Survey of Land, Fire and other Charges ..	275	420	500	250
Total ..	2,196	2,290	2,420	2,280
GRANT 5—				
Supervision and Management	2,399	2,210	2,240	2,400
Repayment of Debt	325	330	330	430
Interest on Loan	229	220	220	280
Advances Recoverable	940	..	..	..
Refunds	2	..	20	..
Pensions and Gratuities	..	..	110	..
Balance	8,241	2,250	2,290	1,280
Total ..	44,941	38,000	44,050	38,120

REVISED ESTIMATE FOR 1896–97.

2. The current receipts and charges are now estimated at Rs. 35,810 and Rupees 41,750, respectively, against Rs. 35,080 and Rs. 35,750 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under school fees and grants from Government, being partly counterbalanced by a decline under fines, and the increase in the charges mainly under Grants 1 and 2. The collections under the principal taxes during the first eight months of the year were not satisfactory. The council's proposal to dispense with the services of the vaccine calf peon, referred to in paragraph 18 of the Chairman's letter, is approved. Under G.O., No. 2288 L., dated 5th October 1889, the sanction of Government should be obtained for the entertainment of the temporary establishment mentioned in paragraph 22. The contribution for the central office establishments will be raised from Rs. 280 to Rs. 290, with reference to G.O., No. 2391 L., dated 17th December 1896. The balance to be carried forward to the ensuing year's budget will then be Rs. 2,290.

BUDGET ESTIMATE FOR 1897–98.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 37,600, against Rs. 35,810 in the revised estimate, the increase appearing mainly under loans. The credit taken for a loan of Rs. 2,000 from Government for the construction of a fish market will be struck out, as no provision has been made for it in the estimate of Provincial loans and advances for 1897–98 submitted to the Government of India. The municipal council should, therefore, submit a fresh application in the form prescribed in G.O., No. 322 L., dated 8th February 1889, for the required loan in the latter part of the year 1897, when it will be known whether there are savings from which the loan can be met. It is observed that the income from private scavenging fees is estimated at Rs. 700, or Rs. 230 less than the cost of the service. In the face of this fact and of the remarks of Government in paragraph 4 (4) of G.O., No. 398 M., dated 10th March 1896, the council's proposal to reduce the rate of these fees cannot be approved, and its attention is in this connection drawn to the remarks of the Sub-Collector and the Collector in paragraphs 4 and 3 of their respective endorsements, in which the Government fully concurs. The receipts under this head will be raised from Rs. 700 to Rs. 930 so as to cover the charges, as it is not proper that the general tax-payer should be burdened with the cost of a private service.

4. *Charges.*—(1) The probable charges are entered as Rs. 37,900 against the revised estimate of Rs. 41,760, the decrease being under Grant 1.

(2) *Grant 1.*—None of the new works for which provision has been made in the budget should be undertaken until the plans and estimates for them have been approved by competent authority. The sum of Rs. 1,800 provided for the construction of a fish market will be struck out with reference to paragraph 3 *supra*. The council's attention is drawn to the remarks of the Sub-Collector and the Collector in paragraph 2 of their endorsements regarding the inadequacy of the allotment for communications. The proposed reduction in the number of tank watchmen from four to two is approved.

(3) *Grant 2.*—The alterations in the educational establishments proposed in paragraphs 35 and 38 are sanctioned, with the exception of (1) the increases of Rs. 5 and As. 8, respectively, in the salaries of the third assistant master of the high school and the second assistant of the primary school, (2) the proposal to fix the salary of the high school clerk on a progressive scale rising by annual increments from Rs. 15 to Rs. 17–8–0, (3) the retention of the peon attached to the Tiruvelandur primary school, and (4) the entertainment of a peon on Rs. 3–8–0 for the Salia school; all these proposals must be disallowed for want of funds. The recommendations made by the Director of Public Instruction in paragraphs 3 (ii) and (iii) of his letter read above will be referred to the municipal council for consideration and early report. If funds are required to enhance the pay of the first assistant master of the high school, they should be found by a reorganization of the staff in such a way as not to entail enhanced cost.

(4) *Grant 3.*—A sum of Rs. 950 will be provided for epidemic charges connected with cholera and the bubonic plague—*vide* G.Os., No. 1536 M., dated 9th September 1896, and No. 1985 M., dated 18th November 1896. The alterations in the registration and conservancy establishments proposed in paragraphs 47 and 48 are approved. The suggestion made by the Sanitary Commissioner in paragraph 1 (2) of his letter read above will be referred to the municipal council for careful consideration. The Chairman's attention is drawn to the omission pointed out by him in paragraph 1 (3), which should not be allowed to recur.

(5) *Grants 4 and 5.*—The proposed entertainment of a maty on Rs. 6 and a gardener on Rs. 4 for the travellers' bungalow, and the changes in the office and collection establishments, referred to in paragraphs 49 and 50, are sanctioned with the exception of the increase of Rs. 150 under contingencies allotted to meet the cost of additional lamp-posts. This must be postponed in the present state of the municipal finances, the more especially while the appropriation for communications remains inadequate. The contribution for the central office establishments will, with reference to G.O., No. 2391 L., dated 17th December 1896, be raised from Rs. 280 to Rs. 369, or Rs. 370 in round figures.

5. As revised by Government, the budget closes with a balance of Rs. 1,280, or only 3·6 per cent. of the estimated receipts. Every effort should be made to increase this so as to provide a working balance by effecting savings wherever possible in the course of the year.

(True Extract.)

G. S. FORBES,
Secretary to Government.

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

Ed. C. M. Thumbuswamy.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From M.R.Ry. T. A. ALAGA PILLAI Avargal, Chairman, Municipal Council, Máyavaram, to the Secretary to Government, Local and Municipal Department (through the Sub-Collector of Tanjore), dated 15th January 1897, No. 54.

In accordance with the provisions of section 251 of the District Municipalities Act IV of 1884, I have the honour to submit herewith the budget estimates of receipts and charges for 1897–98, together with the revised estimates of the current year, prepared in the forms prescribed by Government in its order, No. 2193 M., dated 10th December 1891.

2. The budget was discussed and passed by the council at its meetings held on the 28th and 29th December 1896 (copy of proceedings accompanies).

REVISED ESTIMATE.

Receipts.

3. The total estimated receipts of the current year, as now revised, amount to Rs. 35,810 excluding the opening balance of Rs. 8,240 (in round numbers) as per G.O., No. 1503 M., dated 5th September 1896, reviewing the administration report for 1895–96 against Rs. 35,080 and Rs. 2,920, respectively, anticipated when the budget was framed. The increase in the revised figure occurs chiefly under "tax on arts" and "school-fees," the excess receipts from "tax on vehicles," "slaughter-house fees," "private scavenging fees," &c., being almost counterbalanced by the expected decrease under "municipal fines," &c.

4. *School Fees.*—The large increase under this head is due to the growing financial prosperity of the municipal high and primary schools, Máyavaram, whose strength advances in rapid strides. The increase is almost justified by the actuals of 1895–96.

5. *Fines under Municipal and other Acts.*—A fall of Rs. 200 is expected under this head owing to the ruling of Government contained in its order, No. 1460 M., dated 2nd September 1896, directing that the establishment charge of the Bench of Magistrates should be met from the fines levied by them under sections 3 to 5 of the Towns Nuisances Act, which were hitherto fully credited to municipal funds.

6. *Contributions from Government.*—A sum of Rs. 60 expected in the shape of grant on behalf of the common drawing master is not realizable as the acting and permanent incumbents appointed were not qualified for grant. The one now appointed on the recommendation of the Assistant Inspector has passed the middle school examination and the theoretical portion of the intermediate drawing. Unless he completes the practical course, no grant will be sanctioned by the department. The Government in reviewing the budget for 1895–96, sanctioned the council's proposal to construct a new dead-house in the hospital compound at an estimated cost of Rs. 250 in lieu of the present one, which is in a dilapidated condition. The estimate originally sent to the Sanitary Engineer was not approved and it had to be thoroughly revised. After some correspondence with the sanitary board, a modified estimate for Rs. 560 has now been approved of by that body and the work is expected to be taken on hand and completed before the close of the current year. Rs. 280 being a moiety of the above cost is expected from Provincial funds under G.O., No. 1557 L., dated 17th July 1893, and the District Magistrate has been applied to for the contribution.

7. *Private Contributions.*—In framing the current year's budget, the council took credit for a sum of Rs. 200 promised by the public concerned towards the cost (Rs. 400) of cutting out a fresh feeder channel, with some tunnels, to Mattakulam, a tank behind the taluk cutcherry building. Owing to the non-receipt of the promised contribution the entry is struck out.

REVISED ESTIMATE.

Charges.

8. *Grant 1, Public Works.*—Compared with the sanctioned budget, the expenditure under this grant is Rs. 5,060 in excess, which occurs under "New Works—Communications" and "Buildings" and "Repairs—Communications."

9. *New Works—Communications.*—The bridge over the Palan Cauvery channel near the slaughter-house, provided for in the last year's budget, and which was constructed in part before the close of that year, is now finished. This, together with the cost of covering a tunnel in south road with stones, accounts for the expenditure of Rs. 270 under this head.

10. *New Works—Buildings.*—The sum entered under this head is Rs. 5,000 against Rs. 1,250 sanctioned in the budget. A major portion of the allotment sanctioned last year for the new travellers' bungalow was utilized in the year current. A further sum of Rs. 500 is provided to complete the work as per sanctioned estimate. An increased provision of Rs. 560 is now made for the hospital dead-house (*vide* paragraph 6 *supra*). The municipal slaughter-house was provided with stone pillars. The question of constructing a light tiled building over the high school-house being still under consideration, the council has, as a temporary measure, constructed a large shed upstairs to meet the present emergency for accommodation. These contributed to the large increase under this head.

11. *New Works—Drainage.*—The provision of Rs. 450 for drainage works referred to in paragraph 23 of the last budget report is proposed to be struck out as the levels of the localities concerned do not admit of a satisfactory drainage in the direction originally contemplated.

12. *New Works—Water-supply.*—The provision of Rs. 400 referred to in paragraph 24 of the last budget report is struck out for the reasons given in paragraph 7 *supra*, and the council has utilized a major portion of the above in the construction of three new wells and in erecting platforms round seven of the wells already sunk.

13. *Repairs—Communications.*—The revised outlay proposed under this head is Rs. 4,400, which is Rs. 1,400 more than the sanctioned allotment. The road No. 2 which is a trunk road leading to the railway station is now being re-metalled with Caper Hills gravel—excellent and lasting metal for roads. In view to complete the re-metalling of the whole road sooner, the council has allotted Rs. 1,400 more this year.

The outlay on communications (new works and repairs) comes up to Rs. 4,670, which is exactly the whole of the net income from tolls.

14. *Grant 2, Education.*—The expenditure on education as now revised is estimated at Rs. 14,240 or Rs. 570 in excess of the budget allotment, the increase occurring chiefly under "Municipal schools" and "Building and Furniture Grants to Results schools."

15. *Municipal Schools on Salary System.*—The original provision under establishment is retained, although a supplemental allotment of Rs. 25 per mensem was sanctioned in G.O., Mis. No. 1138 M., dated 8th July 1896, for an additional teacher for the third section of the second form, as a corresponding saving was effected by the late entertainment of the second assistant of the high school on a reduced pay in the place of the deceased science teacher and by allowing a less pay to the acting fourth assistant. The increased expenditure under "Contingencies" is due to the purchase of a complete set of gymnastic apparatus, prize books, library books, and examination tables and stools for the high school.

16. *Municipal Schools on Salary-result System.*—The decrease of Rs. 50 below the sanctioned estimate under fixed payments is due to the non-utilization in full of the provision for Pariah school. Owing to some difficulty experienced in securing for rent a suitable locality for locating the school, the construction of a shed for the

purpose is delayed. This is engaging my earnest attention and arrangements will soon be made to open the school, now that the rainy season is over. The second assistant of the Muhammadan school was allowed reduced pay until the Hindustani teacher assumed charge. As a portion of the results stipends earned by the four salary-results school last year was paid in the year current, the revised estimate is raised from Rs.400 to Rs. 550. The increase under contingencies is the cost of some furniture supplied to salary-results schools.

17. *Building and Furniture Grants to Results Schools.*—A sum of Rs. 330 is provided under this head against Rs. 100 originally allotted. The increase is the accumulated savings of last year under results grants, &c., which the council has resolved to spend this year. Twenty benches with backs were locally made and distributed among the results schools. Some blackboards are under preparation. Three sets of gymnastic apparatus required for the three common gymnasia centres have been indented for through the Sub-Assistant Inspector of Schools and they are expected shortly.

18. *Grant 3, Vaccination.*—As considerable difficulty was experienced in procuring healthy calves, and as, owing to their irregular supply by the contractor, the lymph very often failed, the calf-to-arm operation was stopped from August last and with it the services of the calf peon were done away with. Vaccination is now carried on by means of glycerine paste supplied from the Tanjore depôt; hence is the decrease under this head.

19. In the revised estimate under conservancy, provision is made for the entertainment of some temporary toties and sweepers for fifteen days during the Mahamakham festival at Kumbakónam as suggested by the Sub-Collector, a large number of pilgrims being expected to halt at this place on their way to, and back from, Kumbakónam. The expenditure under cholera charges shows an increase of Rs. 40 over the sanctioned amount. A large quantity of permanganate of potash and Jeyer disinfectant powder were purchased. The sum includes also the pay of the temporary toties appointed for cholera purposes.

20. *Grant 4, Lighting.*—In the current year all lanterns were repaired and coloured. The price of kerosine-oil ruled very high until recently. These raised the allotment from Rs. 950 to Rs. 1,070 under "Lighting Contingencies".

21. *Avenues and Gardens.*—The sum of Rs. 70 sanctioned for improving road avenues has been almost utilized in the purchase of grafted mango plants for the garden within the hospital compound and the travellers' bungalow building. The amount required is therefore transferred from "Avenue Contingencies" to "Garden Contingencies".

22. *Grant 5.*—The collection business has not been done as satisfactorily as it should be owing probably to the reduction in the number of bill collectors. An increased provision is made in view to give each bill collector a peon to help him in the execution of warrants and to appoint, if necessary, a temporary bill collector for one or two months.

The minor variations under receipts and charges are explained in statement VI.

Budget Estimate.

Receipts.

23. The receipts from all sources of revenue during the year 1897-98 are estimated at Rs. 37,600. This, together with the estimated opening balance of Rs. 2,300 as per revised estimate, leaves Rs. 39,900 at the disposal of the council for expenditure during the coming year, the corresponding figures of the current year as per revised estimate being Rs. 35,810, Rs. 8,240 and Rs. 44,050. The increase in the receipts proper of the coming year is chiefly due to the loan of Rs. 2,000 to be taken from Government for fish market.

24. The receipts of the current year are more or less repeated for the budget year, the income from taxation and other sources not being capable of further development. Now that the new travellers' bungalow is approaching completion and will be ready for habitation in March next, if not earlier, a sum of Rs. 100 is taken credit for fees leviable on the European travellers' bungalow during next year.

25. *Provincial Grants.*—The details of the Provincial grants (Rs. 1,140) claimable on behalf of the High school and the Government Girls' school for the budget year are the same as those appearing in paragraph 19 of the last budget report.

26. *Private Scavenging Fees.*—Experience has shown that the levy of the enhanced rate of fees referred to in paragraph 21 of the last budget report, introduced as a tentative measure, is oppressive and the people loudly complain of it. The council thinks that, unless the rate is reduced, it will not work well and to the extent desired. It was therefore resolved to reduce the rates to three-fourths adopting at the same time stringent measures to increase the number of houses served to make the system self-supporting. The sanction of Government is respectfully solicited. As it has been arranged to purchase an airtight iron sewage cart with suction hose and pump as suggested by the Deputy Sanitary Commissioner, it is hoped that the number of cesspools to be cleansed by the municipal agency will increase. The income is therefore slightly raised.

27. *Loans.*—The council now proposes to take the balance of Rs. 2,000 still remaining undrawn out of the second loan of Rs. 5,000 sanctioned by Government in its order, No. 1852 M., dated 5th December 1890, and to utilize the same on the construction of the proposed fish market. The sum of Rs. 1,000 provided for the work in the current year will go to meet the cost of the site to be acquired under the Land Acquisition Act.

Budget Estimate.

Charges.

28. The total expenditure of the budget year is estimated at Rs. 37,900 against Rs. 41,750 of the revised estimate and against Rs. 36,700, the actuals of 1895-96. The increase in the revised estimate over the actuals of the last year is chiefly due to the very large outlay on the travellers' bungalow and roads.

29. *Grant 1, Public Works.*—The council proposes to spend Rs. 7,270 on public works during the budget year against the current year's budget and revised estimates of Rs. 6,360 and Rs. 11,420, and against Rs. 7,981, the actuals of 1895-96. Of the above sum Rs. 4,050 is allotted for new works, Rs. 2,600 for repairs and Rs. 620 for water-supply and general establishments.

30. *Communications.*—A sum of Rs. 3,300 is provided under this head for the construction of tunnels and for laying pipe tunnels across roads and streets in important localities for continuing the re-metalling of road No. II and for earth-work, &c., to roads. It amounts to 70 per cent. of the net income from tolls, while the percentage of the current year is cent. per cent. (*vide* paragraph 13 *supra*).

31. *Buildings.*—A sum of Rs. 2,150 is provided (Rs. 1,800 for the Kornad fish market, Rs. 250 for a masonry latrine and Rs. 100 for repair of municipal buildings). The renewal of the superstructure of the office building, the extension of the High school building and the repair of the Tiruvelandoor school building are works which demand the immediate attention of the council; but, for want of funds, their execution has to be deferred for the present.

32. *Drainage.*—The scheme proposed in paragraph 23 of the last budget report for the drainage of the northern portion of Kornad having proved a failure (*vide* paragraph 11 *supra*), the council thinks that a satisfactory drainage can be effected by constructing a syphon by means of iron pipes across the Cauvery, which will carry the drainage waters to the northern side of the river. For this purpose Rs. 1,000 are provided. In the budget year, it is proposed to provide two of the drainage sluices on the right bank of the Cauvery with screw shutters.

33. *Water-supply.*—Consequent on the sinking of two wells by the sides of tanks, the number of tank watchmen is reduced from four to two. The usual provision of Rs. 100 for temporary coolies to cleanse wells, springs, &c., in the Cauvery during summer is retained.

34. *Grant 2, Education.*—The total expenditure on education in the budget year is estimated at Rs. 14,300, which is Rs. 60 more than the revised estimate and Rupees 1,620 more than the actuals of last year, the increase occurring mainly under "Municipal schools."

35. *Municipal Schools on Salary system.*—For maintaining the high and primary schools, Máyavaram, the sum provided is Rs. 10,750 (Rs. 10,250 for establishment and Rs. 500 for contingencies) against Rs. 10,140 and Rs. 10,300 of the current year's budget and revised estimates, respectively. The increase in the budget year over the revised estimate is due to the following causes. The third assistant of the high school, who is a competent science teacher, is allowed an increase of Rs. 5 to his pay and the clerk's pay is raised to Rs. 15, the minimum of the sanctioned scale, for the hard and responsible work he does (*vide* paragraph 31 of the last budget report). The provision for the additional teacher recently appointed for the third section of the second form sanctioned in G.O., Mis. No. 1138 M., dated 8th July 1896, is continued for the budget year as there is sufficient strength to retain the new section. The second assistant of the primary school, for whom no progressive pay has been fixed, is allowed a small increase of As. 8 as a special case in consideration of the low pay compared with those of the co-ordinate teachers. Additional provision is made for the increments to which the teachers of both schools are eligible in the budget year.

36. In connection with the above two schools, the following proposals are made by the educational department :—

(1) The first assistant of the high school, a teacher of long service in the institution, should be allowed an increase of Rs. 15 per mensem on the score of the great disparity between his pay (Rs. 85) and that of the headmaster. The salary now allowed is the maximum of the progressive scale sanctioned for the appointment.

(2) In the interest of the Máyavaram primary school which consists of more than 300 boys, a special gymnast should be appointed for the school, it being impossible for either the high school gymnast or the common gymnast to engage the boys of the primary schools in addition to his own duty. It is further recommended for a similar reason that the drawing master of the high school should be given an extra allowance of Rs. 5 for handling the primary school.

That the increase in strength and the consequent formation of additional sections in the high school has of late caused the necessity to appoint assistant Sanskrit and Tamil Pandits was pointed out by the headmaster.

The council, by a majority, was not inclined to view these matters favourably, being of opinion that the subject of additional accommodation and the provision for suitable latrine and play-ground for the high school, should be considered first when dealing with the surplus receipts before increasing the staff and their salaries.

37. According to the provision now made, the high school is expected to give a profit of (Rs. 9,350 fees and grants —Rs. 8,790 charges) Rs. 560 in the current year and (Rs. 9,350 —9,170) Rs. 180 in the budget year, the reduction in the latter being due to the increase in expenditure as explained already. The surplus receipts of the primary school is estimated at (Rs. 1,650 fees —Rs. 1,510 charges) Rs. 140 in 1896–97 and (Rs. 1,650 —1,580) Rs. 70 in 1897–98.

38. *Municipal Schools on Salary-results System.*—As in the current year, the council proposes to maintain five primary schools (including a Pariah school) on this system at an estimated cost of Rs. 1,320 under "Fixed payments" and Rs. 450, under "Results grants" and Rs. 250 under "Contingencies," the corresponding figures of the revised estimate being Rs. 1,250, Rs. 550 and Rs. 500, respectively. The provision of Rs. 5 per mensem for the fourth assistant of Tiruvelandoor school is struck out as unnecessary as recommended by the assistant inspector, the present strength admitting of only four teachers. For the same reason, the provision for the third assistant of the Saliya school is considered unnecessary. The peon attached to the Tiruvelandoor school is retained and the Saliya school is allowed a peon on Rs. 3–8–0, though in the opinion of the Director, peons are unnecessary for primary schools. These schools are situated in backward localities and the council agrees with the assistant inspector that peons will be of much use. The Hindustani teacher recently appointed for the Muhammadan school is doing satisfactory work and is allowed an increase of one rupee to make him stick to the appointment as recommended by the assistant inspector. The sweepers' wages of three of the salary-results schools are included under establishment instead of under "Contingencies" as hitherto. Three teachers are sufficient for the girls' school in consideration of its present strength.

The pay of the head teacher as sanctioned in G.O., Mis. No. 1748 M., dated 12th October 1896, is retained and in view to secure duly qualified mistresses, the salaries of the first and the second assistants are fixed at Rs. 8 and Rs. 6 respectively. The second assistant of the Saliya school is allowed a small increase of eight annas. These circumstances, together with the fact that the provision in the current year for Pariah school was not utilized in full, contributed to the increase in the budget year under "Fixed payments." The usual provision is made for results stipends and contingencies, the increase under this head in the revised estimate having been already explained.

39. As suggested by the assistant inspector Rs. 700 for results grants and Rs. 200 for building and furniture grant to results schools are provided.

40. *Inspection.*—It is proposed that the pay of the municipal inspecting schoolmaster should be on a par with that of the headmaster of the large upper primary school, Máyavaram, and that his pay should be increased to Rs. 20. The pay of headmaster is a progressive one rising from Rs. 18 to Rs. 23 by five equal annual instalments and in the opinion of the majority of the council, the pay of the inspecting schoolmaster need not be raised side by side with the headmaster.

41. The current year's provision for common drawing master is continued. The Director of Public Instruction recommends that the pay of the common drawing master should be raised to Rs. 15 so as to attract duly qualified men to accept the appointment. The present incumbent has been directed to qualify himself for grant at an early date as it may not be fair to dispense with his services without giving him a trial. The subject of granting increase will be considered when the present man qualifies himself or when a qualified man is appointed for the place.

42. The next year's educational income in the shape of fees and fines (Rupees 10,580) and Government grants (Rs. 1,150) aggregates to Rs. 11,730. The total expenditure under this grant being estimated at Rs. 14,300, the nest cost of education comes up to Rs. 2,570 or 13 per cent. of the income from taxation, &c., as in the year current.

43. *Grant 3 Sanitation, &c.*—The proposed outlay under this grant during the budget year is estimated at Rs. 10,880 against Rs. 10,760 in the revised estimate and against Rs. 9,948, the actuals of 1895–96, the increase occurring chiefly under "Hospitals" and "Conservancy."

44. *Hospitals.*—A sum of Rs. 3,070 is provided for the maintenance of the hospital, while the expenditure as per budget and the revised estimates of the current year amounts to Rs. 2,880 and Rs. 2,910, respectively. To meet the growing wants of the hospital caused by the increasing number of patients, the provision for medicines is raised from Rs. 500 to Rs. 600. The excess provision under "Contingencies" is meant for the purchase of cumblies, iron cots, &c., for the use of in-patients as recommended by the District Medical and Sanitary Officer. The salaries of the staff as sanctioned for the current year remain unchanged. Referring to paragraph 3 of the Surgeon General's letter embodied in the last budget report, I beg to observe that a large outlay is proposed to be incurred in the current year for a dead-house and for sundry repairs to hospital buildings. In regard to the proposal to provide for the training of a female medical practitioner, the council maintains the view expressed in paragraph 39 of the last budget report and finds it impossible in its present financial pressure to allot funds for the purpose.

45. *Contributions.*—The usual contribution of Rs. 270 towards sanitary inspection, Tanjore Medical school, &c., is continued.

46. *Vaccination.*—For the reasons given in paragraph 18 *supra*, the provision for calf peon is struck out, and the salary of Rs. 15 per mensem to the vaccinator is retained.

47. *Registration of Births and Deaths.*—Consequent on the reduction in the number of sanitary inspectors who were doing registration work in their respective divisions, it is proposed to appoint a separate hand for registration purposes on a salary of Rs. 9 per mensem, the present registrar in the office, who was preparing a consolidated register for the whole town and was doing various other work, having been transferred to office establishment as second clerk.

48. *Conservancy.*—The outlay proposed is Rs. 7,120 or nearly the same as in the revised estimate. As suggested by the Sanitary Commissioner, a trained man has been appointed as chief sanitary inspector. Two of the present three untrained sanitary inspectors have been made to retire from the service, the third being appointed as an assistant to the chief sanitary inspector on Rs. 14 per mensem. The number of private scavenging toties is increased from 15 to 18. With the above additions and alterations, the rates of salaries in regard to the other appointments under conservancy remain unchanged.

49. *Grant 4, Lighting, &c.*—A sum of Rs. 2,430 is provided under this grant against Rs. 2,290 and Rs. 2,420 in the current year's budget and revised estimates, the new provision of Rs. 200 in the budget for the establishment, &c., of the travellers' bungalow being counterbalanced by the allotment of the same amount in the revised estimate for "Compensation for lands."

The provision for a light superintendent on Rs. 9 and thirteen masalchies on Rs. 3 each per mensem is continued, while that under "Contingencies" is increased from Rs. 950 to Rs. 1,100 in view to purchase not less than fifteen lamp-posts and lanterns in the next year. As the new travellers' bungalow will be ready for occupation in March next (*vide* paragraph 24 *supra*) Rs. 120 is provided for a maty on Rs. 6 and for a toty and gardener on Rs. 4 per mensem, and Rs. 80 for the purchase of cots and other furniture. In the case of other items under this grant, the current year's provision is more or less repeated.

50. *Grant 5.*—The proposed expenditure under this grant amounts to Rs. 2,310 or Rs. 100 more than the current year's provision. The increase is partly due to the transfer to the office establishment of the present registrar of births and deaths on his own pay as second clerk (*vide* paragraph 47 *supra*). As the collection business suffered very much by the reduction of establishment in the current year, the council proposes to restore the number of bill collectors to its original number (viz., three) on the salaries of Rs. 11, Rs. 9 and Rs. 8 each per mensem. The current year's provision for contribution to the controlling establishment is repeated as G.O., No. 2391 L., dated 17th December 1896, fixing the percentage was received after the budget was framed by the council.

51. The year is expected to close with a balance of Rs. 2,000.

Forwarded.

2. It is a great pity that only Rs. 1,500 has been provided for metalling. Road No. 2 is, by no means, the only road that needs to be metalled. With practically only one metalled road in the municipality, the council is certainly not in a position to reduce its expenditure on communications (new works and repairs); yet the total provision under these heads for 1896–97 is only Rs. 3,300 as against Rs. 3,941 in 1895–96 and Rs. 4,670 (revised estimate) in the current year.

3. On the other hand the expenditure on education is steadily increasing as shown below:—

	Total expenditure under Grant 2.	Total receipts under Grant 2.
	Rs.	Rs.
Actuals, 1895–96	12,680	11,381
Budget, 1896–97	13,670	11,060
Revised estimate, 1896–97	14,240	11,740
Budget, 1897–98	14,300	11,740

There has been no proportionate increase in the receipts. It is all very well to point out that the net expenditure on education is only Rs. 2,560; but the net receipts from tolls in 1897–98 are estimated at Rs. 4,670; and the total expenditure on communications is only Rs. 3,300.

4. *Paragraph* 26.—No sufficient reason seems to have been made out for reducing the private scavenging fees; a reduction of six pies a month for single service can hardly have much effect in extending the system.

5. It is stated that it has been arranged to purchase an airtight sewage cart. This is a step in the right direction; but nevertheless no provision seems to have been made in the budget for the purpose, in spite of the following resolution passed on December 9th, 1896:—

"Provision will be made in the next budget for an airtight iron sewage cart with pump and suction hose attached. Meanwhile the Chairman will please ascertain its cost."

Kumbakónam, 19*th January* 1897.

(Signed) W. B. AYLING,
Ag. Sub-Collector.

Endt. on Cur. No. 187-Eng.

Submitted to Government in the Local and Municipal Department.

2. The undersigned fully concurs in the remarks of the Sub-Collector on the provision made for roads. Seeing that the council realizes Rs. 4,670 from tolls and Rs. 2,620 from tax on carts, animals and vehicles with springs or Rs. 7,290 in all, it can afford to make a larger provision than Rs. 3,300 for the roads which urgently require attention.

3. Government has already remarked on the council's proposal to reduce the fee for private scavenging service; and the council's resolution to reduce it to 1½ annas for single service in the face of that remark is not in compliance with the expressed wishes of the Government. Moreover, the relief of half an anna a month will afford no appreciable relief.

Vide paragraph 4 (4) of G.O., No. 398 M., dated 10th March 1896.

4. In his letter No. 217-S., dated 1st February 1896, printed in G.O., No. 398.M., dated 10th March 1896, the Sanitary Commissioner stated that the conservancy establishment in this municipality "should at least be doubled" to fully meet with the sanitary requirements of the town. The small increase proposed, viz., three toties for private scavenging service is not sufficient.

5. The Chairman will be requested to send a proposition statement for all the changes in the establishment proposed in his report.

Tanjore, 5*th February* 1897.

(Signed) J. ANDREW,
Ag. Collector.

From the Chairman, Municipal Council, Máyavaram, dated 12th February 1897, No. 170.

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, 20th February 1897, No. 1759.

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

2. *Receipts.*—To the amount of grant taken credit for from Provincial funds a sum of Rs. 90 may be added if the recommendation made in paragraph 3 (iii) *infra* meets with the approval of Government.

3. *Charges.*—(i) While submitting their budget estimates, the inspecting officers strongly recommended that the first assistant of the municipal high school should be given an increase of Rs. 15 to his present pay of Rs. 85 per mensem, in view of his long and useful service in the school and of his high educational attainments, he having passed in as many as fourteen technical subjects, besides being a graduate holding a teacher's certificate of the old first grade. The council has, however, by a majority negatived this proposal, though some of its members expressed themselves strongly in favour of it (*vide* their protest addressed to Government under date the 17th January 1897, which I herewith submit together with its enclosure). My own opinion is that

the scale of salaries now in force in the school requires revision so far as the first four teachers are concerned. According to the present scale, which was fixed at a time when the financial condition of the high school was not so very prosperous as it is now, the headmaster's pay is fixed at Rs. 100–150, the first assistant's at Rs. 60–85 and the second and third assistants' at Rs. 40–60 each. From the above scale Government will observe that there is a great disparity between the salaries of the headmaster and the first assistant, while the second and third assistants have been allowed an equal pay without any distinction of rank. I would, therefore, by way of remedying the above defects, suggest the marginally-noted scale for the favourable consideration of the council. The high school is now more than self-supporting and can afford funds for the slight increase involved in the proposed scale. The new scale, if sanctioned, would serve as an encouragement to the teachers and an incentive to them to work with still greater interest than now. The first assistant may also, as a special case, in view of the strong recommendation of the inspecting officers, be given a salary of Rs. 90 from 1st April next, with permission to draw the next increment in the regular course.

	Rs.
Headmaster	100—150
First Assistant	75—100
Second Assistant	60— 75
Third Assistant	45— 60

(ii) The council has raised the pay of the headmaster of the municipal primary school to Rs. 20, while it has fixed the pay of the inspecting schoolmaster at Rs. 19 only, or Re. 1 less than that of the primary school headmaster. That the inspecting schoolmaster should be given a pay less than that of the headmaster of a school under his inspection and supervision is anomalous and inexpedient on administrative grounds. I would therefore respectfully urge that, if the headmaster's pay is to be raised to Rs. 25 by five equal annual increments, that of the inspecting schoolmaster should also be similarly raised. I do not, however, see the necessity of increasing the pay of the primary school headmaster.

(iii) I would strongly recommend that the pay of the common drawing master be raised to Rs. 15 per mensem, and that a duly qualified man be appointed for the place in case the present incumbent does not qualify professionally at the earliest practicable opportunity. The present pay of Rs. 10 is too low even for an unqualified man.

(iv) The employment of peons in primary schools does not meet with my approval. The new provision made for a peon for the Salia school may therefore be omitted.

4. With the modifications suggested in paragraph 3 (iii) and (iv), the net expenditure under Grant 2 will be Rs. 2,510 (Rs. 14,320—11,810), which is between 12 and 13 per cent. of the estimated receipts from taxation, rents and markets.

From Surgeon-Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Fort St. George, 9th March 1897, No. 588-S.

I have the honour to submit the following remarks on the vaccine and conservancy portions of the Máyavaram municipal budget for 1897–98 :—

(1) The provision for the conduct of vaccination calls for no notice.

(2) The proposed expenditure on conservancy is about the same as for the current year and is, in my opinion, insufficient for requirements, as already stated in my letter reviewing the budget for 1896–97. The allotment of Rs. 30 under "Cholera charges" is absurdly low. I find no provision for horse allowance to the certificated sanitary inspector in the service of the municipality, and, being an essential matter, I would advise that the necessary allotment be inserted.

(3) No copy of Statement I has been furnished to me. I am thus precluded from judging whether the private scavenging service will pay its way. For the same reason, I cannot ascertain the proportion of the current receipts set apart for conservancy arrangements.

2. Under Grant 1, a sum of Rs. 3,250 is entered for the execution of certain sanitary works.

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 Madras, 17th March 1897, No. 149.

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

Order—No. 617 M., dated 18th March 1897.

The estimated receipts and charges of the Máyavaram 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	7,947	2,920	8,240	2,290
Tax on Arts	3,591	3,700	3,800	3,800
„ on Buildings and Lands	7,816	7,750	7,770	7,770
„ on Vehicles and Animals	1,512	1,580	1,620	1,620
„ on Carts	982	980	970	1,000
Tolls	4,680	4,660	4,670	4,670
Realizations under Special Acts	90	..	..	..
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c...	1,214	710	690	790
Conservancy Receipts	125	200	200	200
Fees and Revenue from Educational Institutions	10,162	10,000	10,580	10,580
„ „ from Medical Institutions	37	50	40	40
Income from Markets and Slaughter-houses	1,119	1,040	1,100	1,100
License Fees	814	750	750	750
Other Fees	121	130	130	130
Fines under Municipal and other Acts	651	700	500	500
Grants and Contributions from Government	1,317	1,200	1,420	1,140
„ „ from Local Boards	600	600	600	600
„ „ from other Bodies	15	210	10	10
Recoveries for Services to Private Individuals	751	760	780	1,030
Miscellaneous	821	60	110	100
Advances Recovered	576	..	70	..
Total ..	44,941	38,000	44,050	38,120
Charges.				
Grant 1—				
New Works—				
Communications	268	..	270	800
Buildings	2,721	1,250	5,000	250
Drainage	56	450	..	1,200
Water-supply	257	550	460	..
Miscellaneous Public Improvements	..	200	200	..
Repairs—				
Communications	3,673	3,000	4,400	2,500
Buildings	318	200	200	100
Drainage	..	..	30	..
Water-supply	280	310	320	220
Establishment	317	380	380	380
Tools and Plant and other Stores	37	20	30	20
Contributions for Public Works	..	..	130	..
Total ..	7,981	6,360	11,420	5,470
Grant 2—				
Training Schools	49	60	60	60
Municipal Schools—				
On the Salary System	9,684	10,140	10,300	10,680
„ the Salary-result System	2,007	1,950	2,100	1,940
Result Grants	502	900	900	700
Building and Furniture Grants	..	100	330	200
Inspection	216	220	240	250
Miscellaneous	222	300	310	320
Total ..	12,680	13,670	14,240	14,150

—	Actuals, 1895–96.	Budget estimate, 1896–97.	Revised estimate, 1896–97.	Budget estimate, 1897–98.
Charges—cont.	Rs.	Rs.	Rs.	Rs.
GRANT 3—				
Hospitals and Dispensaries	2,415	2,880	2,910	3,070
Contributions	302	270	290	270
Vaccination	347	330	290	300
Registration of Births and Deaths	144	150	140	120
Conservancy, Road-cleaning and Road-watering	6,740	7,040	7,130	8,070
Total	9,948	10,670	10,760	11,830
GRANT 4—				
Lighting	1,632	1,520	1,640	1,530
Travellers' Bungalows	..	..	..	200
Avenues	289	350	280	300
Public Garden, Survey of Land, Fire and other Charges	275	420	500	250
Total	2,196	2,290	2,420	2,280
GRANT 5—				
Supervision and Management	2,399	2,210	2,240	2,400
Repayment of Debt	325	330	330	430
Interest on Loan	229	220	220	280
Advances Recoverable	940	..	..	..
Refunds	2	..	20	..
Pensions and Gratuities	..	..	110	..
Balance	8,241	2,250	2,290	1,280
Total	44,941	38,000	44,050	38,120

REVISED ESTIMATE FOR 1896–97.

2. The current receipts and charges are now estimated at Rs. 35,810 and Rupees 41,750, respectively, against Rs. 35,080 and Rs. 35,750 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under school fees and grants from Government, being partly counterbalanced by a decline under fines, and the increase in the charges mainly under Grants 1 and 2. The collections under the principal taxes during the first eight months of the year were not satisfactory. The council's proposal to dispense with the services of the vaccine calf peon, referred to in paragraph 18 of the Chairman's letter, is approved. Under G.O., No. 2288 L., dated 5th October 1889, the sanction of Government should be obtained for the entertainment of the temporary establishment mentioned in paragraph 22. The contribution for the central office establishment will be raised from Rs. 280 to Rs. 290 with reference to G.O., No. 2391 L., dated 17th December 1896. The balance to be carried forward to the ensuing year's budget will then be Rs. 2,290.

BUDGET ESTIMATE FOR 1897–98.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 37,600, against Rs. 35,810 in the revised estimate, the increase appearing mainly under loans. The credit taken for a loan of Rs. 2,000 from Government for the construction of a fish market will be struck out, as no provision has been made for it in the estimate of Provincial loans and advances for 1897–98 submitted to the Government of India. The municipal council should, therefore, submit a fresh application in the form prescribed in G.O., No. 322 L., dated 8th February 1889, for the required loan in the latter part of the year 1897, when it will be known whether there are savings from which the loan can be met. It is observed that the income from private scavenging fees is estimated at Rs. 700, or Rs. 230 less than the cost of the service. In the face of this fact and of the remarks of Government in paragraph 4 (4) of G.O., No. 398 M., dated 10th March 1896, the council's proposal to reduce the rate of these fees cannot be approved, and its attention is in this connection drawn to the remarks of the Sub-Collector and the Collector in paragraphs 4 and 3 of their respective endorsements, in which the Government fully concurs. The receipts under this head will be raised from Rs. 700 to Rs. 930 so as to cover the charges, as it is not proper that the general tax-payer should be burdened with the cost of a private service.

4. *Charges.*—(1) The probable charges are entered as Rs. 37,900 against the revised estimate of Rs. 41,760, the decrease being under Grant 1.

(2) *Grant 1.*—None of the new works for which provision has been made in the budget should be undertaken until the plans and estimates for them have been approved by competent authority. The sum of Rs. 1,800 provided for the construction of a fish market will be struck out with reference to paragraph 3 *supra*. The council's attention is drawn to the remarks of the Sub-Collector and the Collector in paragraph 2 of their endorsements regarding the inadequacy of the allotment for communications. The proposed reduction in the number of tank watchmen from four to two is approved.

(3) *Grant 2.*—The alterations in the educational establishments proposed in paragraphs 35, ~~36~~ and 38 are sanctioned, with the exception of (1) the increases of Rs. 5 and As. 8, respectively, in the salaries of the third assistant master of the high school and the second assistant of the primary school, (2) the proposal to fix the salary of the high school clerk on a progressive scale rising by annual increments from Rs. 15 to Rs. 17-8-0, (3) the retention of the peon attached to the Tiruvelandur primary school, and (4) the entertainment of a peon on Rs. 3-8-0 for the Salia school; all these proposals must be disallowed for want of funds. The recommendations made by the Director of Public Instruction in paragraphs 3 (ii) and (iii) of his letter read above will be referred to the municipal council for consideration and early report. If funds are required to enhance the pay of the first assistant master of the high school, they should be found by a reorganization of the staff in such a way as not to entail enhanced cost.

(4) *Grant 3.*—A sum of Rs. 950 for "Epidemic charges" connected with cholera and the bubonic plague—*vide* G.Os., No. 1536⅓, dated 9th September 1896, and No. 1985 M., dated 18th November 1896. The alterations in the registration and conservancy establishments proposed in paragraphs 47 and 48 are approved. The suggestion made by the Sanitary Commissioner in paragraph 1 (2) of his letter read above will be referred to the municipal council for careful consideration. The Chairman's attention is drawn to the omission pointed out by him in paragraph 1 (3), which should not be allowed to recur.

(5) *Grants 4 and 5.*—The proposed entertainment of a maty on Rs. 6 and a gardener on Rs. 4 for the travellers' bungalow and the changes in the office and collection establishments, referred to in paragraphs 49 and 50, are sanctioned with the exception of the increase of Rs. 150 under contingencies allotted to meet the cost of additional lamp-posts. This must be postponed in the present state of the municipal finances, the more especially while the appropriation for "communications" remains inadequate. The contribution for the central office establishments will, with reference to G.O., No. 2391 L., dated 17th December 1896, be raised from Rs. 280 to Rs. 369, or Rs. 370 in round figures.

5. As revised by Government, the budget closes with a balance of Rs. 1,280, or only 3·6 per cent. of the estimated receipts. Every effort should be made to increase this so as to provide a working balance by effecting savings wherever possible in the course of the current year.

(True Extract.)

Secretary to Government.

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

Exd. C. M. Thumbuswamy.

Local & Munl. (189) Department.

CURRENT No.

From The Chairman
Municipal Council
Maryborough

Enclosures No. 54.

Order

Dated 15th January 1897.

Received

Registered

Enclosures

Spare copies

SUBJECT.

Budget Statements of Receipts & Charges of the Maryborough Municipality for (89)–98.

4 2
4 Mch 1897

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

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

—	Budget 1897-98. Details of Minor Heads.			Budget 1897-98. Totals of Major Heads.			Revised Estimate for 1896-97.			Budget Estimate for 1896-97.			Actuals, 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.
1. BALANCE BROUGHT FORWARD—															
a. Municipal Fund	2300	-	-	2300	-	-	8240	-	-	2920	-	-	7946	13	10
b. Endowments															
c. Water-tax Fund															
2. MUNICIPAL RATES AND TAXES—															
a. Tax on arts, &c. (section 53) ..	3800	-	-				3800	-	-	3700	-	-	3591	8	-
b. Tax on buildings (section 63) ..	7150	-	-				7150	-	-	7150	-	-	7156	6	6
c. Tax on lands (section 63) ..	620	-	-				620	-	-	600	-	-	659	4	6
d. Water-tax on buildings and lands (section 75)															
e. Tax on vehicles with springs and palanquins (section 77) ..	700	-	-				700	-	-	660	-	-	619	8	-
f. Tax on animals (section 77) ..	920	-	-				920	-	-	920	-	-	892	4	-
g. Tax on carts and other vehicles without springs (section 85) ..	1000	-	-				970	-	-	980	-	-	982	-	-
h. Tolls (section 91)—															
Gross receipts (7005)															
Less Local Fund share 2535 ..	4670	-	-				4670	-	-	4660	-	-	4679	11	7
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				18860	-	-									
3. REALIZATIONS UNDER SPECIAL ACTS—															
a. Pounds															
b. Ferry rents													90	-	-
c. Fees under Act II of 1888 ..															
Carried forward ..				18860	-	-	18830	-	-	18670	-	-	18671	12	7

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

1	Budget 1897-98: Details of Minor Heads (2) RS.	A.	P.	Budget 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 ..				18860	.	.	18830	.	.	18690	.	.	18671	1	7
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—															
a. i. Rent of lands	140	.	.				140	.	.	160	.	.	132	8	.
ii. Rent of buildings ..	60	.	.				60	.	.	60	.	.	59	8	.
iii. Avenue receipts	400	.	.				400	.	.	400	.	.	870	7	9
iv. Fees from Travellers' Bungalows	100	.	.												
b. i. Sale-proceeds of lands and buildings															
ii. Produce of lands, gardens, &c.	60	.					60			60	.	.	67	5	..
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	30	.	.				30	.	.	30	.	.	84	7	1
c. Conservancy receipts—															
Sale-proceeds of night-soil, street refuse, &c.	200	.	.				200	.	.	200	.	.	124	15	9
d. i. Fees from educational institutions	10500	.	.				10500	.		9940	.	.	10084	4	6
ii. Other revenue from educational institutions ..	80	.	.				80	.	.	60	.	.	77	9	6
e. i. Sale-proceeds and composition fees of medicines ..	40	.	.				40	.	.	50	.	.	36	15	9
ii. Other Hospital receipts ..															
f. i. Income from markets ..	700	.	.				700	.	.	680	.	.	779	2	..
ii. ,, slaughter-houses.	400	.	.				400	.	.	360	.		340	.	.
g. Other fees															
i. Distraint fees	30	.	.				30	.	.	30	.	.	19	6	..
ii. License fees	750	.					750	.	.	750	.	.	814	7	4
iii. Cartstand fees	90	.					90	.	.	90	.	.	95	8	..
iv. Other fees Extract from Birth Registers ..	10	.					10	.	.	10	.	.	6	..	..
h. Fines under Municipal and other Acts	500	.	.				500	.	.	700	.	.	650	10	3
i. Interest on investments—				14090	.	.									
i. General, including choultries															
ii. Educational															
iii. Medical															
j. Premium on loans															
Carried forward ..				32950	.	.	32820	.	.	32250	.	.	32914	4	6

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

1	Budget 1897-98: Details of Minor Heads (2) RS.	A.	P.	Budget 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 ..				32950	.	.	32820	.	.	32250	.	.	32914	4	6
5. GRANTS AND CONTRIBUTIONS—															
a. From Government—															
i. Education—															
Normal stipends ..															
Buildings															
Municipal Schools ..	1050	.	.				1050	.	.	1050	.	.	1219	11	11
Other purposes	90	.					90	.	.	150	.	.	97	8	.
ii. Medical	-														
iii. Other purposes—															
Communications . ..															
Water-supply															
Drainage															
Sanitation															
Other purposes ..	-	-	-				280	-	-						
b. From Local Boards—															
i. Education															
ii. Medical	600	.					600	.	.	600	.	.	600	.	.
iii. Other purposes															
c. Other grants and contributions—															
i. Education	10	.	.				10	.	.	10	.	.			
ii. Medical															
iii. Other purposes				1750	.		-	.	.	200	.	.	15	-	-
6. MISCELLANEOUS—															
a. Recoveries on account of services rendered to private individuals—													751	2	6
i. Private scavenging ..	700	.	.				700	.	.	640	.	.	672	6	..
ii. Other purposes	100	.	.				80	.	.	120	.	.	78	12	6
Sale of [illegible] cans etc													1	2	..
b. Other items— Summons fees from Dt munsif Court													5	4	..
i. Fishery rents	40	.	.				40	.	.	30	.	.	29	..	..
ii. Refunds of Expenditure of previous year							20	.	.				714	15	8
iii. Fee for numbering carts, &c.	30	.	.				30	.	.	30	.	.	15	5	6
Cost of publishing [illegible] of other Municipalities													..	10	..
iv. Other items Compensation fee for [illegible]	30	.	.										21	4	..
Cost of [illegible] from [illegible] Estate													33	9	..
Rent of water pump							10	.	.						
Summons fees from Courts, Sale of [illegible]				900	.	.	10	.	.	.			821	1	
Carried forward ..				35600	.	.	35740	.	.	35080	.	.	36418	13	1

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

—	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	Actuals, 1895-96 (audited figures.)
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward ..		35600 - -	35740 - -	35080 - -	36418 13 1
7. Extraordinary and Debt—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.					
b. Loans—					
i. From Government ..	2000 - -				
ii. In the market from private individuals		2000 - -			
c. Realizations of Sinking fund for repayment of loans.					
d. Advances—					
i. Permanent			30 - -		
ii. Others			40 - -		575 10 9
Total Receipts ..		37600 - - 2300	35810 - - 8240	35080 - - 2920	36994 7 10 7346 13 10
Grand Total ..		39900 - -	44050 - -	38000 - -	44941 5 8

Note to Statement I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 5½ per cent. and tax on lands at ½ annas per cent. of rent value. for every 80 square yards.
3. Water-tax on buildings and lands is levied at — per cent.
4. Tax on vehicles and animals is levied at ~~3/4~~ the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 per cart per annum.
6. Tolls are levied at 3/4 the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. No. 16.84. dt. 13-10-91 & 714. dt. 20-6-92.
8. The house-tax registers were last revised in the official year 1895-96 and the land tax registers in the official year 1895-96.
9. Total extent of land assessed is — acres.
10. The mode of estimating the annual rental of houses and lands is as follows:— Explained in para 6 of the Annual Report for 1891-92.

T. A. Narayanaswamy Chetty
Chairman

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

Name of Institution.	Amount of Funded Capital.	Opening Balance.	Interest, Produce of Land, or Rent of buildings.	Appropriation from Capital for Expenditure.	Private Contributions and Donations	Sale of Medicines or Sundry Property.	Total (Columns 4—7).	Contribution from: Local Funds.	Contribution from: Provincial Funds.	Total Receipts (Columns 3, 8 and 9).	Appropriation from Municipal Funds (Column 16 minus Column 10).	Invested.	Current Charges.	Total (Statement II.)	Allotted for Public Works, (Statement II-A).	Total Charges (Column 14 plus Column 15).	Closing Balance (Column 10 minus Column 16).	Remarks.
1	2	3	4	5	6	7	8	9		10	11	12	13	14	15	16	17	18
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	

Statement II.—Expenditure from the Municipal Fund of the Town of Mayavaram for the official year 189[illegible]-9[illegible]—*cont.*

—	Budget 189[illegible]-9[illegible] Details of Minor Heads.	Budget 189[illegible]-9[illegible] Totals of Major Heads.	Revised Estimate for 1896-9[illegible]	Budget Estimate for 1896-9[illegible]	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 ..		3070 - -	2910 - -	2880 - -	2414 [illegible] 10
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—					
i. Medical College ..					
ii. Sanitary Inspection ..	100 - -		100 - -	100 - -	135 - -
iii. Medical Reserve staff ..					
iv. Cutlers' Establishment ..			10 - -		4 - -
b. CONTRIBUTIONS TO LOCAL BOARDS, &C., FOR—					
i. Medical Schools ..	120 - -		120 - -	120 - -	120 - -
ii. Reserve staff	20 - -		30 - -	20 - -	14 - -
District Surgeon's Establt. ..	30 - -		30 - -	30 - -	29 6 6
c. OTHER CONTRIBUTIONS		270 - -			
3. VACCINATION—					
a. Establishment	180 - -		180 - -	220 - -	222 - -
b. Contingencies	120 - -		110 - -	110 - -	125 4 6
c. Contributions to Local Boards ..		300 - -			
4. REGISTRATION OF BIRTHS AND DEATHS—					
a. Establishment	110 - -		140 - -	150 - -	144 - -
b. Contingencies	10 - -				
		120 - -			6 [illegible] 9 2
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—					
a. i. Establishment	2830 - -		2320 - -	2320 - -	2332 11 10
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	3660 - -		3760 - -	3760 - -	3623 2 7
b. Private scavenging—					
i. Establishment	920 - -		780 - -	780 - -	674 4 7
ii. Contingencies, such as cost of scavenging carts, &c. ..	10 - -		20 - -	20 - -	
c. Cholera charges	30 - -		60 - -	20 - -	32 8 9
d. Contingencies	20 - -		20 - -	20 - -	33 5 8
Special arrangements &c. for festival	150 - -	7120 - -	170 - -	120 - -	143 10 4
Total, Grant III ..		10880 - -	10760 - -	10670 - -	9947 14 7

Statement II.—Expenditure from the Municipal Fund of the Town of Mayavaram for the official year 189[illegible]-98—*cont.*

—	Budget 189[illegible]-9[illegible] Details of Minor Heads.	Budget 189[illegible]-9[illegible] Totals of Major Heads.	Revised Estimate for 1896-9[illegible].	Budget Estimate for 1896-9[illegible].	Actuals, 1896-96 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—					
1. LIGHTING—					
a. Establishment	580 - -	/	570 - -	570 - -	570 9 2
b. Contingencies	1100 - -		1070 - -	950 - -	1061 5 2
		1680 - -			
2. i. MARKETS—					
a. Establishment					
b. Contingencies					
ii. SLAUGHTER-HOUSES—					
a. Establishment					
b. Contingencies					
3. CHOULTRIES—					
a. Establishment					
b. Contingencies					
c. Feeding Travellers					
4. TRAVELLERS' BUNGALOWS—					
a. Establishment	120 - -	/			
b. Contingencies	80 - -				
		200 - -			
5. AVENUES—					
a. Establishment	290 - -	/	280 - -	280 - -	287 7 2
b. Contingencies	10 - -		70 - -	1 3 6	
		300 - -			
6. PUBLIC GARDEN—					
a. Establishment					
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..			50 - -	1 4 -	
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 ..		2180 - -	1970 - -	1870 - -	1921 13 -

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

Part I.—New Works.

No.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 189 -9 8.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications								
1	Construction of Masonry								
2	tunnels for road side								
3	Channels & under								
	road locks in different								
	klaus.	500				500	.	.	
2	Cost of iron pipes								
	to serve as tunnels								
	under roads	300				300	.	.	
	Total ..	800				800	.	.	
(b)	Buildings								
1	Construction of a								
2	Fish market at								
3	Kotuwa	1800				1800	.	.	
2	Construction of a								
	latrine	250				250	.	.	
	Total ..	2050				2050	.	.	

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

Part I.—New Works—*cont.*

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure 189 -9 . .			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage								
1	Construction of a								
2	drain & syphon								
3	under neath the Railway								
	to Carry the drain &								
	waters on the northern								
	side of Kotuwa	1000				1000	.	.	
2	Screw Shutters to								
	the drainage	200				200	.	.	
	Sluices								
	Total ..	1200				1200	.	.	
(d)	Water-supply								
1									
2									
3									
	Total ..								

7th August 1894
Chairman

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

Part II.—Repairs—*cont.*

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

Statement II-B.—Details of Municipal Establishments.

——	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
Grant I.—2. *c.* Drainage—							
Overseers							
Drain cleaners							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
d. Water works—							
Overseers							
1 Watchman at Rs 4½	1	4	8	-	54	-	-
Do Rs 4	1½	4	-	-	48	-	-
6 nos Coolies for abank & reads	6	27	-	-	100	-	-
Evidently these are coolies who paid by the days							
Total ..	8	35	8	-	202	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					8	-	-
Balance (Statement II) ..					210	-	-
3. General—							
Overseers	1	25	-	-	300	-	-
Maistries	1	7	-	-	84	-	-
Total ..	2	32			384		
Deduct Fines and Stoppages ..					4	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					380	-	-

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

1	Number. (2)	Salary per mensem (3) RS.	A.	P.	Salary per annum (4) RS.	A.	P.
GRANT II.—EDUCATION—							
1. TRAINING SCHOOLS—							
Pupils receiving scholarships at Rs 5 a month for 3 months ..	4	20	.	.	60	.	
Total ..	4	20	.	.	60	.	
Deduct Fines and Stoppages ..					-	.	
Add arrears for last year paid this year ..					.	.	
Balance (Statement II) ..					60	.	
2. MUNICIPAL SCHOOLS— M.L. [illegible] School Mayavaram							
a. On the Salary System—							
Head Master	1	150	.	.	1800	.	
1st Assistant Master	1	85	.	.	1020	.	
2nd " "	1	65	.	.	780	.	
3rd " "	1	60 65	.	.	780	.	
4th " "	1	50	.	.	600	.	
5th " "	1	40	.	.	480	.	
6th " "	1	35	.	.	420	.	
7th " "	1	33	.	.	394	.	
8th " "	1	25	.	.	300	.	
9th " "	1	25	.	.	300	.	
10th " "	1	23	.	.	276	.	
11th " "	1	21	.	.	251	.	
Sanskrit Pandit	1	19	.	.	227	.	
Tamil Pandit	1	20	.	.	240	.	
Gymnast	1	17	.	.	204	.	
Clerk	1	15	.	.	180	.	
Drawing master	1	15	.	.	180	.	
1st Peon	1	6	.	.	72	.	
2nd Peon	1	4	.	.	48	.	
1st Thoti	1	5	.	.	60	.	
2nd Thoti	1	5	.	.	60	.	
Sweeper	1	3	.	.	36	.	
Total	22	726	.	.	8707	.	
[Total] ..	33	855	.	.	10251	.	
Deduct Fines and Stoppages ..					1	.	
Add arrears for last year paid this year ..					.		
Balance (Statement II) ..					10250	.	

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

1	Number. (2)	Salary per mensem (3) RS.	A.	P.	Salary per annum (4) RS.	A.	P.
GRANT II.—EDUCATION—*cont.*							
b. On the Salary Result System—							
1. S.R. School Tiruvelandur							
Headmaster	1	9			108	.	.
1st Asst master	1	7	.	.	84	.	.
2nd Do. Do.	1	6	.	.	72	.	.
3rd Do. Do.	1	5	.	.	60	.	
Peon	1	3	.	.	36	.	
Sweeper	1	"	8	"	6	"	"
Total	6	30	8	.	366	.	
2. S.R. Mahammadan School Kiranur							
Headmaster	1	7	.	.	84	.	
1st Asst Master & Hindustani teacher	1	1-8	.	.	83	.	
2nd Do.	1	5			60	.	.
Sweeper	1	"	6	.	4	8	"
Total	4	19	6	.	231	8	.
3. S.R. Saliya School Kornad							
Headmaster	1	9	.		108	.	.
1st Asst master	1	7	.		84	.	
2nd Do. Do.	1	6	.	.	71	8	
Peon	1	3	8		39	"	"
Sweeper	1	"	8	.	6	"	"
Total	5	26	"	"	308	8	"
4. S.R. Girls School, Mayavaram							
Headmaster	1	12	.	.	144	.	.
1st assistant master	1	8	.	.	96	.	
2nd Do. Do.	1	6	.	.	72	.	
Conductress	1	1	8	.	18	.	
Total	4	27	8	.	330	.	
5. M.L. Pariah School							
Headmaster	1	7	.	.	84	.	.
Total ..	20	110	6	.	1320	.	
Deduct Fines and Stoppages ..					—	.	—
Add arrears for last year paid this year ..					—	.	—
Balance (Statement II) ..					1320	.	.

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	19			228		
		18					
Total ..	1	19			228		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					2		
Balance (Statement II) ..					230		
7. Gymnastic Instructors	1	15			180		
Total ..	1	15			180		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					180		

Common drawing master 1 — 10 — 120

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries—							
Medical Subordinates Vs Asst Surg							
Civil Apothecary ..	1	109	6		1312		
Midwife	1	8			96		
Clerk							
Compounder	1	12			144		
Servants .. Lascar ..	1	5			60		
" Wd & Cook ..	1	4	8		57		
" Cook	1	5			60		
" Gardener	1	4			48		
" Dhi	1	5	8		66		
" Sweeper	1	2	8		30		
Total ..	9	155	14		1870		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1870		

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
3. Vaccination—							
Vaccinators	1	15			180		
Peons	~~1~~ 1—3½				~~abolished~~		
Total ..	1	15			180		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					180		
4. Registration—							
Registrars	1	9			108		
Peons							
Total ..	1	9			108		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					2		
Balance (Statement II) ..					110		

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 Sanit~~ary~~ Nuisance Inspectors	1	35			420		
Asst Sanitary Inspector ..	1	14			168		
"	1	15					
		1—14			~~abolished~~		
Maistries							
Scavengers							
Sweepers							
Peons at Rs 6 each	3	18			216		
Do at Rs 5 —	2	10			120		
Do " 4-8 "	1	4	8		54		
Sweepers at Rs 4-8 ..	17	76	8		918		
Short Scavengers at Rs 5-8 ..	4	22			264		
Do Rs 5 each	2	10			120		
Do	1	4			48		
Total ..	32	194			2328		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					2		
Balance (Statement II) ..					2330		

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 at Rs 5 each ..	7	35			420		
5° Rs 4-8 each ..	3	13	8		162		
5° Rs 4 each ..	5	20			228		
5° Rs 3 each ..	3	9			108		
Total ..	18	77	8		918		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					2		
Balance (Statement II) ..					920		
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents	1	9			108		
Masalchies at Rs 3 each ..	13	39			468		
Total ..	14	48			576		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					4		
Balance (Statement II) ..					580		

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

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

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
Maty	1	6			72		
Servants	1	4			48		
Total ..	2	10			120		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					120		
5. Avenues—							
Servants .. at Rothwick ..	6	24			288		
Total ..	6	24			288		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					2		
Balance (Statement II) ..					290		
6. Public Garden—							
Gardeners							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

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

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT V.—*a.* General Establishment—							
i. Office—							
Manager	1	30	-	-	360	-	-
Clerks	1	20	-	-	240	-	-
2nd Clerk	1	12	-	-	144	-	-
"	1	9	-	-			
~~Accountants~~							
Peons at Rs 6 each ..	3	18	-	-	216	-	-
Sweeper	1	2	8	-	6	-	-
Total ..	7	80	8	-	966	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					4	-	-
Balance (Statement II) ..					970	-	-
ii. Inspection—							
Chairman's salary or carriage allowance ..	1	25	-	-	300	-	-
Total ..	1	25	-	-	300	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					300	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT V.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks	1	15	-	-	180	-	-
~~1~~ Bill Collectors	1	11	-	+	133	-	-
2 ~~Peons~~ do do	1	9	-	+	109	-	-
3 do do do	1	8	-	+	96	-	-
Total ..	4	43			518	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					2	-	-
Balance (Statement II) ..					520	-	-
c. Collection of tolls—							
Inspectors							
Gate-keepers							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

J. L. Aggarwal
Chairman

STATEMENT IV-A.—*Municipality of* Mayavaram Demand, Collection and Balance Statement for the year 189~~6~~7-98.
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 (columns 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.	3840			40			3800			3780									20		
2. Tax on buildings	7150						7150			7125									25		
3. Tax on lands	620						620			595									25		
4. ~~Water-tax on buildings and lands~~ Fishery rent	40						40			40											
5. Tolls (gross receipts)	7005						7005			7005											
6. Market rents	700						700			700											
7. Slaughter-house fees	400						400			400											
8. Rent of cart-stands	90						90			90											
9. Private scavenging fees	700						700			700											
10. Tax on Vehicles	700						700			700											
11. Tax on Animals	920						920			920											
12. Tax on Carts	1000						1000			1000											
13. Rent on lands	140						140			140											
14. Rent of buildings	60						60			60											
15. Avenue receipts	400						400			400											
16. Produce of Gardens	60						60			60											
17. Sale of materials	30						30			30											
18. Sale of Shutter fuse	200						200			200											
19. License fees	750						750			750											
Total	24805			40			24765			24695									70		

[illegible]

[illegible]
Chairman

Statement IV-B.—Arrears.

—	Balance of old demand.			Arrears of previous year.			Total demand.			Collected.			Remitted.			Written off.			Balance (column 4 *minus* columns 5, 6 and 7).			Years to which the balance relates.			
1	2			3			4			5			6			7			8			9			
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	A.	B.	C.	&c.
1. Tax on arts, &c.	6	-	-	20	-	-	26	-	-	20	-	-				6	-	-							
2. Tax on buildings	9	-	-	20	-	-	29	-	-	25						4	-	-							
3. Tax on lands	6	-	-	25	-	-	31	-	-	25	-	-				6	-	-							
4. Water-tax on buildings and lands ..																									
5. Tolls																									
6. Market rents																									
7. Slaughter-house fees																									
8. Rent of cart-stands																									
9 Private scavenging fees																									
Total ..	21	4		65	-	-	86	-	-	70	-	-				16	-	-							

Chairman

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Statement VI.—Revised Estimate for 189 6-9 7.

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

Items	Actuals of the first eight months of 1896-97. RS.	A.	P.	Actuals of the last four months of 1895-96. RS.	A.	P.	Probable charges of the last four months of 1896-97. RS.	A.	P.	Total of columns 2 and 4. RS.	A.	P.	Budget grant 1896-97, excluding subsequent allotments. RS.	A.	P.	Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
1. Balance brought forward—																
a. Municipal Fund										8240	..	..	2920	..	..	
b. Endowments																
c. Water-tax Fund																
2. Municipal rates and taxes—																
a. Tax on arts, &c. (section 53)	1590	-	-	1564	-	-	2210	-	-	3800	-	-	3700	-	-	Slight increase, partly due to the increase in the numbers of Railway employees residing within municipal limits
b. Tax on buildings (section 63)	2802	2	3	3128	6	3	4347	13	9	7150	-	-	7150	-	-	
c. Tax on lands (section 63)	61	10	3	606	5	8	558	5	9	620	-	-	600	-	-	
d. Water-tax on buildings and lands (section 75)																
e. Tax on vehicles with springs and palanquins (section 77)	450	..	..	225	..	..	250	..	..	700	..	..	660	..	..	Slight increase in the number of jutkas
f. Tax on animals (section 77)	618	8	-	230	-	-	301	8	-	920	-	-	920	-	-	
g. Tax on carts and other vehicles without springs (section 85)	810	-	-	144	-	-	160	-	-	970	-	-	980	-	-	
h. Tolls (section 91)—																
Gross receipts (7005)																
Less Local Fund share	3277	14	8	1568	9	7	1392	1	4	4670	-	-	4660	-	-	
i. Penalties on account of—																
i. Tax on arts																
ii. Tax on buildings																
iii. Tax on lands																
iv. Water-tax on buildings and lands																
v. Tax on vehicles, &c.																
vi. Tax on animals																
vii. Tax on carts, &c.																
viii. Evasion of tolls																
3. Realizations under Special Acts—																
a. Pounds																
b. Ferry rents																
c. Fees under Act II of 1888																
4. Revenue derived from Municipal property and powers apart from taxation—																
a. i. Rent of lands	57	7	-	6	-	-	88	9	-	140	-	-	160	-	-	Licenses to construct sheds on public lands almost stopped
ii. Rent of buildings	7	8	-	30	-	-	52	8	-	60	-	-	60	-	-	
iii. Avenue receipts	191	12	3	572	3	-	208	3	9	400	-	-	400	-	-	
iv. Fees from Travellers' Bungalows																
b. i. Sale-proceeds of lands and buildings																
ii. Produce of lands, gardens, &c.	50	11	-	24	4	-	9	5	-	60	-	-	60	-	-	
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	6	2	3	63	12	-	23	13	9	30	-	-	30	-	-	
Carried forward	9917	11	8	8162	8	6	9602	4	4	19520	-	-	19380	-	-	

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 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 ..	9917 11 8	8162 8 6	9602 4 4	19520 - -	19380 - -	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—						
c. Conservancy receipts—						
Sale-proceeds of night-soil, street refuse, &c.	90 7 8	56 1 6	109 8 4	200 - -	200 - -	
d. i. Fees from educational institutions	6744 - -	3938 7 -	3756 - -	10500 - -	9940 - -	Vide para 4 of the Budget Report
ii. Other revenue from educational institutions ..	52 7 9	30 1 6	27 8 3	80 - -	60 - -	Do Do
e. i. Sale-proceeds and composition fees of medicines ..	14 13 6	16 14 6	25 2 6	40 - -	50 - -	
ii. Other Hospital receipts ..						
f. i. Income from markets ..	400 - -	649 2 -	300 - -	700 - -	680 - -	
ii. ,, slaughter-houses	200 - -	160 - -	200 - -	400 - -	360 - -	owing to Keen Competition
g. Other fees						
i. Distraint fees	6 8 -	18 14 -	23 8 -	30 - -	30 - -	
ii. License fees	662 5 3	117 12 7	87 10 9	750 - -	750 - -	
iii. Cartstand fees	18 - -	13 8 -	72 - -	90 - -	90 - -	
iv. Other fees Extract from the Register of 1892. ..	5 12 -	4 - -	4 4 -	10 - -	10 - -	
h. Fines under Municipal and other Acts	266 14 6	211 1 6	233 1 6	500 - -	700 - -	Vide para 5 of the Report
i. Interest on investments—						
i. General, including choultries						
ii. Educational						
iii. Medical						
j. Premium on loans						
5. GRANTS AND CONTRIBUTIONS—						
a. From Government—						
i. Education—						
Normal stipends ..						
Buildings						
Municipal Schools ..	561 13 9	444 4 2	488 2 3	1050 - -	1050 - -	
Other purposes	528 - -	378 - -	378 - -	90 - -	150 - -	
ii. Medical						
iii. Other purposes—						
Communications ..						
Water-supply						
Drainage						
Sanitation						
Other purposes ..			280 - -	280 - -		Vide para 6 of the Report
b. From Local Boards—						
i. Education						
ii. Medical		600 - -	600 - -	600 - -	600 - -	
iii. Other purposes			1584 0 4	3484 0 -		
Carried forward ..	18993 6 1	14464 3 3	15569 4 11	34560 - -	34050 - -	

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 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 ..	18993	6	1	14464	3	3	~~15566~~ 15846	~~9~~ 9	~~11~~ 11	~~34560~~ 34840	..	..	34050	..	..	
5. Grants and contributions—*cont.*																
c. Other grants and contributions—																
i. Education							10	-	-	10	-	-	10	-	-	
ii. Medical																
iii. Other purposes				15	..	..	~~280~~	-	-	~~280~~	.	.	200	.	.	Vide para 7 of the Report
6. Miscellaneous—																
a. Recoveries on account of services rendered to private individuals—																
i. Private scavenging ..	334	8	-	317	4	.	365	8	.	700	-	.	640	-	.	Increase in the number of houses served
ii. Other purposes	43	8	.	..	7	.	36	8	.	80	.	.	120	-	.	
b. Other items—																
i. Fishery rents	35	..	-	7	..	-	5	..	.	40	..	.	30	-	-	
ii. Refunds of Expenditure of previous year	13	11	10	714	15	8	6	4	2	20	.	.				
iii. Fee for numbering carts, &c.	12	10	6	47	5	.	17	5	6	30	.	.	30	.	.	
iv. ~~Other items~~ Rent of [illegible]	2	-	.				8	-	-	10	-	-				
Summons fee from court	..	6	-													
Sale of Muni. Acts	1	2	.				8	8	.	10	-	-				
7. Extraordinary and debt—																
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.																
b. Loans—																
i. From Government ..																
ii. In the market from private individuals																
c. Realizations of Sinking fund for repayment of loans.																
d. Advances—																
i. Permanent	30	-	.							30	.	.				
ii. Others	36	1	4	551	12	-	3	14	8	40	.	.				
Total Receipts ..	19502	5	9	16117	14	11	16307	10	3	35810	..		35080	.	.	
Grand Total ..										44050	.	.	38000	.	.	

[illegible]
Chairman.

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

Items.	Actuals of the first eight months of 1896-97. RS.	A.	P.	Actuals of the last four months of 1895-96. RS.	A.	P.	Probable charges of the last four months of 1896-97. RS.	A.	P.	Total of columns 2 and 4. RS.	A.	P.	Budget grant 1896-97, excluding subsequent allotments. RS.	A.	P.	Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
GRANT I—(*Public Works*)—																
1. New Works—																
a. Communications	263	14	-	268	-	4	6	2	-	270	-	-				Vide para 9 of the Report
b. Buildings	2652	2	3	2319	6	7	2347	13	9	5000	-	-	1250	-	-	Do 10 Do
c. Drainage				10	-	-							450	-	-	Do 11 Do
d. ~~Water-supply~~ Miscellaneous public improvements ..	451	13	5	257	6	9	8	2	7	460	-	-	500	-	-	Do 12 Do
2. Repairs—							200	-	-	200	-	-	200	-	-	
a. Communications	3158	14	11	1657	7	-	1241	1	1	4400	-	-	3000	-	-	Do 13 Do
b. Buildings	29	12	9	157	15	3	170	3	3	200	-	-	200	-	-	
c. Drainage—																
i. Repairs to works ..	20	2	-				9	14	-	30	-	-				The drainage tunnel west of Aiyanar Koil gave way and had to be repaired
ii Establishment for flushing drains, &c. ..																
d. Water-supply—																
i. Repairs to works, machinery, &c. ..	2	-	9	4	13	10	7	15	3	10	-	-				
ii. Establishment	199	1	5	65	10	9	108	14	7	300	-	-	300	-	-	
iii. Contingencies	2	-	-				10	-	-	10	-	-	10	-	-	
3. Establishment	250	-	-	123	10	1	130	-	-	380	-	-	380	-	-	
4. Tools and Plant and other stores.	25	10	9	12	11	10	4	5	3	30	-	-	20	-	-	
5. Contributions—																
a. To Local Boards for works ..																
b. To Provincial Funds for scrutiny of estimates, &c.	124	-	-				6	-	-	130	-	-	✓			Sanctioned in G.O. No. 888 M. dated 23rd May 1896, the expenditure not being anticipated in the Budget
c. To others for public works ..																
Total, Grant I ..	7177	8	3	4867 (4877)	12	5 (4)	4242	7	9	11420	✓		6360	✓		
GRANT II—(*Education.*)—																
1. Training Schools—																
a. Contributions to Local Boards ..																
b. Stipends to ~~Normal~~ Sessional students ..				48	15	-	60	-	-	60	-	-	60	-	-	
2. Municipal Schools—																
i. On Salary System—																
a. Establishment	6320	4	3	2937	13	8	3379	1	9	9700	-	-	9700	-	-	Vide para 15 of the report
b. Contingencies	275	7	-	845	15	9	324	9	-	600	-	-	440	-	-	Do Do
ii. On Salary-Results System—																
a. Fixed Payments	808	3		395	14	1	441	13		1250	-	-	1300	-	-	Vide para 16 of the report
b. Results Grants	191	2	2	388	10	1	358	13	10	550	-	-	400	-	-	Do Do
c. Contingencies	128	12	6	177	12	10	171	3	6	300	-	-	250	-	-	Do Do
3. Salary Grants																
4. Results Grants				502	-	-	900	-	-	900	-	-	900	-	-	
5. Combined Grants—																
a. Fixed Payments																
b. Results Grants																
6. Inspection—																
a. Contributions to Local Boards ..																
Carried forward ..	7724	6	11	5297	1	5	5635	9	1	13360	-	-	13050	-	-	

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 ..	7724	6	11	5297	1	5	5635	9	1	13360	-	-	13050	-	-	
GRANT II—(*Education*)—cont.																
b. Municipal Inspectors—																
i. Establishment	143	-	-	68	-	-	77	-	-	220			210	-	-	Increase of 1 Re sanctioned in G.O. no 1748 Mis. dt 12 Oct 1896
ii. Contingencies	15	1	1	3	10	-	4	4	11	20	-	-	10	-	-	Slight increase
7. Miscellaneous—																
a. Building, furniture, &c., grants ..	225	4	-				104	12	-	330	-	-	100	-	-	Vide para 17 of the Report.
b. Common gymnasium—																
i. Establishment	120	-	-	60	-	-	60	-	-	180	-	-	180	-	-	
ii. Contingencies	-	6	10	-	2	3	9	9	2	10	-	-				
c. ~~Other items~~ Common Drawing Establishment	65	10	10	28	5	8	44	5	2	110	-	-	120	-	-	
Contingencies	-	7	9	-	7	9	9	8	3	10	-	-				
Total, Grant II ..	8294	5	5	5457	11	1	5945	10	7	14240	-	-	13670	-	-	

GRANT III—(*Sanitation and Medical Services.*)																
1. Hospitals and Dispensaries—																
a. Establishment	1219	-	-	607	8	-	621	-	-	1840	-	-	1860	-	-	Decrease due to the late lamented death of the gardener
b. Medicines and Supplies	117	6	4	122	4	6	382	9	8	500	-	-	500	-	-	
c. Diet of Patients	163	15	3	74	10	-	186	-	9	350	-	-	350	-	-	
d. Sundries and Contingencies ..	168	5	4	36	15	2	87	10	8	220	-	-	170	-	-	A fluctuating item, increased figure based on the actuals of the 1st 8 months
e. Contributions to Local Boards ..																
2. *a.* Contributions to Provincial funds for—																
i. Medical College ..																
ii. Sanitary Inspection ..				135	-	-	100	-	-	100	-	-	100	-	-	
iii. Medical Reserve staff ..																
iv. Cutlers' Establishment ..	1	4	-				9	-	-	10	-	-				
b. Contributions to Local Boards &c., for—																
i. Medical Schools ..				120	-	-	120	-	-	120	-	-	120	-	-	
ii. Reserve staff	10	7	6	14	-	-	19	8	6	30	-	-	20	-	-	
District Surgeons Establt				29	6	6	30	-	-	30	-	-	30	-	-	
c. Other contributions																
3. Vaccination—																
a. Establishment	126	-	-	74	-	-	57	-	-	180	-	-	230	-	-	Vide para 18 of the report
b. Contingencies																
c. Contributions to Local Boards ..	79	12	7	40	5	9	30	3	5	110	-	-	110	-	-	
Carried forward ..	1885	15	-	1254	11	11	1604	1	-	3490	-	-	3480	-	-	

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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 ..	1885 15 -	1254 11 11	1604 1 -	3490 - -	3480 - -	
GRANT III—*Sanitation and Medical Services*—cont.						
4. Registration of Births and Deaths—						
a. Establishment	96 - -	48 - -	44 - -	140 - -	150 - -	
b. Contingencies						
5. Conservancy, Road cleaning and Road watering—						
a. i. Establishment	1476 8 8	732 7 7	843 7 4	2320 - -	2320 - -	
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	2416 9 7	1197 15 5	1343 6 5	3760 - -	3760 - -	
b. Private scavenging—						
i. Establishment	488 8 -	292 6 7	291 8 -	780 - -	780 - -	
ii. Contingencies, such as cost of scavenging carts, &c. ..			20 - -	20 - -	20 - -	
c. Cholera charges	60 8 -	30 12 9	9 8 -	60 - -	20 - -	Vide para 19 of the Report
d. Contingencies	8 13 -	30 5 8	11 3 -	20 - -	20 - -	a slight increased expenditure for festival and extra provision for Mahamagam festival caused the increase
Special arrangements for festivals	46 5 -	8 1 1	123 11 -	170 - -	120 - -	
Total, Grant III ..	6469 3 3	3507 11 -	4290 12 9	10760 - -	10670 - -	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—						
1. Lighting—						
a. Establishment	378 8 5	194 2 5	191 7 7	570 - -	570 - -	
b. Contingencies	793 3 -	463 14 10	276 13 -	1070 - -	950 - -	Vide para 20 of the Report
2. i. Markets—						
a. Establishment						
b. Contingencies						
ii. Slaughter-houses—						
a. Establishment						
b. Contingencies						
3. Choultries—						
a. Establishment						
b. Contingencies						
c. Feeding Travellers						
4. Travellers' bungalows—						
a. Establishment						
b. Contingencies						
5. Avenues—						
a. Establishment	186 14 1	90 12 11	93 1 11	280 - -	280 - -	
b. Contingencies		1 3 6			70 - -	Vide para 21 of the Report
6. Public Garden—						
a. Establishment						
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	- 11 6	1 4 -	49 4 6	50 - -		
Carried forward ..	1359 5 -	751 58	610 11 -	1970 - -	1870 - -	

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 ..	1359	5	-	751	5	8	610	11	-	1970	-	-	1870	-	-	
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 ..							20	-	-	20	-	-	20	-	-	
iii. Printing	68	6	10	46	13	3	131	9	2	200	-	-	200	-	-	
iv. Compensation for lands ..							200	-	-	200	-	-	200	-	-	
v. Other items																
Law Charges	22	2	-	16	7	-	7	4	-	30	-	-				Unanticipated.
Total, Grant IV ..	1450	7	10	814	9	11	968	8	2	2420	-	-	2290	-	-	
GRANT V—																
a. General Establishment—																
i. Office Establishment ..	620	-	-	309	4	8	310	-	-	930	-	-	930	-	-	
ii. Inspection	200	-	-	100	-	-	100	-	-	300	-	-	300	-	-	
b Collection of Municipal Taxes—																
i. Establishment	346	12	-	196	13	8	173	4	-	520	-	-	490	-	-	Vide para 22 of the report
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..													10	-	-	
c. Collection of Tolls—																
i. Establishment																
ii. Contingencies							62	-	-							
d. Office contingencies other than (*b*) (ii)	126	15	6	216	3	8	73	-	6	200	-	-	200	-	-	
e. Contributions for Central office and Audit establishments ..	40	11	8	18	5	3	239	4	4	280	-	-	280	-	-	
Total, Grant V ..	1334	7	2	847	7	3	895	8	10	2230	-	-	2210	-	-	
REPAYMENT OF DEBT—																
a. Instalments paid during the year.				325	-	-	330	-	-	330	-	-	330	-	-	
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 ..	106	13	3	116	4	-	113	2	9	220	-	-	220	-	-	

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

Items.	Actuals of the first eight months of 1896-97			Actuals of the last four months of 1885-96.			Probable charges of the last four months of 1896-97.			Total of columns 2 and 4.			Budget grant 1896-97 excluding subsequent allotments			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Advances recoverable—																
a. Permanent																
b. Others				919	11	10										
Refunds of other than current collections ..	11	-	-	2	-	-	9	-	-	20	-	-				
Discount																
Pensions and gratuities	102	-	-				8	-	-	110	-	-				Sanctioned vide G.O. no. 617 Fin. dt. 22nd April 1896.
Investments—																
a. In Government securities for purposes other than Sinking Fund		-														
b. In Savings Bank																
Total Expenditure ..	24945	13	2	16858	13	6	16804	2	10	41750	-	-	38750	-	-	
Balances—																
a. Municipal Fund										2300	-	-	2250	-	-	
b. Endowments																
c. Water-tax Fund																
Grand Total ..										44050	-	-	38000	-	-	

T. A. Leggett
Chairman

Statement VII.—Tolls.

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

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STATEMENT VIII.—Loans. 1897-98

Amount of loan and rate of interest. (RS. A. P.)	For what purpose and terms on which obtained and year in which taken.	Date of Government sanction.	AMOUNT PAID. Up to 31st March 1897: Number of years.	Up to 31st March 1897: Amount. (RS. A. P.)	In 1897-98 (RS. A. P.)	AMOUNT TRANSFERRED TO SINKING FUND. Up to 31st March 189 : Number of years.	Up to 31st March 189 : Amount. (RS. A. P.)	In 189 -9 (RS. A. P.)	INVESTED OUT OF THE TOTAL AMOUNT TRANSFERRED UP TO END OF 189 -9: In Government Securities. (RS. A. P.)	In the Savings Bank. (RS. A. P.)
1	2	3	4	5	6	7	8	9	10	11
(1) Rs 3500 at 4½ p.c. per annum	For the construction of the [illegible] school buildings, taken on the 10th March 1891 to be repaid in 20 equal annual instalments	G.O. No 205 M. Mis dated 18th March 1891	6	1050	175					
(2) Rs 3000 at 4½ p.c. per annum	For the construction of market buildings taken on the 8th April 1891 to be repaid in 20 equal annual instalments	G.O. No 852 M. Mis dated 5th [illegible] 1890	4	600	150					
(3) Rs 2000 at 4½ p.c. per annum	For the construction of [illegible] buildings taken [illegible] to be repaid in 20 equal annual instalments	Do.	—	—	100					
				1650	325					

Local & Munl. (189) Department.

CURRENT No.

Order

From The Chairman Municipal Council Mayavaram.

Enclosure (2) to No. 54

Dated 15th January 1897

Received

Registered

Enclosures

Spare copies

SUBJECT.

Copies of the Proceedings of the Mayavaram Municipal Council passing the Revised Estimate of 1896 and the Budget Estimate of 1897-98.

1 / 481 May 1897

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Proceedings of the Municipal Council, Mayavaram
dated 28th December 1896 (A. M.).

Present

Mr. K. L. D. Alagappa Pillai Avl. Chairman.
" D. Krishna Row Avl. Councillor
" R. Sangappa Avl. Do.
" D. Kothanda Rama Iyer Avl. Do.
" S. Appasamy Iyengar Avl. Do.
" Veerabhadra Chetti Avl. Do.
" Venga Chetti Avl. Do.
" Veerabhadra Chetti Avl. Do.
" Viswalinga Chetti Avl. Do.
" Muthukumara Nadelli Avl. Do.
" E. Mahamad Ali Sahib Avl. Do.
" Chidambara Chetti Avl. Do.

I. Revised Estimates of Receipts and Charges for the Current Year were discussed and passed with the following remarks:

(1) That a provision of Rs. 8 per annum be made for entertaining a separate Birth and Death Register for the whole Town from 1st January next, the services of the present Sanitary Inspectors who are Division Registrars ceasing from that date.

(2) That a provision of Rs. 20 be made for employing additional men for the Sanitation of the Town during the approaching Mahamakham festival at Kumbakonam.

(3) That Rs. 200 sanctioned in the Budget

for the purchase of a site for removing the Pooler R.C. burial ground be utilized for purchasing sites for 2 latrines — one near the Kachcheri Cutchery buildings and the other near Kovil Bazaar Street; and that Mr. Visvaluinga Sambanda Adl be requested to select a site for the former, and C. Mahamad Ali Sahib and Mr. Vengu Chetiar Adl, for the latter.

Budget Estimate: Receipts.

(4) That the rate for Private Scavenging Service be reduced to 1½ annas per mensem for single service and twice the rate for double service and every effort be made to increase the number of houses served.

(5) That Rs 2000 be borrowed from Government for being utilized in the Construction of the Fish Market.

The meeting adjourned to 2 P.M. this day.

Sd. J.A. Alagapillai
Chairman.

Proceedings of the Municipal Council May Kachcheri dated 28th December 1894 (P.M.)

Present

Mr. J.A. Alagapillai Adl Chairman
Mr. J. Krishna Row Adl Councillor
" R. Samy Iyer Adl Do.
" J. Kothandarama Iyer Adl Do.
" S. Kadiramby Iyengar Adl Do.
" Visvaluinga Sambanda Adl Do.
" Vengu Chetiar Adl Do.
" Chidambara Chetiar Adl Do.
" Veerakia Chetiar Adl Do.
" Visvaluinga Chetiar Adl Do.
" C. Mahamad Ali Sahib Do.
" Muthukomara Modeliar Adl Do.

(1) Discussed and passed the details of municipal Establishments for 1895-96 with the following remarks:

Grant I. The number of Tamil teachers be reduced by 2.

Grant II. The salaries of the 3rd assistant & the Clerk of the High School and of the 2nd assistant of the Training School B be increased by Rs 5, Rs 2½ and Rs 5 — respectively per mensem.

Increase provision be made for the increments to which the teachers of both the Schools are eligible.

The Hindustani teacher of the Mahamadan School and the 2nd assistant of the Kovil Saiva School be allowed increase of 1 and annas 8 each. The latter School is now a lean one Rs 3½ per mensem.

The Number of teachers in the Tamil School

be reduced to 3 whose salaries be revised as Rs 12, 8 & 6 per mensem.

Grant III The pay of the Registrar of Births and Deaths be fixed at Rs 9 per mensem. 3 more Private Scavengers & totties be entertained.

Grant IV In the Travellers' Bungalow a maty on Rs 6 and a totti and gardener on Rs 4 be appointed.

Grant V. Proposed by M.R.Ry S. Appasamy Mudaliar Avl and seconded by M.R.Ry Chidambara Chettiar Avl that the provision of Rs 9 for Office 2nd Clerk be struck out, as the present Registrar of Births & Deaths is transferred to the Office as 2nd Clerk on his own pay of Rs 12.

Carried by majority.

The number of Bill Collectors be increased to 3 on salaries of Rs 11, 9 & 8 respectively.

Sd. T.A. Alagu Pillai
Chairman

Proceedings of the Municipal Council, Mayavaram dated 29th December 1896 P.M.

Present.

M.R.Ry. T. A. Alagu Pillai Avl Chairman
" T. Krishna Row Avl. Councillor
" T. Kothandarama Iyer Avl Do.
" A. Samy Iyer Avl Do.
" S. Appasamy Mudaliar Avl Do.
" A. V. Subramania Iyer Avl Do.
" Chidambara Chettiar Avl Do.
" Venu Chettiar Avl Do.
" Veerappa Chettiar Avl. Do.
" Visvalinga Tambiran Avl Do.

M.R.Ry. Visvalinga Chettiar Avl Councillor
" C. Mahammad Ali Sahib Do.
" Muthukomara Mudaliar Avl. Do.

I Discussed and passed the details of Public Works and the Charges of 1897-98.

II Resolved that the Revised Estimates of Receipts and Charges for 1896-97 and the Budget Estimates for 1897-98 as now finally passed with a closing balance of Rs 2000 be submitted to Government at an early date with necessary explanations.

Sd. T.A. Alagu Pillai
Chairman.

(True Copy)

T. A. Alagu Pillai

Chairman

revision of Establishment.

Mayavaram MUNICIPALITY.

CHARGE.				PROPOSITION.		
Proposed Scale.						
Number	Designation.	Pay.		Increase per month.	Decrease per month.	Grounds of proposition.
		Minimum.	Maximum.	Amount.	Amount.	
		RS.	RS.	RS.	RS.	
1	watchman		4-8-0			
1	Do		4-0-0		0-8-0	vide para 33 of the Budget Report for 1897-98
Charges as the Amount is the same as in the Current year.						
1	Head master	100	150			
1	1st Assistant master	60	85			
1	2nd "		65			
1	3rd "		65	5-0-0		2-25 Do.
1	4th "	40	60			
1	5th "	40	60			
1	6th "	26	35			
1	7th "	25	36			
1	8th "		25	Temporary		
1	9th "	20	25			
1	10th "	20	25			
1	11th "	20	25			
1	Sanskrit Pandit	15	20			
1	Tamil Pandit	15	20			
1	Clerk & Librarian	15	17-8-0	2-8-0		Sanctioned by resolution
1	Gymnastic "		17			
1	Drawing Master		15			
1	1st Form		6			
1	2nd Form & Under		4			
1	1st Sloke		5			
1	2nd Do		5			
1	Sweeper		3			
1	Head master	18	23			
1	1st Assistant master	15	17-8-0			
1	2nd "		15-8-0		0-8-0	vide para 35 of the Report
1	3rd "		17-8-0			
1	4th "	12	14-8-0			
1	5th "	10	12-8-0			
1	6th "		10			
1	7th "	8	10-8-0			

J. H. Allgood Esq
Chairman

Statement of Proposition o

Order sanctioning present establishment.		Office to which the proposition refers.	Present Scale.			
			Number	Designation.	Pay.	
Number	Date.				Minimum.	Maximum.
					RS.	RS.
398	10-3-96	Grant I 2nd Water works.	1	watchman		4-8-0
		The Pay of temporary Cooli for	3	watchmen @ 8/4 each		12-0-0
		Grant II Municipal	1	Head master	100	150
		Schools on Salary System	1	1st Assistant master	60	85
		Mid Sept School,	1	2nd "		65
		Mayavaram	1	3rd "		60
			1	4th "	40	60
			1	5th "	40	60
			1	6th "	25	35
			1	7th "	25	35
			1	8th "		25
			1	9th "	20	25
			1	10th "	20	25
			1	11th "	20	25
			1	Sanskrit Pandit	15	20
			1	Tamil Pandit	15	20
			1	Clerk & Librarian		12-8-0
			1	Gymnastic "		17
			1	Drawing Master		15
			1	1st Form		6
			1	2nd & Form & Under		4
			1	1st Sloke		5
			1	2nd Do		5
			1	Sweeper		3
398	10-3-96	Do Municipal	1	Head master	18	23
		Primary School	1	1st Assistant master	15	17-8-0
		Mayavaram	1	2nd "		15
			1	3rd "		17-8-0
			1	4th "	12	14-8-0
			1	5th "	10	12-8-0
			1	6th "		10
			1	7th "	8	10-8-0

500—12-12-93.

Municipal Office
Mayavaram
12th Dec 1893

Mayavaram MUNICIPALITY.

revision of Establishment.

Number	Designation	Pay Minimum (RS.)	Pay Maximum (RS.)	Increase per month Amount (RS.)	Decrease per month Amount (RS.)	Grounds of proposition
1	8th assistant master	6	8-8			
1	Peon		5			
1	Sweeper		1-8			
1	Headmaster		9			
1	1st assistant master		7			
1	2nd " "		6			
1	3rd " "		5			
1	4th " "				5	vide para 380 of the Budget Report
1	Peon		3			
1	Sweeper		- 8			
1	Headmaster		9			
1	1st assistant master		7	1		Do. Do.
1	2nd " "		6	- 8		Do. Do.
1	3rd " "		"	"	3-8	Do. Do.
1	Peon		3-8	3-8		Do. Do.
1	Sweeper		- 8	- 8		Do. Do.
1	Headmaster		7			
1	1st assistant master		7	1		Do. Do.
1	2nd " "		5			
1	Sweeper		- 6	- 6		Do. Do.
1	Headmaster		12			
1	1st assistant mistress		8		2	Do. Do.
1	2nd " "		6	1		Do. Do.
1	3rd " "		"		5	Do. Do.
1	4th " "		"		4	Do. Do.
1	Conductress		1-8			
1	Headmaster		7			

[illegible]

Statement of Proposition

Order sanctioning present establishment Number	Date	Office to which the proposition refers	Number	Designation	Pay Minimum (RS.)	Pay Maximum (RS.)
G.O. 398 Edn	10 March 1886	Grant II Municipal Schools on Salary System Mayavaram Boys' School Cont.	1	8th assistant master	6	8-8
			1	Peon		5
			1	Sweeper		1-8
		Grant II Municipal School on Salary Results System. Muni. S.R. School Tiruvilandur	1	Headmaster		9
			1	1st assistant master		7
			1	2nd " "		6
			1	3rd " "		5
			1	4th " "		5
			1	Peon		3
			1	Sweeper		- 8
		Do. Municipal S.R. Saliya School Korinad	1	Headmaster		9
			1	1st assistant master		6
			1	2nd " "		5-8
			1	3rd " "		3-8
			1	Peon		"
			1	Sweeper		"
		Do. Municipal S.R. Mahammadan School, Korinad	1	Headmaster		7
			1	1st assistant master		6
			1	2nd " "		5
			1	Sweeper		"
G.O. No. 1408 Edn	12 October 96	Do. Municipal S.R. Girls' School, Mayavaram	1	Headmaster		12
			1	1st assistant mistress		10
			1	2nd " "		5
			1	3rd " "		5
			1	4th " "		4
			1	Conductress		1-8
398 E	10.3.86	Do. Muni. S.R. Pariah School	1	Headmaster		7

500—12—12—93.

Municipal Office
Mayavaram
12 Dec 189[illegible]

Mayavaram MUNICIPALITY.

[Statement] of Establishment.

	Proposed Scale.			Proposition.		
	Designation.	Pay. Minimum.	Pay. Maximum.	Increase per month. Amount.	Decrease per month. Amount.	Grounds of proposition.
		RS.	RS.	RS.	RS.	
	Vaccinator		16			vide para 46 of the Report
	Calf peon				3-8	
	Registrar		9		3	Do 47 Do
	Chief Sanitary Inspector		25	15		Do 48 Do
	Assistant Sanitary Inspector		14		1	
	Nuisance Inspector		-		14	Do Do
	Peons @ Rs 6 each		18			
	Peons @ Rs 5 each		10			
	Peon		4-8			
	Sweepers @ Rs 4-8 each		76-8			
	Scavengers @ Rs 5-8 each		22			
	Do Rs 5 each		10			
	Do		4			
	Scavengers @ Rs 5 each		35			
3	Do @ Rs 4-8 each		13-8			
5	Do @ Rs 4 each		20	12		Do Do
3	Do @ Rs 3 each		9			
1	Maty		6	6		Do 49 Do
1	Servant		4	4		Do Do
1	Manager		30			
1	Head Clerk		20			
1	2nd Clerk		12	3		Do 50 Do
3	Peons @ Rs 6 each		18			
1	Sweeper		-8			
1	Clerk		15			
1	Bill Collector		11		1	Do Do
1	Do Do		9		1	Do Do
1	Do Do		8	8		Do Do
1	Peon		-		4	Do Do

[illegible signature]
Chairman

Statement of Proposition[s]

Order sanctioning present establishment. Number	Date.	Office to which the proposition refers.	Present Scale. Number	Designation	Pay. Minimum.	Pay. Maximum.
					RS.	RS.
G. O. No. 398 Rev	[illegible] 1886	Grant III, Sanitation, Vaccination	1	Vaccinator		15
			1	Calf peon	8	
		Do Registration	1	Registrar		
		Do Conservancy etc. (Road Cleaning)	1	Nuisance Inspector		20
			1	Do Do		15
			1	Do Do		14
			3	Peons @ Rs 6 each		18
			2	Peons @ Rs 5 each		10
			1	Peon		4-8
			17	Sweepers @ Rs 4-8 each		76-8
			4	Scavengers @ Rs 5-8 each		22
			2	Do @ Rs 5 each		10
			1	Do		4
		Do Private Scavenging	7	Scavengers @ Rs 5 each		35
			3	Do @ Rs 4-8 each		13-8
			2	Do @ Rs 4 each		8
			3	Do @ Rs 3 each		9
		Grant IV, Travellers' Bungalow	1	Maty		-
			1	Servant		-
		Grant II, General Establishment Office	1	Manager		30
			1	Head Clerk		20
			1	2nd Clerk		9
			3	Peons @ Rs 6 each		18
			1	Sweeper		-8
		Do Collection	1	Clerk		15
			1	Bill Collector		12
			1	Do Do		10
			1	Do Do		-
			1	Peon		4

500—12-12-96.

Municipal Office
Mayavaram
12th Feby 1897

CIV° 461 h

Inventaire

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following paper:—

From M.R.Ry. T. A. ALAGA PILLAI Avargal, Chairman, Municipal Council, Máyavaram, to the Secretary to Government, Local and Municipal Department (through the Sub-Collector of Tanjore), dated 15th January 1897, No. 54.

In accordance with the provisions of section 251 of the District Municipalities Act IV of 1884, I have the honour to submit herewith the budget estimates of receipts and charges for 1897–98, together with the revised estimates of the current year, prepared in the forms prescribed by Government in its order, No. 2193 M., dated 10th December 1891.

2. The budget was discussed and passed by the council at its meetings held on the 28th and 29th December 1896 (copy of proceedings accompanies).

Revised Estimate.

Receipts.

3. The total estimated receipts of the current year, as now revised, amount to Rs. 35,810 excluding the opening balance of Rs. 8,240 (in round numbers) as per G.O., No. 1503 M., dated 5th September 1896, reviewing the administration report for 1895–96 against Rs. 35,080 and Rs. 2,920, respectively, anticipated when the budget was framed. The increase in the revised figure occurs chiefly under "tax on arts" and "school-fees," the excess receipts from "tax on vehicles," "slaughter-house fees," "private scavenging fees," &c., being almost counterbalanced by the expected decrease under "municipal fines," &c.

4. *School Fees.*—The large increase under this head is due to the growing financial prosperity of the municipal high and primary schools, Máyavaram, whose strength advances in rapid strides. The increase is almost justified by the actuals of 1895–96.

5. *Fines under Municipal and other Acts.*—A fall of Rs. 200 is expected under this head owing to the ruling of Government contained in its order, No. 1460 M., dated 2nd September 1896, directing that the establishment charge of the Bench of Magistrates should be met from the fines levied by them under sections 3 to 5 of the Towns Nuisances Act, which were hitherto fully credited to municipal funds.

6. *Contributions from Government.*—A sum of Rs. 60 expected in the shape of grant on behalf of the common drawing master is not realizable as the acting and permanent incumbents appointed were not qualified for grant. The one now appointed on the recommendation of the Assistant Inspector has passed the middle school examination and the theoretical portion of the intermediate drawing. Unless he completes the practical course, no grant will be sanctioned by the department. The Government in reviewing the budget for 1895–96, sanctioned the council's proposal to construct a new dead-house in the hospital compound at an estimated cost of Rs. 250 in lieu of the present one, which is in a dilapidated condition. The estimate originally sent to the Sanitary Engineer was not approved and it had to be thoroughly revised. After some correspondence with the sanitary board, a modified estimate for Rs. 560 has now been approved of by that body and the work is expected to be taken on hand and completed before the close of the current year. Rs. 280 being a moiety of the above cost is expected from Provincial funds under G.O., No. 1557 L., dated 17th July 1893, and the District Magistrate has been applied to for the contribution.

7. *Private Contributions.*—In framing the current year's budget, the council took credit for a sum of Rs. 200 promised by the public concerned towards the cost (Rs. 400) of cutting out a fresh feeder channel, with some tunnels, to Mattakulam, a tank behind the taluk cutcherry building. Owing to the non-receipt of the promised contribution the entry is struck out.

Revised Estimate.

Charges.

8. *Grant 1, Public Works.*—Compared with the sanctioned budget, the expenditure under this grant is Rs. 5,060 in excess, which occurs under "New Works—Communications" and "Buildings" and "Repairs—Communications."

9. *New Works—Communications.*—The bridge over the Palar Cauvery channel near the slaughter-house, provided for in the last year's budget, and which was constructed in part before the close of that year, is now finished. This, together with the cost of covering a tunnel in south road with stones, accounts for the expenditure of Rs. 270 under this head.

10. *New Works—Buildings.*—The sum entered under this head is Rs. 5,000 against Rs. 1,250 sanctioned in the budget. A major portion of the allotment sanctioned last year for the new travellers' bungalow was utilized in the year current. A further sum of Rs. 500 is provided to complete the work as per sanctioned estimate. An increased provision of Rs. 560 is now made for the hospital dead-house (*vide* paragraph 6 *supra*). The municipal slaughter-house was provided with stone pillars. The question of constructing a light tiled building over the high school-house being still under consideration, the council has, as a temporary measure, constructed a large shed upstairs to meet the present emergency for accommodation. These contributed to the large increase under this head.

11. *New Works—Drainage.*—The provision of Rs. 450 for drainage works referred to in paragraph 23 of the last budget report is proposed to be struck out as the levels of the localities concerned do not admit of a satisfactory drainage in the direction originally contemplated.

12. *New Works—Water-supply.*—The provision of Rs. 400 referred to in paragraph 24 of the last budget report is struck out for the reasons given in paragraph 7 *supra*, and the council has utilized a major portion of the above in the construction of three new wells and in erecting platforms round seven of the wells already sunk.

13. *Repairs—Communications.*—The revised outlay proposed under this head is Rs. 4,400, which is Rs. 1,400 more than the sanctioned allotment. The road No. 2 which is a trunk road leading to the railway station is now being re-metalled with Caper Hills gravel—excellent and lasting metal for roads. In view to complete the re-metalling of the whole road sooner, the council has allotted Rs. 1,400 more this year.

The outlay on communications (new works and repairs) comes up to Rs. 4,670, which is exactly the whole of the net income from tolls.

14. *Grant 2, Education.*—The expenditure on education as now revised is estimated at Rs. 14,240 or Rs. 570 in excess of the budget allotment, the increase occurring chiefly under "Municipal schools" and "Building and Furniture Grants to Results schools."

15. *Municipal Schools on Salary System.*—The original provision under establishment is retained, although a supplemental allotment of Rs. 25 per mensem was sanctioned in G.O., Mis. No. 1138 M., dated 8th July 1896, for an additional teacher for the third section of the second form, as a corresponding saving was effected by the late entertainment of the second assistant of the high school on a reduced pay in the place of the deceased science teacher and by allowing a less pay to the acting fourth assistant. The increased expenditure under "Contingencies" is due to the purchase of a complete set of gymnastic apparatus, prize books, library books, and examination tables and stools for the high school.

16. *Municipal Schools on Salary-result System.*—The decrease of Rs. 50 below the sanctioned estimate under fixed payments is due to the non-utilization in full of the provision for Pariah school. Owing to some difficulty experienced in securing for rent a suitable locality for locating the school, the construction of a shed for the

purpose is delayed. This is engaging my earnest attention and arrangements will soon be made to open the school, now that the rainy season is over. The second assistant of the Muhammadan school was allowed reduced pay until the Hindustani teacher assumed charge. As a portion of the results stipends earned by the four salary-results school last year was paid in the year current, the revised estimate is raised from Rs. 400 to Rs. 550. The increase under contingencies is the cost of some furniture supplied to salary-results schools.

17. *Building and Furniture Grants to Results Schools.*—A sum of Rs. 330 is provided under this head against Rs. 100 originally allotted. The increase is the accumulated savings of last year under results grants, &c., which the council has resolved to spend this year. Twenty benches with backs were locally made and distributed among the results schools. Some blackboards are under preparation. Three sets of gymnastic apparatus required for the three common gymnasia centres have been indented for through the Sub-Assistant Inspector of Schools and they are expected shortly.

18. *Grant 3, Vaccination.*—As considerable difficulty was experienced in procuring healthy calves, and as, owing to their irregular supply by the contractor, the lymph very often failed, the calf-to-arm operation was stopped from August last and with it the services of the calf peon were done away with. Vaccination is now carried on by means of glycerine paste supplied from the Tanjore depôt; hence is the decrease under this head.

19. In the revised estimate under conservancy provision is made for the entertainment of some temporary toties and sweepers for fifteen days during the Mahamakham festival at Kumbakónam as suggested by the Sub-Collector, a large number of pilgrims being expected to halt at this place on their way to, and back from, Kumbakónam. The expenditure under cholera charges shows an increase of Rs. 40 over the sanctioned amount. A large quantity of permanganate of potash and Jeyer disinfectant powder were purchased. The sum includes also the pay of the temporary toties appointed for cholera purposes.

20. *Grant 4, Lighting.*—In the current year all lanterns were repaired and coloured. The price of kerosine-oil ruled very high until recently. These raised the allotment from Rs. 950 to Rs. 1,070 under "Lighting Contingencies".

21. *Avenues and Gardens.*—The sum of Rs. 70 sanctioned for improving road avenues has been almost utilized in the purchase of grafted mango plants for the garden within the hospital compound and the travellers' bungalow building. The amount required is therefore transferred from "Avenue Contingencies" to "Garden Contingencies".

22. *Grant 5.*—The collection business has not been as satisfactorily as it should be owing probably to the reduction in the number of bill collectors. An increased provision is made in view to give each bill collector a peon to help him in the execution of warrants and to appoint, if necessary, a temporary bill collector for one or two months.

The minor variations under receipts and charges are explained in statement VI.

BUDGET ESTIMATE.

Receipts.

23. The receipts from all sources of revenue during the year 1897–98 are estimated at Rs. 37,600. This, together with the estimated opening balance of Rs. 2,300 as per revised estimate, leaves Rs. 39,900 at the disposal of the council for expenditure during the coming year, the corresponding figures of the current year as per revised estimate being Rs. 35,810, Rs. 8,240 and Rs. 44,050. The increase in the receipts proper of the coming year is chiefly due to the loan of Rs. 2,000 to be taken from Government for fish market.

24. The receipts of the current year are more or less repeated for the budget year, the income from taxation and other sources not being capable of further development. Now that the new travellers' bungalow is approaching completion and will be ready for habitation in March next, if not earlier, a sum of Rs. 100 is taken credit for fees leviable on the European travellers' bungalow during next year..

25. *Provincial Grants.*—The details of the Provincial grants (Rs. 1,140) claimable on behalf of the High school and the Government school for the budget year are the same as those appearing in paragraph 19 of the last budget report.

26. *Private Scavenging Fees.*—Experience has shown that the levy of the enhanced rate of fees referred to in paragraph 21 of the last budget report, introduced as a tentative measure, is oppressive and the people loudly complain of it. The council thinks that, unless the rate is reduced, it will not work well and to the extent desired. It was therefore resolved to reduce the rates to three-fourths adopting at the same time stringent measures to increase the number of houses served to make the system self-supporting. The sanction of Government is respectfully solicited. As it has been arranged to purchase an airtight iron sewage cart with suction hose and pump as suggested by the Deputy Sanitary Commissioner, it is hoped that the number of cesspools to be cleansed by the municipal agency will increase. The income is therefore slightly raised.

27. *Loans.*—The council now proposes to take the balance of Rs. 2,000 still remaining undrawn out of the second loan of Rs. 5,000 sanctioned by Government in its order, No. 1852 M., dated 5th December 1890, and to utilize the same on the construction of the proposed fish market. The sum of Rs. 1,000 provided for the work in the current year will go to meet the cost of the site to be acquired under the Land Acquisition Act.

BUDGET ESTIMATE.

Charges.

28. The total expenditure of the budget year is estimated at Rs. 37,900 against Rs. 41,750 of the revised estimate and against Rs. 36,700, the actuals of 1895–96. The increase in the revised estimate over the actuals of the last year is chiefly due to the very large outlay on the travellers' bungalow and roads.

29. *Grant 1, Public Works.*—The council proposes to spend Rs. 7,270 on public works during the budget year against the current year's budget and revised estimates of Rs. 6,360 and Rs. 11,420, and against Rs. 7,981, the actuals of 1895–96. Of the above sum Rs. 4,050 is allotted for new works, Rs. 2,600 for repairs and Rs. 620 for watter-supply and general establishments.

30. *Communications.*—A sum of Rs. 3,300 is provided under this head for the construction of tunnels and for laying pipe tunnels across roads and streets in important localities for continuing the re-metalling of road No. II and for earth-work, &c., to roads. It amounts to 70 per cent. of the net income from tolls, while the percentage of the current year is cent. per cent. (*vide* paragraph 13 *supra*).

31. *Buildings.*—A sum of Rs. 2,150 is provided (Rs. 1,800 for the Kornad fish market, Rs. 250 for a masonry latrine and Rs. 100 for repair of municipal buildings). The renewal of the superstructure of the office building, the extension of the High school building and the repair of the Tiruvelandoor school building are works which demand the immediate attention of the council; but, for want of funds, their execution have to be deferred for the present.

32. *Drainage.*—The scheme proposed in paragraph 23 of the last budget report for the drainage of the northern portion of Kornad having proved a failure (*vide* paragraph 11 *supra*), the council thinks that a satisfactory drainage can be effected by constructing a syphon by means of iron pipes across the Cauvery, which will carry the drainage waters to the northern side of the river. For this purpose Rs. 1,000 is provided. In the budget year, it is proposed to provide two of the drainage sluices on the right bank of the Cauvery with screw shutters.

33. *Water-supply.*—Consequent on the sinking of two wells by the sides of tanks, the number of tank watchmen is reduced from four to two. The usual provision of Rs. 100 for temporary coolies to cleanse wells, springs, &c., in the Cauvery during summer is retained.

34. *Grant 2, Education.*—The total expenditure on education in the budget year is estimated at Rs. 14,300, which is Rs. 60 more than the revised estimate and Rupees 1,620 more than the actuals of last year, the increase occurring mainly under "Municipal schools."

35. *Municipal Schools on Salary system.*—For maintaining the high and primary schools, Máyavaram, the sum provided is Rs. 10,750 (Rs. 10,250 for establishment and Rs. 500 for contingencies) against Rs. 10,140 and Rs. 10,300 of the current year's budget and revised estimates, respectively. The increase in the budget year over the revised estimate is due to the following causes. The third assistant of the high school, who is a competent science teacher, is allowed an increase of Rs. 5 to his pay and the clerk's pay is raised to Rs. 15, the minimum of the sanctioned scale, for the hard and responsible work he does (*vide* paragraph 31 of the last budget report). The provision for the additional teacher recently appointed for the third section of the second form sanctioned in G.O., Mis. No. 1138 M., dated 8th July 1896, is continued for the budget year as there is sufficient strength to retain the new section. The second assistant of the primary school, for whom no progressive pay has been fixed, is allowed a small increase of As. 8 as a special case in consideration of the low pay compared with those of the co-ordinate teachers. Additional provision is made for the increments to which the teachers of both schools are eligible in the budget year.

36. In connection with the above two schools, the following proposals are made by the educational department :—

(1) The first assistant of the high school, a teacher of long service in the institution, should be allowed an increase of Rs. 15 per mensem on the score of the great disparity between his pay (Rs. 85) and that of the headmaster. The salary now allowed is the maximum of the progressive scale sanctioned for the appointment.

(2) In the interest of the Máyavaram primary school which consists of more than 300 boys, a special gymnast should be appointed for the school, it being impossible for either the high school gymnast or the common gymnast to engage the boys of the primary schools in addition to his own duty. It is further recommended for a similar reason that the drawing master of the high school should be given an extra allowance of Rs. 5 for handing the primary school.

That the increase in strength and the consequent formation of additional sections in the high school has of late caused the necessity to appoint assistant Sanskrit and Tamil Pandits was pointed out by the headmaster.

The council, by a majority, was not inclined to view these matters favourably, being of opinion that the subject of additional accommodation and the provision for suitable latrine and play-ground for the high school, should be considered first when dealing with the surplus receipts before increasing the staff and their salaries.

37. According to the provisions now made, the high school is expected to give a profit of (Rs. 9,350 fees and grants —Rs. 8,790 charges) Rs. 560 in the current year and (Rs. 9,350 —9,170) Rs. 180 in the budget year, the reduction in the latter being due to the increase in expenditure as explained already. The surplus receipts of the primary school is estimated at (Rs. 1,650 fees —Rs. 1,510 charges) Rs. 140 in 1896–97 and (Rs. 1,650 —1,580) Rs. 70 in 1897–98.

38. *Municipal Schools on Salary-results System.*—As in the current year, the council proposes to maintain five primary schools (including a Pariah school) on this system at an estimated cost of Rs. 1,320 under "Fixed payments" and Rs. 450, under "Results grants" and Rs. 250 under "Contingencies," the corresponding figures of the revised estimate being Rs. 1,250, Rs. 550 and Rs. 500, respectively. The provision of Rs. 5 per mensem for the fourth assistant of Tiruvelandoor school is struck out as unnecessary as recommended by the assistant inspector, the present strength admitting of only four teachers. For the same reason, the provision for the third assistant of the Saliya school is considered unnecessary. The peon attached to the Tiruvelandoor school is retained and the Saliya school is allowed a peon on Rs. 3–8–0, though in the opinion of the Director, peons are unnecessary for primary schools. These schools are situated in backward localities and the council agrees with the assistant inspector that peons will be of much use. The Hindustani teacher recently appointed for the Muhammadan school is doing satisfactory work and is allowed an increase of one rupee to make him stick to the appointment as recommended by the assistant inspector. The sweepers' wages of three of the salary-results schools are included under establishment instead of under "Contingencies" as hitherto. Three teachers are sufficient for the girls' school in consideration of its present strength.

The pay of the head teacher as sanctioned in G.O., Mis. No. 1748 M., dated 12th October 1896, is retained and in view to secure duly qualified mistresses, the salaries of the first and the second assistants are fixed at Rs. 8 and Rs. 6 respectively. The second assistant of the Saliya school is allowed a small increase of eight annas. These circumstances, together with the fact that the provision in the current year for Pariah school was not utilized in full, contributed to the increase in the budget year under "Fixed payments." The usual provision is made for results stipends and contingencies, the increase under this head in the revised estimate having been already explained.

39. As suggested by the assistant inspector Rs. 700 for results grants and Rs. 200 for building and furniture grant to results schools are provided.

40. *Inspection.*—It is proposed that the pay of the municipal inspecting schoolmaster should be on a par with that of the headmaster of the large upper primary school, Máyavaram, and that his pay should be increased to Rs. 20. The pay of headmaster is a progressive one rising from Rs. 18 to Rs. 23 by five equal annual instalments and in the opinion of the majority of the council, the pay of the inspecting schoolmaster need not be raised side by side with the headmaster.

41. The current year's provision for common drawing master is continued. The Director of Public Instruction recommends that the pay of the common drawing master should be raised to Rs. 15 so as to attract duly qualified men to accept the appointment. The present incumbent has been directed to qualify himself for grant at an early date as it may not be fair to dispense with his services without giving him a trial. The subject of granting increase will be considered when the present man qualifies himself or when a qualified man is appointed for the place.

42. The next year's educational income in the shape of fees and fines (Rupees 10,580) and Government grants (Rs. 1,150) aggregates to Rs. 11,730. The total expenditure under this grant being estimated at Rs. 14,300, the nest cost of education comes up to Rs. 2,570 or 13 per cent. of the income from taxation, &c., as in the year current.

43. *Grant 3 Sanitation, &c.*—The proposed outlay under this grant during the budget year is estimated at Rs. 10,880 against Rs. 10,760 in the revised estimate and against Rs. 9,948, the actuals of 1895–96, the increase occurring chiefly under "Hospitals" and "Conservancy."

44. *Hospitals.*—A sum of Rs. 3,070 is provided for the maintenance of the hospital, while the expenditure as per budget and the revised estimates of the current year amounts to Rs. 2,880 and Rs. 2,910, respectively. To meet the growing wants of the hospital caused by the increasing number of patients, the provision for medicines is raised from Rs. 500 to Rs. 600. The excess provision under "Contingencies" is meant for the purchase of cumblies, iron cots, &c., for the use of in-patients as recommended by the District Medical and Sanitary Officer. The salaries of the staff as sanctioned for the current year remain unchanged. Referring to paragraph 3 of the Surgeon General's letter embodied in the last budget report, I beg to observe that a large outlay is proposed to be incurred in the current year for a dead-house and for sundry repairs to hospital buildings. In regard to the proposal to provide for the training of a female medical practitioner, the council maintains the view expressed in paragraph 39 of the last budget report and finds it impossible in its present financial pressure to allot funds for the purpose.

45. *Contributions.*—The usual contribution of Rs. 270 towards sanitary inspection, Tanjore Medical school, &c., is continued.

46. *Vaccination.*—For the reasons given in paragraph 18 *supra*, the provision for calf peon is struck out, and the salary of Rs. 15 per mensem to the vaccinator is retained.

47. *Registration of Births and Deaths.*—Consequent on the reduction in the number of sanitary inspectors who were doing registration work in their respective divisions, it is proposed to appoint a separate hand for registration purposes on a salary of Rs. 9 per mensem, the present registrar in the office, who was preparing a consolidated register for the whole town and was doing various other work, having been transferred to office establishment as second clerk.

48. *Conservancy.*—The outlay proposed is Rs. 7,120 or nearly the same as in the revised estimate. As suggested by the Sanitary Commissioner, a trained man has been appointed as chief sanitary inspector. Two of the present three untrained sanitary inspectors have been made to retire from the service, the third being appointed as an assistant to the chief sanitary inspector on Rs. 14 per mensem. The number of private scavenging toties is increased from 15 to 18. With the above additions and alterations, the rates of salaries in regard to the other appointments under conservancy remain unchanged.

49. *Grant 4, Lighting, &c.*—A sum of Rs. 2,430 is provided under this grant against Rs. 2,290 and Rs. 2,420 in the current year's budget and revised estimates, the new provision of Rs. 200 in the budget for the establishment, &c., of the travellers' bungalow being counterbalanced by the allotment of the same amount in the revised estimate for "Compensation for lands."

The provision for a light superintendent on Rs. 9 and thirteen masalchies on Rs. 3 each per mensem is continued, while that under "Contingencies" is increased from Rs. 950 to Rs. 1,100 in view to purchase not less than fifteen lamp-posts and lanterns in the next year. As the new travellers' bungalow will be ready for occupation in March next (*vide* paragraph 24 *supra*) Rs. 120 is provided for a maty on Rs 6 and for a toty and gardener on Rs. 4 per mensem, and Rs. 80 for the purchase of cots and other furniture. In the case of other items under this grant, the current year's provision is more or less repeated.

50. *Grant 5.*—The proposed expenditure under this grant amounts to Rs. 2,310 or Rs. 100 more than the current year's provision. The increase is partly due to the transfer to the office establishment of the present registrar of births and deaths on his own pay as second clerk (*vide* paragraph 47 *supra*). As the collection business suffered very much by the reduction of establishment in the current year, the council proposes to restore the number of bill collectors to its original number (viz., three) on the salaries of Rs. 11, Rs. 9 and Rs. 8 each per mensem. The current year's provision for contribution to the controlling establishment is repeated as G.O., No. 2391 L., dated 17th December 1896, fixing the percentage was received after the budget was framed by the council.

51. The year is expected to close with a balance of Rs. 2,000.

Forwarded.

2. It is a great pity that only Rs. 1,500 has been provided for metalling. Road No. 2 is, by no means, the only road that needs to be metalled. With practically only one metalled road in the municipality, the council is certainly not in a position to reduce its expenditure on communications (new works and repairs); yet the total provision under these heads for 1896–97 is only Rs. 3,300 as against Rs. 3,941 in 1895–96 and Rs. 4,670 (revised estimate) in the current year.

3. On the other hand the expenditure on education is steadily increasing as shown below:—

	Total expenditure under Grant 2.	Total receipts under Grant 2.
	RS.	RS.
Actuals, 1895–96	12,680	11,381
Budget, 1896–97	13,670	11,060
Revised estimate, 1896–97	14,240	11,740
Budget, 1897–98	14,300	11,740

There has been no proportionate increase in the receipts. It is all very well to point out that the net expenditure on education is only Rs. 2,560; but the net receipts from tolls in 1897–98 are estimated at Rs. 4,670; and the total expenditure on communications is only Rs. 3,300.

4. *Paragraph* 26.—No sufficient reason seems to have been made out for reducing the private scavenging fees; a reduction of six pies a month for single service can hardly have much effect in extending the system.

5. It is stated that it has been arranged to purchase an airtight sewage cart. This is a step in the right direction; but nevertheless no provision seems to have been made in the budget for the purpose, in spite of the following resolution passed on December 9th, 1896:—

"Provision will be made in the next budget for an airtight iron sewage cart with pump and suction hose attached. Meanwhile the Chairman will please ascertain its cost."

KUMBAKÓNAM,
19*th January* 1897.

(Signed) W. B. AYLING,
Ag. Sub-Collector.

Endt. on Cur. No. 187-Eng.

Submitted to Government in the Local and Municipal Department.

2. The undersigned fully concurs in the remarks of the Sub-Collector on the provision made for roads. Seeing that the council realizes Rs. 4,670 from tolls and Rs. 2,620 from tax on carts, animals and vehicles with springs or Rs. 7,290 in all, it can afford to make a larger provision than Rs. 3,300 for the roads which urgently require attention.

3. Government has already remarked on the council's proposal to reduce the fee for private scavenging service; and the council's resolution to reduce it to 1½ annas for single service in the face of that remark is not in compliance with the expressed wishes of the Government. Moreover, the relief of half an anna a month will afford no appreciable relief.

Vide paragraph 4 (4) of G.O., No. 398 M., dated 10th March 1896.

4. In his letter No. 217-S., dated 1st February 1896, printed in G.O., No. 398,M., dated 10th March 1896, the Sanitary Commissioner stated that the conservancy establishment in this municipality "should at least be doubled" to fully meet with the sanitary requirements of the town. The small increase proposed, viz., three toties for private scavenging service is not sufficient.

5. The Chairman will be requested to send a proposition statement for all the changes in the establishment proposed in his report.

TANJORE,
5*th February* 1897.

(Signed) J. ANDREW,
Ag. Collector.

Mayavaram municipal Budget for 1897-98

28

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings :—

Current No. 4614 of 1897, dated 15th Jan 97 from the Chairman Mayavaram

Current No. 7711 of 1897, dated 20 Feb 97 from the Deputy-Collector

Current No. 6441 of 1897, dated 12th Feb 97 from the Chairman

Current No. 10484 of 1897, dated 9-3-97 from the Sanitary Commissioner

12 of 97 17-3-97 " Surgn. Genl.

Order— No. 617 M. 7/18.3.97.

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

	Actuals, 1895-96.	Budget Estimate, 1896-97.	Revised Estimate, 1896-97.	Budget Estimate 1897-98.
	Rs	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	7947	2,920	8240	~~2300~~ 2290
Tax on Arts	3591	3,700	3800	3,800
Tax on Buildings and Lands	7816	7,750	7770	7,770
Water-Tax on Buildings and Lands	..	..	..	..
Tax on Vehicles and Animals	1,512	1,580	1,620	1,620
Tax on Carts	982	980	970	1,000
Tolls	4680	4,660	4,670	4,670
Realizations under Special Acts	90	..	..	..
Rent of Lands, Buildings, &c, and sale-proceeds of Lands, &c.	1,214	710	690	790
Conservancy Receipts	125	200	200	200
Fees and Revenue from Educational Institutions ..	10,162	10,000	10,580	10,580
Fees and Revenue from Medical Institutions	37	50	40	40
Income from Markets and Slaughter-houses	1,119	1,040	1,100	1,100
License fees	814	750	750	750
Other fees	121	130	130	130
Fines under Municipal and other Acts	651	700	500	500
Interest on Investments and premium on Loans ..	..	..	..	..
Grants and Contributions from Government	1,317	1200	1,420	1,140
Do. from Local Boards	600	600	600	600
Do. from other bodies	15	210	10	10
Recoveries for services to private individuals	752	760	780	~~800~~ 1030
Miscellaneous	820	60	110	100
Loans	..	..	..	~~2000~~
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	..	..	..	..
Advances Recovered	576	..	70	..
Total ..	44941	38000 2920	44050 8290	~~34900~~ 38120
		35080	35810	37800 2320

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	268	..	270	800	
Buildings	2721	1250	5000	~~2000~~	250
Drainage	56	450	..	1200	
Water-supply	257	550	460	..	
Miscellaneous Public improvements	..	200	200	..	
Repairs—					
Communications	3673	3000	4,400	2,500	
Buildings	318	200	200	100	
Drainage	..	..	30	..	
Water-supply	280	310	320	220	
Establishment	371	380	380	380	
Tools and Plant and other Stores	37	20	30	20	
Contributions for Public Works	..	..	130	..	
Total	7,981	6,360	11,420	~~7,270~~	5470
GRANT II—					
Training Schools	49	60	60	60	
Municipal Schools—					
(a) On the Salary System	9,684	10,140	10,300	~~10,750~~	10680
(b) On the Salary Result System	2,007	1,950	2,100	~~2,020~~	1940
Salary Grants	..	..	..	..	
Result Grants	502	900	900	700	
Building & Furniture Combined Grants	..	100	330	200	
Inspection	216	220	240	250	
Miscellaneous	222	300	~~440~~ 310	320 ~~520~~	
Total	12,680	13,670	14,240	~~14,300~~	14150
GRANT III—					
Hospitals and Dispensaries	2,415	2,880	2,910	3,070	
Contributions	302	270	290	270	
Vaccination	347	330	290	300	
Registration of Births and Deaths	144	150	140	120	
Conservancy, Road-cleaning and Road-watering	6,740	7040	7130	~~7120~~	8070
Total	9,948	10,670	10,760	~~10,880~~	11830
GRANT IV—					
Lighting	1632	1520	1640	1530 ~~1680~~	
Markets and Slaughter-houses	..	..	..	..	
Choultries	..	..	..	..	
Traveller's Bungalows		..	..	200	
Avenues	289	350	280	300	
Public Garden, Survey of Land, Fire and other charges.	275	420	500	250	
Total	2196	2290	2420	2280 ~~2430~~	
GRANT V—					
Supervision and Management	2399	2210	2240	~~2310~~	2400
Repayment of Debt	325	330	330	430	
Interest on loan	229	220	220	280	
Advances Recoverable	940	..	..	..	
Refunds	2	..	20	..	
Discount	..	..	..	..	
Pensions and Gratuities	..	..	110	..	
Investments	..	..	..	..	
Balance	8241	2250	2290 ~~2300~~	~~2000~~	1280
Total	44,941	38,000	44050	~~39,900~~	38120
		2250	2300	2000	
		35,750	41,750	37,900	

Revised Estimate for 1896-97.

2. The Current receipts and Charges are now estimated at Rs 35810 and Rs 41,750 respectively, against Rs 35,080 and Rs 35,750 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under ~~[illegible]~~ School-fees and grants from Government, being partly counter-balanced by a decline under fines, and the increase in the charges, mainly under Grants 1 and 2. The collections under the principal taxes during the first eight months of the year were not satisfactory. The ~~municipal~~ Council's proposal to dispense with the services of the Vaccine Calf peon referred to in para. 18 of the Chairman's letter is approved. Under G.O. No. 2288 L, dated 5th October 1889, the sanction of Govt. should be obtained ~~is required~~ for the entertainment of the temporary establishment mentioned in para. 22. ~~[illegible]~~ The Contribution for the central office establishments will be raised from Rs 280 to Rs 290 with reference to G.O. No. 2391 L. dated 17th December 1896. The balance to be carried forward to the ensuing year's budget will

will then be Rs 2,290.

Budget Estimate for 1897-98

3. Receipts. The receipts for the ensuing year are placed at Rs 37,600, against Rs 35810, in the revised Estimate, the increase appearing mainly under loans. The credit taken for a loan of Rs 2000. from Government for the Construction of a fish market will be struck out, as no provision has been made for it in the Estimate of Provincial ~~Grants~~ Loans and advances for 1897-98, submitted to the Government of India. ~~[illegible]~~

The municipal Council should therefore submit a fresh application in the form prescribed in G.O. No 3222 dated 8th February 1889 for the required loan in the latter part of the year 1897-98. The income from private scavenging fees is estimated at Rs 7000 or Rs 230 less than the cost of the service. In the face of this fact and of the remarks of Government in para 4(4) of G.O. No 3981, dated 10th March 1896, the ~~municipal~~ Council's proposal to reduce the rate of these fees ~~is~~ ~~proposal~~ cannot be approved and its attention, is in this ~~connection~~ drawn to the remarks of the Sub Collector and the Collector in paras. 4 and 3 of their respective

when it will be known whether there are savings from which the loan can be met.

in view of the necessary provision being made in the revised Estimate for the Current year. It is observed that the

Vide para 27 of the Chairman's letter.

8 There may probably be some savings from which the loan may be met

Vide para 26 of the Chairman's letter.

Endorsements in which the Government fully concurs. The receipts under this head will be raised from Rs 700 to Rs 930, so as to cover the charges. ~~There was no reason why if it was properly extended and worked, this service should not be self supporting, and it is hardly~~ as it is not proper that the general tax-payer should be burdened with the cost of a private service.

4. Charges (a) The probable charges are entered as Rs 37,900. against the revised Estimate of Rs 41,760, the decrease being under Grant 1.

(ii) Grant 1. None of the new works for which provision has been made in the budget should be undertaken until the plans & estimates for them have been approved by Competent authority. The sum of Rs 1800 provided for the Construction of a fish market will be struck out with reference to para. 3 supra. The ~~municipal~~ Council's attention is drawn to the ~~will be drawn~~ remarks of the Sub Collector and the Collector in para. 2 of their Endorsements regarding the inadequacy of the allotment for Communications. The proposed reduction in the rents of tank & watchmen from four to

Note - The allotment could not be increased owing to want of funds but the Council may be able to increase the provision, when funds become available during the Course of the year.

Vide para 32 of the Chairman's letter

is approved.

(iii) Grant 2. The alterations in the Educational Establishments proposed in paras. 35 and 36 and 38 are sanctioned, with the exception of (1) the increases of Rs 5 and ~~two~~ eight annas respectively in the salaries of the third assistant master of the high school and the 2nd assistant of the primary school (2) the proposal to ~~fix~~ the salary of the high school Clerk on a progressive scale ~~and~~ rising by annual increments from Rs 15 to Rs 17-8-0, (3) the retention of the peon attached to the Tiruvelandur primary School and (4) the entertainment of a peon on Rs 3-8-0 for the Saliya School ~~which will be~~ disallowed for want of funds. The recommendations made by the Director of Public Instruction in para ~~2 and~~ 3 (ii) & (iii) of his letter read above will be referred to the municipal Council for ~~re~~-consideration and early report. ~~In the meantime the allotments made under this head will be allowed to stand.~~

~~the increase to the pay of Rs 15 in the pay of the 1st asst master of the High school, (4)~~

All these proposals must be

If funds are required to enhance the pay of the 1st Asst. master of the H School they should be found by a reorganisation of the staff in such a way as not to entail enhanced cost.

(iv) Grant 3. ~~The remarks of the Surgeon General and the Sanitary Commissioner on this portion of the budget will be awaited. Meanwhile, a sum of Rs 500, will be provided for the purchase of a sewage cart with reference to para 6 of the Sub Collector's Endorsement~~ ~~on the allotment for medical~~ sum of Rs 950, ~~will~~ for ~~possible~~ "epidemic" charges Council [illegible] No. 1536 d. 9-9-96 in cholera & the bubonic plague - Vide G.O. No. 1980 L, dated 18th November 1896. The alterations

Note: The price of a sewage cart of this pattern is stated to be 200 dollars at Boston - Vide page 9 of G.O. No. 1120 L/87 21st August 1894

made by the Sanitary Commissioner in para 1(2) of his letter read above will be referred to the municipal Council for careful consideration. The Chairman's attention is drawn to the omission pointed out by him in para 1(3), which should not be allowed to recur.

with the exception of the increase of Rs 150 under contingencies to be allotted to meet the cost of additional lamp posts. This must be postponed ~~till~~ in the present state of the municipal finances ~~are in a more flourishing condition~~, the more especially while the appropriation for "communications" remains inadequate.

To
The Chairman, M. C. Mayavaram
Collector of Tanjore ✓ 8
Pt. DL Bd. Tanjore ✓ 17
Accountant General ✓
Director of Public Instn ✓ 11
Surgeon General ✓
Sanitary Board ✓ 6
Commr ✓ 3
Engineer ✓ 3

Extra Table

Desp. 8/4/97

in the registration & Conservancy establishments proposed in paras. 47 and 48, are approved. The suggestion

(v) Grants 4 and 5. The proposed entertainment of a maty on Rs 6, and a gardener on Rs 4 for the Travellers' Bungalow and the changes in the office and collection establishments, referred to in paras. 49 and 50 are sanctioned. The contribution for the central office establishments will, with reference to G.O. No 2391 L. dated 17th December 1896, be raised from Rs 280 to Rs 369 or Rs 370 in round figures.

5. As revised by Government, the budget closes with a balance of Rs ~~2460~~ ~~130~~ 280 or only 3.6 per cent of the estimated receipts. Every effort should be made to increase this so as to provide a working balance by effecting savings wherever possible in the course of the current year.

V.R.
2/3/3/97

[illegible] 3/97

[illegible]

of School [illegible] Trichy Dt.

8th October 1896

From
The Assistant Inspector of Schools
Tanjore. Trichinop. Dt.

To
The Inspector of Schools
Southern Circle.

Sir.

In continuation of my No. 7171/16-9-96 I have the honor to submit herewith the marginally named papers received from the Headmaster of the Municipal High School Mayavaram for the budget proposals of that institution for 1897-98

2. The proposals of the Head master generally commend themselves to me

3. One item that the Headmaster should have recommended is an increase to the salary of the 1st Asst. master so as to raise it to Rs 100. Krishnasami Iyer the teacher in question

(1) has had about the same length of service as the Head master

(2) holds an untrained Teacher's certificate of the First grade

(3) has also passed the Matric. portion of the L. T. Degree examination and

(4) has also passed in 14 technical subjects.

The disparity between the Head masters pay and the first Assistants is great. In the Town High School Kumbakonam, the first Assistant gets 2/3 of what the Headmaster is paid and is Rs150, while the Head master gets Rs 225 or in other words the first asst. gets 2/3 of what the Head master is paid and I

-ed

J. 625
ASSISTANT DIRECTOR OF SCHOOLS
21 JAN 1897
6TH DIVISION

Mayaveram
17th January 97

To
The Chief Secretary to Government
Local and Municipal Department
Fort St. George
Through the Assistant Inspector
of Schools, V.I. Division.

Sir We the undersigned Councillors of the Mayaveram Municipality have the honour to submit that during the last Budget Meeting held on the 28th and 29th of Dec. 96 it was proposed by us to give an increase of Rs 10 per mensum from April next to Mr. V.P. Krishnaswamy Aiyar Ba. the 1st Assistant teacher in the Municipal High School Mayaveram and our proposition was based upon the following grounds:—

(1) That the teacher in question has put in long and useful service.

(2) That there is a great disparety between his pay (Rs 85) and that of the Head master (Rs 150) and that the Assistant Inspector of Schools, in making the above remark in his letter No. 7856 dated 8-10-96 to the Director of Public Instruction, has very strongly recommended

-ed the teacher in question Rs 15 per mensem. This recommendation has been supported by the Director of Public Instruction in his Endorsement No. 11415 dated 23-10-96 forwarded to the Chairman. True Copies of the above letters are herewith forwarded.

(3) That the School can well afford to give effect to a ~~teacher~~ part or even to the whole of the increase of pay recommended, its finance being in a very healthy condition as will be observed from the figures noted below.

Receipts ~~from~~ fees and fines from 97-98	Rs 8500
Grant	Rs 850
Total Receipts	Rs 9350
Expenditure including Contingencies	Rs 9170
Profit	Rs 180 -

(4) It was further suggested that the Council that a portion of the allotment under Contingencies may be cut off and utilized to meet our proposal, deferring the purchase of additional books for the School Library for another year.

Though these circumstances were clearly pointed out to the Council the majority of it voted against the proposition which therefore fell through.

We therefore beg to submit that in the face of the strong recommendation of the Director of Public Instruction, it would be unjust and against policy to deny the 1st Assistant at least the increase proposed by us and which he deserves, and solicit the Government will be pleased to cancel the resolution of the Council and accord sanction to our proposal or to the recommendation of the Director of Public Instruction.

We have the honor to be
Sir
Your most obedient Servants

T. Krishna Iyer retired Dt Coll[illegible]

T. Thotumdaramu Aiyar

14th January 1897

A. V. Subramania Aiyar

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