Government {1897} of Madras.

LOCAL AND MUNICIPAL.

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G.O., No. 623 M., 19th March 1897.

MARCH.

Municipal Budget.

Reviewing the Conjeeveram — for 1897-98.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers :—

From M.R.Ry. N. VENKATAPATHI NAYUDU Garu, Chairman, Municipal Council, Conjeeveram, to the Secretary to Government, Local and Municipal Department (through the Sub-Collector and Collector of Chingleput District), dated 22nd December 1896, Cur. No. 1132-M.

I beg to submit the revised estimate for 1896–97, together with the budget of the Conjeeveram Municipality for 1897–98, with the statements prescribed.

Revised Estimate for 1896–97.

Receipts.

2. With reference to paragraph 3 of G.O., No. 439 M., dated 16th March 1896, reviewing the budget for 1896–97, raising the rate of tax on buildings and lands from Rs. 5 to $7\frac{1}{2}$ per cent. of the annual value, the Municipal Council resolved to issue notices, under section 50 of the Act, in the District Gazette to all the tax-payers, besides the usual notices under section 69, giving full time, provided in the Act, for appeal. This procedure occupied the Council till August, when the appeals were heard and disposed of so far as the house-tax is concerned; while the appeals against the tax on arts were disposed of in the beginning of October, the writing of bills for these taxes was over by the end of that month and the bills were issued at the commencement of November.

As regards the revision of tax on nanja and punja lands, the Council has, with the help of the sub-committee appointed for the assessment of this tax, been able to fix the tax on due investigation at Rs. 1–5–0 and Annas 15, respectively, per annum per acre of these lands on the annual rental value being estimated at Rs. 17–8–0 for the former and Rs. 12–8–0 for the latter. The Council arrived at this conclusion at the close of September 1896, and notices were immediately issued under the Act and the appeals heard on 28th November 1896, except in a few cases which were deferred for further inquiry and were disposed of at the meeting held on 12th December 1896, and the result will be submitted to Government shortly as directed in G.O., Mis. No. 1884 M., dated 7th November 1896.

Under these circumstances the collections of the past eight months under these taxes are not as they ought to be; however, no pains will be spared in the realisation of the arrears due before the close of the year.

3. The receipts of the past eight months and the amount to be collected in the next four months, together with the balance of Rs. 1,81,670, amount to Rs. 3,16,220 against the budget estimate of Rs. 1,51,780. The increase of Rs. 1,64,440 is mainly due to a large balance of Rs. 1,59,100 provided for water works left unspent, to the non-utilisation of Rs. 2,500, the donation for lying-in ward subscribed by Raja Sir S. Ramaswami Mudaliyar, and to the increased income under tax on arts, on buildings and lands, tolls, street refuse and Government contribution towards the salary of Chairman.

4. (2) *Municipal Rates and Taxes*—(*a*) *Tax on Arts.*—The amount assessed by the Chairman was Rs. 10,390, of which Rs. 380 or 3·6 per cent. against Rs. 628, being the actuals of last year, was remitted by the Council on appeal. With the arrear collection of Rs. 220 the current demand is arrived at Rs. 10,230. Deducting from this Rs. 90, the probable writes off, the collectable sum would be Rs. 10,140 against Rs. 9,680 in the budget and Rs. 9,575 the actuals of the previous year, thus showing an increase of Rs. 565 over the latter.

5. (*b*) *Tax on Buildings.*—The original assessment on the increased rental value from 5 to $7\frac{1}{2}$ per cent. with the usual increase on account of enlarged and improved buildings came up to Rs. 16,839, of which Rs. 30 were remitted on appeal. About Rs. 21 will have to be written off as irrecoverable. This will, with the arrear collection of Rs. 77, give a net demand of Rs. 16,865 or 16,860 in round number against the actuals of Rs. 11,059 of the previous year.

6. (*c*) *Tax on Lands.*—Owing to the increased percentage and the revision of wet and dry land-tax referred to above, the original assessment came up to Rs. 1,960, which was reduced by the Council on appeal to Rs. 1,954, and a further sum of Rs. 5 will have to be granted as remissions; thus the net demand, together with arrear collection of Rs. 324, will come up to Rs. 2,273 or 2,270 in round number against the actuals of Rs. 904 for last year.

The net demand under house and lands will amount to Rs. 19,130 against the budget grant of Rs. 18,459.

7. (4) (*c*) *Conservancy Receipts, Sale-proceeds of Night-soil, Street Refuse, &c.*—There occurs an increase of Rs. 340 from the sale-proceeds of sweepings over the estimate of Rs. 2,680, which is due to keen competition amongst bidders.

8. (i) *Income from Markets*—(ii) *Slaughter-house.*—There is a fall of Rs. 230 from the anticipated estimate of Rs. 1,510 under the former, while the receipts keep up to the budgeted figure under the latter. As the income from these sources is entirely dependent upon the competition of persons wishing to bid at the auction sales, it often happens in the decrease of the anticipated receipts.

9. (*b*) *Fines under Municipal and other Acts.*—The provision of Rs. 820 in the budget includes fines under Municipal and Police Acts. As G.O., No. 1460, dated 2nd September 1896, directs the transfer of fines under the latter Act to Provincial funds, it has accordingly been excluded from the probables of the last four months. Further, as this is a fluctuating item, the income from it entirely depending on the number of prosecutions instituted, there is a fall of Rs. 400.

10. (5) *Grants and Contributions*—(*a*) *From Government*—(1) *Education.*—The budget provision of Rs. 160 comprises (1) Rs. 60, (2) Rs. 80 the moiety grants towards the salary of the gymnastic instructor and that of the drawing master, respectively, and (3) Rs. 20 the cost of drawing materials. The revised estimate shows a decrease of Rs. 60. This was due to the non-receipt of grant under item No. (2) as no drawing master was appointed up to date. The place was vacant as none came forward, although one or two offered to take it up but never actually entered upon the work. It was therefore found necessary to advertise the vacancy in the Gazette and applications poured in, and they were forwarded to the Assistant Inspector of Schools for selection. Pending this, a grant of Rs. 20 towards his pay for three months and Rs. 20 on account of drawing materials are provided.

11. (iii) *Water-supply.*—Out of a total grant of Rs. 1,28,500, a sum of Rs. 91,000 was already received in 1895–96, and the balance of Rs. 37,500 is shown in the revised estimate against Rs. 48,500, thus showing a decrease of Rs. 11,000.

12. (6) *Miscellaneous*—(*a*) *Recoveries on account of services rendered to private individuals*—(i) *Private scavenging.*—The monthly addition of sixty houses by the five nuisance inspectors, including the chief sanitary inspector, was anticipated to be 1,660 by the end of March 1897 (*vide* paragraph 48 of the current year's budget letter embodied in G.O., No. 439 M., dated 16th March 1896. But the expectation was not realised notwithstanding measures taken to institute prosecutions in the case of filthy backyards under section 221 of the Act. There will be 1,228 houses brought under

scavenging system by the end of March 1897. Thus it will involve in a decrease of Rs. 440 under the budget grant of Rs. 2,000. A sum of Rs. 410 has been collected and the balance will be made good before the close of the year.

13. The other items of receipts are explained in the statement.

Charges.

14. *Grant 1 (Public Works)*—(*a*) *Communications.*—There is an increase of Rs. 70 over the budget grant of Rs. 6,380. This was due to the increased amount spent in cutting side channels to metalled roads. The works provided under this are (1) the metalling of the remaining portion of the road leading to head water works at a cost of Rs. 3,000; (2) an important connective between Eastern and Western Raja streets in continuation of the Railway station road at a cost of Rs. 840, both of which have nearly been completed with the exception of a small portion in each of them; (3) the tunnels, five in number, provided at an estimate of Rs. 750 are under progress; (4) the provision of Rs. 500 allotted to meet the payment of compensation for the removal of recent and old encroachments in some of the important streets is yet unspent, the subject being under contemplation as the exact places for the removal therefrom are still unsettled; (5) three short cuts were proposed to be opened—one in Hudsonpet, another in Big Conchi and the third in Astabujam Sannadhi street at a cost of Rs. 450, one of which, viz, the first, is abandoned by the Council, being considered unnecessary; the other two will be completed soon; (6) the road with a tunnel to a fresh-water tank in Little Conjeeveram, provided at an estimate of Rs. 400, has been completed with the exception of the tunnel; (7) the provision of Rs. 200 provided for opening bye-lanes in Little Conjeeveram is left untouched as some of the owners of houses who have costly walls in their backyards have not yet come to any amicable settlement and the matter is under negotiation; the work will be taken up as soon as it is settled; (8) the two proposed retaining walls, one at the end of Arpanangeri street at a cost of Rs. 70 and the other to the Astabujam bridge at an outlay of Rs. 40, have been completed, and lastly the plastering of a parapet wall to Astabujam tank was finished within the allotted provision of Rs. 30. Of the several works completed as referred to above, some have been billed for and paid to the extent of Rs. 2,310 within the past eight months.

15. (*b*) *Buildings.*—Rs. 700 are provided to extend the vegetable market at Hudsonpet, built in 1894–95, but the addition with the old building was disapproved by the Sanitary Board, and the Council resolved to construct a separate building and it necessitated to raise the estimate to Rs. 1,097, and the estimate has been forwarded to the Superintending Engineer for his approval and the work is therefore in abeyance.

Three iron latrines were proposed to be built at an outlay of Rs. 540 on the system in vogue, but it was not approved of. A new proposal was made to build them on the standard plan, the estimate of which came up to Rs. 400 for a single latrine. The work is let on contract and is under progress. So also the purchase of urinals for Rs. 60 had to be abandoned and one under new design for Rs. 130 is under construction. The allotted sum of Rs. 100 for dust-bins has been fully utilised.

The provision of Rs. 100 made for the construction of free quarters for the trained additional midwife was considered inadvisable on the score that the estimate provides mud walls for the said quarters. This had to be substituted by walls of brick-in-mud which raised the estimate to Rs. 422, and it was submitted to the Secretary General, Sanitation Branch, and on approval the work will be undertaken and finished before the close of the year. The improvements to meat-market and slaughter-house are being taken on hand, while the renewal of vaccination depôt and calf-shed has been completed.

Though the expenditure under "Buildings" amounted only to Rs. 100, steps will be taken to utilise the full provision made under each item of the above.

A new item of expenditure of Rs. 280 appears under this. It is the compensation for the land acquired under the Land Acquisition Act on account of Big Conchi market.

16. (*d*) *Water-supply.*—A sum of Rs. 22,840 was spent during the past eight months and Rs. 1,36,020 was provided for the last four months on the advice of the Sanitary Engineer to Government.

17. (2) *Repairs*—(*a*) *Communications.*—Out of the provision of Rs. 1,380, Rs. 550 have already been spent on the repairs of streets and patch-work to metalled roads; the balance will be utilised soon.

18. *Buildings.*—The original allotment of Rs. 150 for repairing cart-sheds, Hospital Assistant's quarters and latrines has been supplemented by Rs. 220 for completing the repairs to the hospital building, such as whitewashing, painting, tarring, &c., as these were left out in repairing the building during last year. This excess was included in the list of allotments submitted for the second quarter. A further sum of Rs. 30 spent on account of urgent repairs to market-sheds in Hudsonpet also appears under this head, thus increasing the budget by Rs. 250. The expenditure under this head amounts to Rs. 260 during the past eight months.

19. (5) *Contributions*—(*a*) *To Local Boards for works.*—This is a new item of charge sanctioned by the Council for Rs. 350 to the Taluk Board, Chingleput, as contribution for laying out a mud road from the old Railway station to Little Conjeeveram through a small village newly sprung up by name Thirukkalimedu, situated on the north-eastern boundary of the municipal limit. This amount has been provided in the list of allotments for the second quarter.

The other items of the grant do not call for any remarks.

20. Total Grant 1 amounts to Rs. 1,71,030 against Rs. 1,07,610 in the budget.

21. *Grant (Education).*—Most of the items under this grant do not require any mention, as they do not differ from the budget allotments excepting the following items:—

(6) *Inspection*—(*b*) *Municipal Inspectors*—(i) *Establishment.*—There is a decrease of Rs. 40 under the budget grant of Rs. 350, which was due to the withdrawal of the bonus proposed to be paid to the inspecting schoolmaster on account of training teachers in the central class.

(7) *Miscellaneous*—(*a*) *Building, Furniture, &c., Grants.*—A sum of Rs. 150 in the budget is reduced to Rs. 100 in the revised estimate on account of fewer applications from the result school teachers for furniture grants than those anticipated.

(*c*) *Other items.*—For reasons stated in paragraph 10 *supra*, there occurs a saving of Rs. 120 owing to the non-entertainment, up to November, of a drawing master provided in the budget. Excepting this the other figures referred to above are taken from the revised estimate of the Educational Department.

22. Total Grant 2 comes up to Rs. 4,670 against Rs. 4,900 in the budget.

23. *Grant 3, (Sanitation and Medical Services)*—(2) (*a*) *Contributions to Provincial Funds for* (i) *Medical College*, (ii) *Sanitary Inspection*, (iii) *Medical Reserve Staff.*—Rs. 190, 130 and 20 are adopted under the respective heads, being the actuals of 1895–96, agreeably to G.O., No. 641 L. & M., dated 2nd April 1887, and they show an increase of Rs. 10 in the first and Rs. 20 in the second item.

24. (5) *Conservancy, Road-cleaning and Road-watering*—(*a*) (i) *Establishment.*—There occurs a saving of Rs. 150 mainly due to (1) the non-utilisation of the provision made for a toti at Rs. 66 for eleven months as the sewage cart provided was not purchased, (2) the non-entertainment of a female toti at Rs. 36 for eight months as the proposed latrine was not constructed up to November for reasons adduced in paragraph 15 *supra*, (3) the non-employment of a trained division inspector on Rs. 15 in place of one on Rs. 13 for eight months and (4) for non-payment of stipend of Rs. 20 provided for training the municipal maistry for the division inspector's place, as the rules do not admit of other municipal servants than nuisance inspectors being trained at the cost of the municipality, besides the stoppages, &c.

25. (ii) *Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c.*—The original allotment of Rs. 3,170 provided under this head was raised to Rs. 4,150 by the addition of Rs. 980 transferred from (*b*) (ii) (*vide* instructions contained in the official memorandum No. 1029, dated 2nd September 1896). The revised estimate amounts to Rs. 3,780, showing thereby a saving of Rs. 370. This was attributed to the purchase of a sewage cart being

found unnecessary and to the non-employment of bullocks and drivers for the same as well as to the three night-soil carts for eight months in the year owing to their purchase only in the current month.

26. (*b*) *Private scavenging*—(i) *Establishment.*—Two bill-collectors on Rs. 8 each three male scavengers on Rs. 6 each and 15 female scavengers on Rs. 4-8-0 each, amounting in all to Rs. 1,190, were provided.

In reference to the suggestion contained in paragraph 10 of the Collector's endorsement on the budget estimate for 1896-97 reviewed by Government in its Order No. 439 M., dated 16th March 1896, either to reduce the expenditure or to raise the fees for the service under this head to make it self-supporting, the Council at its meeting, dated 11th April 1896, resolved to dispense with the services of two bill-collectors and to entrust the collection duty with the four divisional inspectors, as no item of expenditure could be curtailed under other directions, and they continued to do this work for six months. But these were not able to cope with this work with their multifarious duties, such as prevention and prosecution of encroachments, inspection and prosecution of backyards, adding new houses under the system, preparation of lists for offensive trades, vehicles, animals and carts and inspection of lights, besides sanitation, &c., of the town in general. The collections during the said period fell in arrears as they were not able to clear off the demand due for each quarter within the period, and the Council had therefore been obliged to employ some hands for the collection of these fees on a remuneration of 4 per cent. of collections, and it is requested that it may meet with the sanction of Government.

Six additional female scavengers proposed in the budget, four of whom had to be entertained late in the year for want of sufficient number of houses from the beginning of the year for them to work and two will be employed in the last quarter of the year. The above changes caused a reduction of Rs. 220 in the revised estimate.

27. (*c*) *Cholera charges.*—The sudden appearance of this epidemic induced the Municipal Council to set apart a sum of Rs. 1,970 to meet the necessary arrangements to check the disease by the employment of preventive and observation staffs besides the purchase of necessary medicines and disinfectants agreeably to cholera rules contained in G.O., No. 1536, dated 9th September 1896. Rs. 270 were already spent for medicines, &c., and the remaining Rs. 1,700 is provided for three months as it is thought that from the aspect of the disease it would continue probably for that length of time.

28. (*e*) *Sanitary arrangements during Grand Festivals.*—There is an increase of Rs. 270 already during the past eight months on account of certain arrangements made under the instructions of the District Medical and Sanitary Officer on account of grand festival of Sri Varadaraja Swamiyar. Another festival of Sri Ekambaranadha Swamiyar is to be held in March next and the arrangements to it on the smallest scale would require Rs. 200. Hence the provision in the revised estimate exceeds by Rs. 470.

29. The remaining items under this grant are sufficiently explained in the statement for their variations.

30. Total Grant 3 comes up to Rs. 20,260 against Rs. 18,470 in the budget.

31. *Grant 4, (Lighting and Miscellaneous purposes).*—A provision of Rs. 2,470 to meet the charges under this head at the rate of 8 annas per light per mensem and the purchase, &c., of 12 additional lights was made in the budget. But for want of keen competition the contract was let out at 11 annas per light per mensem. This rate not only absorbed the provision for additional lights, but also increased the allotment by Rs. 510.

32. (7) *Survey of Land.*—This is a new item of charge not anticipated at the time of the preparation of the budget. As the survey of the town has been completed, the services of the town karnam were required by the Survey Department to furnish the requisite information in connection with paimash accounts. He was taken on deputation to the Central office. His substitute here had to be paid by the municipality at Rs. 12 per mensem. His salary at that rate is provided for three months

and included in the list of allotments for the second quarter. As the work does not seem to have been as yet completed, an additional provision for three months more was made and raised the allotment to Rs. 70.

33. (9) *Other charges*—(v) *Other items.*—The original allotment of Rs. 170 consists of Rs 70 for numbering carts and Rs. 100 for civil suits; but the charges in connection with the latter raised the budget provision to Rs. 300, showing an increase of Rs. 130.

Three suits were brought against the municipality and they were all defended and decreed in favour of the municipality.

34. The other items under this grant do not call for remarks.

35. Total Grant 4 amounts to Rs. 4,330 against Rs. 3,660 in the budget.

36. *Grant 5*—(*a*) *General Establishment*—(i) *Office Establishment.*—The increase of Rs. 110 under this is due to the entertainment of a clerk on Rs. 20 per mensem to do the work for six months in connection with the encroachments (*vide* G.O., Mis. No. 1592 M., dated 18th September 1896).

(ii) *Inspection.*—The provision of Rs. 1,000 in the budget shows an increase of Rs. 670, being the pay of the paid Chairman at Rs. 150 per mensem for eleven months, and Rs. 20 being the carriage allowance to the Chairman-Delegate for March 1896 paid in April 1896. To meet this excess the Government grant of Rs. 800 has been reduced to Rs. 730, calculated for eleven months instead of twelve, and the same taken credit for in the revised estimate as advised by the Accountant-General in his letter No. L.F.D.—369, dated 8th October 1896.

37. (*b*) (ii) *Purchase of Account Books, &c.*—(*d*) *Office Contingencies other than* (*b*) (ii).—There occurs an increase of Rs. 250 under the former on account of printing a large number of notices for distribution to the rate-payers intimating them of the increased assessment under house and land taxes, and an increase of Rs. 70 under the latter due to the purchase of a cyclostyle for the office and of four tables and stools for the use of bill-collectors.

38. (*e*) *Contributions for Central Office and Audit Establishments.*—A sum of Rs. 220 paid into the treasury in December as per advice of the Treasury Deputy Collector and in consonance with G.O., Nos. 2190 L. and 2069 M., dated 19th November and 9th December 1895, respectively, does not differ from the budget grant.

39. Total Grant 5 will be Rs. 4,920 against Rs. 3,820 in the budget.

40. *Interest*—(*b*) *On account of current year.*—The demands for the two half years ending 30th June and 31st December 1896 from the Accountant-General amounted to Rs. 2,570 under this head, of which Rs. 870 were paid before and Rs. 1,700 after November 1896. There would be no call for interest on the loan of Rs. 48,500 which was ordered to be paid in the current month and which the Council has not as yet drawn awaiting orders from Government on the application made for the investment of the same in the Bank of Madras under section 28 (1) of the District Municipalities Act. Further, the demands are made by the Accountant-General in reference to calendar year instead of to the official year. Therefore the budget grant of Rs. 3,400 was not fully shown in the revised estimate.

41. The total of all the grants is estimated to be Rs. 2,07,780 against Rupees 1,41,860 in the budget. Deducting this from the total anticipated receipts of Rs. 3,16,220 inclusive of the opening balance on the 1st April 1896, a sum of Rs 1,08,440 will be left on the 31st March 1897 as the working balance for 1897-98.

Budget Estimate for 1897-98.

Receipts.

42. (2) *Municipal Rates and Taxes*—(*a*) *Tax on Arts.*—The revised estimate under this head, exclusive of arrears, amounts to Rs. 9,920, which is increased to Rs. 10,190 by an addition of Rs. 270 which is expected in the revision of registers for the next year.

43. (*b*) *Tax on Buildings*—(*c*) *Tax on Lands.*—Deducting the arrear collections from the revised estimate the balance arrived at Rs. 16,780 and Rs. 1,950, and they are adopted in the budget under their respective heads.

44. (*e*) *Tax on Vehicles with springs and Palanquins*—(*f*) *Tax on Animals*—(*g*) *Tax on Carts and other Vehicles without Springs.*—The figures in the revised estimate, viz., Rs. 260, 1,010 and 2,280 are taken for the budget.

45. (*h*) *Tolls.*—The income from tolls generally fluctuates every year as they are farmed out. It is therefore considered safe to adopt the average receipts of the past three years (including 1896–97). This amounts to Rs. 5,200, two-thirds of which, viz., Rs. 3,470, are entered against Rs. 3,680 in the revised estimate.

46. (4) *Revenue derived from Municipal property and powers apart from taxation*—(*a*) (i) *Rent of Lands.*—The revised estimate of Rs. 270 *minus* the arrear collection of Rs. 40 gives a sum of Rs. 230 which is accordingly entered.

47. (*a*) (iii) *Avenue Receipts*—(*b*) (iii) *Sale-proceeds of Old Materials, &c.*—The income under these heads is of fluctuating nature. The revised estimate of Rs. 70 and 30 is therefore provided here.

48. (*c*) *Conservancy Receipts—Sale-proceeds of Night-soil, Street Refuse, &c.*—The revenue under this head is also of a varying nature, since it depends upon competition in the auction sales. The three years' average, which is Rs. 2,720, is set against Rs. 3,020 in the revised estimate and it is considered to be on safe side to adopt.

49. (*d*) (i) *Fees from Educational Institutions*—(*e*) (i) *Sale-proceeds and Composition Fees of Medicines*—(ii) *Other Hospital Receipts.*—The first item represents Rs. 320 which is adopted from the estimate of the Educational Department, and the last two are represented by Rs. 100 and 20, respectively, which are taken down from the revised estimate.

50. (*f*) (i) *Income from Markets*—(ii) *Income from Slaughter-houses*—(*g*) *Other Fees*—(i) *Distraint Fees*—(ii) *License Fees*—(iv) *Other Fees.*—The revised estimate has been adopted in the case of all except the income from markets which shows a decrease of Rs. 10, while the license fees show an increase of Rs. 10.

51. (*b*) *Fines under Municipal and other Acts.*—The fines under the Police Act being credited to Provincial funds, as already referred to in paragraph 9 above, a sum of Rs. 240 is entered as the probable amount under this head.

52. (5) *Grants and Contributions*—(*a*) *From Government*—(i) *Education—Municipal Schools—Other purposes.*—A sum of Rs. 40—Rs. 20 for girls reading in the Muhammadan school and Rs. 20 for those reading in the Hindu schools, both maintained by the municipality—is provided as per Educational budget, and Rs. 60 and 90 towards the half salary grant, respectively, on behalf of gymnastic instructor and the drawing master together with Rs. 20 for drawing materials are also adopted from the said budget.

53. (iii) *Other purposes—Other purposes.*—The Chairman was appointed by Government to deal with all encroachments under 12 years' standing including those already inspected by L. E. Buckley, Esq., the Sub-Collector, and M.R.Ry. C. Hanumantha Rau Avargal, the probationary Deputy Collector, to prevent further encroachments in the town. The final disposal of these encroachments will occupy more than a year, perhaps even more. As the survey register from which it is to be guided in the determination of rents to be charged to the several encroachments not having as yet been received, it is not possible to fix the duration to which these inquiries will extend with certainty. As in the current year, a provision of Rs. 1,800 is made in this budget, and the contribution of Rs. 800 towards his pay is accordingly entered under this head.

54. (*b*) *From Local Boards*—(ii) *Medical*—(iii) *Other purposes*—(*c*) *Other Grants and Contributions*—(iii) *Other purposes.*—The usual figures of Rs. 1,400, 400 and 150 are adopted under their respective heads.

55. (6) *Miscellaneous*—(*a*) *Recoveries on account of Services rendered to Private Individuals*—(i) *Private Scavenging.*—In view of the addition of 60 houses per mensem as already referred to in paragraph 12 *supra*, the probable number expected by

31st March next would be 1,228. This is, under the same system, expected to rise to 1,948 houses. The amount of fees anticipated would be Rs. 2,430, which is entered here against the revised estimate of Rs. 1,560.

56. The total revenue derivable from all the sources referred to above will be Rs. 48,410, which, with the opening balance of Rs. 1,08,440, will amount to Rupees 1,56,850 against Rs. 3,16,290 in the revised estimate.

Charges.

57. *Grant 1* (*Public Works*)—(i) *New Works*—(*a*) *Communications.*—The proposals under this head consist of the construction of three tunnels, four road dams and the widening of the vent of a tunnel (all of these are necessary to prevent rain water damaging the roads), and of raising mud roads, in three streets to avoid the inconvenience felt by the people owing to water stagnating in the streets during the rainy season. These works together with the provision of Rs. 150 for cutting side channels and Rs. 100 for opening bye-lanes will cost Rs. 1,280, which is accordingly provided.

58. (*b*) *Buildings.*—(i) The attendance at the hospital having gradually swelled owing to its popularity, it is found that the building as it stands is not sufficient to accommodate the out-patients. It is therefore found necessary to provide a separate building, the estimate of which amounts to Rs. 7,800. For want of funds in the year a sum of Rs. 3,500, a portion of the estimate, is allotted.

(ii) None of the four schools maintained by the municipality has buildings of its own and they are now located in rented buildings. It was under contemplation few years back to construct a school-house for the school now situated in Singaperumálkóyil street, and to that end a suitable site was selected and purchased by the Council in Tumbavanam street and foundation laid at some cost; but it was not pushed on as the anticipated building moiety grant was refused and the Council was not in a position to bear the whole cost of the building owing to the straitened condition of its finances. The Educational Department in its budget now recommends an allotment of Rs. 500; but nothing could be done out of this sum satisfactorily. The Director was again lately requested to sanction a moiety of its cost; but the Council was sorry to learn from him that under the rules it is not entitled to it. A sum of Rs. 1,000 was considered necessary and is provided.

(iii) An allotment of Rs. 400 for the construction of a latrine as per new design and Rs. 50 for dust-bins is made.

(iv) A further sum of Rs. 100 also appears under this head, being the amount of compensation for land proposed to be purchased for housing the municipal sweepers and toties as they are now under great disadvantage for want of quarters. A monthly rent is also proposed to be collected after the purchase of the land and letting it out to the sweepers for them to construct the huts.

59. The total provision under "Buildings" amounts to Rs. 5,050.

60. (*d*) *Water-supply.*—The total estimate for the water-supply scheme is Rupees 2,57,000. The amount already spent and proposed to be incurred up to March 1897 comes up to Rs. 1,59,630. This leaves a balance of Rs. 97,370, which is accordingly provided. A further sum of Rs. 50 for the construction of platforms and parapet walls to some of the public wells appears under this head.

61. (2) *Repairs*—(*a*) *Communications.*—No roads are proposed to be metalled as more attention will have to be paid for the existing metalled roads which require more of patch-works here and there; and Rs. 2,000 are allotted for the same together with Rs. 500 for streets and Rs. 50 for tunnels, amounting in all to Rs. 2,550.

62. (*b*) *Buildings.*—The Inspector of Vaccination and Deputy Sanitary Commissioner for Madras during the inspection of the town in July 1896, suggested certain improvements to be effected in the meat and fish market buildings and in the slaughter-house, a portion of which was completed in the current year and the remaining is posted for the budget, for which an allotment of Rs. 50 under each and Rs. 50 for certain repairs to the Municipal office, amounting in all to Rs. 200, are shown here.

63. (*d*) *Water-supply.*—The usual repairs to Salakal channel and the cleansing of moss, &c., in public tanks are estimated at Rs. 50, which sum is provided.

64. (*d*) (ii) *Establishment.*—A provision of Rs. 340 is made as in last year to meet the pay of five watchmen at Rs. 5 each and one at Rs. 3-8-0 per mensem.

65. (3) *Establishment.*—The salary of a qualified overseer at Rs. 40 per mensem amounts to Rs. 480.

66. *Tools and Plant and other stores.*—An allotment of Rs. 50 to meet the contingent charges is made as usual.

67. Total Grant 1 amounts to Rs. 1,07,420 against Rs. 1,71,030 in the revised estimate.

68. *Grant 2 (Education)*—(2) *Municipal Schools*—(ii) *On Salary-results System*—(*a*) *Fixed payments.*—There is no change in the staff of teachers and others under this head. The grant of an increase of Rs. 2 to the headmaster, of Rs. 2 to the first assistant, Pillapaliam school, and of Re. 1 to the headmaster of Muhammadan school, as recommended by the Educational Department, increases the provision to Rs. 950.

69. (*b*) *Results Grants*—(*c*) *Contingencies*—(3) *Salary Grants*—(4) *Results Grants.*—As proposed by the Educational Department, Rs. 390, 140, 800 and 1,800 are respectively provided under these heads. The first two show a decrease of Rs. 10 each under the revised estimate, while the latter two do not differ from it.

70. (6) *Inspection*—(*b*) *Municipal Inspectors*—(i) *Establishment*—(ii) *Contingencies.*—As per estimate of the department, Rs. 310 and 40 are entered under these heads.

71. (7) *Miscellaneous*—(*a*) *Building, Furniture, &c., Grants*—(*b*) *Common Gymnasium*—(i) *Establishment*—(ii) *Contingencies.*—As recommended by the Educational Department, a provision of Rs. 50, 120 and 20 was made under their respective heads.

72. (*c*) *Common Drawing Master*—(i) *Establishment*—(ii) *Contingencies.*—In accordance with the recommendation referred to above, Rs. 180 to meet the pay of a drawing master and Rs. 20 to meet the cost of drawing materials are entered here.

73. Total Grant 2 comes up to Rs. 4,820 against Rs. 4,670 in the revised estimate.

74. *Grant 3 (Sanitation and Medical Services)*—(i) *Hospitals and Dispensaries*—(*a*) *Establishment.*—As there is no change in the establishment, the usual provision of Rs. 2,770 is made. The hospital assistant has been provided with free quarters in the hospital compound. A list was not submitted as he is not a Government servant.

75. (*b*) *Medicines and Supplies*—(*c*) *Diet of Patients*—(*d*) *Sundries and Contingencies.*—The figures in the revised estimate, viz., Rs. 1,300, 1,000 and 350 are taken for the budget.

76. (2) (*a*) *Contributions to Provincial funds for* (i) *Medical College*, (ii) *Sanitary Inspection*, (iii) *Medical Reserve Staff.*—The actuals of 1895-96, viz., Rs. 190, 130 and 20 are entered as required in G.O., No. 641 L., dated 2nd April 1887.

77. (3) *Vaccination*—(*a*) *Establishment*, (*b*) *Contingencies.*—Rs. 250 and Rs. 380 are provided. The former slightly differs from the revised estimate while the latter remains the same.

78. (4) *Registration of Births and Deaths*—(*a*) *Establishment*—(*b*) *Contingencies.*—The pay of the four registrars amounts to Rs. 460 while the contingent charges were fixed at Rs. 50.

79. (5) *Conservancy—Road-cleaning and Road-watering*—(*a*) (i) *Establishment.*—At present there are four divisional inspectors (one of whom has been lately trained), forty-four sweepers, three male and ten female toties for public latrines, and a chief inspector to supervise the whole staff. As it is proposed to add two more rubbish carts to the existing number of twenty-two and to build a latrine as per new design, four sweepers at Rs. 6 each and one female toti for latrine will have to be employed. This will, with the usual establishment charges, amount to Rs. 5,170 against Rs. 4,790 in the revised estimate.

80. (ii) *Other Charges, such as Purchase or Hire of Carts, &c.*—The proposal to purchase two rubbish carts and one night-soil cart increases the total number to thirty-four, of which twenty-four are rubbish carts and ten night-soil carts. The hire of bullocks and drivers at Rs. 10 per cart per mensem amounts to Rs. 4,050. This, with the cost of Rs. 270 for the purchase of three more carts, Rs. 70 for night-soil pits, and Rs. 40 rent of rubbish depôts, will aggregate to Rs. 4,430, which is accordingly provided against Rs. 3,780 in the revised estimate.

81. (*b*) *Private Scavenging*—(*i*) *Establishment.*—Consequent on the increased number of houses ten more female scavengers are to be added to the present strength. The pay of these together with that of two bill-collectors at Rs. 8 each per mensem will amount to Rs. 1,710 against Rs. 970 in the revised estimate. Sanction for the retention of these two bill-collectors on monthly salary is respectfully solicited.

82. (ii) *Contingencies, such as Cost of Scavenging Carts, &c.*—A sum of Rs. 10 is provided to meet the stationery, &c., charges required for the private scavenging department.

83. (*d*) *Contingencies.*—Rs. 50 for the removal of prickly-pear and Rs. 50 for contingencies are provided.

84. (*e*) *Sanitary arrangements during Grand Festivals.*—In order to meet the requisite arrangements in connection with the two festivals referred to in paragraph 28 above, the figure in the revised estimate, viz., Rs. 1,670, is adopted.

85. Total Grant 3 is Rs. 19,990 against the revised estimate of Rs. 20,260. The latter shows increase instead of decrease, and that is due to the provision of Rs. 1,970 on account of cholera, although a larger provision is made in this budget under "Conservancy" on account of sanitation than that of last year.

86. *Grant 4 (Lighting and Miscellaneous Municipal purposes)*—(1) (*b*) *Contingencies.*—There are 370 lights in the town; 20 lights are proposed to be added at a cost of Rs. 400; this will increase the lights to 390. At the present contract rate of 11 annas per light per mensem, Rs. 3,200 will have to be provided for in addition to Rs. 400 for the new lights proposed including the fixing charges, making a total of Rs. 3,600 against Rs. 2,980 in the revised estimate.

87. (2) (ii) *Slaughter-houses*—(*a*) *Establishment*, (*b*) *Contingencies.*—One peon on Rs. 5 is employed for vaccination and slaughter-house work. At the rate of Rs. 3 per mensem, Rs. 40 are debited to this head and the balance of Rs. 2 or Rs. 20 to vaccination as in last year. The contingent charge remains the same as in the revised estimate, viz., Rs. 40.

88. (5) *Avenues*—(*a*) *Establishment*, (*b*) *Contingencies.*—The pay of the four avenue servants, two on Rs. 5 and two on Rs. 4 each per mensem, amounts to Rs. 220, which is provided with a sum of Rs. 40 for contingencies.

89. (9) *Other Charges*—(ii) *Rewards for the Destruction of Wild Animals and Snakes*—(iii) *Printing.*—The provision of Rs. 90 for killing dogs and pigs and Rs. 600 for printing proceedings, &c., made in the revised estimate is taken up for the budget.

90. (v) *Other Items.*—Rs. 70 for numbering carts, &c., Rs. 40 for Government assessment on municipal lands and for cart-hire for polling officers during elections and Rs. 100 for defending civil suits amounted in all to Rs. 210 under this item against Rs. 300 in the revised estimate.

91. Total Grant 4 amounts to Rs. 4,810 against Rs. 4,330 in the revised estimate.

92. *Grant 5*—(*a*) *General Establishment*—(i) *Office Establishment.*—There is no change except the addition of a clerk on Rs. 20 whose entertainment was sanctioned in G.O., Mis. No. 1592 M., dated 18th September 1896, in connection with encroachments and whose continuance in office is necessary as the work will prolong for some time longer (*vide* paragraph 53 above). There occurs an increase of salary to the office masalchi from Rs. 3-8-0 to Rs. 4 per mensem. The Council solicits sanction for these additional charges which, together with the usual establishment, are provided at Rs. 1,660 against Rs. 1,510 in the revised estimate.

93. (*a*) (ii) *Inspection.*—A provision of Rs. 1,800 is made to meet the pay of Chairman against Rs. 1,670 in the revised estimate.

94. (*b*) *Collection of Municipal Taxes*—(1) *Establishment.*—The provision for the collecting staff, as in the revised estimate, viz., Rs. 550 is shown here.

95. (*b*) (ii) *Purchase of Account Books, &c.*—(*d*) *Office Contingencies other than* (*b*) (ii).—Rs. 400 and Rs. 250 are considered sufficient to meet the requirements under these heads.

96. (*e*) *Contribution for Central Office and Audit Establishments.*—Rs. 230 is provided calculated at ·58 per cent. on the actuals of 1895–96, viz., Rs. 39,140 minus provincial grants, loans and opening balance, agreeably to G.O., Nos. 2190 L. and 2069 M., dated 19th November and 9th December 1895, respectively.

97. Total Grant 5 is arrived at Rs. 4,890 against Rs. 4,920 in the revised estimate.

98. *Repayment of Debt*—(*a*) *Instalments paid during the year.*—A sum of Rupees 7,660 is entered as the first instalment with interest as prescribed in G.O., No. 951 M., dated 7th June 1895.

99. The total amount of all the foregoing charges comes up to Rs. 1,49,590 against Rs. 2,07,780 in the revised estimate. Deducting this from the total revenue of Rs. 1,56,850 including the anticipated balance of Rs. 1,08,440, a sum of Rs. 7,260 is left as reserve and working balance for 1897–98. This balance includes the non-utilised donation of Rs. 2,500 towards the construction of a lying-in ward.

100. The proposition statement required for the new establishments proposed in the budget is enclosed.

101. A copy of the resolution of the Council passing the revised and budget estimates is herewith submitted.

Dis. No. 33.

Revised Estimate for 1896–97.

Forwarded.

2. *Paragraph* 12.—The budget estimate under private scavenging is Rs. 2,000 and the revised estimate is Rs. 1,560. Out of this amount only Rs. 410 have been collected during the past eight months. The collection is unsatisfactory. The Chairman, however, expects that the remainder will be realised within the close of the year.

3. *Paragraph* 14.—Out of Rs. 6,430 allotted for Communications (New works) only Rs. 2,310 were spent during the past eight months. This is also not satisfactory. Although Rs. 500 have been provided for the removal of encroachments, nothing has been done in this direction. The explanation that the subject is under contemplation is not acceptable.

4. *Paragraph* 21.—The item "(*c*) Other items" entered in this paragraph should be "(*c*) Common drawing master—(1) Establishment" (*vide* budget statement).

5. *Paragraph* 26.—The grant of remuneration at 4 per cent. of the private scavenging fees collected may be approved.

Budget Estimate for 1897–98.

6. *Paragraph* 59.—The allotment for new buildings is Rs. 5,050 or Rs. 3,350 in excess of the budget grant for 1896–97. The increase is chiefly owing to the allotment of funds for the construction of (1) a dispensary for out-patients and (2) a building for the Singaperumálkóyil street school.

7. *Paragraphs* 81 *and* 82.—The receipts and charges under private scavenging are budgeted for at Rs. 2,430 and 1,720, respectively. It is to be hoped that these figures will be worked up to. The retention of two bill-collectors may be sanctioned.

8. *Paragraph* 89.—As usual Rs. 600 has been provided for printing charges in spite of the purchase of a cyclostyle which will be utilised in striking notices, &c.

9. *Paragraph* 92.—It is proposed to increase the salary of the office masalchi from Rs. 3–8–0 to Rs. 4. It is, however, to be noted that he received an increase of Annas 8 only in 1893–97.

10. *Budget Statement No. VII.*—It is not known why this statement is entered as *nil*.

Chingleput,
14*th January* 1897.

(Signed) L. E. BUCKLEY,
Acting Sub-Collector.

Ref. No. 125 Munl.

Revised Estimate for 1896–97.

Forwarded.

2. *Paragraph* 12.—The collection of private scavenging fees during the first eight months of the current year is, as observed by the Sub-Collector, unsatisfactory. These fees are apparently not collected in advance in spite of the repeated instructions of Government.

3. *Paragraph* 17.—Out of Rs. 1,380 provided for repairing the roads, &c., only Rs. 550 or 40 per cent. was spent up to November and no reason has been assigned for this short expenditure.

4. *Paragraph* 26.—The agency employed for the collection of private scavenging fees is not stated. If persons who are not servants of the municipality are employed without taking security, there may be room for fraud and misappropriation.

Saidapet,
21*st January* 1897.

(Signed) D. D. MURDOCH,
Acting Collector.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 25th January 1897, No. 684.

Adverting to the budget estimate of the Conjeeveram Municipality for 1897–98, I have the honour to state that the provision therein made for education may be accepted subject to the following remarks.

2. The amount provided for the purchase of drawing materials being Rs. 20 only, the council can only claim a grant of Rs. 10 in the shape of special grants. The sum of Rs. 20 taken credit for on this account from Provincial funds should therefore be reduced to Rs. 10.

3. As the whole of the amount provided for the drawing master's contingencies is to be spent in the purchase of drawing materials, a sum of Rs. 10 at least should be provided for his other contingent expenses.

4. With the above alterations, the net expenditure to the council under Grant 2 will be Rs. 4,310 (Rs. 4,830—520), which is 11·5 per cent. of its estimated income from taxation, rents and markets.

From Surgeon-Major-General C. SIBTHORPE, F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 26th January 1897, No. 42.

I have the honour to state that the provision made in Grant 3 of the budget estimate of the Conjeeveram Municipality for the year 1897–98 is sufficient.

2. The provision for the construction of a building to accommodate out-patients appears very necessary.

From Surgeon-Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Camp Gazalapalli, 15th February 1897, No. 395-S.

With reference to the Conjeeveram municipal budget for 1897–98, I have the honour to state that the estimate of charges under conservancy, amounting to 27 per cent. of the probable receipts, needs revision with reference to my remarks on the current year's budget regarding the inadequacy of the staff of scavengers. The conservancy plant also should be largely added to and improved as suggested in the inspection notes printed in G.O., No. 1770 M., dated 17th October 1896. The provision for the conduct of vaccination is sufficient.

2. The balance of the estimate for the water-works now in progress is allotted under Grant 1, for expenditure during next year. The other minor sanitary works proposed for execution under this grant are estimated to cost in the aggregate Rs. 800.

ORDER—No. 623 M., dated 19th March 1897.

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

—	Actuals, 1895–96.	Budget estimate, 1896–97.	Revised estimate, 1896–97.	Budget estimate, 1897–98.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	10,866	7,920	1,81,670	1,08,380
Tax on Arts	9,576	9,680	10,140	10,190
„ on Buildings and Lands	11,964	18,450	19,130	18,730
„ on Vehicles and Animals	1,225	1,270	1,270	1,270
„ on Carts	2,175	2,230	2,280	2,280
Tolls	3,385	3,330	3,680	3,470
Realizations under Special Acts	10	..	..	..
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	412	310	380	330
Conservancy Receipts	2,297	2,680	3,020	2,720
Fees and Revenue from Educational Institutions	339	320	320	320
„ „ from Medical Institutions	122	80	120	120
Income from Markets and Slaughter-houses	2,193	2,190	1,960	1,950
License Fees	1,254	1,300	1,330	1,340
Other Fees	31	50	60	60
Fines under Municipal and other Acts	908	820	420	240
Grants and Contributions from Government	91,045	48,700	38,350	600
„ „ from Local Boards	1,800	1,800	1,800	1,800
„ „ from other bodies	150	150	150	150
Recoveries for Services to Private Individuals	948	2,000	1,560	2,430
Miscellaneous	254	..	30	..
Loans	80,000	48,500	48,500	..
Advances Recovered	99	..	50	..
Total	2,21,053	1,51,780	3,16,220	1,56,380
Charges.				
GRANT 1—				
New Works—				
Communications	4,699	6,380	6,430	1,280
Buildings	335	1,700	2,700	5,050
Water-supply	1,015	97,050	1,58,860	97,420
Repairs—				
Communications	1,604	1,380	1,380	2,550
Buildings	1,110	150	400	200
Water-supply	486	440	440	390
Establishment	294	460	420	480
Tools and Plant and other Stores	77	50	50	50
Contributions for Public Works	..	..	350	200
Total	9,620	1,07,610	1,71,030	1,07,620
GRANT 2—				
Municipal Schools—				
On the Salary-result System	1,358	1,440	1,430	1,480
Grant-in-aid—				
Salary Grants	611	800	800	800
Result Grants	1,475	1,800	1,800	1,800
Building, Furniture, &c., Grants	165	150	100	50
Inspection	346	380	340	350
Miscellaneous	82	330	200	350
Total	4,037	4,900	4,670	4,830

—	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	5,739	5,420	5,400	5,420
Contributions	359	310	340	340
Vaccination	624	630	620	630
Registration of Births and Deaths	520	510	520	510
Conservancy, Road-cleaning and Road-watering	10,600	11,600	13,380	14,790
Total	17,842	18,470	20,260	21,690
GRANT 4—				
Lighting	2,480	2,470	2,980	3,600
Markets and Slaughter-houses	2	40	40	50
Avenues	264	260	250	260
Public Garden, Survey of Land, Fire and other Charges	850	890	1,060	900
Total	3,596	3,660	4,330	4,810
GRANT 5—				
Supervision and Management	3,237	3,820	4,980	5,040
Repayment of Debt	..	..	..	2,200
Interest on Loan	..	3,400	2,570	5,460
Advances Recoverable	1,052	..	..	..
Balance	1,81,669	9,920	1,08,380	4,730
Total	2,21,053	1,51,780	3,16,220	1,56,380

REVISED ESTIMATE FOR 1896–97.

2. The current receipts and charges are now estimated at Rs. 1,34,550 and Rs. 2,07,780, respectively, against Rs. 1,43,860 and Rs. 1,41,860 anticipated in the sanctioned budget. The decrease in the receipts which occurs chiefly under fines, grants from Government and private scavenging fees is partly made good by an increase under the taxes on arts, buildings and lands, tolls and conservancy receipts, while the increase in the charges appears mainly under Grants 1 and 3. The council's attention will be drawn to paragraphs 2 and 3 of the Sub-Collector's and Collector's endorsements on the subject of the unsatisfactory and disproportionate expenditure from Grant 4 during the first eight months of the year and of the disregard of the orders of Government on the subject of the collection of scavenging fees. The report promised in paragraph 2 of the Chairman's letter should be expedited. The reduction of the conservancy establishment referred to in paragraph 24 and the remuneration of 4 per cent. paid to temporary hands for the collection of private scavenging fees, referred to in paragraph 26, for which previous sanction should have been obtained, are approved. In this connection, the municipal council's attention is drawn to the remarks of the Collector in paragraph 4 of his endorsement, with reference to which a report should be submitted as soon as possible. The circumstances under which the substitute for the town Karnam was paid from Municipal funds should also be fully explained without delay. The contribution for the central office establishments will be raised from Rs. 220 to Rs. 279 or Rs. 280 in round figures 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. 1,08,380.

BUDGET ESTIMATE FOR 1897–98.

3. *Receipts.*—The receipts for the ensuing year are put down at Rs. 48,410 against the revised estimate of Rs. 1,34,550, the decrease being mainly under grants from Government and loans. The credit taken under Provincial grants on account of education and the Chairman's salary will be reduced by Rs. 10 and Rs. 400, respectively, with reference to paragraph 2 of the Director's letter, and G.O., No. 1894 M., dated 16th November 1895. If the extension of the private scavenging system is likely to result in the income from fees levied for this service being permanently in excess of the cost, steps should be taken to reduce the rates of fees. The service cannot be made a source of profit to the municipality.

4. *Charges* (1).—The probable charges are entered as Rs. 1,49,590 against Rs. 2,07,840 in the revised estimate, the decrease being mainly under Grant 1.

(2) *Grant 1.*—The construction of the new buildings provided for in the budget should not be undertaken until the plans and estimates are approved by competent authority. A sum of Rs. 200 will be provided for contribution to the Provincial funds on account of the steam-boiler inspector.

(3) *Grant 2.*—The increases in the salaries of the teachers, proposed in paragraph 68 of the Chairman's letter, are sanctioned. A sum of Rs. 10 will be provided for ordinary contingencies to the drawing master as recommended by the Director in paragraph 3 of his letter.

(4) *Grant 3.*—The additions to the conservancy establishments proposed in paragraphs 79 and 81 of the Chairman's letter and the retention of the two bill-collectors referred to in the latter paragraph are sanctioned. The council's attention will be drawn to the remarks of the Sanitary Commissioner in paragraph 1 of his letter read above. A sum of Rs. 1,700 will be provided under epidemic charges with reference to G.Os., No. 1536 M., dated 9th September 1896, and No. 1985 M., dated 18th November 1896.

(5) *Grants 4 and 5.*—The council's attention is drawn to paragraph 8 of the Sub-Collector's endorsement. For the reason stated in paragraph 9 of the same endorsement, the proposed increase of As. 8 in the salary of the Municipal office masalchi will be disallowed. The contribution for the central office establishments will be raised from Rs. 230 to Rs. 391 or Rs. 390 in round figures with reference to G.O., No. 2391 L., dated 17th December 1896.

5. The budget, as revised by Government, closes with a balance of Rs. 4,730 or 9·9 per cent. of the estimated receipts.

(True Extract.)

G. S. FORBES,
Secretary to Government.

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

Exd. Md. Pahilvan.

Government {1897} of Madras.

LOCAL AND MUNICIPAL.

Proof for appeal.

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

G.O., No. 623 M., 19th March 1897.

MARCH.

Municipal Budget.

Reviewing the Conjeeveram — for 1897-98.

19/3/97

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From M.R.Ry. N. VENKATAPATHI NAYUDU Garu, Chairman, Municipal Council, Conjeeveram, to the Secretary to Government, Local and Municipal Department (through the Sub-Collector and Collector of Chingleput District), dated 22nd December 1896, Cur. No. 1132-M.

I beg to submit the revised estimate for 1896–97, together with the budget of the Conjeeveram Municipality for 1897–98, with the statements prescribed.

REVISED ESTIMATE FOR 1896–97.

Receipts.

2. With reference to paragraph 3 of G.O., No. 439 M., dated 16th March 1896, reviewing the budget for 1896–97, raising the rate of tax on buildings and lands from Rs. 5 to 7½ per cent. of the annual value, the Municipal Council resolved to issue notices, under section 50 of the Act, in the District Gazette to all the tax-payers, besides the usual notices under section 69, giving full time, provided in the Act, for appeal. This procedure occupied the Council till August, when the appeals were heard and disposed of so far as the house-tax is concerned; while the appeals against the tax on arts were disposed of in the beginning of October, the writing of bills for these taxes was over by the end of that month and the bills were issued at the commencement of November.

As regards the revision of tax on nanja and punja lands, the Council has, with the help of the sub-committee appointed for the assessment of this tax, been able to fix the tax on due investigation at Rs. 1–5–0 and Annas 15, respectively, per annum per acre of these lands on the annual rental value being estimated at Rs. 17–8–0 for the former and Rs. 12–8–0 for the latter. The Council arrived at this conclusion at the close of September 1896, and notices were immediately issued under the Act and the appeals heard on 28th November 1896, except in a few cases which were deferred for further inquiry and were disposed of at the meeting held on 12th December 1896, and the result will be submitted to Government shortly as directed in G.O., Mis. No. 1884 M., dated 7th November 1896.

Under these circumstances the collections of the past eight months under these taxes are not as they ought to be; however, no pains will be spared in the realisation of the arrears due before the close of the year.

3. The receipts of the past eight months and the amount to be collected in the next four months, together with the balance of Rs. 1,81,670, amount to Rs. 3,16,220 against the budget estimate of Rs. 1,51,780. The increase of Rs. 1,64,440 is mainly due to a large balance of Rs. 1,59,100 provided for water works left unspent, to the non-utilisation of Rs. 2,500, the donation for lying-in ward subscribed by Raja Sir S. Ramaswami Mudaliyar, and to the increased income under tax on arts, on buildings and lands, tolls, street refuse and Government contribution towards the salary of Chairman.

4. (2) *Municipal Rates and Taxes*—(*a*) *Tax on Arts.*—The amount assessed by the Chairman was Rs. 10,390, of which Rs. 380 or 3·6 per cent. against Rs. 628, being the actuals of last year, was remitted by the Council on appeal. With the arrear collection of Rs. 220 the current demand is arrived at Rs. 10,230. Deducting from this Rs. 90, the probable writes off, the collectable sum would be Rs. 10,140 against Rs. 9,680 in the budget and Rs. 9,575 the actuals of the previous year, thus showing an increase of Rs. 565 over the latter.

5. (*b*) *Tax on Buildings.*—The original assessment on the increased rental value from 5 to 7½ per cent. with the usual increase on account of enlarged and improved buildings came up to Rs. 16,839, of which Rs. 30 were remitted on appeal. About Rs. 21 will have to be written off as irrecoverable. This will, with the arrear collection of Rs. 77, give a net demand of Rs. 16,865 or 16,860 in round number against the actuals of Rs. 11,059 of the previous year.

6. (*c*) *Tax on Lands.*—Owing to the increased percentage and the revision of wet and dry land-tax referred to above, the original assessment came up to Rs. 1,960, which was reduced by the Council on appeal to Rs. 1,954, and a further sum of Rs. 5 will have to be granted as remissions; thus the net demand, together with arrear collection of Rs. 324, will come up to Rs. 2,273 or 2,270 in round number against the actuals of Rs. 904 for last year.

The net demand under house and lands will amount to Rs. 19,130 against the budget grant of Rs. 18,450.

7. (4) (*c*) *Conservancy Receipts, Sale-proceeds of Night-soil, Street Refuse, &c.*—There occurs an increase of Rs. 340 from the sale-proceeds of sweepings over the estimate of Rs. 2,680, which is due to keen competition amongst bidders.

8. (i) *Income from Markets*—(ii) *Slaughter-house.*—There is a fall of Rs. 230 from the anticipated estimate of Rs. 1,510 under the former, while the receipts keep up to the budgeted figure under the latter. As the income from these sources is entirely dependent upon the competition of persons wishing to bid at the auction sales, it often happens in the decrease of the anticipated receipts.

9. (*b*) *Fines under Municipal and other Acts.*—The provision of Rs. 820 in the budget includes fines under Municipal and Police Acts. As G.O., No. 1460, dated 2nd September 1896, directs the transfer of fines under the latter Act to Provincial funds, it has accordingly been excluded from the probables of the last four months. Further, as this is a fluctuating item, the income from it entirely depending on the number of prosecutions instituted, there is a fall of Rs. 400.

10. (5) *Grants and Contributions*—(*a*) *From Government*—(1) *Education.*—The budget provision of Rs. 160 comprises (1) Rs. 60, (2) Rs. 80 the moiety grants towards the salary of the gymnastic instructor and that of the drawing master, respectively, and (3) Rs. 20 the cost of drawing materials. The revised estimate shows a decrease of Rs. 60. This was due to the non-receipt of grant under item No. (2) as no drawing master was appointed up to date. The place was vacant as none came forward, although one or two offered to take it up but never actually entered upon the work. It was therefore found necessary to advertise the vacancy in the Gazette and applications poured in, and they were forwarded to the Assistant Inspector of Schools for selection. Pending this, a grant of Rs. 20 towards his pay for three months and Rs. 20 on account of drawing materials are provided.

11. (iii) *Water-supply.*—Out of a total grant of Rs. 1,28,500, a sum of Rs. 91,000 was already received in 1895–96, and the balance of Rs. 37,500 is shown in the revised estimate against Rs. 48,500, thus showing a decrease of Rs. 11,000.

12. (6) *Miscellaneous*—(*a*) *Recoveries on account of services rendered to private individuals*—(i) *Private scavenging.*—The monthly addition of sixty houses by the five nuisance inspectors, including the chief sanitary inspector, was anticipated to be 1,660 by the end of March 1897 (*vide* paragraph 48 of the current year's budget letter embodied in G.O., No. 439 M., dated 16th March 1896. But the expectation was not realised notwithstanding measures taken to institute prosecutions in the case of filthy backyards under section 221 of the Act. There will be 1,228 houses brought under

scavenging system by the end of March 1897. Thus it will involve in a decrease of Rs. 440 under the budget grant of Rs. 2,000. A sum of Rs. 410 has been collected and the balance will be made good before the close of the year.

13. The other items of receipts are explained in the statement.

Charges.

14. *Grant 1 (Public Works)—(a) Communications.*—There is an increase of Rs. 50 over the budget grant of Rs. 6,380. This was due to the increased amount spent in cutting side channels to metalled roads. The works provided under this are (1) the metalling of the remaining portion of the road leading to head water works at a cost of Rs. 3,000; (2) an important connective between Eastern and Western Raja streets in continuation of the Railway station road at a cost of Rs. 840, both of which have nearly been completed with the exception of a small portion in each of them; (3) the tunnels, five in number, provided at an estimate of Rs. 750 are under progress; (4) the provision of Rs. 500 allotted to meet the payment of compensation for the removal of recent and old encroachments in some of the important streets is yet unspent, the subject being under contemplation as the exact places for the removal therefrom are still unsettled; (5) three short cuts were proposed to be opened—one in Hudsonpet, another in Big Conchi and the third in Astabujam Sannadhi street at a cost of Rs. 450, one of which, viz., the first, is abandoned by the Council, being considered unnecessary; the other two will be completed soon; (6) the road with a tunnel to a fresh-water tank in Little Conjeeveram, provided at an estimate of Rs. 400, has been completed with the exception of the tunnel; (7) the provision of Rs. 200 provided for opening bye-lanes in Little Conjeeveram is left untouched as some of the owners of houses who have costly walls in their backyards have not yet come to any amicable settlement and the matter is under negotiation; the work will be taken up as soon as it is settled; (8) the two proposed retaining walls, one at the end of Arpanangeri street at a cost of Rs. 70 and the other to the Astabujam bridge at an outlay of Rs. 40, have been completed, and lastly the plastering of a parapet wall to Astabujam tank was finished within the allotted provision of Rs. 30. Of the several works completed as referred to above, some have been billed for and paid to the extent of Rs. 2,310 within the past eight months.

15. (*b*) *Buildings.*—Rs. 700 are provided to extend the vegetable market at Hudsonpet, built in 1894–95, but the addition with the old building was disapproved by the Sanitary Board, and the Council resolved to construct a separate building and it necessitated to raise the estimate to Rs. 1,097, and the estimate has been forwarded to the Superintending Engineer for his approval and the work is therefore in abeyance.

Three iron latrines were proposed to be built at an outlay of Rs. 540 on the system in vogue, but it was not approved of. A new proposal was made to build them on the standard plan, the estimate of which came up to Rs. 400 for a single latrine. The work is let on contract and is under progress. So also the purchase of urinals for Rs. 60 had to be abandoned and one under new design for Rs. 130 is under construction. The allotted sum of Rs. 100 for dust-bins has been fully utilised.

The provision of Rs. 100 made for the construction of free quarters for the trained additional midwife was considered inadvisable on the score that the estimate provides mud walls for the said quarters. This had to be substituted by walls of brick-in-mud which raised the estimate to Rs. 422, and it was submitted to the Secretary General, Sanitation Branch, and on approval the work will be undertaken and finished before the close of the year. The improvements to meat-market and slaughter-house are being taken on hand, while the renewal of vaccination depôt and calf-shed has been completed.

Though the expenditure under "Buildings" amounted only to Rs. 100, steps will be taken to utilise the full provision made under each item of the above.

A new item of expenditure of Rs. 280 appears under this. It is the compensation for the land acquired under the Land Acquisition Act on account of Big Conchi market.

16. (*d*) *Water-supply.*—A sum of Rs. 22,840 was spent during the past eight months and Rs. 1,36,020 was provided for the last four months on the advice of the Sanitary Engineer to Government.

17. (2) *Repairs—(a) Communications.*—Out of the provision of Rs. 1,380, Rs. 550 have already been spent on the repairs of streets and patch-work to metalled roads; the balance will be utilised soon.

18. *Buildings.*—The original allotment of Rs. 150 for repairing cart-sheds, Hospital Assistant's quarters and latrines has been supplemented by Rs. 220 for completing the repairs to the hospital building, such as whitewashing, painting, tarring, &c., as these were left out in repairing the building during last year. This excess was included in the list of allotments submitted for the second quarter. A further sum of Rs. 30 spent on account of urgent repairs to market-sheds in Hudsonpet also appears under this head, thus increasing the budget by Rs. 250. The expenditure under this head amounts to Rs. 260 during the past eight months.

19. (5) *Contributions—(a) To Local Boards for works.*—This is a new item of charge sanctioned by the Council for Rs. 350 to the Taluk Board, Chingleput, as contribution for laying out a mud road from the old Railway station to Little Conjeeveram through a small village newly sprung up by name Thirukkalimedu, situated on the north-eastern boundary of the municipal limit. This amount has been provided in the list of allotments for the second quarter.

The other items of the grant do not call for any remarks.

20. Total Grant 1 amounts to Rs. 1,71,030 against Rs. 1,07,610 in the budget.

21. *Grant (Education).*—Most of the items under this grant do not require any mention, as they do not differ from the budget allotments excepting the following items:—

(6) *Inspection—(b) Municipal Inspectors—(i) Establishment.*—There is a decrease of Rs. 40 under the budget grant of Rs. 350, which was due to the withdrawal of the bonus proposed to be paid to the inspecting schoolmaster on account of training teachers in the central class.

(7) *Miscellaneous—(a) Building, Furniture, &c., Grants.*—A sum of Rs. 150 in the budget is reduced to Rs. 100 in the revised estimate on account of fewer applications from the result school teachers for furniture grants than those anticipated.

(*c*) *Other items.*—For reasons stated in paragraph 10 *supra*, there occurs a saving of Rs. 120 owing to the non-entertainment, up to November, of a drawing master provided in the budget. Excepting this the other figures referred to above are taken from the revised estimate of the Educational Department.

22. Total Grant 2 comes up to Rs. 4,670 against Rs. 4,900 in the budget.

23. *Grant 3, (Sanitation and Medical Services)*—(2) (*a*) *Contributions to Provincial Funds for* (i) *Medical College*, (ii) *Sanitary Inspection*, (iii) *Medical Reserve Staff.*—Rs. 190, 130 and 20 are adopted under the respective heads, being the actuals of 1895–96, agreeably to G.O., No. 641 L. & M., dated 2nd April 1887, and they show an increase of Rs. 10 in the first and Rs. 20 in the second item.

24. (5) *Conservancy, Road-cleaning and Road-watering—(a)* (i) *Establishment.*—There occurs a saving of Rs. 150 mainly due to (1) the non-utilisation of the provision made for a toti at Rs. 66 for eleven months as the sewage cart provided was not purchased, (2) the non-entertainment of a female toti at Rs. 36 for eight months as the proposed latrine was not constructed up to November for reasons adduced in paragraph 15 *supra*, (3) the non-employment of a trained division inspector on Rs. 15 in place of one on Rs. 13 for eight months and (4) for non-payment of stipend of Rs. 20 provided for training the municipal maistry for the division inspector's place, as the rules do not admit of other municipal servants than nuisance inspectors being trained at the cost of the municipality, besides the stoppages, &c.

25. (ii) *Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c.*—The original allotment of Rs. 3,170 provided under this head was raised to Rs. 4,150 by the addition of Rs. 980 transferred from (*b*) (ii) (*vide* instructions contained in the official memorandum No. 10 9, dated 2nd September 1896). The revised estimate amounts to Rs. 3,780, showing thereby a saving of Rs. 370. This was attributed to the purchase of a sewage cart being

found unnecessary and to the non-employment of bullocks and drivers for the same as well as to the three night-soil carts for eight months in the year owing to their purchase only in the current month.

26. (*b*) *Private scavenging*—(i) *Establishment.*—Two bill-collectors on Rs. 8 each three male scavengers on Rs. 6 each and 15 female scavengers on Rs. 4-8-0 each, amounting in all to Rs. 1,190, were provided.

In reference to the suggestion contained in paragraph 10 of the Collector's endorsement on the budget estimate for 1896-97 reviewed by Government in its Order No. 439 M., dated 16th March 1896, either to reduce the expenditure or to raise the fees for the service under this head to make it self-supporting, the Council at its meeting, dated 11th April 1896, resolved to dispense with the services of two bill-collectors and to entrust the collection duty with the four divisional inspectors, as no item of expenditure could be curtailed under other directions, and they continued to do this work for six months. But these were not able to cope with this work with their multifarious duties, such as prevention and prosecution of encroachments, inspection and prosecution of backyards, adding new houses under the system, preparation of lists for offensive trades, vehicles, animals and carts and inspection of lights, besides sanitation, &c., of the town in general. The collections during the said period fell in arrears as they were not able to clear off the demand due for each quarter within the period, and the Council had therefore been obliged to employ some hands for the collection of these fees on a remuneration of 4 per cent. of collections, and it is requested that it may meet with the sanction of Government.

Six additional female scavengers proposed in the budget, four of whom had to be entertained late in the year for want of sufficient number of houses from the beginning of the year for them to work and two will be employed in the last quarter of the year. The above changes caused a reduction of Rs. 220 in the revised estimate.

27. (*c*) *Cholera charges.*—The sudden appearance of this epidemic induced the Municipal Council to set apart a sum of Rs. 1,970 to meet the necessary arrangements to check the disease by the employment of preventive and observation staffs besides the purchase of necessary medicines and disinfectants agreeably to cholera rules contained in G.O., No. 1536, dated 9th September 1896. Rs. 270 were already spent for medicines, &c., and the remaining Rs. 1,700 is provided for three months as it is thought that from the aspect of the disease it would continue probably for that length of time.

28. (*e*) *Sanitary arrangements during Grand Festivals.*—There is an increase of Rs. 270 already during the past eight months on account of certain arrangements made under the instructions of the District Medical and Sanitary Officer on account of grand festival of Sri Varadaraja Swamiyar. Another festival of Sri Ekambaranadha Swamiyar is to be held in March next and the arrangements to it on the smallest scale would require Rs. 200. Hence the provision in the revised estimate exceeds by Rs. 470.

29. The remaining items under this grant are sufficiently explained in the statement for their variations.

30. Total Grant 3 comes up to Rs. 20,260 against Rs. 18,470 in the budget.

31. *Grant 4, (Lighting and Miscellaneous purposes).*—A provision of Rs. 2,470 to meet the charges under this head at the rate of 8 annas per light per mensem and the purchase, &c., of 12 additional lights was made in the budget. But for want of keen competition the contract was let out at 11 annas per light per mensem. This rate not only absorbed the provision for additional lights, but also increased the allotment by Rs. 510.

32. (7) *Survey of Land.*—This is a new item of charge not anticipated at the time of the preparation of the budget. As the survey of the town has been completed, the services of the town karnam were required by the Survey Department to furnish the requisite information in connection with paimash accounts. He was taken on deputation to the Central office. His substitute here had to be paid by the municipality at Rs. 12 per mensem. His salary at that rate is provided for three months

and included in the list of allotments for the second quarter. As the work does not seem to have been as yet completed, an additional provision for three months more was made and raised the allotment to Rs. 70.

33. (9) *Other charges*—(v) *Other items.*—The original allotment of Rs. 170 consists of Rs 70 for numbering carts and Rs. 100 for civil suits; but the charges in connection with the latter raised the budget provision to Rs. 300, showing an increase of Rs. 130.

Three suits were brought against the municipality and they were all defended and decreed in favour of the municipality.

34. The other items under this grant do not call for remarks.

35. Total Grant 4 amounts to Rs. 4,320 against Rs. 3,660 in the budget.

36. *Grant 5*—(*a*) *General Establishment*—(i) *Office Establishment.*—The increase of Rs. 110 under this is due to the entertainment of a clerk on Rs. 20 per mensem to do the work for six months in connection with the encroachments (*vide* G.O., Mis. No. 1592 M., dated 18th September 1896).

(ii) *Inspection.*—The provision of Rs. 1,000 in the budget shows an increase of Rs. 670, being the pay of the paid Chairman at Rs. 150 per mensem for eleven months, and Rs. 20 being the carriage allowance to the Chairman-Delegate for March 1896 paid in April 1896. To meet this excess the Government grant of Rs. 800 has been reduced to Rs. 730, calculated for eleven months instead of twelve, and the same taken credit for in the revised estimate as advised by the Accountant-General in his letter No. L.F.D.—369, dated 8th October 1896.

37. (*b*) (ii) *Purchase of Account Books, &c*—(*d*) *Office Contingencies other than* (*b*) (ii).—There occurs an increase of Rs. 250 under the former on account of printing a large number of notices for distribution to the rate-payers intimating them of the increased assessment under house and land taxes, and an increase of Rs 70 under the latter due to the purchase of a cyclostyle for the office and of four tables and stools for the use of bill-collectors.

38. (*e*) *Contributions for Central Office and Audit Establishments.*—A sum of Rs. 220 paid into the treasury in December as per advice of the Treasury Deputy Collector and in consonance with G.O., Nos. 2190 L. and 2069 M., dated 19th November and 9th December 1895, respectively, does not differ from the budget grant.

39. Total Grant 5 will be Rs. 4,920 against Rs. 3,820 in the budget.

40. *Interest*—(*b*) *On account of current year.*—The demands for the two half years ending 30th June and 31st December 1896 from the Accountant-General amounted to Rs. 2,570 under this head, of which Rs. 870 were paid before and Rs. 1,700 after November 1896. There would be no call for interest on the loan of Rs. 48,500 which was ordered to be paid in the current month and which the Council has not as yet drawn awaiting orders from Government on the application made for the investment of the same in the Bank of Madras under section 28 (1) of the District Municipalities Act. Further, the demands are made by the Accountant-General in reference to calendar year instead of to the official year. Therefore the budget grant of Rs. 3,400 was not fully shown in the revised estimate.

41. The total of all the grants is estimated to be Rs. 2,07,780 against Rupees 1,41,860 in the budget. Deducting this from the total anticipated receipts of Rs. 3,16,220 inclusive of the opening balance on the 1st April 1896, a sum of Rs 1,08,440 will be left on the 31st March 1897 as the working balance for 1897-98.

BUDGET ESTIMATE FOR 1897-98.

Receipts.

42. (2) *Municipal Rates and Taxes*—(*a*) *Tax on Arts.*—The revised estimate under this head, exclusive of arrears, amounts to Rs. 9,920, which is increased to Rs. 10,190 by an addition of Rs. 270 which is expected in the revision of registers for the next year.

43. (*b*) *Tax on Buildings*—(*c*) *Tax on Lands.*—Deducting the arrear collections from the revised estimate the balance arrived at Rs. 16,780 and Rs. 1,950, and they are adopted in the budget under their respective heads.

44. (*e*) *Tax on Vehicles with springs and Palanquins*—(*f*) *Tax on Animals*—(*g*) *Tax on Carts and other Vehicles without Springs.*—The figures in the revised estimate, viz., Rs. 260, 1,010 and 2,280 are taken for the budget.

45. (*h*) *Tolls.*—The income from tolls generally fluctuates every year as they are farmed out. It is therefore considered safe to adopt the average receipts of the past three years (including 1896–97). This amounts to Rs. 5,200, two-thirds of which, viz., Rs. 3,470, are entered against Rs. 3,680 in the revised estimate.

46. (4) *Revenue derived from Municipal property and powers apart from taxation*—(*a*) (i) *Rent of Lands.*—The revised estimate of Rs. 270 *minus* the arrear collection of Rs. 40 gives a sum of Rs. 230 which is accordingly entered.

47. (*a*) (iii) *Avenue Receipts*—(*b*) (iii) *Sale-proceeds of Old Materials, &c.*—The income under these heads is of fluctuating nature. The revised estimate of Rs. 70 and 30 is therefore provided here.

48. (*c*) *Conservancy Receipts—Sale-proceeds of Night-soil, Street Refuse, &c.*—The revenue under this head is also of a varying nature, since it depends upon competition in the auction sales. The three years' average, which is Rs. 2,720, is set against Rs. 3,020 in the revised estimate and it is considered to be on safe side to adopt.

49. (*d*) (i) *Fees f om Educational Institutions*—(*e*) (i) *Sale-proceeds and Composition Fees of Medicines*—(ii) *Other Hospital Receipts.*—The first item represents Rs. 320 which is adopted from the estimate of the Educational Department, and the last two are represented by Rs. 100 and 20, respectively, which are taken down from the revised estimate.

50. (*f*) (i) *Income from Markets*—(ii) *Income from Slaughter-houses*—(*g*) *Other Fees*—(i) *Distraint Fees*—(ii) *License Fees*—(iv) *Other Fees.*—The revised estimate has been adopted in the case of all except the income from markets which shows a decrease of Rs. 10, while the license fees show an increase of Rs. 10.

51. (*b*) *Fines under Municipal and other Acts.*—The fines under the Police Act being credited to Provincial funds, as already referred to in paragraph 9 above, a sum of Rs. 240 is entered as the probable amount under this head.

52. (5) *Grants and Contributions*—(*a*) *From Government*—(i) *Education—Municipal Schools—Other purposes.*—A sum of Rs. 40—Rs. 20 for girls reading in the Muhammadan school and Rs. 20 for those reading in the Hindu schools, both maintained by the municipality—is provided as per Educational budget, and Rs. 60 and 90 towards the half salary grant, respectively, on behalf of gymnastic instructor and the drawing master together with Rs. 20 for drawing materials are also adopted from the said budget.

53. (iii) *Other purposes—Other purposes.*—The Chairman was appointed by Government to deal with all encroachments under 12 years' standing including those already inspected by L. E. Buckley, Esq., the Sub-Collector, and M.R.Ry. C. Hanumantha Rau Avargal, the probationary Deputy Collector, to prevent further encroachments in the town. The final disposal of these encroachments will occupy more than a year, perhaps even more. As the survey register from which it is to be guided in the determination of rents to be charged to the several encroachments not having as yet been received, it is not possible to fix the duration to which these inquiries will extend with certainty. As in the current year, a provision of Rs. 1,800 is made in this budget, and the contribution of Rs. 800 towards his pay is accordingly entered under this head.

54. (*b*) *From Local Boards*—(ii) *Medical*—(iii) *Other purposes*—(*c*) *Other Grants and Contributions*—(iii) *Other purposes.*—The usual figures of Rs. 1,400, 400 and 150 are adopted under their respective heads.

55. (6) *Miscellaneous*—(*a*) *Recoveries on account of Services rendered to Private Individuals*—(i) *Private Scavenging.*—In view of the addition of 60 houses per mensem as already referred to in paragraph 12 *supra*, the probable number expected by

31st March next would be 1,228. This is, under the same system, expected to rise to 1,948 houses. The amount of fees anticipated would be Rs. 2,430, which is entered here against the revised estimate of Rs. 1,560.

56. The total revenue derivable from all the sources referred to above will be Rs. 48,410, which, with the opening balance of Rs. 1,08,440, will amount to Rupees 1,56,850 against Rs. 3,16,290 in the revised estimate.

Charges.

57. *Grant 1 (Public Works)*—(i) *New Works*—(*a*) *Communications.*—The proposals under this head consist of the construction of three tunnels, four road dams and the widening of the vent of a tunnel (all of these are necessary to prevent rain water damaging the roads), and of raising mud roads, in three streets to avoid the inconvenience felt by the people owing to water stagnating in the streets during the rainy season. These works together with the provision of Rs. 150 for cutting side channels and Rs. 100 for opening bye-lanes will cost Rs. 1,280, which is accordingly provided.

58. (*b*) *Buildings.*—(i) The attendance at the hospital having gradually swelled owing to its popularity, it is found that the building as it stands is not sufficient to accommodate the out-patients. It is therefore found necessary to provide a separate building, the estimate of which amounts to Rs. 7,800. For want of funds in the year a sum of Rs. 3,500, a portion of the estimate, is allotted.

(ii) None of the four schools maintained by the municipality has buildings of its own and they are now located in rented buildings. It was under contemplation few years back to construct a school-house for the school now situated in Singaperumálkóyil street, and to that end a suitable site was selected and purchased by the Council in Tumbavanam street and foundation laid at some cost; but it was not pushed on as the anticipated building moiety grant was refused and the Council was not in a position to bear the whole cost of the building owing to the straitened condition of its finances. The Educational Department in its budget now recommends an allotment of Rs. 500; but nothing could be done out of this sum satisfactorily. The Director was again lately requested to sanction a moiety of its cost; but the Council was sorry to learn from him that under the rules it is not entitled to it. A sum of Rs. 1,000 was considered necessary and is provided.

(iii) An allotment of Rs. 400 for the construction of a latrine as per new design and Rs. 50 for dust-bins is made.

(iv) A further sum of Rs. 100 also appears under this head, being the amount of compensation for land proposed to be purchased for housing the municipal sweepers and toties as they are now under great disadvantage for want of quarters A monthly rent is also proposed to be collected after the purchase of the land and letting it out to the sweepers for them to construct the huts.

59. The total provision under "Buildings" amounts to Rs. 5,050.

60. (*d*) *Water-supply.*—The total estimate for the water-supply scheme is Rupees 2,57,000. The amount already spent and proposed to be incurred up to March 1897 comes up to Rs. 1,59,630. This leaves a balance of Rs. 97,370, which is accordingly provided. A further sum of Rs. 50 for the construction of platforms and parapet walls to some of the public wells appears under this head.

61. (2) *Repairs*—(*a*) *Communications.*—No roads are proposed to be metalled as more attention will have to be paid for the existing metalled roads which require more of patch-works here and there; and Rs. 2,000 are allotted for the same together with Rs. 500 for streets and Rs. 50 for tunnels, amounting in all to Rs. 2,550.

62. (*b*) *Buildings.*—The Inspector of Vaccination and Deputy Sanitary Commissioner for Madras during the inspection of the town in July 1896, suggested certain improvements to be effected in the meat and fish market buildings and in the slaughter-house, a portion of which was completed in the current year and the remaining is posted for the budget, for which an allotment of Rs. 50 under each and Rs. 50 for certain repairs to the Municipal office, amounting in all to Rs. 200, are shown here.

63. (*d*) *Water-supply.*—The usual repairs to Salakal channel and the cleansing of moss, &c., in public tanks are estimated at Rs. 50, which sum is provided.

64. (*d*) (ii) *Establishment.*—A provision of Rs. 340 is made as in last year to meet the pay of five watchmen at Rs. 5 each and one at Rs. 3-8-0 per mensem.

65. (3) *Establishment.*—The salary of a qualified overseer at Rs. 40 per mensem amounts to Rs. 480.

66. *Tools and Plant and other stores.*—An allotment of Rs. 50 to meet the contingent charges is made as usual.

67. Total Grant 1 amounts to Rs. 1,07,420 against Rs. 1,71,030 in the revised estimate.

68. *Grant 2 (Education)*—(2) *Municipal Schools*—(ii) *On Salary-results System*—(*a*) *Fixed payments.*—There is no change in the staff of teachers and others under this head. The grant of an increase of Rs. 2 to the headmaster, of Rs. 2 to the first assistant, Pillapaliam school, and of Re. 1 to the headmaster of Muhammadan school, as recommended by the Educational Department, increases the provision to Rs. 950.

69. (*b*) *Results Grants*—(*c*) *Contingencies*—(3) *Salary Grants*—(4) *Results Grants.*—As proposed by the Educational Department, Rs. 390, 140, 800 and 1,800 are respectively provided under these heads. The first two show a decrease of Rs. 10 each under the revised estimate, while the latter two do not differ from it.

70. (6) *Inspection*—(*b*) *Municipal Inspectors*—(i) *Establishment*—(ii) *Contingencies.*—As per estimate of the department, Rs. 310 and 40 are entered under these heads.

71. (7) *Miscellaneous*—(*a*) *Building, Furniture, &c., Grants*—(*b*) *Common Gymnasium*—(i) *Establishment*—(ii) *Contingencies.*—As recommended by the Educational Department, a provision of Rs. 50, 120 and 20 was made under their respective heads.

72. (*c*) *Common Drawing Master*—(i) *Establishment*—(ii) *Contingencies.*—In accordance with the recommendation referred to above. Rs. 180 to meet the pay of a drawing master and Rs. 20 to meet the cost of drawing materials are entered here.

73. Total Grant 2 comes up to Rs. 4,820 against Rs. 4,670 in the revised estimate.

74. *Grant 3 (Sanitation and Medical Services)*—(i) *Hospitals and Dispensaries*—(*a*) *Establishment.*—As there is no change in the establishment, the usual provision of Rs. 2,770 is made. The hospital assistant has been provided with free quarters in the hospital compound. A list was not submitted as he is not a Government servant.

75. (*b*) *Medicines and Supplies*—(*c*) *Diet of Patients*—(*d*) *Sundries and Contingencies.*—The figures in the revised estimate, viz., Rs. 1,300, 1,000 and 350 are taken for the budget.

76. (2) (*a*) *Contributions to Provincial funds for* (i) *Medical College*, (ii) *Sanitary Inspection*, (iii) *Medical Reserve Staff.*—The actuals of 1895-96, viz., Rs. 190, 130 and 20 are entered as required in G.O., No. 641 L., dated 2nd April 1887.

77. (3) *Vaccination*—(*a*) *Establishment*, (*b*) *Contingencies.*—Rs. 250 and Rs. 380 are provided. The former slightly differs from the revised estimate while the latter remains the same.

78. (4) *Registration of Births and Deaths*—(*a*) *Establishment*—(*b*) *Contingencies.*—The pay of the four registrars amounts to Rs. 460 while the contingent charges were fixed at Rs. 50.

79. (5) *Conservancy—Road-cleaning and Road-watering*—(*a*) (i) *Establishment.*—At present there are four divisional inspectors (one of whom has been lately trained), forty-four sweepers, three male and ten female toties for public latrines, and a chief inspector to supervise the whole staff. As it is proposed to add two more rubbish carts to the existing number of twenty-two and to build a latrine as per new design, four sweepers at Rs. 6 each and one female toti for latrine will have to be employed. This will, with the usual establishment charges, amount to Rs. 5,170 against Rs. 4,790 in the revised estimate.

80. (ii) *Other Charges, such as Purchase or Hire of Carts, &c.*—The proposal to purchase two rubbish carts and one night-soil cart increases the total number to thirty-four, of which twenty-four are rubbish carts and ten night-soil carts. The hire of bullocks and drivers at Rs. 10 per cart per mensem amounts to Rs. 4,050. This, with the cost of Rs. 270 for the purchase of three more carts, Rs. 70 for night-soil pits, and Rs. 40 rent of rubbish depôts, will aggregate to Rs. 4,430, which is accordingly provided against Rs. 3,780 in the revised estimate.

81. (*b*) *Private Scavenging*—(*i*) *Establishment.*—Consequent on the increased number of houses ten more female scavengers are to be added to the present strength. The pay of these together with that of two bill-collectors at Rs. 8 each per mensem will amount to Rs. 1,710 against Rs. 970 in the revised estimate. Sanction for the retention of these two bill-collectors on monthly salary is respectfully solicited.

82. (ii) *Contingencies, such as Cost of Scavenging Carts, &c.*—A sum of Rs. 10 is provided to meet the stationery, &c., charges required for the private scavenging department.

83. (*d*) *Contingencies.*—Rs. 50 for the removal of prickly-pear and Rs. 50 for contingencies are provided.

84. (*e*) *Sanitary arrangements during Grand Festivals.*—In order to meet the requisite arrangements in connection with the two festivals referred to in paragraph 28 above, the figure in the revised estimate, viz., Rs. 1,670, is adopted.

85. Total Grant 3 is Rs. 19,990 against the revised estimate of Rs. 20,260. The latter shows increase instead of decrease, and that is due to the provision of Rs. 1,970 on account of cholera, although a larger provision is made in this budget under "Conservancy" on account of sanitation than that of last year.

86. *Grant 4 (Lighting and Miscellaneous Municipal purposes)*—(1) (*b*) *Contingencies.*—There are 370 lights in the town; 20 lights are proposed to be added at a cost of Rs. 400; this will increase the lights to 390. At the present contract rate of 11 annas per light per mensem, Rs. 3,200 will have to be provided for in addition to Rs. 400 for the new lights proposed including the fixing charges, making a total of Rs. 3,600 against Rs. 2,980 in the revised estimate.

87. (2) (ii) *Slaughter-houses*—(*a*) *Establishment*, (*b*) *Contingencies.*—One peon on Rs. 5 is employed for vaccination and slaughter-house work. At the rate of Rs. 3 per mensem, Rs. 40 are debited to this head and the balance of Rs. 2 or Rs. 20 to vaccination as in last year. The contingent charge remains the same as in the revised estimate, viz., Rs. 40.

88. (5) *Avenues*—(*a*) *Establishment*, (*b*) *Contingencies.*—The pay of the four avenue servants, two on Rs. 5 and two on Rs. 4 each per mensem, amounts to Rs. 220, which is provided with a sum of Rs. 40 for contingencies.

89. (9) *Other Charges*—(ii) *Rewards for the Destruction of Wild Animals and Snakes*—(iii) *Printing.*—The provision of Rs. 90 for killing dogs and pigs and Rs. 600 for printing proceedings, &c., made in the revised estimate is taken up for the budget.

90. (v) *Other Items.*—Rs. 70 for numbering carts, &c., Rs. 40 for Government assessment on municipal lands and for cart-hire for polling officers during elections and Rs. 100 for defending civil suits amounted in all to Rs. 210 under this item against Rs. 300 in the revised estimate.

91. Total Grant 4 amounts to Rs. 4,810 against Rs. 4,330 in the revised estimate.

92. *Grant 5*—(*a*) *General Establishment*—(i) *Office Establishment.*—There is no change except the addition of a clerk on Rs. 20 whose entertainment was sanctioned in G.O., Mis. No. 1592 M., dated 18th September 1896, in connection with encroachments and whose continuance in office is necessary as the work will prolong for some time longer (*vide* paragraph 53 above). There occurs an increase of salary to the office masalchi from Rs. 3-8-0 to Rs. 4 per mensem. The Council solicits sanction for these additional charges which, together with the usual establishment, are provided at Rs. 1,660 against Rs. 1,510 in the revised estimate.

93. (*a*) (ii) *Inspection.*—A provision of Rs. 1,800 is made to meet the pay of Chairman against Rs. 1,670 in the revised estimate.

94. (*b*) *Collection of Municipal Taxes*—(1) *Establishment.*—The provision for the collecting staff, as in the revised estimate, viz., Rs. 550 is shown here.

95. (*b*) (ii) *Purchase of Account Books, &c.*—(*d*) *Office Contingencies other than* (*b*) (ii).—Rs. 400 and Rs. 250 are considered sufficient to meet the requirements under these heads.

96. (*e*) *Contribution for Central Office and Audit Establishments.*—Rs. 230 is provided calculated at ·58 per cent. on the actuals of 1895–96, viz., Rs. 39,140 minus provincial grants, loans and opening balance, agreeably to G.O., Nos. 2190 L. and 2069 M., dated 19th November and 9th December 1895, respectively.

97. Total Grant 5 is arrived at Rs. 4,890 against Rs. 4,920 in the revised estimate.

98. *Repayment of Debt*—(*a*) *Instalments paid during the year.*—A sum of Rupees 7,660 is entered as the first instalment with interest as prescribed in G.O., No. 951 M., dated 7th June 1895.

99. The total amount of all the foregoing charges comes up to Rs. 1,49,590 against Rs. 2,07,780 in the revised estimate. Deducting this from the total revenue of Rs. 1,56,850 including the anticipated balance of Rs. 1,08,440, a sum of Rs. 7,260 is left as reserve and working balance for 1897–98. This balance includes the non-utilised donation of Rs. 2,500 towards the construction of a lying-in ward.

100. The proposition statement required for the new establishments proposed in the budget is enclosed.

101. A copy of the resolution of the Council passing the revised and budget estimates is herewith submitted.

Dis. No. 33.

REVISED ESTIMATE FOR 1896–97.

Forwarded.

2. *Paragraph* 12.—The budget estimate under private scavenging is Rs. 2,000 and the revised estimate is Rs. 1,560. Out of this amount only Rs. 410 have been collected during the past eight months. The collection is unsatisfactory. The Chairman, however, expects that the remainder will be realised within the close of the year.

3. *Paragraph* 14.—Out of Rs. 6,430 allotted for Communications (New works) only Rs. 2,310 were spent during the past eight months. This is also not satisfactory. Although Rs. 500 have been provided for the removal of encroachments, nothing has been done in this direction. The explanation that the subject is under contemplation is not acceptable.

4. *Paragraph* 21.—The item "(*c*) Other items" entered in this paragraph should be "(*c*) Common drawing master—(1) Establishment" (*vide* budget statement).

5. *Paragraph* 26.—The grant of remuneration at 4 per cent. of the private scavenging fees collected may be approved.

BUDGET ESTIMATE FOR 1897–98.

6. *Paragraph* 59.—The allotment for new buildings is Rs. 5,050 or Rs. 3,350 in excess of the budget grant for 1896–97. The increase is chiefly owing to the allotment of funds for the construction of (1) a dispensary for out-patients and (2) a building for the Singaperumálkóyil street school.

7. *Paragraphs* 81 *and* 82.—The receipts and charges under private scavenging are budgeted for at Rs. 2,430 and 1,720, respectively. It is to be hoped that these figures will be worked up to. The retention of two bill-collectors may be sanctioned.

8. *Paragraph* 89.—As usual Rs. 600 has been provided for printing charges in spite of the purchase of a cyclostyle which will be utilised in striking notices, &c.

9. *Paragraph* 92.—It is proposed to increase the salary of the office masalchi from Rs. 3–8–0 to Rs. 4. It is, however, to be noted that he received an increase of Annas 8 only in 1896–97.

10. *Budget Statement No. VII.*—It is not known why this statement is entered as *nil*.

CHINGLEPUT,
14th January 1897.

(Signed) L. E. BUCKLEY,
Acting Sub-Collector.

Ref. No. 125 Munl.

REVISED ESTIMATE FOR 1896–97.

Forwarded.

2. *Paragraph* 12.—The collection of private scavenging fees during the first eight months of the current year is, as observed by the Sub-Collector, unsatisfactory. These fees are apparently not collected in advance in spite of the repeated instructions of Government.

3. *Paragraph* 17.—Out of Rs. 1,380 provided for repairing the roads, &c., only Rs. 550 or 40 per cent. was spent up to November and no reason has been assigned for this short expenditure.

4. *Paragraph* 26.—The agency employed for the collection of private scavenging fees is not stated. If persons who are not servants of the municipality are employed without taking security, there may be room for fraud and misappropriation.

SAIDAPET,
21st January 1897.

(Signed) D. D. MURDOCH,
Acting Collector.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 25th January 1897, No. 684.

Adverting to the budget estimate of the Conjeeveram Municipality for 1897–98, I have the honour to state that the provision therein made for education may be accepted subject to the following remarks.

2. The amount provided for the purchase of drawing materials being Rs. 20 only, the council can only claim a grant of Rs. 10 in the shape of special grants. The sum of Rs. 20 taken credit for on this account from Provincial funds should therefore be reduced to Rs. 10.

3. As the whole of the amount provided for the drawing master's contingencies is to be spent in the purchase of drawing materials, a sum of Rs. 10 at least should be provided for his other contingent expenses.

4. With the above alterations, the net expenditure to the council under Grant 2 will be Rs. 4,310 (Rs. 4,830—520), which is 11·5 per cent. of its estimated income from taxation, rents and markets.

From Surgeon-Major-General C. SIBTHORPE, F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 26th January 1897, No. 42.

I have the honour to state that the provision made in Grant 3 of the budget estimate of the Conjeeveram Municipality for the year 1897–98 is sufficient.

2. The provision for the construction of a building to accommodate out-patients appears very necessary.

From Surgeon-Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Camp Gazalapalli, 15th February 1897, No. 395-S.

With reference to the Conjeeveram municipal budget for 1897–98, I have the honour to state that the estimate of charges under conservancy, amounting to 27 per cent. of the probable receipts, needs revision with reference to my remarks on the current year's budget regarding the inadequacy of the staff of scavengers. The conservancy plant also should be largely added to and improved as suggested in the inspection notes printed in G.O., No. 1770 M., dated 17th October 1896. The provision for the conduct of vaccination is sufficient.

2. The balance of the estimate for the water-works now in progress is allotted under Grant 1, for expenditure during next year. The other minor sanitary works proposed for execution under this grant are estimated to cost in the aggregate Rs. 800.

ORDER—No. 623 M., dated 19th March 1897.

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

—	Actuals, 1895–96.	Budget estimate, 1896–97.	Revised estimate, 1896–97.	Budget estimate, 1897–98.
Receipts.	RS.	RS.	RS.	RS.
Balance brought forward	10,866	7,620	1,81,670	1,08,380
Tax on Arts	9,576	9,680	10,140	10,190
„ on Buildings and Lands	11,964	18,450	19,130	18,730
„ on Vehicles and Animals	1,225	1,270	1,270	1,270
„ on Carts	2,175	2,230	2,280	2,280
Tolls	3,385	3,330	3,680	3,470
Realizations under Special Acts	10	..	..	..
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	412	310	380	330
Conservancy Receipts	2,297	2,680	3,020	2,720
Fees and Revenue from Educational Institutions	339	320	320	320
„ „ from Medical Institutions	122	80	120	120
Income from Markets and Slaughter-houses	2,193	2,190	1,960	1,950
License Fees	1,254	1,300	1,330	1,340
Other Fees	31	50	60	60
Fines under Municipal and other Acts	908	820	420	240
Grants and Contributions from Government	91,045	48,700	38,350	600
„ „ from Local Boards	1,800	1,800	1,800	1,800
„ „ from other bodies	150	150	150	150
Recoveries for Services to Private Individuals	948	2,000	1,560	2,430
Miscellaneous	254	..	30	..
Loans	80,000	48,500	48,500	..
Advances Recovered	99	..	50	..
Total ..	2,21,053	1,51,780	3,16,220	1,56,380
Charges.				
GRANT 1—				
New Works—				
Communications	4,699	6,380	6,430	1,280
Buildings	335	1,700	2,700	5,050
Water-supply	1,015	97,050	1,58,860	97,420
Repairs—				
Communications	1,604	1,380	1,380	2,550
Buildings	1,110	150	400	200
Water-supply	486	440	440	390
Establishment	294	460	420	480
Tools and Plants and other Stores	77	50	50	50
Contributions for Public Works	..	..	350	200
Total ..	9,620	1,07,610	1,71,030	1,07,620
GRANT 2—				
Municipal Schools—				
On the Salary-result System	1,358	1,440	1,430	1,480
Grant-in-aid—				
Salary Grants	611	800	800	800
Result Grants	1,475	1,800	1,800	1,800
Building and Furniture Grants	165	150	100	50
Inspection	348	380	340	350
Miscellaneous	82	330	200	350
Total ..	4,037	4,900	4,670	4,830

—	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	5,739	5,420	5,400	5,420
Contributions	359	310	340	340
Vaccination	624	630	620	630
Registration of Births and Deaths	520	510	520	510
Conservancy, Road-cleaning and Road-watering	10,600	11,600	13,380	14,790
Total ..	17,842	18,470	20,260	21,690
GRANT 4—				
Lighting	2,480	2,470	2,980	3,600
Markets and Slaughter-houses	2	40	40	50
Avenues	264	260	250	260
Public Garden, Survey of Land, Fire and other Charges	850	890	1,060	900
Total ..	3,596	3,660	4,330	4,810
GRANT 5—				
Supervision and Management	3,237	3,820	4,980	5,040
Repayment of Debt	..	..	..	2,200
Interest on Loan	..	3,400	2,570	5,460
Advances Recoverable	1,052	..	..	..
Balance	1,81,669	9,940	1,08,380	4,730
Total ..	2,21,053	1,51,780	3,16,220	1,56,380

REVISED ESTIMATE FOR 1896–97.

2. The current receipts and charges are now estimated at Rs. 1,34,550 and Rs. 2,07,780, respectively, against Rs. 1,43,860 and Rs. 1,41,860 anticipated in the sanctioned budget. The decrease in the receipts which occurs chiefly under fines, grants from Government and private scavenging fees is partly made good by an increase under the taxes on arts, building and lands, tolls and conservancy receipts, while the increase in the charges appears mainly under Grants 1 and 3. The council's attention will be drawn to paragraphs 2 and 3 of the Sub-Collector's and Collector's endorsements on the subject of the unsatisfactory and disproportionate expenditure from Grant 4 during the first eight months of the year and of the disregard of the orders of Government on the subject of the collection of scavenging fees. The report promised in paragraph 2 of the Chairman's letter should be expedited. The reduction of the conservancy establishment referred to in paragraph 24 and the remuneration of 4 per cent. paid to temporary hands for the collection of private scavenging fees, referred to in paragraph 26, for which previous sanction should have been obtained, are approved. In this connection, the municipal council's attention is drawn to the remarks of the Collector in paragraph 4 of his endorsement, with reference to which a report should be submitted as soon as possible. The circumstances under which the substitute for the town Karnam was paid from Municipal funds should also be fully explained without delay. The contribution of the central office establishments will be raised from Rs. 220 to Rs. 279 or Rs. 280 in round figures 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. 1,08,380.

BUDGET ESTIMATE FOR 1897–98.

3. *Receipts.*—The receipts for the ensuing year are put down at Rs. 48,410 against the revised estimate of Rs. 1,34,550, the decrease being mainly under grants from Government and loans. The credit taken under Provincial grants on account of education and the Chairman's salary will be reduced by Rs. 10 and Rs. 400, respectively, with reference to paragraph 2 of the Director's letter, and G.O., No. 1894 M., dated 16th November 1895. If the extension of the private scavenging system is likely to result in the income from fees levied for this service being permanently in excess of the cost, steps should be taken to reduce the rates of fees. The service cannot be made a source of profit to the municipality.

4. *Charges* (1).—The probable charges are entered as Rs. 1,49,590 against Rs. 2,07,840 in the revised estimate, the decrease being mainly under Grant 1.

(2) *Grant* 1.—The construction of the new buildings provided for in the budget should not be undertaken until the plans and estimates are approved by competent authority. A sum of Rs. 200 will be provided for contribution to the Provincial funds on account of the steam-boiler Inspector.

(3) *Grant* 2.—The increases in the salaries of the teachers, proposed in paragraph 68 of the Chairman's letter, are sanctioned. A sum of Rs. 10 will be provided for ordinary contingencies to the drawingmaster as recommended by the Director in paragraph 3 of his letter.

(4) *Grant* 3.—The additions to the conservancy establishments proposed in paragraphs 79 and 81 of the Chairman's letter and the retention of the two bill-collectors referred to in the latter paragraph are sanctioned. The council's attention will be drawn to the remarks of the Sanitary Commissioner in paragraph 1 of his letter read above. A sum of Rs. 1,700 will be provided under "Epidemic charges" with reference to G.O., No. 1536 M., dated 9th September 1896, and G.O., No. dated

(5) *Grants* 4 *and* 5.—The council's attention is drawn to paragraph 8 of the Sub-Collector's endorsement. For the reason stated in paragraph 9 of the same endorsement, the proposed increase of As. 8 in the salary of the Municipal office mashalchi will be disallowed. The contribution for the central office establishments will be raised from Rs. 230 to Rs. 391 or Rs. 390 in round figures with reference to G.O., No. 2391 L., dated 17th December 1896.

5. The budget, as revised by Government, closes with a balance of Rs. 4,730 or 9·9 per cent. of the estimated receipts.

(True Extract.)

Secretary to Government.

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

Exd. Md. Pahilvan.

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Conjeeveram 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		10540 - -	18170 - -	7920 - -	10865 13 4
b. Endowments					
c. Water-tax Fund					
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	10190 - -		10160 - -	9680 - -	9575 8 -
b. Tax on buildings (section 63) ..	16780 - -		16760 - -		11059 7 -
c. Tax on lands (section 63) .	1950 - -		2270 - -	18450 - -	904 5 6
d. Water-tax on buildings and lands (section 75) ..					
e. Tax on vehicles with springs and palanquins (section 77) ..	260 - -		260 - -	260 - -	240 - -
f. Tax on animals (section 77) ..	1010		1010 - -	1010 - -	985 - -
g. Tax on carts and other vehicles without springs (section 85) ..	2280 - -		2280 - -	2280 - -	2175 - -
h. Tolls (section 91)—					
Gross receipts Rs. 5200-0-0					
Less Local Fund share 1730.	3470 - -		3680 - -	3330 - -	3385 - 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. ..					
vii. Evasion of tolls		35940 - -			
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds					
b. Ferry rents					
c. Fees under Act II of 1888 ..					10 - -
Carried forward ..		35940 - -	36500 - -	34960 - -	28334 5 1

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

1	2 Budget 1897-98 Details of Minor Heads (RS. A. P.)	3 Budget 1897-98 Totals of Major Heads (RS. A. P.)	4 Revised Estimate for 1896-97 (RS. A. P.)	5 Budget Estimate for 1896-97 (RS. A. P.)	6 Actuals, 1895-96 (audited figures) (RS. A. P.)
Brought forward ..		35940 - -	36500 - -	34960 - -	28334 5 1
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	230 - -		270 - -	210 - -	214 7 6
ii. Rent of buildings					
iii. Avenue receipts	70 - -	300 - -	70 - -	70 - -	111 15 9
iv. Fees from Travellers' Bungalows					
b. i. Sale-proceeds of lands and buildings ..					
ii. Produce of lands, gardens, &c.	- - -		10 - -	- - -	1 - -
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	30 - -	30 - -	30 - -	30 - -	86 14 9
c. Conservancy receipts—					
Sale-proceeds of night-soil, street refuse, &c. ..	2720 - -	2720 - -	3020 - -	2680 - -	2297 - -
d. i. Fees from educational institutions	320 - -		320 - -	320 - -	337 8 6
ii Other revenue from educational institutions ..		320 - -			
e. i. Sale-proceeds and composition fees of medicines ..	100 - -		100 - -	50 - -	69 14 6
ii. Other Hospital receipts ..	20 - -	120 - -	20 - -	30 - -	52 8 9
f. i. Income from markets ..	1270 - -		1280 - -	1570 - -	1507 5 2
ii. ,, slaughter-houses.	680 - -	1950 - -	680 - -	680 - -	685 5 6
g. Other fees					
i. Distraint fees	50 - -		50 - -	50 - -	26 10 -
ii. License fees	1340 - -		1330 - -	1300 - -	1254 6 -
iii. Cartstand fees					
iv. Other fees	10 - -	1400 - -	10 - -	- - -	4 8 -
h. Fines under Municipal and other Acts.	240 - -	240 - -	420 - -	820 - -	907 13 4
i. Interest on investments					
i. General, including choultries					
ii. Educational					
iii. Medical					
j. Premium on loans					
Carried forward ..		43020 - -	44110 - -	42710 - -	35890 10 8

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

1	2 Budget 1897-98 Details of Minor Heads (RS. A. P.)	3 Budget 1897-98 Totals of Major Heads (RS. A. P.)	4 Revised Estimate for 1896-97 (RS. A. P.)	5 Budget Estimate for 1896-97 (RS. A. P.)	6 Actuals, 1895-96 (audited figures) (RS. A. P.)
Brought forward ..		43020 - -	44110 - -	42710 - -	35890 10 8
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..					
Buildings					
Municipal Schools (Grant for girls)	40 - -		20 - -	40 - -	6 9 -
½ grant to Gymnastic instructor	60 - -		60 - -	60 - -	38 5 -
Other purposes .. (do Drawing master)	90 - -		20 - -	80 - -	- - -
(do materials)	20 - -	210 - -	20 - -	20 - -	- - -
ii. Medical					
iii. Other purposes—					
Communications ..					
Water-supply	- - -		37500 - -	48500 - -	91000 - -
Drainage					
Sanitation					
Other purposes ..	800 - -	800 - -	730 - -	- - -	- - -
b. From Local Boards—					
i. Education					
ii. Medical	1400 - -		1400 - -	1400 - -	1400 - -
iii. Other purposes	400 - -	1800 - -	400 - -	400 - -	400 - -
c. Other grants and contributions—					
i. Education					
ii. Medical					
iii. Other purposes	150 - -	150 - -	150 - -	150 - -	150 - -
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	2430 - -		1560 - -	2000 - -	948 6 -
ii. Other purposes		2430 - -			
b. Other items—					
i. Fishery rents					
ii. Refunds of Expenditure of previous year	- - -		30 - -	- - -	- - -
iii. Fee for numbering carts, &c.	- - -		- - -	- - -	251 2 -
iv. Other items					
Carried forward ..		48410 - -	86000 - -	95360 - -	130088 - 8

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

1	Budget 1897-98. Details of Minor Heads. (2)			Budget 1897-98. Totals of Major Heads. (3)			Revised Estimate for 1896-97. (4)			Budget Estimate for 1896-97. (5)			Actuals, 1895-96 (audited figures). (6)		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward				48410	-	-	86000	-	-	95360	-	-	130088	-	8
7. EXTRAORDINARY AND DEBT—															
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.															
b. Loans—															
i. From Government	-	-	-				48500	-	-	48500	-	-	80000	-	-
ii. In the market from private individuals															
c. Realizations of Sinking fund for repayment of loans.															
d. Advances—															
i. Permanent															
ii. Others	-	-	-				50	-	-	.	-	-	99	-	4
Total Receipts ..				48410	-	-	134550	-	-	143860	-	-	210187	1	-
Grand Total ..				156850	-	-	316220	-	-	151780	-	-	221052	14	4

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ / all classes.
2. Tax on buildings & lands is levied at 7½ per cent. of rental value. ~~and tax on lands at 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 — the maximum rates, but the bullocks & buffaloes &c at the half scheduled rates.
5. Tax on carts, &c., is levied at Rs. 3 per cart. per annum.
6. Tolls are levied at half the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. Nos. 508, 282, 1328 M. dated 26th March 1890, 11th Feby & 13th August 1892 respectively.
8. The house-tax registers were last revised in the official year and the land tax registers in the official year.
9. Total extent of land assessed is acres.
10. The mode of estimating the annual rental of houses and lands is as follows :—

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

Name of Institution (1)	Amount of Funded Capital. (2)	Opening Balance. (3)	Interest, Produce of Land, or Rent of buildings. (4)	Appropriation from Capital for Expenditure. (5)	Private Contributions and Donations. (6)	Sale of Medicines or Sundry Property. (7)	Total (Columns 4—7). (8)	Contribution from Local Funds. (9)	Contribution from Provincial Funds. (9)	Total Receipts (Columns 3, 8 and 9). (10)	Appropriation from Municipal Funds (Column 16 minus Column 10). (11)	Invested. (12)	Current Charges. (13)	Total (Statement II). (14)	Allotted for Public Works, (Statement II-A). (15)	Total Charges (Column 14 plus Column 15). (16)	Closing Balance (Column 10 minus Column 16). (17)	Remarks. (18)
	RS	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Municipal hospital Conjeeveram.	— - — -	— - — -	70 - -	— - — -	— - — -	120 - -	190 - -	1400 - -	— - — -	1590 - -	7330 - -	— - — -	5720 - -	5720 - -	3700 - -	8920 - - (1550)	3830 —	

Municipal office Conjeeveram 28 Dec 1896

Statement II.—Expenditure from the Municipal Fund of the Town of .... for the official year 189 -9 .

1	189 -9 . Details of Minor Heads. (2) RS. A. P.	189 -9 . Totals of Major Heads. (3) RS. A. P.	Estimate for 189 -9 . (4) RS. A. P.	Estimate for 189 -9 . (5) RS. A. P.	Actuals, 189 -9 (audited figures). (6) RS. A. P.
GRANT I—(*Public Works*)—					
1. New Works—					
a. Communications					
b. Buildings					
c. Drainage					
d. Water-supply					
2. Repairs—					
a. Communications					
b. Buildings					
c. Drainage—					
i. Repairs to works ..					
ii. Establishment for flushing drains, &c.					
d. Water-supply—					
i. Repairs to works, machinery, &c					
ii. Establishment					
iii. Contingencies					
3. Establishment					
4. Tools and Plant and other stores.					
5. Contributions—					
a. To Local Boards for works ..					
b. To Provincial Funds for scrutiny of estimates, &c. ..					
c. To others for public works ..					
Total, Grant I ..					
GRANT II—(*Education*)—					
1. Training Schools—					
a. Contributions to Local Boards ..					
b. Stipends to Normal students ..					
2. Municipal Schools—					
i On Salary System—					
a. Establishment					
b. Contingencies					
Carried forward ..					

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

Name of Institution. (1)	Amount of Funded Capital. (2) RS.	Opening Balance. (3) RS.	Interest, Produce of Land, or Rent of buildings. (4) RS.	Appropriation from Capital for Expenditure. (5) RS.	Private Contributions and Donations. (6) RS.	Sale of Medicines or Sundry Property. (7) RS.	Total (Columns 4—7). (8) RS.	Contribution from Local Funds. (9) RS.	Contribution from Provincial Funds. (9) RS.	Total Receipts (Columns 8 and 9). (10) RS.	Appropriation from Municipal Funds (Column 16 minus Column 10). (11) RS.	Invested. (12) RS.	Current Charges. (13) RS.	Total (Statement II). (14) RS.	Allotted for Public Works (Statement II-A). (15) RS.	Total Charges (Column 14 plus Column 15). (16) RS.	Closing Balance (Column 10 minus Column 16). (17) RS.	Remarks. (18)
Municipal Hospital Conjeeveram.	-.-.-	-.-.-	70-0-0	-.-.-	-.-.-	120-0-0	190-0-0	1400-0-0	-.-.-	1480-0-0	-.-.-	-.-.-	5420-0-0	5420-0-0	3500-0-0	8920-0-0	—	[illegible]

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

—	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT I—(*Public Works*)—					
1. NEW WORKS—					
a. Communications	1280 - -		6430 - -	6380 - -	4698 5 2
b. Buildings	5050 - -		2700 - -	1700 - -	334 13 -
c. Drainage					
d. Water-supply	97420 - -	103750 - -	158860 - -	97050 - -	1015 1 5
2. REPAIRS—					
a. Communications	2550 - -		1380 - -	1380 - -	1604 - 11
b. Buildings	200 - -		400 - -	150 - -	1110 4 1
c. Drainage—					
i. Repairs to works ..					
ii. Establishment for flushing drains, &c.					
d. Water-supply—					
i. Repairs to works, machinery, &c	50 - -		100 - -	100 - -	152 1 6
ii. Establishment	240 - -		340 - -	340 - -	333 11 5
iii. Contingencies		3140 - -			
3. ESTABLISHMENT	480 - -	480 - -	420 - -	460 - -	294 4 -
4. TOOLS AND PLANT AND OTHER STORES.	50 - -	50 - -	50 - -	50 - -	76 13 10
5. CONTRIBUTIONS—					
a. To Local Boards for works ..	- - -		350 - -	- - -	- - -
b. To Provincial Funds for scrutiny of estimates, &c. ..					
c. To others for public works ..					
Total, Grant I ..		107420 - -	171030 - -	107610 - -	9619 7 4
GRANT II—(*Education*)—					
1. TRAINING SCHOOLS—					
a. Contributions to Local Boards ..					
b. Stipends to Normal students ..					
2 MUNICIPAL SCHOOLS—					
i On Salary System—					
a. Establishment					
b. Contingencies					
Carried forward ..					

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

—	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..					
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	950 - -		880 - -	890 - -	811 11 -
b. Result Grants	390 - -		400 - -	400 - -	368 4 -
c. Contingencies	140 - -	1480 - -	150 - -	150 - -	178 2 7
3. SALARY GRANTS	800 - -	800 - -	800 - -	800 - -	610 13 2
4. RESULTS GRANTS	1800 - -	1800 - -	1800 - -	1800 - -	1474 13 -
5. COMBINED GRANTS—					
a. Fixed Payments					
b. Result Grants					
6. INSPECTION—					
a. Contributions to Local Boards ..					
b. Municipal Inspectors—					
i. Establishment	310 - -		310 - -	350 - -	306 13 8
ii. Contingencies	40 - -	350 - -	30 - -	30 - -	38 13 6
7. MISCELLANEOUS—					
a. Building, furniture, &c., grants ..	500 - -	50 - -	100 - -	150 - -	165 8 -
b. Common gymnasium—					
i. Establishment	120 - -		110 - -	120 - -	82 8 1
ii. Contingencies	20 - -	140 - -	20 - -	20 - -	- - -
c. Common Drawing Master—					
i. Establishment	180 - -		40 - -	160 - -	- - -
ii. Contingencies	20 - -	200 - -	30 - -	30 - -	- - -
d. Other items					
Total, Grant II ..		4820 - -	4670 - -	4900 - -	4037 7 -
GRANT III—(*Sanitation and Medical Services*).					
1. HOSPITALS AND DISPENSARIES—					
a. Establishment	2770 - -		2750 - -	2770 - -	2306 2 7
b. Medicines and Supplies	1300 - -		1300 - -	1300 - -	1523 14 2
c. Diet of Patients	1000 - -		1000 - -	1000 - -	1028 15 -
d. Sundries and Contingencies ..	350 - -	5420 - -	350 - -	350 - -	382 2 -
e. Contributions to Local Boards .. &c., &c., &c. ..					
Carried forward ..		5420 - -	5400 - -	5420 - -	5739 1 9

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

	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Total of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		5420 - -	5400 - -	5420 - -	5739 1 9
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* Contributions to Provincial funds for—					
i. Medical College ..	190 - -		190 - -	180 - -	193 - -
ii. Sanitary Inspection ..	130 - -		130 - -	110 - -	131 - -
iii. Medical Reserve staff ..	20 - -		20 - -	20 - -	26 - -
iv. Cutlers' Establishment ..		340 - -	- - -	- - -	10 - -
b. Contributions to Local Boards, &c., for—					
i. Medical Schools ..					
ii. Reserve staff					
&c., &c., &c, ..					
c. Other contributions					
3. Vaccination—					
a. Establishment	250 - -		240 - -	250 - -	235 14 11
b. Contingencies	380 - -	63052 -	380 - -	380 - -	388 4 -
c. Contributions to Local Boards ..					
4. Registration of Births and Deaths—					
a. Establishment	460 - -		450 - -	460 - -	452 12 10
b. Contingencies	50 - -	570 - -	70 - -	50 - -	66 13 1
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	5170 - -		4790 - -	4960 - -	4751 14 -
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	4430 - -		3780 - -	4150 - -	3262 3 8
b. Private scavenging—					
i. Establishment	1710 - -		970 - -	1190 - -	902 6 11
ii. Contingencies, such as cost of scavenging carts, &c. ..	10 - -		20 - -	120 - -	12 4 4
c. Cholera charges ..	- - -		1970 - -	- - -	9 6 6
d. Contingencies	100 - -		180 - -	100 - -	77 7 2
e. Sanitary arrangements &c., &c., &c. ..	1670 - -	13090 - -	1670 - -	1200 - -	1584 - 6
During grand festivals					
Total, Grant III ..		19990 - -	20260 - -	18470 - -	17841 9 8

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

	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*).					
1. Lighting—					
a. Establishment					
b. Contingencies	3600 - -	3600 - -	2980 - -	2470 - -	2480 - -
2. i. Markets—					
a. Establishment					
b. Contingencies					
ii. Slaughter-houses—					
a. Establishment	40 - -		30 - -	30 - -	- - -
b. Contingencies	10 - -	50 - -	10 - -	10 - -	1 8 6
3. Choultries—					
a. Establishment					
b. Contingencies					
c. Feeding Travellers					
4. Travellers' bungalows—					
a. Establishment					
b. Contingencies					
5. Avenues—					
a. Establishment	220 - -		210 - -	220 - -	189 15 2
b. Contingencies	40 - -	260 - -	40 - -	40 - -	74 9 1
6. Public Garden—					
a. Establishment					
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..					
7. Survey of land			70 - -	- - -	- - -
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 ..		3910 - -	3340 - -	2770 - -	2746 - 9

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

	Budget 1897-98. Details of Minor Heads.			Budget 1897-98. Totals of Major Heads.			Revised Estimate for 1896-97.			Budget Estimate for 1896-97.			Actuals, 1895-96 (audited figures).		
1	2			3			4			5			6		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				3910	-	-	3340	-	-	2770	-	-	2766	-	9
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)— cont.															
9. Other Charges—*cont.*															
ii. Rewards for destruction of wild animals and snakes ..	90	-	-				90	-	-	120	-	-	105	-	-
iii. Printing	600	-	-				600	-	-	600	-	-	413	8	-
iv. Compensation for lands ..															
v. Other items	210	-	-	900	-	-	300	-	-	170	-	-	331	13	0
Total, Grant IV ..				4810	-	-	4330	-	-	3660	-	-	3596	5	9
GRANT V—															
a. General Establishment—															
i. Office Establishment ..	1660	-	-				1510	-	-	1400	-	-	1392	7	7
ii. Inspection	1800	-	-				1670	-	-	1000	-	-	246	11	-
b. Collection of Municipal Taxes—															
i. Establishment	550	-	-				550	-	-	550	-	-	602	-	10
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	400	-	-				650	-	-	400	-	-	479	11	3
c. Collection of Tolls—															
i. Establishment															
ii. Contingencies															
d. Office contingencies other than (*b*) (ii)	250	-	-				320	-	-	250	-	-	306	-	2
e. Contributions for Central office and Audit establishments ..	230	-	-	4890	-	-	220	-	-	220	-	-	210	-	-
Total, Grant V ..				4890	-	-	4920	-	-	3820	-	-	3236	14	10
Repayment of Debt—															
a. Instalments paid during the year.	7660	-	-												
b. Invested on account of Sinking Fund (Value of securities purchased)															
c. Charges of investment ..				7660	-	-									
Interest—															
a. On account of last year ..															
b. „ of current years.							2570	-	-	3400	-	-			

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

	Budget 1897-98. Details of Minor Heads.			Budget 1897-98. Totals of Major Heads.			Revised Estimate for 1896-97.			Budget Estimate for 1896-97.			Actuals, 1895-96 (audited figures).		
1	2			3			4			5			6		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Advances recoverable—															
a. Permanent															
b. Others													1057	13	0
Refunds of other than current collections ..															
Discount															
Pensions and gratuities ..															
Investments—															
a. In Government securities for purposes other than Sinking Fund															
b. In Savings Bank ..															
Total Expenditure ..				14590	-	-	20770	-	-	14180	-	-	39383	9	7
Balances—															
a. Municipal Fund	7260	-	-				10840	-	-	9920	-	-	18166	4	9
b. Endowments	16520														
c. Water-tax Fund				7260	-	-									
Grand Total ..				15850	-	-	31610	-	-	15780	-	-	22105	14	4

Note to Statement II.

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

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

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

PART I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1897-98.			REMARKS.
1	2	3	4			5			6
		RS.	RS.	A.	P.	RS.	A.	P.	
(a)	Communications								
1	Tunnel in Pallikudatha moottu street	150				150	-	-	A Tunnel of 1 vent
2	do Vellacolum st.	120				120	-	-	Do
3	do Chetty st.	100				100	-	-	Do
4	Road dam in Iylavaradoor st.	50				50	-	-	–
5	do Thiruvegamban st.	30				30	-	-	–
6	do Sattavuttai st.	80				80	-	-	–
7	do Punniakoteswaran st.	200				200	-	-	Raising the level of the street. Construction of road dam at the end of it.
8	Widening a tunnel in Chetty st.	100				100	-	-	– Deepening the vent.
9	Mud road to Vellacolum st.	70				70	-	-	–
10	do Sattavuttai st.	100				100	-	-	–
11	do Saleswararcoil st.	30				30	-	-	–
12	Cutting side channels to metalled roads.	150				150	-	-	–
13	Opening bye-lanes.	100				100	-	-	on account of Private scavenging.
	Total ..	1280				1280	-	-	
(b)	Buildings								
1	Dispensary for out patients.	7800				3500	-	-	To Complete the Superstructure of the Dispensary
2	School house to Sriga(?)eroomal st. school	1000				1000	-	-	A tiled building
3	Construction of a latrine	400				400	-	-	As per standard plan
4	Purchase of iron dust bins	50				50	-	-	Corrugated iron bins moveable.
5	Purchase of land for Sweepers' huts	100				100	-	-	–
	Total ..	9350				5050	-	-	

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

PART I.—New Works.—*cont.*

Number	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1897-98.			REMARKS.
1	2	3	4			5			6
		RS.	RS.	A.	P.	RS.	A.	P.	
(c)	Drainage								
1									
2									
3									
	Total ..								
(d)	Water-supply								
1	Conjeevaram water project	257000				97370	-	-	
2 & 3	Construction of platforms to public wells.	50				50	-	-	
	Total ..	257050				97420	-	-	

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	Clearing Palakal channel							
2	and cleansing public tanks	50	-	-				
3	and wells . .							
	Total ..	50	-	-				

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							
Watchmen 5 at Rs 5 each	5	25	-	-	300	-	-
" 1 at Rs 3½ .	1	3	8	-	42	-	-
Total ..	6	28	8	-	342	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					340	-	-
3. General.—							
Overseers	1	40	-	-	480	-	-
Maistries							
Total ..	1	40	-	-	480	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					480	-	-

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

—	Number	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT II.—Education—							
1. Training Schools—							
Pupils receiving scholarships							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
2. Municipal Schools—							
a. On the Salary System—							
Head Master							
1st Assistant Master							
2nd „ „							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A	P.	Rs.	A.	P.
GRANT II.—Education—*cont.*							
b. On the Salary Result System—							
I. Sirigapernmal School.							
Head master.	1	10	-	-	120	-	-
2d. do	1	7	-	-	84	-	-
3d. do	1	6	-	-	72	-	-
4th do	1	5	-	-	60	-	-
Peon & Infant teacher	1	4	-	-	48	-	-
Sweeper.	1	-	8	-	6	-	-
II. Roosepett School.							
Head master	1	7	-	-	84	-	-
2d do	1	5	-	-	60	-	-
Sweeper	1	-	4	-	3	-	-
III. Pincapolicai School.							
Head Master at 7 Rs for 1 month & at 9 Rs for 11 months	1	9	-	-	106	-	-
3d do	1	5	-	-	60	-	-
4th do	1	4	-	-	48	-	-
Sweeper	1	-	4	-	3	-	-
IV Mahomedan School							
Head Masters at 9 Rs for 1 month & at 10 Rs for 11 months	1	10	-	-	119	-	-
Total ..	15	80	-	-	955	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					950	-	-

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	21	-	-	252	-	-
" Carriage allowance		5	-	-	60	-	-
Total ..	1	26	-	-	312	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					310	-	-
7. b. Gymnastic Instructors	1	10	-	-	120	-	-
Total ..	1	10	-	-	120	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					120	-	-
8. Drawing Masters	1	15	-	-	180	-	-
Total ..	1	15	-	-	180	-	-
Deduct Fines and Stoppages .					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					180	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P	RS.	A.	P.
GRANT III.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries—							
Medical Subordinates Civil Apothecary ..	1	131	4	-	1575	-	-
" " Hospital Assistant.	1	25	-	-	300	-	-
Midwives. 2 at Rs 8 each	2	16	-	-	192	-	-
Clerk	1	10	-	-	120	-	-
Compounder	1	15	-	-	180	-	-
Servants 1 Dem, 1 Toty & 1 book at Rs 6 each	3	18	-	-	216	-	-
" Ward attendant.	1	7	-	-	84	-	-
" .. .. do	1	5	-	-	60	-	-
" Dholey .	1	4	-	-	48	-	-
Total ..	12	231	4	-	2775	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					2770	-	-

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 2d. Class	12	-	-	144	-	-	
" Probationer	7	-	-	84	-	-	
Peons	1	2	-	-	24	-	-
Total ..	3	21	-	-	252	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					250	-	-
4. Registration—							
Registrars 1st. class	1	11	-	-	132	-	-
2d. do	1	10	-	-	120	-	-
3d do	1	9	-	-	108	-	-
Peons .. 4th do	1	8	-	-	96	-	-
Total ..	4	38	-	-	456	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					460	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering."—							
Chief Sanitary Nuisance Inspectors	1	20	-	-	240	-	-
" Inspector 1st. class	1	10	-	-	120	-	-
" do .. .. do	1	15	-	-	180	-	-
" do .. .. do	1	12	-	-	144	-	-
Maistries do .. .. do	1	11	-	-	132	-	-
Scavengers do .. .. do	1	10	-	-	120	-	-
Sweepers 44 at Rs 6 each for 12 months & 4 at Rs 6 each for 11 months	48	288	-	-	3432	-	-
3 male tatties for public latrines at Rs 6 each	3	18	-	-	216	-	-
10 female tatties for do at Rs 4½ each for 12 months & 1 female tatty at Rs 4½ for 11 months.	11	49	8	-	589	8	-
Total ..	67	433	8	-	5173	8	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					5170	-	-

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~~ Bill Collectors ..	2	16			192	-	-
~~Maistries~~ 3 Male sweepers at Rs 6 each	3	18	-	-	216	-	-
~~Scavengers~~ 15 female .. 10 — at Rs 4½ each for 12 months & 10 at Rs 4½ each for 11 months	25	112	8	-	1305	-	-
Total ..	30	146	8	-	1713	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1710	-	-
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents							
Masalchies							
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*							
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 Peon	1	3	-	-	36	-	-
Total ..	1	3	-	-	36	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					40	-	-
3. Choultries—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
Maty							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
5. Avenues—							
Servants .. 2 at Rs 5 each ..	2	10	-	-	120	-	-
2 at Rs 4 each	2	8	-	-	96	-	-
Total ..	4	18	-	-	216	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					220	-	-
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	45	-	-	540	-	-
Clerks at Rs 15 each	2	30	-	-	360	-	-
„ for carriage hire work ..	1	20	-	-	240	-	-
„							
Accountants	1	20	-	-	240	-	-
Peons ~~Attender~~	1	7	-	-	84	-	-
Peons at Rs 6 each	2	12	-	-	144	-	-
Mashalchee at Rs 8-8-0 for 1 month and Rs 4-0-0 for 11 months	1	4	-	-	47	8	-
		8					
Total ..	9	138	-	-	1655	8	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					1660	-	-
ii. Inspection—							
Chairman's salary ~~or carriage allowance~~ ..	1	150	-	-	1800	-	-
Total ..	1	150	-	-	1800	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					1800	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT V.—*a.* General Establishment—*cont.*							
b. Collection—							
~~Clerks~~							
Bill Collectors 1st class	1	13	-	-	156	-	-
~~Peons~~	1	12	-	-	144	-	-
~~do~~ 3 ~~do~~	1	11	-	-	132	-	-
~~do~~ 4 ~~do~~	1	10	-	-	120	-	-
Total ..	4	46	-	-	552	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					550	-	-
c. Collection of tolls—							
Inspectors							
Gate-keepers							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

Current.

Tax.	Demand as originally assessed by the Chairman.			Remitted by the Council on appeal.			Demand as finally settled (column 2 *minus* column 3).			Collected.			Remitted on account of vacant houses, &c.			Written off as irrecoverable.			Balance (column 4 *minus* columns 5, 6 and 7).		
1	2			3			4			5			6			7			8		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Tax on arts, &c.	10730	-	-	400	-	-	10330	-	-	10190	-	-				140	-	-			
2. Tax on buildings	16820	-	-	20	-	-	16800	-	-	16780	-	-				20	-	-			
3. Tax on lands	1950	-	-	-	-	-	1950	-	-	1950	-	-				-	-	-			
Rent of lands 4. ~~Water-tax on buildings and lands~~ ..	230	-	-	-	-	-	230	-	-	230	-	-				-	-	-			
5. Tolls (gross receipts)	5200	-	-	-	-	-	5200	-	-	5200	-	-				-	-	-			
6. Market rents	1270	-	-	-	-	-	1270	-	-	1270	-	-				-	-	-			
7. Slaughter-house fees	680	-	-	-	-	-	680	-	-	680	-	-				-	-	-			
License fees 8. ~~Rent of cart-stands~~	1340	-	-	-	-	-	1340	-	-	1340	-	-				-	-	-			
9. Private scavenging fees	2430	-	-	-	-	-	2430	-	-	2430	-	-				15	-	-	1875		
10 Tax on Vehicles.	260	-	-	-	-	-	260	-	-	260	-	-				-	-	-			
11 Tax on Animals.	1010	-	-	-	-	-	1010	-	-	1010	-	-				-	-	-	1250		
12 Tax on Carts.	2280	-	-	-	-	-	2280	-	-	2280	-	-				-	-	-	88		
																			10000		
																			625		
Total ..	44200	-	-	420	-	-	43780	-	-	43620	-	-				160	-	-	9375		

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.																									
2. Tax on buildings																									
3. Tax on lands																									
4. Water-tax on buildings and lands ..																									
5. Tolls																									
6. Market rents													Nil												
7. Slaughter-house fees																									
8. Rent of cart-stands																									
9. Private scavenging fees																									
Total ..																									

Statement VI.—Revised Estimate for 1896-97.

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

Items.	Actuals of the first eight months of 1896-97.			Actuals of the last four months of 1895-96.			Probable receipts of the last four months of 1896-97.			Total of columns 2 and 4.			Budget grant 1896-97, excluding subsequent allotments.			Explanation of variations between (columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS	A.	P.	RS.	A	P.	
1. BALANCE BROUGHT FORWARD—																
a. Municipal Fund										181670	-	-	7920	-	-	
b. Endowments																
c. Water-tax Fund																
																a. 9913-0-0 Final demand. 100-0-0 Supplement. 222-0-0 Arrears. 10235-0-0 Total. 90-0-0 Probable remissions. 10145-0-0 Net demand.
2. MUNICIPAL RATES AND TAXES—																
a. Tax on arts, &c. (section 53) ..	2090	-	-	7745	8	-	8050	-	-	10140	-	-	9680	-	-	b. 16801-0-0 Final demand. 8-0-0 Supplement. 77-0-0 Arrears. 16886-0-0 Total. 21-0-0 Probable remission. 16865-0-0 Net demand.
b. Tax on buildings (section 63) ..	2720	-	-	9149	7	-	14140	-	-	16860	-	-	18450	-	-	
c. Tax on lands (section 63) ..	370	-	-	774	5	6	1900	-	-	2270	-	-				c. 1954-0-0 Final demand. 324-0-0 Arrears. 2278-0-0 Total. 5-0-0 Probable remission. 2273-0-0 Net demand.
d. Water-tax on buildings and lands (section 75)																
e. Tax on vehicles with spirings and palanquins (section 77) ..	230	-	-	50	-	-	30	-	-	260	-	-	260	-	-	e. 247-8-0 Demand. Current 12-0-0 Arrears 259-8-0 Total.
f. Tax on animals (section 77) ..	830	-	-	235	-	-	180	-	-	1010	-	-	1010	-	-	f. 985-0-0 Demand 30-0-0 Supplement & arrears 1015-0-0 Total.
g. Tax on carts and other vehicles without springs (section 85) ..	2120	-	-	255	-	-	160	-	-	2280	-	-	2230	-	-	g. 2268-0-0 Demand. 15-0-0 Supplement & arrears 2283-0-0 Total.
h. Tolls (section 91)—																
Gross receipts Rs 5505 ..																
Less Local Fund share 1835.	2680	-	-	1075	-	7	1000	-	-	3680	-	-	3330	-	-	Increase due to competition amongst bazaars.
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	120	-	-	104	7	4	150	-	-	270	-	-	210	-	-	105-14-7 Demand on Municipal lands. 126-0-0 Sundry bazaar fees. 42-2-0 Arrears. 274-0-7 Increase due chiefly to arrear demand.
ii. Rent of buildings																
iii. Avenue receipts	20	-	-	31	15	9	50	-	-	70	-	-	70	-	-	No variation.
iv. Fees from Travellers' Bungalows																
b. i. Sale-proceeds of lands and buildings																
ii. Produce of lands, gardens, &c.	10	-	-	1	-	-	-	-	-	10	-	-	-	-	-	An unexpected receipt from the sale of plots leased from a tank.
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	10	-	-	34	14	9	20	-	-	30	-	-	80	-	-	No variation
Carried forward ..	11200	-	-	1945	6	10	11	25680	-	-	36880	-	-	35270	-	-

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

Items.	Actuals of the first eight months of 1896-97. (2) RS.	A.	P.	Actuals of the last four months of 1895-96. (3) RS.	A.	P.	Probable receipts of the last four months of 1896-97 (4) RS.	A.	P.	Total of columns 2 and 4. (5) RS.	A.	P.	Budget grant 1896-97, excluding subsequent allotments. (6) RS.	A.	P.	Explanation of variations between columns 5 and 6. (7)
Brought forward ..	11200	-	-	19456	10	11	25680	-	-	36880	-	-	35270	-	-	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*cont.*																
c. Conservancy receipts—																
Sale-proceeds of night-soil, street refuse, &c.	3020	-	-	1257	-	-	-			3020	-	-	2680	-	-	Increase due to keen competition amongst bidders
d. i. Fees from educational institutions	190	-	-	108	8	6	130	-	-	320	-	-	320	-	-	No variation
ii. Other revenue from educational institutions ..																
e. i. Sale-proceeds and composition fees of medicines ..	90	-	-	39	14	6	10	-	-	100	-	-	50	-	-	These are fluctuating items.
ii. Other Hospital receipts ..	10	-	-	12	8	9	10	-	-	20	-	-	30	-	-	
f. i. Income from markets ..	850	-	-	507	5	2	430	-	-	1280	-	-	1570	-	-	The decrease due to want of competition amongst bidders.
ii. " slaughter-houses.	400	-	-	225	5	6	280	-	-	680	-	-	680	-	-	no variation
g. Other fees																
i. Distraint fees	-			26	10	-	50	-	-	50	-	-	50	-	-	No variation.
ii. License fees	1250	-	-	184	6	-	80	-	-	1330	-	-	1300	-	-	1009-4-0 Current demand of license on offensive trades; 9-0-0 Arrears; 327-0-0 Current demand on temporary & Koradu pandals; Total 1345-4-0. A small increase.
iii. Cartstand fees																
iv. Other fees	10	-	-	4	8	-	-			10	-	-	-			Unexpected income from extracts &c granted to parties
h. Fines under Municipal and other Acts	340	-	-	407	13	4	80	-	-	420	-	-	820	-	-	The decrease is due to Police fines being credited to Provincial funds (from November 1896) agreeably G.O. No 1460 M. d/2-12-96
i. Interest on investments—																
i. Genral, including choultries																
ii. Educational ..																
iii. Medical																
j. Premium on loans																
5. GRANTS AND CONTRIBUTIONS—																
a. From Government—																
i. Education—																
Normal stipends ..																
Buildings ..																
Grant for girls. Municipal Schools ..	-			6	9	-	20	-	-	20	-	-	40	-	-	The figure in the revised estimate of the Educational Department is adopted.
Grant for gymnastic instructor or drawing master or materials. Other purposes ..	40	-	-	28	5	-	60	-	-	100	-	-	160	-	-	Decrease due to nonreceipt of grant towards the pay of drawing master as he was not entertained as yet.
ii. Medical																
iii. Other purposes—																
Communications ..																
Water-supply	-			91000	-	-	37500	-	-	37500	-	-	48500	-	-	Decrease due to the receipt of Rs 91000 during last year against Rs 80000 provided in the revised estimate of 1895-96.
Drainage																
Sanitation																
Other purposes ..	-			-			730	-	-	730	-	-	-	-	-	This is the contribution towards the salary of the paid Chairman for 11 months at Rs 800 per annum.
b. From Local Boards—																
i. Education																
ii. Medical	1400	-	-	-			-			1400	-	-	1400	-	-	No variation
iii. Other purposes	400	-	-	-			-			400	-	-	400	-	-	Do.
Carried forward ..	19200	-	-	113265	8	8	65060	-	-	84260	-	-	93210	-	-	

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

Items.	Actuals of the first eight months of 1896-97.	Actuals of the last four months of 1895-96.	Probable receipts of the last four months of 1896-97.	Total of columns 2 and 4.	Budget grant 1896-97, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Brought forward ..	19200 - -	113265 8 8	65060 - -	84260 - -	93210 - -	
5. Grants and contributions—*cont.*						
c. Other grants and contributions—						
i. Education						
ii. Medical						
iii. Other purposes	150 - -	- - -	- - -	150 - -	150 - -	No variation
6. Miscellaneous—						
a. Recoveries on account of services rendered to private individuals—						
i. Private scavenging ..	410 - -	438 6 -	1150 - -	1560 - -	2000 - -	1896-97 Current demand. 100-15-0 Arrears Do. 50-0-0 Supplement 1597-15-0 Total. Decrease due to less number of houses being brought under the system than was anticipated.
ii. Other purposes						
b. Other items—						
i. Fishery rents						
ii. Refunds of Expenditure of previous year	30 - -	- - -	- - -	30 - -	- - -	Court cost recovered from Civil Suits.
iii. Fee for numbering carts, &	- - -	4 2 -	- - -	- - -	- - -	
iv. Other items ..						
7. Extraordinary and debt—						
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.						
b. Loans—						
i. From Government ..	- - -	80,000 - -	1,8500 - -	1,8500 - -	1,8500 - -	No variation.
ii. In the market from private individuals						
c. Realizations of Sinking fund for repayment of loans.						
d. Advances—						
i. Permanent						
ii. Others	50 - -	- - -	- - -	50 - -	- - -	Amount recovered in the previous year on account of Contractors' deposited in the current year.
Total Receipts ..	19840 - -	193708 - 8	114710 - -	134550 - -	143860 - -	
Grand Total ..				816220 - -	151780 - -	

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

Items.	Actuals of the first eight months of 1896-97.			Actuals of the last four months of 1895-96.			Probable charges of the last four months of 1896-97.			Total of columns 2 and 4.			Budget grant 1896-97, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
GRANT I—(*Public Works*)—																
1. New Works—																A small increase under Cutting side Channels, which was found absolutely necessary
a. Communications	2310	-	-	1348	5	2	4120	-	-	6430	-	-	6380	-	-	Increase of Rs 1000 due to revision of estimate for vegetable market in Hanumapet & a quarter for the additional midwife entertained in the Hospital & the land acquired for Big Cricle market.
b. Buildings	100	-	-	234	13	-	2600	-	-	2700	-	-	1700	-	-	
c. Drainage																
d. Water-supply	22840	-	-	965	1	5	136020	-	-	158860	-	-	97050	-	-	158740 — for Water Works; 120 — for platforms & wells; 158860. Total. The water work is progressing.
2. Repairs—																
a. Communications	550	-	-	804	-	11	830	-	-	1380	-	-	1380	-	-	No variation.
b. Buildings	260	-	-	1100	4	1	140	-	-	400	-	-	150	-	-	150 — 0 — 0 original allotment. 220 — 0 — 0 Supplement vide list of allotments for 2d qr. 370 — 0 — 0; 30 — 0 — 0 Provided in the revised estimate for repairs to market shed. Total 400 — 0 — 0
c. Drainage—																
i. Repairs to works ..																
ii. Establishment for flushing drains, &c.																
d. Water-supply—																
i. Repairs to works, machinery, &c.	20	-	-	102	1	6	80	-	-	100	-	-	100	-	-	No variation.
ii. Establishment	230	-	-	113	11	5	110	-	-	340	-	-	340	-	-	Do
iii. Contingencies																
3. Establishment	260	-	-	104	4	-	160	-	-	420	-	-	460	-	-	Decrease to late entertainment in the year of the overseer.
4. Tools and Plant and other stores.	10	-	-	16	13	10	40	-	-	50	-	-	50	-	-	No variation.

Items.	2			3			4			5			6			7
5 Contributions—																
a. To Local Boards for works ..	-	-	-	-	-	-	350	-	-	350	-	-	-	-	-	Contribution to Taluq Board, Chingleput for laying out a metal road from the old Railway station to Little Conjeevaram via Thoubali Mudr for which sanction obtained in the list of allotment for the second quarter.
b. To Provincial Funds for scrutiny of estimates, &c.																
c. To others for public works ..																
Total, Grant I ..	26580	-	-	4789	7	4	144450	-	-	171030	-	-	107610	-	-	
GRANT II—(*Education*)—																
1. Training Schools—																
a. Contributions to Local Boards ..																
b. Stipends to Normal students ..																
2. Municipal Schools—																
i. On Salary System—																
a. Establishment																
b. Contingencies																
ii. On Salary-Results System—																
a. Fixed Payments	580	-	-	281	11	-	300	-	-	880	-	-	890	-	-	Decrease due to the late entertainment in the year of an additional teacher provided in the estimate.
b. Results Grants	-	-	-	368	4	-	400	-	-	400	-	-	400	-	-	No variation.
c. Contingencies	80	-	-	68	2	7	70	-	-	150	-	-	150	-	-	Do.
3. Salary Grants	440	-	-	200	13	2	360	-	-	800	-	-	800	-	-	Do
4. Results Grants	380	-	-	1224	13	-	1420	-	-	1800	-	-	1800	-	-	Do
5. Combined Grants—																
a. Fixed Payments																
b. Results Grants																
6. Inspection—																
a. Contributions to Local Boards ..																
Carried forward ..	1480	-	-	2143	11	9	2550	-	-	4030	-	-	4040	-	-	

Items.	Actuals of the first eight months of 1896-97.			Actuals of the last four months of 1895-96.			Probable charges of the last four months of 1896-97.			Total of columns 2 and 4.			Budget grant 1896-97, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Brought forward ..	1480	-	-	2143	11	9	2550	-	-	4030	-	-	4040	-	-	
GRANT II—(*Education*)—cont.																
b. Municipal Inspectors—																
i. Establishment	210	-	-	106	13	8	100	-	-	310	-	-	250	-	-	The decrease was due to the striking off of the bonus of Rs 40 provided in the budget
ii. Contingencies	20	-	-	-	-	-	10	-	-	30	-	-	30	-	-	No variation
7. Miscellaneous—																
a Building, furniture, &c., grants ..	-	-	-	165	8	-	100	-	-	100	-	-	150	-	-	Decrease due to fewer applications from Vernacular schools than were anticipated.
b. Common gymnasium—																
i. Establishment	70	-	-	42	8	1	40	-	-	110	-	-	120	-	-	Saving due to the grant of leave for some time on forfeiture of full pay to the gymnastic instructor
ii. Contingencies	-	-	-	-	-	-	20	-	-	20	-	-	20	-	-	No variation.
c. Other items Drawing Masters & Contingencies	10	-	-	-	-	-	60	-	-	70	-	-	190	-	-	Saving due to the non-entertainment of the drawing masters as yet. However provision for the next 3 months is made together with the cost of drawing materials as the vacancy has been advertised & the applications received & sent to the Assistant Inspector for Selection.
Total, Grant II ..	1790	-	-	2458	9	6	2880	-	-	4670	-	-	4900	-	-	
GRANT III—(*Sanitation and Medical Services.*)																
1. Hospitals and Dispensaries—																
a. Establishment	1820	-	-	924	2	7	930	-	-	2750	-	-	2770	-	-	The additional provision provided in the budget at Rs 8 per measure was entertained late in the year. Hence the saving.
b. Medicines and Supplies	470	-	-	323	14	2	980	-	-	1300	-	-	1300	-	-	No variation.
c. Diet of Patients	520	-	-	338	15	-	480	-	-	1000	-	-	1000	-	-	Do.
d. Sundries and Contingencies ..	140	-	-	252	2	-	210	-	-	350	-	-	350	-	-	Do.
e. Contributions to Local Boards ..																
2. *a.* Contributions to Provincial funds for—																
i. Medical College ..	-	-	-	193	-	-	190	-	-	190	-	-	180	-	-	The actuals of 1895-96 are adopted vide G.O. No 641 R. R & M. dated 22 April 1897.
ii. Sanitary Inspection ..	-	-	-	131	-	-	130	-	-	130	-	-	110	-	-	
iii. Medical Reserve staff ..	-	-	-	25	-	-	20	-	-	20	-	-	20	-	-	
iv. Cutlers' Establishment ..																
b. Contributions to Local Boards, &c., for—																
i. Medical Schools																
ii. Reserve staff																
c. Other contributions																
3. Vaccinations—																
a. Establishment	160	-	-	75	14	11	80	-	-	240	-	-	250	-	-	The decrease is due to round figures in the revised estimate.
b. Contingencies	270	-	-	124	4	-	110	-	-	380	-	-	380	-	-	No variation
c. Contributions to Local Boards ..																
Carried forward ..	3380	-	-	2392	4	8	2980	-	-	6360	-	-	6360	-	-	

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 ..	3380 - -	2592 4 8	2980 - -	6360 - -	6360 - -	
GRANT III—*Sanitation and Medical Services*—cont.						
4. REGISTRATION OF BIRTHS AND DEATHS—						
a. Establishment	300 - -	152 12 10	150 - -	450 - -	460 - -	The decrease is due to round figures.
b. Contingencies	50 - -	6 13 1	20 - -	70 - -	50 - -	Increase is chiefly due to the purchase of new form registers for births & deaths
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—				13380		
a. i. Establishment	3170 - -	1581 14 -	1620 - -	4790 - -	4940 - -	Saving due to nonentertainment of a toty for sewage cart for 11 months, 1 female toty for latrines for 8 months & a trained San. Inspector on Rs 15 for 8 months in place of one on Rs 13 & for nonpayment of stipend provided for training municipal maistry for San. Inspector's place & for stoppages of pay &c.
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	2130 - -	1185 9 -	1850 - -	3780 - -	4150 - -	3170-0-0 Original allotment. 980-0-0 Transferred from 5. b ii Vide official memo No 1629 dated 2. 9. 96. 4150-0-0. Saving due to the nonpurchase of a sewage cart and to the late purchase in the year of 3 night-soil carts & consequently the hire of bullocks as well for 11 months for the former & 8 months for the latter.
b. Private scavenging—						
i. Establishment	580 - -	312 6 11	390 - -	970 - -	1190 - -	Saving is due to the late entertainment of some of the toties in the year & to the payment on commission system to the collecting agency.
ii. Contingencies, such as cost of scavenging carts, &c.	- - -		20 - -	20 - -	120 - -	1000-0-0 original allotment. 980-0-0 Transferred to 5. a. ii Vide official memo. No 1629 d/ 2. 9. 96. 20 Balance.
c. Cholera charges	270 - -		1700 - -	1970 - -		The provision is due to the sudden outbreak of cholera
d. Contingencies	160 - -	47 3 2	20 - -	180 - -	100 - -	The removal of prickly pear in more places than were anticipated was found absolutely necessary. Hence the increase.
e. Sanitary arrangements during grand festivals.	1470 - -	184 - 6	200 - -	1670 - -	1200 - -	Increase due to the adoption of additional suggestions of the District Medical & Sanitary officer, Chief Deputy for better sanitation during festivals of Vishnu and Siva Conchi.
Total, Grant III ..	11570 - -	5863 - 2	8750 - -	20260 - -	18470 - -	

Items.	2	3	4	5	6	7
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—						
1. LIGHTING—						
a. Establishment						
b. Contingencies	1960 - -	1040 - -	1020 - -	2980 - -	2470 - -	Increase due to the high rate of contract viz 11 annas for light per mensem against annas 8 provided in the budget.
2. i. MARKETS—						
a. Establishment						
b. Contingencies						
ii. SLAUGHTER-HOUSES—						
a. Establishment	20 - -		10 - -	30 - -	30 - -	No variation
b. Contingencies	- - -	1 8 6	10 - -	10 - -	10 - -	Do.
3. CHOULTRIES—						
a. Establishment						
b. Contingencies						
c. Feeding Travellers						
4. TRAVELLERS' BUNGALOWS—						
a. Establishment						
b. Contingencies						
5. AVENUES—						
a. Establishment	120 - -	69 15 2	98 - -	210 - -	220 - -	Saving due to fines & stoppages & to round number.
b. Contingencies	10 - -	54 9 1	30 - -	40 - -	40 - -	No variation
6. PUBLIC GARDEN—						
a. Establishment						
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..						
Carried forward ..	2130 - -	1166 - 9	1140 - -	3270 - -	2770 - -	

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 ..	2130	-	-	1166	-	9	1148	-	-	3270	-	-	2770	-	-	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.																
7. SURVEY OF LAND	20	-	-				50	-	-	70	-	-				This is the pay of the subsidiate to the permanent surnam of the town on deputation to do work in connection with the town survey in the Central office, Madras, at Rs 12 per mensem for 6 months up to 30th Sept. for which a list of allowance for Rs 60 was submitted for the 2 quarters and the balance now included in the revised estimate.
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	90	-	-	105	-	-	30	-	-	90	-	-	120	-	-	A small saving.
iii. Printing	300	-	-	93	8	-	300	-	-	600	-	-	600	-	-	No variation.
iv. Compensation for lands ..																
v. Other items	240	-	-	241	13	-	60	-	-	300	-	-	170	-	-	Increase chiefly due to defend the Civil Suits brought against the Municipality
Total, Grant IV ..	2780	-	-	1606	5	9	1588	-	-	4330	-	-	3660	-	-	
GRANT V—																
a. General Establishment—																
i. Office Establishment ..	960	-	-	462	7	7	550	-	-	1510	-	-	1400	-	-	Increase due to the entertainment of a clerk on Rs 20 per mensem for encroachment work vide G.O. No 1592 M. dated 18-9-96.
ii. Inspection	1070	-	-	76	11	-	600	-	-	1670	-	-	1000	-	-	This is the pay of the Chairman at Rs 150 per mensem plus the conveyance allowance of Rs 20 paid to late Chairman-delegate for March in April.
b. Collection of Municipal Taxes—																
i. Establishment	370	-	-	242	-	10	180	-	-	550	-	-	550	-	-	No variation
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	630	-	-	89	11	3	20	-	-	650	-	-	400	-	-	Increase due to the publicity of a large number of house + land sites realised consequent on the increased percentage of sales.
c. Collection of Tolls—																
i. Establishment																
ii. Contingencies																
d. Office contingencies other than (*b*) (ii)	290	-	-	116	-	2	30	-	-	320	-	-	250	-	-	Increase chiefly due to the purchase of 4 tables + 4 stools for the use of the bill Collectors + of a cyclostyle for the office use.
e. Contributions for Central office and Audit establishments ..	-	-	-	-	-	-	220	-	-	220	-	-	220	-	-	No variations.
Total, Grant V ..	3320	-	-	986	14	10	1600	-	-	4920	-	-	3820	-	-	
REPAYMENT OF DEBT—																
a. Instalments paid during the year.																
b. Invested on account of Sinking Fund (value of securities purchased)																
c. Charges of investment ..																
INTEREST—																
a. On account of last year ..																
b. „ of current year ..	870	-	-	-	-	-	1700	-	-	2570	-	-	3400	-	-	The demands for the half years ending 30th June + 31st December 1896 from the Accountant-General, amounted to Rs 2540. Hence the Saving.

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.	
Advances recoverable—						
a. Permanent						
b. Others						
Refunds of other than current collections..						
Discount						
Pensions and gratuities						
Investments—						
a. In Government securities for purposes other than Sinking Fund						
b. In Saving Bank						
Totsal Expenditure ..	146850 - -	15704 5 4	160930 - -	207780 - -	141860 - -	
Balances—						
a. Municipal Fund				108610 2 4	9920 2 0	Closing balance to be taken for the opening balance of the budget for 1897-98.
b. Endowments						
c. Water-tax Fund						
Grand Total ..				316220 - -	151780 - -	

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

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

Items of Expenditure.	Original budget grant as sanctioned by Government.	Subsequent additions.	Subsequent deductions.	Total grant.	Authority for the additions and deductions shown in columns 3 and 4.
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Entries as per Statement II wherever there is alteration ..					
Grant I (Public works)—					
1. New works. *b.* Buildings	1700 - -	600 - -	✓ - - -	2300 - -	Municipal Council's resolution No 8 & 13 dated 14th & 28th Nov 1896
d. Water supply.	94050 - -	20 - -	✓ - - -	94070 - -	Do No 8 dated 14th Nov 1896. (rectification)
2. Repairs. *b.* Buildings.	150 - -	220 - -	✓ - - -	370 - -	G. O No 1963 M. Mis dated 16th November 1896.
5. Contributions—					
a. To Local Boards for works	- - -	350 - -	✓ - - -	350 - -	Do Do
Grant III 5 Conservancy—					
a ii Other charges such as purchase or hire of carts &c.	3170 - -	980 - -	X - - -	4150 - -	Transferred from Grant III. 5. *b* ii as per Government official memorandum No 1029 dated 2d Sept 1896.
b. Private Scavenging—					
ii Contingencies. Such as cost of Scavenging carts &c	1000 - -	- - X	980	20 - -	Transferred to Grant III. 5 *a* ii as per Ditto.
Grant IV (Lighting & Miscellaneous purposes)					
7 Survey of Land—	- - -	40 - - ✓	- - -	40 - -	G. O. No 1963 M. Mis dated 16th November 1896.
Grant V. *a* General Establishment					
i Office Establishment.	1400 - -	120 - - ✓	- - -	1520 - -	Do No 1592 M. Mis dated 18-30 Sept 1896.
d. Office Contingencies other than (b) ii.	250 - -	40 - -	- - -	290	Municipal Council's Resolution No 7 & 28 Nov 96
Total	106720 - -	2370 - -	980 - -	106110 - -	

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

for the year 189 -9 —*continued.*

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

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

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.
					Nil					

STATEMENT V.III—Loans.

Amount of loan and rate of interest.	For what purpose and terms on which obtained and year in which taken.	Date of Government sanction.	Amount re-paid.			Amount transferred to Sinking Fund.			Invested out of the total amount transferred up to end of 189 -9 .	
			Up to 31st March 189 7		In 189 7-8	Up to 31st March 189 .		In 189 -9 .	In Government Securities.	In the Savings Bank.
			Number of years.	Amount.	In 189 -9 .	Number of years.	Amount.			
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.
128500 - 0 @ 4 1/4 per cent	The Loan is for Conjeevaram Water Supply. Repayable in 30 years. Rs 80000 were taken during 1895-96. Rs 48500 will be taken before 31st March 1897.	G. O. No: 1886 M. Mis. dated 13th November 1895.	- - -	- - -	8664 10 Pure interest for the 7 months ending June 1896. 2189	- - -	- - -	- - -	- - -	- - -

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All municipal offices Conjeevaram 22 Dec 1896 [illegible]

[illegible] Secretary

Conjeevaram. MUNICIPALITY.

evision of Establishment.

LARGE.				PROPOSITION.		
Proposed Scale.						
mber	Designation.	Pay.		Increase per month.	Decrease per month.	Grounds of proposition.
		Minimum.	Maximum.	Amount.	Amount.	
		RS.	RS.	RS.	RS.	
1896-97.						
1	Chief Sanitary Inspector		30-0-0			
1	Nuisance Inspector 1st class		15-0-0			
1	Do 2d Do		12-0-0			
1	Do 3d Do		11-0-0			
1	Do 4th Do		10-0-0			
44	Sweepers @ Rs 6 each		264-0-0			Vide Para 24. of the budget letter for 1897-98.
3	Male tatties for public latrines @ Rs 6 each		18-0-0	X	6-0-0	
10	Female Do Do @ Rs 4½ each		45-0-0			
62			405-0-0		6-0-0	
1897-98.						
6	Singaperumal School Cooly		32-8-0			
3	Reddypatti School Cooly.		12-4-0			
	Pillapalaiem School					
1	Head Master		9-0-0	2-0-0	X	Vide Para. 68 of ditto
1	2d Do		7-0-0	2-0-0	X	
1	3d Do		5-0-0			
1	4th Do		4-0-0			
1	Sweeper		0-4-0			
	Mahomedan School Cooly					
1	Head Master		10-0-0	1-0-0	X	
15			90-0-0	5-0-0		
1	Chief Sanitary Inspector		30-0-0			
1	Nuisance Inspector 1st class		15-0-0			
1	Do. 2d Do		12-0-0			
1	Do 3d Do.		11-0-0			
1	Do. 4th Do		10-0-0			Vide Para 79 of ditto
48	Sweepers @ Rs 6 each.		288-0-0	24-0-0	X	
3	Male tatties for public latrines @ Rs 6 each		18-0-0			
11	Female Do Do @ Rs 4½ each.		49-8-0	4-8-0	X	
67			433-8-0	28-8-0		
2	Bill Collectors @ Rs 8 each.		16-0-0			
3	Male Scavengers @ Rs 6 each		18-0-0			Vide Para 81. of ditto
25	Female Do @ Rs 4½ each		112-8-0	4-5-0	X	
30			146-8-0	45-0-0		
1	Manager		45-0-0			
2	Clerks @ Rs 15 each.		30-0-0			
1	Clerk for surveillance work		20-0-0			
1	Accountant		20-0-0			
1	Attender		7-0-0			
2	Peons @ Rs 6 each.		12-0-0			Vide Para 92 of ditto
1	Masalchy		4-0-0	0-8-0	X	
9			138-0-0	0-8-0		

Chairman

Statement of Propositi

Order sanctioning present establishment.		Office to which the proposition refers.	Present Scale.		
Number	Date.		Number	Designation.	Pay. Minimum.
					RS.
		Grant III. 5 Conservancy. Road cleaning and Road watering - a. i Cate.			Required Establ
			1	Chief Sanitary Inspector	30-
			1	Nuisance Inspector 1st class	15-
			1	Do 2d Do	12-
			1	Do 3d Do	11-
			1	Do 4th Do	10-
			44	Sweepers @ Rs 6 each.	264-
			4	Male tatties for public latrines @ Rs 6 each	24-
			10	Female Do. @ Rs 4½ each	45-
			63		411-
		Grant II (Conservancy) - 2 Municipal Schools a. Fixed payments.			Budget Est
			6	Singaperumal School Cooly	32-8
			3	Reddypatti School Cooly.	12-4
				Pillapalaiem School	
			1	Head Master	7-0
			1	2d Do	5-0
			1	3d Do	5-0
			1	4th Do	4-0
			1	Sweeper	0-4
				Mahomedan School	
			1	Head Master	9-0
			15		75-0
		Grant III. 5 Conservancy. Road cleaning and Road watering - a. i Cate..	1	Chief Sanitary Inspector	30-0
			1	Nuisance Inspector 1st class	15-0
			1	Do. 2d Do.	12-0
			1	Do. 3d Do	11-0
			1	Do. 4th Do	10-0
			44	Sweepers @ Rs 6 each.	264-0
			3	Male tatties for public latrines	18-0
			10	Female Do. @ Rs 4½ each.	45-0
			62		405-0
		Do. Do. h. i Cate..	2	Bill Collectors @ Rs 8 each	16-0
			3	Male Scavengers @ Rs 6 each	18-0
			15	Female Do. @ Rs 4½ each	67-8
			20		101-8
		Grant V. - a General Establishment i Office Establishment.	1	Manager	45-0
			2	Clerks @ Rs 15 each.	30-0
			1	Clerk for surveillance work	20-0
			1	Accountant	20-0
			1	Attender	7-0
			2	Peons @ Rs 6 each.	12-0
			1	Masalchy	3-8
			9		137-8

G. O. No: 439 M. Local and Municipal. 16th March 1896.

500—10 1 96

Municipal Office Conjeevaram

No 27 of 1896-97

Extract from minutes of proceedings of the Municipal Council, Conjeevaram passed at its Special Meeting held on Monday, the 21st Dec. 1896.

* * * *

Present

Chairman

M.R.Ry. A. Venkatapathi Naiden Garu

Councillors.

1. M.R.Ry M. K. Ramnadha Sarma Avergal
2. Kadar Backa Sahib
3. M.R.Ry. Varadaraja Moodaliar Avergal
4. C. Thirumala Rowe Avergal
5. V. Domodara Moodaliar Avergal
6. Ekambara-Gunchal Avergal

I Read draft budget report of the Conjeevaram Municipality for 1897-98.

Approved and resolved that the same be submitted to Government.

* * * *

(Signed) A. Venkatapathi Naiden
Chairman.

(True Extract)

3/234 No 97

22-12-96

Chairman

Statement I, Revenue and Receipts of the Municipal Fund of the Conjeeveram municipality during the Official year 1897-98.

	Budget Estimate for 1897-98		Budget Estimate for 1896-97	Revised Estimate for 1896-97	Actuals of 1895-96
	Details of Minor Heads	Total of Major Heads			
1	2	3	4	5	6.
Fees from Educational Institutions					
1) Conjeeveram Kirk Street School	160 - -		150 - -	160 - -	170 4 3
2) Pillapalaiam	100 - -		90 - -	90 - -	100 - -
3) Reddipet	50 - -	310 - -	40 - -	50 - -	6 - -
4) Mr. Mah: School Conjeeveram	15 - -	15 - -	15 - -	15 - -	14 3 9 ✓
Grants and Contributions from Government					
Salary grant to gymnastic Instructor	60 - -	60 - -	60 - -	60 - -	38 5 -
Do for drawing master	90 - -		80 - -	60 - -	- - -
Do Do and Material	20 - -		20 - -	20 - -	- - -
Rewards grants for Girls that may join the municipal Schools	20 - -	190 - -			
Do, municipal Mahomedan School Conjeeveram	20 - -	20 - -	15 - -	15 - -	6 9 - ✓
	585	595	470 - -	470 - -	383 6 6

4/234

Chingleput
2nd August 1896

Assistant Inspector of Schools,
Chingleput Range

Statement II Expenditure from the Municipal Funds of the Council
Conjeeveram for the Official year 1897-98.

1	Budget for 1897-98 Details of Maintenance 2	Budget for 1897-98 Total of Major Heads 3	Budget Estimate for 1896-97 4	Revised Estimate for 1896-97 5	Actuals of 1895-96 6
2. Municipal Schools.					
(1) Singaperumal Koil Street					
(a) Fixed payments	390 - -		390 - -	390 - -	363 4 3
(b) Results grants	150 - -		170 - -	150 - -	149 13 -
(c) Contingencies	40 - -	580 - -	45 - -	40 - -	53 3 10
(2) Villapalium					
(a) Fixed payments	303 - -		260 - -	260 - -	202 14 2
(b) Results grants	150 - -		130 - -	130 - -	147 - -
(c) Contingencies	30 - -	483 - -	35 - -	35 - -	29 11 3
(3) Reddipet.					
(a) Fixed payments	150 - -		150 - -	150 - -	142 12 10
(b) Results grants	30 - -		40 - -	30 - -	31 2 -
(c) Contingencies	30 - -	210 - -	40 - -	30 - -	29 14 6
3. Salary Grants.	800 - -	800 - -	800 - -	800 - -	640 13 2
4. Results grants	1800 - -	1800 - -	1800 - -	1800 - -	1474 12 -
6. Inspection					
(4) Municipal Inspector	312				
(i) Establishment	320		340 - -	310 - -	306 13 8
(ii) Contingencies	40 - -	352 - -	40 - -	40 - -	38 13 6
7. Miscellaneous					
(a) Building and furniture grants	50 - -	50 - -	150 - -	100 - -	165 8 -
(b) Common Gymnasium					
(i) Establishment	120 - -		120 - -	120 - -	82 8 1
(ii) Contingencies	20 - -	140 - -	10 - -	10 - -	- - -
(c) (i) Drawing masters	180 - -		180 - -	100 - -	- - -
(ii) Contingencies	20 - -	200 - -	20 - -	20 - -	- - -
(4) Municipal Mahammadan School Conjeeveram.					
(a) Fixed payments	120 - -		108 - -	100 - -	102 11 9
(b) Results grants	60 - -		60 - -	60 - -	40 5 -
(c) Contingencies	41 - -	221 - -	35 - -	41 - -	65 10 3
Total	4936 - -	4936 - -	4923 - -	4724 - -	4037 12 3

Chingleput.
2nd August 1898.

A. Manickavasagam Ayyangar
Assistant Inspector of Schools,
Chingleput Range.

Statement II. B Detail of Municipal Establishment for 1897-98.

1	No. 2	Salary per mensem 3			Salary per annum 4		
2. Municipal Schools							
(ii) on Salary Result System							
(1) Singaperumalkoil Street School							
Headmaster	1	10	-	-	120	-	-
2nd master	1	7	-	-	84	-	-
3rd master	1	6	-	-	72	-	-
4th master	1	5	-	-	60	-	-
Peon and Infant class teacher	1	4	-	-	48	-	-
Sweeper	1	-	8	-	6	-	-
	6	32	8	-	390	-	-
2 Pillapaleam							
Headmaster	1	9			108	-	-
2nd master	1	7			84	-	-
3rd master	1	5			60	-	-
Peon and Infant class teacher	1	4			48	-	-
Sweeper	1	-	4	-	3	-	-
	5	25	4	-	303	-	-
3 Reddipet							
Headmaster	1	7	-	-	84	-	-
2nd master	1	5	-	-	60	-	-
Sweeper	1	-	4	-	3	-	-
	3	12	4	-	147	-	-
6. Inspection							
Inspecting Schoolmaster	1	~~20~~ 21	-	-	~~240~~ 252	-	-
Do Carriage allowance	-	5	-	-	60	-	-
	1	~~25~~ 26		-	~~300~~ 312	-	-
7. Gymnastic Instructor	1	10	-	-	120	-	-
8. Drawing master	1	15	-	-	180	-	-
(a) M.C. [illegible] School conjeeveram	1	10	-	-	120	-	-

6
234 [illegible] 1897

Chingleput
2nd August 1897

A. Soundararajan aiyangar
Sub Assistant Inspector of Schools,
Chingleput Range.

No 1975

Office of the
Chingleput Range
Chingleput, 2nd August 1896.

Assistant Inspector of Schools,
Chingleput Range

From

S Sowndararaja Ayyangar

To

The Assistant Inspector of Schools
Presidency Division

Sir

I have the honour to submit the Municipal Budget Statements I, II and II B of the Conjeeveram municipality for the official year 1897-98, with the following remarks.

Receipts.

2. In column 5 of Statement I under "revised estimate", reduced figure is given for Salary grant on behalf of the Drawing Master as no one has yet been appointed.

3. As there is every probability of Girls joining the municipal School

1/284 August 97

Pillapalayam, credit is taken for Rs 20 premia
Grants from Provincial Funds.

Charges

4. The current years' figures are repeated in the case of the Municipal Schools Suigaperumal Koil and Reddiyar.

5 In the case of Pillapalayam School, it is proposed to increase the pay of the Headmaster from Rs 7 to 9 and that of the 1st Assistant from Rs 5 to 7.

6 Director's Proceedings Nos 696 and 697 of the 2nd November 1889, allows a pay of Rs 12 to the Headmaster of an Upper Primary School, which has an attendance of more than 50 pupils. The average attendance of the Schools during the past year and ~~Step~~ was 76 and the present strength is 99 attendance is 88, which is mainly due to the exertions of Vira Samy Vedyan, the present Headmaster, who has been during the past three years in charge of the range working land for the improvement of the School, and have therefore proposed the increase of his pay from Rs 7 to 9 per mensem.

7. The teaching of English, for the first time, introduced last year in the Pillapalayam School, and the present pay of Rs 5 allowed to the 1st Assistant is too low to attract an intelligent certificated Lower Secondary teacher for the place. Pay of the pay allowed to teachers of Lower Primary Schools, and in a large town like Cuddalore, where living is costly, the proposed pay is reasonable.

8. The current years'

for Salary grant from Municipal Funds
allotment is repeated. The figures furnished
by the Headmasters of the two High Schools
come to Rs 758-8-0 and I have provided
Rs 800 in round figures.

9. At the time of the preparation
of the Budget for the current official year a
sum of Rs 60 was provided as bonus
to the Deserving Schoolmasters, by the direction
of the results of the Primary Examination.
The Deserving Schoolmaster gave instruction
to the unpassed teachers in the town in the
Central class, and at his visit to the
Schools, and by his exertions 6 teachers
secured certificates, and 4 passed the
Primary Examination partially. No bonus
was allowed him on the ground that
no regular Sessional School was held in
the Municipality for the benefit of those
teachers.

The Deserving Schoolmaster continues to
give instruction to the unpassed teachers
in the current year, as usual, as there is not
a large number of unpassed teachers to form
a class.

10 Last year the increase of one
Rupee recommended to the pay of the Deserving Schoolmaster was disallowed as
no provision was made in the Budget for
the bonus above referred to, which bonus
was not allowed him.

11 I have therefore provided
an increase of one rupee per mensem to his
pay which he deserves.

12. Out of the Savings in the
Amount of results grant allowed to the
Schools in the Municipality, a Sum of
Rs 165-8-0 was spent last year as furniture
Grant to some of the recent Schools in the town.
Applications have up to date been received

for furniture grant for Rs 100 for the current year.

Hence, reduced figures under ~~revised~~ revised estimate.

13. Most of the managers of Result Schools in Conjeeveram town have no land, and it is difficult to secure lands whereon they can be expected to construct school houses, nor are they permitted to put up permanent sheds in front of their present school houses. They are moreover, not in a position to engage decent houses for their schools without aid.

14. I beg therefore strongly to recommend that some provision may be made for rent grant, instead of for building grant for the better accommodation of the schools.

15. As no drawing master is yet appointed, reduced figures are entered against item in the revised estimate.

16. The current year's figure is repeated under results grants.

17. No steps were taken by the council during the past three years for the construction of a school house for the Municipal school Sringapperumal Koil Street, though a site was acquired and foundation was also laid for one, years ago; I beg to bring to your notice the advisability of the Municipal council arranging for the construction of the school next year at least. All the 3 Municipal schools are held in rented buildings not well suited for school purposes.

18. The other items in the statements do not call for any special remarks.

Spl notice should be taken 14/9

Spl notice should be taken

I have the honor to be,
Sir
Your most obedient servant
A. Soundararaja Aiyangar
Sub Assistant Inspector of Schools
Chingleput Range

8/234 W.O.P.P.

From
M.R.R.
S. Soundararajaiyengar
Sub-Assistant Inspector of Schools, ~~Ongole~~ Range

To.

OFFICE OF THE ASSISTANT INSPECTOR OF SCHOOLS * FOURTH DIVISION *
1466 C
4 AUG. 96

The Assistant Inspector of Schools.
Presidency Division
Cheinglepat 2nd August 1896.

No 1975

Enclosures. 3.

Submitting with remarks the Budget Statements of the Conjeeveram municipality for the official year 1897-

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DEPARTMENT OF EDUCATION.

Office of the Assistant Inspector of Schools,
Fourth Division, Presidency.
Nellore, 16th August 1896.

No. 1369 C

From

The Assistant Inspector of Schools,
Presidency ~~Fourth~~ Division.

To

The Inspector of Schools,
Central Circle

Sir,

I have the honor to submit herewith the enclosed budget estimates of the Conjeeveram municipality for the year 1897-98.

2. Receipts. Credit has been taken for half Salary grant on account of the Gymnastic Instructor and the Drawing master. The other items do not call for any remarks.

3. Charges. The Sub Asst Inspector has provided in the Budget an increase of Rs 2 in the salary of each of the Headmaster and the first Assistant of the Pillapaliem School on the score of the strength having risen to nearly 100, I strongly support his recommendation The pay of the Mahammadan teacher in the

9
234 wo of 97

in the Municipal School is also recommended to be raised by one rupee. But no reasons have been adduced by the Sub Asst Inspector of Mahammadan Schools for this increase. The provision may, however, stand in view of the difficulty of getting a qualified ~~teacher~~ Mahammadan teacher.

4. Results grants: The short drawal of some of the schools and the closure of a few others before Grant Examination account for the actuals of 1895-96 having fallen short of the allotment. The current year's provision is however repeated.

5. The Sub Asst Inspector recommends the Inspecting School master for an increase of one Rupee. This, I am not prepared to support as he has not done much for the improvement of Primary Education in the municipality. I have accordingly struck out this item.

6. There seems to be much stress in the statement of the Sub Asst paras 13 and 14 of his letter in regard to the construction of school houses in a municipality like Conjeeveram. In view of the difficulty expressed therein, I beg to support his recommendation to provide rent grants. A sum of Rs. 200 may be budgeted for the purpose.

7. The earnest attention of the Municipal council may be drawn to para 17 of the Sub Asst's letter regarding houses for municipal Schools and arrangements made for the construction of the building, foundation of which is reported to have been laid long ago.

8. A sum of Rs 500 may be set apart for the purpose.

I have the honor to be,
Sir,
Your most obedient Servant.
A. Ragunnathachari
16 8 96
Asst. Inspr. of Schools,
[illegible] Division

6/B/16/8

Department of Education.

No. 653 A
20 AUG 96

From

The Assistant Inspector of Schools,
Presidency Fourth Division.

To The Inspector of Schools.
Central circle

Dated 16th August 1896.
Received

No. 1369 C.

Enclosures 4

Substance :—

Submitting with remarks the Budget Estimates of the Conjeeveram Municipality for the Fiscal year 1897—98.

No. 549/Ch

Office of the Inspector of Schools,
Central Circle.
Station, Bangalore.
Dated, 27th August 1896.

From,

E. Marsden Esq B.A.
Inspector of Schools,
Central Circle.

To

The Director of public Instruction,
Madras.

Sir,

I have the honor to submit the Educational portion of the Budget Estimate of the Conjeeveram Municipality for 1897-98.

2. Receipts- In consideration of the fact that the actuals under income from fees in the Municipal Salary Result School exceeded the estimate for 1894-95 the income from fees for 1897-98 may safely be fixed at Rs 325. The credit taken for a provincial grant of Rs 310 towards Salary, Results and furniture grant may be allowed to stand.

3. Charges - Salary Results Schools. The recommendation of the Sub Assistant Inspector that the pay of the teachers of the Pillapaliam School be raised by Rupee one each may be approved under the circumstances reported by the Sub Assistant Inspector. The proposal of the Sub Assistant Inspector for Muhammadan Schools, to increase the pay of the teacher of the Salary Result School may also be recommended for approval.

Inspection. The Assistant Inspector's proposals regarding the pay of the Inspecting School master may be approved.

The figures of the current year have been repeated under other heads and these therefore call for no remarks.

I have the honor to be,
Sir,
Your most obedient Servant.

E. Marsden
Inspector of Schools,
Central Circle

R.R. 11,728/96

1896.

FROM

THE INSPECTOR OF SCHOOLS,
CENTRAL CIRCLE.

To The Director of Public Instruction Madras

No. 549 ck

DATED 27th August 1896.
DESPATCHED DD
RECEIVED DD 29. viii

Enclosures No.

SUBJECT.

Submitting with remarks the Educational portion of the Budget Estimate relating to the Conjeevaram Municipality for 1897-98

Cf No. 234 ki.

No. 9952. 10th September 1896

Forwarded to the Chairman Municipal Council, Conjeevaram, for favour of adoption of the Sub-Assistant Inspector's proposals as modified by the Assistant Inspector of Schools.

2. The earnest attention of the Council is invited to the representations made by the Sub-Assistant Inspector of Schools in paras 14 and 17 of his letter.

D Duncan
Director of Public Instruction.

P.R. 11,728/96

No I

No 726

Manager

07420
4830
21690
4810
5040
1200
5460
4930
156380

156380
108380
48000) 493000 (10.3
48
130
96
34

DESPATCHED 17 SEP 96

Approved at the meeting
dated 28-9-96

Refer
197

Cf No. 234M.

Conjeevaram

Enclosures to budget letter for 1897-98
Curr No. 1122/96 / M dated 22d December 1896.

1. Statements Nos. I, I A, II, II A, II B,
IV A, IV B, VI, VI A, & VIII.
2. Proposition statement.
3. Resolution of the municipal council.
Educational department
4. Statements No I, II & II B.
Sub Assistant Inspector's letter No 1975 d/ 2. 8. 96
Assistant Inspector's letter No 1369 C d/ 16. 8. 96.
Inspector of Schools letter No. 549/ck d/ 24. 8. 96
Director's Endorsement No: 9952 d/ 10—10—96.

No I

Cl. 2344

Conjeevaram

agree

Col 4 of statt II

statt II. Repay't of relief

for 1897.98

Refer 1/97

Cl. No. 2344.

Conjeevaram

Retd 20/2/97

Enclosures to Budget letter for 1897-98
Cur No. 1182/96 dated 22nd December 1896

1. Statements No. I, IA, II, IIA, IIB, IVA, IVB, V, VIA & VIII.
2. Proposition Statement
3. Resolution of the Municipal Council.
Concerned department
4. Statements No I, II & IIB.
Sub Assistant Inspector's letter No 1975 of 2.8.96
Assistant Inspector's letter No 1369 of 16.8.96
Inspector of Schools Letter No. 579/ed of 27.8.96
Director's Endorsement No. 9952 of 10-10-96.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following paper :—

From M.R.Ry. N. VENKATAPATHY NAIDU Garu, Chairman, Municipal Council, Conjeeveram, to the Secretary to Government, Local and Municipal Department (through the Sub-Collector and Collector of Chingleput District), dated 22nd December 1896, Cur. No. 1132-M.

I beg to submit the revised estimate for 1896–97, together with the budget of the Conjeeveram Municipality for 1897–98, with the statements prescribed.

Revised Estimate for 1896–97.

Receipts.

2. With reference to paragraph 3 of G.O., No. 439 M., dated 16th March 1896, reviewing the budget for 1896–97, raising the rate of tax on buildings and lands from Rs. 5 to 7½ per cent. of the annual value, the Municipal Council resolved to issue notices, under section 50 of the Act, in the District Gazette to all the tax-payers, besides the usual notices under section 69, giving full time, provided in the Act, for appeal. This procedure occupied the Council till August, when the appeals were heard and disposed of so far as the house-tax is concerned; while the appeals against the tax on arts were disposed of in the beginning of October, the writing of bills for these taxes was over by the end of that month and the bills were issued at the commencement of November.

As regards the revision of tax on nanja and punja lands, the Council has, with the help of the sub-committee appointed for the assessment of this tax, been able to fix the tax on due investigation at Rs. 1–5–0 and Annas 15, respectively, per acre per annum of these lands on the annual rental value being estimated at Rs. 17–8–0 for the former and Rs. 12–8–0 for the latter. The Council arrived at this conclusion at the close of September 1896, and notices were immediately issued under the Act and the appeals heard on 28th November 1896, except in a few cases which were deferred for further inquiry and were disposed of at the meeting held on 12th December 1896, and the result will be submitted to Government shortly as directed in G.O., Mis. No. 1884 M., dated 7th November 1896.

Under these circumstances the collections of the past eight months under these taxes are not as they ought to be; however, no pains will be spared in the realisation of the arrears due before the close of the year.

3. The receipts of the past eight months and the amount to be collected in the next four months, together with the balance of Rs. 1,81,670, amount to Rs. 3,16,220 against the budget estimate of Rs. 1,51,780. The increase of Rs. 1,64,440 is mainly due to a large balance of Rs. 1,59,100 provided for water works left unspent, to the non-utilisation of Rs. 2,500, the donation for lying-in ward subscribed by Raja Sir S. Ramasawmy Mudaliar, and to the increased income under tax on arts, on buildings and lands, tolls, street refuse and Government contribution towards the salary of Chairman.

4. (2) *Municipal Rates and Taxes*—(*a*) *Tax on Arts.*—The amount assessed by the Chairman was Rs. 10,390, of which Rs. 380 or 3·6 per cent. against Rs. 628, being the actuals of last year, was remitted by the Council on appeal. With the arrear collection of Rs. 220 the current demand is arrived at Rs. 10,230. Deducting from this Rs. 90, the probable writes off, the collectable sum would be Rs. 10,140 against Rs. 9,680 in the budget and Rs. 9,575 the actuals of the previous year, thus showing an increase of Rs. 565 over the latter.

5. (*b*) *Tax on Buildings.*—The original assessment on the increased rental value from 5 to 7½ per cent. with the usual increase on account of enlarged and improved buildings came up to Rs. 16,839, of which Rs. 30 were remitted on appeal. About Rs. 21 will have to be written off as irrecoverable. This will, with the arrear collection of Rs. 77, give a net demand of Rs. 16,865 or 16,860 in round number against the actuals of Rs. 11,059 of the previous year.

6. (*c*) *Tax on Lands.*—Owing to the increased percentage and the revision of wet and dry land-tax referred to above, the original assessment came up to Rs. 1,960, which was reduced by the Council on appeal to Rs. 1,954, and a further sum of Rs. 5 will have to be granted as remissions; thus the net demand, together with arrear collection of Rs. 324, will come up to Rs. 2,273 or 2,270 in round number against the actuals of Rs. 904 for last year.

The net demand under house and lands will amount to Rs. 19,130 against the budget grant of Rs. 18,450.

7. (4) (*c*) *Conservancy Receipts, Sale-proceeds of Night-soil, Street Refuse, &c.*—There occurs an increase of Rs. 340 from the sale-proceeds of sweepings over the estimate of Rs. 2,680, which is due to keen competition amongst bidders.

8. (i) *Income from Markets*—(ii) *Slaughter-house.*—There is a fall of Rs. 230 from the anticipated estimate of Rs. 1,510 under the former, while the receipts keep up to the budgeted figure under the latter. As the income from these sources is entirely dependent upon the competition of persons wishing to bid at the auction sales, it often happens in the decrease of the anticipated receipts.

9. (*b*) *Fines under Municipal and other Acts.*—The provision of Rs. 820 in the budget includes fines under Municipal and Police Acts. As G.O., No. 1460, dated 2nd September 1896, directs the transfer of fines under the latter Act to Provincial funds, it has accordingly been excluded from the probables of the last four months. Further, as this is a fluctuating item, the income from it entirely depending on the number of prosecutions instituted, there is a fall of Rs. 400.

10. (5) *Grants and Contributions*—(*a*) *From Government*—(1) *Education.*—The budget provision of Rs. 160 comprises (1) Rs. 60, (2) Rs. 80 the moiety grants towards the salary of the gymnastic instructor and that of the drawing master, respectively, and (3) Rs. 20 the cost of drawing materials. The revised estimate shows a decrease of Rs. 60. This was due to the non-receipt of grant under item No. (2) as no drawing master was appointed up to date. The place was vacant as none came forward, although one or two offered to take it up but never actually entered upon the work. It was therefore found necessary to advertise the vacancy in the Gazette and applications poured in, and they were forwarded to the Assistant Inspector of Schools for selection. Pending this, a grant of Rs. 20 towards his pay for three months and Rs. 20 on account of drawing materials are provided.

11. (iii) *Water-supply.*—Out of a total grant of Rs. 1,28,500, a sum of Rs. 91,000 was already received in 1895–96, and the balance of Rs. 37,500 is shown in the revised estimate against Rs. 48,500, thus showing a decrease of Rs. 11,000.

12. (6) *Miscellaneous*—(*a*) *Recoveries on account of services rendered to private individuals*—(i) *Private scavenging.*—The monthly addition of sixty houses by the five nuisance inspectors, including the chief sanitary inspector, was anticipated to be 1,660 by the end of March 1897 (*vide* paragraph 48 of the current year's budget letter embodied in G.O., No. 439 M., dated 16th March 1896. But the expectation was not realised notwithstanding measures taken to institute prosecutions in the case of filthy backyards under section 221 of the Act. There will be 1,228 houses brought under

scavenging system by the end of March 1897. Thus it will involve in a decrease of Rs. 440 under the budget grant of Rs. 2,000. A sum of Rs. 410 has been collected and the balance will be made good before the close of the year.

13. The other items of receipts are explained in the statement.

Charges.

14. *Grant 1 (Public Works)—(a) Communications.*—There is an increase of Rs. 50 over the budget grant of Rs. 6,380. This was due to the increased charge spent in cutting side channels to metalled roads. The works provided under this are (1) the metalling of the remaining portion of the road leading to head water works at a cost of Rs. 3,000; (2) an important connective between Eastern and Western Raja streets in continuation of the Railway station road at a cost of Rs. 840, both of which have nearly been completed with exception of a small portion in each of them; (3) the tunnels, five in number, provided at an estimate of Rs. 750 are under progress; (4) the provision of Rs. 500 allotted to meet the payment of compensation for the removal of recent and old encroachments in some of the important streets is yet unspent, the subject being under contemplation as the exact places for the removal therefrom is still unsettled; (5) three short cuts were proposed to be opened—one in Hudsonpet, another in Big Conchi and the third in Astabujam Sannadhy street at a cost of Rs. 450, one of which, viz., the first, is abandoned by the Council being considered unnecessary; the other two will be completed soon; (6) the road with a tunnel to a fresh-water tank in Little Conjeeveram, provided at an estimate of Rs. 400, has been completed with the exception of the tunnel; (7) the provision of Rs. 200 provided for opening bye-lanes in Little Conjeeveram is left untouched as some of the owners of houses who have costly walls in their backyards have not yet come to any amicable settlement and the matter is under negotiation; the work will be taken up as soon as it is settled; (8) the two proposed retaining walls, one at the end of Arpanangeri street at a cost of Rs. 70 and the other to the Astabujam bridge at an outlay of Rs. 40, have been completed, and lastly the plastering of a parapet wall to Astabujam tank was finished within the allotted provision of Rs. 30. Of the several works completed as referred to above, some have been billed for and paid to the extent of Rs. 2,310 within the past eight months.

15. (*b*) *Buildings.*—Rs. 700 are provided to extend the vegetable market at Hudsonpet, built in 1894–95, but the addition with the old building was disapproved by the Sanitary Board, and the Council resolved to construct a separate building and it necessitated to raise the estimate to Rs. 1,097, and the estimate has been forwarded to the Superintending Engineer for his approval and the work is therefore in abeyance.

Three iron latrines were proposed to be built at an outlay of Rs. 540 on the system in vogue, but it was not approved of. A new proposal was made to build them on the standard plan, the estimate of which came up to Rs. 400 for a single latrine. The work is let on contract and is under progress. So also the purchase of urinals for Rs. 60 had to be abandoned and one under new design for Rs. 130 is under construction. The allotted sum of Rs. 100 for dust-bins has been fully utilised.

The provision of Rs. 100 made for the construction of free quarters for the trained additional midwife was considered inadvisable on the score that the estimate provides mud walls for the said quarters. This had to be substituted by walls of brick-in-mud which raised the estimate to Rs. 422, and it was submitted to the Secretary General, Sanitation Branch, and on approval the work will be undertaken and finished before the close of the year. The improvements to meat-market and slaughter-house are being taken on hand, while the renewal of vaccination depôt and calf-shed has been completed.

Though the expenditure under "Buildings" amounted only to Rs. 100, steps will be taken to utilise the full provision made under each item of the above.

A new item of expenditure of Rs. 280 appears under this. It is the compensation for the land acquired under the Land Acquisition Act on account of Big Conchi market.

16. (*d*) *Water-supply.*—A sum of Rs. 22,840 was spent during the past eight months and Rs. 1,36,020 was provided for the last four months on the advice of the Sanitary Engineer to Government.

17. (2) *Repairs—(a) Communications.*—Out of the provision of Rs. 1,380, Rs. 550 have already been spent on the repairs of streets and patch-work to metalled roads; the balance will be utilised soon.

18. *Buildings.*—The original allotment of Rs. 150 for repairing cart-sheds, Hospital Assistant's quarters and latrines has been supplemented by Rs. 220 for completing the repairs to the hospital building, such as whitewashing, painting, tarring, &c., as these were left out in repairing the building during last year. This excess was included in the list of allotments submitted for the second quarter. A further sum of Rs. 30 spent on account of urgent repairs to market-sheds in Hudsonpet also appears under this head, thus increasing the budget by Rs. 250. The expenditure under this head amounts to Rs. 260 during the past eight months.

19. (5) *Contributions—(a) To Local Boards for works.*—This is a new item of charge sanctioned by the Council for Rs. 350 to the Taluk Board, Chingleput, as contribution for laying out a mud road from the old Railway station to Little Conjeeveram through a small village newly sprung up by name Thirukkalimedu, situated on the north-eastern boundary of the municipal limit. This amount has been provided in the list of allotments for the second quarter.

The other items of the grant do not call for any remarks.

20. Total Grant 1 amounts to Rs. 1,71,030 against Rs. 1,07,610 in the budget.

21. *Grant (Education).*—Most of the items under this grant do not require any mention, as they do not differ from the budget allotments excepting the following items:—

(6) *Inspection—(b) Municipal Inspectors—*(i) *Establishment.*—There is a decrease of Rs. 40 under the budget grant of Rs. 350, which was due to the withdrawal of the bonus proposed to be paid to the inspecting schoolmaster on account of training teachers in the central class.

(7) *Miscellaneous—(a) Building, Furniture, &c., Grants.*—A sum of Rs. 150 in the budget is reduced to Rs. 100 in the revised estimate on account of a few applications from the result school teachers for furniture grants than that anticipated.

(*c*) *Other items.*—For reasons stated in paragraph 10 *supra*, there occurs a saving of Rs. 120 owing to the non-entertainment, up to November, of a drawing master provided in the budget. Excepting this the other figures referred to above are taken from the revised estimate of the Educational Department.

22. Total Grant 2 comes up to Rs. 4,670 against Rs. 4,900 in the budget.

23. *Grant 3, (Sanitation and Medical Services)*—(2) (*a*) *Contributions to Provincial Funds for* (i) *Medical College*, (ii) *Sanitary Inspection*, (iii) *Medical Reserve Staff.*—Rs. 190, 130 and 20 are adopted under the respective heads, being the actuals of 1895–96, agreeably to G.O., No. 641 L. & M., dated 2nd April 1887, and they show an increase of Rs. 10 in the first and Rs. 20 in the second item.

24. (5) *Conservancy, Road-cleaning and Road-watering—*(*a*) (i) *Establishment.*—There occurs a saving of Rs. 150 mainly due to (1) the non-utilisation of the provision made for a toty at Rs. 66 for eleven months as the sewage cart provided was not purchased, (2) the non-entertainment of a female toty at Rs. 36 for eight months as the proposed latrine was not constructed up to November for reasons adduced in paragraph 15 *supra*, (3) the non-employment of a trained division inspector on Rs. 15 in place of one on Rs. 13 for eight months and (4) for non-payment of stipend of Rs. 20 provided for training the municipal maistry for the division inspector's place, as the rules do not admit of other municipal servants than nuisance inspectors being trained at the cost of the municipality, besides the stoppages, &c.

25. (ii) *Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c.*—The original allotment of Rs. 3,170 provided under this head was raised to Rs. 4,150 by the addition of Rs. 980 transferred from (*b*) (ii) (*vide* instructions contained in the official memorandum No. 1029, dated 2nd September 1896). The revised estimate amounts to Rs. 3,780, showing thereby a saving of Rs. 370. This was attributed to the non-purchase of a sewage cart being

found unnecessary and to the non-employment of bullocks and drivers for the same as well as to the three night-soil carts for eight months in the year owing to their purchase only in the current month.

26. (*b*) *Private scavenging*—(i) *Establishment.*—Two bill-collectors on Rs. 8 each three male scavengers on Rs. 6 each and 15 female scavengers on Rs. 4-8-0 each, amounting in all to Rs. 1,190, were provided.

In reference to the suggestion contained in paragraph 10 of the Collector's endorsement on the budget estimate for 1896-97 reviewed by Government in its Order No. 439 M., dated 16th March 1896, either to reduce the expenditure or to raise the fees for the service under this head to make it self-supporting, the Council at its meeting, dated 11th April 1896, resolved to dispense with the services of two bill-collectors and to entrust the collection duty with the four divisional inspectors, as no item of expenditure could be curtailed under other directions, and they continued to do this work for six months. But these were not able to cope with this work with their multifarious duties, such as prevention and prosecution of encroachments, inspection and prosecution of backyards, adding new houses under the system, preparation of adangals for offensive trades, vehicles, animals and carts and inspection of lights, besides sanitation, &c., of the town in general. The collections during the said period fell in arrears as they were not able to clear off the demand due for each quarter within the period, and the Council had therefore been obliged to employ some hands for the collection of these fees on a remuneration of 4 per cent. of collections, and it is requested that it may meet with the sanction of Government.

Six additional female scavengers proposed in the budget, four of whom had to be entertained late in the year for want of sufficient number of houses from the beginning of the year for them to work and two will be employed in the last quarter of the year. The above changes caused a reduction of Rs. 220 in the revised estimate.

27. (*c*) *Cholera charges.*—The sudden appearance of this epidemic induced the Municipal Council to set apart a sum of Rs. 1,970 to meet the necessary arrangements to check the disease by the employment of preventive and observation staffs besides the purchase of necessary medicines and disinfectants agreeably to cholera rules contained in G.O., No. 1536, dated 9th September 1896. Rs. 270 were already spent for medicines, &c., and the remaining Rs. 1,700 is provided for three months as it is thought that from the aspect of the disease it would continue probably for that length of time.

28. (*c*) *Sanitary arrangements during Grand Festivals.*—There is an increase of Rs. 270 already during the past eight months on account of certain arrangements made under the instructions of the District Medical and Sanitary Officer on account of grand festival of Sri Varadaraja Swamiyar. Another festival of Sri Ekambaranadha Swamiyar is to be held in March next and the arrangements to it on the smallest scale would require Rs. 200. Hence the provision in the revised estimate exceeds by Rs. 470.

29. The remaining items under this grant are sufficiently explained in the statement for their variations.

30. Total Grant 3 comes up to Rs. 20,260 against Rs. 18,470 in the budget.

31. *Grant 4*, (*Lighting and Miscellaneous purposes*).—A provision of Rs. 2,470 to meet the charges under this head at the rate of 8 annas per light per mensem and the purchase, &c., of 12 additional lights was made in the budget. But for want of keen competition the contract was let out at 11 annas per light per mensem. This rate not only absorbed the provision for additional lights, but also increased the allotment by Rs. 510.

32. (7) *Survey of Land.*—This is a new item of charge not anticipated at the time of the preparation of the budget. As the survey of the town has been completed, the services of the town karnam were required by the Survey Department to furnish the requisite information in connection with paimash accounts. He was taken on deputation to the Central office. His substitute here had to be paid by the municipality at Rs. 12 per mensem. His salary at that rate is provided for three months

and included in the list of allotments for the second quarter. As the work does not seem to have been as yet completed, an additional provision for three months more was made and raised the allotment to Rs. 70.

33. (9) *Other charges*—(v) *Other items.*—The original allotment of Rs. 170 consists of Rs 70 for numbering carts and Rs. 100 for civil suits; but the charges in connection with the latter raised the budget provision to Rs. 300, showing an increase of Rs. 130.

Three suits were brought against the municipality and they were all defended and decreed in favour of the municipality.

34. The other items under this grant do not call for remarks.

35. Total Grant 4 amounts to Rs. 4,330 against Rs. 3,660 in the budget.

36. *Grant 5*—(*a*) *General Establishment*—(i) *Office Establishment.*—The increase of Rs. 110 under this is due to the entertainment of a clerk on Rs. 20 per mensem to do the work for six months in connection with the encroachments (*vide* G.O., Mis. No. 1592 M., dated 18th September 1896).

(ii) *Inspection.*—The provision of Rs. 1,000 in the budget shows an increase of Rs. 670, being the pay of the paid Chairman at Rs. 150 per mensem for eleven months, and Rs. 20 being the carriage allowance to the Chairman-Delegate for March 1896 paid in April 1896. To meet this excess the Government grant of Rs. 800 has been reduced to Rs. 730, calculated for eleven months instead of twelve, and the same taken credit in the revised estimate as advised by the Accountant-General in his letter No. L.F.D.—369, dated 8th October 1896.

37. (*b*) (ii) *Purchase of Account Books, &c.*—(*d*) *Office Contingencies other than* (*b*) (ii).—There occurs an increase of Rs. 250 under the former on account of printing a large number of notices for distribution to the rate-payers intimating them of the increased assessment under house and land taxes, and an increase of Rs. 70 under the latter due to the purchase of a cyclostyle for the office and of four tables and stools for the use of bill-collectors.

38. (*e*) *Contributions for Central Office and Audit Establishments.*—A sum of Rs. 220 paid into the treasury in December as per advice of the Treasury Deputy Collector and in consonance with G.O., Nos. 2190 L. and 2069 M., dated 19th November and 9th December 1895, respectively, does not differ from the budget grant.

39. Total Grant 5 will be Rs. 4,920 against Rs. 3,820 in the budget.

40. *Interest*—(*b*) *On account of current year.*—The demands for the two half years ending 30th June and 31st December 1896 from the Accountant-General amounted to Rs. 2,570 under this head, of which Rs. 870 were paid before and Rs. 1,700 after November 1896. There would be no call for interest on the loan of Rs. 48,500 which was ordered to be paid in the current month and which the Council has not as yet drawn awaiting orders from Government on the application made for the investment of the same in the Bank of Madras under section 28 (1) of the District Municipalities Act. Further, the demands are made by the Accountant-General in reference to calendar year instead of to the official year. Therefore the budget grant of Rs. 3,400 was not fully shown in the revised estimate.

41. The total of all the grants is estimated to be Rs. 2,07,780 against Rupees 1,41,860 in the budget. Deducting this from the total anticipated receipts of Rs. 3,16,220 inclusive of the opening balance on the 1st April 1896, a sum of Rs 1,08,440 will be left on the 31st March 1897 as the working balance for 1897-98.

BUDGET ESTIMATE FOR 1897-98.

Receipts.

42. (2) *Municipal Rates and Taxes*—(*a*) *Tax on Arts.*—The revised estimate under this head, exclusive of arrears, amounts to Rs. 9,920, which is increased to Rs. 10,190 by an addition of Rs. 270 which is expected in the revision of registers for the next year.

43. (*b*) *Tax on Buildings*—(*c*) *Tax on Lands.*—Deducting the arrear collections from the revised estimate the balance arrived at Rs. 16,780 and Rs. 1,950, and they are adopted in the budget under their respective heads.

44. (*e*) *Tax on Vehicles with springs and Palanquins*—(*f*) *Tax on Animals*—(*g*) *Tax on Carts and other Vehicles without Springs.*—The figures in the revised estimate, viz., Rs. 260, 1,010 and 2,280 are taken for the budget.

45. (*h*) *Tolls.*—The income from tolls generally fluctuates every year as they are farmed out. It is therefore considered safe to adopt the average receipts of the past three years (including 1896–97). This amounts to Rs. 5,200, two-thirds of which, viz., Rs. 3,470, are entered against Rs. 3,680 in the revised estimate.

46. (4) *Revenue derived from Municipal property and powers apart from taxation*—(*a*) (i) *Rent of Lands.*—The revised estimate of Rs. 270 *minus* the arrear collection of Rs. 40 gives a sum of Rs. 230 which is accordingly entered.

47. (*a*) (iii) *Avenue Receipts*—(*b*) (iii) *Sale-proceeds of Old Materials, &c.*—The income under these heads is of fluctuating nature. The revised estimate of Rs. 70 and 30 is therefore provided here.

48. (*c*) *Conservancy Receipts—Sale-proceeds of Night-soil, Street Refuse, &c.*—The revenue under this head is also of a varying nature, since it depends upon competition in the auction sales. The three years' average, which is Rs. 2,720, is set against Rs. 3,020 in the revised estimate and it is considered to be on safe side to adopt.

49. (*d*) (i) *Fees from Educational Institutions*—(*e*) (i) *Sale-proceeds and Composition Fees of Medicines*—(ii) *Other Hospital Receipts.*—The first item represents Rs. 320 which is adopted from the estimate of the Educational Department, and the last two are represented by Rs. 100 and 20, respectively, which are taken down from the revised estimate.

50. (*f*) (i) *Income from Markets*—(ii) *Income from Slaughter-houses*—(*g*) *Other Fees*—(i) *Distraint Fees*—(ii) *License Fees*—(iv) *Other Fees.*—The revised estimate has been adopted in the case of all except the income from markets which shows a decrease of Rs. 10, while the license fees show an increase of Rs. 10.

51. (*b*) *Fines under Municipal and other Acts.*—The fines under the Police Act being credited to Provincial funds, as already referred to in paragraph 9 above, a sum of Rs. 240 is entered as the probable amount under this head.

52. (5) *Grants and Contributions*—(*a*) *From Government*—(i) *Education—Municipal Schools—Other purposes.*—A sum of Rs. 40—Rs. 20 for girls reading in the Muhammadan school and Rs. 20 for those reading in the Hindu schools, both maintained by the municipality—is provided as per Educational budget, and Rs. 60 and 90 towards the half salary grant, respectively, on behalf of gymnastic instructor and the drawing master together with Rs. 20 for drawing materials are also adopted from the said budget.

53. (iii) *Other purposes—Other purposes.*—The Chairman was appointed by Government to deal with all encroachments under 12 years' standing including those already inspected by L. E. Buckley, Esq., the Sub-Collector, and M.R.Ry. C. Hanumantha Rau Avargal, the probationary Deputy Collector, to prevent further encroachments in the town. The final disposal of these encroachments will occupy more than a year, perhaps even more. As the survey register from which it is to be guided in the determination of rents to be charged to the several encroachments not having as yet been received, it is not possible to fix the duration to which these inquiries will extend with certainty. As in the current year, a provision of Rs. 1,800 is made in this budget, and the contribution of Rs. 800 towards his pay is accordingly entered under this head.

54. (*b*) *From Local Boards*—(ii) *Medical*—(iii) *Other purposes*—(*c*) *Other Grants and Contributions*—(iii) *Other purposes.*—The usual figures of Rs. 1,400, 400 and 150 are adopted under their respective heads.

55. (6) *Miscellaneous*—(*a*) *Recoveries on account of Services rendered to Private Individuals*—(i) *Private Scavenging.*—In view of the addition of 60 houses per mensem as already referred to in paragraph 12 *supra*, the probable number expected by

31st March next would be 1,228. This is, under the same system, expected to rise to 1,948 houses. The amount of fees anticipated would be Rs. 2,430, which is entered here against the revised estimate of Rs. 1,560.

56. The total revenue derivable from all the sources referred to above will be Rs. 48,410, which, with the opening balance of Rs. 1,08,440, will amount to Rupees 1,56,850 against Rs. 3,16,290 in the revised estimate.

Charges.

57. *Grant 1 (Public Works)*—(i) *New Works*—(*a*) *Communications.*—The proposals under this head consists of the construction of three tunnels, four road dams and the widening of the vent of a tunnel (all of these are necessary to prevent rain water damaging the roads), and of raising mud roads, in three streets to avoid the inconvenience felt by the people owing to water stagnating in the streets during the rainy season. These works together with the provision of Rs. 150 for cutting side channels and Rs. 100 for opening bye-lanes will cost Rs. 1,280, which is accordingly provided.

58. (*b*) *Buildings.*—(i) The attendance to the hospital having gradually swelled owing to its popularity, it is found that the building as it stands is not sufficient to accommodate the out-patients. It is therefore found necessary to provide a separate building, the estimate of which amounts to Rs. 7,800. For want of funds in the year a sum of Rs. 3,500, a portion of the estimate, is allotted.

(ii) None of the four schools maintained by the municipality has buildings of its own and they are now located in rented buildings. It was under contemplation few years back to construct a school-house for the school now situated in Singaperumálkóyil street, and to that end a suitable site was selected and purchased by the Council in Tumbavanam street and foundation laid at some cost; but it was not pushed on as the anticipated building moiety grant was refused and the Council was not in a position to bear the whole cost of the building owing to the straitened condition of its finances. The Educational Department in its budget now recommends an allotment of Rs. 500; but nothing could be done out of this sum satisfactorily. The Director was again lately requested to sanction a moiety of its cost; but the Council was sorry to learn from him that under the rules it is not entitled to it. A sum of Rs. 1,000 was considered necessary and is provided.

(iii) An allotment of Rs. 400 for the construction of a latrine as per new design and Rs. 50 for dust-bins is made.

(iv) A further sum of Rs. 100 also appears under this head, being the amount of compensation for land proposed to be purchased for housing the municipal sweepers and toties as they are now under great disadvantage for want of quarters. A monthly rent is also proposed to be collected after the purchase of the land and letting it out to the sweepers for them to construct the huts.

59. The total provision under "Buildings" amounts to Rs. 5,050.

60. (*d*) *Water-supply.*—The total estimate for the water-supply scheme is Rupees 2,57,000. The amount already spent and proposed to be incurred up to March 1897 comes up to Rs. 1,59,630. This leaves a balance of Rs. 97,370, which is accordingly provided. A further sum of Rs. 50 for the construction of platforms and parapet walls to some of the public wells appears under this head.

61. (2) *Repairs*—(*a*) *Communications.*—No roads are proposed to be metalled as more attention will have to be paid for the existing metalled roads which require more of patch-works here and there; and Rs. 2,000 are allotted for the same together with Rs. 500 for streets and Rs. 50 for tunnels, amounting in all to Rs. 2,550.

62. (*b*) *Buildings.*—The Inspector of Vaccination and Deputy Sanitary Commissioner for Madras during the inspection of the town in July 1896, suggested certain improvements to be effected in the meat and fish market buildings and in the slaughter-house, a portion of which was completed in the current year and the remaining is posted for the budget, for which an allotment of Rs. 50 under each and Rs. 50 for certain repairs to the Municipal office, amounting in all to Rs. 200, are shown here.

63. (*d*) *Water-supply.*—The usual repairs to Salakal channel and the cleansing of moss, &c., in public tanks are estimated at Rs. 50, which sum is provided.

64. (*d*) (ii) *Establishment.*—A provision of Rs. 340 is made as in last year to meet the pay of five watchmen at Rs. 5 each and one at Rs. 3-8-0 per mensem.

65. (3) *Establishment.*—The salary of a qualified overseer at Rs. 40 per mensem amounts to Rs. 480.

66. *Tools and Plant and other stores.*—An allotment of Rs. 50 to meet the contingent charges is made as usual.

67. Total Grant 1 amounts to Rs. 1,07,420 against Rs. 1,71,030 in the revised estimate.

68. *Grant 2 (Education)*—(2) *Municipal Schools*—(ii) *On Salary-results System*—(*a*) *Fixed payments.*—There is no change in the staff of teachers and others under this head. The grant of an increase of Rs. 2 to the headmaster, of Rs. 2 to the first assistant, Pillapaliam school, and of Re. 1 to the headmaster of Muhammadan school, as recommended by the Educational Department, increases the provision to Rs. 950.

69. (*b*) *Results Grants*—(*c*) *Contingencies*—(3) *Salary Grants*—(4) *Results Grants.*—As proposed by the Educational Department, Rs. 390, 140, 800 and 1,800 are respectively provided under these heads. The first two show a decrease of Rs. 10 each under the revised estimate, while the latter two do not differ from it.

70. (6) *Inspection*—(*b*) *Municipal Inspectors*—(i) *Establishment*—(ii) *Contingencies.*—As per estimate of the department, Rs. 310 and 40 are entered under these heads.

71. (7) *Miscellaneous*—(*a*) *Building, Furniture, &c., Grants*—(*b*) *Common Gymnasium*—(i) *Establishment*—(ii) *Contingencies.*—As recommended by the Educational Department, a provision of Rs. 50, 120 and 20 was made under their respective heads.

72. (*c*) *Common Drawing Master*—(i) *Establishment*—(ii) *Contingencies.*—In accordance with the recommendation referred to above, Rs. 180 to meet the pay of a drawing master and Rs. 20 to meet the cost of drawing materials are entered here.

73. Total Grant 2 comes up to Rs. 4,820 against Rs. 4,670 in the revised estimate.

74. *Grant 3 (Sanitation and Medical Services)*—(i) *Hospitals and Dispensaries*—(*a*) *Establishment.*—As there is no change in the establishment, the usual provision of Rs. 2,770 is made. The hospital assistant has been provided with free quarters in the hospital compound. A list was not submitted as he is not a Government servant.

75. (*b*) *Medicines and Supplies*—(*c*) *Diet of Patients*—(*d*) *Sundries and Contingencies.*—The figures in the revised estimate, viz., Rs. 1,300, 1,000 and 350 are taken for the budget.

76. (2) (*a*) *Contributions to Provincial funds for* (i) *Medical College,* (ii) *Sanitary Inspection,* (iii) *Medical Reserve Staff.*—The actuals of 1895-96, viz., Rs. 190, 130 and 20 are entered as required in G.O., No. 641 L., dated 2nd April 1887.

77. (3) *Vaccination*—(*a*) *Establishment,* (*b*) *Contingencies.*—Rs. 250 and Rs. 380 are provided. The former slightly differs from the revised estimate while the latter remains the same.

78. (4) *Registration of Births and Deaths*—(*a*) *Establishment*—(*b*) *Contingencies.*—The pay of the four registrars amounts to Rs. 460 while the contingent charges were fixed at Rs. 50.

79. (5) *Conservancy—Road-cleaning and Road-watering*—(*a*) (i) *Establishment.*—At present there are four divisional inspectors (one of whom has been lately trained), forty-four sweepers, three male and ten female toties for public latrines, and a chief inspector to supervise the whole staff. As it is proposed to add two more rubbish carts to the existing number of twenty-two and to build a latrine as per new design, four sweepers at Rs. 6 each and one female toty for latrine will have to be employed. This will, with the usual establishment charges, amount to Rs. 5,170 against Rs. 4,790 in the revised estimate.

80. (ii) *Other Charges, such as Purchase or Hire of Carts, &c.*—The proposal to purchase two rubbish carts and one night-soil cart increases the total number to thirty-four, of which twenty-four are rubbish carts and ten night-soil carts. The hire of bullocks and drivers at Rs. 10 per cart per mensem amounts to Rs. 4,050. This, with the cost of Rs. 270 for the purchase of three more carts, Rs. 70 for night-soil pits, and Rs. 40 rent of rubbish depôts, will aggregate to Rs. 4,430, which is accordingly provided against Rs. 3,780 in the revised estimate.

81. (*b*) *Private Scavenging*—(*i*) *Establishment.*—Consequent on the increased number of houses ten more female scavengers are to be added to the present strength. The pay of these together with that of two bill-collectors at Rs. 8 each per mensem will amount to Rs. 1,710 against Rs. 970 in the revised estimate. Sanction for the retention of these two bill-collectors on monthly salary is respectfully solicited.

82. (ii) *Contingencies, such as Cost of Scavenging Carts, &c.*—A sum of Rs. 10 is provided to meet the stationery, &c., charges required for the private scavenging department.

83. (*d*) *Contingencies.*—Rs. 50 for the removal of prickly-pear and Rs. 50 for contingencies are provided.

84. (*e*) *Sanitary arrangements during Grand Festivals.*—In order to meet the requisite arrangements in connection with the two festivals referred to in paragraph 28 above, the figure in the revised estimate, viz., Rs. 1,670, is adopted.

85. Total Grant 3 is Rs. 19,990 against the revised estimate of Rs. 20,260. The latter shows increase instead of decrease, and that is due to the provision of Rs. 1,970 on account of cholera, although a larger provision is made in this budget under "Conservancy" on account of sanitation than that of last year.

86. *Grant 4 (Lighting and Miscellaneous Municipal purposes)*—(1) (*b*) *Contingencies.*—There are 370 lights in the town; 20 lights are proposed to be added at a cost of Rs. 400; this will increase the lights to 390. At the present contract rate of 11 annas per light per mensem, Rs. 3,200 will have to be provided for in addition to Rs. 400 for the new lights proposed including the fixing charges, making a total of Rs. 3,600 against Rs. 2,980 in the revised estimate.

87. (2) (ii) *Slaughter-houses*—(*a*) *Establishment,* (*b*) *Contingencies.*—One peon on Rs. 5 is employed for vaccination and slaughter-house work. At the rate of Rs. 3 per mensem, Rs. 40 are debited to this head and the balance of Rs. 2 or Rs. 20 to vaccination as in last year. The contingent charge remains the same as in the revised estimate, viz., Rs. 40.

88. (5) *Avenues*—(*a*) *Establishment,* (*b*) *Contingencies.*—The pay of the four avenue servants, two on Rs. 5 and two on Rs. 4 each per mensem, amounts to Rs. 220, which is provided with a sum of Rs. 40 for contingencies.

89. (9) *Other Charges*—(ii) *Rewards for the Destruction of Wild Animals and Snakes*—(iii) *Printing.*—The provision of Rs. 90 for killing dogs and pigs and Rs. 600 for printing proceedings, &c., made in the revised estimate is taken up for the budget.

90. (v) *Other Items.*—Rs. 70 for numbering carts, &c., Rs. 40 for Government assessment on municipal lands and for cart-hire for polling officers during elections and Rs. 100 for defending civil suits amounted in all to Rs. 210 under this item against Rs. 300 in the revised estimate.

91. Total Grant 4 amounts to Rs. 4,810 against Rs. 4,330 in the revised estimate.

92. *Grant 5*—(*a*) *General Establishment*—(i) *Office Establishment.*—There is no change except the addition of a clerk on Rs. 20 whose entertainment was sanctioned in G.O., Mis. No. 1592 M., dated 18th September 1896, in connection with encroachments and whose continuance in office is necessary as the work will prolong for some time longer (*vide* paragraph 53 above). There occurs an increase of salary to the office masalchi from Rs. 3-8-0 to Rs. 4 per mensem. The Council solicits sanction for these additional charges which, together with the usual establishment, are provided at Rs. 1,660 against Rs. 1,510 in the revised estimate.

93. (*a*) (ii) *Inspection.*—A provision of Rs. 1,800 is made to meet the pay of Chairman against Rs. 1,670 in the revised estimate.

94. (*b*) *Collection of Municipal Taxes*—(1) *Establishment.*—The provision for the collecting staff, as in the revised estimate, viz., Rs. 550 is shown here.

95. (*b*) (ii) *Purchase of Account Books, &c.*—(*d*) *Office Contingencies other than* (*b*) (ii).—Rs. 400 and Rs. 250 are considered sufficient to meet the requirements under these heads.

96. (*e*) *Contribution for Central Office and Audit Establishments.*—Rs. 230 is provided calculated at .58 per cent. on the actuals of 1895–96, viz., Rs. 39,140 minus provincial grants, loans and opening balance, agreeably to G.O., Nos. 2190 L. and 2069 M., dated 19th November and 9th December 1895, respectively.

97. Total Grant 5 is arrived at Rs. 4,890 against Rs. 4,920 in the revised estimate.

98. *Repayment of Debt*—(*a*) *Instalments paid during the year.*—A sum of Rupees 7,660 is entered as the first instalment with interest as prescribed in G.O., No. 951 M., dated 7th June 1895.

99. The total amount of all the foregoing charges comes up to Rs. 1,49,590 against Rs. 2,07,780 in the revised estimate. Deducting this from the total revenue of Rs. 1,56,850 including the anticipated balance of Rs. 1,08,440, a sum of Rs. 7,260 is left as reserve and working balance for 1897–98. This balance includes the non-utilised donation of Rs. 2,500 towards the construction of a lying-in ward.

100. The proposition statement required for the new establishments proposed in the budget is enclosed.

101. A copy of the resolution of the Council passing the revised and budget estimates is herewith submitted.

Dis. No. 33.

REVISED ESTIMATE FOR 1896–97.

Forwarded.

2. *Paragraph* 12.—The budget estimate under private scavenging is Rs. 2,000 and the revised estimate is Rs. 1,560. Out of this amount only Rs. 410 have been collected during the past eight months. The collection is unsatisfactory. The Chairman, however, expects that the remainder will be realised within the close of the year.

3. *Paragraph* 14.—Out of Rs. 6,430 allotted for Communications (New works) only Rs. 2,310 were spent during the past eight months. This is also not satisfactory. Although Rs. 500 have been provided for the removal of encroachments, nothing has been done in this direction. The explanation that the subject is under contemplation is not acceptable.

4. *Paragraph* 21.—The item "(*c*) Other items" entered in this paragraph should be "(*c*) Common drawing master—(1) Establishment" (*vide* budget statement).

5. *Paragraph* 26.—The grant of remuneration at 4 per cent. of the private scavenging fees collected may be approved.

BUDGET ESTIMATE FOR 1897–98.

6. *Paragraph* 59.—The allotment for new buildings is Rs. 5,050 or Rs. 3,350 in excess of the budget grant for 1896–97. The increase is chiefly owing to the allotment of funds for the construction of (1) a dispensary for out-patients and (2) a building for the Singaperumálkóyil street school.

7. *Paragraphs* 81 *and* 82.—The receipts and charges under private scavenging are budgeted for at Rs. 2,430 and 1,720, respectively. It is to be hoped that these figures will be worked up to. The retention of two bill-collectors may be sanctioned.

8. *Paragraph* 89.—As usual Rs. 600 has been provided for printing charges in spite of the purchase of a cyclostyle which will be utilised in striking notices, &c.

9. *Paragraph* 92.—It is proposed to increase the salary of the office masalchi from Rs. 3–8–0 to Rs. 4. It is, however, to be noted that he received an increase of Annas 8 only in 1896–97.

10. *Budget Statement No. VII.*—It is not known why this statement is entered as *nil*.

CHINGLEPUT,
14*th January* 1897.

(Signed) L. E. BUCKLEY,
Acting Sub-Collector.

Ref. No. 125 Munl.

REVISED ESTIMATE FOR 1896–97.

Forwarded.

2. *Paragraph* 12.—The collection of private scavenging fees during the first eight months of the current year is, as observed by the Sub-Collector, unsatisfactory. These fees are apparently not collected in advance in spite of the repeated instructions of Government.

3. *Paragraph* 17.—Out of Rs. 1,380 provided for repairing the roads, &c., only Rs. 550 or 40 per cent. was spent up to November and no reason has been assigned for this short expenditure.

4. *Paragraph* 26.—The agency employed for the collection of private scavenging fees is not stated. If persons who are not servants of the municipality are employed without taking security, there may be room for fraud and misappropriation.

SAIDAPET,
21*st January* 1897.

(Signed) D. D. MURDOCH,
Acting Collector.

Local & Munl. (1897) Department.

CURRENT No. 207 Mis

SECRETARY TO GOVERNMENT * MUNICIPAL DEPARTMENT * 26 JAN 1897

From The Dir.of Pub. Instruction,
Madras.

Order.

No. 684

Dated 25 January 1897.

Received 26-1-97.

Registered 26-1-97.

Enclosures Nil.

Spare copies Nil.

SUBJECT.

Conjeeveram Municipality.

Submitting remarks on the educational portion of the B.E.of the-------for 1897-98.

DESPATCHED 25 JAN. 97

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

OFFICE OF THE DIRECTOR OF
PUBLIC INSTRUCTION,
Madras, 25 January 1897.

No. 684

LOCAL & MUNICIPAL DEPT
CUTB IN No. 307/97

From

THE HONORABLE MR. D. DUNCAN, M.A., D.SC., LL.D.,
DIRECTOR OF PUBLIC INSTRUCTION,
Madras,

To

~~THE HONORABLE~~ THE ~~CHIEF~~ SECRETARY TO GOVERNMENT,
Local and Municipal Department,
FORT ST. GEORGE.

SIR,

Adverting to the Budget Estimate of the Conjeeveram Municipality for 1897-98, I have the honour to state that the provision therein made for education may be accepted subject to the following remarks.

2. The amount provided for the purchase of Drawing materials being Rs 20 only, the Council can only claim a grant of Rs 10 in the shape of special grants. The sum of Rs 20 taken credit for on this account from Provincial funds should, therefore, be reduced to Rs 10.

3. As the whole of the amount provided for the Drawing Master's Contingencies is to be spent in the purchase of Drawing materials, a sum of Rs 10 at least should be provided for his other Contingent Expenses.

4

Ed. Cor.
15 (b) 1,500—21-2-96.

4. With the above alterations, the net expenditure to the Council under Grant II will be Rs 4,310 (Rs 4,830 – 520) which is 11.5 per cent of its estimated income from taxation, rents and markets.

I have the honour to be,
Sir,
Your most obedient Servant,
D Duncan
Director of Public Instruction.

Local & Munl. (1897) Department.

CURRENT No. 334 M

28 JAN 1897 SECRETARY TO GOVERNMENT * MUNICIPAL DEPARTMENT
28 JAN 1897 SECRETARY TO GOVERNMENT * LOCAL & MUNICIPAL DEPARTMENT

From Surgeon-Major-General C. Smithorpe, F.R.C.P.I.
Surgeon-General with the Government of Madras.

Order.

No. 42

Dated 26th January 1897.

Received

Registered

Enclosures

Spare copies

SUBJECT.

Submitting his remarks on the budget estimate of the Conjeeveram Municipality for the year 1897-98.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

OFFICE OF SURGEON-GENERAL
WITH THE GOVERNMENT OF MADRAS,

No. 42 Madras, 25th January 1897.

LOCAL & MUNICIPAL DEPT:
334 M

From

SURGEON-MAJOR-GENERAL C. SIBTHORPE, F.R.C.P.I.,
SURGEON-GENERAL WITH THE
GOVERNMENT OF MADRAS,

To

THE ~~HON'BLE THE CHIEF~~ SECRETARY TO GOVERNMENT,
LOCAL AND MUNICIPAL DEPARTMENT.

SIR,

I have the honour to state that the provision made in Grant III of the Budget Estimate of the Conjeeveram Municipality for the year 1897-98 is sufficient ~~and calls for no further remarks~~.

2. The provision for the construction of a building to accommodate out-patients appears very necessary.

I have the honour to be,

Sir,

Your most obedient Servant,

C. Sibthorpe Surgn.-Major-Genl.,

Surgeon-General with the Government of Madras.

Local & Munl. (1897) Department.

CURRENT No. 678M

Order

From

The Sanitary Commissioner for Educations.

No. 395/S.

Dated 15th February 1897.

Received 16-2-1897

Registered 16-2-1897

Enclosures

Spare copies

SUBJECT.

Submitting remarks on the Conjeeveram Municipal Budget for 1897-98.

SECRETARY TO GOVERNMENT * LOCAL & MUNICIPAL DEPARTMENT * 16 FEB 1897

BACK PAPERS.

G.O.	No	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

No. 395/S

OFFICE OF SANITARY COMMISSIONER,

Camp Gazalapalli, Post St. George, 15. 2. 189[illegible].

LOCAL & MUNICIPAL DEPT.
CURRENT No. 678/96

From

SURGEON LIEUT.-COL. W. G. KING, M.B., C.M., D.P.H.,

SANITARY COMMISSIONER FOR MADRAS,

To

THE

Secretary to Government,
Local & Munl Dept.

Enclosure.

SIR,

With reference to the Conjeeveram Munl Budget for 1897-98, I have the honor to state that the estimate of charges under Conservancy amounting to 27 per cent of the probable receipts needs revision, with reference to my remarks on the current year's budget regarding the inadequacy of the staff of Scavengers. The Conservancy plant also should be largely added to and improved, as suggested in the Inspection Notes printed in G.O. No. 1770 in D/ 17th Oct 1896. The provision for the conduct of vaccination is sufficient.

2. The balance of the estimate for the water-works now in progress is allotted under Grant I for expenditure during next year. The other minor Sanitary works proposed for execution under

under this Grant are estimated to cost in the aggregate Rs 800.

I have the honor to be,
Sir,
Your most obedient servant,

Surgt-Col,
Sanitary Commissioner
for Madras.

Conjeeveram Final Budget for 1897-98.

58

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings:—

Current No. 2346 of 1897, dated 22nd Dec 96 from the Chairman

Current No. 307 of 1897, dated 25th Jany from the D.P.I.

Current No. 3346 of 1897, dated 26th Jany from the Surgeon Genl

Current No. 678 of 1897, dated 15th Feby from the Sanitary Commr

Order— No 623 Mdy 19 Feby 97

The estimated receipts and charges of the Conjeeveram 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	10866	7920	18170	~~10840~~	10380
Tax on Arts	9579	9680	10140	10190	
Tax on Buildings and Lands	11964	18450	19130	18730	
Water-Tax on Buildings and Lands	1225	1270	1270	1270	
Tax on Vehicles and Animals	2175	2230	2280	2280	
Tax on Carts	3385	3330	3680	3470	
Tolls	10				
Realizations under Special Acts	412	310	380	330	
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	2297	2680	3020	2720	
Conservancy Receipts	339	320	320	320	
Fees and Revenue from Educational Institutions ..	122	80	120	120	
Fees and Revenue from Medical Institutions	2193	2190	1960	1950	
Income from Markets and Slaughter-houses	1254	1300	1330	1340	
License fees	31	50	60	60	
Other fees	908	820	420	240	
Fines under Municipal and other Acts					
Interest on Investments and premium on Loans ..	91045	48700	38350	~~1010~~	600
Grants and Contributions from Government	1800	1800	1800	1800	
Do. from Local Boards	150	150	150	150	
Do. from other bodies	948	2000	1560	2430	
Recoveries for services to private individuals	254		30		
Miscellaneous	80000	48500	48500		
Loans					
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund					
Advances Recovered	99		50		
Total ..	221053	151780	316220	~~166850~~	156380

2,000—6-2-96.

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	4698	6380	6430	1280	
Buildings	335	1700	1700	5050	
Drainage	1015	97050	158860	97420	
Water-supply	1604	1380	1380	2550	
Repairs—					
Communications	1110	150	400	200	
Buildings	486	440	440	390	
Drainage	294	460	420	480	
Water-supply	77	50	50	50	
Establishment			350	200	
Tools and Plant and other Stores					
Contributions for Public Works					
Total	9619	107610	171030	~~107420~~	107620
Grant II—					
Training Schools					
Municipal Schools—					
(*a*) On the Salary System	1358	1440	1430	1480	
(*b*) On the Salary Result System					
Grants-in-aid—					
(*a*) Salary grants	611	800	800	800	
(*b*) Result grants	1475	1800	1800	1800	
(*c*) Combined grants	165	150	100	50	
(*d*) Building and Furniture grants	346	380	340	350	
Inspection	82	330	200	~~340~~	350
Miscellaneous					
Total	4037	4900	4670	~~4820~~	4830
Grant III—					
Hospitals and Dispensaries	5739	5420	5400	5420	
Contributions	356	310	340	340	
Vaccination	624	630	620	630	
Registration of Births and Deaths	520	510	520	510	
Conservancy, Road-cleaning and Road-watering	10600	11600	13380	~~13090~~	14790
Total	17842	18470	20260	~~19990~~	21,690
Grant IV—					
Lighting	2480	2470	2980	3600	
Markets and Slaughter-houses	2	40	40	50	
Choultries					
Travellers' Bungalows	264	260	250	260	
Avenues	850	890	1060	900	
Public Garden, Survey of Land, Fire and other charges					
Total	3596	3660	4330	4810	
Grant V—					
Supervision and management	3287	3820	~~4920~~ 4890		5040
Repayment of Debt			~~7160~~ 7060		2200
Interest on loan	1052	3400	2570	5460	
Advances Recoverable					
Refunds					
Discount					
Pensions and Gratuities					
Investments	181669	9920	108~~4~~380	7260	4730
Balance					
Total	221053	151780	316220	~~156800~~	156380

[L. & M. 3,000—19-11-96.]

Revised Estimate for 1896-97.

2. The current receipts and charges are now estimated at Rs 1,34,550 and Rs 2,07,780 respectively against Rs 1,43,860 and Rs 1,41,860 anticipated in the sanctioned budget. The decrease in the receipts which occurs chiefly under fines, grants from government and private scavenging fees is partly made good by an increase under the taxes on arts, buildings, lands, tolls & conservancy receipts, while the increase in the charges appears mainly under grants 1 & 3. The ~~Municipal~~ Councils' attention will be drawn to paras 2 and 3 of the Sub-Collector's and ~~XXX~~ Collector's endorsements. The reports promised in para 2 of the Chairman's letter should be expedited. The reduction of the conservancy establishment referred to in

on the subject of the unsatisfactory & disproportionate ~~collection~~ during the first 8 months of the year of the ~~Receipts~~ disposal of the orders of ~~Govt~~ on the subject of the collection of scavenging fees.

[L. & M. 5,000—19-11-96.]

charges are entered as Rs 149,590 against Rs 207,840 in the revised Estimate the decrease being mainly under plant 1.

(2) *plant 1.* The construction of the new buildings should not be undertaken until the plans and Estimates are approved by competent authority. ✓ provided for in the budget

(3) *plant 2.* The increases in the salaries of the teachers proposed in para 68 of the chairmans letter are sanctioned. A sum of Rs 10 will be provided for ordinary contingencies to the drawing master as recommended by the Director in para 3 of his letter. A sum of Rs 200 will be provided for contribution to the Provincial funds on account of the Steam-boiler Inspector.

(4) *plant 3.* The additions to the conservancy establishments proposed in paras 79 and 81 of the chairmans letter and the retention of the two bill collectors referred to in the latter paragraph are sanctioned. The Municipal Councils attention will be drawn to the remarks of the Sanitary Commissioner provided under "Provincial charges" with reference to G.O. No 1536 M dated 9th September 1896. & G.O. do d.

(5) *plant 4 & 5.* The Municipal Council's attention is drawn to para 8 of the Sub Collector's endorsement. For the reasons stated in para 9 of the same Endorsement, the proposed increase of annas eight in the salary of the Munsif office Mashaleki will be disallowed. The contribution for the Central office Establishments will be raised from Rs 230 to Rs 391 or Rs 390 in round figures with reference to G.O. No 2391 dated 17 December 1896.

5. The budget, as revised by government, closes with a balance of Rs 4,730 or 9.9 percent of the estimated receipts.

V.R. 8/3/97

Chair in No. Commissioner
Collector of Chingleput
Pt Dt Bd - do -
Accountant-general
Director of P. I
Surgeon-general
Sanitary Board

L. & M.
3,000—19-11-96.

to Press. 19-3-97

signature. 7-4-97

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