INDEXED.

al Munl. (1897) Department.

PRINTED.

G.O., No. 648 M

DATED 22-3-97

DESPATCHED

[Despatch Abstract.]

Munl. Budget

Reviewing the Mannargudi — for 1897-98

BACK PAPERS.

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

FURTHER PAPERS.

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

Government {1897} of Madras.

LOCAL AND MUNICIPAL.

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

G.O., No. 648 M., 22nd March 1897.

MARCH.

Municipal Budget.

Reviewing the Mannárgudi — for 1897-98.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers :—

From M.R.Ry. M. R. SRINIVASA RAO Avargal, Chairman, Municipal Council, Mannárgudi, to the Secretary to Government, Local and Municipal Department (through the Divisional officer, Mannárgudi), dated 20th January 1897, No. 698.

I have the honour to submit herewith the revised estimate for the current official year and the budget for the next in the forms prescribed in G.Os., No. 2193, dated 10th December 1891, and No. 644 M., dated 4th April 1892.

2. Extracts from the proceedings of the council in which the budget was discussed and passed are submitted herewith.

Revised Estimate for 1896–97.

3. The following is the comparison between the revised and the budget estimates for the current year :—

	Revised estimate. RS.	Budget estimate. RS.
Receipts—		
(1) Opening balance	460	1 090
(2) Receipts	24,178	23,220
Total	24,638	24,310
Charges—		
(1) Expenditure	24,360	23,290
(2) Closing balance	278	1,020
Total	24,638	24,310

The variations between the revised and budget estimates are explained in the proper column. I shall therefore confine myself to such of the items as require special mention.

Receipts.

4. *Tax on Arts.*—Rs. 2,400 is entered, against the budget figure of Rs. 2,300. The increase is due to the revision of the tax.

5. *Tax on Lands.*—The revised figure of Rs. 800 is justified by the demand as recently revised.

6. *Tolls.*—The figure in the revised estimate under this item is Rs. 6,200, against Rs. 5,400 in the budget. The increase is owing to keen competition at the last bid.

7. *Avenue Receipts.*—Rs. 800 is put down in the revised estimate, against Rs. 650 in the budget. The increase is justified by the amounts realized, and expected to be realized, by the sale of the avenue produce.

8. *Income from Markets.*—The revised figure of Rs. 700, against Rs. 800 in the budget, is justified by the absence of competition at the time when the markets were leased out.

9. *Income from Slaughter-house.*—The revised figure includes Rs. 490, the demand for the current year, and about Rs. 75, arrear collections.

10. *Private Scavenging.*—Rs. 200 is entered in the revised estimate, against Rs. 550 in the budget, the decrease being due to the difficulties which the council have to contend with in the matter of extension of the system. They hope, however, to show a decided improvement in the coming year.

11. *Fishery Rents.*—A fluctuating item. No special reason exists for the decrease.

Charges.

12. *New Works—Buildings.*—The short expenditure was incurred in paying the cost of the western salary-result school building and the purchase of dust-bins. Absence of provision for the iron latrine in the revised estimate, but provided for in the budget, is due to the acquisition of land later in the year and to the estimate having to be prepared and sanctioned by the Government before it is executed.

13. *Repair—Buildings.*—Rs. 1,500 is entered in the revised estimate, against Rs. 200 in the original estimate. The large increase is justified by the fact that the council had to settle the claims of one Rajappaier, the late hospital contractor, who had instituted a suit against the council, and also by the recent asphalting of the hospital buildings and the carrying out of the urgent repairs to the office, travellers' bungalow, and whitewashing the hospital buildings.

14. *Establishment.*—The decrease is due to the non-entertainment of a passed overseer, the same not being available though advertised for.

15. *Grant 3—Diet of Patients and Sundries and Contingencies.*—Rs. 400 and Rs 370 are put down in the revised estimate, against Rs. 600 and Rs. 600, respectively, in the budget. The revised figure is put down with reference to the actual expenditure per mensem under both these items.

16. *Other Contributions—Dufferin's Scholarship.*—The net expenditure for the current year is only Rs. 150, as the scholarship commenced only from 1st October.

17. *Conservancy, Road-cleaning, &c., Establishment.*—The provision in the revised estimate is Rs. 700, against Rs. 2,140 in the budget. The decrease is due to the scavenging establishment attached to this department having been transferred to the control of the contractors.

18. *Other Charges, such as Hire of Carts, &c.*—The increase is due to the reasons mentioned in paragraph 17 *supra.*

19. *Private Scavenging Establishment.*—The increase of Rs. 40 under this item is justified by the entertainment of three additional toties, as per G.O., No. 1955 M., dated 12th November 1896.

20. *Private Scavenging Contingencies.*—Under this head there is a decrease of Rs. 100 owing to no new carts having been purchased.

21. *Cholera Charges.*—Rs 445 is entered in the revised estimate, against Rs. 30 in the budget. The large increase is due to the entertainment of a special cholera staff since November last to check the spread of the epidemic.

22. *Cholera Contingencies.*—Rs. 70 is provided for the purchase of medicines, disinfectants, &c.

23. *Special Sanitary Arrangements.*—Rs. 500 is put down in the revised estimate, against Rs. 300 in the budget. The provision for sanitary arrangements to be made in this town in connection with the ensuing Mahamagham festival at Kumbakónam accounts for the increase.

24. *Grant 4—Lighting Contingencies.*—The increase of Rs. 300 under this item is justified by the council having purchased superior oil direct from the English Warehouse.

25. *Avenue Contingencies.*—Rs. 250 is entered in the revised estimate, against Rs. 50 in the budget. The large increase is due to the fencing of the young cocoanut trees at a cost of about Rs. 200.

26. *Grant 5—Toll Establishment.*—Rs. 140 in the revised estimate under this item represents payments made on account of last year.

27. *Contributions for Central Office and Audit Establishments.*—Rs. 150 is put down in the revised estimate, against Rs. 200 in the budget, with reference to G.Os., No. 2190 L., dated 19th November 1895, and No. 384 M., dated 7th March 1896.

BUDGET, 1897–98.

	RS.
Receipts—	
(1) Opening balance	278
(2) Receipts	24,910
Total	25,188
Charges—	
(1) Expenditure	24,085
(2) Closing balance	1,103
Total	25,188

Receipts.

28. *Tax on Vehicles, Animals and Carts.*—The increase under every one of these items is put down with reference to the daily increasing number of carriages and animals.

29. *Grants and Contributions—Municipal Schools.*—Rs. 100 is put down as Government grant for the girls' school which is proposed to be established.

30. *Private Scavenging.*—Rs. 300 is entered, as the council hope to extend the system in the coming year.

Charges.

31. *New Works—Buildings.*—Rs. 540 is provided for the construction of the iron latrine, which could not be undertaken in the present year, and for putting up a vaccination shed by the side of the big temple.

32. *Grant 2.*—Rs. 25 is provided for opening a sessional school.

33. *Municipal School.*—Rs. 300 is provided in the budget to open a girls' school on a purely secular basis in the most thickly-populated part of the town. The want of such a school is keenly felt by the public, as parents refuse to send their children to a mission school on account of their orthodoxy. It is the bounden duty of the municipal council to care as much for the education of girls as of boys, keeping in view the manifold advantages that would accrue to the public by female education.

34. *Drawing Master.*—The council regret their inability to provide funds for this item as recommended by the Educational authorities owing to the straitened condition of the municipal exchequer. For the same reason they are unable to increase the provision under salary and results grants.

35. *Grant 3—Hospital Establishment.*—Rs. 2,405 is put down to provide for the increased salary recommended by the District Medical and Sanitary Officer to the compounder and the midwife.

36. *Medicines and Supplies and Diet of Patients and Contingencies.*—The increase under every one of these items is provided to purchase bedding and clothing, furniture, medicines, &c.

37. *Other Contributions.*—Rs. 300 is provided for payment to the Dufferin scholar.

38. *Vaccination Establishment.*—Considering the pretty long and useful service of the second-class vaccinator, it is proposed to increase his salary by Rs. 5 per mensem. Hence the increased provision.

39. *Vaccination Contingencies.*—Under this head Rs. 150 is provided, as the council have resolved to revert to the old method of vaccinating direct from the cow-lymph, as the failures have been too many under vaccination as now obtaining.

40. *Private Scavenging Establishment.*—Rs. 490 is provided with reference to the entertainment of three additional toties since November last and also to the proposal of the council to entertain a maistry on Rs. 6 per mensem, as one is quite necessary to supervise closely the work of the toties as well as to collect the demand in advance, as the present system of entrusting everything to the sanitary inspector has not been working satisfactorily.

41. *Private Scavenging Contingencies.*—The provision of Rs. 230 is for the purchase of two more night-soil carts and to meet the other incidental expenses.

42. *Slaughter-house Establishment.*—The council propose to entertain a toty on Rs. 4 per mensem to keep the slaughter-house, fish stalls and butcher stalls scrupulously clean, as suggested by the Deputy Sanitary Commissioner.

43. *Survey.*—Rs. 50 is provided to meet the cost of the survey of this town, which will be undertaken by the Government shortly.

44. In conclusion, the council beg to point out that, as far as funds are available, they have made provision to carry out the more urgent suggestions of the departmental heads after giving them due and mature consideration.

45. I request that the Government will be pleased to sanction this low closing balance.

Submitted. The report has so long been delayed by the Chairman in spite of several reminders and personal warnings from me.

2. The explanations contained in paragraphs 4 to 9 and 11 are unnecessary, as the statements contain the required information in their remarks columns.

3. *Paragraph* 10.—The council is endeavouring to extend the system largely in the next year.

4. *Grant 1, Expenditure.*—The expenditure on roads and communications—repairs is limited to Rs. 3,000 as against income of Rs. 6,200 from the tolls in consideration of provision having had to be made under other heads.

5. *Paragraph* 12.—Land acquired and made over to the municipality in 1895–96. The construction of the latrine should not have been delayed so long.

22nd January 1897. (Signed) K. V. LAKSHMANA RAO,
Deputy Collector.

Endt. on C. No. 203-Eng.

Submitted to Government, in the Local and Municipal Department, with copy of Divisional officer's remarks on the Chairman's report.

2. The provision for roads is insufficient. Whereas larger provision should have been made in view of the Collector's remarks in paragraph 5 of his foot-note printed in G.O., No. 1435 M., dated 26th August 1896, and referred to by Government in paragraph 4 (1) of its order, the provision has been reduced to less than 50 per cent. of the toll revenue Taking toll revenue and taxes on vehicles, animals and carts, the proportion is still further reduced to 32 per cent.

	RS.
Toll revenue	6,200
Allotment for roads	3,000
Percentage—48 per cent.	

	RS.
Toll revenue	6,200
Tax on vehicles, carts, &c.	3,300
Total	9,500
Percentage—32 per cent.	

3. *Paragraph* 12 *of the Report.*—The land required for erection of an iron latrine in Mannárgudi Municipality was transferred to the council on the 15th July 1895, *i.e.*, in 1895–96, and long before the budget for 1896–97 was submitted to Government. There must have been some other reason for not making the requisite provision for the latrine in the budget of 1896–97 or in the revised estimate for that year now submitted.

4. *Paragraph* 19.—The management of the private scavenging system is still as bad as it has been in previous years, as will be evident from a comparison of the estimated receipts with the charges under that head. Government has already remarked that the system should be made self-supporting,* whereas the proposals amount to burdening the general revenues with an excess expenditure † of Rs. 420.

		RS.
† Receipts, Rs. 300	.. .. ..	300
Charges „ 490 + 230	.. ..	720
	Difference ..	420

(Signed) J. ANDREW,
Ag. Collector.

---

* Paragraph 5 of G.O., No. 1435 M., dated 26th August 1896.

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, Koilkuntla, 25th February 1897, No. 483–S.

I have the honour to state that the Mannárgudi Municipal Council estimates its expenditure on vaccination and conservancy during 1897–98 at Rs. 330 and Rs. 5,100, respectively, against Rs. 220 and Rs. 4,770 sanctioned for the current year. The increase in both cases is fully explained in the Chairman's letter. No copy of Statement I has accompanied the budget. I am therefore unable to ascertain how much of the current receipts has been apportioned for expenditure on conservancy. The provision is evidently inadequate for requirements, as already remarked in my letter on the budget for 1896–97.

2. No extract from Statement II-B has been furnished to me.

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, 26th February 1897, No. 2065.

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

2. *Charges.*—While forwarding the inspecting officer's budget proposals of this municipality I strongly recommended to the council that an increased allotment be made for "Salary and result grants" and that provision be made for a drawing master for the municipal and aided schools in the town. The council has negatived these proposals for want of funds, though it has provided Rs. 360 for a new girls' school. The Chairman has not furnished me with the necessary statements showing the estimated receipts of the council from taxation, rents and markets, and I am therefore unable to make out whether the council has allotted under Grant 2 a fair share of its income from the above sources. If it has not, I beg to recommend strongly the following items for the favourable consideration of Government:—

(i) *Salary Grants.*—The allotment under this head should be fixed at Rs. 630 at least—Rs. 180 for the Hindu lower secondary school and the balance for the Wesleyan Mission school. The manager of the former school has been advised by the department to seek aid on the salary grant system. The Wesleyan Mission, which is managing the latter institution, incurs a large outlay in maintaining it, and its manager applied to me in September last for salary grants to the extent of Rs. 730 on its behalf. In view of the fact that the school is doing very good work, a provision of Rs. 450 at least should be made in its favour.

(ii) *Result Grants.*—The current year's provision of Rs. 1,150 is inadequate considering the actuals of 1895–96, which amounted to Rs. 1,340. Further, with the funds available for the current year it was found possible to assign for the result schools in the municipality on an average only about 52 per cent. of their net cost. The allotment under this head should be raised to Rs. 1,350 at least. Otherwise, there will be much discontent among the managers.

(iii) *Drawing Master.*—Seeing how important a subject drawing is, recommend that a provision of Rs. 190 at least be made under this head to present—Rs. 165 for the salary of the drawing master at Rs. 15 per mensem eleven months and Rs. 25 for the purchase of the necessary drawing materials. Credit may be taken for a half-grant from Provincial funds on this account subject to the provisions of the Grant-in-aid Code.

ORDER—No. 648 M., dated 22nd March 1897.

The estimated receipts and charges of the Mannárgudi 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	2,527	1,240	460	260
Tax on Arts	1,760	2,310	2,410	2,410
„ on Buildings and Lands	4,498	4,870	5,070	5,070
„ on Vehicles and Animals	1,496	1,520	1,540	1,720
„ on Carts	1,268	1,410	1,450	1,610
Tolls	8,980	5,400	6,200	6,200
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c..	630	950	1,050	1,150
Conservancy Receipts	393	250	300	300
Fees and Revenue from Educational Institutions	52	40	40	40
Income from Markets and Slaughter-houses	1,472	1,200	1,260	1,300
License Fees	570	650	680	650
Other Fees	6	60	80	100
Fines under Municipal and other Acts	509	500	500	500
Interest on Investments and Premium on Loans	953	950	950	950
Grants and Contributions from Government	90	150	90	90
„ „ from Local Boards	1,810	1,810	1,810	1,810
„ „ from other Bodies	..	20	20	20
Recoveries for Services to Private Individuals	88	650	300	590
Miscellaneous	58	340	230	290
Advances Recovered	787	200	200	200
Total ..	27,947	24,520	24,640	25,260
Charges.				
GRANT 1—				
New Works—				
Communications	33			
Buildings	570	500	500	..
Water-supply	742	800	200	540
Repairs—				
Communications	..	..	..	..
Buildings	2,265	3,000	3,000	3,100
Water-supply	687	200	1,500	1,000
Establishment	1,491	520	360	420
Tools and Plant and other Stores	180	360	220	360
	..	30	20	20
Total ..	5,968	5,410	5,800	5,440
GRANT 2—				
Training Schools	..	50	20	30
Municipal Schools—				
On the Salary-result System	520	390	370	380
Grants-in-aid—				
Salary Grants	424	550	550	550
Result	1,343	1,150	1,150	1,150
Building, Furniture, &c., Grants	30	..	..	..
Inspection	266	270	250	260
Miscellaneous	184	200	280	200
Total ..	2,767	2,610	2,620	2,570
GRANT 3—				
Hospitals and Dispensaries	4,651	4,030	3,600	4,310
Contributions	267	400	380	530
Vaccination	226	220	170	270
Registration of Births and Deaths	145	160	140	140
Conservancy, Road-cleaning and Road-watering	5,722	4,770	5,530	5,920
Total ..	11,011	9,580	9,820	11,170

	Actuals, 1895-96.	Budget estimate, 1896-97.	Revised estimate, 1896-97.	Budget estimate, 1897-98.
Charges—cont.	RS.	RS.	RS.	RS.
GRANT 4—				
Lighting	2,340	1,920	2,220	1,920
Markets and Slaughter-houses	73	..	10	50
Travellers' Bungalows	106	100	50	70
Avenues	624	630	820	630
Public Garden, Survey of Land, Fire and other Charges	724	540	540	560
Total	3,867	3,190	3,640	3,230
GRANT 5—				
Supervision and Management	3,710	2,290	2,500	2,280
Advances Recoverable	91	..	..	..
Refunds	74	..	..	..
Balance	459	1,440	260	570
Total	27,947	24,520	24,640	25,260

REVISED ESTIMATE FOR 1896–97.

2. The current receipts and charges are now estimated at Rs. 24,180 and Rupees 24,360, respectively, against Rs. 23,280 and Rs. 23,080 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under tolls, while in the charges it appears mainly under Grants 1, 3 and 4. The collections under the principal taxes and the expenditure on communications during the first eight months of the year were very unsatisfactory and not creditable to the municipal administration. With reference to paragraph 12 of the Chairman's letter, his attention will be drawn to the remarks of the Revenue Divisional Officer and the Collector in paragraphs 5 and 3 of their endorsements. The council's proposal to have the conservancy work of the town done on contract is approved; but the necessity for this course should have been explained in the Chairman's letter. The entertainment of the temporary establishment for cholera duty referred to in paragraph 21 is sanctioned. As the application for allotments of funds submitted with the budget does not show the amounts required by the council, a fresh application with the omissions supplied should be submitted as soon as possible. With reference to G.O., No. 2391 L., dated 17th December 1896, the contribution for the central office establishments will be raised from Rs. 150 to Rs. 174, or Rs. 170 in round figures. The balance to be carried forward to the ensuing year's budget will then be Rs. 260.

BUDGET ESTIMATE FOR 1897–98.

3. *Receipts.*—The receipts for 1897–98 are put down at Rs. 24,910 against the revised estimate of Rs. 24,180, the increase being chiefly under the taxes on vehicles, animals and carts. As the council's proposal to open a girls' school has been disallowed in paragraph 4 (3) below, the sum of Rs. 100 taken credit for under grants from Government on account of this institution will be struck out. As it is not proper that the general tax-payer should bear the cost of a purely private service, the estimated receipts from private scavenging fees will be raised from Rs. 300 to Rs. 490, so as to meet the cost of the establishment, and the council will take the necessary steps to ensure that the cost of the service is so covered either by extending the service or by raising the fees. In this connection the municipal council's attention is drawn to paragraph 4 of the Collector's endorsement.

4. *Charges.*—(1) The probable charges are entered as Rs. 24,090 against Rs. 24,380 in the revised estimate, the decrease, which appears under Grants 1, 4 and 5, being partly counterbalanced by an increase under Grants 2 and 3.

(2) *Grant 1.*—With reference to paragraph 2 of the Collector's endorsement, the allotment for the maintenance of roads will be raised from Rs. 3,000 to Rs. 3,100, being 50 per cent. of the municipal income from tolls.

(3) *Grant 2.*—For want of funds the municipal council's proposal to open a girls' school cannot be sanctioned, nor can the recommendations of the Director of Public Instruction to increase the allotments for salary and result grants and to provide for the employment of a drawing master be adopted. The omission pointed out in paragraph 2 of the Director's letter should not be allowed to recur. The Sanitary Commissioner makes a similar complaint, to which the same remark applies.

(4) *Grant 3.*—The allotment for medical services will be passed, subject to the remarks of the Surgeon-General. For want of funds the proposed increase of Rs. 5 in the salary of the vaccinator cannot be approved. The entertainment of a maistri on Rs. 6 for the private scavenging service, proposed in paragraph 40, is sanctioned. A sum of Rs. 820 will be provided for epidemic charges, with reference to G.O., No. 1985 M., dated 18th November 1896.

(5) *Grants 4 and 5.*—The entertainment of a toti on Rs. 4 for the slaughter-house, proposed in paragraph 42, is sanctioned. With reference to G.O., No. 2391 L., dated 17th December 1896, the contribution for the central office establishments will be raised from Rs. 150 to Rs. 254, or Rs. 250 in round figures.

5. The budget, as revised by Government, closes with a balance of Rs. 570, or only 2·3 per cent. of the estimated receipts. This should be increased so as to provide a working balance by effecting economies wherever possible during the course of the year.

6. The delay in the submission of the budget noticed in paragraph 1 of the Revenue Divisional Officer's endorsement is unsatisfactory and should have been explained.

(True Extract.)

G. S. FORBES,
Secretary to Government.

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

Exd. A Raitt.

[illegible] proof [illegible]

Government (1897) of Madras.

LOCAL AND MUNICIPAL.

Proof for approval

Press

Strike off [illegible]

Recd. } 1897. *Enclosures*

Regd. *Spare copies*

G.O., No. 648 M., 22nd March 1897.

MARCH.

Municipal Budget.

Reviewing the Mannárgudi — for 1897–98.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From M.R.Ry. M. R. SRINIVASA RAO Avargal, Chairman, Municipal Council, Mannárgudi, to the Secretary to Government, Local and Municipal Department (through the Divisional officer, Mannárgudi), dated 20th January 1897, No. 698.

I have the honour to submit herewith the revised estimate for the current official year and the budget for the next in the forms prescribed in G.Os., No. 2193, dated 10th December 1891, and No. 644 M., dated 4th April 1892.

2. Extracts from the proceedings of the council in which the budget was discussed and passed are submitted herewith.

REVISED ESTIMATE FOR 1896-97.

3. The following is the comparison between the revised and the budget estimates for the current year :—

	Revised estimate. RS.	Budget estimate. RS.
Receipts—		
(1) Opening balance	460	1 090
(2) Receipts	24,178	23,220
Total ..	24,638	24,310
Charges—		
(1) Expenditure	24,360	23,290
(2) Closing balance	278	1,020
Total ..	24,638	24,310

2y. The variations between the revised and budget estimates are explained in the proper column. I shall therefore confine myself to such of the items as require special mention. 2

Receipts.

4. *Tax on Arts.*—Rs. 2,400 is entered, against the budget figure of Rs. 2,300. The increase is due to the revision of the tax.

5. *Tax on Lands.*—The revised figure of Rs. 800 is justified by the demand as recently revised.

6. *Tolls.*—The figure in the revised estimate under this item is Rs. 6,200, against Rs. 5,400 in the budget. The increase is owing to keen competition at the last bid.

7. *Avenue Receipts.*—Rs. 800 is put down in the revised estimate, against Rs. 650 in the budget. The increase is justified by the amounts realized, and expected to be realized, by the sale of the avenue produce.

8. *Income from Markets.*—The revised figure of Rs. 700, against Rs. 800 in the budget, is justified by the absence of competition at the time when the markets were leased out.

9. *Income from Slaughter-house.*—The revised figure includes Rs. 490, the demand for the current year, and about Rs. 75, arrear collections.

10. *Private Scavenging.*—Rs. 200 is entered in the revised estimate, aga[illegible] Rs. 550 in the budget, the decrease being due to the difficulties which the c[illegible] have to contend with in the matter of extension of the system. They hope, however, to show a decided improvement in the coming year.

11. *Fishery Rents.*—A fluctuating item. No special reason exists for the decrease.

Charges.

12. *New Works—Buildings.*—The short expenditure was incurred in paying the cost of the western salary-result school building and the purchase of dust-bins. Absence of provision for the iron latrine in the revised estimate, but provided for in the budget, is due to the acquisition of land later in the year and to the estimate having to be prepared and sanctioned by the Government before it is executed.

13. *Repair—Buildings.*—Rs. 1,500 is entered in the revised estimate, against Rs. 200 in the original estimate. The large increase is justified by the fact that the council had to settle the claims of one Rajappaier, the late hospital contractor, who had instituted a suit against the council, and also by the recent asphalting of the hospital buildings and the carrying out of the urgent repairs to the office, travellers' bungalow, and whitewashing the hospital buildings.

14. *Establishment.*—The decrease is due to the non-entertainment of a passed overseer, the same not being available though advertised for.

15. *Grant 3—Diet of Patients and Sundries and Contingencies.*—Rs. 400 and Rs 370 are put down in the revised estimate, against Rs. 600 and Rs. 600, respectively, in the budget. The revised figure is put down with reference to the actual expenditure per mensem under both these items.

16. *Other Contributions—Dufferin's Scholarship.*—The net expenditure for the current year is only Rs. 150, as the scholarship commenced only from 1st October.

17. *Conservancy, Road-cleaning, &c., Establishment.*—The provision in the revised estimate is Rs. 700, against Rs. 2,140 in the budget. The decrease is due to the scavenging establishment attached to this department having been transferred to the control of the contractors.

18. *Other Charges, such as Hire of Carts, &c.*—The increase is due to the reasons mentioned in paragraph 17 *supra.*

19. *Private Scavenging Establishment.*—The increase of Rs. 40 under this item is justified by the entertainment of three additional toties, as per G.O., No. 1955 M., dated 12th November 1896.

20. *Private Scavenging Contingencies.*—Under this head there is a decrease of Rs. 100 owing to no new carts having been purchased.

21. *Cholera Charges.*—Rs 445 is entered in the revised estimate, against Rs. 30 in the budget. The large increase is due to the entertainment of a special cholera staff since November last to check the spread of the epidemic.

22. *Cholera Contingencies.*—Rs. 70 is provided for the purchase of medicines, disinfectants, &c.

23. *Special Sanitary Arrangements.*—Rs. 500 is put down in the revised estimate, against Rs. 300 in the budget. The provision for sanitary arrangements to be made in this town in connection with the ensuing Mahamagham festival at Kumbakónam accounts for the increase.

24. *Grant 4—Lighting Contingencies.*—The increase of Rs. 300 under this item is justified by the council having purchased superior oil direct from the English Warehouse.

25. *Avenue Contingencies.*—Rs. 250 is entered in the revised estimate, against Rs. 50 in the budget. The large increase is due to the fencing of the young cocoanut trees at a cost of about Rs. 200.

26. *Grant 5—Toll Establishment.*—Rs. 140 in the revised estimate under this item represents payments made on account of last year.

27. *Contributions for Central Office and Audit Establishments.*—Rs. 150 is put down in the revised estimate, against Rs. 200 in the budget, with reference to G.Os., No. 2190 L., dated 19th November 1895, and No. 384 M., dated 7th March 1896.

BUDGET, 1897–98.

	RS.
Receipts—	
(1) Opening balance	278
(2) Receipts	24,910
Total ..	25,188
Charges—	
(1) Expenditure	24,085
(2) Closing balance	1,103
Total ..	25,188

Receipts.

28. *Tax on Vehicles, Animals and Carts.*—The increase under every one of these items is put down with reference to the daily increasing number of carriages and animals.

29. *Grants and Contributions—Municipal Schools.*—Rs. 100 is put down as Government grant for the girls' school which is proposed to be established.

30. *Private Scavenging.*—Rs. 300 is entered, as the council hope to extend the system in the coming year.

Charges.

31. *New Works—Buildings.*—Rs. 540 is provided for the construction of the iron latrine, which could not be undertaken in the present year, and for putting up a vaccination shed by the side of the big temple.

32. *Grant 2.*—Rs. 25 is provided for opening a sessional school.

33. *Municipal School.*—Rs. 300 is provided in the budget to open a girls' school on a purely secular basis in the most thickly-populated part of the town. The want of such a school is keenly felt by the public, as parents refuse to send their children to a mission school on account of their orthodoxy It is the bounden duty of the municipal council to care as much for the education of girls as of boys, keeping in view the manifold advantages that would accrue to the public by female education.

34. *Drawing Master.*—The council regret their inability to provide funds for this item as recommended by the Educational authorities owing to the straitened condition of the municipal exchequer. For the same reason they are unable to increase the provision under salary and results grants.

35. *Grant 3—Hospital Establishment.*—Rs. 2,405 is put down to provide for the increased salary recommended by the District Medical and Sanitary Officer to the compounder and the midwife.

36. *Medicines and Supplies and Diet of Patients and Contingencies.*—The increase under every one of these items is provided to purchase bedding and clothing, furniture, medicines, &c.

37. *Other Contributions.*—Rs. 300 is provided for payment to the Dufferin scholar.

38. *Vaccination Establishment.*—Considering the pretty long and useful service of the second-class vaccinator, it is proposed to increase his salary by Rs. 5 per mensem. Hence the increased provision.

39. *Vaccination Contingencies.*—Under this head Rs. 150 is provided, as the council have resolved to revert to the old method of vaccinating direct from the cow-lymph, as the failures have been too many under vaccination as now obtaining.

40. *Private Scavenging Establishment.*—Rs. 490 is provided with reference to the entertainment of three additional toties since November last and also to the proposal of the council to entertain a maistry on Rs. 6 per mensem, as one is quite necessary to supervise closely the work of the toties as well as to collect the demand in advance, as the present system of entrusting everything to the sanitary inspector has not been working satisfactorily.

41. *Private Scavenging Contingencies.*—The provision of Rs. 230 is for the purchase of two more night-soil carts and to meet the other incidental expenses.

42. *Slaughter-house Establishment.*—The council propose to entertain a toty on Rs. 4 per mensem to keep the slaughter-house, fish stalls and butcher stalls scrupulously clean, as suggested by the Deputy Sanitary Commissioner.

43. *Survey.*—Rs. 50 is provided to meet the cost of the survey of this town, which will be undertaken by the Government shortly.

44. In conclusion, the council beg to point out that, as far as funds are available, they have made provision to carry out the more urgent suggestions of the departmental heads after giving them due and mature consideration.

45. I request that the Government will be pleased to sanction this low closing balance.

Submitted. The report has so long been delayed by the Chairman in spite of several reminders and personal warnings from me.

2. The explanations contained in paragraphs 4 to 9 and 11 are unnecessary, as the statements contain the required information in their remarks columns.

3. *Paragraph* 10.—The council are endeavouring to extend the system largely in the next year.

is/ 2y.

4. *Grant 1, Expenditure.*—The expenditure on roads and communications—repairs is limited to Rs. 3,000 as against income of Rs. 6,200 from the tolls in consideration of provision having had to be made under other heads.

5. *Paragraph* 12.—Land acquired and made over to the municipality in 1895–96. The construction of the latrine should not have been delayed so long.

(Signed) K. V. LAKSHMANA RAO,
22nd January 1897. *Deputy Collector.*

Endt. on C. No. 203-Eng.

Submitted to Government, in the Local and Municipal Department, with copy of Divisional officer's remarks on the Chairman's report.

2. The provision for roads is insufficient. Whereas larger provision should have been made in view of the Collector's remarks in paragraph 5 of his foot-note printed in G.O., No. 1435 M., dated 26th August 1896, and referred to by Government in paragraph 4 (1) of its order, the provision has been reduced to less than 50 per cent. of the toll revenue. Taking toll revenue and taxes on vehicles, animals and carts, the proportion is still further reduced to 32 per cent.

	RS.
Toll revenue	6,200
Allotment for roads	3,000
Percentage—48 per cent.	

	RS.
Toll revenue	6,200
Tax on vehicles, carts, &c.	3,300
Total ..	9,500
Percentage—32 per cent.	

3. *Paragraph 12 of the Report.*—The land required for erection of an iron latrine in Mannárgudi Municipality was transferred to the council on the 15th July 1895, *i.e.*, in 1895–96, and long before the budget for 1896–97 was submitted to Government. There must have been some other reason for not making the requisite provision for the latrine in the budget of 1896–97 or in the revised estimate for that year now submitted.

4. *Paragraph* 19.—The management of the private scavenging system is still as bad as it has been in previous years, as will be evident from a comparison of the estimated receipts with the charges under that head. Government has already remarked that the system should be made self-supporting,* whereas the proposals amount to burdening the general revenues with an excess expenditure † of Rs. 420.

(Signed) J. ANDREW,
Ag. Collector.

---

* Paragraph 5 of G.O., No. 1435 M., dated 26th August 1896.

		RS.
† Receipts, Rs. 300	.. .. ..	300
Charges ,, 490 + 230	.. .. ..	720
	Difference ..	420

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, Koilkuntla, 25th February 1897, No. 483–S.

I have the honour to state that the Mannárgudi Municipal Council estimates its expenditure on vaccination and conservancy during 1897–98 at Rs. 330 and Rs. 5,100, respectively, against Rs. 220 and Rs. 4,770 sanctioned for the current year. The increase in both cases is fully explained in the Chairman's letter. No copy of Statement I has accompanied the budget. I am therefore unable to ascertain how much of the current receipts has been apportioned for expenditure on conservancy. The provision is evidently inadequate for requirements, as already remarked in my letter on the budget for 1896–97.

2. No extract from Statement II-B has been furnished to me.

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, 16th February 1897, No. 2065.

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

2. *Charges.*—While forwarding the inspecting officer's budget proposals of this municipality I strongly recommended to the council that an increased allotment be made for "Salary and results grants" and that provision be made for a drawing master for the municipal and aided schools in the town. The council has negatived these proposals for want of funds, though it has provided Rs. 360 for a new girls' school. The Chairman has not furnished me with the necessary statements showing the estimated receipts of the council from taxation, rents and markets, and I am therefore unable to make out whether the council has allotted under Grant 2 a fair share of its income from the above sources. If it has not, I beg to recommend strongly the following items for the favourable consideration of Government :—

(i) *Salary Grants.*—The allotment under this head should be fixed at Rs. 630 at least—Rs. 180 for the Hindu lower secondary school and the balance for the Wesleyan Mission school. The manager of the former school has been advised by the department to seek aid on the salary grant system. The Wesleyan Mission, which is managing the latter institution, incurs a large outlay in maintaining it and its manager applied to me in September last for salary grants to the extent of Rs. 730 on its behalf. In view of the fact that the school is doing very good work, a provision of Rs. 450 at least should be made in its favour.

(ii) *Results Grants.*—The current year's provision of Rs. 1,150 is inadequate considering the actuals of 1895–96, which amounted to Rs. 1,340. Further, with the funds available for the current year it was found possible to assign for the results schools in the municipality on an average only about 52 per cent. of their net cost. The allotment under this head should be raised to Rs. 1,350 at least. Otherwise, there will be much discontent among the managers.

(iii) *Drawing Master.*—Seeing how important a subject drawing is, I beg to recommend that a provision of Rs. 190 at least be made under this head for the present—Rs. 165 for the salary of the drawing master at Rs. 15 per mensem for eleven months and Rs. 25 for the purchase of the necessary drawing materials. Credit may be taken for a half-grant from Provincial funds on this account subject to the provisions of the Grant-in-aid Code.

Order—No. 648 M., dated 22nd March 1897.

The estimated receipts and charges of the Mannárgudi 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	2,527	1,240	460	260
Tax on Arts	1,760	2,310	2,410	2,410
,, on Buildings and Lands	4,498	4,870	5,070	5,070
,, on Vehicles and Animals	1,496	1,520	1,540	1,720
,, on Carts	1,268	1,410	1,450	1,610
Tolls	8,980	5,400	6,200	6,200
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c..	630	950	1,050	1,150
Conservancy Receipts	393	250	300	300
Fees and Revenue from Educational Institutions	52	40	40	40
Income from Markets and Slaughter-houses	1,472	1,200	1,260	1,300
License Fees	570	650	680	650
Other Fees	6	60	80	100
Fines under Municipal and other Acts	509	500	500	500
Interest on Investments and Premium on Loans	953	950	950	950
Grants and Contributions from Government	90	150	90	90
,, ,, from Local Boards	1,810	1,810	1,810	1,810
,, ,, from other Bodies	..	20	20	20
Recoveries for Services to Private Individuals	88	650	300	590
Miscellaneous	58	340	230	290
Advances Recovered	787	200	200	200
Total ..	27,947	24,520	24,640	25,260
Charges.				
Grant 1—				
New Works—				
Communications	33	500	500	..
Buildings	570	800	200	540
Water-supply	742	..	..	..
Repairs—				
Communications	2,265	3,000	3,000	3,100
Buildings	687	200	1,500	1,000
Water-supply	1,491	520	360	420
Establishment	180	360	220	360
Tools and Plant and other Stores	..	30	20	20
Total ..	5,968	5,410	5,800	5,440
Grant 2—				
Training Schools	..	50	20	30
Municipal Schools—				
On the Salary-result System	520	390	370	380
Grants-in-aid—				
Salary Grants	424	550	550	550
Result ,, ...	1,343	1,150	1,150	1,150
Building, Furniture, &c., Grants	30	..	..	..
Inspection	266	270	250	260
Miscellaneous	184	200	280	200
Total ..	2,767	2,610	2,620	2,570
Grant 3—				
Hospitals and Dispensaries	4,651	4,030	3,600	4,310
Contributions	267	400	380	530
Vaccination	226	220	170	270
Registration of Births and Deaths	145	160	140	140
Conservancy, Road-cleaning and Road-watering	5,722	4,770	5,530	5,920
Total ..	11,011	9,580	9,820	11,170

9

	Actuals, 1895-96.	Budget estimate, 1896-97.	Revised estimate, 1896-97.	Budget estimate, 1897-98.
Charges—cont.	RS.	RS.	RS.	RS.
Grant 4—				
Lighting	2,340	1,920	2,220	1,920
Markets and Slaughter-houses	73	[illegible]	10	50
Travellers' Bungalows	106	100	50	70
Avenues	624	630	820	630
Public Garden, Survey of Land, Fire and other Charges ..	724	540	540	560
Total ..	3,867	3,190	3,640	3,230
Grant 5—				
Supervision and Management	3,710	2,290	2,500	2,280
Advances Recoverable	91	..	..	..
Refunds	74	..	..	..
Balance	459	1,440	260	570
Total ..	27,947	24,520	24,640	25,260

Revised Estimate for 1896–97.

2. The current receipts and charges are now estimated at Rs. 24,180 and Rupees 24,360, respectively, against Rs. 23,280 and Rs. 23,080 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under tolls, while in the charges it appears mainly under Grants 1, 3 and 4. The collections under the principal taxes and the expenditure on communications during the first eight months of the year were very unsatisfactory and not creditable to the municipal administration. With reference to paragraph 12 of the Chairman's letter, his attention will be drawn to the remarks of the Revenue divisional officer and the Collector in paragraphs 5 and 3 of their endorsements. The council's proposal to have the conservancy work of the town done on contract is approved; but the necessity for this course should have been explained in the Chairman's letter. The entertainment of the temporary establishment for cholera duty referred to in paragraph 21 is sanctioned. As the application for allotments of funds submitted with the budget does not show the amounts required by the council, a fresh application with the omissions supplied should be submitted as soon as possible. With reference to G.O., No. 2391 L., dated 17th December 1896, the contribution for the central office establishments will be raised from Rs. 150 to Rs. 174, or Rs. 170 in round figures. The balance to be carried forward to the ensuing year's budget will then be Rs. 260. cap/cap

9

Budget Estimate for 1897–98.

3. *Receipts.*—The receipts for 1897–98 are put down at Rs. 24,910 against the revised estimate of Rs. 24,180, the increase being chiefly under the taxes on vehicles, animals and carts. As the council's proposal to open a girls' school has been disallowed in paragraph 4 (3) below, the sum of Rs. 100 taken credit for under grants from Government on account of this institution will be struck out. As it is not proper that the general tax-payer should bear the cost of a purely private service, the estimated receipts from private scavenging fees will be raised from Rs. 300 to Rs. 490, so as to meet the cost of the establishment, and the council will take the necessary steps to ensure that the cost of the service is so covered either by extending the service or by raising the fees. In this connection the municipal council's attention is drawn to paragraph 4 of the Collector's endorsement. 1/

4. *Charges.*—(1) The probable charges are entered as Rs. 24,090 against Rs. 24,380 in the revised estimate,—the decrease, which appears under Grants 1, 4 and 5, being partly counterbalanced by an increase under Grants 2 and 3.

(2) *Grant 1.*—With reference to paragraph 2 of the Collector's endorsement, the allotment for the maintenance of roads will be raised from Rs. 3,000 to Rs. 3,100, being 50 per cent. of the municipal income from tolls.

9

(3) *Grant 2.*—For want of funds the municipal council's proposal to open a girls' school cannot be sanctioned, nor can the recommendations of the Director of Public Instruction to increase the allotments for salary and result grants and to provide for the employment of a drawing master be adopted. The omission pointed out in paragraph 2 [illegible] of the Director's letter should not be allowed to recur. The Sanitary Commissioner makes a similar complaint, to which the same remark applies.

(4) *Grant 3.*—The allotment for medical services will be passed, subject to the remarks of the Surgeon-General, ~~which should be expedited~~. For want of funds the proposed increase of Rs. 5 in the salary of the vaccinator cannot be approved. The entertainment of a maistry on Rs. 6 for the private scavenging service, proposed in paragraph 40, is sanctioned. A sum of Rs. 820 will be provided for epidemic charges with reference to G.O., No. 1985 M., dated 18th November 1896. 2'/

(5) *Grants 4 and 5.*—The entertainment of a toti on Rs. 4 for the slaughter-house, proposed in paragraph 42, is sanctioned. With reference to G.O., No. 2391 L., dated 17th December 1896, the contribution for the central office establishments will be raised from Rs. 150 to Rs. 254, or Rs. 250 in round figures.

5. The budget, as revised by Government, closes with a balance of Rs. 570, or only 2·3 per cent. of the estimated receipts. This should be increased so as to provide a working balance by effecting economies wherever possible during the course of the year.

6. The delay in the submission of the budget noticed in paragraph 1 of the Revenue divisional officer's endorsement is unsatisfactory and should have been explained. Cap/Cap

(True Extract.)

Secretary to Government.

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

Exd. A. Raitt.

Mannargudi m

Local & Munl. (1897) Department.

CURRENT No.

Cir No 223 [illegible] 97

From The Chairman
Municipal Council
Mannargudi.

Order..

No. 698

Dated 20th January.

Received

Registered

Enclosures

Spare copies

SUBJECT.

Submitting Budget statements & Report of the Mannargudi Municipality for the official year 1897—98.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Extract from the Proceedings of the Municipal Council Mannargudi passed at their special Meeting held on Thursday the 7th January 1897

Present.

M.R.Ry. S.R. Sreenivasa Row avl Chairman
" K.N. Lakshmana Row avl Dewan Bahadur Ex-officio Councillor.
" S. Venkataramaier avl Councillor.
" V. Swaminatha Pillai avl "
" Ponnusami Mudaliar avl "
" Veerappa Chettiar avl "
" Sivagnanamudayar avl "

1. Read Draft Budget Statements & Report.

Resolved that Receipts be passed as modified by majority.

M.R.Ry. The undermentioned proposal of Mr. S. Venkataramaier to put to votes & passed.

M.R.Ry. "Proposition of Mr. S. Venkataramaier & seconded by Dewan Bahadur K.V. Lakshmana Rao avl"

1
2482 Mcl 1897

"I propose that a passed Surveyor or an experienced Sub or a pensioned overseer be appointed from the 15th January as the Council feel the want of such an employee to look after the road & building work."

Resolved by majority that pay of Cholera Ministry to be reduced to Rs 5.

Chairman dissenting.

Resolved that the suggestions of the Local Civil Apothecary be passed & Rs 250 be allotted & a shed for lodging be erected at a cost of Rs 50.

Resolved that the budget be passed.

Resolved that a bamboo bridge at a cost of Rs 75 be provided for fording the river Damanies at the ford of Tirupalkadal ~~at~~.

Resolved that the level of the tunnel in the small bazaar be lowered to one foot ~~to~~ so as to drain the stagnant water between Rajā-vidhi & chetty street.

(Signed) M. R. Streenivasa Row.
Chairman.

(True Extract)

M A Sreenivas
Chairman.

Extract from the Proceedings of the Municipal Council Mannargudi passed at their special Meeting held on Thursday the 14th January 1897.

Present

M.R.Ry. M.K. Streenivasa Row Avl. Chairman
" K. Venkatramaiyer Avl. Councillors
" V. Subbaraya Pillai Avl. "
" Rajappaiyer Avl. R. "
" Vythianatha Pillai Avl. "
" Thennagiri Chettiar Avl. "
" Ponnusami Mudaliar Avl. "
" Appandamudaliar Avl. "

1. To consider the budget statements

Resolved that Rs 800 be transferred from "New Works Buildings to Repairs Buildings" in the Revised Estimate.

Budget was considered till 11 A.M.

an

2 / LAZ Ms of 1897

and adjourned tomorrow till 6 p.m.

x x x x

(Signed) M.K.Streenivasa Row
Chairman.

(True Extract) M.K.Streenivasa
Chairman.

K.E.

Extract from the Proceedings of the Municipal Council Mamarguddi passed at their special meeting held on the 15th January 1897.

Present

M.R.Ry. M.K.Streenivasa Row al. Chairman
" R.N. Lakshmanarow al. Dewan Bahadur Ex-officio Councillor.
" T. Sujamanayar al. Councillor.
" Ponnusami Mudaliar al. "
" Vennagiri Chettiar al. "

1. To Consider the Budget statements passed by the Council on the 7th instant as the charges in the Budget Estimate for 97–98 exceed the receipts.

Resolved that provisions for "New Works Communications, Drainage, & Girl School" be removed as the expenditure exceeds the receipts.

x x x x x

(Signed) M.K.Streenivasa Row
Chairman.

(True extract) M.K.Streenivasa
Chairman.

K.E.

3/4462 Mar 8 1897

Extract from the Proceedings of the Municipal Council Mannargudi — passed at their special Meeting held on Tuesday the 19th. January 1897.

Present

M.R.Ry. M.R. Sreenivasa Row avl Chairman
" K.V. Lakshmanarow avl Dewan Bahadur — Ex-officio Councillor.
" V. Subbaraya Pillai avl Councillor
" S. Venkatramier avl "
" R. Rajappier avl "
" Vythinatha Pillai avl "
" Arumugham Pillai avl "
" Ponnusami Mudaliar avl "
" Appandamudaliar avl "
" Vennagiri Chettiar avl "
"

1. To consider further the Budget Statements.

(1) New Works Communications Rs 500 struck off.
(2) Lighting (Reduced) Rs 300.
(3) Hospital (Do —) Rs 300.
(4) Increase the receipts in the Budget by Rs 100 ("Grants + contributions. Education. Municipal Schools")
(5) Dust cart (Reduced) Rs 200
(6) Vaccination Contingencies (Reduced) Rs 50.
(7) Vaccination Shed (Reduced) Rs 230

4/4 [illegible] 1897

Resolved as modified above

(Signed)

(Signed) W. K. Abercrombie Rew

Chairman:

(True Extract) H. A. Sherwill

Chairman

A.E.

Mannargudi MUNICIPALITY.

Statement of Proposition for revision of Establishment. for 1897–98.

Order sanctioning present establishment.		Office to which the proposition refers.	NATURE OF CHARGE.								PROPOSITION.		Grounds of proposition.
			Present Scale.				Proposed Scale.				Increase per month.	Decrease per month.	
			Number	Designation.	Pay.		Number	Designation.	Pay.				
Number	Date.				Minimum.	Maximum.			Minimum.	Maximum.	Amount.	Amount.	
					RS.	RS.			RS.	RS.	RS.	RS.	
		Grant I. Water supply Establishment –					5	Watchmen		20	20	×	To watch the drinking water tanks for 4 months in the hot season
		Grant III. Hospitals & Dispensaries.	1	Midwife	8		1	Midwife		10	2	×	As per recommendation of the District Surgeon
			1	Probationary Compounder	5		1	Probationary Compounder		9	4	×	Do
		Vaccination Est.	1	Vaccinator	10	-	1	Vaccinator		15	5	×	Considering the long & useful service of the vaccinator the increase is recommended.
		Road cleaning, Road watering &c Est.					6	Coolies		24	24		To water the roads for 5 months in the year as per suggestion of the Divisional Officer.
384 M. & 1955 M.	3.96 13.11.96	Private Scavenging	9	~~Scavengers~~		35	~~9~~	~~Scavengers~~		~~35~~	~~35~~		
							1	Maistry		6	6 (x)		(x) A maistry is found necessary to supervise the work of the tottie & to collect the demand in advance
		Grant IV Slaughter house Est.					1	Totty		4	4		To keep the slaughter house, fish stalls, & butcher stalls scrupulously clean as per recommendation of the Dy. Sanitary Commissioner.

[illegible]
Chairman

5

Statement of Proposition for revision of Establishment. of Mannargudi Municipality. for 1896-1897

Order sanctioning present establishment.		Office to which the proposition refers.	Nature of charge.								Proposition.		Grounds of proposition.
			Present Scale.				Proposed Scale.				Increase per month.	Decrease per month.	
			Number	Designation.	Pay.		Number	Designation.	Pay.				
Number	Date.				Minimum.	Maximum.			Minimum.	Maximum.	Amount.	Amount.	
					RS.	RS.			RS.	RS.	RS.	RS.	
		Grant III Sanitation and Medical Service: Cholera Charges Establishment.						1896-97					
							1.	Sanitary Inspector		10.			To prevent the spread of cholera
							4	Maistries —		24×	82		
							5	Tankwatches		20.			
							1.	Cholera Shed watchmen.		4.			
							4	Totties		24.			
		Grant III. Special Sanitary Arrangements on account of Mahamakham festival at Kumbhakonam. To ~~continue~~ last here for one months and a half.					3	Peons		12			As per proceedings of the Collector Tanjore d 27-4-96 Ref on Cur No 1183/Eng/96
							2	Peons		10			
							2	Thotties		10	44		
							1	Watch		5			
							1	Sanitary Inspector		7.			

× The pay of the maistries has been reduced to Rs 5 per mensem since January 1st (Vide Resolution of the Council dated 7-1-97)

Chairman

500—12-12-93.

I.

Application for allotment of Funds required by the Municipal Concil of Mannargudi

Particular work or purpose.	Major and minor heads in the budget.	Amount provided for the work or purpose in the budget.	Amount subsequently allotted or transferred.	Amount now required, and the source from which it is to be met.	Nssity for the allotment.	Reference to previous correspondence.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.		
1896-97 Cholera charges Estt.	Grant III Sanitation & Medical Services	30	415	From the General fund	Prevalence of Cholera See ~~[illegible]~~ November last.	
Do. Special Sanitary arrangements on account of Makamakham	Grant III		66	Do	As per Proceedings of the Collector of [illegible] d/ 27-11-97 Ref on Cur No $\frac{1183}{Eng}$ of 96	
1897-98 Water supply Establishment	Grant I.	80		Do	Vide Proposition Statement	
Do Hospital Estt	Grant III	72		Do	Do	
Do. Vaccination Estt	Do.	60		Do	Do	
Do Road cleaning, Road watering Estt	Do	120		Do	Do	
Do Private Scavenging Estt.	Do	72		Do	Do	
Do Slaughterhouse Estt.						

Municipal Councillor's office
Mannargudi
20-1-97.

Chairman, Municipal Council.

Budget Statements
of the Mannargudi Municipality
for the year 1897-98

E.O. 6th
3-97

8
1482

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Mannargudi during the official year 189~~6-97~~ 97-98

	Budget 1897-98						Revised Estimate for 1896-97			Budget Estimate for 1896-97			Actuals, 1895-96 (audited figures). ×		
	Details of Minor Heads.			Totals of Major Heads.											
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				278	–	–	460	–	–	1090	–	–	2527	3	5
b. Endowments															
c. Water-tax Fund															
2. MUNICIPAL RATES AND TAXES—															
a. Tax on arts, &c. (section 53) ..	2400	–	–				2400	–	–	2300	–	–	1760	8	–
b. Tax on buildings (section 63) ..	4250	–	–				4250	–	–	4250	–	–	3909	11	–
c. Tax on lands (section 63) ..	800	–	–				800	–	–	600	–	–	588	8	7
d. Water-tax on buildings and lands (section 75) ..															
e. Tax on vehicles with springs and palanquins (section 77) ..	600	–	–				500	–	–	500	–		512	–	–
f. Tax on animals (section 77) ..	1100	–	–				1020	–	–	1000	–	–	984	2	–
g. Tax on carts and other vehicles without springs (section 85) ..	1600	–	–				1440	–	–	1400	–	–	1268	–	–
h. Tolls (section 91)—															
Gross receipts .. ×															
Less Local Fund share ..	6200	–	–				6200	–	–	5400	–	–	8980	2	–
i. Penalties on account of—															
i. Tax on arts	10	–	–				10	–	–	10	–	–			
ii. Tax on buildings ..	10	–	–				10	–	–	10	–	–			
iii. Tax on lands	10	–	–				10	–	–	10	–	–			
iv. Water-tax on buildings and lands															
v. Tax on vehicles, &c. ..	10	–	–				10	–	–	10	–	–			
vi. Tax on animals	10	–	–				10	–	–	10	–	–			
vii. Tax on carts, &c. ..	10	–	–				10	–	–	10	–	–			
vii. Evasion of tolls				17010	–	–									
3. REALIZATIONS UNDER SPECIAL ACTS—															
a. Pounds															
b. Ferry rents															
c. Fees under Act II of 1888 ..															
Carried forward ..				17010	–	–	16670	–	–	15510	–	–	18002	15	7

× As the audited figures are not available, the figures in the Administ Report are entered.

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

	Budget 1897-98						Revised			Budget					
	Details of Minor Heads.			Totals of Major Heads.			Estimate for 1896-97.			Estimate for 1896-97.			Actuals, 1895-96 (audited figures).		
I	2			3			4			5			6		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				17010	-	-	16670	-	-	15510	-	-	18002	15	7
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—															
a. i. Rent of lands	100	-	-				70	-	-	100	-	-	53	15	8
ii. Rent of buildings	60	-	-				+			60	-	-			
iii. Avenue receipts	800	-	-				800	-	-	650	-	-	571	15	3
iv. Fees from Travellers' Bungalows	25	-	-				25	-	-	25	-	-	8	14	2
b. i. Sale-proceeds of lands and buildings															
ii. Produce of lands, gardens, &c.	60	-	-				60	-	-	60	-	-	53	1	-
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	100						100	-	-	50	-	-	2	8	3
c. Conservancy receipts—															
Sale-proceeds of night-soil, street refuse, &c.	300	-	-				300	-	-	250	-	-	393	-	-
d. i. Fees from educational institutions	40	-	-				40	-	-	40	-	-	57	14	6
ii Other revenue from educational institutions ..															
e. i. Sale-proceeds and composition fees of medicines ..															
ii. Other Hospital receipts ..															
f. i. Income from markets ..	800	-	-				700	-	-	800	-	-	882	2	6
ii. ,, slaughter-houses.	500	-	-				565	-	-	400	-	-	590	3	3
g. Other fees															
i. Distraint fees	50	-	-				50	-	-	10	-	-	3	4	-
ii. License fees	650	-	-				680	-	-	650	-	-	569	8	3
iii. Cartstand fees	50	-	-				25	-	-	50	-	-			
iv. Other fees							2	-	-				2	8	-
h. Fines under Municipal and other Acts.	500	-	-				500	-	-	500	-	-	509	0	7
i. Interest on investments															
i. General, including choultries															
ii. Educational															
iii. Medical	950	-	-				950	-	-	950	-	-	953	1	10
j. Premium on loans				4985	-	-									
Carried forward ..				21995	-	-	21537	-	-	20105	-	-	22588	-	10

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

	Budget 1897-98						Revised			Budget					
	Details of Minor Heads.			Totals of Major Heads.			Estimate for 1896-97.			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 .				21995	-	-	21537	-	-	20105	-		22588	-	10
5. GRANTS AND CONTRIBUTIONS—															
a. From Government—															
i. Education—															
Normal stipends ..															
Buildings															
Municipal Schools ..	100														
Other purposes	90	-	-				90	-	-	90	-	-	90	-	-
ii. Medical															
iii. Other purposes—															
Communications ..															
Water-supply															
Drainage															
Sanitation															
Other purposes ..															
b. From Local Boards—															
i. Education															
ii. Medical	1810	-	-				1810	-	-	1810	-	-	1810	-	-
iii. Other purposes															
c. Other grants and contributions—															
i. Education	25	-	-				16	-	-	25	-	-	10	-	-
ii. Medical															
iii. Other purposes				2025	-	-									
6. MISCELLANEOUS—															
a. Recoveries on account of services rendered to private individuals—															
i. Private scavenging ..	300	-	-				200	-	-	550	-	-	87	10	8
ii. Other purposes	100	-	-				100	-	-	100	-	-			
b. Other items—															
i. Fishery rents	250	-	-				175	-	-	300	-	-	45	-	-
ii. Refunds of Expenditure of previous year	20	-	-				20	-	-	20	-	-			
iii. Fee for numbering carts, &c.	10	-	-				20	-	-	10	-	-	2	10	-
iv. Other items	10	-	-	690	-	-	10	-	-	10	-	-			
Carried forward ..				24710	-	-	23978	-	-	23020	-	-	24633	5	6

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

—	Budget 1897-98. Details of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 189 -9 . RS.	A.	P.	Budget Estimate for 189 -9 RS.	A	P.	Actuals, 1895-96 (audited figures). RS.	A.	P.
1	2			3			4			5			6		
Brought forward ..				24710	"	-	23978	"	-	23020	"	"	24633	5	6
7. EXTRAORDINARY AND DEBT—															
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.															
b. Loans—															
i. From Government ..															
ii. In the market from private individuals															
c. Realizations of Sinking fund for repayment of loans.															
d. Advances—															
i. Permanent													100	"	"
ii. Others	200			200			200	"	"	200	"	"	686	14	7
Total Receipts ..				24910	"	"	24178	"	"	23220	"	"	25420	4	1
Grand Total ..				25188	"	"	24638	"	"	24310	"	"	27947	7	6.

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ / ~~all~~ 5 classes.
2. Tax on buildings is levied at 7½ per cent. and tax on lands at 7½ per cent. of rent value. / annas 4 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.
5. Tax on carts, &c., is levied at Rs. 4 per cart. per annum.
6. Tolls are levied at the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. 649 M of 9-7-86 + 1029 M of 8-10-86.
8. The house-tax registers were last revised in the official year 96-97 and the land tax registers in the official year. 96-97.
9. Total extent of land assessed is 1890 acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—

Chairman

STATEMENT I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act V of 1884 for the official year 189 -9

Name of Institution	Amount of Funded Capital.	Opening Balance.	Interest, Produce of Land, or Rent of buildings.	Appropriation from Capital for Expenditure.	Private Contributions and Donations.	Sale of Medicines or Sundry Property.	Total (Columns 4—7).	Contribution from Local Funds.	Contribution from Provincial Funds.	Total Receipts (Columns 3, 8 and 9).	Appropriation from Municipal Funds (Column 16 *minus* Column 10).	Invested.	Current Charges.	Total (Statement II).	Allotted for Public Works, (Statement II-A)	Total Charges (Column 14 *plus* Column 15).	Closing Balance (Column 10 *minus* Column 16).	REMARKS.
1	2	3	4	5	6	7	8	9		10	11	12	13	14	15	16	17	18
	RS	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Municipal Hospital Mannargudi	27300.		950. 1010				950	1870	+ 60	2810	1785 Should have been filled up.		4605 4305	4605. 4305		4605		[illegible]

Chairman

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

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.
GRANT I—(*Public Works*)—															
1. New Works—															
a. Communications							500	a	a	500	a	a	147	3	10
b. Buildings	540	o	-				200	a	a	800	a	a	579	5	9
c. Drainage															
d. Water-supply				540	-	-							741	10	3
2. Repairs—															
a. Communications	3000	a	a				3000	a	a	3000	a	a	2157	2	3
b. Buildings	1000	a	a				1500	a	a	200	a	a	687	0	2
c. Drainage—															
i. Repairs to works ..															
ii. Establishment for flushing drains, &c.															
d. Water-supply—															
i. Repairs to works, machinery, &c	100	a	a				40	a	a	200	a	-	1210	2	7
ii. Establishment	320	a	a				300	a	-	320	a	a	281	2	a
iii. Contingencies				4420	a	-	20	a	a						
3. Establishment	360	a	a	360			220	a	a	360	a	a	180	a	a
4. Tools and Plant and other stores.	20	a	a	20			20	a	a	30	a	a			
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 ..				5340	a	-	5800	a	a	5440	a	a	5977	10	10
GRANT II—(*Education*)—															
1. Training Schools (Sessional School)	25	a	a	25			15	a	a						
a. Contributions to Local Boards ..															
b. Stipends to Normal students ..										50	a	a			
2 Municipal Schools—															
i On Salary System—	300														
a. Establishment															
b. Contingencies	60														
Carried forward ..				25	a	a	15	a	a	50	o	-	-	-	-

Statement II.—Expenditure from the Municipal Fund of the Town of Mannargudi for 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 ..				25	a	a	15	-	-	50	a	o	.	.	.
GRANT II—(*Education*)—cont.															
ii. On Salary-Results System—															
a. Fixed Payments	230	a	a				270	-	-	240	-	-	360	8	1
b. Result Grants	100	a	a				50	a	a	100	a	a	100	14	9
c. Contingencies	50	a	a	~~380~~ 740	a	a	50	a	a	50	a	a	58	3	6
3. Salary Grants	550	a	a	550	a	a	550	a	a	550	a	a	424	6	8
4. Results Grants ..	1150	a	a	1150	a	a	1150	a	a	1150	a	a	1342	12	a
5. Combined Grants—															
a. Fixed Payments															
b. Result Grants															
6. Inspection—															
a. Contributions to Local Boards ..															
b. Municipal Inspectors—															
i. Establishment	240	a	a				240	a	a	240	a	a	232	a	a
ii. Contingencies	20	a	a	260	a	a	15	a	-	30	a	a	33	11	11
7. Miscellaneous—															
a. Building, furniture, &c., grants ..															
b. Common gymnasium—															
i. Establishment	180	a	a				180	a	a	180	a	o	180	a	a
ii. Contingencies	20	a	a	200	a	a	100	a	a	20	a	a	4	8	a
c. Common Drawing Master—															
i. Establishment															
ii. Contingencies															
d. Other items															
Total, Grant II ..				2925	a	a	2620			2610	.	.	2737	0	11
GRANT III—(*Sanitation and Medical Services*).															
1. Hospitals and Dispensaries—				4305											
a. Establishment	2405	a	a				2330	a	a	2330	a	a	2291	11	7
b. Medicines and Supplies	600	a	a				500	a	a	500	a	a	860	12	3
c. Diet of Patients	600	a	a				400	a	a	600	a	a	1083	7	8
d. Sundries and Contingencies ..	700	a	a				370	a	a	600	a	a	415	9	6
e. Contributions to Local Boards ..	4305														
&c., &c., &c. .															
Carried forward .				4305	a	a	3600	a	a	4030	a	a	4651	9	a

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

	Budget 1896-97.						Revised			Budget					
—	Details of Minor Heads.			Total of Major Heads.			Estimate for 1896-97.			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 ..				4305	–	–	3600	–	–	4030	–	–	4651	9	–
GRANT III—*Sanitation and Medical Services*—cont.															
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—															
i. Medical College ..															
ii. Sanitary Inspection ..	70	–	–												
iii. Medical Reserve staff ..	20	–	–				70	–	–	70	–	–	81	–	–
iv. Cutlers' Establishment ..							20	–	–	20	–	–	14	–	–
b. CONTRIBUTIONS TO LOCAL BOARDS, &C., FOR—													1	–	–
i. Medical Schools ..	110	–	–												
A. Surgeon's Estt. ii. Reserve staff ..	30	–	–				110	–	–	110	–	–	110	–	–
&c., &c., &c, ..				230	–	–	30	–	–	30	–	–	29	6	6
c. OTHER CONTRIBUTIONS ..	300	–	–	300	–	–	150	–	–	318	–	–	31	5	–
3. VACCINATION—				530											
a. Establishment ..	180	–	–				120	–	–	120	–	–	117	7	3
b. Contingencies ..	150	–	–	330	–	–	55	–	–	100	–	–	108	3	–
c. Contributions to Local Boards ..															
4. REGISTRATION OF BIRTHS AND DEATHS—															
a. Establishment ..	144	–	–	144	–	–	144	–	–	144	–	–	142	6	5
b. Contingencies ..										18	–	–	2	9	–
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—															
a. i. Establishment ..	680	–	–				700	–	–	2140	–	–	2252	15	7
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	3300	–	–				3440	–	–	1850	–	–	2185	4	8
b. Private scavenging—															
i. Establishment ..	490	–	–				320	–	–	280	–	–	241	11	11
ii. Contingencies, such as cost of scavenging carts, &c. ..	230	–	–				50	–	–	150	–	–	78	–	–
c. Cholera charges ..	50	–	–	5100			445	–	–	30	–	–	51	14	11
d. Contingencies ..	50	–	–				70	–	–	20	–	–	3	1	10
~~&c., &c., &c.~~ Special Sanitary arrangements ..	300	–	–	5100	–	–	500	–	–	300	–	–	909	2	–
Total, Grant III ..				10409	–	–	9824	–	–	9730	–	–	11011	1	3

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

	Budget 1897-98.						Revised			Budget					
—	Details of Minor Heads.			Totals of Major Heads.			Estimate for 1896-97.			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	720	–	–				720	–	–	720	–	–	726	7	4
b. Contingencies	1200	–	–	1920			1500 2220	–	–	1200 1920	–	–	1614 2340	0	8 8
2. i. MARKETS—															
a. Establishment							10	–	–				72	0	10
b. Contingencies													–	10	–
ii. SLAUGHTER-HOUSES—															
a. Establishment	48	–	–	48											
b. Contingencies															
3. CHOULTRIES—															
a. Establishment															
b Contingencies															
c. Feeding Travellers															
4. TRAVELLERS' BUNGALOWS—															
a. Establishment	48	–	–				48	–	–	48	–	–	41	5	5
b. Contingencies	25	–	–	73			5	–	–	52 100	–	–	64	13	3
5. AVENUES—															
a. Establishment	580	–	–				567	–	–	580	–	–	597	3	1
b. Contingencies	50	–	–	630	–	–	250 817	–	–	50 630	–	–	26 623	11 10	7 8
6. PUBLIC GARDEN—															
a. Establishment															
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..															
7. SURVEY OF LAND	50	–	–	50	–	–									
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 ..				2721	–	–	3100	–	–	2650	–	–	3143	4	2

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

—	Budget for 1897-98						Revised Estimate for 1896-97.			Budget Estimate for 1896-97			Actuals, 1895-96 (audited figures).		
	Details of Minor Heads.			Totals of Major Heads.											
1	2			3			4			5			6		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				2721	–	–	3100	–	–	2650	–	–	3143	4	2
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.															
9. OTHER CHARGES—*cont.*															
ii. Rewards for destruction of wild animals and snakes ..	10	–	–				6	–	–	20	–	–	12	15	6
iii. Printing	450	–	–				450	–	–	450	–	–	549	10	4
iv. Compensation for lands ..	30	–	–				10	–	–	50	–	–	12	–	–
v. Other items (Law charges etc)	20	–	–	510	–	–	70	–	–	20	–	–	139	7	9
Total, Grant IV ..				3231	–	–	3636	–	–	3190	–	–	3857	5	9
GRANT V—															
a. General Establishment—															
i. Office Establishment ..	1140	–	–				1260	–	–	1260	–	–	1111	7	10
ii. Inspection	480	–	–				480	–	–	480	–	–	480	–	–
b. Collection of Municipal Taxes—															
i. Establishment	240	–	–				260	–	–	240	–	–	211	14	6
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	20	–	–							20	–	–	87	15	8
c. Collection of Tolls—															
i. Establishment							1140	–	–				1275	10	4
ii. Contingencies							5	–	–				167	4	5
d. Office contingencies other than (*b*) (ii)	150	–	–				180	–	–	150	–	–	182	14	7
e. Contributions for Central office and Audit establishments ..	150	–	–				150	–	–	200	–	–	133	6	5
Miscellaneous							5	–	–				58	15	8
Total, Grant V ..				2180	–	–	2480	–	–	2350	–	–	3709	9	5
REPAYMENT OF DEBT—															
a. Instalments paid during the year.															
b. Invested on account of Sinking Fund (Value of securities purchased)															
c. Charges of investment ..															
INTEREST—															
a. On account of last year ..															
b. " of current years.															

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

—	Budget for 1897-98.						Revised Estimate for 1896-97.			Budget Estimate for 1896-97.			Actuals, 1895-96. (audited figures).		
	Details of Minor Heads.			Totals of Major Heads.											
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													91	–	–
Refunds of other than current collections ..													74	8	–
Discount															
Pensions and gratuities															
Investments—															
a. In Government securities for purposes other than Sinking Fund															
b. In Savings Bank															
Total Expenditure ..				24085	–	–	24360	–	–	23290	–	–	27488	4	2
Balances—															
a. Municipal Fund				1103	–	–	278	–	–	1020	–	–	459	3	4
b. Endowments															
c. Water-tax Fund															
Grand Total ..				25188	–	–	24638	–	–	24310			27947	7	6

NOTE TO STATEMENT II.

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

Liabilities.	RS.	Assets.	RS.
Liabilities—		Municipal Balance .. Cash	
		Securities	
		Deposit Balance .. Cash	
		Securities	
Balance of Loans		Sinking Fund of loans	
Deposits to be adjusted		Funded Capital of endowed institutions, Hospitals, &c.	
		Total ..	
Other Liabilities (in detail)		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	
Total ..		Advances for works, &c.	
		Total ..	

Chairman

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

Part I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 189 -9 .			Remarks.
1	2	3	4			5			6
		RS.	RS.	A.	P.	RS.	A.	P.	
(*a*)	Communications								
1									
2									
3									
	Total ..								
(*b*)	Buildings								
1	~~To put up 2 vaccine sheds~~	~~200~~							
2	~~To put up a bamboo bridge~~								
~~3~~	~~across the Pawani near~~	~~70~~							
	~~Tiruppalkadalshut~~								
	To put up a vaccine shed	40				40			
	To construct an iron								
	latrine	500				500			
	Total ..	540				540			

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

Part I.—New Works.—*cont.*

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

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

PART II.—Repairs.

Number.	Project.	Grant.			Actual expenditure.			REMARKS.
1	2	3			4			5
		RS.	A.	P.	RS.	A.	P.	
(*a*)	Communications							Total mileage of roads streets, lanes, &c., in the town. 32 miles
1	Gravel Roads at Rs 375 per mile	2300	—	—				Metalled or Gravelled } Unmetalled. 6m-7f 25m-5f
2								Total mileage under maintenance.
3	Mud Road	700	—	—				Metalled or Gravelled } Unmetalled. 6m-7f. 25m-5f
	Total ..	3000	—	—				

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

PART II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			REMARKS.
1	2	3			4			5
		RS.	A.	P.	RS.	A.	P.	
(*b*)	Buildings							
1	Asphalting the Slaughter house	500	—	—				
2	Whitewashing the Hospital, M.C. office & the Travellers' Bungalow	200	—	—				
3	Repairing the Contagious ward, female latrines etc	200	—	—				
	Sundry repairs to other buildings.	100	—	—				
	Total ..	1000	—	—				

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

Part II.—Repairs—*cont.*

Number	Project	Grant. RS.	A	P	Actual expenditure. RS.	A	P	Remarks
1	2	3			4			5
(*c*)	Drainage							
1								
2								
3								
	Total ..							
(*d*)	Water-supply							
1	Repair of W. S. channel	100	–	–				
2								
3								
	Total ..	100	–	–				

Chairman.

Statement II-B.—Details of Municipal Establishments.

1	Number. 2	Salary per mensem. 3 RS.	A.	P.	Salary per annum. 4 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 at Rs 4. per mensem ..	5	20	–	–	240	–	–
Temporary watchers for 4 months at Rs 4.	5	20			80	–	–
Total ..	10	40	..	..	320	–	–
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					320	–	–
3. General.—							
Overseers	1	30	–	–	360	–	–
Maistries							
Total ..	1	30			360	–	–
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..	1	30			360	–	–

This is usual.

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— Girls' School							
a. On the Salary System—							
Head Master	1	10	–	–	120	.	.
1st Assistant ~~Master~~ Mistress ..	1	8	–	–	96	.	–
2nd " "	1	4	4	a	48		
Caller	1	3	a	a	36		
Total ..	4	25	a	a	300	a	a
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					300	a	a

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—							
E. S. R. School							
Hd Master	1	7	a	a	✓ 84	a	a
Asst Master	1	5	a	a	✓ 60	a	a
Sweeper	1	a	4	a	✓ 3	a	a
Panchama School							
Teacher	1	7	a	a	✓ 84	a	a
Sweeper	1	a	4	a	✓ 3	a	a
Total ..	5	19	8	a	234	a	a
Deduct Fines and Stoppages ..					4	a	a
Add arrears for last year paid this year ..							
Balance (Statement II) ..					230	a	a

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT II.—EDUCATION—*cont.*							
6. INSPECTION—							
Inspecting schoolmaster	1	20	a	a	240	a	a
Total ..	1	20	a	a	240	a	a
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					240	a	a
7. *b.* GYMNASTIC INSTRUCTORS	1	15	a	a	180	a	a
Total ..	1	15			180	a	a
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					180	a	a
c. DRAWING MASTERS							
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 III.—SANITATION AND MEDICAL SERVICES—							
1. HOSPITALS AND DISPENSARIES—							
Medical Subordinates Civil Apothecary	1	109	6	a	1312	8	a
" " Hospital Asst	1	25	a	a	300	a	a
Midwife	1	10	a	a	120	a	a
Clerk		8					
Compounder	1	12	a	a	144	a	a
Servants							
"							
"							
Lascar	1	6	a	a	72	a	a
Waterman	1	4	a	a	48	a	a
Cook	1	5	a	a	60	a	a
Male toty	1	4	8	a	54	a	a
Female toty	1	3	8	a	42	a	a
Washerman	1	3	a	a	36	a	a
Gardener	1	4	a	a	48	a	a
Ward Cooly	1	5	a	a	60	a	a
Probationary Compounder	1	9	a	a	108	a	a
		5					
Total ..	13	200	6	a	2404	8	a
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					a	8	a
					2405	a	a

24
48
72

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT III.—SANITATION AND MEDICAL SERVICES—*cont.*							
3. VACCINATION—							
Vaccinators	1	10 15	–	–	180	–	–
Peons							
Total ..	1	15	–	–	180	–	–
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
4. REGISTRATION—							
Registrars	1	12			144	–	–
Peons							
Total ..	1	12	–	–	144	–	–
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					144	–	–

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS	A.	P.	RS.	A.	P.
GRANT III.—SANITATION AND MEDICAL SERVICES—*cont.*							
5. *a.* "CONSERVANCY, ROAD-CLEANING AND ROAD-WATERING."—							
Nuisance Inspectors	1	35	–	–	420	–	–
"							
"	2	12	–	–	144	–	–
Maistries							
Scavengers	X	X					
Sweepers	X	X			X		
6 Temporary Coolies at Rs 4 each for 5 months	6	24	–	–	120	–	–
Total ..	9	71			684	–	–
Deduct Fines and Stoppages ..					4	–	–
Add arrears for last year paid this year ..							
Balance (Statement II) ..					680	–	–

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT III.—SANITATION AND MEDICAL SERVICES—*cont.*							
b. Private Scavenging—							
Inspectors							
Maistries							
Scavengers .. Males at Rs 4	7	28	—	—	336	—	—
Females at Rs 3-8-0	2	7	—	—	84	—	—
Maistry	1	6	—	—	72	—	—
Total ..	10	41			492	—	—
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					2	—	—
Balance (Statement II) ..					490	—	—
GRANT IV.—LIGHTING AND MISCELLANEOUS MUNICIPAL PURPOSES—							
1. LIGHTING—							
Superintendents	1	10	—	—	120	—	—
Masalchies .. at Rs 5 each	10	50	—	—	600	—	—
Total ..	11	60	—	—	720	—	—
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					720	—	—

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS	A.	P.	RS.	A.	P.
GRANT IV.—LIGHTING AND MISCELLANEOUS MUNICIPAL PURPOSES—*cont*							
2. I. MARKETS—							
Superintendents							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Slaughter-houses—							
Superintendents							
Servants	1	4	—	—	new 48	—	—
Total ..	1	4			48	—	—
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					48	—	—
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	1	4	–	–	48	–	–
Total ..	1	4	–	–	48	–	–
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					48	–	–
5. AVENUES— Maistry	1	9	–	–	108	–	–
Servants	10	40	–	–	480	–	–
Total ..	11	49	–	–	588	–	–
Deduct Fines and Stoppages ..					8	–	–
Add arrears for last year paid this year ..							
Balance (Statement II) ..					580	–	–
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	35	a	a	420	a	a
Clerks	1	15	a	a	180	a	a
" .. .. .. Shroff ..	1	15	a	a	180	a	a
" .. .. .. Storekeeper	1	7	a	a	84	a	a
Accountants							
Peons	3	18	a	a	216	a	a
Gardener	1	4	a	a	48	a	a
Sweeper	1	1	a	a	12	a	a
Total ..	9	95	a	a	1140	a	a
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1140		
ii. Inspection—							
Chairman's salary or carriage allowance ..		40	a	-	480	a	a
Total ..					480		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					480	a	a

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	2	20	a	a	240	a	a
Bill Collectors							
Peons							
Total ..	2	20			240	a	a
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					240	a	a
c. Collection of tolls—							
Inspectors							
Gate-keepers							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Chairman

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							460	–	–	460	–	–	1090	–	–	
b. Endowments																
c. Water-tax Fund																
2. MUNICIPAL RATES AND TAXES—																
X a. Tax on arts, &c. (section 53) ..	564	–	–	1086	–	–	1836	–	–	2400	–	–	2300	–	–	
X b. Tax on buildings (section 63) ..	100	13	3	1657	14	9	4149	2	9	4250	–	–	4250	–	–	The increase is expected under revision
X c. Tax on lands (section 63) ..	53	3	1	333	5	–	746	12	11	800	–	–	600	–	–	The increase is due to the revision of the tax
d. Water-tax on buildings and lands (section 75)																
e. Tax on vehicles with spirings and palanquins (section 77) ..	442	–	–	37	8	–	58	–	–	500	–	–	500	–	–	
f. Tax on animals (section 77) ..	966	–	–	92	–	–	54	–	–	1020	–	–	1000	–	–	As the No. of carts & animals is daily increasing, the slight increase is expected.
g. Tax on carts and other vehicles without springs (section 85) ..	1384	–	–	108	–	–	56	–	–	1440	–	–	1400	–	–	Do
h. Tolls (section 91)—																
Gross receipts																
Less Local Fund share ..	3383	14	2	4102	10	8	2816	1	10	6200	–	–	5400	–	–	This is due to the keen competition at the last bid.
i. Penalties on account of—																
i. Tax on arts							10	–	–	10	–	–	10	–	–	
ii. Tax on buildings ..							10	–	–	10	–	–	10	–	–	
iii. Tax on lands							10	–	–	10	–	–	10	–	–	
iv. Water-tax on buildings and lands							10	–	–	10	–	–	10	–	–	
v. Tax on vehicles, &c ..							10	–	–	10	–	–	10	–	–	
vi. Tax on animals							10	–	–	10	–	–	10	–	–	
vii. Tax on carts, &c. ..							10	–	–	10	–	–	10	–	–	
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	36	15	4	25	8	2	33	–	8	1050 70	–	–	100	–	–	X negligible
ii. Rent of buildings	„	„	„	„	„	„	„	„	„	„	„	„	60	–	–	
iii. Avenue receipts	466	10	–	238	7	–	338	6	–	800	–	–	650	–	–	In addition to the amount already realized the increase is expected as the cocoanuts are now plucked & being sold.
iv. Fees from Travellers' Bungalows	11	–	–	3	4	–	14	–	–	25	–	–	25	–	–	
b. i. Sale-proceeds of lands and buildings																
ii. Produce of lands, gardens, &c.	39	13	5	21	–	–	20	2	7	60	–	–	60	–	–	
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.							100	–	–	100	–	–	50	–	–	Lots of old materials have to be sold.
Carried forward ..	7648	5	3	7705	9	7	10276	10	9	17725	–	–	16455	–	–	

22) 586 (24.5
56
46

425) 1000 (2.3
850
1500
1275

953/8.8
50

Statement VI—Revised Estimate—(Receipts) for 189 -9 —*continued.*

Items.	Actuals of the first eight months of 189 -9 .			Actuals of the last four months of 188 -9 .			Probable receipts of the last four months of 189 -9			Total of columns 2 and 4.			Budget grant 189 -9 , 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 ..	7648	5	3	7705	9	7	10276	10	9	17725	–	–	16455	–	–	
4. Revenue derived from Municipal property and powers apart from taxation—*cont.*																
c. Conservancy receipts—																
Sale-proceeds of night-soil, street refuse, &c.	100	–	–	250	–	–	200	–	–	300	–	–	250	–	–	Street refuse, sewage water etc have been let on contract.
d. i. Fees from educational institutions	27	4	6	22	1	9	12	11	6	40	–	–	40	–	–	
ii. Other revenue from educational institutions ..																
e. i. Sale-proceeds and composition fees of medicines ..																
ii. Other Hospital receipts ..																
f. i. Income from markets ..	389	15	5	450	9	9	310	–	7	700	–	–	800	–	–	The decrease is owing to the absence of competition at the last auction.
ii. „ slaughter-houses.	358	11	11	367	13	–	206	4	1	565	–	–	400	–	–	Rs 490 is the demand & Rs 75 is arrear collection
g. Other fees																
i. Distraint fees	3	15	6	2	9	–	46	–	6	50	–	–	10	–	–	The taxes are just beginning to be collected after revision & so the increase is expected under this head.
ii. License fees	380	4	2	94	–	4	299	11	10	680	–	–	650	–	–	
iii. Cartstand fees							25	–	–	25	–	–	50	–	–	
iv. Other fees	1	–	–	2	–	–	1	–	–	2	–	–	–	–	–	
h. Fines under Municipal and other Acts	377	10	–	165	9	–	122	6	–	500	–	–	500	–	–	
i. Interest on investments—																
i. Genral, including choultries																
ii. Educational																
iii. Medical	476	8	11	476	8	11	473	7	1	950	–	–	950	–	–	
j. Premium on loans																
5. Grants and contributions—																
a. From Government—																
i. Education—																
Normal stipends ..																
Buildings																
Municipal Schools ..																
Other purposes	90	–	–	–			–	–	–	90	–	–	90	–	–	
ii. Medical																
iii. Other purposes—																
Communications ..																
Water-supply																
Drainage																
Sanitation																
Other purposes ..																
b. From Local Boards—																
i. Education																
ii. Medical				1810	–	–	1810	–	–	1810	–	–	1810	–	–	
iii. Other purposes ..																
Carried forward ..	9653	11	8	11346	13	4	13783	4	4	23437	–	–	22005	–	–	

Statement VI.—Revised Estimate—(Receipts) for 189 -9 —*continued.*

Items.	Actuals of the first eight months of 189 -9 .			Actuals of the last four months of 188 -9 .			Probable receipts of the last four months of 189 -9 .			Total of columns 2 and 4.			Budget grant 189 -9 , 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 ..	9653	11	8	11346	13	4	13783	4	4	23437	–	–	22005	–	–	
5. Grants and contributions—*cont.*																
c. Other grants and contributions—																
i. Education	8	–	–	–	–	–	8	–	–	16	–	–	25	–	–	
ii. Medical																
iii. Other purposes																
6. Miscellaneous—																
a. Recoveries on account of services rendered to private individuals—																
i. Private scavenging ..	77	·	3	57	2	8	122	15	9	200	–	–	550	–	–	Vide report (para 10)
ii. Other purposes							100	–	–	100	–	–	100	–	–	
b. Other items—																
i. Fishery rents	68	10	–	35	–	–	106	6	–	175	–	–	300	–	–	Absence of competition.
ii. Refunds of Expenditure of previous year	2	3	2	45	10	8	17	12	10	20	–	–	20	–	–	
iii. Fee for numbering carts, &c.	–	14	–	1	8	–	19	2	–	20	–	–	10	–	–	
iv. Other items ..				2	6	–	10	–	–	10 220	–	–	10	–	–	
7. Extraordinary and debt—																
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.																
b. Loans—																
i. From Government ..																
ii. In the market from private individuals																
c. Realizations of Sinking fund for repayment of loans.																
d. Advances—																
i. Permanent																
ii. Others				500	6	7	200	–	–	200	–	–	200	–	–	Advances made in previous years have to be adjusted this year.
Total Receipts ..	9810	7	1	11988	14	9	14367	8	11	24178	–	–	23220	–	–	
Grand Total ..										24638	–	–	24310	–	–	

Statement VI—Revised Estimate—(Charges) for 189 -9 —*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—																
X *a.* Communications				116	15	4	800	–	–	500	–	–	500	–	–	
b. Buildings	169	–	6	75	13	3	30	15	6	200	–	–	800	–	–	Vide Report para 12
c. Drainage																
d. Water-supply				632	9	1										
2. REPAIRS—																
X *a.* Communications	140	5	11	2150	8	3	2859	10	1	3000	–	–	3000	–	–	
b. Buildings	579	13	7	587	–	2	920	2	5	1500	–	–	200	–	–	Vide Report (para 13)
c. Drainage—																
i. Repairs to works																
ii. Establishment for flushing drains, &c.																
d. Water-supply—																
i. Repairs to works, machinery, &c.	5	8	–	212	4	1	34	8	–	40	–	–	200	–	–	No necessity for any considerable repairs.
ii. Establishment	205	9	6	91	11	3	94	6	6	300	–	–	320	–	–	
iii. Contingencies	20	–	–							20	–	–				
3. ESTABLISHMENT	119	14	–	96	–	–	100	2	–	220	–	–	360	–	–	Vide Report (para 14)
4. TOOLS AND PLANT AND OTHER STORES.	17	8	9	–	–	–	2	7	3	20	–	–	30	–	–	
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	1257	12	3	3896	13	5	4542	3	9	5800	–	–	5410	–	–	
GRANT II—(*Education*)—																
1. TRAINING SCHOOLS—																
a. Contributions to Local Boards																
b. Stipends to Normal students													50	–	–	No Normal Students were sent for training
2. MUNICIPAL SCHOOLS—																
i. On Salary System—																
a. Establishment																
b. Contingencies																
ii. On Salary-Results System—																
a. Fixed Payments	189	15	6	171	13	4	80	–	6	270	–	–	240	–	–	~~[illegible]~~ The Panchama School has not yet been recognised. So provision is made only for the E. S. R. School
b. Results Grants							50	–	–	50	–	–	100	–	–	
c. Contingencies	30	2	7	9	3	10	19	13	5	50	–	–	50	–	–	
3. SALARY GRANTS	182	8	–	424	6	8	367	8	–	550	–	–	550	–	–	
4. RESULTS GRANTS	56	12	–	1147	12	–	1093	4	–	1150	–	–	1150	–	–	
5. COMBINED GRANTS—																
a. Fixed Payments																
b. Results Grants																
6. INSPECTION—																
a. Contributions to Local Boards																
Carried forward	459	6	1	1753	3	10	1610	9	11	2070	–	–	2140	–	–	

tatement VI.—Revised Estimate—(Charges) for 189 -9 —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 ..	459	6	1	1753	3	10	1610	9	11	2070	–	–	2140	–	–	
GRANT II—(*Education*)—cont.																
b. Municipal Inspectors—																
i. Establishment	155	7	9	80	–	–	84	8	3	240	–	–	240	–	–	
ii. Contingencies	10	3	3	88	9	–	4	12	9	15	–	–	30	–	–	
7. MISCELLANEOUS—																
a. Building, furniture, &c., grants ..																
b. Common gymnasium—																
i. Establishment	120	–	–	60	–	–	60	–	–	180	–	–	180	–	–	
ii. Contingencies	5	14	–	4	8	–	94	2	–	100	–	–	20	–	–	Vide report. The purchase of a set of gymnastic apparatus from Karachi at a cost of Rs 93 accounts for the increase
c. Other items Extra remuneration for Sessional Schools ..	15	–	–	–	–	–	–	–	–	15	–	–	–	–	–	
Total, Grant II ..	765	15	1	1986	4	10	1854	–	11	2620	–	–	2610	–	–	

Items	2			3			4			5			6			7
GRANT III—(*Sanitation and Medical Services.*)																
1. HOSPITALS AND DISPENSARIES—																
a. Establishment	1539	4	2	762	3	7	790	11	10	2330	–	–	2330	–	–	
b. Medicines and Supplies	49	1	7	379	12	2	450	14	5	500	–	–	500	–	–	
c. Diet of Patients	239	15	11	144	14	6	160	–	1	400	–	–	600	–	–	
d. Sundries and Contingencies ..	221	11	11	163	6	3	148	4	1	370	–	–	600	–	–	Vide report.—(para 15)
e. Contributions to Local Boards ..										3600						Do.
2. a. CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—																
i. Medical College ..																
ii. Sanitary Inspection ..				81	–	–	70	–	–	70	–	–	70	–	–	
iii. Medical Reserve staff ..	–	11	3	14	–	–	19	4	9	20	–	–	20	–	–	
iv. Cutlers' Establishment ..	–	–	–	1	–	–	–	–	–	–	–		—			
b. CONTRIBUTIONS TO LOCAL BOARDS, &C., FOR—																
i. Medical Schools				110	–	–	110	–	–	110	–	–	110	–	–	
ii. Reserve staff .. .. Dt. Surgeon's Establishment				47	14	6	30	–	–	30	–	–	30	–	–	
c. OTHER CONTRIBUTIONS	–	8	–	–	–	–	149	8	–	150	–	–	318	–	–	Vide report—(para 16)
3. VACCINATIONS—																
a. Establishment	77	11	10	41	–	–	42	4	2	120	–	–	120	–	–	
b. Contingencies	22	6	9	52	–	–	32	9	3	55	–	–	100	–	–	
c. Contributions to Local Boards ..																
Carried forward ..	2157	7	5	1797	3	–	2003	8	7	4155	–	–	4798	–	–	

Statement VI.—Revised Estimate—(Charges) for 189 -9 —*continued.*

Items. 1	Actuals of the first eight months of 189 -9 . 2 RS.	A.	P.	Actuals of the last four months of 188 -9 . 3 RS.	A.	P.	Probable charges of the last four months of 189 -9 . 4 RS	A.	P.	Total of columns 2 and 4. 5 RS.	A.	P.	Budget grant 189 -9 , excluding subsequent allotments. 6 RS.	A.	P.	Explanation of variations between columns 5 and 6. 7
Brought forward ..	2151	7	5	1797	3	–	2003	8	7	4155	–	–	4798	–	–	
GRANT III—*Sanitation and Medical Services*—cont.																
4. REGISTRATION OF BIRTHS AND DEATHS—																
a. Establishment	95	15	–	47	–	–	48	1	–	144	–	–	144	–	–	
b. Contingencies	–	–	–	–	–	–	–	–	–	–	–	–	18	–	–	
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—																
a. i. Establishment	523	14	–	1022	4	5	176	2	–	5320 ~~700~~	–	–	2140	–	–	Vide Report (para 17)
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	1939	4	–	948	4	8	1500	12	–	3440	–	–	1850	–	–	Do. (para 18)
b. Private scavenging—																
i. Establishment	178	3	8	88	3	11	141	12	4	320	–	–	280	–	–	Do. (para 19)
ii. Contingencies, such as cost of scavenging carts, &c.	36	–	–	30	–	–	14	–	–	50	–	–	150	–	–	Do. (para 20)
c. Cholera charges	3	–	–	13	14	11	442	–	–	445	–	–	30	–	–	Do. (para 21)
d. Contingencies	16	6	6				53	9	6	70	–	–	20	–	–	Do. (para 22)
Special Sanitary arrangements	213	4	–	532	3	3	286	12	–	500	–	–	300	–	–	Do. (para 23)
Total, Grant III ..	5757	6	7	4479	2	2	4666	9	5	9824	–		9730	–		

Items. 1	2 RS.	A.	P.	3 RS.	A.	P.	4 RS	A.	P.	5 RS.	A.	P.	6 RS.	A.	P.	7
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—																
1. LIGHTING—																
a. Establishment	464	4	8	234	–	1	255	4	4	720	–	–	720	–	–	
b. Contingencies	1443	15	2	837	5	–	56	–	10	1500	–	–	1200	–	–	Vide report (para 24)
2. i. MARKETS—																
a. Establishment	9	–	6	29	12	5	–	15	6	10	–	–	–	–	–	Payment due for last year.
b. Contingencies																
ii. SLAUGHTER-HOUSES—																
a. Establishment																
b. Contingencies																
3. CHOULTRIES—																
a. Establishment																
b. Contingencies																
c. Feeding Travellers																
4. TRAVELLERS' BUNGALOWS—																
a. Establishment	31	4	–	14	8	4	16	12	–	48	–	–	48	–	–	
b. Contingencies	1	–	–	64	13	3	4	–	–	5	–	–	52	–	–	[illegible] No new furniture were purchased this year.
5. AVENUES—																
a. Establishment	327	6	6	157	8	6	239	9	6	567	–	–	580	–	–	
b. Contingencies	233	5	10	5	–	7	16	10	2	250	–	–	50	–	–	× [illegible] Vide report (para 25)
6. PUBLIC GARDEN—																
a. Establishment																
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..																
Carried forward ..	2570	4	8	1343	–	2	589	11	4	3100	–	–	2650	–	–	

Statement VI —Revised Estimate—(Charges) for 189 -9 —*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 ..	2570	4	8	1343	-	2	589	11	4	3100	-	-	2650	-	-	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.																
7. Survey of land																
8. Fire—																
a. Establishment																
b. Purchase of fire-engine, buckets, repairs, &c.																
9. Other charges—																
i. Work done for private individuals other than private scavenging																
ii. Rewards for destruction of wild animals and snakes	1	10	-	4	8	-	4	6	-	6	-	-	20	-	-	
iii. Printing	146	3	3	126	1	9	303	12	9	450	-	-	450	-	-	
iv. Compensation for lands ..	9	8	-	-	-	-	-	8	-	10	-	-	50	-	-	Fluctuating items
v. Other items (Law charges) ..	20	1	-	11	-	-	1	15	-	22	-	-	.	.	.	Do
Other items	45	13	9	4	6	3	2	2	3	48	-	-	20	-	-	Do
Total, Grant IV ..	2733	8	8	1485	-	2	902	7	4	3636	-	-	3190	-	-	
GRANT V—																
a. General Establishment—																
i. Office Establishment ..	746	9	5	346	9	9	573	6	7	1260	-	-	1260	-	-	
ii. Inspection	320	-	-	160	-	-	160	-	-	480	-	-	480	-	-	
b. Collection of Municipal Taxes—																
i. Establishment	189	10	-	133	14	6	70	6	-	260	-	-	240	-	-	
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	.	.	.	87	15	8	-			-			20	-	-	
c. Collection of Tolls—																
i. Establishment	136	1	2	472	2	2	3	14	10	140	-	-	.			Vide report (para 26)
ii. Contingencies	3	4	-	59	14	11	1	12	-	5	-	-				Do
d. Office contingencies other than (*b*) (ii)	139	3	3	126	7	7	40	12	9	180	-	-	150	-	-	
e. Contributions for Central office and Audit establishments ..	31	13	7	22	12	9	118	2	5	150	-	-	200	-	-	G.O. No 2190 L / 19.11.96 & 384 M / 7.8.96
Other items	4	14	-				-	2	-	5	-	-				
Total, Grant V ..	1571	7	5	1409	13	4	908	8	7	2480	-	-	2350	-	-	
Repayment of Debt—																
a. Instalments paid during the year.																
b. Invested on account of Sinking Fund (value of securities purchased)																
c. Charges of investment ..																
Interest—																
a. On account of last year ..																
b. „ of current year ..																

Statement VI.—Revised Estimate—(Charges) for 189 -9 —*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				96	4	–										
Refunds of other than current collections..				209	12	2										
Discount																
Pensions and gratuities																
Investments—																
a. In Government securities for purposes other than Sinking Fund																
b. In Saving Bank																
Total Expenditure ..	11486	2	–	13563	2	1	12873	14	–	24360	–	–	23290	–	–	
Balances—																
a. Municipal Fund										278			1020	–	–	
b. Endowments																
c. Water-tax Fund																
Grand Total ..										24638	–	–	24310	–	–	

Chairman

STATEMENT VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of [illegible] 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. New works—Buildings	800	–	–				600	–	–	200	–	–	P. Resolution of the Council d/14-1
Repairs—Buildings	200	–	–	1300	–	–	–	–	–	1500	–	–	Resolution of the Council d/14-1-97 & 7-1-97
Water-supply	200	–	–				160	–	–	40	–	–	Do d/7-1-97
Establishment	360	–	–	0	–	–	140	–	–	220	–	–	Do
Tools, Plant &c.	30	–	–				10	–	–	20	–	–	Do
Grant II. Stipends to normal students	50	–	–	–	–		50	–	–	–	–	–	Do
Sessional school	–	–	–	15	–	–	—			15	–	–	Do
Fixed Payments	240	–	–	30	–	–	–	–	–	270	–	–	Do
Results grants	100	–	–				50	–	–	50	–	–	Do
Municipal Inspector's Contingencies	30	–	–	–			15	–	–	15	–	–	Do
Common Gymnasium Contingencies	20	–	–	80	–	–	–	–		100	–	–	Do
Grant III. Diet of patients	600	–	–				200	–	–	400	–	–	Do
Sundries	600	–	–				230	–	–	370	–	–	Do
Other contributions	318	–	–				168	–	–	150	–	–	Do
Vaccination Contingencies	100	–	–				45	–	–	55	–	–	Do
Registration Contingencies	18	–	–				18	–	–	–	–	–	Do

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

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

Items of expenditure.	Original budget grant as sanctioned by Government.			Subsequent additions.			Subsequent deductions.			Total grant.			Authority for the additions and deductions shown in columns 3 and 4.
1	2			3			4			5			6
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Conservancy. Establishment	2140	–	–				1440	–	–	700	–	–	Resolution of the Council dated 7—1—97
Other charges	1850	–	–	1590	–	–				3440	–	–	
Private Scavenging Establishment	280	–	–	40	–	–				320	–	–	
do Contingencies	150	–	–				100	–	–	50	–	–	
Cholera charges	30	–	–	415	–	–				445	–	–	
do Contingencies	20	–	–	50	–	–				70	–	–	
Special Sanitary arrangements	300	–	–	200	–	–				500	–	–	
Grant IV. Lighting Contingencies	1200	–	–	300	–	–				1500	–	–	
Market Establishment				10	–	–				10	–	–	
Travellers' Bungalow Contingencies	52	–	–				47	–	–	5	–	–	
Avenue Establishment	580	–	–				13	–	–	567	–	–	
Contingencies	50	–	–	200			[illegible]	–	–	250	–	–	
Rewards for destruction of wild animals	20	–	–				14	–	–	6	–	–	
Compensation for land	50	–	–				40	–	–	10	–	–	
Other items	20	–	–	50	–	–	–			70	–	–	

STATEMENT VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Mannargudi 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 V. Collection Establishment	240	–	–	20	–	–				260	–	–	Resolution of the Council 7/1/97
Purchase of receipt & account books etc	20	–	–				20	–	–	–	–	–	
Collection of tolls est.				140	–	–				140	–	–	
Contingencies				5	–	–				5	–	–	
Office Contingencies	150	–	–	30	–	–				180	–	–	
Contributions for central offices & audit etc	200	–	–				50	–	–	150	–	–	G.O. No. 2190 L / 19-11-95 & 384 L / 9.3.96
Miscellaneous				5	–	–				5	–	–	Resolution of the Council 8/7.1.97

Chairman

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.	

CN

Manuscript

(648) 22

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

8/1/20/ 21

Read—the following paper:—

From M.R.Ry. M. R. STREENIVASA ROW Avargal, Chairman, Municipal Council, Mannárgudi, to the Secretary to Government, Local and Municipal Department (through the Divisional officer, Mannárgudi), dated 20th January 1897, No. 698.

I have the honour to submit herewith the revised estimate for the current official year and the budget for the next in the forms prescribed in G.Os., No. 2193, dated 10th December 1891, and No. 644 M., dated 4th April 1892.

2. Extracts from the proceedings of the council in which the budget was discussed and passed are submitted herewith.

Revised Estimate for 1896–97.

3. The following is the comparison between the revised and the budget estimates for the current year:—

	Revised estimate.	Budget estimate.
	RS.	RS.
Receipts—		
(1) Opening balance	460	1 090
(2) Receipts	24,178	23,220
Total ..	24,638	24,310
Charges—		
(1) Expenditure	24,360	23,290
(2) Closing balance	278	1,020
Total ..	24,638	24,310

The variations between the revised and budget estimates are explained in the proper column. I shall therefore confine myself to such of the items as require special mention.

Receipts.

4. *Tax on Arts.*—Rs. 2,400 is entered, against the budget figure of Rs. 2,300. The increase is due to the revision of the tax.

5. *Tax on Lands.*—The revised figure of Rs. 800 is justified by the demand as recently revised.

6. *Tolls.*—The figure in the revised estimate under this item is Rs. 6,200, against Rs. 5,400 in the budget. The increase is owing to keen competition at the last bid.

7. *Avenue Receipts.*—Rs. 800 is put down in the revised estimate, against Rs. 650 in the budget. The increase is justified by the amounts realized, and expected to be realized, by the sale of the avenue produce.

8. *Income from Markets.*—The revised figure of Rs. 700, against Rs. 800 in the budget, is justified by the absence of competition at the time when the markets were leased out.

9. *Income from Slaughter-house.*—The revised figure includes Rs. 490, the demand for the current year, and about Rs. 75, arrear collections.

10. *Private Scavenging.*—Rs. 200 is entered in the revised estimate, against Rs. 550 in the budget, the decrease being due to the difficulties which the council have to contend with in the matter of extension of the system. They hope, however, to show a decided improvement in the coming year.

11. *Fishery Rents.*—A fluctuating item. No special reason exists for the decrease.

Charges.

12. *New Works—Buildings.*—The short expenditure was incurred in paying the cost of the western salary-result school building and the purchase of dust-bins. Absence of provision for the iron latrine in the revised estimate, but provided for in the budget, is due to the acquisition of land later in the year and to the estimate having to be prepared and sanctioned by the Government before it is executed.

13. *Repair—Buildings.*—Rs. 1,500 is entered in the revised estimate, against Rs. 200 in the original estimate. The large increase is justified by the fact that the council had to settle the claims of one Rajappaier, the late hospital contractor, who had instituted a suit against the council, and also by the recent asphalting of the hospital buildings and the carrying out of the urgent repairs to the office, travellers' bungalow, and whitewashing the hospital buildings.

14. *Establishment.*—The decrease is due to the non-entertainment of a passed overseer, the same not being available though advertised for.

15. *Grant 3—Diet of Patients and Sundries and Contingencies.*—Rs. 400 and Rs. 370 are put down in the revised estimate, against Rs. 600 and Rs. 600, respectively, in the budget. The revised figure is put down with reference to the actual expenditure per mensem under both these items.

16. *Other Contributions—Dufferin's Scholarship.*—The net expenditure for the current year is only Rs. 150, as the scholarship commenced only from 1st October.

17. *Conservancy, Road-cleaning, &c., Establishment.*—The provision in the revised estimate is Rs. 700, against Rs. 2,140 in the budget. The decrease is due to the scavenging establishment attached to this department having been transferred to the control of the contractors.

18. *Other Charges, such as Hire of Carts, &c.*—The increase is due to the reasons mentioned in paragraph 17 *supra*.

19. *Private Scavenging Establishment.*—The increase of Rs. 40 under this item is justified by the entertainment of three additional toties, as per G.O., No. 1955 M., dated 12th November 1896.

20. *Private Scavenging Contingencies.*—Under this head there is a decrease of Rs. 100 owing to no new carts having been purchased.

21. *Cholera Charges.*—Rs 445 is entered in the revised estimate, against Rs. 30 in the budget. The large increase is due to the entertainment of a special cholera staff since November last to check the spread of the epidemic.

22. *Cholera Contingencies.*—Rs. 70 is provided for the purchase of medicines, disinfectants, &c.

23. *Special Sanitary Arrangements.*—Rs. 500 is put down in the revised estimate, against Rs. 300 in the budget. The provision for sanitary arrangements to be made in this town in connection with the ensuing Mahamagham festival at Kumbakónam accounts for the increase.

24. *Grant 4—Lighting Contingencies.*—The increase of Rs. 300 under this item is justified by the council having purchased superior oil direct from the English Warehouse.

25. *Avenue Contingencies.*—Rs. 250 is entered in the revised estimate, against Rs. 50 in the budget. The large increase is due to the fencing of the young cocoanut trees at a cost of about Rs. 200.

Passed

26. *Grant 5—Toll Establishment.*—Rs. 140 in the revised estimate under this item represents payments made on account of last year.

27. *Contributions for Central Office and Audit Establishments.*—Rs. 150 is put down in the revised estimate, against Rs. 200 in the budget, with reference to G.Os., No. 2190 L., dated 19th November 1895, and No. 384 M., dated 7th March 1896.

BUDGET, 1897–98.

	RS.
Receipts—	
(1) Opening balance	278
(2) Receipts	24,910
Total ..	25,188
Charges—	
(1) Expenditure	24,085
(2) Closing balance	1,103
Total ..	25,188

Receipts.

28. *Tax on Vehicles, Animals and Carts.*—The increase under every one of these items is put down with reference to the daily increasing number of carriages and animals.

29. *Grants and Contributions—Municipal Schools.*—Rs. 100 is put down as Government grant for the girls' school which is proposed to be established.

30. *Private Scavenging.*—Rs. 300 is entered, as the council hope to extend the system in the coming year.

Charges.

31. *New Works—Buildings.*—Rs. 540 is provided for the construction of the iron latrine, which could not be undertaken in the present year, and for putting up a vaccination shed by the side of the big temple.

32. *Grant 2.*—Rs. 25 is provided for opening a sessional school.

33. *Municipal School.*—Rs. 300 is provided in the budget to open a girls' school on a purely secular basis in the most thickly-populated part of the town. The want of such a school is keenly felt by the public, as parents refuse to send their children to a mission school on account of their orthodoxy. It is the bounden duty of the municipal council to care as much for the education of girls as of boys, keeping in view the manifold advantages that would accrue to the public by female education.

34. *Drawing Master.*—The council regret their inability to provide funds for this item as recommended by the Educational authorities owing to the straitened condition of the municipal exchequer. For the same reason they are unable to increase the provision under salary and results grants.

S. Govt. remarks awaited

35. *Grant 3—Hospital Establishment.*—Rs. 2,405 is put down to provide for the increased salary recommended by the District Medical and Sanitary Officer to the compounder and the midwife.

36. *Medicines and Supplies and Diet of Patients and Contingencies.*—The increase under every one of these items is provided to purchase bedding and clothing, furniture, medicines, &c.

37. *Other Contributions.*—Rs. 300 is provided for payment to the Dufferin scholar.

38. *Vaccination Establishment.*—Considering the pretty long and useful service of the second-class vaccinator, it is proposed to increase his salary by Rs. 5 per mensem. Hence the increased provision.

39. *Vaccination Contingencies.*—Under this head Rs. 150 is provided, as the council have resolved to revert to the old method of vaccinating direct from the cow-lymph, as the failures have been too many under vaccination as now obtaining.

Passed.

40. *Private Scavenging Establishment.*—Rs. 490 is provided with reference to the entertainment of three additional toties since November last and also to the proposal of the council to entertain a maistry on Rs. 6 per mensem, as one is quite necessary to supervise closely the work of the toties as well as to collect the demand in advance, as the present system of entrusting everything to the sanitary inspector has not been working satisfactorily.

41. *Private Scavenging Contingencies.*—The provision of Rs. 230 is for the purchase of two more night-soil carts and to meet the other incidental expenses.

42. *Slaughter-house Establishment.*—The council propose to entertain a toty on Rs. 4 per mensem to keep the slaughter-house, fish stalls and butcher stalls scrupulously clean, as suggested by the Deputy Sanitary Commissioner.

43. *Survey.*—Rs. 50 is provided to meet the cost of the survey of this town, which will be undertaken by the Government shortly.

44. In conclusion, the council beg to point out that, as far as funds are available, they have made provision to carry out the more urgent suggestions of the departmental heads after giving them due and mature consideration.

45. I request that the Government will be pleased to sanction this low closing balance.

Endt. on C. No. 203-Eng.

Submitted to Government, in the Local and Municipal Department, with copy of Divisional officer's remarks on the Chairman's report.

2. The provision for roads is insufficient. Whereas larger provision should have been made in view of the Collector's remarks in paragraph 5 of his foot-note printed in G.O., No. 1435 M., dated 26th August 1896, and referred to by Government in paragraph 4 (1) of its order, the provision has been reduced to less than 50 per cent. of the toll revenue. Taking toll revenue and taxes on vehicles, animals and carts, the proportion is still further reduced to 32 per cent.

	RS.
Toll revenue	6,200
Allotment for roads	3,000
Percentage—48 per cent.	

	RS.
Toll revenue	6,200
Tax on vehicles, carts, &c.	3,300
Total ..	9,500
Percentage—32 per cent.	

(2)

3. *Paragraph* 12 *of the Report.*—The land required for erection of an iron latrine in Mannárgudi Municipality was transferred to the council on the 15th July 1895, *i.e.*, in 1895–96, and long before the budget for 1896–97 was submitted to Government. There must have been some other reason for not making the requisite provision for the latrine in the budget of 1896–97 or in the revised estimate for that year now submitted.

4. *Paragraph* 19.—The management of the private scavenging service system is still as bad as it has been in previous years, as will be evident from a comparison of the estimated receipts with the charges under that head. Government has already remarked that the system should be made self-supporting,* whereas the proposals amount to burdening the general revenues with an excess expenditure † of Rs. 420.

* Paragraph 5 of G.O., No. 1435 M., dated 26th August 1896.

	RS.
† Receipts, Rs. 300	300
Charges „ 490 + 230	720
Difference ..	420

(Signed) J. ANDREW,
Ag. Collector.

Submitted. The report has so long been delayed by the Chairman in spite of several reminders and personal warnings from me.

2. The explanations contained in paragraphs 4 to 9 and 11 are unnecessary, as the statements contain the required information in their remarks columns.

3. *Paragraph* 10.—The councillors are endeavouring to extend the system largely in the next year.

4. *Grant 1, Expenditure.*—The expenditure on roads and communications—repairs is limited to Rs. 3,000 as against income of Rs. 6,200 from the tolls in consideration of provisions having had to be made under other heads.

5. *Paragraph* 12.—Land acquired and made over to the municipality in 1895-96. The construction of the latrine should not have been delayed so long.

22nd *January* 1897.

(Signed) K. V. LAKSHMANA RAO,
Deputy Collector.

Press
Please print these [illegible] (1) [illegible]

Mannargudi Munl Budget for 1897-98

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings :—

Current No. 462M of 1897, dated 20th Jany from the Chairman
Current No. 872M of 1897, dated 25th Feby from the Sanitary Commr
Current No. 895M of 1897, dated 26th Feby from the Director –
Current No. of 189 , dated from the

Order— No. 648 M / 22/3/97

The estimated receipts and charges of the Mannargudi 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.

Note
The corrections in red ink have been made with ref. to the G.O.

	Actuals, 1895-96.	Budget Estimate, 1896-97.	Revised Estimate, 1896-97.	Budget Estimate 1897-98.	
	Rs	Rs.	Rs.	Rs.	
Receipts.					
Balance brought forward	2527	~~1090~~ 1240	460	~~280~~	260
Tax on Arts	1760	2,310	2,410	2,410	
Tax on Buildings and Lands	4,498	4,870	5,060	5,070	
Water-Tax on Buildings and Lands	..	..	..	..	
Tax on Vehicles and Animals	1,496	1,520	1,540	1,720	
Tax on Carts	1,268	1,410	1,450	1,610	
Tolls	8,980	5,400	6,200	6,200	
Realizations under Special Acts	..	..	..	..	
Rent of Lands, Buildings, &c, and sale-proceeds of Lands, &c.	630	~~940~~ 950	1,050	1150	
Conservancy Receipts	393	250	300	300	
Fees and Revenue from Educational Institutions	52	40	40	40	
Fees and Revenue from Medical Institutions	..	..	..	..	
Income from Markets and Slaughter-houses	1,472	1,200	1,260	1,300	
License fees	570	650	680	650	
Other fees	6	60	~~70~~ 80	100	
Fines under Municipal and other Acts	509	500	500	500	
Interest on Investments and premium on Loans	953	950	950	950	
Grants and Contributions from Government	90	~~90~~ 150	90	90 ~~190~~	90
Do. from Local Boards	1,810	1,810	1,810	1,810	
Do. from other bodies	~~10~~	~~30~~ 20	20	~~20~~	
Recoveries for services to private individuals	88	650	300	~~400~~	590
Miscellaneous	58	340	230	290	
Loans	..	..	..	..	
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	..	..	..	..	
Advances Recovered	787	200	200	200	
Total	27947	24,~~310~~ 520 1,240	24,640 460	~~25,190~~ 280	25,260

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	33 ~~147~~	500	500	..	
Buildings	580	800	200	540	
Drainage	..	..	..	..	
Water-supply	742	..	..	..	
Repairs—					
Communications	2265 ~~2151~~	3,000	3,000	~~3000~~	3100
Buildings	687	200	1500	1,000	
Drainage	..	..	..	..	
Water-supply	..	..	..	..	
Establishment	1,491	520	360	420	
Tools and Plant and other Stores	180	360	220	360	
Contributions for Public Works	..	30	20	20	
Total	6 5,9~~7~~8	5410	5,800	~~5,740~~	5440
GRANT II—					
Training Schools	..	50	20	30	
Municipal Schools—					
(a) On the Salary System					
(b) On the Salary Result System	..	..	..	~~360~~	
Grants-in-aid Salary Grants	520	390	370	380	
Result Grants	424	550	550	550	
Building, furniture &c Combined Grants	1,343	1,150	1,150	1,150	
Inspection	30	..	..	..	
Miscellaneous	266	270	250	260	
	184	200	280	200	
Total	2,737	2,610	2,620	~~2,930~~	2570
GRANT III—					
Hospitals and Dispensaries	4,651	4,030	3,600	4,310	
Contributions	267	~~400~~ ~~550~~	380	530	
Vaccination	2256	220	170	~~320~~	270
Registration of Births and Deaths	1485	160	140	140	
Conservancy, Road-cleaning and Road-watering	5,722	4,770	5530	~~5100~~	5920
Total	11011	~~9730~~ 9580	9820	~~10,410~~	11,170
GRANT IV—					
Lighting	2340	1920	2220	1920	
Markets and Slaughter-houses	73	..	10	50	
Choultries	..	..	..	..	
Traveller's Bungalows	106	100	50	70	
Avenues	624	630	820	630	
Public Garden, Survey of Land, Fire and other charges.	724	540	540	560	
Total	3867	3190	3640	3230	
GRANT V—					
Supervision and Management	3710	2290 ~~2350~~	2500 ~~2480~~	~~2180~~	2280
Repayment of Debt	..	..	..	..	
Interest on loan	..	..	..	..	
Advances Recoverable	..	..	..	..	
Refunds	91	..	..	..	
Discount	74	..	..	..	
Pensions and Gratuities	..	..	..	..	
Investments	..	..	..	..	
Balance	459	1640 ~~1620~~	260 ~~280~~	~~1100~~	570
Total	27947	24~~310~~ 520	24640 280	~~25190~~ 1100	25260
		24050	24360	24090	

Revised Estimate for 1896-97

2. The current receipts and charges are now estimated at Rs 24180 and Rs 24360 respectively against Rs 23,280 and Rs 23,080 anticipated in the sanctioned budget. The increase in the receipts ~~which~~ occurs chiefly under tolls ~~is partly counterbalanced by a decrease under private scavenging fees~~, while ~~that~~ in the charges appears mainly under grants 1, 3 & 4 ~~and 5~~. The collections under the principal taxes and the expenditure on Communications ⊗ during the first eight months of the year were very unsatisfactory ⌐ with reference to para 12 of the Chairman's letter his attention will be drawn to the remarks of the Revenue Divisional Officer and the Collector in paras 5 and 3 of their

24180
23280
900

24360
23080
1280

Tax on arts 24.5 p.c
" " buildings 2.35 p.c
" " lands 8.8 p.c

⊗ 4 p.c.

⌐ not creditable to the municipal admn.

endorsements.- The ~~[illegible]~~
Council's proposal to ~~get~~ have
the conservancy work of the
town done on contract, ~~referred~~
~~to in para 17~~, is approved,
but the necessity for this course
should have been explained
in the Chairman's letter.
The entertainment of the
temporary Establishment
for cholera duty referred
to in para 21 is sanctioned.- As
the application for allot-
-ments of funds submitted
with the budget does not
show the amounts required
by the Council ~~an~~ fresh applica-
-tion ~~correctly prepared~~ with the omissions supplied
should be submitted as
soon as possible # The contri-
-bution for the central
office Establishments
will be raised from Rs 150
to Rs 174 or Rs 170 in round
figures # With reference to
G. No 2391 L dated 17th
Dec 1896

Vide para 17 of the Chairman's letter

~~December 1896.~~ The balance
to be carried forward to
the ensuing year's budget
will then be Rs 260:

Budget Estimate for 1897-8

3. Receipts. The receipts
for 1897-98 are put down
at Rs 24910 against the
revised Estimate of Rs 24180,
the increase being chiefly
under the taxes on vehicles,
animals and carts.- ~~The~~
the of Rs 100 taken credit for
~~credit taken~~ under grants
from Govt. on account
of this institution ~~proposed girls' school~~
will be struck out ~~as the~~
As the Council's proposal to open ~~this~~ a
girls' school has been disallowed
in para 4(3) below # As
it is not proper that the
general tax payer should
bear the cost of a purely
private service, the ~~fees~~ estimated
receipts from ~~for~~ private scavenging
fees will be raised from
Rs 300 to Rs 490, so as to
meet the cost of the
Establishment ~~requi~~

!

is not
recognized [illegible]
JA

Vide para 29 of the
Chairman's letter.

~~For it~~ The fees ~~should be revised if necessary~~

In this connection the Munl. Council's attention is drawn to para 4 of ~~the remarks of the~~ the Collector's ~~in paras of his~~ endorsement.

and the Council will take the necessary steps to ensure that the cost of the service is covered either by extending the service or by raising

4. Charges (1) - The probable charges are entered as Rs 24,090 against Rs 24,380 in the revised Estimate, the decrease which appears under grants 1, 4 + 5 being partly ~~made good~~ counterbalanced by an increase under grants 2 & 3

(2) grant 1. With reference to para 2 of the Collector's endorsement, the allotment for the maintenance of Roads will be raised from Rs 3000 to Rs 3,100 ~~[illegible]~~, being ~~[illegible]~~ 50 per cent of the municipal income from tolls.

3) grant 2. The proposed opening of a sessional school referred to in para

ess. 22-3-97

Vide para 33 of the Chairman's letter

~~32 is approved, but for~~ For want of funds the Munl. Council's proposal to open a girls' school cannot be sanctioned ~~and for~~ nor can the ~~the same reason the~~ recommendations of the Director of Public Instruction, ~~in his letter read above remarks to be~~

to increase the allotments for salary and result grants and to provide for the employment of a drawing master be

adopted. The omission pointed out ~~by this office~~ in para 2(1) of ~~his~~ the Director's letter should not be allowed to recur. The Sani. Commr. makes a similar complaint

to which the same remark applies

(4) grant 3. The allotment for medical services will be passed subject to the remarks of the Surgeon General, which should be expedited. For want of funds the proposed increase of Rs 5 in the salary of the Vaccinator ~~proposed in para 3 of the Chairman's letter~~

Vide para 38 of the Chairman's letter

Cannot be approved. The
entertainment of a
maistry on Rs 6 for the
private scavenging service,
proposed in para 40 is
sanctioned. A sum of
Rs 820 will be provided
for ~~possible~~ epidemic charges ~~in~~
~~-nected with the bubonic~~
~~plague~~ with reference to
G.O. No 1985 M dated 18th
November 1896. ~~The~~
~~omission pointed out~~
~~in the Sanitary Com~~
~~-missioner's letter read~~
~~above should not be~~
~~allowed to recur~~.

(5) Grants 4 + 5. The en
-tertainment of a
toti on Rs 4 for the
slaughter house, pro
-posed in para 42, ~~of~~
~~the Chairman's letter~~
is sanctioned. With
reference to G.O. No 2391 L
dated 17th December
1896, the contribution
for the central office
establishments will
be raised from Rs 150
to Rs 254 or Rs 250 in
round figures.

5. The budget, as revised
by Government, closes
with a balance of Rs 570
or only 2.3 percent of
the estimated receip
This should be increased
so as to provide a working balance
by effecting economies
wherever possible during
the course of the year.

~~6. The Chairman's~~
~~attention is drawn to~~
in the submission of the bu
6 The delay noticed in
para 1 of the Reve
-nue Divisional Offi
endorsement is unsatisf
-tory and should have been explai

SH 20/3/97

To
The Chn Mannargudi
- Collr of Tanjore 8
- Pt Of Bd - do - 17
- A.G. 17 11
- Surgeon-Genl 4 6
- Sanitary ~~Commr~~ Board 3
- -do- Commr
- do - Engineer 3
Editor's Table

Despd 27/4/97

V.R
20/3/97

sent ress. 22-3-97

for ture. 26-4-97

27-4-97

Number of copies required { Letter only. / Order complete

Oy

DATED.

C. No.

462 m in type | A
472.895 m | A

C. No.

Government

ter of Government.

ent with ditto.

re not being meant for

in original.

Print
Please show proof
at once –
22/3

N.B.—

A = Print in full.
B = Not to be printed.
P = Print abstract only.
Q = Print heading only.