Local & Munl. (1897) Department.

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[Despatch Abstract.]

Municipal Budget

Concerning the Trichinopoly

for 1897-98.

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Government {1897} of Madras.

LOCAL AND MUNICIPAL.

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G.O., No. 714 M., 27th March 1897.

MARCH.

Municipal Budget.

Reviewing the Trichinopoly — for 1897–98.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From KHAN BAHADUR KHADIR NAVAZ KHAN SAHIB, Chairman, Municipal Council, Trichinopoly, to the Secretary to Government, Local and Municipal Department (through the Collector of Trichinopoly), dated 25th January 1897, No. 4.

I have the honour to submit for sanction of the Government the budget estimate of this municipality for the year 1897–98 and the revised estimate for the current year. They were sanctioned by the municipal council at its sitting held on the 18th January 1897. An extract from the proceedings of the council sanctioning the same is herein enclosed, together with the prescribed statements.

REVISED ESTIMATE.

Receipts.

2. The total receipts amount to Rs. 1,85,290 against Rs. 1,37,980 anticipated in the original budget and show an increase of Rs. 47,310, which is explained in the following paragraphs.

3. The opening balance is in excess of the original estimate by Rs. 1,420.

4. *Tax on Arts.*—This tax was revised in the year, as the practice in this municipality has always been to revise it every year, and is expected to yield an income of Rs. 12,000, which is more than the original estimate by Rs. 1,000.

5. *Tax on Lands.*—The tax on the wet lands and gardens within the municipal limits is assessed with reference to the new settlement registers supplied by the Revenue department. Rs. 4,000 is hoped to be collected as the result of the revision.

6. *Water-tax.*—This tax has been levied on all the buildings in the municipality, except in second and third wards to which the water-supply does not extend at present. The income derived from it will be Rs. 12,000 only, which is [illegible] original estimate by Rs. 1,000.

The water-tax has not been levied on any lands in the municipality, and as the wet and garden lands are not directly benefited by the water-supply, the council thinks it inadvisable to make them liable for this tax. They beg to know if their view is correct.

In this connection, the opinion of the Government is solicited with regard to the liability of the South Indian Railway Company to pay water-tax on account of its stations and offices here. The Company has two stations within the municipality, namely, the fort and junction stations. The Company is a party to the joint water-supply scheme and pays a contribution to the municipality towards the maintenance charges of the works; but it has to be borne in mind that the contract on the part of the municipality is to supply water to the junction station only and has no reference to the other station. As the Government has declined to exempt the railway buildings in Tanjore and Madura from water-tax, the council begs permission to raise the question of the Company's liability to pay the tax on account of its buildings in this municipality for the decision of the Government for the reason that the Railway Company's relations to this council are different from those existing in the above-mentioned two municipalities.

The question of the liability of the jail and the military departments—the other parties to the scheme—does not appear to admit of any doubt. The jail buildings are situate outside the municipal limits and the military lines which are exempt from the house-tax under G.Os., No. 104 F., dated 15th January 1884 and No. 512, Military, dated 1st February 1884, seem to be exempt from the water-tax also.

7. *Tax on Vehicles, Animals and Carts.*—An increase of Rs. 1,100 is expected under these items as the result of careful assessment.

8. *Cart-stand.*—The increase of Rs. 460 shown in the revised estimate is due to the realization of an arrear instalment of fees due for the last year. The present lease of the right of collecting the fees in the cart-stand expires with the current year and will be re-sold again in February next.

9. *Contribution for the water-supply.*—The sum of Rs. 11,560 represents the annual contribution from the military and jail departments of Rs. 2,500 towards the maintenance charges of the water works and the Government grant of Rs. 8,100 and the contributions of Rs. 730 and Rs. 230 from the military and the jail Departments, respectively, on account of the revised estimate for the water works sanctioned in G.O., No. 1731 M., dated 10th October 1896.

10. The sum of Rs. 12,650 under other grants and contributions comprises the contributions due from the South Indian Railway of Rs. 2,000 for the current year and of Rs. 1,880 being the additional contribution on account of the revised estimate. It also includes Rs. 8,770 paid by the Company for its share of the initial cost of the water-supply scheme in the current year, the delay on its part being due to the sanction of the Government of India having been obtained late.

11. *Recoveries for purposes other than private scavenging.*—There is a very large demand from the house-owners for the introduction of house service pipes and Rupees 2,000 is therefore expected on account of recoveries for the work. In these cases, prepayment of the estimated cost is invariably insisted on and the service pipes are laid only after the required amount is deposited in the Municipal office.

12. *Other Advances.*—Rs. 22,000 advanced to the contractors employed in the water works will be recovered completely, as the works are completed and the final bills are expected very shortly from the Sanitary Engineer to Government.

Expenditure.

13. The revised estimates of the charges for the current year amount to Rupees 2,37,540 against Rs. 1,96,900 anticipated in the budget and show an increase of Rs. 40,640 over the original figures. The chief items which are the cause of the increase in the charges are noticed below.

14. An allotment of Rs. 370 is provided under new communications. This sum was spent in protecting a portion of the flood bank of the Cauvery with rail fence. The work was urgent and put in hand last year, but was not completed before the close of that year.

15. The allotment under new buildings is reduced by Rs. 1,000, as the proposed slaughter-house cannot be built at an early date for want of a site unobjectionable from a sanitary point of view. This sum is transferred to the following heads, namely, Rs. 500 under "Water-supply" for new fountains, and Rs. 500 under "Repairs to communications."

16. *Water-supply.*—The revised estimate amounts to Rs. 5,18,255. The expenditure on the original works up to the end of the last official year was Rs. 4,39,656 and the balance of Rs. 78,600 is now provided fully as promised in my letter read in G.O., Mis. No. 2096 M., dated 10th December 1896. Rs. 500 is also allotted for constructing additional fountains, the want of which is felt very much.

17. *Repairs to Buildings.*—The repairs to the Woraiyur market undertaken in the end of the last year were not completed, but have to be paid for in the current year. Extensive repairs were found necessary in the fort and grain markets and are now being done. The bullock slaughter-house was improved and many of the public latrines completely repaired. The original allotment of Rs. 4,000 was quite insufficient and is raised to Rs. 5,000.

18. *Repairs to the water-supply machinery.*—No expenditure has been up to date incurred on this account and the provision is consequently reduced to Rs. 500, which will be sufficient for the remaining period of this year. As the machinery is new, no repairs were needed, but their consumption of oil, tallow, fire-wood and other contingent articles was simply enormous for the first six months.

19. *Water-supply contingencies.*—The pipes were laid and jointed in this town long before water could be pumped into them and had to lie unused for many months. Owing partly to this circumstance and partly perhaps to bad work done by the contractors, there were many leaks to be closed and some pipes to be replaced in proper position. Furniture and lamps were also purchased for the two pumping stations. Uniform dresses were supplied to the water works out-door staff at municipal cost. For these reasons and on account of the extraordinary consumption of the newly imported engines and boilers, the original provision of Rs. 12,600 has been already exceeded and is now raised to Rs. 14,600.

20. *Medicines, diet of patients and contingencies.*—Service pipes are being laid into the municipal hospital for supply of pure water. This work is estimated to cost Rs. 1,200, and accounts for the increased allotment of Rs. 3,400 against the sundries and contingencies. The charges for dieting patients will be less and the cost of medicines slightly more than originally expected.

21. *Conservancy carts.*—The improvements proposed for the better working of the conservancy carts have been carried out. Ten iron night-soil carts of the standard design were purchased in the year. The allotment of Rs. 20,000 is consequently insufficient and has to be raised to Rs. 22,000 for the current year.

22. *Compensation for lands.*—A sum of Rs. 400 is provided for purchasing lands for a new night-soil depôt. The existing depôt has been used up completely and is also overgrown with prickly-pear, the cost of whose removal is prohibitive. To the east of this depôt, there is a large tract of cheap dry land and it is proposed to acquire 10 or 12 acres for trenching the night-soil of the town. This land is situate about 3 miles to the east of the town and is very suitable for the purpose.

23. *Chairman's salary.*—The Chairman drew his salary for two months and-a-half in the last year from the Government Treasury and therefore a contribution of Rs. 500 was paid in the current year towards its recoupment. This fact accounts for the increased provision against this head.

24. *Debt and interest for the loans.*—On a demand made by the Accountant-General, Rs. 4,400 was paid for the repayment of debt and Rs. 5,470 for the interest on the loans received from the Government for the water-supply. The allotments required for this purpose were correctly entered by the municipal council in its original budget but were reduced and altered by the Government—*vide* paragraph 5 of G.O., No. 471 M., dated 19th March 1896. The actual figures are now given in the revised estimates.

BUDGET ESTIMATE.

25. The total receipts for the ensuing year including the opening balance amount to Rs. 1,57,440 and the total charges come up to Rs. 1,52,420. The closing balance will be Rs. 5,020 and is considerably less than the balance with which the year commences. Thus it will be seen that the probable charges exceed the expected revenues and require retrenchment as early as possible.

Receipts.

26. *Tax on Arts.*—This tax will be assessed on all the classes of the schedule and may yield Rs. 12,000.

27. *Tax on Buildings and Lands.*—These taxes were revised very lately and should therefore be a fixed demand for some years to come. The figures of the revised estimate are repeated for the ensuing year.

28. *Water-tax.*—This tax was levied for the first time in the current year and is felt by the rate-payers to be a hardship. As the benefits of the water-supply becomes appreciated by the inhabitants more generally, the discontents experienced

by them may disappear. No increase can therefore be expected for a year or two from this source; but on the other hand the council believes that a small remission of the tax will be judicious and just for the outlying parts of the town where the pipe lines run at an inconvenient distance.

29. *Tax on Vehicles, Animals and Carts.*—The income from these sources is always fluctuating. Rs. 12,000 is put down for the ensuing year against Rs. 12,400 expected in the current year.

30. *Tolls.*—The receipts under tolls consist of the one-third share of the total income derived from tolls by the district board. Rs. 10,000 is taken credit for against Rs. 10,800 expected for the current year. Considering the increased expenditure and the inadequacy of the municipal revenue referred to in paragraph 25 *supra*, it seems to me that the time has arrived when the municipality can justly ask for a moiety of the toll collection, but the question will form the subject of a separate communication.

31. *Rent of Lands.*—Rs. 400 is expected from this source. This income consists of the rents derived from the sheep standing places where sheep are kept for sale and from the lands given for temporary occupation for dramatic and other purposes.

32. *Rent of buildings.*—The sum of Rs. 140 is received for the rents of the two arrack godowns which are used by merchants for store-rooms.

33. *Avenue Receipts.*—These consist of the sale-proceeds of withered trees and the clippings of the avenue trees and are expected to give an income of Rs. 150.

34. *Produce of Lands and Gardens.*—This income consists of the sale-proceeds of the fruits and other produce of the cocoanut tope in the Boulevard garden and of the right to graze in the vacant lands during the rainy season. Rs. 140 is the ordinary income from these sources.

35. *Conservancy Receipts.*—The income from this source consists of the sale-proceeds of the street refuse and the night-soil removed and stored in the depôts. Though the leases for the right of taking these refuse expire with the end of the current year, the council expect the income of Rs. 5,350 from this source to remain undiminished at the next sale of the leases.

36. *Fees from the Schools.*—The income from school-fees is expected to rise on account of the increased number of the salary-results schools, one of which teaches up to the third form. Rs. 450 is hoped to be collected both in the current and in the next year.

37. *Income from Markets.*—All the markets are maintained in very good condition and are resorted to freely both by buyers and sellers. The rents have risen to Rupees 20,000 for the current year and are expected to be maintained for the ensuing year.

38. *Slaughter-houses.*—No great changes are expected in the income under this head also. Rs. 2,400 usually derived from these houses may be expected for the next year.

39. *Cart-stand.*—The revenue from fees of the cart-stand for the ensuing year is estimated at Rs. 5,000. This income consists of the fees collected on the carts resorting to the cart-stand at the rate of 6 pies per cart for a halt of three days and must fluctuate at each sale of the lease.

40. *The Normal Stipends.*—A contribution of Rs. 70 is expected for scholarship grants for the two teachers whom it is proposed to send for training in the Government training school.

41. *Grants for Schools and other purposes.*—Rs. 50 is expected as result grants for the girls taught in the municipal schools and Rs. 300 on account of the half grants towards the pay of the two gymnastic instructors and the two drawing masters whom the council propose to employ to give instruction in "drawing" in the aided schools as well as in the salary-result schools.

42. *Grant for Communications.*—The sum of Rs. 1,190 is the usual grant received from the Provincial funds for the maintenance of the cantonment roads.

43. *Contributions for the water-supply.*—For the maintenance charges of the water works, a contribution of Rs. 2,500 from the Provincial funds and of Rs. 3,200 from the South Indian Railway are taken credit for. If these figures are accepted finally, the total amount of contributions from all the parties to the scheme will be Rs. 5,700, while the real cost of the maintenance of the works amount to Rs. 18,960. Thus it will be seen that the council's share of the cost may amount to Rs. 13,200.

44. *Grants for other purposes.*—The sum of Rs. 280 shown under Government grants for other purposes represents the contribution due from the Military Department on account of the profession tax of the officers stationed within the municipality.

45. *Contribution from the Local Boards.*—The sum of Rs. 4,500 appearing against this head comprises the usual contributions of Rs. 1,500 and Rs. 3,000 from the District and the Taluk Boards of Trichinopoly for the municipal hospital. The District Board also pays half the cost incurred in the repairs to the race-course roads, and for this purpose credit for Rs. 150 is taken.

46. *Private Scavenging.*—The receipts on account of the scavenging service are estimated at Rs. 7,000 for the ensuing year.

47. *Recoveries for other purposes.*—The sum of Rs. 2,000 shown under this head is expected on account of the introduction of service pipes to private houses.

EXPENDITURE.

48. *Grant 1, Public Works—New Communications.*—An allotment of Rs. 200 is provided for the completion of rail fencing in the Tirutandoni road.

49. *Buildings.*—Rs. 3,000 is provided for the construction in the municipal hospital of an out-patient dispensary after the standard design. This building will be begun in the current year and work will be done for Rs. 2,600 already sanctioned. The allotment now made will be utilized towards completing the same. Provision of Rs. 100 is also made for the purchase of moveable zinc dust-bins and a further provision of Rs. 500 for the construction of ten stalls in the vacant land lying to the north of Andar street to be rented out as bazaars. The site is very suitable for the purpose and is at present an eyesore to the people using the trunk road which it adjoins being resorted to for purposes of defœcation.

50. *Drainage.*—A sum of Rs. 300 is provided for the construction of a drain for the Nadu street in Varaganari.

51. Rs. 2,000 is provided for the laying of additional pipes and the construction of fountains and taps in portions of the town where they are urgently wanted. The water-supply should be extended gradually, as funds admit, so that the supply may be ample and at convenient distance to the residents. At present the taps are placed at very distant intervals and in many places not at all.

52. *Repairs to the Roads.*—The usual provision of Rs. 13,000 is retained for the expenditure on the maintenance of the roads. Experience shows that a much larger sum should be spent on the upkeep of the roads in this municipality, but the funds do not admit of any increase being made in the provision for this purpose.

53. *Repairs of Buildings.*—A sum of Rs. 4,500 is provided under this head and will be expended in doing the necessary repairs to the several buildings enumerated in the statement II-A.

54. *Water-supply.*—The allotments recommended by the Sanitary Engineer in the last year are adopted in the estimates for the ensuing year with slight changes. The establishment costs Rs. 7,400, the repairs to the machinery and works cost Rs. 1,500, and the contingent charges Rs. 10,000. I have made careful calculations and think that with strict economy these provisions will be sufficient.

For the main pumping station there will be one head driver on Rs. 110, one assistant driver on Rs. 40, one head stroker on Rs. 20, two assistant strokers on Rs. 10 each, four cleaners on Rs. 7 each, two wood carriers on Rs. 6 each, one watchman on Rs. 6 and one sweeper on Rs. 5.

For the subsidiary station the staff will consist of one head driver on Rs. 50, one assistant driver on Rs. 20, one fireman on Rs. 9, one fireman on Rs. 8, two cleaners on Rs. 6 each, one watchman and sweeper on Rs. 7, and one wood carrier on Rs. 6.

There will be maintained a workshop. For this one fitter on Rs. 25, one smith on Rs. 25, one hammerman on Rs. 9, and a bellowsboy on Rs. 3 will be kept.

The out-door staff in charge of the pipe lines and fountains will consist of one overseer on Rs. 60 + 15, two fitters on Rs. 10 each, four turncocks on Rs. 7 each, five cleaners on Rs. 6 each, and one lascar on Rs. 6. There is also a storekeeper on Rs. 25 to keep and issue the stores for the pumping stations and the out-door staff.

Besides these, there will be maintained six watchmen on Rs. 3 each to guard the tanks and channels in the second and third wards to which the water-supply scheme does not extend.

55. *Public Works Staff.*—A provision of Rs. 1,820 is made for the employment of an overseer and health officer on Rs. 100 to Rs. 120, or preferably of two officers on Rs 70 and Rs. 50, respectively, with two clerks and two peons to work under their orders. The council are inclined to agree with the observation made by the Sanitary Commissioner on the subject (against the appointment of one man to look after both the duties) and approved of by Government. Rs. 300 is also provided for the purchase of tools and plant.

56. *Grant 2, Training Schools.*—The Educational officers propose to select two teachers from the aided schools and to send them for normal training. The council accepts their recommendation and provides Rs. 120 for payment of stipends to these teachers for twelve months.

57. *Salary-result Schools.*—The existing ten schools are all proposed to be maintained for the ensuing year without any considerable changes in their staff.

The Assistant Inspector of Schools states that the present headmaster of the Lower Secondary Muhammadan School is inefficient and that a trained Muhammadan Matriculate on a salary of Rs. 30 per mensem should be appointed above him. But the council is of a different opinion and is unable to accept this proposal, as the present headmaster is an old and experienced teacher fit for the post, well-known in the Mussulman circles and the results he produced last year are not altogether unsatisfactory. It has therefore been resolved by a majority to retain him as headmaster and to raise his pay from Rs. 25 to Rs. 28 and that of the first assistant—a Hindu Matriculate—from Rs. 15 to Rs. 17. An increase of pay to an assistant master from Rs. 8 to Rs. 10 is recommended and this is approved by the council. The entertainment of an additional teacher on Rs. 6 for the Palakarai Muhammadan school is also provided for.

The Assistant Inspector of Schools proposes to raise the pay of the headmaster of the Puthur Pallah school from Rs. 7 to Rs. 8. This headmaster was found inefficient for the post and has since been transferred to a less important school by the Sub-Assistant Inspector, and therefore the increase to his pay is unnecessary. All the headmasters of the nine schools are paid at a uniform rate of Rs. 7 each.

58. *Result Grants.*—The normal provision of Rs. 6,000 is made for payment of results grants to the aided schools in the municipality. As the managers of schools are unwilling to receive salary grants and as the Grant-in-Aid Code does not empower the council to compel the managers to accept salary grants, it seems useless to retain a portion of the said sum under the head of "salary grants."

59. *Common Gymnasium.*—The two gymnastic instructors will be maintained for the ensuing year. One of these teachers has been doing good work for the last two years and is strongly recommended by the Assistant Inspector of Schools for an increase of pay from Rs. 12 to Rs. 15. The council sanctions an increase of Rs. 2 a month to his pay.

60. *Drawing Masters.*—As advised by the Director of Public Instruction, the council proposes to employ two drawing masters—one on Rs. 20 and the other on Rs. 15 per mensem—to teach drawing in all the aided schools in the town. A master on Rs. 20 was selected by the Superintendent of the School of Arts for me and has been working from the middle of December last.

61. *Grant 3, Hospitals and Dispensaries.*—The municipal hospital and the Jubilee dispensary will be maintained in their present condition. Four hospital assistants are employed in these institutions, two of these are already first-class assistants and draw Rs. 55 each. The other two medical subordinates are now drawing Rs. 35 each, but will be entitled to promotion to the rank and pay of first-class men from July 1897. For financial considerations the council resolves to employ only two first-class, one second-class and one third-class subordinates.

The present ward attendants are proposed to be replaced by a better stamp of men and women; and it is proposed to give higher rates of pay for the purpose. The council consider the present rate of pay is sufficient to attract the proper sort of servants for the duty. The municipal toties are paid only Rs. 4½ a month and they have much more to do than the hospital toties. Provision is made for the entertainment of a toti for the contagious shed and a sweeper for the Jubilee dispensary on Rs. 5 each.

62. The proposal to open a women and children's hospital must lie over for the present. The council cannot now spare funds for the construction of a separate hospital, nor is a qualified female apothecary available for employment. A lady student has, however, been selected by the Secretary to the Countess of Dufferin's Fund and a provision of Rs. 300 has been made under the establishment charges for payment of stipends to her. The senior hospital assistant has free quarters provided in the hospital compound, and the other assistants are paid house rents in lieu of free quarters.

63. *Medicines and other Supplies.*—An allotment of Rs. 4,400 is made for the purchase of medicines, Rs. 3,200 for diet of the in-patients and Rs. 2,400 for contingencies. The total charges on account of the hospital and the dispensary will amount to Rs. 16,000, against Rs. 15,538 in the last official year.

64. *Vaccination.*—The establishment consists of one vaccinator on Rs. 15, four vaccinators on Rs. 10 each and a calf man on Rs. 3. Their cost amounts to Rs. 690 and a provision of Rs. 430 is made for the purchase of calves and other contingent charges.

65. *Registration.*—The existing staff of eight registrars is ample for the work and will be retained for the ensuing year.

66. *Conservancy.*—The establishment at present consists of twelve sanitary inspectors—three men on Rs. 20 each, three men on Rs. 17½ each, five men on Rs. 15 each, and one man on Rs. 12. Eleven of these inspectors, of whom three are temporary, supervise the sanitary arrangements of the eight wards into which the municipality is divided and the other is in charge of the night-soil and rubbish depôts. For the ensuing year the three temporary hands will be dispensed with and eight inspectors only will be employed at the rate of one for each ward. Their rank and pay will be as follows:—

Three Inspectors on Rs. 20 each, three on Rs. 17½ each, and two on Rupees 15 each.

Two additional peons on Rs. 6 each are required for work as maistries in the night-soil depôt to supervise the trenching of night-soil and the sanitary arrangement of the cart-stand respectively. Four scavengers are to be paid Rs. 5 each, and they are required for cleaning and flushing the pioneer drain and to work the sewage farm.

67. The arrangements for the removal of the street refuse, sweepings and night-soil are managed on the hire system, the contractor supplying the carts, bullocks and drivers. The night-soil and urinal carts only belong to the municipality and have to be repaired or replaced as necessity arises. For this purpose Rs. 22,000 is provided.

68. *Private Scavenging Service.*—The staff actually employed in this work consists of seven maistries on Rs. 7 each, one scavenger on Rs. 6, one scavenger on Rs. 5½ and 91 on Rs. 4½ each. It is proposed to raise the pay of one of the maistries from Rs. 7 to Rs. 8. The extension of the service to the 3rd, 7th and 8th wards has not been carried out, as the council thinks it advisable to wait till the proposed amendment to the Act becomes law and it has quite enough now in the way of enforcing it in the

four wards it is in force. Accordingly a provision of Rs. 5,650 is made for the cost of the establishment and of Rs. 100 for the contingent charges. No separate scavenging carts have hitherto been engaged for this service.

69. *Cholera Charges.*—A sum of Rs. 3,000 is provided for the epidemic reserve fund and is hoped to be sufficient, though the rules would fix it at about Rs. 4,000.

70. *Grant 4, Lighting.*—The current year's allotments of Rs. 1,880 for the establishment and of Rs. 3,700 for lighting contingencies are adopted and will be sufficient. The charges for the current year are expected to go up to Rs. 3,700 and are more than the original estimates by Rs. 700. This addition has become unavoidable, as twenty additional lamps and the painting of all the old lanterns have been ordered, though in the expectation of the original estimates not being exceeded.

71. *Market.*—No change is proposed in the establishment for the markets. The increased provision of Rs. 320 under contingencies includes an allotment of Rs. 300 required for the construction of a fountain or two for the Fort market—a place largely resorted to and much in need of drinking water.

72. *Public Garden.*—The establishment for the ensuing year will consist of six gardeners on Rs. 5 each. The provision of Rs. 100 is retained for the purchase of seeds and plants. The council propose to make the moat-lands and other vacant spaces public parks and gardens by utilizing the supply of water; hence the increase in the number of gardeners.

73. *Other Charges.*—The provision of Rs. 2,000 under this head is for the laying of pipes to private houses, the owners of which will be required to pay in the estimated cost of the work beforehand.

74. *Compensation for Lands.*—An allotment of Rs. 500 is made for the purchase of a new site for a rubbish depôt outside the municipal limits for the 1st, 2nd and the 8th wards.

75. *Grant 5, Office and Collection Establishments.*—The allotments of Rs 2,980 and Rs. 1,940 are required for the maintenance of the office and collection establishments for the ensuing year. The pay of the accountant is reduced to Rs. 35 and the pay of the three clerks in charge of the demand registers and bills will be fixed at the uniform rate of Rs. 20 each. There are only three peons for the office and these are found unequal to the heavy and increasing work of taking tappals, orders to the several subordinates, accompanying the Chairman in his rounds and waiting on him, carrying remittances to the treasury and doing various other works, too numerous to be detailed but not unknown to Government. The council therefore propose to entertain one additional peon on Rs. 7. An increase of Re. 1 is recommended for one of the present peons who will be styled the "head peon."

76. *Inspection.*—A sum of Rs. 4,280 is provided for the ensuing year also on account of the salary required for a whole time Chairman on Rs. 250 per mensem, his carriage allowance at Rs. 75 and a pensionary contribution of Rs. 32.

77. *Repayment of Debt.*—A sum of Rs. 4,400 is provided for the payment of an instalment towards the repayment of the loan taken for the water-supply scheme and Rs. 5,280 on account of the interest on the loan for one year.

78. The year closes with a balance of Rs. 5,020. There has been an unavoidable delay of three weeks in submitting these estimates. The council had to carefully scrutinize all the charges connected with the water-supply and obtained for this purpose information from the Municipal Councils of Tanjore and Madura.

No. 249-Ver.

Forwarded.

(Signed) V. RAMASWAMI AIYAR,
Deputy Collector.

[illegible] *January* 1897.

Dis. No. 229-Rev.

Submitted.

2. (1) *Paragraph* 6 *of Chairman's letter.*—I think the lands in question cannot be exempt from the payment of "water-tax." If the council's contention were allowed, it would be necessary to exempt them from even the "tax on lands," as the wet and garden lands in question do not, as such, derive any direct benefit whatever from the existence of the municipality. It is the inhabitants in general that are benefited by the water scheme and the funds therefor have to be levied from the people owning property in the part of the municipality benefited—whether in the shape of houses or of lands. Section 75 of the Act would seem to imply that every building or land which is liable to pay the "tax on buildings and lands" is liable to pay "water-tax" also.

(2) As regards the liability of the Railway Company's buildings, I think none of them can be exempt. The company can no more claim exemption for its buildings on the ground of having contributed towards the cost of the water-works than the Government can, in respect of its buildings in the town. With the exception of the jail and military lines and a few other buildings, which are exempt from the payment of any municipal taxes on the ground of being outside the municipal limits or of being situated within the limits of the Trichinopoly Cantonment, the Government now pays water-tax on all its other buildings on which it was hitherto paying the house-tax, and it is but proper that the company should do the same. The company joined in the scheme as it stood in need of a special supply of water for its engines, &c., and it would have had to make its own arrangements if the municipality confined itself to the requirements of the town alone, in which case the company would have to pay a water-tax to the municipality all the same.

3. *Paragraph* 25 *of the Chairman's letter.*—The estimated expenditure of the ensuing year is Rs. 9,920 more than the estimated receipts. The receipts do not seem to admit of any further development in the near future, and the expenditure proposed does not seem to include any non-recurring items.

Seeing that the council has to set apart about Rs. 10,000 annually towards the interest due on and repayment of the debt incurred on account of the water-scheme, it seems imperative that the council should at once retrench its expenditure as much as possible.

4. *Paragraph* 26 *of the Chairman's letter.*—The remark in this paragraph is not understood as the tax on arts is already being levied on all classes of the schedule.

5. *Paragraphs* 54 *and* 55 *of the Chairman's letter.*—The council proposes to entertain—

An Overseer for the water-works on Rs. 75 and a Public Works and Sanitary Officer on Rs. 120 or a Public Works Overseer on Rs. 70 and a Sanitary Overseer on Rs. 50.

The opinion of my predecessor Mr. J. K. Batten, which coincides with mine, is that it is inadvisable to split up these departments, and that it would be better to have one responsible officer. There is already a paid Chairman capable of properly supervising the sanitary staff. Mr. Jones, the Sanitary Engineer, can recommend a suitable man Siva Subramaniya Aiyar as supervisor who is also capable of attending to the water-works and has written a demi-official letter to Mr. J. Andrew on the subject. I am averse to the division of authority contemplated by the Sanitary Commissioner.

6. *Paragraph* 57 *of the Chairman's letter.*—It is surprising that the council should propose an increase of pay to the headmaster of the Muhammadan school whom the Assistant Inspector of Schools has pronounced to be inefficient, and I cannot support the proposal.

7. *Paragraph* 74 *of the Chairman's letter.*—The council has made no provision towards the cost of acquiring land for a new Muhammadan burial-ground—a very necessary work.

Trichinopoly,
8th February 1897.

(Signed) B. MACLEOD,
Acting Collector.

From the Hon'ble Mr D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 6th February 1897, No. 1158.

I have the honour, with reference to the educational portion of the budget estimate of the Trichinopoly Municipality for 1897–98, to submit the following remarks.

2. *Receipts.*—The municipal council has, in compliance with my request, provided for the appointment of a second drawing master for the municipal and aided schools in the town, and I venture to express the hope that Government will be pleased to accord its sanction to this proposal. In this connection I solicit the attention of Government to my letter No. 11,501, dated 24th October 1896, read in G.O., Mis. No. 1871 M., dated 5th November 1896. The municipal council has not, however, taken credit for the amount of salary grants to which the drawing master to be newly appointed will be entitled. A sum of Rs. 90 may be taken credit for on this account, subject to the provisions of the Grant-in-Aid Code; and the total amount of grants taken credit for from Provincial funds under "Other purposes" may be raised to Rs. 360* as shown in the margin.

	Rs.
* Salary grant for the drawing master on Rs. 20	120
Salary grant for the drawing master on Rs. 15	90
Salary grant for the gymnastic instructor on Rs. 12	80
Salary grant for the gymnastic instructor on Rs. 12	70
Total ...	360

3. *Expenditure.*—Subsequent to my forwarding the budget proposals to the Chairman, I learnt from the Assistant Inspector that an additional teacher to the Palakkarai school was unnecessary. The provision made by the council for this purpose may therefore be omitted and the sum shown against "Fixed payments" "Salary-results system" may be reduced to Rs. 2,030.

4. With the above modifications, the net expenditure to the municipality under Grant 2 will be Rs. 9,920 (Rs. 10,860—Rs. 940) or about 10 per cent. of its estimated income from taxation, rents and markets.

From J. A. JONES, Esq., MEM. INST. C.E., F.R.S.E., Sanitary Engineer to Government, to the Secretary to Government, Local and Municipal Department, dated Fort St. George, 8th February 1897, No. 258.

With reference to the budget estimate of the municipal council of Trichinopoly for 1897–98, of which a copy has been forwarded to me with extracts from the Chairman's letter to Government on the subject, I have the honour to report as follows:—

Revised Estimate, 1896–97.

1. The credits of Rs. 11,560 and Rs. 12,650 taken under "Grants and contributions" on account of water-supply from Government and Railway, respectively, and the provision of Rs. 79,100 under "New works—Water-supply" are correct. The latter sum represents the unspent balance of Rs. 78,600 out of the sanctioned estimate of Rs. 5,18,255 *plus* Rs. 500 provided for additional fountains. The amount of the revised estimate is Rs. 5,31,642. From this sum Rs. 13,387 is deducted in the estimate sent to Government as being the value of the machinery to be sold on completion of the works. Government on passing orders on this estimate sanctioned the revised estimate for (Rs. 5,31,642—Rs. 13,387) = Rs. 5,18,255. If the machinery can be sold and the value set upon it realized before March 1897, the revised estimate can stand at Rs. 5,18,255; but the question of sale is under consideration. Meantime provision has to be made for the difference between the amount of the revised estimate, viz., Rs. 5,31,642, and the actual expenditure of Rs. 4,39,656 met up to 31st March 1896, *i.e.*, for Rs. 91,986, to meet the liabilities against the new water works before 31st March 1897. This will necessitate modifications in the revised estimate. To obviate it, I think that the simplest course

will appear to be to provide on both the sides of the budget for 1897–98—Rs. 13,387 under "Refund of expenditure of previous years" on the receipt side and Rs. 13,387 under (1) (*d*) "New works—Water-supply" on the expenditure side.

2. (2) *Repairs—Water-supply*—(i) *Repairs to Machinery.*—Rs. 2,500 were proposed by this department as detailed under—

	Rs.
For repairs of fountains	1,000
For main pumping station	800
For sub-pumping station	300
For workshop tools	400
Total ...	2,500

This, though sanctioned in budget for 1896–97, has been reduced to Rs. 500 in the revised estimate. The Chairman, in justification of such a reduction, says that until January 1897 no expenditure was incurred and that the reduced allotment will suffice for the remainder of the year 1896–97.

3. (ii) *Establishment*—

	Rs.
Budget for 1896–97	8,530
Revised estimate 1896–97	7,190

Staff aggregating to Rs. 8,530 was proposed by this office and the allotment was sanctioned by Government. The reduction now made is not explained by the Chairman. This may perhaps be due to the alterations of the staff referred to later on (paragraph 7).

4. (iii) *Contingencies.*—The budget allotment of Rs. 12,600 proposed by me has been raised to Rs. 14,600 in the revised estimate by the council. As regards the increase the Chairman says that it was due to excess consumption of fuel and to joints of pipes which had to be re-made and to the purchase of lamps and furniture to the pumping station, &c. This is not the place to reply to the justification of the Chairman for the increase.

Budget Estimate, 1897–98.

5. *Receipts.*—The contribution of Rs. 2,500 from the Military and Jail is correctly entered, but that from the Railway is raised from Rs. 2,000 to Rs. 3,200. The increase has not been explained and is not the arrangement with the company; but the Chairman says, with reference to these two sums, that "if these figures are accepted finally, the total amount of contributions from all the parties to the scheme will be Rs. 5,700, while the real cost of the maintenance of the works amounts to Rs. 18,900. Thus it will be seen that the council's share of the cost may amount to Rs. 13,200."

6. In this connection I beg to state that in forwarding the budget estimate of 1896–97, I pointed out to Government the desirability of the municipality providing four metres, at an aggregate cost of Rs. 6,400, on the main supplying the Railway, Military Cantonment, and Jail, with a view to correctly gauge the consumption of water by these parties. The Government in passing orders on it said that, owing to want of funds, the suggestion could not be adopted then. I beg to bring the matter again to the notice of Government in the hope that money may be found for the purpose. This will appear to be all the more necessary when it is remembered that provision is made for increased demand of contribution from the Railway Company.

7. *Expenditure*—(i) *New Works—Water-supply.*—Rs. 2,000 are provided for additional fountains.

(2) *Repairs*—(*a*) (i) *Repairs to Works, Machinery, &c.*—Rs. 1,500 are provided against Rs. 2,500 in budget for 1896–97.

(ii) *Establishment.*—Rs. 7,400 against Rs. 8,530 in budget for 1896–97.

(iii) Contingencies Rs. 10,000 against Rs. 12,600 in budget for 1896–97.

8. The Chairman says that, with strict economy, these provisions will be sufficient. The establishment has been altered. The existing staff and the one proposed for 1897–98 are shown in the statement attached. This department has not been consulted as regards its revision and it is not known whether such revision has had the approval of Government before its embodiment in the budget. It is trusted that, before any change is sanctioned by Government, the matter may be referred to this department. Meantime the omission of fountain fitters and reduction of turncocks is objected to.

9. As regards the legality of the railway buildings being subject to water-tax or not it is submitted that the participation of the Railway Company in the scheme resolves itself into a contract contemplated in section 147 (3) of the District Municipalities Act IV of 1884. The water-tax is leviable under section 175 (1). Any arrangement that may be made by the Council with any party cannot over-ride the levy of a tax contemplated by law.

P.S.—The Municipal Council has not provided the contribution of Rs. 800 fixed in G.O., No. 1615 M., dated 9th October 1895, for the examination of its machinery.

Trichinopoly Water-works.

STATEMENT showing the staff for maintenance of water-works as provided by the Municipal Council in its budget for 1897–98 as compared with that in 1896–97.

Scale proposed by the Sanitary Engineer and adopted by Council and Government in 1896–97.			Scale as provided by the Council in the budget for 1897–98.			Increase.	Decrease.	Remarks.
No.	Designation.	Pay.	No.	Designation.	Pay.			
	Main Pumping Station.	Rs.			Rs.	Rs.	Rs.	
1	Chief driver (100–10–150)	100	1	Chief driver	110	10		Increase due to annual increment.
1	Second driver (40–4–60)	40	1	Second driver	40			
1	Head stroker (20–2–30)	20	1	Head stroker	20		4	Decrease of pay from Rs. 12 to Rs. 10.
2	Assistant strokers at Rs. 12 each	24	2	Assistant strokers at Rs. 10 each	20		4	
4	Cleaners at Rs. 7 each	28	4	Cleaners at Rs. 7 each	28			
2	Wood-carriers at Rs. 6 each	12	2	Wood-carriers at Rs. 6 each	12		6	Decrease in staff.
2	Watchmen at Rs. 6 each	12	2	Watchman at Rs. 6	12			
1	Sweeper at Rs. 5	5	1	Sweeper at Rs. 5	5			
1	Storekeeper	25	1	Storekeeper	25			
	Total	266		Total	266	10	10	
	Sub-Pumping Station.							
1	Driver (70–4–90)	70	1	Driver	50		20	Decrease in pay.
1	Assistant Driver (30–2–40)	30	1	Assistant Driver	20		10	Do.
2	Firemen at Rs. 12 each	24	2	Firemen, one at Rs. 9 and one at Rs. 8	17		7	Do.
3	Coolies at Rs. 7 each	21	2	Coolies at Rs. 6 each	12		9	Do.
			1	Wood-carrier at Rs. 6	6	6		Decrease in staff.
2	Watchmen at Rs. 6 each	12	1	Watchman and Sweeper	7		5	Do.
1	Sweeper at Rs. 4	4					4	Do.
	Total	161		Total	112	6	55	
	Out-door Establishment.							
1	Overseer (60 + 15)	75	1	Overseer	75			Decrease in staff.
2	Head turncocks at Rs. 12 each	24					24	Do.
6	Turncocks at Rs. 7 each	42	4	Turncocks at Rs. 7 each	28		14	Decrease in pay.
2	Valvemen and fountain fitters at Rs. 12 each.	24	2	Fitters at Rs. 10 each	20		4	Decrease in staff.
8	Cleaners at Rs. 6 each	48	5	Cleaners at Rs. 6 each	30		18	
			1	Lascar	6	6		
	Total	213		Total	159	6	60	
	Workshop Establishment.							
1	Fitter	25	1	Fitter	25			
1	Blacksmith	20	1	Blacksmith	25	5		
1	Hammerman	8	1	Hammerman	9	1		
1	Bellows Boy	3	1	Bellows Boy	3			
	Total	56		Total	62	6		

From Surgeon-Major-General C. SIBTHORPE, F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Camp, Vellore, 7th February 1897, No. Tour-4—25.

With reference to Grant 3 of the budget estimate of Trichinopoly Municipality for the year 1897–98, I have the honour to state that of the four hospital assistants now attached to the hospital, there are two first-class and two second-class men. The latter two will earn their promotion to first-class on the 30th June 1897, but on the plea of impecuniosity the municipality propose to replace them by one second-class and one third-class men; as such men are comparatively wanting in experience and inferior in qualification, they cannot cope with the work at the head-quarter hospital of the district, where cases, which cannot be treated or operated on in the hospitals and dispensaries in the interior parts of the district, find their way for relief.

2. The proposal, though productive of a few rupees' saving, would tend to impair the efficient working of the institution, and is also contrary to G.O., No. 404 M., Financial, dated the 17th August 1885.

3. For these reasons, I consider the municipality should see their way to make provision for the retention on promotion of the two second-class hospital assistants.

4. The other items need no comments.

From Surgeon-Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Fort St. George, 15th March 1897, No. 653-S.

Referring to the Trichinopoly municipal budget for 1897–98, I have the honour to state that I have no remarks to make on the allotments made for vaccination and conservancy. The provision for the latter purpose is 30·4 per cent. of the estimated current receipts.

2. I would again invite the council's serious attention to the necessity of revising the conservancy staff on the lines suggested in my letter on the current year's budget.

3. The Chairman having sought my advice last year as to the appointment of a chief sanitary inspector, I strongly urged that no attempt should be made, as was then suggested, to combine the functions of public works overseer with those of sanitary inspector. Nevertheless, apparently some such arrangement has been effected. I need not therefore state I fully agree with the council in the opinion to which the Chairman refers, that the two appointments should be made distinct. Not less than the minimum suggested by Government (Rs.70+15) in G.O., No. 4 M., dated 4th January 1897, should be offered for a chief certificated sanitary inspector of so important a town.

ORDER—No. 714 M., dated 27th March 1897.

The estimated receipts and charges of the Trichinopoly 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	96,028	65,770	67,190	17,710
Tax on Arts	10,869	11,050	12,050	12,040
,, on Buildings and Lands	30,416	35,220	35,820	35,820
Water-tax on Buildings and Lands	..	13,010	14,140	14,140
Tax on Vehicles and Animals	6,573	6,120	7,220	7,020
,, on Carts	4,972	5,210	5,210	5,010
Tolls	9,857	10,000	10,800	10,000
Realizations under Special Acts	70	100	200	100
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	1,238	1,090	1,190	1,190

—	Actuals, 1895-96.	Budget estimate, 1896-97.	Revised estimate, 1896-97.	Budget estimate, 1897-98.
Receipts—cont.	Rs.	Rs.	Rs.	Rs.
Conservancy Receipts	5,365	5,350	5,350	5,350
Fees and Revenue from Educational Institutions	313	310	460	460
,, ,, from Medical Institutions	544	570	700	700
Income from Markets and Slaughter-houses	17,642	22,400	22,420	22,400
License Fees	1,238	1,500	1,700	1,500
Other Fees	5,110	5,620	6,080	5,110
Fines under Municipal and other Acts	1,527	2,000	2,000	2,000
Interest on Investments and Premium on Loans	419	420	420	420
Grants and Contributions from Government	10,340	4,220	13,220	4,440
,, ,, from Local Boards	6,000	4,650	4,650	4,650
,, ,, from other Bodies	..	2,000	12,650	3,200
Recoveries for Services to Private Individuals	4,153	7,010	9,000	9,000
Miscellaneous	727	130	140	13,520
Loans	32,000	..	..	..
Advances Recovered	4,038	..	22,000	..
Total ..	2,49,439	2,03,750	2,54,610	1,75,780
Charges.				
GRANT 1—				
New works—				
Communications	1,548	..	370	200
Buildings	604	5,700	4,700	3,600
Drainage	..	..	..	300
Water-supply	51,625	45,350	79,100	15,390
Repairs—				
Communications	12,889	13,000	13,500	13,000
Buildings	1,852	4,000	5,000	4,500
Drainage	274	..	50	..
Water-supply	2,803	24,630	22,290	20,870
Establishment	1,029	1,030	1,160	1,030
Tools and Plant and other Stores	334	300	300	300
Contributions for Public Works	61	..	..	..
Total ..	73,019	94,010	1,26,480	59,190
GRANT 2—				
Training Schools	36	120	120	120
Municipal Schools—				
On the Salary-result System	2,594	2,940	3,090	2,940
Salary Grants	..	1,200	..	..
Result	5,200	4,800	6,000	6,000
Building, Furniture, &c., Grants	..	250	250	250
Inspection	472	580	580	580
Miscellaneous	661	670	670	860
Total ..	8,963	10,560	10,710	10,750
GRANT 3—				
Hospitals and Dispensaries	15,538	17,700	17,830	16,440
Contributions	1,080	1,260	1,260	1,260
Vaccination	996	1,120	1,120	1,120
Registration of Births and Deaths	865	1,060	1,210	1,060
Conservancy, Road-cleaning and Road-watering	32,243	42,340	43,200	42,520
Total ..	50,722	63,480	64,620	62,400
GRANT 4—				
Lighting	5,769	4,880	5,580	4,880
Markets and Slaughter-houses	1,527	1,630	1,630	1,930
Travellers' Bungalows	188	240	240	240
Public Garden, Survey of Land, Fire and other Charges	1,858	2,160	4,560	4,660
Total ..	9,342	8,910	12,010	11,710
GRANT 5—				
Supervision and Management	8,256	11,970	11,830	11,730
Repayment of Debt	3,333	2,330	4,400	4,400
Interest on loan	4,324	5,540	5,470	5,280
Advances Recoverable	18,361	..	..	..
Refunds	5,927	100	1,200	100
Pensions and Gratuities	..	..	180	..
Balance	67,192	6,850	17,710	10,220
Total ..	2,49,439	2,03,750	2,54,610	1,75,780

REVISED ESTIMATE FOR 1896-97.

2. The current receipts and charges are now estimated at Rs. 1,85,290 and Rs. 2,37,540, respectively, against Rs. 1,37,980 and Rs. 1,96,900 anticipated in the

sanctioned budget. The increase in the receipts occurs chiefly under the taxes on arts, vehicles and animals, grants from Government and other bodies, recoveries for services to private individuals and advances recovered, and that in the charges under grants 1 and 4, repayment of debt and refunds. The collections under water-tax and the expenditure on new works—buildings during the first eight months of the year were very unsatisfactory. As the Collector points out, all lands in the municipality are liable to the payment of water-tax. The estimated receipts under this head in the current and ensuing years will therefore be raised from Rs. 12,000 to Rs. 14,130. The question of the liability of the railway company to the payment of the water-tax, raised in paragraph 6 of the Chairman's letter, should form the subject of a separate communication. The applications for allotments and transfers of funds submitted with the budget are sanctioned. The reductions in the number of private scavenging maistries from 9 to 7 and in the pay of the municipal office accountant from Rs. 40 to Rs. 35, referred to in paragraphs 68 and 75, and the entertainment of a toti on Rs. 5 for the municipal hospital in lieu of a ward attendant on the same pay and the abolition of the post of one of the midwives on Rs. 12, shown in the proposition statement, are approved; but reference should have been made to the last two of these changes in the Chairman's letter. The observations of the Chairman contained in paragraphs 18 and 19 will be referred to the Sanitary Engineer for remarks. With reference to G.Os., No. 2391 L., dated 17th December 1896, and No. 2069 M., dated 9th December 1895, the contribution for the central office establishments will be reduced from Rs. 1,480 to Rs. 844 or Rs. 840 in round figures. The balance to be carried forward to the ensuing year's budget will then be Rs. 17,710.

BUDGET ESTIMATE FOR 1897-98.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 1,42,500 against Rs. 1,87,420 in the revised estimate, the decrease appearing mainly under grants from Government and other bodies and advances recovered. With reference to the latter portion of paragraph 2 of the Director's letter read above, and paragraph 4 (3) *infra*, the Provincial grant for education will be raised by Rs. 50. It should be explained why the contribution to be paid by the railway company towards the maintenance charges of the water works has been increased from Rs. 2,000 to Rs. 3,200. Meanwhile the credit taken under this head will be allowed to stand. It is observed that the estimated income from private scavenging fees exceeds the cost of the service by Rs. 1,250. As the service is not intended to be a source of revenue to the municipality, the excess should be spent in improving and extending the service, or the rate of fees should be reduced. As recommended by the Sanitary Engineer in paragraph 1 of his letter read above, the estimates under refunds of expenditure of previous year and new works—water-supply will each be raised by Rs. 13,390.

4. *Charges.*—(1) The probable charges are put down at Rs. 1,52,420 against Rs. 2,36,900 in the revised estimate, the decrease being mostly under Grant 1.

(2) *Grant* 1.—A sum of Rs. 800 will be provided under water-supply-contingencies to meet the contribution payable to Provincial funds towards the salary of the boiler inspector. The revision of the water works establishments, proposed in paragraph 54 of the Chairman's letter, will be referred to the Sanitary Engineer for early remarks. Meanwhile the current year's figure of Rs. 8,530 will be repeated under this head. The entertainment of an additional tankwatchman on Rs. 3 is sanctioned. The Government agrees with the municipal council and the Sanitary Commissioner in thinking that it is desirable to have two separate officials for the supervision of public works and for performing the duties of health officer. The entertainment of a public works overseer on Rs. 70, a health officer on Rs. 70 with a horse allowance of Rs. 15, and a clerk on Rs. 10 and a peon on Rs. 6 for each of them, in lieu of the existing public works staff, is sanctioned. With reference to paragraph 6 of the Sanitary Engineer's letter, the municipal council is requested to provide for the purchase of the metres as funds become available. The attention of the municipal council is drawn to the Collector's remark in paragraph 7 of his endorsement.

(3) *Grant* 2.—The entertainment of an additional drawing master on Rs. 15 proposed in paragraph 60 is sanctioned; but the increase in the salaries of the teachers of the Muhammadan lower secondary school and of the gymnastic instructor

and the entertainment of an additional teacher on Rs. 6 for the Palakarai Muhammadan school, proposed in paragraphs 57 and 59, cannot be approved, as the Government is not satisfied of their necessity.

(4) *Grant 3.*—For the reason stated by the Surgeon-General in his letter read above, the municipal council's proposal to entertain one second class and one third class hospital assistant in place of the existing two second class hospital assistants at the municipal hospital cannot be approved. The provision for hospital establishment will accordingly be raised from Rs. 6,000 to Rs. 6,440. With reference to the proposal in paragraph 62 to make a provision of Rs. 300 for the education of a female student under the auspices of the Countess of Dufferin's Fund, the council will explain how it is intended to employ her when qualified, since it appears that the construction of a women's hospital must be postponed for financial reasons. It should be explained whether there is any immediate prospect of the erection of such a building being undertaken. The entertainment of a toti for the contagious shed and a sweeper for the jubilee dispensary on Rs. 5 each, and the additions to, and alterations in, the conservancy and private scavenging establishments, proposed in paragraphs 61, 66 and 68, are sanctioned. The attention of the municipal council is drawn to the remarks of the Sanitary Commissioner in paragraph 2 of his letter read above. For want of funds, the allotment for the purchase or hire of carts and other conservancy contingencies will be reduced from Rs. 22,000 to Rs. 20,000, the current year's figure.

(5) *Grant 4.*—For the same reason, the council's proposal to employ two additional gardeners on Rs. 5 each will be disallowed and the allotment of Rs. 700 provided for the purchase of additional lanterns and the painting of the old ones will be struck out.

(6) *Grant 5.*—The entertainment of an additional peon on Rs. 7 for the municipal office, the increase in the pay of one of the existing peons from Rs. 7 to Rs. 8 and the reduction in the pay of the chief clerk of the collection establishment from Rs. 25 to Rs. 20 are sanctioned. With reference to G.O., No. 2391 L., dated 17th December 1896, the contribution for the central office establishments will be reduced from Rs. 1,210 to Rs. 1,129 or 1,130 in round number.

5. As revised by Government, the budget closes with a balance of Rs. 10,220 or 7·1 per cent. of the estimated ordinary receipts. The municipal council's attention is drawn to the remarks of the Collector in paragraph 3 of his endorsement regarding the necessity for retrenching expenditure as much as possible.

(True Extract.)

G. S. FORBES,
Secretary to Government.

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

Erd. Md. Pahilvan.

Government {1897} of Madras.

LOCAL AND MUNICIPAL.

Proof for approval

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

G.O., No. 714 M., 27th March 1897.

MARCH.

Municipal Budget.

Reviewing the Trichinopoly — for 1897–98.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From KHAN BAHADUR KHADIR NAVAZ KHAN SAHIB, Chairman, Municipal Council, Trichinopoly, to the Secretary to Government, Local and Municipal Department (through the Collector of Trichinopoly), dated 25th January 1897, No. 4.

I have the honour to submit for sanction of the Government the budget estimate of this municipality for the year 1897–98 and the revised estimate for the current year. They were sanctioned by the municipal council at its sitting held on the 18th January 1897. An extract from the proceedings of the council sanctioning the same is herein enclosed, together with the prescribed statements.

REVISED ESTIMATE.

Receipts.

2. The total receipts amount to Rs. 1,85,290 against Rs. 1,37,980 anticipated in the original budget and show an increase of Rs. 47,310, which is explained in the following paragraphs.

3. The opening balance is in excess of the original estimate by Rs. 1,420.

4. *Tax on Arts.*—This tax was revised in the year, as the practice in this municipality has always been to revise it every year, and is expected to yield an income of Rs. 12,000, which is more than the original estimate by Rs. 1,000.

5. *Tax on Lands.*—The tax on the wet lands and gardens within the municipal limits is assessed with reference to the new settlement registers supplied by the Revenue department. Rs. 4,000 is hoped to be collected as the result of the revision.

6. *Water-tax.*—This tax has been levied on all the buildings in the municipality, except in second and third wards to which the water-supply does not extend at present. The income derived from it will be Rs. 12,000 only, which is less than the original estimate by Rs. 1,000.

The water-tax has not been levied on any lands in the municipality, and as the wet and garden lands are not directly benefited by the water-supply, the council thinks it inadvisable to make them liable for this tax. They beg to know if their view is correct.

In this connection, the opinion of the Government is solicited with regard to the liability of the South Indian Railway Company to pay water-tax on account of its stations and offices here. The Company has two stations within the municipality, namely, the fort and junction stations. The Company is a party to the joint water-supply scheme and pays a contribution to the municipality towards the maintenance charges of the works; but it has to be borne in mind that the contract on the part of the municipality is to supply water to the junction station only and has no reference to the other station. As the Government has declined to exempt the railway buildings in Tanjore and Madura from water-tax, the council begs permission to raise the question of the Company's liability to pay the tax on account of its buildings in this municipality for the decision of the Government for the reason that the Railway Company's relations to this council are different from those existing in the above-mentioned two municipalities.

The question of the liability of the jail and the military departments—the other parties to the scheme—does not appear to admit of any doubt. The jail buildings are situate outside the municipal limits and the military lines which are exempt from the house-tax under G.Os., No. 104 F., dated 15th January 1884 and No. 512, Military, dated 1st February 1884, seem to be exempt from the water-tax also.

7. *Tax on Vehicles, Animals and Carts.*—An increase of Rs. 1,100 is expected under these items as the result of careful assessment.

8. *Cart-stand.*—The increase of Rs. 460 shown in the revised estimate is due to the realization of an arrear instalment of fees due for the last year. The present lease of the right of collecting the fees in the cart-stand expires with the current year and will be re-sold again in February next.

9. *Contribution for the water-supply.*—The sum of Rs. 11,560 represents the annual contribution from the military and jail departments of Rs. 2,500 towards the maintenance charges of the water works and the Government grant of Rs. 8,100 and the contributions of Rs. 730 and Rs. 230 from the military and the jail Departments, respectively, on account of the revised estimate for the water works sanctioned in G.O., No. 1731 M., dated 10th October 1896.

10. The sum of Rs. 12,650 under other grants and contributions comprises the contributions due from the South Indian Railway of Rs. 2,000 for the current year and of Rs. 1,880 being the additional contribution on account of the revised estimate. It also includes Rs. 8,770 paid by the Company for its share of the initial cost of the water-supply scheme in the current year, the delay on its part being due to the sanction of the Government of India having been obtained late.

11. *Recoveries for purposes other than private scavenging.*—There is a very large demand from the house-owners for the introduction of house service pipes and Rupees 2,000 is therefore expected on account of recoveries for the work. In these cases, pre-payment of the estimated cost is invariably insisted on and the service pipes are laid only after the required amount is deposited in the Municipal office.

12. *Other Advances.*—Rs. 22,000 advanced to the contractors employed in the water works will be recovered completely, as the works are completed and the final bills are expected very shortly from the Sanitary Engineer to Government.

Expenditure.

13. The revised estimates of the charges for the current year amount to Rupees 2,37,540 against Rs. 1,96,900 anticipated in the budget and show an increase of Rs. 40,640 over the original figures. The chief items which are the cause of the increase in the charges are noticed below.

14. An allotment of Rs. 370 is provided under new communications. This sum was spent in protecting a portion of the flood bank of the Vaniyery with rail fence. The work was urgent and put in hand last year, but was not completed before the close of that year.

15. The allotment under new buildings is reduced by Rs. 1,000, as the proposed slaughter-house cannot be built at an early date for want of a site unobjectionable from a sanitary point of view. This sum is transferred to the following heads, namely, Rs. 500 under "Water-supply" for new fountains, and Rs. 500 under "Repairs to communications."

16. *Water-supply.*—The revised estimate amounts to Rs. 5,18,255. The expenditure on the original works up to the end of the last official year was Rs. 4,39,656 and the balance of Rs. 71,600 is now provided fully as promised in my letter read in G.O., Mis. No. 2096 M., dated 10th December 1896. Rs. 500 is also allotted for constructing additional fountains, the want of which is felt very much.

17. *Repairs to Buildings.*—The repairs to the Woraiyur market undertaken in the end of the last year were not completed, but have to be paid for in the current year. Extensive repairs were found necessary in the fort and grain markets and are now being done. The bullock slaughter-house was improved and many of the public latrines completely repaired. The original allotment of Rs. 4,000 was quite insufficient and is raised to Rs. 5,000.

18. *Repairs to the water-supply machinery.*—No expenditure has been up to date incurred on this account and the provision is consequently reduced to Rs. 500, which will be sufficient for the remaining period of this year. As the machinery is new, no repairs were needed, but their consumption of oil, tallow, fire-wood and other contingent articles was simply enormous for the first six months.

19. *Water-supply contingencies.*—The pipes were laid and jointed in this town long before water could be pumped into them and had to lie unused for many months. Owing partly to this circumstance and partly perhaps to bad work done by the contractors, there were many leaks to be closed and some pipes to be replaced in proper position. Furniture and lamps were also purchased for the two pumping stations. Uniform dresses were supplied to the water works out-door staff at municipal cost. For these reasons and on account of the extraordinary consumption of the newly imported engines and boilers, the original provision of Rs. 12,600 has been already exceeded and is now raised to Rs. 14,600.

20. *Medicines, diet of patients and contingencies.*—Service pipes are being laid into the municipal hospital for supply of pure water. This work is estimated to cost Rs. 1,200, and accounts for the increased allotment of Rs. 3,400 against the sundries and contingencies. The charges for dieting patients will be less and the cost of medicines slightly more than originally expected.

21. *Conservancy carts.*—The improvements proposed for the better working of the conservancy carts have been carried out. Ten iron night-soil carts of the standard design were purchased in the year. The allotment of Rs. 20,000 is consequently insufficient and has to be raised to Rs. 22,000 for the current year.

22. *Compensation for lands.*—A sum of Rs. 400 is provided for purchasing lands for a new night-soil depôt. The existing depôt has been used up completely and is also overgrown with prickly-pear, the cost of whose removal is prohibitive. To the east of this depôt, there is a large tract of cheap dry land and it is proposed to acquire 10 or 12 acres for trenching the night-soil of the town. This land is situate about 3 miles to the east of the town and is very suitable for the purpose.

23. *Chairman's salary.*—The Chairman drew his salary for two months and-a-half in the last year from the Government Treasury and therefore a contribution of Rs. 500 was paid in the current year towards its recoupment. This fact accounts for the increased provision against this head.

24. *Debt and interest for the loans.*—On a demand made by the Accountant-General, Rs. 4,400 was paid for the repayment of debt and Rs. 5,470 for the interest on the loans received from the Government for the water-supply. The allotments required for this purpose were correctly entered by the municipal council in its original budget but were reduced and altered by the Government—*vide* paragraph 5 of G.O., No. 471 M., dated 19th March 1896. The actual figures are now given in the revised estimates.

BUDGET ESTIMATE.

25. The total receipts for the ensuing year including the opening balance amount to Rs. 1,57,440 and the total charges come up to Rs. 1,52,420. The closing balance will be Rs. 5,020 and is considerably less than the balance with which the year commences. Thus it will be seen that the probable charges exceed the expected revenues and require retrenchment as early as possible.

Receipts.

26. *Tax on Arts.*—This tax will be assessed on all the classes of the schedule and may yield Rs. 12,000.

27. *Tax on Buildings and Lands.*—These taxes were revised very lately and should therefore be a fixed demand for some years to come. The figures of the revised estimate are repeated for the ensuing year.

28. *Water-tax.*—This tax was levied for the first time in the current year and is felt by the rate-payers to be a hardship. As the benefits of the water-supply becomes appreciated by the inhabitants more generally, the discontents experienced

by them may disappear. No increase can therefore be expected for a year or two from this source; but on the other hand the council believes that a small remission of the tax will be judicious and just for the outlying parts of the town where the pipe lines run at an inconvenient distance.

29. *Tax on Vehicles, Animals and Carts.*—The income from these sources is always fluctuating. Rs. 12,000 is put down for the ensuing year against Rs. 12,400 expected in the current year.

30. *Tolls.*—The receipts under tolls consist of the one-third share of the total income derived from tolls by the district board. Rs. 10,000 is taken credit for against Rs. 10,800 expected for the current year. Considering the increased expenditure and the inadequacy of the municipal revenue referred to in paragraph 25 *supra*, it seems to me that the time has arrived when the municipality can justly ask for a moiety of the toll collection, but the question will form the subject of a separate communication.

31. *Rent of Lands.*—Rs. 400 is expected from this source. This income consists of the rents derived from the sheep standing places where sheep are kept for sale and from the lands given for temporary occupation for dramatic and other purposes.

32. *Rent of buildings.*—The sum of Rs. 140 is received for the rents of the two arrack godowns which are used by merchants for store-rooms.

33. *Avenue Receipts.*—These consist of the sale-proceeds of withered trees and the clippings of the avenue trees and are expected to give an income of Rs. 150.

34. *Produce of Lands and Gardens.*—This income consists of the sale-proceeds of the fruits and other produce of the cocoanut tope in the Boulevard garden and of the right to graze in the vacant lands during the rainy season. Rs. 140 is the ordinary income from these sources.

35. *Conservancy Receipts.*—The income from this source consists of the sale-proceeds of the street refuse and the night-soil removed and stored in the depôts. Though the leases for the right of taking these refuse expire with the end of the current year, the council expect the income of Rs. 5,350 from this source to remain undiminished at the next sale of the leases.

36. *Fees from the Schools.*—The income from school-fees is expected to rise on account of the increased number of the salary-results schools, one of which teaches up to the third form. Rs. 450 is hoped to be collected both in the current and in the next year.

37. *Income from Markets.*—All the markets are maintained in very good condition and are resorted to freely both by buyers and sellers. The rents have risen to Rupees 20,000 for the current year and are expected to be maintained for the ensuing year.

38. *Slaughter-houses.*—No great changes are expected in the income under this head also. Rs. 2,400 usually derived from these houses may be expected for the next year.

39. *Cart-stand.*—The revenue from fees of the cart-stand for the ensuing year is estimated at Rs. 5,000. This income consists of the fees collected on the carts resorting to the cart-stand at the rate of 6 pies per cart for a halt of three days and must fluctuate at each sale of the lease.

40. *The Normal Stipends.*—A contribution of Rs. 70 is expected for scholarship grants for the two teachers whom it is proposed to send for training in the Government training school.

41. *Grants for Schools and other purposes.*—Rs. 50 is expected as result grants for the girls taught in the municipal schools and Rs. 300 on account of the half grants towards the pay of the two gymnastic instructors and the two drawing masters whom the council propose to employ to give instruction in "drawing" in the aided schools as well as in the salary-result schools.

42. *Grant for Communications.*—The sum of Rs. 1,190 is the usual grant received from the Provincial funds for the maintenance of the cantonment roads.

43. *Contributions for the water-supply.*—For the maintenance charges of the water works, a contribution of Rs. 2,500 from the Provincial funds and of Rs. 3,200 from the South Indian Railway are taken credit for. If these figures are accepted finally, the total amount of contributions from all the parties to the scheme will be Rs. 5,700, while the real cost of the maintenance of the works amount to Rs. 18,900. Thus it will be seen that the council's share of the cost may amount to Rs. 13,200.

44. *Grants for other purposes.*—The sum of Rs. 280 shown under Government grants for other purposes represents the contribution due from the Military Department on account of the profession tax of the officers stationed within the municipality.

45. *Contribution from the Local Boards.*—The sum of Rs. 4,500 appearing against this head comprises the usual contributions of Rs. 1,500 and Rs. 3,000 from the District and the Taluk Boards of Trichinopoly for the municipal hospital. The District Board also pays half the cost incurred in the repairs to the race-course roads, and for this purpose credit for Rs. 150 is taken.

46. *Private Scavenging.*—The receipts on account of the scavenging service are estimated at Rs. 7,000 for the ensuing year.

47. *Recoveries for other purposes.*—The sum of Rs. 2,000 shown under this head is expected on account of the introduction of service pipes to private houses.

EXPENDITURE.

48. *Grant 1, Public Works—New Communications.*—An allotment of Rs. 200 is provided for the completion of rail fencing in the Tirutandoni road.

49. *Buildings.*—Rs. 3,000 is provided for the construction in the municipal hospital of an out-patient dispensary after the standard design. This building will be begun in the current year and work will be done for Rs. 2,600 already sanctioned. The allotment now made will be utilized towards completing the same. Provision of Rs. 100 is also made for the purchase of moveable zinc dust-bins and a further provision of Rs. 500 for the construction of ten stalls in the vacant land lying to the north of Andar street to be rented out as bazaars. The site is very suitable for the purpose and is at present an eyesore to the people using the trunk road which it adjoins being resorted to for purposes of defœcation.

50. *Drainage.*—A sum of Rs. 300 is provided for the construction of a drain for the Nadu street in Varaganari.

51. Rs. 2,000 is provided for the laying of additional pipes and the construction of fountains and taps in portions of the town where they are urgently wanted. The water-supply should be extended gradually, as funds admit, so that the supply may be ample and at convenient distance to the residents. At present the taps are placed at very distant intervals and in many places not at all.

52. *Repairs to the Roads.*—The usual provision of Rs. 13,000 is retained for the expenditure on the maintenance of the roads. Experience shows that a much larger sum should be spent on the upkeep of the roads in this municipality, but the funds do not admit of any increase being made in the provision for this purpose.

53. *Repairs of Buildings.*—A sum of Rs. 4,500 is provided under this head and will be expended in doing the necessary repairs to the several buildings enumerated in the statement II-A.

54. *Water-supply.*—The allotments recommended by the Sanitary Engineer in the last year are adopted in the estimates for the ensuing year with slight changes. The establishment costs Rs. 7,400, the repairs to the machinery and works cost Rs. 1,500, and the contingent charges Rs. 10,000. I have made careful calculations and think that with strict economy these provisions will be sufficient.

For the main pumping station there will be one head driver on Rs. 110, one assistant driver on Rs. 40, one head stroker on Rs. 20, two assistant strokers on Rs. 10 each, four cleaners on Rs. 7 each, two wood carriers on Rs. 6 each, one watchman on Rs. 6 and one sweeper on Rs. 5.

For the subsidiary station the staff will consist of one head driver on Rs. 50, one assistant driver on Rs. 20, one fireman on Rs. 9, one fireman on Rs. 8, two cleaners on Rs. 6 each, one watchman and sweeper on Rs. 7, and one wood carrier on Rs. 6.

There will be maintained a workshop. For this one fitter on Rs. 25, one smith on Rs. 25, one hammerman on Rs. 9, and a bellowsboy on Rs. 3 will be kept.

The out-door staff in charge of the pipe lines and fountains will consist of one overseer on Rs. 60 + 15, two fitters on Rs. 10 each, four turncocks on Rs. 7 each, five cleaners on Rs. 6 each, and one lascar on Rs. 6. There is also a storekeeper on Rs. 25 to keep and issue the stores for the pumping stations and the out-door staff.

Besides these, there will be maintained six watchmen on Rs. 3 each to guard the tanks and channels in the second and third wards to which the water-supply scheme does not extend.

55. *Public Works Staff.*—A provision of Rs. 1,820 is made for the employment of an overseer and health officer on Rs. 100 to Rs. 120, or preferably of two officers on Rs. 70 and Rs. 50, respectively, with two clerks and two peons to work under their orders. The council are inclined to agree with the observation made by the Sanitary Commissioner on the subject (against the appointment of one man to look after both the duties) and approved of by Government. Rs. 300 is also provided for the purchase of tools and plant.

56. *Grant 2, Training Schools.*—The Educational officers propose to select two teachers from the aided schools and to send them for normal training. The council accepts their recommendation and provides Rs. 120 for payment of stipends to these teachers for twelve months.

57. *Salary-result Schools.*—The existing ten schools are all proposed to be maintained for the ensuing year without any considerable changes in their staff.

The Assistant Inspector of Schools states that the present headmaster of the Lower Secondary Muhammadan School is inefficient and that a trained Muhammadan Matriculate on a salary of Rs. 30 per mensem should be appointed above him. But the council is of a different opinion and is unable to accept this proposal, as the present headmaster is an old and experienced teacher fit for the post, well-known in the Mussulman circles and the results he produced last year are not altogether unsatisfactory. It has therefore been resolved by a majority to retain him as headmaster and to raise his pay from Rs. 25 to Rs. 28 and that of the first assistant—a Hindu Matriculate—from Rs. 15 to Rs. 17. An increase of pay to an assistant master from Rs. 8 to Rs. 10 is recommended and this is approved by the council. The entertainment of an additional teacher on Rs. 6 for the Palakarai Muhammadan school is also provided for.

The Assistant Inspector of Schools proposes to raise the pay of the headmaster of the Puthur Pallah school from Rs. 7 to Rs. 8. This headmaster was found inefficient for the post and has since been transferred to a less important school by the Sub-Assistant Inspector, and therefore the increase to his pay is unnecessary. All the headmasters of the nine schools are paid at a uniform rate of Rs. 7 each.

58. *Results Grants.*—The normal provision of Rs. 6,000 is made for payment of results grants to the aided schools in the municipality. As the managers of schools are unwilling to receive salary grants and as the Grant-in-Aid Code does not empower the council to compel the managers to accept salary grants, it seems useless to retain a portion of the said sum under the head of "Salary grants."

59. *Common Gymnasium.*—The two gymnastic instructors will be maintained for the ensuing year. One of these teachers has been doing good work for the last two years and is strongly recommended by the Assistant Inspector of Schools for an increase of pay from Rs. 12 to Rs. 15. The council sanctions an increase of Rs. 2 a month to his pay.

60. *Drawing Masters.*—As advised by the Director of Public Instruction, the council proposes to employ two drawing masters—one on Rs. 20 and the other on Rs. 15 per mensem—to teach drawing in all the aided schools in the town. A master on Rs. 20 was selected by the Superintendent of the School of Arts for me and has been working from the middle of December last.

61. *Grant 3, Hospitals and Dispensaries.*—The municipal hospital and the Jubilee dispensary will be maintained in their present condition. Four hospital assistants are employed in these institutions, two of these are already first-class assistants and draw Rs. 55 each. The other two medical subordinates are now drawing Rs. 35 each, but will be entitled to promotion to the rank and pay of first-class men from July 1897. For financial considerations the council resolves to employ only two first-class, one second-class and one third-class subordinates.

The present ward attendants are proposed to be replaced by a better stamp of men and women; and it is proposed to give higher rates of pay for the purpose. The council consider the present rate of pay is sufficient to attract the proper sort of servants for the duty. The municipal toties are paid only Rs. 4½ a month and they have much more to do than the hospital toties. Provision is made for the entertainment of a toti for the contagious shed and a sweeper for the Jubilee dispensary on Rs. 5 each.

62. The proposal to open a women and children's hospital must lie over for the present. The council cannot now spare funds for the construction of a separate hospital, nor is a qualified female apothecary available for employment. A lady student has, however, been selected by the Secretary to the Countess of Dufferin's Fund and a provision of Rs. 300 has been made under the establishment charges for payment of stipends to her. The senior hospital assistant has free quarters provided in the hospital compound, and the other assistants are paid house rents in lieu of free quarters.

63. *Medicines and other Supplies.*—An allotment of Rs. 4,400 is made for the purchase of medicines, Rs. 3,200 for diet of the in-patients and Rs. 2,400 for contingencies. The total charges on account of the hospital and the dispensary will amount to Rs. 16,000, against Rs. 15,538 in the last official year.

64. *Vaccination.*—The establishment consists of one vaccinator on Rs. 15, four vaccinators on Rs. 10 each and a calf man on Rs. 3. Their cost amounts to Rs. 690 and a provision of Rs. 430 is made for the purchase of calves and other contingent charges.

65. *Registration.*—The existing staff of eight registrars is ample for the work and will be retained for the ensuing year.

66. *Conservancy.*—The establishment at present consists of twelve sanitary inspectors—three men on Rs. 20 each, three men on Rs. 17½ each, five men on Rs. 15 each, and one man on Rs. 12. Eleven of these inspectors, of whom three are temporary, supervise the sanitary arrangements of the eight wards into which the municipality is divided and the other is in charge of the night-soil and rubbish depôts. For the ensuing year the three temporary hands will be dispensed with and eight inspectors only will be employed at the rate of one for each ward. Their rank and pay will be as follows:—

Three Inspectors on Rs. 20 each, three on Rs. 17½ each, and two on Rupees 15 each.

Two additional peons on Rs. 6 each are required for work as maistries in the night-soil depôt to supervise the trenching of night-soil and the sanitary arrangement of the cart-stand respectively. Four scavengers are to be paid Rs. 5 each, and they are required for cleaning and flushing the pioneer drain and to work the sewage farm.

67. The arrangements for the removal of the street refuse, sweepings and night-soil are managed on the hire system, the contractor supplying the carts, bullocks and drivers. The night-soil and urinal carts only belong to the municipality and have to be repaired or replaced as necessity arises. For this purpose Rs. 22,000 is provided.

68. *Private Scavenging Service.*—The staff actually employed in this work consists of seven maistries on Rs. 7 each, one scavenger on Rs. 6, one scavenger on Rs. 5½ and 91 on Rs. 4½ each. It is proposed to raise the pay of one of the maistries from Rs. 7 to Rs. 8. The extension of the service to the 3rd, 7th and 8th wards has not been carried out, as the council thinks it advisable to wait till the proposed amendment to the Act becomes law and it has quite enough now in the way of enforcing it in the

four wards it is in force. Accordingly a provision of Rs. 5,650 is made for the cost of the establishment and of Rs. 100 for the contingent charges. No separate scavenging carts have hitherto been engaged for this service.

69. *Cholera Charges.*—A sum of Rs. 3,000 is provided for the epidemic reserve fund and is hoped to be sufficient, though the rules would fix it at about Rs. 4,000.

70. *Grant 4, Lighting.*—The current year's allotments of Rs. 1,880 for the establishment and of Rs 3,700 for lighting contingencies are adopted and will be sufficient. The charges for the current year are expected to go up to Rs. 3,700 and are more than the original estimates by Rs. 700. This addition has become unavoidable, as twenty additional lamps and the painting of all the old lanterns have been ordered, though in the expectation of the original estimates not being exceeded.

71. *Market.*—No change is proposed in the establishment for the markets. The increased provision of Rs. 320 under contingencies includes an allotment of Rs. 300 required for the construction of a fountain or two for the Fort market—a place largely resorted to and much in need of drinking water.

72. *Public Garden.*—The establishment for the ensuing year will consist of six gardeners on Rs. 5 each. The provision of Rs. 100 is retained for the purchase of seeds and plants. The council propose to make the moat-lands and other vacant spaces public parks and gardens by utilizing the supply of water; hence the increase in the number of gardeners.

73. *Other Charges.*—The provision of Rs. 2,000 under this head is for the laying of pipes to private houses, the owners of which will be required to pay in the estimated cost of the work beforehand.

74. *Compensation for Lands.*—An allotment of Rs. 500 is made for the purchase of a new site for a rubbish depôt outside the municipal limits for the 1st, 2nd and the 8th wards.

75. *Grant 5, Office and Collection Establishments.*—The allotments of Rs. 2,980 and Rs. 1,940 are required for the maintenance of the office and collection establishments for the ensuing year. The pay of the accountant is reduced to Rs. 35 and the pay of the three clerks in charge of the demand registers and bills will be fixed at the uniform rate of Rs. 20 each. There are only three peons for the office and these are found unequal to the heavy and increasing work of taking tappals, orders to the several subordinates, accompanying the Chairman in his rounds and waiting on him, carrying remittances to the treasury and doing various other works, too numerous to be detailed but not unknown to Government. The council therefore propose to entertain one additional peon on Rs. 7. An increase of Re. 1 is recommended for one of the present peons who will be styled the "head peon."

76. *Inspection.*—A sum of Rs. 4,280 is provided for the ensuing year also on account of the salary required for a whole time Chairman on Rs. 250 per mensem, his carriage allowance at Rs. 75 and a pensionary contribution of Rs. 32.

77. *Repayment of Debt.*—A sum of Rs. 4,400 is provided for the payment of an instalment towards the repayment of the loan taken for the water-supply scheme and Rs. 5,280 on account of the interest on the loan for one year.

78. The year closes with a balance of Rs. 5,020. There has been an unavoidable delay of three weeks in submitting these estimates. The council had to carefully scrutinize all the charges connected with the water-supply and obtained for this purpose information from the Municipal Councils of Tanjore and Madura.

No. 249-Ver.

Forwarded.

(Signed) V. RAMASWAMI AIYAR,
Deputy Collector.

27*th January* 1897.

3

Dis. No. 229-Rev.

Submitted.

2. (1) *Paragraph 6 of Chairman's letter.*—I think the lands in question cannot be exempt from the payment of "water-tax." If the council's contention were allowed, it would be necessary to exempt them from even the "tax on lands," as the wet and garden lands in question do not, as such, derive any direct benefit whatever from the existence of the municipality. It is the inhabitants in general that are benefited by the water scheme and the funds therefor have to be levied from the people owning property in the part of the municipality benefited—whether in the shape of houses or of lands. Section 75 of the Act would seem to imply that every building or land which is liable to pay the "tax on buildings and lands" is liable to pay "water-tax" also.

(2) As regards the liability of the Railway Company's buildings, I think none of them can be exempt. The company can no more claim exemption for its buildings on the ground of having contributed towards the cost of the water-works than the Government can, in respect of its buildings in the town. With the exception of the jail and military lines and a few other buildings, which are exempt from the payment of any municipal taxes on the ground of being outside the municipal limits or of being situated within the limits of the Trichinopoly Cantonment, the Government now pays water-tax on all its other buildings on which it was hitherto paying the house-tax, and it is but proper that the company should do the same. The company joined in the scheme as it stood in need of a special supply of water for its engines, &c., and it would have had to make its own arrangements if the municipality confined itself to the requirements of the town alone, in which case the company would have to pay a water-tax to the municipality all the same.

3. *Paragraph 25 of the Chairman's letter.*—The estimated expenditure of the ensuing year is Rs. 9,920 more than the estimated receipts. The receipts do not seem to admit of any further development in the near future, and the expenditure proposed does not seem to include any non-recurring items.

Seeing that the council has to set apart about Rs. 10,000 annually towards the interest due on and repayment of the debt incurred on account of the water-scheme, it seems imperative that the council should at once retrench its expenditure as much as possible.

4. *Paragraph 26 of the Chairman's letter.*—The remark in this paragraph is not understood as the tax on arts is already being levied on all classes of the schedule.

5. *Paragraphs 54 and 55 of the Chairman's letter.*—The council proposes to entertain—

An Overseer for the water-works on Rs. 75 and a Public Works and Sanitary Officer on Rs. 120 or a Public Works Overseer on Rs. 70 and a Sanitary Overseer on Rs. 50.

The opinion of my predecessor Mr. J. K. Batten, which coincides with mine, is that it is inadvisable to split up these departments, and that it would be better to have one responsible officer. There is already a paid Chairman capable of properly supervising the sanitary staff. Mr. Jones, the Sanitary Engineer, can recommend a suitable man Siva Subramaniya Aiyar as supervisor who is also capable of attending to the water-works and has written a demi-official letter to Mr. J. Andrew on the subject. I am averse to the division of authority contemplated by the Sanitary Commissioner.

6. *Paragraph 57 of the Chairman's letter.*—It is surprising that the council should propose an increase of pay to the headmaster of the Muhammadan school whom the Assistant Inspector of Schools has pronounced to be inefficient, and I cannot support the proposal.

7. *Paragraph 74 of the Chairman's letter.*—The council has made no provision towards the cost of acquiring land for a new Muhammadan burial-ground—a very necessary work.

TRICHINOPOLY,
8th February 1897.

(Signed) B. MACLEOD,
Acting Collector.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 6th February 1897, No. 1158.

I have the honour, with reference to the educational portion of the budget estimate of the Trichinopoly Municipality for 1897–98, to submit the following remarks.

2. *Receipts.*—The municipal council has, in compliance with my request, provided for the appointment of a second drawing master for the municipal and aided schools in the town, and I venture to express the hope that Government will be pleased to accord its sanction to this proposal. In this connection I solicit the attention of Government to my letter No. 11501, dated 21th October 1896, read in G.O., Mis. No. 1871 M., dated 5th November 1896. The municipal council has not, however, taken credit for the amount of salary grants to which the drawing master to be newly appointed will be entitled. A sum of Rs. 90 may be taken credit for on this account, subject to the provisions of the Grant-in-Aid Code; and the total amount of grants taken credit for from Provincial funds under "Other purposes" may be raised to Rs. 360* as shown in the margin.

	Rs.
Salary grant for the drawing master on Rs. 20	120
Salary grant for the drawing master on Rs. 15	90
Salary grant for the gymnastic instructor on Rs. 12	70
Salary grant for the gymnastic instructor on Rs. 12	70
Total ...	350

3. *Expenditure.*—Subsequent to my forwarding the budget proposals to the Chairman, I learnt from the Assistant Inspector that an additional teacher to the Palakkarai school was unnecessary. The provision made by the council for this purpose may therefore be omitted and the sum shown against "Fixed payments," "Salary-results system" may be reduced to Rs. 2,030.

4. With the above modifications, the net expenditure to the municipality under Grant 2 will be Rs. 9,920 (Rs. 10,860—Rs. 940) or about 10 per cent. of its estimated income from taxation, rents and markets.

From J. A. JONES, Esq., MEM. INST. C.E., F.R.S.E., Sanitary Engineer to Government, to the Secretary to Government, Local and Municipal Department, dated Fort St. George, 8th February 1897, No. 258.

With reference to the budget estimate of the municipal council of Trichinopoly for 1897–98, of which a copy has been forwarded to me with extracts from the Chairman's letter to Government on the subject, I have the honour to report as follows:—

REVISED ESTIMATE, 1896–97.

1. The credits of Rs. 11,560 and Rs. 12,650 taken under "Grants and contributions" on account of water-supply from Government and Railway, respectively, and the provision of Rs. 79,100 under "New works—Water-supply" are correct. The latter sum represents the unspent balance of Rs. 78,600 out of the sanctioned estimate of Rs. 5,18,255 *plus* Rs. 500 provided for additional fountains. The amount of the revised estimate is Rs. 5,31,642. From this sum Rs. 13,387 is deducted in the estimate sent to Government as being the value of the machinery to be sold on completion of the works. Government on passing orders on this estimate sanctioned the revised estimate for (Rs. 5,31,642—Rs. 13,387) = Rs. 5,18,255. If the machinery can be sold and the value set upon it realized before March 1897, the revised estimate can stand at Rs. 5,18,255; but the question of sale is under consideration. Meantime provision has to be made for the difference between the amount of the revised estimate, viz., Rs. 5,31,642, and the actual expenditure of Rs. 4,39,656 met up to 31st March 1896, *i.e.*, for Rs. 91,986, to meet the liabilities against the new water works before 31st March 1897. This will necessitate modifications in the revised estimate. To obviate it, I think that the simplest course

will appear to be to provide on both the sides of the budget for 1897–98—Rs. 13,387 under "Refund of expenditure of previous years" on the receipt side and Rs. 13,387 under (1) (*d*) "New works—Water-supply" on the expenditure side.

2. (2) *Repairs—Water-supply*—(i) *Repairs to Machinery.*—Rs. 2,500 were proposed by this department as detailed under—

	Rs.
For repairs of fountains	1,000
For main pumping station	800
For sub-pumping station	300
For workshop tools	400
Total ...	2,500

This, though sanctioned in budget for 1896–97, has been reduced to Rs. 500 in the revised estimate. The Chairman, in justification of such a reduction, says that until January 1897 no expenditure was incurred and that the reduced allotment will suffice for the remainder of the year 1896–97.

3. (ii) *Establishment*—

	Rs.
Budget for 1896–97	8,530
Revised estimate 1896–97	7,190

Staff aggregating to Rs. 8,530 was proposed by this office and the allotment was sanctioned by Government. The reduction now made is not explained by the Chairman. This may perhaps be due to the alterations of the staff referred to later on (paragraph 7).

4. (iii) *Contingencies.*—The budget allotment of Rs. 12,600 proposed by me has been raised to Rs. 14,600 in the revised estimate by the council. As regards the increase the Chairman says that it was due to excess consumption of fuel and to joints of pipes which had to be remade and to the purchase of lamps and furniture to the pumping station, &c. This is not the place to reply to the justification of the Chairman for the increase.

BUDGET ESTIMATE, 1897–98.

5. *Receipts.*—The contribution of Rs. 2,500 from the Military and Jail is correctly entered, but that from the Railway is raised from Rs. 2,000 to Rs. 3,200. The increase has not been explained and is not the arrangement with the company, but the Chairman says, with reference to these two sums, that "if these figures are accepted finally, the total amount of contributions from all the parties to the scheme will be Rs. 5,700, while the real cost of the maintenance of the works amounts to Rs. 18,900. Thus it will be seen that the council's share of the cost may amount to Rs. 13,200."

6. In this connection I beg to state that in forwarding the budget estimate of 1896–97, I pointed out to Government the desirability of the municipality providing four metres, at an aggregate cost of Rs. 6,400, on the main supplying the Railway, Military Cantonment, and Jail, with a view to correctly gauge the consumption of water by these parties. The Government in passing orders on it said that, owing to want of funds, the suggestion could not be adopted then. I beg to bring the matter again to the notice of Government in the hope that money may be found for the purpose. This will appear to be all the more necessary when it is remembered that provision is made for increased demand of contribution from the Railway Company.

7. *Expenditure*—(i) *New Works—Water-supply.*—Rs. 2,000 are provided for additional fountains.

(2) *Repairs*—(*d*) (i) *Repairs to Works, Machinery, &c.*—Rs. 1,500 are provided against Rs. 2,500 in budget for 1896–97.

(ii) *Establishment.*—Rs. 7,400 against Rs. 8,530 in budget for 1896–97.

(iii) Contingencies Rs. 10,000 against Rs. 12,600 in budget for 1896–97.

8. The Chairman says that, with strict economy, these provisions will be sufficient. The establishment has been altered. The existing staff and the one proposed for 1897–98 are shown in the statement attached. This department has not been consulted as regards its revision and it is not known whether such revision has had the approval of Government before its embodiment in the budget. It is trusted that, before any change is sanctioned by Government, the matter may be referred to this department. Meantime the omission of fountain fitters and reduction of turncocks is objected to.

9. As regards the legality of the railway buildings being subject to water-tax or not it is submitted that the participation of the Railway Company in the scheme resolves itself into a contract contemplated in section 147 (3) of the District Municipalities Act IV of 1884. The water-tax is leviable under section 175 (1). Any arrangement that may be made by the Council with any party cannot over-ride the levy of a tax contemplated by law.

P.S.—The Municipal Council has not provided the contribution of Rs. 800 fixed in G.O., No. 1615 M., dated 9th October 1895, for the examination of its machinery.

Trichinopoly Water-works.

STATEMENT showing the staff for maintenance of water-works as provided by the Municipal Council in its budget for 1897–98 as compared with that in 1896–97.

Scale proposed by the Sanitary Engineer and adopted by Council and Government in 1896–97.			Scale as provided by the Council in the budget for 1897–98.			Increase.	Decrease.	Remarks.
No.	Designation.	Pay.	No.	Designation.	Pay.			
	Main Pumping Station.	Rs.			Rs.	Rs.	Rs.	
1	Chief driver (100–10–150)	100	1	Chief driver	110	10	..	Increase due to annual increment.
1	Second driver (40–4–60)	40	1	Second driver	40	..	..	
1	Head stroker (20–2–30)	20	1	Head stroker	20	..	..	
2	Assistant strokers at Rs. 12 each	24	2	Assistant strokers at Rs. 10 each	20	..	4	Decrease of pay from Rs. 12 to Rs. 10.
4	Cleaners at Rs. 7 each	28	4	Cleaners at Rs. 7 each	28	..	..	
2	Wood-carriers at Rs. 6 each	12	2	Wood-carriers at Rs. 6 each	12	..	..	
2	Watchmen at Rs. 6 each	12	1	Watchman at Rs. 6	6	..	6	Decrease in staff.
1	Sweeper at Rs. 5	5	1	Sweeper at Rs. 5	5	..	..	
1	Storekeeper	25	1	Storekeeper	25	..	..	
	Total ..	266		Total ..	266	10	10	
	Sub-Pumping Station.							
1	Driver (70–4–90)	70	1	Driver	50	..	20	Decrease in pay.
1	Assistant Driver (30–2–40)	30	1	Assistant Driver	20	..	10	Do.
2	Firemen at Rs. 12 each	24	2	Firemen, one at Rs. 9 and one at Rs. 8	17	..	7	Do.
3	Coolies at Rs. 7 each	21	2	Coolies at Rs. 6 each	12	..	9	Do.
..	....	..	1	Wood-carrier at Rs. 6	6	6	..	
2	Watchmen at Rs. 6 each	12	1	Watchman and Sweeper	7	..	5	Decrease in staff.
1	Sweeper at Rs. 4	4	..	....	..	..	4	Do.
	Total ..	161	..	Total ..	112	6	55	
	Out-door Establishment.							
1	Overseer (60 + 15)	75	1	Overseer	75	..	..	....
2	Head turncocks at Rs. 12 each	24	..	....	..	..	24	Decrease in staff.
6	Turncocks at Rs. 7 each	42	4	Turncocks at Rs. 7 each	28	..	14	Do.
2	Valvemen and fountain fitters at Rs. 12 each.	24	2	Fitters at Rs. 10 each	20	..	4	Decrease in pay.
8	Cleaners at Rs. 6 each	48	5	Cleaners at Rs. 6 each	30	..	18	Decrease in staff.
..	....	..	1	Lascar	6	6	..	
	Total ..	213		Total ..	159	6	60	
	Workshop Establishment.							
1	Fitter	25	1	Fitter	25	..	..	
1	Blacksmith	20	1	Blacksmith	25	5	..	
1	Hammerman	8	1	Hammerman	9	1	..	
1	Bellows Boy	3	1	Bellows Boy	3	..	..	
	Total ..	56			62	6	..	

From Surgeon-Major-General C. SIBTHORPE, F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Camp, Vellore, 7th February 1897, No. Tour-4—25.

With reference to Grant 3 of the budget estimate of Trichinopoly Municipality for the year 1897–98, I have the honour to state that of the four hospital assistants now attached to the hospital, there are two first-class and two second-class men. The latter two will earn their promotion to first-class on the 30th June 1897, but on the plea of impecuniosity the municipality propose to replace them by one second-class and one third-class men, as such men are comparatively wanting in experience and inferior in qualification, they cannot cope with the work at the head-quarter hospital of the district, where cases, which cannot be treated or operated on in the hospitals and dispensaries in the interior parts of the district, find their way for relief.

2. The proposal, though productive of a few rupees' saving, would tend to impair the efficient working of the institution, and is also contrary to G.O., No. 404 M., Financial, dated the 17th August 1885.

3. For these reasons, I consider the municipality should see their way to make provision for the retention on promotion of the two second-class hospital assistants.

4. The other items need no comments.

From Surgeon-Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Fort St. George, 15th March 1897, No. 653-S.

Referring to the Trichinopoly municipal budget for 1897–98, I have the honour to state that I have no remarks to make on the allotments made for vaccination and conservancy. The provision for the latter purpose is 30·4 per cent. of the estimated current receipts.

2. I would again invite the council's serious attention to the necessity of revising the conservancy staff on the lines suggested in my letter on the current year's budget.

3. The Chairman having sought my advice last year as to the appointment of a chief sanitary inspector, I strongly urged that no attempt should be made, as was then suggested, to combine the functions of Public Works overseer with those of sanitary inspector. Nevertheless, apparently some such arrangement has been effected. I need not therefore state, I fully agree with the council in the opinion to which the Chairman refers, that the two appointments should be made distinct. Not less than the minimum suggested by Government (Rs. 70+15) in G.O., No. 4 M., dated 4th January 1897, should be offered for a chief certificated sanitary inspector of so important a town.

ORDER—No. 714 M., dated 27th March 1897.

The estimated receipts and charges of the Trichinopoly 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	96,028	65,770	67,190	17,710
Tax on Arts	10,869	11,050	12,050	12,040
,, on Buildings and Lands	30,416	35,220	35,820	35,820
Water-tax on Buildings and Lands	..	13,010	14,140	14,140
Tax on Vehicles and Animals	..	6,120	7,220	7,020
,, on Carts	..	4,972	5,210	5,010
Tolls	..	9,857	10,000	10,000
Realizations under Special Acts	..	70	100	100
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	1,238	1,000	1,100	1,100

—	Actuals, 1895-96.	Budget estimate, 1896-97.	Revised estimate, 1896-97.	Budget estimate, 1897-98.
Receipts—cont.	Rs.	Rs.	Rs.	
Conservancy Receipts	5,365	5,350	5,350	5,350
Fees and Revenue from Educational Institutions	313	310	460	460
,, ,, from Medical Institutions	544	570	700	700
Income from Markets and Slaughter-houses	17,642	22,400	22,420	22,400
License Fees	1,238	1,500	1,700	1,500
Other Fees	5,110	5,620	6,080	5,110
Fines under Municipal and other Acts	1,527	2,000	2,000	2,000
Interest on Investments and Premium on Loans	419	420	420	420
Grants and Contributions from Government	10,340	4,220	13,220	4,440
,, ,, from Local Boards	6,000	4,650	4,650	4,650
,, ,, from other Bodies	..	2,000	12,650	3,200
Recoveries for Services to Private Individuals	4,153	7,010	9,000	9,000
Miscellaneous	727	130	140	13,520
Loans	32,000	..	..	..
Advances Recovered	4,038	..	22,000	..
Total	2,49,439	2,03,750	2,54,610	1,75,780
Charges.				
GRANT 1—				
New works—				
Communications	1,548	..	370	200
Buildings	604	5,700	4,700	3,600
Drainage	..	..	..	300
Water-supply	51,625	45,350	79,100	15,390
Repairs—				
Communications	12,889	13,000	13,500	13,000
Buildings	1,852	4,000	5,000	4,500
Drainage	274	..	60	..
Water-supply	2,803	24,630	22,290	20,870
Establishment	1,029	1,030	1,160	1,030
Tools and Plant and other Stores	334	300	300	300
Contributions for Public Works	61	..	..	..
Total	73,019	94,010	1,26,480	59,190
GRANT 2—				
Training Schools	36	120	120	120
Municipal Schools—				
On the Salary-result System	2,594	2,940	3,090	2,940
Salary Grants	5,200	1,200	..	..
Result	..	4,800	6,000	6,000
Building, Furniture, &c., Grants	472	250	250	250
Inspection	661	580	580	580
Miscellaneous		670	670	860
Total	8,963	10,560	10,710	10,750
GRANT 3—				
Hospitals and Dispensaries	15,538	17,700	17,830	16,440
Contributions	1,080	1,260	1,260	1,260
Vaccination	996	1,120	1,120	1,120
Registration of Births and Deaths	865	1,060	1,210	1,060
Conservancy, Road-cleaning and Road-watering	32,243	42,340	43,200	42,520
Total	50,722	63,480	64,620	62,400
GRANT 4—				
Lighting	5,769	4,880	5,580	4,880
Markets and Slaughter-houses	1,527	1,630	1,630	1,930
Travellers' Bungalows	188	240	240	240
Public Garden, Survey of Land, Fire and other Charges	1,858	2,160	4,560	4,660
Total	9,342	8,910	12,010	11,710
GRANT 5—				
Supervision and Management	8,256	11,970	11,830	11,730
Repayment of Debt	3,333	2,330	4,400	4,400
Interest on loan	4,324	5,540	5,470	5,280
Advances Recoverable	18,361	..	..	..
Refunds	5,927	100	1,200	100
Pensions and Gratuities	..	..	180	..
Balance	67,192	6,850	17,710	10,220
Total	2,49,439	2,03,750	2,54,610	1,75,780

REVISED ESTIMATE FOR 1896–97.

2. The current receipts and charges are now estimated at Rs. 1,85,290 and Rs. 2,37,540, respectively, against Rs. 1,37,980 and Rs. 1,96,900 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under the taxes on arts, vehicles and animals, grants from Government and other bodies, recoveries for services to private individuals and advances recovered, and that in the charges under grants 1 and 4, repayment of debt and refunds. The collections under water-tax and the expenditure on new works—buildings during the first eight months of the year were very unsatisfactory. As the Collector points out, all lands in the municipality are liable to the payment of water-tax. The estimated receipts under this head in the current and ensuing years will therefore be raised from Rs. 12,000 to Rs. 14,130. The question of the liability of the railway company to the payment of the water-tax raised in paragraph 6 of the Chairman's letter, should form the subject of a separate communication. The applications for allotments and transfers of funds submitted with the budget are sanctioned. The reductions in the number of private scavenging maistries from 9 to 7 and in the pay of the Municipal office accountant from Rs. 40 to Rs. 35, referred to in paragraphs 68 and 75, and the entertainment of a toty on Rs. 5 for the municipal hospital in lieu of a ward attendant on the same pay and the abolition of the post of one of the midwives on Rs. 12, shown in the proposition statement are approved; but reference should have been made to the last two of these changes in the Chairman's letter. The observations of the Chairman contained in paragraphs 18 and 19 will be referred to the Sanitary Engineer for remarks. With reference to G.Os., No. 2391 L., dated 17th December 1896, and No. 2069 M., dated 9th December 1895, the contribution for the central office establishments will be reduced from Rs. 1,480 to Rs. 844 or Rs. 840 in round figures. The balance to be carried forward to the ensuing year's budget will then be Rs. 17,710.

BUDGET ESTIMATE FOR 1897–98.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 1,42,500 against Rs. 1,87,420 in the revised estimate, the decrease appearing mainly under grants from Government and other bodies and advances recovered. With reference to latter portion of paragraph 2 of the Director's letter read above, and paragraph 4 (3) *infra*, the Provincial grant for education will be raised by Rs. 50. It should be explained why the contribution to be paid by the Railway Company towards the maintenance charges of the water works has been increased from Rs. 2,000 to Rs. 3,200. Meanwhile the credit taken under this head will be allowed to stand. It is observed that the estimated income from private scavenging fees exceeds the cost of the service by Rs. 1,250. As the service is not intended to be a source of revenue to the municipality, the excess should be spent in improving and extending the service or the rate of fees should be reduced. As recommended by the Sanitary Engineer in paragraph 1 of his letter read above, the estimates under refunds of expenditure of previous year and new works—water-supply will each be raised by Rs. 13,390.

4. *Charges.*—(1) The probable charges are put down at Rs. 1,52,420 against Rs. 2,36,900 in the revised estimate, the decrease being mostly under Grant 1.

(2) *Grant* 1.—A sum of Rs. 800 will be provided under water-supply, contingencies to meet the contribution payable to Provincial funds towards the salary of the Boiler Inspector. The revision of the water works establishments, proposed in paragraph 54 of the Chairman's letter, will be referred to the Sanitary Engineer for early remarks. Meanwhile the current year's figure of Rs. 8,530 will be repeated under this head. The entertainment of an additional tankwatchman on Rs. 3 is sanctioned. The Government agrees with the municipal council and the Sanitary Commissioner in thinking that it is desirable to have two separate officials for the supervision of public works and for performing the duties of Health officer. The entertainment of a Public Works Overseer on Rs. 70, a Health officer on Rs. 70 with a horse allowance of Rs. 15, and a clerk on Rs. 10 and a peon on Rs. 6 for each of them, in lieu of the existing public works staff, is sanctioned. With reference to paragraph 6 of the Sanitary Engineer's letter, the municipal council is requested to provide for the purchase of the metres as funds become available. The attention of the municipal council is drawn to the Collector's remark in paragraph 7 of his endorsement.

(3) *Grant* 2.—The entertainment of an additional drawing master on Rs. 15 proposed in paragraph 60 is sanctioned; but the increase in the salaries of the teachers of the Muhammadan lower secondary school and of the gymnastic instructor

and the entertainment of an additional teacher on Rs. 6 for the Palakarai Muhammadan school proposed in paragraphs 57 and 59 cannot be approved, as the Government is not satisfied of their necessity.

(4) *Grant 3.*—For the reason stated by the Surgeon-General in his letter read above, the municipal council's proposal to entertain one second-class and one third-class hospital assistant in place of the existing two second-class hospital assistants at the municipal hospital cannot be approved. The provision for hospital establishment will accordingly be raised from Rs. 6,000 to Rs. 6,440. With reference to the proposal in paragraph 62 to make a provision of Rs. 300 for the education of a female student under the auspices of the Countess of Dufferin's Fund, the council will explain how it is intended to employ her when qualified, since it appears that the construction of a women's hospital must be postponed for financial reasons. It should be explained whether there is any immediate prospect of the erection of such a building being undertaken. The entertainment of a toti for the contagious shed and a sweeper for the jubilee dispensary on Rs. 5 each, and the additions to, and alterations in, the conservancy and private scavenging establishments proposed in paragraphs 61, 66 and 68 are sanctioned. The attention of the municipal council is drawn to the remarks of the Sanitary Commissioner in paragraph 2 of his letter read above. For want of funds, the allotment for the purchase or hire of carts and other conservancy contingencies will be reduced from Rs. 22,000 to Rs. 20,000, the current year's figure.

(5) *Grant 4.*—For the same reason, the council's proposal to employ two additional gardeners on Rs. 5 each will be disallowed and the allotment of Rs. 700 provided for the purchase of additional lanterns and the painting of the old ones will be struck out.

(6) *Grant 5.*—The entertainment of an additional peon on Rs. 7 for the Municipal office, the increase in the pay of one of the existing peons from Rs. 7 to Rs. 8 and the reduction in the pay of the chief clerk of the collection establishment from Rs. 25 to Rs. 20 are sanctioned. With reference to G.O., No. 2391 L., dated 17th December 1896, the contribution for the central office establishments will be reduced from Rs. 1,210 to Rs. 1,129 or 1,130 in round numbers.

5. As revised by Government, the budget closes with a balance of Rs. 10,220 or 7·1 per cent. of the estimated ordinary receipts. The municipal council's attention is drawn to the remarks of the Collector in paragraph 3 of his endorsement regarding the necessity for retrenching expenditure as much as possible.

(True Extract.)

Secretary to Government.

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

Ed. Md. Pahilvan.

Trichinopoly Municipal Budget for 1897-98.

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings :—

Current No. 529M of 1897, dated 25 Jany 1897 from the Chairman, M. C. Trichinopoly.
Current No. 468M of 1897, dated 6 Feb 97 from the Director of Pub. Instn.
Current No. 509M of 1897, dated 8th Feb 97 from the Sanitary Engineer.
Current No. 510M of 1897, dated 7th Feb 97 from the Surgeon-General.
" 1160M of 1897 " 15 March 97 " Sanitary Commissioner.

Order— No 714 M/27-3-97

The estimated receipts and charges of the Trichinopoly 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 ..	96,028	65,770	67,190	~~4,740~~	17,710
Tax on Arts	10869	11,050	12050	12,040	
Tax on Buildings and Lands ..	30416	35,220	35820	35820	
Water-Tax on Buildings and Lands ..	..	13,010	~~12,010~~	~~12010~~	14,140
Tax on Vehicles and Animals ..	6573	6120	7220	7020	
Tax on Carts	4972	5210	5210	5010	
Tolls	9857	10,000	10,800	10,000	
Realizations under Special Acts	70	100	200	100	
Rent of Lands, Buildings, &c, and sale-proceeds of Lands, &c.	1238	1090	1190	1190	
Conservancy Receipts	5365	5350	5350	5350	
Fees and Revenue from Educational Institutions ..	313	310	460	460	
Fees and Revenue from Medical Institutions	544	570	700	700	
Income from Markets and Slaughter-houses	17,642	22,400	22,420	22,400	
License fees	1,238	1,500	1,700	1,500	
Other fees	5,110	5,620	6080	5,110	
Fines under Municipal and other Acts	1527	2,000	2,000	2,000	
Interest on Investments and premium on Loans ..	419	420	420	420	
Grants and Contributions from Government	10,340	4,220	13,220	~~4,220~~	4440
Do. from Local Boards	6,000	4,650	4,650	4,650	
Do. from other bodies	..	2,000	12,650	3,200	
Recoveries for services to private individuals	4153	7010	9,000	9,000	
Miscellaneous	727	130	140	~~130~~	13520
Loans	32,000	..	..	..	
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	..	..	..	..	
Advances Recovered	4038	..	22,000	..	
			~~25,610~~		
Total ..	2,49,439	2,03,750	~~2,52,430~~ 67190	~~1,37,440~~ 16,940	1,75,780

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	1,548	..	370	200	
Buildings	604	5,700	4700	3,600	
Drainage	..	..	..	300	
Water-supply	51,626	45,350	79,100	~~2000~~	15390
Repairs—					
Communications	12,889	13,000	13500	13,000	
Buildings	1852	4,000	5,000	4,500	
Drainage	274	..	60	..	
Water-supply	2803	24,630	22,290	~~18,900~~	20870
Establishment	1029	1,030	1,160	~~1020~~	1030
Tools and Plant and other Stores	334	300	300	300	
Contributions for Public Works	61	..	..	..	
Total ..	73,019	94,010	1,26,480	~~44,620~~	59170
GRANT II—					
Training Schools	36	120	120	120	
Municipal Schools—					
(*a*) On the Salary System	..	..	..	..	
(*b*) On the Salary Result System ..	2594	2940	3090	~~3100~~	2940
Salary Grants	..	1,200	..	..	
Result Grants	5200	4800	6,000	6,000	
Combined Grants *Building, Furniture &c grants* ..	..	250	250	250	
Inspection	472	580	580	580	
Miscellaneous	661	670	670	~~880~~	860
Total	8963	10,560	10,710	~~10,930~~	10750
GRANT III—					
Hospitals and Dispensaries	15,538	17,700	17,830	~~16,000~~ 440	
Contributions	1080	1260	1260	1260	
Vaccination	996	1120	1120	1120	
Registration of Births and Deaths	865	1060	1210	1060	
Conservancy, Road-cleaning and Road-watering	32243	42,340	43,200	~~43,310~~	42520
Total ..	50,722	63,480	64,6[illegible]	~~62,750~~	62,400
GRANT IV—					
Lighting	5769	4880	5580	~~5500~~	4880
Markets and Slaughter-houses	1527	1630	1630	1930	
Choultries	..	..	..	..	
Traveller's Bungalows	188	240	240	240	
Avenues	..	..	..	..	
Public Garden, Survey of Land, Fire and other charges.	1858	2160	4560	~~4700~~	4660
Total .	9342	8910	12,010	~~12530~~	11710
GRANT V—					
Supervision and Management	8256	11,970	~~12,470~~ 11,830	~~11,810~~	11730
Repayment of Debt	3333	2330	4400	4,400	
Interest on loan	4324	5540	5470	5,280	
Advances Recoverable	18,361	..	..	..	
Refunds	5927	100	1200	100	
Discount	..	..	..	..	
Pensions and Gratuities	..	..	180	..	
Investments	..	..	17710	..	
Balance	67,192	6850	~~14,110~~	~~5020~~	10220
Total ..	2,49,439	2,03,750	~~2,54,610~~	~~1,57,110~~	175780

Revised Estimate for 1896-97.

2. The current receipts and charges are now estimated at Rs. 185290 and Rs 237540 respectively, against Rs 137980 and Rs 196900 anticipated in the sanctioned budget. The increase in the receipts ~~which~~ occurs chiefly under the heads vehicles & animals taxes on arts & grants from Government & other bodies, recoveries for services to private individuals, and advances recovered, and that in the charges under Grants 1 & 4 — repayment of debt and refunds. The collections under water tax and the expenditure on new works - buildings during the first eight months of the year were very unsatisfactory. ~~The Government~~ ~~appreciate~~ as the Collector points out in considering that all lands in the Municipality are liable to the payment of water tax. The estimated receipts under this head in the current and ensuing years will therefore be raised from Rs 12000 to Rs 41300. The liability of the Railway Company to the payment of the water tax raised in para 6 of the Chairman's letter should form the subject of a separate Communication. ~~Both of these to para 1 of the Sanitary Engineer's letter read above, the estimated income from rents of expired leases of previous years & the allotment for the water supply will be raised~~

⊕ 21·7 per cent
× 15·9 per cent

⊕ Estimated income from tolls Rs 12000
Estimated income from land tax Rs 4000
Water tax at the rate of 4 per cent
= 40000 × 4 / 15 = 32000 / 15 = 2133 or 2130
Total 14130

~~90~~ 89 ~~book~~. The applications for
Motuments & transfers of funds
submitted with the budget are sanctioned.
The reductions in the number of private-
-scavenging mastries from 9 to 7 and in the
pay of the municipal office accountant
from Rs 40 to Rs 35 referred to in paras. 68
& 75 ~~of the Chairman's letter~~, and the
entertainment of a boti on Rs 5 for the
municipal hospital in lieu of a ward attendant
on the same pay & the abolition of the post
of one of the midwives on Rs 12, shown in the
proposition statement, are approved; but
reference should have been made to the
last two of these changes in the Chair-
-man's letter. ~~&~~ With reference to ~~L~~J00 No
2391 X, dated 17th December 1895 and No 2069 L
dated 9th December 1895, the contribution for
the central office establishment will be
reduced from Rs 1490 to Rs 840 or Rs 840 in
round figures. The balance to be carried
forward to the ensuing year's budget will
then be Rs 17.710.

The observations of the Chairman contained in paras. 18 & 19 will be referred to the Sanitary Engineer for remarks.

Budget Estimate for 1897-98.

3. Receipts. The receipts for the ensuing
year are placed at Rs 142.500 against Rs 187420
in the revised estimate, the decrease appear-
-ing mainly under Grants from Government
and other bodies, ~~refunds of expenditure~~ ~~of previous~~
~~years~~, and advances recovered. ~~The Commun-~~
~~-ication provided in para. 30 of the Chairman's~~
~~letter is awaited.~~ With reference to latter portion of
para. 2 of the Director's letter read above, & para. 4 (3)
fra the ~~grant taken over~~ provincial grant
for

* Increase for which [illegible] of the Municipality under the head [illegible] in para 6(1) and the [illegible] & [illegible]

for education will be [illegible]
~~to Rs 470~~. It should be explained why
the contribution to be paid by the Railway
Company towards the maintenance
charges of the water works has been
increased from Rs 2000 to Rs 3200. Mean-
-while the credit taken under this head
will be allowed to stand. It is observed that
the estimated income from private scavenging fees
~~is~~ exceeds the cost of the service by
Rs 1250. As the service is not intended to be
a source of revenue to the municipality,
the excess ~~is~~ should be spent in improving
the service or the rate of fees ~~charged~~
should be reduced. As recommended by the Sanitary
Engineer in para 1 of his letter read above, the estimated
under refunds of expenditure of previous year & new water-
water-supply will each be raised by Rs 13390.

4. Charges. (1) The probable charges are
put down at Rs 152420 against Rs 236900
in the revised estimate, the decrease being
mostly under Grant 1.

A sum of Rs [illegible] will be provided under water-supply Contingencies to meet the contribution payable towards the salary of the Boiler Inspector.

789 Jud
7-11-96

(2) Grant-1. The revision of the water-
-works establishments proposed in para. 54
of the Chairman's letter will be referred to
the Sanitary Engineer for early remarks.
Meanwhile the current year's figure of
Rs 8530 ~~under~~ will be repeated under
this head. The entertainment of an additional
watchman on Rs 3 is sanctioned ~~and the~~ ~~increase in~~
~~the grant of the Public works Branch and~~
~~both the officer from Rs 1500 to Rs 2000~~

~~67~~ 6806. The applications for the Cpoolt & peon with the recommendation of Council & the Sanitary Commissioner in thinking that it is desirable to have two separate officials for the supervision of public works & for performing the duties of health officer. The entertainment of a public works overseer on Rs 70, ~~and~~ a health officer (with a horse allowance of Rs 15) on Rs 70, and a clerk on Rs 40 & a peon on Rs 6 — for each of them, in lieu of the existing public works staff, is sanctioned. ~~Let the attention of the Municipal Council is drawn to the remarks of the Sanitary Commissioner in para 2 of his letter read above regarding the establishment of the latter~~ pay to be paid to the health officer. With reference to para 6 of the Sanitary Engineer's letter, the Municipal Council is requested to provide for the purchase of the meters as ~~soon~~ funds become available. The attention of the Municipal Council is drawn to the Collector's remark in para 7 of his endorsement.

(3) Grant 2. The entertainment of an additional drawing master on Rs 15 proposed in para 60 is sanctioned; but the proposals to increase the salaries of the teachers of the (Muhammadan) Lower Secondary ~~Muhammadan~~ School and of the gymnastic instructor, and the entertainment of an additional teacher on Rs 6 for the Palakkarai Muhammadan School, proposed in paras 57 and 59 cannot be ~~sanctioned~~ approved,

with reference to the proposal in para 62 to make a provision of £300 for the education of a female student under the auspices of the Countess of Dufferin's fund, the Council will explain how it is intended to employ her, & since it appears that there is no immediate prospect of a women's hospital ~~must be~~ postponed for financial reasons. He is requested to explain whether there is any immediate prospect of the erection of such a building being undertaken. Conservancy Contingencies will be reduced from

the Govt is not s[atisfied] of the necessity for it.

Grant 3. For the reasons stated by the Surgeon-General in his letter read above, the Municipal Council's proposal to entertain one second class and one third class hospital assistant in place of the existing two second class hospital assistants (at the Municipal hospital) cannot be approved. The provision for hospital establishment will accordingly be raised from Rs 6000 to Rs 6540. The entertainment of a toti for the Cantagious shed and a sweeper for the Jubilee dispensary, on Rs 5 each, and the additions to and alterations in the Conservancy and private Scavenging establishments proposed in paras 61, 66 and 68 are sanctioned. The attention of the Municipal Council is drawn to the remarks of the Sanitary Commissioner in para 2 of his letter read above. For want of funds the allotment for the purchase or hire of carts and other ^ the current year's figure. Rs 22,600 to Rs 20,000,

(5) Grant 4. For the same reason the Council cannot be approved to employ two additional gardeners on Rs 5 each, as proposed in para 72 of the Chairman's letter. ~~in para 72~~ will be disallowed, ~~and can be postponed for the present, for the same reason the~~ said the allotment of Rs 700 provided for the purchase of additional lanterns & the painting of the old ones will be struck out.

...book. The entertainment
...the entertainment of
...grant 5 ... an Rs. 7 for the mini-
...an addi...ee, the increase in the pay
...the existing peons from Rs. 7 to Rs. and
...reduction in the pay of the Chief
...clerk of the Collectorate establishment in
...Rs. 25 to Rs. 20, are sanctioned. With
...reference to G.O. No. 2391 L. dated 17th
...December 1896 ~~& No. 2069 L. dated 9th De-~~
...~~cember 1896~~, the contribution for the
...central office establishments will be
...reduced from Rs. 1210 to Rs. 1129 or 1130 according
...to number.

5. ~~The budget~~ The budget as revised by Govern-
...ment closes with a balance of Rs. 10220
...or 7.1 per cent of the estimated ordinary receipts. The
...Municipal Council should take early
...steps to effect such reduction as much
...possible, as observed in para. 8 of the Collec-
...tor's endorsement. The Municipal
...Council's attention is drawn to the
...remarks of the Collector in para. 3 of his endorse-
...ment regarding the necessity for retrench-
...ing expenditure as much as possible.

Vsg
26/3/97

27/3/97

Note

Thus ends the last of the Municipal budgets for the year.

To

The Chairman Mc. Trichinopoly
" Collector of Trichinopoly
" President, Dt. Bd. Trichinopoly
" Accountant-General
" Director of Public Instruction
" Surgeon-General
" Sanitary Board
" Sanitary Commissioner
" Sanitary Engineer

Editor's Table.

Dispd on 30/3/97

27/3/97

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

	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		14940 0 0	67190 0 0	65770 0 0	96028 7 3
b. Endowments					
c. Water-tax Fund					
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	12000 0 0		12000 0 0	11000 0 0	10868 10 7
b. Tax on buildings (section 63) ..	31800 0 0		31800 0 0	31800 0 0	28217 4 0
c. Tax on lands (section 63) ..	4000 0 0		4000 0 0	3400 0 0	2197 2 0
d. Water-tax on buildings and lands (section 75) ..	12000 0 0		12000 0 0	13000 0 0	" " "
e. Tax on vehicles with springs and palanquins (section 77) ..	3000 0 0		3000 0 0	2400 0 0	2703 0 0
f. Tax on animals (section 77) ..	4000 0 0		4200 0 0	3700 0 0	3869 4 0
g. Tax on carts and other vehicles without springs (section 85) ..	5100 0 0		5000 0 0	5200 0 0	4972 0 0
h. Tolls (section 91)—					
Net ~~Gross~~ receipts ..	10000 0 0		10800 0 0	10000 0 0	9856 12 5
Less Local Fund share ..					
i. Penalties on account of—					
i. Tax on arts	40 0 0		50 0 0	50 0 0	0 12 0
ii. Tax on buildings ..	10 0 0		10 0 0	10 0 0	1 8 0
iii. Tax on lands	10 0 0		10 0 0	10 0 0	" " "
iv. Water-tax on buildings and lands	10 0 0		10 0 0	10 0 0	" " "
v. Tax on vehicles, &c. ..	10 0 0		10 0 0	10 0 0	0 4 0
vi. Tax on animals	10 0 0		10 0 0	10 0 0	0 6 0
vii. Tax on carts, &c. ..	10 0 0		10 0 0	10 0 0	0 2 0
vii. Evasion of tolls		81900 0 0			
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds					
b. Ferry rents					
c. Fees under Act II of 1888 ..	100 0 0	100 0 0	200 0 0	100 0 0	70 0 0
Carried forward ..		82000 0 0	83310 0 0	80710 0 0	62757 1 0

2/529 Mss/1897

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

	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Totals of Major Heads.	Revised Budget Estimate for 1896-97.	Budget Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		82000 0 0	83310 0 0	80710 0 0	62757 1 0
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	400 0 0		400 0 0	360 0 0	476 0 9
ii. Rent of buildings	140 0 0		140 0 0	140 0 0	138 6 0
iii. Avenue receipts	150 0 0		150 0 0	150 0 0	129 10 6
iv. Fees from Travellers' Bungalows	260 0 0		260 0 0	200 0 0	279 8 0
b. i. Sale-proceeds of lands and buildings	140 0 0		140 0 0	140 0 0	140 0 0
ii. Produce of lands, gardens, &c.	100 0 0		100 0 0	100 0 0	76 0 2
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	5350 0 0		5350 0 0	5350 0 0	5365 0 0
c. Conservancy receipts—					
Sale-proceeds of night-soil, street refuse, &c.	450 0 0		450 0 0	300 0 0	313 4 3
d. i. Fees from educational institutions	10 0 0		10 0 0	10 0 0	" " "
ii Other revenue from educational institutions ..	300 0 0		300 0 0	150 0 0	176 13 3
e. i. Sale-proceeds and composition fees of medicines ..	400 0 0		400 0 0	420 0 0	366 12 6
ii. Other Hospital receipts ..	20000 0 0		20000 0 0	19980 0 0	16063 12 0
f. i. Income from markets ..	2400 0 0		2420 0 0	2420 0 0	2578 0 0
ii. " slaughter-houses.					
g. Other fees					
i. Distraint fees	100 0 0		100 0 0	100 0 0	19 4 0
ii. License fees	1500 0 0		1700 0 0	1500 0 0	1237 15 9
iii. Cartstand fees	5000 0 0		5970 0 0	5510 0 0	5085 13 4
iv. Other fees	10 0 0		10 0 0	10 0 0	5 0 0
h. Fines under Municipal and other Acts.	2000 0 0		2000 0 0	2000 0 0	1526 7 9
i. Interest on investments					
i. General, including choultries					
ii. Educational					
iii. Medical	420 0 0		420 0 0	420 0 0	418 15 2
j. Premium on loans		39130 0 0			
Carried forward ..		121130	123630 0 0	119970 0 0	96152 6 5

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

	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Totals of Major Heads.	Revised Budget Estimate for 1896-97.	Budget Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		121130 0 0	123630 0 0	119970 0 0	96152 6 5
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..	70 0 0				
Buildings			40 0 0	" " "	43 15 0
Municipal Schools ..	50 0 0		150 0 0	250 0 0	136 4 1
Other purposes	300 0 0				
ii. Medical					
iii. Other purposes—					
Communications ..	1190 0 0		1190 0 0	1190 0 0	1188 0 0
Water-supply	2500 0 0		11560 0 0	2500 0 0	8700 0 0
Drainage					
Sanitation			280 0 0	280 0 0	272 0 0
Other purposes ..	280 0 0				
b. From Local Boards—					
i. Education	4500 0 0		4500 0 0	4500 0 0	6000 0 0
ii. Medical	150 0 0		150 0 0	150 0 0	000
iii. Other purposes					
c. Other grants and contributions—					
Education					
ii. Medical					
iii. Other purposes	3200 0 0	12740 0 0	12650 0 0	2000 0 0	" " "
iv. Water supply					
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	7000 0 0		7000 0 0	7000 0 0	4150 9 5
ii. Other purposes	2000 0 0		2000 0 0	1000	2120
b. Other items—					
i. Fishery rents	100 0 0		100 0 0	100 0 0	153 14 0
ii. Refunds of Expenditure of previous year	10 0 0		20 0 0	10 0 0	54 2 6
iii. Fee for numbering carts, &c.	10 0 0		10 0 0	10 0 0	3 14 0
iv. Other items	10 0 0	9130 0 0	10 0 0	10 0 0	5131 6
Carried forward ..		142500 0 0	163290 0 0	137980 0 0	117372 14 6

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Sreemiopoly 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 ..		142500 0 0	163290 0 0	137980 0 0	117372 14 11
7. Extraordinary and Debt—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.					
b. Loans—					
i. From Government ..	" " "	" " "	" " "	" " "	82000 0 0
ii. In the market from private individuals					
c. Realizations of Sinking fund for repayment of loans.					
d. Advances—					
i. Permanent	" " "	" " "	" " "	" " "	" " "
ii. Others	" " "	" " "	22000 0 0	" " "	4037 4 10
Total Receipts ..		142500 0 0	185290 0 0	137980 0 0	153410 10 9
Grand Total ..		157440 0 0	262480 0 0	202750 0 0	249439 2 0

Note to Statement I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 7½ per cent. and tax on lands at ~~annas~~ 7½ per cent. of rent value. ~~for every 80 square yards.~~
3. Water-tax on buildings and lands is levied at 4 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.~~ by the District Board
7. License-fees are levied at the rates sanctioned in G.O. Nos 146 M 27-1-90, 1535 M. Mis 15-10-90 + 2 M. Mis 5-1-91
8. The house-tax registers were last revised in the official year ! and the land tax registers in the official year.
9. Total extent of land assessed is acres.
10. The mode of estimating the annual rental of houses and lands is as follows :—

K Thanka Nadar

Chairman

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

Name of Institution	Amount of Funded Capital.	Opening Balance.	Interest, Produce of Land, or Rent of buildings.	Appropriation from Capital for Expenditure.	Private Contributions and Donations.	Sale of Medicines or Sundry Property.	Total (columns 4—7).	Contribution from: Local Funds.	Contribution from: Provincial Funds.	Total Receipts (Columns 3, 8 and 9).	Appropriation from Municipal Capital Funds (Column 16 *minus* Column 10).	Invested.	Current Charges.	Total (Statement II).	Allotted for Public Works, (Statement II-A)	Total Charge (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 Treasury	12423—3—2	"	820—0—0	"	"	380—0—0	1120—0—0	4500—0—0	"	5626—0—0	1930—0—0	"	16000—0—0	16000—0—0	3530—0—0	19530—0—0	"	

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

—	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Totals of Major Heads.	Revised Budget Estimate for 1896-97.	Budget Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6

	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT I—(*Public Works*)—															
1. New Works—															
a. Communications	200	0	0				370	0	0	"	"	"	1547	14	10
b. Buildings	3600	0	0				4700	0	0	5700	0	0	603	10	8
c. Drainage	300	0	0				"	"	"	"	"	"	"	"	"
d. Water-supply	2000	0	0	6100	0	0	79100	0	0	45350	0	0	51625	8	7
2. Repairs—															
a. Communications	13000	0	0				13500	0	0	13000	0	0	12888	10	0
b. Buildings	4500	0	0				5800	0	0	4000	0	0	1852	8	3
c. Drainage—															
i. Repairs to works ..	1	4	"				60	0	0	"	"	"	273	10	4
ii. Establishment for flushing drains, &c.															
d. Water-supply—															
i. Repairs to works, machinery, &c	1500	0	0				500	0	0	3600	0	0	1516	12	4
ii. Establishment	7400	0	0				7190	0	0	8530	0	0	1287	0	7
iii. Contingencies	10000	0	0	36400	0	0	14600	0	0	12600	0	0	"	"	"
3. Establishment	1920	0	0	1820	0	0	1160	0	0	1030	0	0	1028	15	11
4. Tools and Plant and other stores.	300	0	0	300	0	0	300	0	0	300	0	0	334	0	0
5. Contributions—															
a. To Local Boards for works ..															
b. To Provincial Funds for scrutiny of estimates, &c. ..	"	"	"	"	"	"	"	"	"	"	"	"	61	5	1
c. To others for public works ..															
Total, Grant I ..				44820	0	0	126480	6	0	94010	0	0	73019	0	7
GRANT II—(*Education*)—															
1. Training Schools—															
a. Contributions to Local Boards ..															
b. Stipends to Normal students ..	120	0	0	120	0	0	120	0	0	120	0	0	35	11	6
2. Municipal Schools—															
i On Salary System—															
a. Establishment															
b. Contingencies															
Carried forward ..				120	0	0	120	0	0	120	0	0	35	11	6

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

—	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Totals of Major Heads.	Revised Budget Estimate for 1896-97.	Budget Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6

	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				120	0	0	120	0	0	120	0	0	35	11	6
GRANT II—(*Education*)—cont.															
ii. On Salary-Results System—															
a. Fixed Payments	2100	0	0							1940	0	0	1396	1	6
b. Result Grants	800	0	0							800	0	0	818	6	10
c. Contingencies	200	0	0	3100	0	0				350	0	0	200	0	0
3. Salary Grants	"	"	"							"	"	"	1200	0	0
4. Results Grants	6000	0	0	6000	0	0				6900	0	0	4800	0	0
5. Combined Grants—															
a. Fixed Payments															
b. Result Grants															
6. Inspection—															
a. Contributions to Local Boards ..															
b. Municipal Inspectors—															
i. Establishment	540	0	0							540	0	0	540	0	0
ii. Contingencies	40	0	0	580	0	0				40	0	0	40	0	0
7. Miscellaneous—															
a. Building, furniture, &c., grants ..	260	0	0							250	0	0	250	0	0
b. Common gymnasium—															
i. Establishment	310	0	0							280	0	0	280	0	0
ii. Contingencies	30	0	0							40	0	0	50	0	0
c. Common Drawing Master—															
i. Establishment	420	0	0							240	0	0	240	0	0
ii. Contingencies	20	0	0							10	0	0	"	"	"
d. Other items	100	0	0	1130	0	0				100	0	0	100	8	0
Total, Grant II ..				10930	0	0				10710	0	0	10560	0	0
GRANT III—(*Sanitation and Medical Services*).															
1. Hospitals and Dispensaries—															
a. Establishment	6000	0	0							6030	0	0	5900	0	0
b. Medicines and Supplies	4400	0	0							5200	0	0	4400	0	0
c. Diet of Patients	3200	0	0							3200	0	0	5000	0	0
d. Sundries and Contingencies ..	2400	0	0							3400	0	0	2400	0	0
e. Contributions to Local Boards &c., &c., &c. ..				16000	0	0									
Carried forward ..				16000	0	0				17830	0	0	17700	0	0

	RS.	A.	P.
	1396	1	6
	818	6	10
	379	15	0
	"	"	"
	5200	9	0
	5377	12	1
	3278	4	4
	4177	13	5
	2703	8	6
	15537	6	4

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

—	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Total of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		16,000 0 0	17830 0 0	17,700 0 0	15,537 6 4
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* Contributions to Provincial funds for—					
i. Medical College ..	720 0 0		720 0 0	720 0 0	583 0 0
ii. Sanitary Inspection ..	460 0 0		460 0 0	460 0 0	396 0 0
iii. Medical Reserve staff ..	80 0 0		80 0 0	80 0 0	77 0 0
iv. Cutlers' Establishment ..		1,260 0 0	" " "	" " "	24 0 0
b. Contributions to Local Boards, &c., for—					
i. Medical Schools ..					
ii. Reserve staff					
&c., &c., &c, ..					
c. Other contributions					
3. Vaccination—					
a. Establishment	690 0 0		690 0 0	690 0 0	576 0 0
b. Contingencies	430 0 0		430 0 0	430 0 0	419 10 7
c. Contributions to Local Boards ..		1120 0 0			
4. Registration of Births and Deaths—					
a. Establishment	960 0 0		960 0 0	960 0 0	822 8 9
b. Contingencies	100 0 0	1060 0 0	250 0 0	100 0 0	42 13 6
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	12160 0 0		12530 0 0	11900 0 0	10958 1 2
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	22,000 0 0		22,000 0 0	20000 0 0	14,695 2 2
b. Private scavenging—					
i. Establishment	5650 0 0		5670 0 0	6740 0 0	5355 13 6
ii. Contingencies, such as cost of scavenging carts, &c. ..	100 0 0		100 0 0	100 0 0	73 1 2
c. Cholera charges ..	3,000 0 0		2600 0 0	3000 0 0	805 4 0
d. Contingencies	400 0 0		400 0 0	400 0 0	160 15 11
&c., &c., &c. ..		43310 0 0			
Total, Grant III ..		62,750 0 0	64,620 0 0	63480 0 0	50721 13 1

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

—	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*).					
1. Lighting—					
a. Establishment	1880 0 0		1880 0 0	1880 0 0	1988 2 0
b. Contingencies	3700 0 0	6580 0 0	3700 0 0	3000 0 0	3780 7 6
2. i. Markets—					
a. Establishment	1020 0 0		1020 0 0	1020 0 0	1065 12 3
b. Contingencies	320 0 0	1340 0 0	20 0 0	20 0 0	45 8
ii. Slaughter-houses—					
a. Establishment	560 0 0		560 0 0	560 0 0	421 14 9
b. Contingencies	30 0 0	590 0 0	30 0 0	30 0 0	34 11 0
3. Choultries—					
a. Establishment					
b Contingencies					
c. Feeding Travellers					
4. Travellers' bungalows—					
a Establishment	140 0 0		140 0 0	140 0 0	141 8 0
b. Contingencies	100 0 0	240 0 0	100 0 0	100 0 0	46 14 0
5. Avenues—					
a. Establishment					
b. Contingencies					
6. Public Garden—					
a. Establishment	360 0 0		240 0 0	240 0 0	186 0 7
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	100 0 0		100 0 0	100 0 0	1 0 0
c Contribution to Pookkulam ..	180 0 0	640 0 0	180 0 0	180 0 0	180 0 0
7. Survey of land					
8. Fire—					
a. Establishment					
b. Purchase of fire-engine, buckets, repairs, &c.	40 0 0	40 0 0	40 0 0	40 0 0	17 10 3
9. Other charges—					
i. Work done for private individuals other than private scavenging	2000 0 0		2000 0 0	" " "	" " "
Carried forward ..	2000 0 0	8430 0 0	10010 0 0	7310 0 0	7868 6 0

Statement II.—Expenditure from the Municipal Fund of the Town of Tpiclicoply 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 ..	2000 0 0	8430 0 0	10010 0 0	7310 0 0	7868 6 0
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. OTHER CHARGES—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..	100 0 0		100 0 0	100 0 0	8 15 0
iii. Printing	1000 0 0		1000 0 0	1000 0 0	870 9 1
iv. Compensation for lands ..	500 0 0		400 0 0	— — —	63 4 0
v. Other items	420 0 0		420 0 0	420 0 0	426 11 0
vi. Clock establishment	80 0 0	4100 0 0	80 0 0	80 0 0	64 0 0
Total, Grant IV ..		12570 0 0	12010 0 0	8910 0 0	9241 13 1
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	2980 0 0		2950 0 0	2950 0 0	2890 8 1
ii. Inspection	4280 0 0		4780 0 0	4280 0 0	575 8 9
b. Collection of Municipal Taxes—					
i. Establishment	1940 0 0		2000 0 0	2000 0 0	1787 8 8
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	1000 0 0		1000 0 0	1000 0 0	1588 3 6
c. Collection of Tolls—					
i. Establishment	420 0 0		260 0 0	260 0 0	362 0 0
ii. Contingencies	1210 0 0	11810 0 0	1480 0 0	1480 0 0	830 0 0
d. Office contingencies other than (*b*) (ii)					
e. Contributions for Central office and Audit establishments ..					
Total, Grant V. ..		11810 0 0	12470 0 0	11770 0 0	8255 12 11
REPAYMENT OF DEBT—					
a. Instalments paid during the year.	4400 0 0	4400 0 0	4400 0 0	2330 0 0	3332 5 4
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.	5280 0 0	5280 0 0	5270 0 0	5540 0 0	4323 11 3

Statement II.—Expenditure from the Municipal Fund of the Town of Tpiclicoply 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.
Advances recoverable—					
a. Permanent	" " "	" " "	" " "	" " "	60 0 0
b. Others	" " "	" " "	" " "	" " "	1834 6 2
Refunds of other than current collections ..	100 0 0	100 0 0	1200 0 0	100 0 0	5927 4 0
Discount					
Pensions and gratuities			180 0 0	" " "	" " "
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank					
Total Expenditure ..		152420 0 0	237[illegible] 0 0	196900 0 0	182247 6 4
Balances—					
a. Municipal Fund		5020 0 0	4940 0 0	6850 0 0	67191 11 8
b. Endowments					
c. Water-tax Fund					
Grand Total ..		157440 0 0	252480 0 0	203750 0 0	249439 2 0

NOTE TO STATEMENT II.

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

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

Cab

Chairman

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

Part I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1897-98.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications								
1	Extension of the Rail fencing on the Tiruttanni road	200	-	-	-	200	0	0	
2									
3									
	Total ..	200	-	-	-	200	0	0	
(b)	Buildings								
1	Construction of an out patient Dispensary	7,000	2,600	0	0	3,000	0	0	
2	Do of 10 stalls near Preston	500	-	-	-	500	0	0	
3	To purchase 12 Zinc dustbins Battery	100	-	-	-	100	0	0	
	Total ..	7,600	2,600	0	0	3,600	0	0	

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

Part I.—New Works.—*cont.*

Number	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1897-98.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage								
1	Construction of a drain in Varaganeri	300	-	-	-	300	0	0	
2									
3									
	Total ..	300	-	-	-	300	0	0	
(d)	Water-supply								
1	For additional pipes & fountains	2,000	-	-	-	2,000	0	0	
2									
3									
	Total ..	2,000	-	-	-	2,000	0	0	

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. 37 miles
1	Trunk Road	3000	0	0				
2	Thennore "	600	0	0				Metalled or Gravelled } Unmetalled.
3	Goods approach "	200	0	0				
4	Madura "	600	0	0				34 3
5	Tanjore "	200	0	0				
6	Vyalore "	200	0	0				Total mileage under maintenance. 37
7	New Pudukotah "	300	0	0				Metalled or Gravelled } Unmetalled.
8	Race course "	300	0	0				
9	Karur "	300	0	0				34 3
10	West Boulevard "	600	0	0				
11	East Boulevard "	800	0	0				
12	Yedathenon "	300	0	0				
13	Pareppakara "	200	0	0				
14	Chinnakadai "	200	0	0				
15	Tiruvandoni "	800	0	0				
16	Valajahpettah "	400	0	0				
17	Nachiarcoil "	200	0	0				
18	Heber "	500	0	0				
19	Cantonment roads	2000	0	0				
20	All other roads	1300	0	0				
	Total ..	13000	0	0				

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	Do Latrines	1000	0	0				
2	Fort Market	1000	0	0				
3	Straw "	100	0	0				
4	Marsackpett Original Market	100	0	0				
5	Do Beef "	150	0	0				
6	Municipal hospital	500	0	0				
7	Jubilee Dispensary	50	0	0				
8	Chinnakadai Market	100	0	0				
9	Chetty Bazaars	500	0	0				
10	Travellers Bungalow	100	0	0				
11	Cartstand & grain Market	200	0	0				
12	Municipal office	100	0	0				
13	Dustbins	100	0	0				
14	Hindu Burning ground	500	0	0				
	Total ..	4500	0	0				

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage							
1								
2								
3		Nil						
	Total ..							
(d)	Water-supply							
1	Water Works &c, Machinery &c	1500	0	0				
2								
3								
	Total ..	1500	0	0				

Statement II-B.—Details of Municipal Establishments.

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT I.—2. *c.* Drainage—							
Overseers	Nil						
Drain cleaners							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
d. Water works—							
Main Pumping Overseers — Head Driver ..	1	110	0	0	1320	0	0
Watchmen — Asst .. Do	1	40	0	0	480	0	0
Head Stoker	1	20	0	0	240	0	0
Asst Do at Rs10/ each	2	20	0	0	240	0	0
Cleaners at Rs7/-	4	28	0	0	336	0	0
Wood Carriers at Rs6/-	2	12	0	0	144	0	0
Watchman	2	6	0	0	72	0	0
Sweeper	1	5	0	0	60	0	0
Sub. Pumping Head Driver	1	70	0	0	600	0	0
Asst "	1	30	0	0	240	0	0
Fireman	1	12	0	0	108	0	0
Do	1	12	0	0	96	0	0
Cleaners at Rs6/each	2	@ each	12	0	0	144	0	0
Watchman & Sweeper	2	1 @ each	7	0	0	84	0	0
Wood Carrier	1	new	6	0	0	72	0	0
Work Shop. Fitter	1	1 Pumpsman on Rs 25 each	25	0	0	300	0	0
Smith	1		20	0	0	300	0	0
Hammerman	1		8	0	0	108	0	0
Bellows boy	1		3	0	0	36	0	0
Packer	1		25	0	0	300	0	0
Ext. Conn Staff. Overseer	1		75	0	0	900	0	0
Fitters at Rs16/ each	2	2 Pumpsmen on Rs 12 each at Rs 24	20	0	0	240	0	0
Turn Cocks at Rs7/-	4		28	0	0	336	0	0
Cleaners at Rs6/-	5		30	0	0	360	0	0
Lascar	1	new	6	0	0	72	0	0
Tank watchmen at Rs3/each	6		18	0	0	216	0	0
			617	0	0	7402	0	0

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage							
1								
2								
3		Nil						
	Total ..							
(d)	Water-supply							
1	Water Works, machinery &c	1,500	0	0				
2								
3								
	Total ..	1500	0	0				

Statement II-B.—Details of Municipal Establishments.

——	Number.	Salary per mensem.	Salary per annum.
1	2	3	
Total ..			
Deduct Fines and Stoppages ..			
Add arrears for last year paid this year ..			
Balance (Statement II) ..			
3. General.—			
Overseers	1	150/ 120 0 0	1440 0 0
~~Maistries~~ Clerks at Rs 20 each ..	2	2 at 15/ 20 0 0	240 0 0
Peons at Rs 6 each	2	12 0 0	144 0 0
Total ..	5	152 0 0	1824 0 0
Deduct Fines and Stoppages ..			4 0 0
Add arrears for last year paid this year ..			0 0 0
Balance (Statement II) ..			1820 0 0

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	2	10	0	0	120	0	0
Total ..	2	10	0	0	120	0	0
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					120	0	0
2. Municipal Schools—							
a. On the Salary System—							
Head Master							
1st Assistant Master							
2nd „ „	Nil						
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS	A	P.	RS.	A.	P.
GRANT II.—Education—*cont.*							
b. On the Salary Result System—							
Mohammedan School							
Head Master	1	25 x 28	0	0	336	0	0
1st Asst. Master	1	15 x 17	0	0	204	0	0
2 " "	1	12	0	0	144	0	0
3 " "	1	6 x 10	0	0	120	0	0
4 " "	1	7	0	0	84	0	0
5 " "	1	6	0	0	72	0	0
Hindustanee "	1	10	0	0	120	0	0
Pers "	1	5	0	0	60	0	0
Urdu "	1	1	0	0	12	0	0
Pallah School							
Head Masters at Rs7/ each	9	63	0	0	756	0	0
Assistant Do at Rs6/ "	1	12 x 6	0	0	72	0	0
Do Do at Rs5/.	2	10	0	0	120	0	0
Total ..	21	175	0	0	2,100	0	0
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					2,100	0	0

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	25 0 0	300 0 0
do	1	20 0 0	240 0 0
Total ..	2	45 0 0	540 0 0
Deduct Fines and Stoppages ..			0 0 0
Add arrears for last year paid this year ..			0 0 0
Balance (Statement II) ..			540 0 0
7. b. Gymnastic Instructors	1	12 14 0 0	168 0 0
do	1	12 0 0	144 0 0
Total ..	2	26 0 0	312 0 0
Deduct Fines and Stoppages ..			2 0 0
Add arrears for last year paid this year ..			0 0 0
Balance (Statement II) ..			310 0 0
c. Drawing Masters	1	20 0 0	240 0 0
do	1	15 0 0	180 0 0
Total ..	2	35 0 0	420 0 0
Deduct Fines and Stoppages ..			0 0 0
Add arrears for last year paid this year ..			0 0 0
Balance (Statement II) ..			420 0 0

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 at Rs 55 each ..	2	110 0 0	1320 0 0
do at Rs 35	1	35 0 0	420 0 0
" do " .. at Rs 25	1	35 X 25 0 0	300 0 0
Lady apothecary under training	1	new X 25 0 0	300 0 0
Midwife .. at Rs 12 each	2	X 36 24 0 0	288 0 0
Clerk	1	3 X 15 0 0	180 0 0
Compounder at Rs 15 each ..	3 2	X 30 45 0 0	540 0 0
Servants do at Rs 12 ..	1 3	X 36 12 0 0	144 0 0
" do at Rs 9	1 2	X 18 9 0 0	108 0 0
" do at Rs 4 ..	2	new X 8 0 0	96 0 0
Purveyor	1	15 0 0	180 0 0
Special clerk	1	10 0 0	120 0 0
Matron	1	40 0 0	480 0 0
Peons at Rs 6 each	2	12 0 0	144 0 0
Surgery attendant	1	6 0 0	72 0 0
Maleward attendant	1	6 0 0	72 0 0
do at Rs 5 each	2 3	X 15 10 0 0	120 0 0
Femalewards do at do	2	10 0 0	120 0 0
Male attendant	1	6 0 0	72 0 0
Female do	1	5 0 0	60 0 0
European cook	1	6 0 0	72 0 0
Native cooks at Rs 5 each	2	10 0 0	120 0 0
Waterman	1	5 0 0	60 0 0
Gardener	1	5 0 0	60 0 0
Washerman	1	7 0 0	84 0 0
Male hotiis at Rs 5 each	4 2	X 10 20 0 0	240 0 0
Female hotiis at Rs 4½ do	2	9 0 0	108 0 0
Masalchi	1	5 0 0	60 0 0
Sweeper	1	new X 5 0 0	60 0 0
Total ..	42	500 0 0	6,000 0 0
Deduct Fines and Stoppages ..			0 0 0
Add arrears for last year paid this year ..			0 0 0
Balance (Statement II) ..			6,000 0 0

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.*							
4. Private Scavenging—							
~~Inspectors~~ Mukaddams at Rs 8	1	8	0	0	96	0	0
Maistries at Rs 7 each ..	6	42	0	0	504	0	0
Scavengers at Rs 6	1	6	0	0	72	0	0
Do at Rs 5½	1	5	8	0	66	0	0
Do at Rs 4½ each	91	409	8	0	4914	0	0
Total ..	100	471	0	0	5652	0	0
Deduct Fines and Stoppages ..					2	0	0
Add arrears for last year paid this year ..					0	0	0
Balance (Statement II) ..					5650	0	0
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents	1	15	0	0	180	0	0
~~Masalchies~~ Do	1	9	0	0	108	0	0
Do	1	7	0	0	84	0	0
Masalchies at Rs 5 each	25	125	0	0	1500	0	0
watchman	1	1	0	0	12	0	0
Total ..	29	157	0	0	1884	0	0
Deduct Fines and Stoppages ..					4	0	0
Add arrears for last year paid this year ..					0	0	0
Balance (Statement II) ..					1880	0	0

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A.	P.	Rs.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont*							
2. i. Markets—							
Superintendents	1	15	0	0	180	0	0
Servants Peon	1	6	0	0	72	0	0
Watchman at Rs 6 each	2	12	0	0	144	0	0
Sweepers at Rs 5 do	2	10	0	0	120	0	0
Do at Rs 4½ do	5	22	8	0	270	0	0
Do at Rs 4 do	5	20	0	0	240	0	0
Total ..	16	85	8	0	1026	0	0
Deduct Fines and Stoppages ..					6	0	0
Add arrears for last year paid this year ..					0	0	0
Balance (Statement II) ..					1020	0	0
ii. Slaughter-houses—							
Superintendents	1	12	0	0	144	0	0
Servants ~~Do~~	1	10	0	0	120	0	0
Do	1	8	0	0	96	0	0
Sweepers	1	4	8	0	54	0	0
Do at Rs 4 each	3	12	0	0	144	0	0
Total ..	7	46	8	0	558	0	0
Deduct Fines and Stoppages ..					0	0	0
Add arrears for last year paid this year ..					2	0	0
Balance (Statement II) ..					560	0	0
3. Choultries—							
Servants	Nil						
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

1	Number. 2	Salary per mensem. 3 Rs.	A.	P.	Salary per annum. 4 Rs.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
Maty	1	7	0	0	84	0	0
Servants	1	3	0	0	36	0	0
[illegible]	1	1	8	0	18	0	0
[illegible]	1	0	6	0	4	8	0
Total ..	4	11	14	0	142	8	0
Deduct Fines and Stoppages ..					2	8	0
Add arrears for last year paid this year ..							
Balance (Statement II) ..					140	0	0
5. Avenues—							
Servants	Nil						
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
6. Public Gardens—							
Gardeners at Rs 5 each. ..	6	30	0	0	360	0	0
	4	[illegible]					
Total ..	6	30	0	0	360	0	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					360	0	0

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

1	Number. 2	Salary per mensem. 3 Rs.	A.	P.	Salary per annum. 4 Rs.	A.	P.
GRANT IV—Lighting and Miscellaneous Municipal Purposes—*cont.*							
8. Fire—							
Servants	Nil						
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
9.— Other Charges							
VI. Clock establishment							
Clock winder	1	7	0	0	84	0	0
Total	1	7	0	0	84	0	0
Deduct fines & Stoppages					4	0	0
Add arrears for last year paid this year					[illegible]		
Balance (Statement II)					80	0	0

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	80 0 0	960 0 0
Clerks	1	30 0 0	360 0 0
do	1	25 0 0	300 0 0
do	1	20 0 0	240 0 0
do	1	15 0 0	180 0 0
Accountants	1	36 0 0	420 0 0
Peons Mochi	1	10 0 0	120 0 0
Peon	1	8 0 0	96 0 0
do at Rs 7 each	3	21 0 0	252 0 0
watchman	1	5 0 0	60 0 0
Total ..	12	249 0 0	2988 0 0
Deduct Fines and Stoppages ..			8 0 0
Add arrears for last year paid this year ..			— — —
Balance (Statement II) ..			2980 0 0
ii. Inspection—			
Chairman's salary ~~or~~ carriage allowance ..	1	357 0 0	4284 0 0
Total ..	1	357 0 0	4284 0 0
Deduct Fines and Stoppages ..			4 0 0
Add arrears for last year paid this year ..			— — —
Balance (Statement II) ..			4280 0 0

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 .. at Rs 20. each ..	3	40 0 0	720 0 0
Bill Collectors at Rs 16. do ..	8	96 0 0	1152 0 0
Peons	1	6 0 0	72 0 0
Total ..	12	162 0 0	1944 0 0
Deduct Fines and Stoppages ..			4 0 0
Add arrears for last year paid this year ..			0 0 0
Balance (Statement II) ..			1940 0 0
c. Collection of tolls—			
Inspectors			
Gate-keepers	Nil		
Total ..			
Deduct Fines and Stoppages ..			
Add arrears for last year paid this year ..			
Balance (Statement II) ..			

Khan Bahadur
Chairman

STATEMENT III.—*Municipality of* Abstract of

Deposits Account for the year 189 -9 .

	Rs.	A.	P.		Rs.	A.	P.
Balance brought forward ..							
1. Deposits by appellants				1. Credited to Municipal Funds ..			
2. Deposits by renters				2. Returned to appellants			
3. Deposits by contractors				3. Returned to renters			
4. Deposits as security by municipal servants'				4. Returned to contractors			
5. Deposited for the execution of work for which private parties are liable. .				5. Returned to municipal servants ..			
6. Other deposits under the Act or bye-laws				6. Returned to parties			
				7. Paid to claimants			
				Total ..			
Total, Receipts ..				Balance ..			
Total, including balance ..				Total ..			

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

Current.

Tax.	Demand as originally assessed by the Chairman.			Remitted by the Council on appeal.			Demand as finally settled (column 2 *minus* column 3).			Collected.			Remitted on account of vacant houses, &c.			Written off as irrecoverable.			Balance (column 4 *minus* columns 5, 6 and 7).		
1	2			3			4			5			6			7			8		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Tax on arts, &c.	12600	0	0	600	0	0	12000	0	0	12000	0	0									
2. Tax on buildings	31,800	0	0				31,800	0	0	31,800	0	0									
3. Tax on lands	4000	0	0				4000	0	0	4000	0	0									
4. Water-tax on buildings and lands ..	12,000	0	0				12,000	0	0	12,000	0	0									
5. Tolls (~~gross~~ Net receipts)	10,000	0	0				10,000	0	0	10,000	0	0									
6. Market rents	20,000	0	0				20,000	0	0	20,000	0	0									
7. Slaughter-house fees	2,400	0	0				2,400	0	0	2,400	0	0									
8. Rent of cart-stands	5000	0	0				5000	0	0	5000	0	0									
9. Private scavenging fees	7000	0	0				7000	0	0	7000	0	0									
10 Sheep Slaughtering places	210	0	0				210	0	0	210	0	0									
11 Sale proceeds of Night Soil ..	1,500	0	0				1500	0	0	1500	0	0									
12 4% of Stall fee collections ..	3850	0	0				3850	0	0	3850	0	0									
13. Rent of arrack Godowns ..	140	0	0				140	0	0	140	0	0									
14 Produce of Canals, Gardens ..	140	0	0				140	0	0	140	0	0									
15 Rents of Choultries &c ..	360	0	0				360	0	0	360	0	0									
16 Tax on Vehicles	3000	0	0				3000	0	0	3000	0	0									
17 " animals	4000	0	0				4000	0	0	4000	0	0									
18 " carts	5000	0	0				5000	0	0	5000	0	0									
Total ..	123000	0	0	600	0	0	122400	0	0	122400	0	0									

Chairman

Statement IV-B.—Arrears.

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

Appendix A to Statements IV-A and IV-B.

Taxes.	Warrants remaining unexecuted at the beginning of the year.			Warrants issued during the year.			Total.			Warrants executed and warrants cancelled during the year.			Warrants remaining unexecuted at the close of the year.		Cancelled warrants on which no collections were made.		Collected after issue of warrants, but before distraint.		Property distrained, but not sold.		Property sold.		
	Number.	Amount involved.		Number.	Amount involved.		Number.	Amount involved.		Number.	Amount involved.		Number.	Amount involved.	Number of cases	Amount involved.	Number of cases	Amount.	Number of cases.	Amount realised on distraint.	Number of cases.	Amount realised by sale.	
1	2	3		4	5		6	7		8	9		10	11	12	13	14	15	16	17	18	19	
		Rs.	A. P.		Rs.	A. P.		Rs.	A. P.		Rs.	A. P.		Rs.		Rs.	A. P.		Rs.	A. P.		Rs.	A. P.
1. Tax on arts, &c. ..																							
2. Tax on buildings ..																							
3. Tax on lands ..																							
4. Water-tax on buildings and lands ..																							
5. Tax on vehicles with springs and palanquins ..																							
6. Tax on animals ..																							
7. Tax on carts, &c ..																							
Total ..																							

Appedix B to Statements IV-A and IV-B.

Taxes.	Prosecutions instituted.		Collections before judgment.		Collections after judgment.		Prosecutions withdrawn or dismissed.		Balance.	
	Number of cases.	Amount involved.	Number of cases.	Amount collected	Number of cases.	Amount collected.	Number of cases.	Amount involved.	Number of cases.	Amount involved.
1	2	3	4	5	6	7	8	9	10	11
		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.
1. Tax on arts, &c.										
2. Tax on buildings.										
3. Tax on lands ..										
4. Water-tax on buildings and lands ..										
5. Tax on vehicles with springs and palanquins ..										
6. Tax on animals ..										
7. Tax on carts and other vehicles without springs.										
Total ..										

Statement V-A.—Showing the Statistics of Municipal Schools in the Municipality of for the official year 189 -9 .

STATEMENT V-A.—Showing the Satistics of Municipal Schools in the Municipality of for the official year 189 -9 .

Schools.	Number of Schools.				Number on Rolls on 31st March 189 .		Average attendance throughout the year.	Receipts.					Expenditure.					Net cost to Municipality.	Average net cost per pupil in each class of municipal schools.	Remarks.
	At the beginning of the year.	Opened during the year.	Closed in the year	At the close of the year	Boys.	Girls.		Grants from Provincial Funds.	Grants from Local Funds.	School fees.	Other receipts.	Total.	Masters.			Contingencies and Miscellaneous.	Total.			
													Fixed salary (masters, clerks and servants).	Results grant.	School fees.					
1.	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
								Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
I.—Colleges																				
II.—Upper Secondary Schools and Departments.																				
(1)																				
(2)																				
(3)																				
Total ..																				
Total of Colleges and Upper Secondary Schools and Departments																				
III.—Lower Secondary Schools and Departments.																				
(a) Salary System—																				
(1)																				
(2)																				
(3)																				
Total ..																				
(b) Salary-cum-fee System—																				
(1)																				
(2)																				
(3)																				
Total ..																				
Total, Colleges and Secondary Schools.																				
IV.—Primary Schools and Departments.																				
(a) Salary System—																				
(1)																				
(2)																				
(3)																				
Total ..																				

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STATEMENT V-A.—Showing the Statistics of Municipal Schools in the Municipality of for the official year 189 -9 .—*cont.*

Schools.	Number of schools.				Number on rolls on 31st March 189 .		Average attendance through out the year.	Receipts.					Expenditure.					Net cost to Municipality.	Average net cost per pupil in each class of municipal schools.	Remarks.
	At the beginning of the year.	Opened during the year.	Closed in the year.	At the close of the year.	Boys.	Girls.		Grants from Provincial Funds.	Grants from Local Funds.	School fees.	Other receipts.	Total.	Masters. Fixed salary (masters, clerks and servants).	Masters. Results grant.	Masters. School fees.	Contingencies and miscellaneous.	Total			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
(b) Salary-results System—								Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
(1)																				
(2)																				
(3)																				
Total ..																				
Total, Primary Schools ..																				
Grand Total of all Schools and Colleges																				

Foot-note to Statement V-A.

Numbers of Students from Municipal Schools and Colleges who appeared for and passed the several Examinations during the year.

Examinations.	Number of Pupils examined.	Number of Pupils passed.
First in Arts		
Matriculation ..		
Upper Secondary ..		
Lower Secondary ..		
Primary School ..		
Infant Standard ..		
First Standard ..		
Second Standard ..		
Third Standard ..		
Fourth Standard ..		

STATEMEN .—Showing the Statistics of Aided Schools in the Municipality of for the official year 189 -9 .

Schools.	Number of Schools. At the beginning of the year.	Opened during the year.	Closed during the year.	At the close of the year.	Number on rolls on 31st March 189 . Boys.	Girls.	Number of pupils examined.	Number of pupils found qualified for grants.	Full amount of grant earned.	Amount of such grant payable.	Amount disbursed. For current year.	For previous year.	Total.	Paid as salaries to masters.	Total expenditure from Municipal funds, columns 14 and 15.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
									RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
GRANT-IN-AID.																
A. Result Grant (*i.e.*, Schools actually examined for results grants)—																Rate at which grants were paid.
(*a*) Secondary																
Total ..																
(*b*) Primary																
Total ..																
Grand Total ..																

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Statement V-B.—Showing the Statistics of Aided Schools in the Municipality of for the official year 189 -9 —*cont.*

Schools.	Number of Schools: At the beginning of the year.	Number of Schools: Opened during the year.	Number of Schools: Closed during the year.	Number of Schools: At the close of the year.	Number on rolls on 31st March 189 .: Boys.	Number on rolls on 31st March 189 .: Girls.	Number of pupils examined.	Number of pupils found qualified for grants.	Full amount of grant earned	Amount of such grant payable.	Amount disbursed: For current year.	Amount disbursed: For previous year.	Amount disbursed: Total.	Paid as salaries to masters.	Total expenditure from Municipal funds, columns 14 and 15.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
									Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
B. Combined Grant Schools—																
(a) Secondary																
Total ..																
(b) Primary																
Total ..																
Grand Total ..																
C. Salary Grant Schools—																
(a) Secondary																
Total ..																
(b) Primary																
Total ..																
Grand Total ..																

STATEMENT VI.—Revised Estimate for 1896-97.

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

Items.	Actuals of the first eight months of 1896-97.	Actuals of the last four months of 1895-96.	Probable receipts of the last four months of 1896-97.	* Total of columns 2 and 4.	Budget grant 1896-97, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
1. BALANCE BROUGHT FORWARD—						
a. Municipal Fund	67190 0 0			67190 0 0	65770 0 0	
b. Endowments						
c. Water-tax Fund						
2. MUNICIPAL RATES AND TAXES—						
a. Tax on arts, &c. (section 53) ..	6300 0 0	5068 10 7	5700 0 0	12000 0 0	11000 0 0	The increase is due to careful revision
b. Tax on buildings (section 63) ..	13690 0 0	2517 7 0	18110 0 0	31800 0 0	31800 0 0	
c. Tax on lands (section 63) ..	1870 0 0	1617 2 0	2130 0 0	4000 0 0	3400 0 0	Due to the collection of the arrears of previous years
d. Water-tax on buildings and lands (section 73)	2600 0 0		9400 0 0	12000 0 0	12000 0 0	The full demand is given
e. Tax on vehicles with springs and palanquins (section 77) ..	2120 0 0	853 0 0	880 0 0	3000 0 0	2400 0 0	The increase is due to careful assessment
f. Tax on animals (section 77) ..	3150 0 0	1079 4 0	1050 0 0	4200 0 0	3700 0 0	
g. Tax on carts and other vehicles without springs (section 85) ..	4110 1 0	1082 0 0	1090 0 0	5200 0 0	5200 0 0	
h. Tolls (section 91)—						
Net gross receipts	4540 0 0	5760 12 5	6260 0 0	10800 0 0	10080 0 0	This is a fluctuating item
Less Local Fund share ..						
i. Penalties on account of—						
i. Tax on arts	50 0 0	0 12 0	450 0 0	500 0 0	500 0 0	
ii. Tax on buildings ..	500 0 0	1 8 0	500 0 0	1000 0 0	1000 0 0	
iii. Tax on lands	1000 0 0	1 0 0	1000 0 0	2000 0 0	1000 0 0	
iv. Water-tax on buildings and lands	1000 0 0	0 0 0	1000 0 0	2000 0 0	1000 0 0	
v. Tax on vehicles, &c ..	1000 0 0	0 4 0	1000 0 0	2000 0 0	1000 0 0	
vi. Tax on animals	1000 0 0	0 6 0	1000 0 0	2000 0 0	1000 0 0	
vii. Tax on carts, &c. ..	1000 0 0	0 2 0	1000 0 0	2000 0 0	1000 0 0	
viii. Evasion of tolls						
3. REALIZATIONS UNDER SPECIAL ACTS—						
a. Pounds						
b. Ferry rents						
c. Fees under Act II of 1888 ..	190 0 0		10 0 0	200 0 0	180 0 0	This is a fluctuating item
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—						
a. i. Rent of lands	290 0 0	195 0 9	110 0 0	400 0 0	360 0 0	do
ii. Rent of buildings	80 0 0	58 0 0	60 0 0	140 0 0	140 0 0	
iii. Avenue receipts	130 0 0	59 10 6	20 0 0	150 0 0	150 0 0	
iv. Fees from Travellers' Bungalows	160 0 0	139 8 0	100 0 0	260 0 0	200 0 0	do
b. i. Sale-proceeds of lands and buildings						
ii. Produce of lands, gardens, &c.	60 0 0	140 0 0	80 0 0	140 0 0	140 0 0	
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	70 0 0	36 0 2	30 0 0	100 0 0	100 0 0	
Carried forward ..	39370 0 0	41725 4 5	45130 0 0	84500 0 0	81800 0 0	

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

Items.	Actuals of the first eight months of 1896-97.	Actuals of the last four months of 1895-96.	Probable receipts of the last four months of 1896-97.	Total of columns 2 and 4.	Budget grant 1896-97, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Brought forward ..	39370 0 0	41725 4 5	46730 0 0	84500 0 0	81800 0 0	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*cont.*						
c. Conservancy receipts—						
Sale-proceeds of night-soil, street refuse, &c.	2140 0 0	3155 0 0	3210 0 0	5350 0 0	5350 0 0	
d. i. Fees from educational institutions	260 0 0	133 4 3	170 0 0	430 0 0	300 0 0	✓ due to the increase in the school fee of Rs 60 to 100
ii. Other revenue from educational institutions ..	- - -	- - -	10 0 0	10 0 0	10 0 0	
e. i. Sale-proceeds and composition fees of medicines ..	200 0 0	66 13 3	100 0 0	300 0 0	150 0 0	✓ This is a fluctuating item
ii. Other Hospital receipts ..	220 0 0	86 12 6	180 0 0	400 0 0	420 0 0	
f. i. Income from markets ..	11700 0 0	6023 12 8	8300 0 0	20002 0 0	19980 0 0	✓
ii. .. slaughter-houses.	1440 0 0	1088 2 0	980 2 0	2422 2 0	2420 0 0	✓
g. Other fees						
i. Distraint fees	20 0 0	9 4 0	70 0 0	100 0 0	100 0 0	✓
ii. License fees	1490 0 0	67 15 9	210 0 0	1700 0 0	1500 0 0	✓
iii. Cartstand fees	3210 0 0	2236 12 4	2760 0 0	5970 0 0	6510 0 0	✓ 60 ✓ ✓ ✓

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

Items.	Actuals of the first eight months of 1896-97.	Actuals of the last four months of 1895-96.	Probable receipts of the last four months of 1896-97.	Total of columns 2 and 4.	Budget grant 1896-97 excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Brought forward ..	62960 0 0	70755 10 4	78540 0 0	141500 0 0	128840 0 0	
5. Grants and contributions—*cont.*						
c. Other grants and contributions—						
i. Education						
ii. Medical						
iii. Other purposes ..						
iv. Water supply	970 0 0	- - -	2440 0 0	12650 0 0	2000 0 0	It due to the payment by the South Indian Railway Company of their additional share of the current year & to the increased contribution sanctioned in G.O. No. 1731 dated 10th June 1896
6. Miscellaneous—						
a. Recoveries on account of services rendered to private individuals—						
i. Private scavenging ..	3070 0 0	2089 9 5	3910 0 0	7000 0 0	7000 0 0	
ii. Other purposes	1430 0 0	4 4 -	570 0 0	2000 0 0	1000 0 0	Is due to the laying of house service pipes vide Charges Grant II & other charges debited
b. Other items—						
i. Fishery rents	50 0 0	- - -	50 0 0	100 0 0	100 0 0	
ii. Refunds of Expenditure of previous year	20 0 0	34 2 6	- - -	20 0 0	10 0 0	
iii. Fee for numbering carts, &c.	5 0 0	- - -	5 0 0	10 0 0	10 0 0	
iv. Other items ..	5 0 0	48 1 6	50 0 0	100 0 0	100 0 0	
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	19610 0 0	1777 11 10	2390 0 0	22000 0 0	2 - -	It due to the recovery of the amount advanced for the water works
Total Receipts ..	95940 0 0	75131 3 7	89350 0 0	185290 0 0	137980 0 0	
Grand Total ..	183130 0 0	75131 3 7	89350 0 0	252480 0 0	203750 0 0	

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

Items.	Actuals of the first eight months of 1896–97.	Actuals of the last four months of 1895–96.	Probable charges of the last four months of 1896–97.	Total of columns 2 and 4.	Budget grant 1896–97, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
GRANT I—(*Public Works*)—						
1. New Works—						
a. Communications	370 0 0	727 14 10	— — —	370 0 0	— — —	Rs 370 of payment made in the current year for works done last year
b. Buildings	1230 0 0	603 10 8	3480 0 0	4700 0 0	5700 0 0	The provision of Rs 1000 for a Slaughter house cannot be utilized for want of a proper site.
c. Drainage						
d. Water-supply	41300 0 0	30265 8 7	37800 0 0	79100 0 0	45350 0 0	Represent the balance of the expenditure on the Water Supply works & Rs 550 provided for the
2. Repairs—						
a. Communications	10090 0 0	6498 10 0	3410 0 0	13500 0 0	13000 0 0	maintenance of required as the original estimate
b. Buildings	1990 0 0	1632 9 3	3010 0 0	5000 0 0	4000 0 0	was found inadequate
c. Drainage—						do
i. Repairs to works ..	60 0 0	23 10 4	— — —	60 0 0	— — —	Represents the amount spent upon the repair of the big Chaby Chief drain
ii. Establishment for flushing drains, &c.						
d. Water-supply—						
i. Repairs to works, machinery, &c.	— — —	345 12 4	500 0 0	500 0 0	3500 0 0	No charge is made as no expenditure has been incurred this year.
ii. Establishment	4250 0 0	287 0 7	2840 0 0	7190 0 0	8530 0 0	due to the opening of the water works only in the middle of May 96.
iii. Contingencies	12040 0 0	— — —	2560 0 0	14600 0 0	12600 0 0	The additional amount is wanted, for Machinery being new.
3. Establishment	690 0 0	408 15 11	470 0 0	1160 0 0	1020 0 0	Gov No 1366A dated 6/ 15.8.96. The saving is due to the
4. Tools and Plant and other stores.	170 0 0	4 0 0	130 0 0	200 0 0	300 0 0	non-sanctionment of the proposition of the new
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 ..	72280 0 0	41157 11 6	54200 0 0	126460 0 0	94010 0 0	
GRANT II—(*Education*)—						
1. Training Schools—						
a. Contributions to Local Boards ..						
b. Stipends to Normal students ..	— — —	35 11 6	120 0 0	120 0 0	120 0 0	
2. Municipal Schools—						
i. On Salary System—						
a. Establishment						
b. Contingencies						
ii. On Salary-Results System—						
a. Fixed Payments	1230 0 0	471 1 6	710 0 0	1940 0 0	1940 0 0	
b. Results Grants	— — —	616 6 11	800 0 0	800 0 0	800 0 0	
c. Contingencies	180 0 0	257 15 0	170 0 0	350 0 0	200 0 0	The additional amount is required, for
3. Salary Grants	— — —	— — —	— — —	— — —	1200 0 0	increasing furniture to the SR schools.
4. Results Grants	150 0 0	5185 9 0	5850 0 0	6000 0 0	4200 0 0	Transfered to item 4 below. Vide para 29 of
5. Combined Grants—						the Chairman letter no 2 dtd 4/1/97 D 19-3-96
a. Fixed Payments						
b. Results Grants						
6. Inspection—						
a. Contributions to Local Boards ..						
Carried forward ..	1560 0 0	477 0 11 10	7650 0 0	9210 0 0	9060 0 0	

tatement VI.—Revised Estimate—(Charges) for 189[illegible]-97—*continued.*

Items	Actuals of the first eight months of 1896-97.	Actuals of the last four months of 1896-96.	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 ..	1500 0 0	6770 2 10	7820 0 0	9270 0 0	9060 0 0	
GRANT II—(*Education*)—cont.						
5. Municipal Inspectors—						
i. Establishment	240 0 0	167 0 0	180 0 0	340 0 0	360 0 0	
ii. Contingencies	25 0 0	31 12 0	15 0 0	40 0 0	40 0 0	
7. Miscellaneous—						
a. Building, furniture, &c., grants ..	25 0 0	[illegible]	[illegible]	240 0 0	240 0 0	
b. Common gymnasium—						
i. Establishment	160 0 0	112 4 0	124 0 0	280 0 0	280 0 0	
ii. Contingencies	30 0 0	23 6 7	[illegible]	[illegible]	50 0 0	
c. ~~Other items~~ Common Drawing						
i establishment	120 0 0	5 2 6	120 0 0	240 0 0	240 0 0	
ii contingencies	2 2 2	2 2 2	18 0 0	20 0 0	2 2 2	
d. other items	2 2 2	102 4 0	100 0 0	100 0 0	100 0 0	
Total, Grant II ..	2270 0 0	7393 3 11	8400 0 0	10710 0 0	10860 0 0	

GRANT III—(*Sanitation and Medical Services.*)						
1. Hospitals and Dispensaries—						
a. Establishment	3600 0 0	1921 12 1	2370 0 0	5970 0 0	5700 0 0	The increased amount is required for payment of stipends to a lady apothecary under training
b. Medicines and Supplies	4930 0 0	1793 4 4	1830 0 0	3730 0 0	4000 0 0	The increase is due to payments more in the amount than for the previous year as last year
c. Diet of Patients	1870 0 0	1707 13 5	1830 0 0	3220 0 0	3480 0 0	The increase is due to the medical assistant requiring [illegible] to the keeping of a [illegible] to the Hospital.
d. Sundries and Contingencies ..	1600 0 0	1193 8 6	1800 0 0	3400 0 0	2400 0 0	
e. Contributions to Local Boards ..						
2. a. Contributions to Provincial funds for—						
i. Medical College ..	[illegible]	583 0 0	720 0 0	720 0 0	720 0 0	
ii. Sanitary Inspection ..	[illegible]	396 0 0	460 0 0	460 0 0	460 0 0	
iii. Medical Reserve staff ..	[illegible]	77 0 0	80 0 0	80 0 0	80 0 0	
iv. Cutlers' Establishment ..	[illegible]	4 0 0	[illegible]	[illegible]	[illegible]	
b. Contributions to Local Boards, &c., for—						
i. Medical Schools ..						
ii. Reserve staff						
c. Other contributions	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
3. Vaccinations—						
a. Establishment	400 0 0	136 0 0	290 0 0	690 0 0	690 0 0	
b. Contingencies	270 0 0	89 10 7	160 0 0	430 0 0	430 0 0	
c. Contributions to Local Boards ..						
Carried forward ..	11810 0 0	6902 0 11	8400 0 0	20,210 0 0	20090 0 0	

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

Items.	Actuals of the first eight months of 1896-97	Actuals of the last four months of 1895-96.	Probable charges of the last four months of 1896-97.	Total of columns 2 and 4.	Budget grant 1896-97, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
Brought forward ..	Rs. 11,810 A. 0 P. 0	Rs. 4,902 A. 0 P. 0	Rs. 8,400 A. 0 P. 0	Rs. 20,210 A. 0 P. 0	Rs. 20,060 A. 0 P. 0	
GRANT III—*Sanitation and Medical Services*—cont.						
4. Registration of Births and Deaths—						
a. Establishment	600 0 0	282 8 9	360 0 0	960 0 0	960 0 0	
b. Contingencies	230 0 0	2 12 6	10 0 0	250 0 0	100 0 0	The increase is due to the introduction of the revised forms & Registers
5. Conservancy, Road cleaning and Road watering—						
a. i. Establishment	6,000 0 0	3,613 12 2	4,500 0 0	13,500 0 0	14,000 0 0	G.O. No 1111 M. dtd 4-7-96
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	15,060 0 0	4,905 2 2	6,900 0 0	22,000 0 0	24,000 0 0	The increased amount is required for the improvements made in the Conservancy arrangements
b. Private scavenging—						
i. Establishment	3,000 0 0	1,666 10 6	1,333 0 0	4,333 0 0	4,000 0 0	The decrease is due to the less establishment actually having been employed
ii. Contingencies, such as cost of scavenging carts, &c.	840 0 0	178 12 6	300 0 0	1,140 0 0	1,200 0 0	
c. Cholera charges	2,000 0 0	588 0 0	1,000 0 0	3,000 0 0	2,000 0 0	The decrease is due to the reduction expected
d. Contingencies	1,000 0 0	340 0 0	1,000 0 0	2,000 0 0	2,000 0 0	
Total, Grant III ..	40,240 0 0	18,491 13 1	24,870 0 0	65,110 0 0	63,460 0 0	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—						
1. Lighting—						
a. Establishment	1,280 0 0	838 2 0	600 0 0	1,980 0 0	1,880 0 0	
b. Contingencies	2,560 0 0	1,207 6	1,140 0 0	3,700 0 0	3,000 0 0	The excess is due to the increased light per unit & to the rise in the price of oil.
2. i. Markets—						
a. Establishment	660 0 0	363 12 3	360 0 0	1,020 0 0	1,020 0 0	
b. Contingencies	20 0 0	4 0 0	60 0 0	80 0 0	70 0 0	
ii. Slaughter-houses—						
a. Establishment	380 0 0	161 14 9	220 0 0	600 0 0	580 0 0	
b. Contingencies	20 0 0	34 8 0	10 0 0	30 0 0	30 0 0	
3. Choultries—						
a. Establishment						
b. Contingencies						
c. Feeding Travellers						
4. Travellers' bungalows—						
a. Establishment	100 0 0	46 8 0	40 0 0	140 0 0	140 0 0	
b. Contingencies	10 0 0	31 4 0	90 0 0	100 0 0	100 0 0	
5. Avenues—						
a. Establishment						
b. Contingencies						
6. Public Garden—						
a. Establishment	90 0 0	46 0 7	150 0 0	240 0 0	240 0 0	
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	0 0 0	0 0 0	100 0 0	100 0 0	100 0 0	
c. Contribution to Public Park ..	0 0 0	150 0 0	150 0 0	150 0 0	150 0 0	
Carried forward ..	5080 0 0	3,075 6 1	2,890 0 0	7,970 0 0	7,270 0 0	

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

Items.	Actuals of the first eight months of 1896-97.	Actuals of the last four months of 1895-96.	Probable charges of the last four months of 1896-97.	Total of columns 2 and 4.	Budget grant 1897-98, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	6080 0 0	3076 6 1	2890 0 0	7970 0 0	7270 0 0	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.						
7. SURVEY OF LAND						
8. FIRE—						
a. Establishment						
b. Purchase of fire-engine, buckets, repairs, &c.	10 0 0	0 0 0	30 0 0	40 0 0	40 0 0	✓
9. OTHER CHARGES—						
i. Work done for private individuals other than private scavenging						
ii. Rewards for destruction of wild animals and snakes	60 0 0	0 0 0	40 0 0	100 0 0	100 0 0	✓ Is due to the Capping of house service pipes vide Receipt 6 these Accounts & ii other purposes
iii. Printing	600 0 0	440 9 1	440 0 0	1000 0 0	1000 0 0	✓
iv. Compensation for lands ..	0 0 0	0 0 0	400 0 0	400 0 0	0 0 0	✓ Is required for purchasing land for [illegible]
v. Other items	360 0 0	136 1 0	60 0 0	420 0 0	420 0 0	✓ [illegible]
VI. Clock establishment	40 0 0	0 0 0	40 0 0	80 0 0	80 0 0	✓
Total, Grant IV ..	7280 0 0	3376 10 2	5730 0 0	12010 0 0	8910 0 0	
GRANT V—						
a. General Establishment—						
i. Office Establishment ..	1920 0 0	950 8 1	1030 0 0	2950 0 0	2950 0 0	✓
ii. Inspection	3820 0 0	1589	960 0 0	4780 0 0	4280 0 0	✓ Is due to the payment of the Chairman's salary for the last year, in the current
b. Collection of Municipal Taxes—						
i. Establishment	1260 0 0	649 8 3	740 0 0	2000 0 0	2000 0 0	✓
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	720 0 0	428 3 6	280 0 0	1000 0 0	1000 0 0	✓
c. Collection of Tolls—						
i. Establishment						
ii. Contingencies						
d. Office contingencies other than (*b*) (ii)	160 0 0	152 0 4	100 0 0	260 0 0	260 0 0	✓
e. Contributions for Central office and Audit establishments ..	0 0 0	0 0 0	1480 0 0	1480 0 0	1480 0 0	✓
Total, Grant V ..	7880 0 0	2376 12 11	4590 0 0	12470 0 0	11970 0 0	
REPAYMENT OF DEBT—						
a. Instalments paid during the year.	0 0 0	3333 5 4	4400 0 0	4400 0 0	2330 0 0	✓ Represents the actual amount paid into the Treasury as per Accountant-General's demand
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 ..	2740 0 0	2493 11 3	2730 0 0	5470 0 0	5540 0 0	✓

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

Items	Actuals of the first eight months of 1896-97	Actuals of the last four months of 1895-96	Probable charges of the last four months of 1896-97	Total of columns 2 and 4.	Budget grant 1896-97, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Advances recoverable—						
a. Permanent	" " "	60 0 0	" " "	" " "	" " "	
b. Others	" " "	1830/6 2	" " "	" " "	" " "	
Refunds of other than current collections..	810 0 0	" " "	390 0 0	1200 0 0	100 0 0	It due to the refund of taxes remitted on appeals for the last years.
Discount						
Pensions and gratuities	180 0 0	" " "	" " "	180 0 0	" " "	G O No 1673 M. dtd 30th September 1896
Investments—						
a. In Government securities for purposes other than Sinking Fund						
b. In Saving Bank						
Totsal Expenditure ..	1326/0 0 0	96783 10 4	10485 0 0	237640 0 0	196900 0 0	
Balances—						
a. Municipal Fund	30440 0 0	" " "	15508 3 0	14440 0 0	6060 0 0	
b Endowments						
c. Water-tax Fund						
Grand Total ..	163130 0 0	96783 10 4	89350 0 0	252480 0 0	203750 0 0	

Chairman

Ca

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Trichinopoly 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 ..					
					G O No 1111 M. dtd 4-7-96
Grant III 5 Conservancy & Establishment	11900 0 0	630 0 0	" " "	12530 0 0	G O No 1066 M. dtd 30-9-96
Grant VI - Public Works Establishment	1050 - -	830 - -	- - -	1880 - -	
Pensions & Gratuities	" " "	180 0 0	- - -	180 0 0	G O No 1673 M. dtd 30-9-96

Chairman

Ca

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.	

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STATEMENT VII.—Tolls.

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

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Statement V.III—Loans.

Amount of loan and rate of interest.	For what purpose and terms on which obtained and year in which taken.	Date of Government sanction.	Amount re-paid. Up to 31st March 1897. Number of years.	Amount re-paid. Up to 31st March 1897. Amount.	Amount re-paid. In 1897-98.	Amount transferred to Sinking Fund. Up to 31st March 1897. Number of years.	Amount transferred to Sinking Fund. Up to 31st March 1897. Amount.	Amount transferred to Sinking Fund. In 1897-98.	Invested out of the total amount transferred up to end of 1897. In Government Securities.	Invested out of the total amount transferred up to end of 1897. In the Savings Bank.
1	2	3	4	5	6	7	8	9	10	11
Rs. A. P.				Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
70,000 0 0	Taken on 28-4-94 for the accomplishment of the water works on condition of being repaid in 30 Annual instalments 25-3-95	GO No. 960 dt. this date 25 June 91	1895-96 & 1896-97	2,666 10 8	2,333 5 4					
30,000 0 0	Do		1895-96 & 1896-97	2,000 0 0	1,000 0 0					
32,000 0 0	24-9-95	GO No. 1205 dt. Date 29 July 1895	1896-97	1,066 10 8	1,066 10 8					

Rate of interest 4 1/2 per Cent.

Statement IX.—Showing the Incidence of the House-tax.

Name of Municipality.	Total Number of houses, as per census (occupied and unoccupied).	Number of houses on the municipal register out of the number in column 2.	Assessed. Under 8 Annas. Number.	Under 8 Annas. Amount.	8 Annas to Rs. 1½. Number.	8 Annas to Rs. 1½. Amount.	Rs. 1½ to Rs. 5. Number.	Rs. 1½ to Rs. 5. Amount.	Rs. 5 to Rs. 15. Number.	Rs. 5 to Rs. 15. Amount.	Rs. 15 to Rs. 30. Number.	Rs. 15 to Rs. 30. Amount.	Rs. 30 and above. Number.	Rs. 30 and above. Amount.	Total. Number.	Total. Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.
									1st	2333-5-4		1896-97 Capital 2875 5/6		1232 1/2		1897-98 Capital 2333-5-4
									2nd	1000-0-0						1000-0-0
									3rd	1066-10-8		1360				1066-10-8
												4409-0-0				

number of

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STATEMENT showing the Incidence of the Tax on Arts.

Amount of loan and rate of levy.	For what purpose and term of	Assessed in																			
		Class I.		Class II.		Class III.		Class IV.		Class V.		Class VI.		Class VII.		Class VIII.		Total.			
		Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number	Amount.	Number.	Amount.		
1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19		
			Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs.	A.	P.

STATEMENT X.

1. Name of Municipality .. ..
2. Population as per last census .. ..
3. Sanctioned number of Councillors { (*a*) Nominated .. .. / (*b*) Elected .. ..
4. Actual number of Councillors on 31st March 189 —
   - (*a*) Ex-officio .. ..
   - (*b*) Nominated { Officials .. .. / Non-officials .. ..
   - (*c*) Elected .. { Officials .. .. / Non-officials .. ..

   Total ..
   - (*d*) Europeans and Eurasians .. ..
   - (*e*) Natives .. ..
5. Total number of meetings actually held during the year ..
6. Number of meetings adjourned for want of a quorum .. ..
7. Average attendance at each meeting *actually* held—
   - (*a*) Officials .. ..
   - (*b*) Non-officials .. ..

   Total ..
   - (*c*) Europeans and Eurasians .. ..
   - (*d*) Natives .. ..

   Total ..
8. Is the Chairman appointed or elected .. .. ..
9. Name and designation of persons who have held the office of Chairman during the year, with the date of appointment or election in each case .. ..

STATEMENT X-A.—Showing the particulars of Sel ections held in the Municipality of in 189 - 9 .

Name of the wards, if any, into which the town is divided.	Population.	Number of registered voters.	Date of election.	Number of seats filled by election	Whether election was contested or not and the number of seats contested	If contested, number of voters who went to the poll.
1	2	3	4	5	6	7
1.						
2.						
3.						
4.						
5						
6.						
Total ..						

STATEMENT XI.—Furnishing informa... ...ng Municipal latrines and of lights, &c., in the Town of for the year 189 - 9 .

Area of Municipality in square miles.	Name of Municipal markets.	Whether collection of fees, rents, &c., was leased out or managed departmentally.	Number of houses served by the private scavenging agency on the registers on 31st March 189	Number of public latrines on 31st March 189 .	Number of latrines constructed in 189 -9 .	Number of latrines demolished in 189 -9 .	Number of latrines on 31st March 189 .	Number of lamps on 31st March 189 .	Number of lamps put up in 189 -9 .	Number of lamps removed in 189 -9 .	Number of lamps on 31st March 189 .
1	2	3	4	5	6	7	8	9	10	11	12

STATEMENT XII – Showing particulars regarding the number of patients treated, &c., in the Town of during the year 189 - 9 .

Name of hospital and dispensary.	Patients treated.			Number and name of midwives employed.	Number of labour cases attended by the midwives.	Date and Number of G.O. sanctioning rules for the treatment of the sick under section 127 of Act IV of 1884.
	In	Out.	Total.			
1	2	3	4	5	6	7

STATEMENT XIII.— Showing the Statistics of Vaccination and of Births and Deaths registered in the Town of during the year 189 -9 .

Number of births registered.	Number of deaths registered.	Number of prosecutions instituted for failure to register births or deaths.	Name of Medical subordinates and vaccinators performing vaccine operations.	Number of operations performed.		Number of successful operations.		Number of operations with animal lymph.	Number of successful operations with animal lymph.	Number of prosecutions instituted for failure to have children vaccinated.	Remarks.
				Below one year of age.	Above one year of age.	Below one year of age.	Above one year of age.				
1	2	3	4	5	6	7	8	9	10	11	12
			Medical Subordinates								
			1								
			2								
			3								
			Total ..								
			Municipal Vaccinators								
			1								
			2								
			3								
			Total ..								
			Grand Total ..								

I.

Application for allotment of Funds required by the Municipal Council of Trichinopoly

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.	Necessity for the allotment.	Reference to previous correspondence.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.		
For water works	Grant I i d Water Supply	45,380	"	33,250 from funds set apart for water works opening balance grants & contributions.	To meet the figures in the Revised Estimate	G.O. No 1731. M. dy 10.6 & Go No 471 M dy 19.
For the pay of the Chairman	Grant II a ii Inspection	4,280	"	530. from the closing balance of Rs 6,850	The pay of the Chairman for the post year had the paid in the Current year	G.O. No 471. M. dy 19. 3.
For payment of the loans	Repayment of debt a. Instalment paid during the year.	2,330	"	2,070 from do	To make up the sum paid into the treasury as per Accountant General's demand.	do
For refund of taxes remitted On Appeals	Refunds of other than Current Collections	600	-	1100 from do	For payment of refunds not anticipated at the time of the last Budget.	do

Chairman, Municipal Cou

II.

Application for transfer of Funds required by the Municipal Council of Trichinopoly

From				To					
Particular work or purpose, with the major and minor heads of the budget specified.	Amount provided for the work or purpose in the budget, and subsequently allotted or transferred.	Amount already expended.	Amount available for transfer after providing for probable outlay up to end of the year.	Particular work or purpose, with the major and minor heads of the budget specified.	Amount provided for the work or purpose in the budget.	Amount subsequently allotted or transferred.	Amount now required to be transferred.	Necessity for the transfer.	Reference to previous correspondence.
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		
Grant I 2 Repairs d. Water sup - ply. i Repairs to works, Machinery	3,500	"	3,000	Grant I 2 Repairs b. Buildings	4,000	"	1,000	The original allotment is inadequate.	G.O. No 471 Rev. Dt.
				Do. d. Water Supply iii contingencies	12,600	"	2,000	do	do
Grant I 3. Establishment	1860	690	700	Grant VI. Lightning b. Contingencies	3,000	"	700	do	do & Dt.
Grant I 2. Repairs d. Water Supply ii. Establishment	8,530	4,360	1,000	Grant III 5 Conservancy a) other charges	20,000	"	2,000	For improvements made in the conservancy arrangement	G.O. No 471 Rev. Dt.
Grant III 5 b. Private scavenging i Establishment	6,940	3690	1370	Grant I i New works a. Communications	"	"	370	For payment made for the current year for work done last year	Do
Grant I 1 New works b. Buildings	5,700	1220	1000	Grant I i. New works d. Water supply	45,350	* 33250	500	For construction of additional taps.	* G.O. No 1731 Rev.
				Grant I 2 Repairs a. Communications	13,000	"	500	The original allotment is inadequate	G.O. No 471 Rev. Dt.
Grant III 5 c Cholera charges	2,000	720	400	Grant IV. 9 other charges n Compensation of lands	"	"	400	For purchasing lands for a new night soil depot.	G.O. No 471 Rev. Dt.
Grant II 3. Salary grants	1200	"	1200	Grant II 4 Results Grants	4,800	"	1200	the managers of schools [illegible] willing to a [illegible]	do
Grant III 1 Hospitals & Dispensaries				Grant III 1 Hospitals & Dispensaries				For value of [illegible] supplied last year	do
c. Dist of Patients	5,000	1870	1,800	b. Medicines and Supplies	4400	"	800	For Laying Service pipes to the Hospitals	do
				d. Sundries & Contingencies	2400	"	1,000		

Chairman, Municipal Co

Applications for allotment & transfer of funds

Proposition Statement

5/529 Mch 1871

Ga 47/M	1936	Grant I 2d water works.									
				Main Pumping							
			1	Driver	100	100					
			1	Do	40	40					
			1	Head stroker	20	20					
			2	Assistant do	12 each	24 "					
			4	Cleaners	7 "	7 "					
			2	Wood carriers	6 "	6 "					
			2	Watchmen	6 "	6 "					
			1	Sweeper	5	5					
				Sub-Pumping							
			1	Driver	70	70					
			1	Do	30	30					
			2	Firemen	12 each	12 each					
			3	Cleaners	7 "	7 "					
			2	Watchmen	6 "	6 "					
			1	Sweeper	4	4					
				Main Pumping							
			1	Head Driver	110	110	10	"			As increase of Rs 10 is given to the Head Driver as an annual increment as proposed last year
			1	Assistant do	40	40	"	"			
			1	Head Stroker	20	20	"	"			
			2	Assistant do	10 each	10 each	"	4			Rs 10 is considered sufficient for an assistant stroker
			4	Cleaners	7 "	7 "	"	"			
			2	Wood carriers	6 "	6 "	"	"			
			1	Watchman	6 "	6	"	6			one watchman is enough for the main station
			1	Sweeper	5	5	"	"			
				Sub-Pumping							
			1	Driver	50	50	"	20			Rs 50 is considered sufficient for the Hd Driver + Rs 20 for his assistant
			1	Asst Do	20	20	"	10			
			1	Fireman	9	9	"	3			The reduction in the pay from Rs 12 to Rs 9 or 8 is reasonable for this work
			1	Do	8	8	"	4			
			2	Cleaners	6 each	6 each	"	9			Two cleaners are quite sufficient on Rs 6 each
			1	Watchman & sweeper	7	7	"	5			One watchman is enough for the Sub Pumping Station where is very small. He will also be apt help the wood carrier in carrying wood. A separate sweeper is unnecessary.
			1	Wood carrier	6	6	6	"			
			"	"	"	"	"	4			

		workshop						
1	Fitter	25	25					
1	Blacksmith	20	20	25	25	5	"	Increase if given as he has more work to do.
1	Hammerman	9	9	9	9	1	"	do.
1	Bellowsboy	3	3	3	3	"	"	
		outdoor						
1	overseer	75	75	75	75	"	"	
2	Turncocks	12 each	24	"	"	"	24	Head Turncocks are unnecessary as they have no work to do
6	"	7 "	42	"	"	"	"	
4	Turncocks	7 each	28	7 each	28	"	14	4 Turncocks will be able to keep the valves etc in good order under the direct supervision of the overseer & the chairman
2	Fitters	10 "	20	10 * "	20	"	4	
2	valvemen	12 "	24	"	"	"	"	
8	cleaners	6 "	48	6 "	48	"	* 18	* Rs 10 is enough for the fitters
5	cleaners			6	30	@ 6	"	* There are only 72 fountains. The no. of cleaners is therefore reduced to 6 who ought to be able to clean 12 each.
1	Lascar storekeeper	25	25	25	25	"	"	@ It is proposed to hire a lascar to oversee
5	Tank watchmen	3 each	15	3 each	15	3 ×	"	6 Tank watchers are required
6	Tank watchmen	3 each	18					

Gº 471 M	19.3.96	Grant I	3	1	Supervisor	150	150								The Council proposes to employ two men on Rs 50 & 70 each to be incharge of the Public works & the sanitation & one man on Rs 120 for both the work. The pay of Rs 150 per month is too high for the qualification of the candidates who have applied for this post in compliance with our advertisement in all the important papers & therefore reduced to Rs 120. If two men are employed, they will each have a clerk on Rs 10 & a man on Rs 6
		General													
1366 M Mis	15.8.96	Establishment		1	Clerk	20	20		1	Overseer	120	120	"	30	
				1	do	15	15		2	Clerks	10 each	10 each	"	"	
				1	Lascar	7	7			"	"	"	"	15	
				2	Peons	6 each	6 each			"	"	"	"	7	
					Muhammadan School				2	Peons	6 each	6 each	"		
Gº 471 M	19.3.96	Grant II	26	1	Head master	25	25		1	Head master	28	28	* 3	"	
		Salary Results		1	1st Asst	"	15	15	1	1st Asst	"	17	17	* 2	"
		Schools													
				1	2d Asst	"	12	12	1	2d Asst	"	12	12	"	"
				1	3d Asst	"	8	8	1	3d Asst	"	10	10	* 2	"
				1	4th Asst	"	7	7	1	4th Asst	"	7	7	"	"
				1	5th Asst	"	6	6	1	5th Asst	"	6	6	"	"
				1	Hindustani	"	10	10	1	Hindustani	"	10	10	"	"
				1	Peon		5	5	1	Peon		5	5	"	"
				1	Sweeper		1	1	1	Sweeper		1	1	"	"
					Other Schools										
				9	Head Masters	7 each	7 each		9	Head masters	7 each	7 each	"	"	
				2	Asst	"	5 "	5 "	1	Asst master	6	6	6	"	
									2	OD	5 each	5 each	"	"	

* An increase of Rs 3 to the Head master & of Rs 2 each to the 1st Asst & 3d Asst is sanctioned by the Council for the good work they are doing.

In additional Asst master on Rs 6 is necessary on account of the start of the Palakavai Mohamedan School

Gp 47 RM Cg 3-96	Grant II 7-b	2	Instructors	12 each	12 each	1	Instructor	14	14	2	"		An increase of Rs 2 is sanctioned for one of the Gymnastic instructors for his long service & good work.
	Gymnastic					1	do	12	12	"	"		
	instructors												
50 50	Grant II 7 c	1	Drawing Masters	20	20	1	Drawing Master	20	20	"	"		
	Drawing Masters					1	do	15	15	15	"		An additional drawing master on Rs 15 is necessary.
50 50	Grant III 1 Medical	2	Hospital Assts	55 each	55 each	2	Hospital Assts	55 each	55 each	"	"		For the hospital, 2 first class, 1 second class & 1 third class hospital Assts are provided for. This arrangement will result in a saving of Rs 120 to the Council but will render the hospital services less efficient & less useful.
		2	do	35	35	1	do	35	35	"	35		
						1	do	25	25	25	"		
		1	Purveyor	15	15	1	Purveyor	15	15	"	"		
		1	Special clerk	60	60	1	Special clerk	60	60	"	"		
		3	Midwives	12 each	12 each	2	Midwives	12 each	12 each	"	12		Only 2 midwives are employed & are enough as there is a native & here with always a Lady apothecary
		1	Clerk	15	15	1	Clerk	15	15	"	"		
		2	Compounders	15 each	15 each	3	Compounders	15 each	15 each	15	"		One of the 3 compounders on Rs 12 is eligible for promotion on account of services under the Rules & another is paid only Rs 9 as he is not eligible for Rs 12
		3	do	12 "	12 "	1	do	12	12	"	24		
		2	do	9 "	9 "	1	do	9	9	"	9		
		2	Peons	6 "	6 "	1	do	4 each	4 each	* 8	"		* Two of the compounders are generally probationers under training for employment in the Dispensaries. They are paid Rs 4 each
		1	Surgery Coolie	6	6	2	Peons	6 "	6 "	"	"		
						1	Surgery attendant	6	6	"	"		

1	Male ward attendant	6	6				
3	do	5 each	5 each				
2	Female ward do	5 "	5 "				
1	Male attendant	6	6				
1	Female do	5	5				
1	European cook	6	6				
2	Native do	5 each	5 each				
1	Waterman	5	5				
1	Gardener	5	5				
1	Washerman	7	7				
2	Male dhoties	5 each	5 each				
2	Female do	4½ "	4½ "				
1	Masalchi	5	5				
1	Matron	40	40				
1	Lady apothecary under training (Mrs Office letter to Govt No 2 17-4-17)	25	25				

1	Male ward attendant	6	6	"	"		
2	do	5 each	5 each	"	5		Instead of a male ward attendant, there is a dhoti employed at present. Hence the reduction here & increase under the item "dhoties"
2	Female ward do	5 "	5 "	"	"		
1	Male attendant	6	6	"	"		
1	Female do	5	5	"	"		
1	European cook	6	6	"	"		
2	Native do	5 each	5 each	"	"		
1	Waterman	5	5	"	"		
1	Gardener	5	5	"	"		
1	Washerman	7	7	"	"		
4	Male dhoties	5 each	5 each	#10	"		# Besides the dhoti employed in lieu of a male ward attendant, an additional dhoti & a draper are necessary for employment in the contagious shed & in the Jubilee Dispensary
2	Female do	4½ "	4½ "	"	"		
1	Sweeper	5	5	#5	"		
1	Masalchi	5	5	"	"		
1	Matron	40	40	"	"		
1	Lady apothecary under training	25	25	"	"		

50	47/M	19.3.96	Grant III	5.a	3	Nuisance Insprs	20 each	20 each		
"	IIII M	4.796	Conservancy		3	Do	17½ "	87½ "		
	M/B				5	Do	15 "	15 "		
					1	Do	12	12		
					16	Peons	6 each	6 each		
					71	Sweepers	4½ "	4½ "		
					92	Scavengers	4½ "	4½ "		
					4	Do	4 "	4 "		
"	47/M	19.3.96	Grant III	6.a	9	Bill collectors	7 each	7 each		
			Private Scavenging		1	Scavenger	6 Rs	6 Rs		
					1	Do	5½	5½		
					142	Scavengers	4½ each	4½ each		
50	60	Grant IV. 6.			4	Gardeners	5 each	5 each		
		Public Gardens								

3	Nuisance Inspectors	20 each	20 each	"	"	
3	Do	17½ "	17½ "	"	"	
2	Do	15 "	15 "	"	45	The 3 Temporary Sanitary Inspectors are dispensed with
1	Do	12	12	"	"	
18	Peons	6 each	6 each	12	"	2 additional peons are required for work as Sanitaries in the Night Soil depot to supervise the trenching of night soil & the sanitation of the carpets respectively
71	Sweepers	4½ "	4½ "	"	"	
88	Scavengers	4½ "	4½ "	"	#18	
4	Do	5 "	5 "	#20	"	#4 scavengers on Rs 5 each are employed for the cleaning of the pioneer Drain
4	Do	4 "	4 "	"	"	
1	Bill collector	8	8	"	8	The No of Bill collectors is increased to 7 of whom one is paid on Rs 8 & the others on Rs 7 each
6	Do	7 each	7 each	"	21	
1	Scavenger	6	6	"	"	
1	Do	5½	5½	"	"	
91	Scavengers	4½ each	4½ each	"	94½	This is due to the scavenging service not having been extended to the 1st, 3d, 7th & 8th wards.
6	Gardeners	5 each	5 each	30	"	The No of Gardeners is increased to 6, so as to bring the Extensive Mount Lavinia under gardening

Gp 47/M 19-3-26 Grant Tax. Office

1	Manager	80	80				
1	Cashkeeper	30	30				
1	Clerk	25	25				
1	do	20	20				
1	do	15	15				
1	Accountant	35	35	Sanctioned in the Revised Estimate		5	The Accountant is paid Rs 35 from July 25 when it was proposed to reduce the pay from Rs 40 to 35 for giving the additional clerk to the Hospital (Vide Govt Lr No 17260/7-12-25) the pay is accordingly entered as Rs 35
3	Peons	7 each	7 each				
1	do	8	8			* 8	
1	Watchman	5	5				
1	Mochi	10	10	See Gp 45/M 17-3-26	Govt Lr No		The pay is accordingly entered as Rs 10
1	Clerk	"	"	"		$25	* One additional peon is required for the Office work being done efficiently. Out of this 1 will be paid Rs 6 & the others 7 each.
3	clerks	20 each	20 each	20		"	
8	bill collectors	12 "	12 "	"		"	
1	Peon	6	6	"		"	

Chairman

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50	61	Collection	1	Clerk	25	25	
			2	do	20 each	20 each	
			8	bill collectors	12 "	12 "	
			1	Peon	6	6	

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Statement of Proposition fo

Order sanctioning present establishment.		Office to which the proposition refers.	NATURE			
			Present Scale.			
Number	Date.		Number	Designation.	Pay.	
					Minimum.	Maximum.
					RS.	RS.

Extract from the Proceedings of the Municipal Council Trichinopoly passed at the Meeting held on the 18th January 1897.

Present.

Khan Bahadur Khadir Navaz Khan Sahib
Chairman.

Dr. Rhy. b. Ramaswami aiyar avl. Revenue Officer
Rev. J. D. ex. Sewell S. J. Councillor
Rev. S. Gnanamuthu Do. "
T. N. Le Mesurier Esqr. "
Dr. Rhy. A. C. Chidambara Mudaliar "
" T. V. Arunasami Mudaliar "
" T. S. Narayanasami Pillai "
" S. T. Krishnasami aiyar "
" T. S. Umamaheswara aiyar "
" V. S. Chellappa Chettiar "
" C. Vythilingam Pillai "
" Ayyakannu Pillai "
Dr. Muhammad Sirajudin Sahib "
Muhammad Assanulla Sahib "
Muhammad Faridudin Sahib "

250. Read Budget Estimates for 1897-98 with the Chairman's draft letter.

Sanctioned.

By Khadir Navaz Khan
Chairman.

/True copy/

Khadir Navaz

Municipal Office
Trichinopoly
25 January 97.

29 Jan 1897

Chairman

Circuit Ct. No. 249
Ku
1897

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following paper:—

From KHAN BAHADUR KHADIR NAVAZ KHAN SAHIB, Chairman, Municipal Council, Trichinopoly, to the Secretary to Government, Local and Municipal Department (through the Collector of Trichinopoly), dated 25th January 1897, No. 4.

I have the honour to submit for sanction of the Government the budget estimate of this municipality for the year 1897–98 and the revised estimates for the current year. They were sanctioned by the municipal council at its sitting held on the 18th January 1897. An extract from the proceedings of the council sanctioning the same is herein enclosed, together with the prescribed statements.

Revised Estimates.

Receipts.

2. The total receipts amount to Rs. 1,85,290 against Rs. 1,37,980 anticipated in the original budget and show an increase of Rs. 47,310, which is explained in the following paragraphs.

3. The opening balance is in excess of the original estimate by Rs. 1,420.

4. *Tax on Arts.*—This tax was revised in the year, as the practice in this municipality has always been to revise it every year, and is expected to yield an income of Rs. 12,000, which is more than the original estimate by Rs. 1,000.

5. *Tax on Lands.*—The tax on the wet lands and gardens within the municipal limits is assessed with reference to the new settlement registers supplied by the Revenue department. Rs. 4,000 is hoped to be collected as the result of the revision.

6. *Water-tax.*—This tax has been levied on all the buildings in the municipality except in second and third wards to which the water-supply does not extend at present. The income derived from it will be Rs. 12,000 only, which is less than the original estimate by Rs. 1,000.

The water-tax has not been levied on any lands in the municipality, and as the wet and garden lands are not directly benefited by the water-supply, the council thinks it inadvisable to make them liable for this tax. They beg to know if their view is correct.

In this connection, the opinion of the Government is solicited with regard to the liability of the South Indian Railway Company to pay water-tax on account of its stations and offices here. The Company has two stations within the municipality, namely, the fort and junction stations. The Company is a party to the joint water-supply scheme and pays a contribution to the municipality towards the maintenance charges of the works; but it has to be borne in mind that the contract on the part of the municipality is to supply water to the junction station only and has no reference to the other station. As the Government has declined to exempt the railway buildings in Tanjore and Madura from water-tax, the council begs permission to raise the question of the Company's liability to pay the tax on account of its buildings in this municipality for the decision of the Government for the reason that the Railway Company's relations to this council are different from those existing in the above-mentioned two municipalities.

The question of the liability of the jail and the military departments—the other parties to the scheme—does not appear to admit of any doubt. The jail buildings are situate outside the municipal limits and the military lines which are exempt from the house-tax under G.Os., No. 104 F., dated 15th January 1884 and No. 512, dated 1st February 1884, seem to be exempt from the water-tax also.

7. *Tax on Vehicles, Animals and Carts.*—An increase of Rs. 1,100 is expected under these items as the result of careful assessment.

8. *Cart-stand.*—The increase of Rs. 460 shown in the revised estimate is due to the realization of an arrear instalment of fees due for the last year. The present lease of the right of collecting the fees in the cart-stand expires with the current year and will be re-sold again in February next.

9. *Contribution for the water-supply.*—The sum of Rs. 11,560 represents the annual contribution from the military and jail departments of Rs. 2,500 towards the maintenance charges of the water works and the Government grant of Rs. 8,100 and the contributions of Rs. 730 and Rs. 230 from the military and the jail Departments, respectively, on account of the revised estimate for the water works sanctioned in G.O., No. 1731 M., dated 10th October 1896.

10. The sum of Rs. 12,650 under other grants and contributions comprises the contributions due from the South Indian Railway of Rs. 2,000 for the current year and of Rs. 1,880 being the additional contribution on account of the revised estimate. It also includes Rs. 8,770 paid by the Company for its share of the initial cost of the water-supply scheme in the current year, the delay on its part being due to the sanction of the Government of India having been obtained late.

11. *Recoveries for purposes other than private scavenging.*—There is a very large demand from the house-owners for the introduction of house service pipes and Rupees 2,000 is therefore expected on account of recoveries for the work. In these cases, prepayment of the estimated cost is invariably insisted on and the service pipes are laid only after the required amount is deposited in the Municipal office.

12. *Other Advances.*—Rs. 22,000 advanced to the contractors employed in the water works will be recovered completely, as the works are completed and the final bills are expected very shortly from the Sanitary Engineer to Government.

Expenditure.

13. The revised estimates of the charges for the current year amount to Rupees 2,37,540 against Rs. 1,96,900 anticipated in the budget and show an increase of Rs. 40,640 over the original figures. The chief items which are the cause of the increase in the charges are noticed below.

14. An allotment of Rs. 370 is provided under new communications. This sum was spent in protecting a portion of the flood bank of the Cauvery with rail fence. The work was urgent and put in hand last year, but was not completed before the close of that year.

15. The allotment under new buildings is reduced by Rs. 1,000, as the proposed slaughter-house cannot be built at an early date for want of a site unobjectionable from a sanitary point of view. This sum is transferred to the following heads, namely, Rs. 500 under "Water-supply" for new fountains, and Rs. 500 under "Repairs to communications."

16. *Water-supply.*—The revised estimate amounts to Rs. 5,18,255. The expenditure on the original works up to the end of the last official year was Rs. 4,39,660 and the balance of Rs. 78,600 is now provided fully as promised in my letter read in G.O., Mis. No. 2096 M., dated 10th December 1896. Rs. 500 is also allotted for constructing additional fountains, the want of which is felt very much.

17. *Repairs to Buildings.*—The repairs to the Woraiyur market undertaken in the end of the last year were not completed, but have to be paid for in the current year. Extensive repairs were found necessary in the fort and grain markets and are now being done. The bullock slaughter-house was improved and many of the public latrines completely repaired. The original allotment of Rs. 4,000 was quite insufficient and is raised to Rs. 5,000.

18. *Repairs to the water-supply machinery.*—No expenditure has been up to date incurred on this account and the provision is consequently reduced to Rs. 500, which will be sufficient for the remaining period of this year. As the machinery is new, no repairs were needed, but their consumption of oil, tallow, fire-wood and other contingent articles was simply enormous for the first six months.

19. *Water-supply contingencies.*—The pipes were laid and jointed in this town long before water could be pumped into them and had to lie unused for many months. Owing partly to this circumstance and partly perhaps to bad work done by the contractors, there were many leaks to be closed and some pipes to be replaced in proper position. Furniture and lamps were also purchased for the two pumping stations. Uniform dresses were supplied to the water works out-door staff at municipal cost. For these reasons and on account of the extraordinary consumption of the newly imported engines and boilers, the original provision of Rs. 12,600 has been already exceeded and is now raised to Rs. 14,600.

20. *Medicines, diet of patients and contingencies.*—Service pipes are being laid into the municipal hospital for supply of pure water. This work is estimated to cost Rs. 1,200, and accounts for the increased allotment of Rs. 3,400 against the sundries and contingencies. The charges for the dieting patients will be less and the cost of medicines slightly more than originally expected.

21. *Conservancy carts.*—The improvements proposed for the better working of the conservancy carts have been carried out. Ten iron night-soil carts of the standard design were purchased in the year. The allotment of Rs. 20,000 is consequently insufficient and has to be raised to Rs. 22,000 for the current year.

22. *Compensation for lands.*—A sum of Rs. 400 is provided for purchasing lands for a new night-soil depôt. The existing depôt has been used up completely and is also overgrown with prickly-pear, the cost of whose removal is prohibitive. To the east of this depôt, there is a large tract of cheap dry land and it is proposed to acquire 10 or 12 acres for trenching the night-soil of the town. This land is situate about 3 miles to the east of the town and is very suitable for the purpose.

23. *Chairman's salary.*—The Chairman drew his salary for two months and-a-half in the last year from the Government Treasury and therefore a contribution of Rs. 500 was paid in the current year towards its recoupment. This fact accounts for the increased provision against this head.

24. *Debt and interest for the loans.*—On a demand made by the Accountant-General, Rs. 4,400 was paid for the repayment of debt and Rs. 5,470 for the interest on the loans received from the Government for the water-supply. The allotments required for this purpose were correctly entered by the municipal council in its original budget but were reduced and altered by the Government—*vide* paragraph 5 of G.O., No. 471 M., dated 19th March 1896. The actual figures are now given in the revised estimates.

Budget Estimates.

25. The total receipts for the ensuing year including the opening balance amount to Rs. 1,57,440 and the total charges come up to Rs. 1,52,420. The closing balance will be Rs. 5,020 and is considerably less than the balance with which the year commences. Thus it will be seen that the probable charges exceed the expected revenues and require retrenchment as early as possible.

Receipts.

26. *Tax on Arts.*—This tax will be assessed on all the classes of the schedule and may yield Rs. 12,000.

27. *Tax on Buildings and Lands.*—These taxes were revised very lately and should therefore be a fixed demand for some years to come. The figures of the revised estimate are repeated for the ensuing year.

28. *Water-tax.*—This tax was levied for the first time in the current year and is felt by the rate-payers to be a hardship. As the benefits of the water-supply becomes appreciated by the inhabitants more generally, the discontents experienced

by them may disappear. No increase can therefore be expected for a year or two from this source; but on the other hand the council believes that a small remission of the tax will be judicious and just for the outlying parts of the town where the pipe lines run at an inconvenient distance.

29. *Tax on Vehicles, Animals and Carts.*—The income from these sources is always fluctuating. Rs. 12,000 is put down for the ensuing year against Rs. 12,400 expected in the current year.

30. *Tolls.*—The receipts under the tolls consist of the one-third share of the total income derived from tolls by the district board. Rs. 10,000 is taken credit for against Rs. 10,800 expected for the current year. Considering the increased expenditure and the inadequacy of the municipal revenue referred to in paragraph 25 *supra*, it seems to me that the time has arrived when the municipality can justly ask for a moiety of the toll collection, but the question will form the subject of a separate communication.

31. *Rent of Lands.*—Rs. 400 is expected from this source. This income consists of the rents derived from the sheep standing places where sheep are kept for sale and from the lands given for temporary occupation for dramatic and other purposes.

32. *Rent of buildings.*—The sum of Rs. 140 is received for the rents of the two arrack godowns which are used by merchants for store-rooms.

33. *Avenue Receipts.*—These consist of the sale-proceeds of withered trees and the clippings of the avenue trees and are expected to give an income of Rs. 150.

34. *Produce of Lands and Gardens.*—This income consists of the sale-proceeds of the fruits and other produce of the cocoanut tope in the Boulvard garden and of the right to graze in the vacant lands during the rainy season. Rs. 140 is the ordinary income from these sources.

35. *Conservancy Receipts.*—The income from this source consists of the sale-proceeds of the street refuse and the night-soil removed and stored in the depôts. Though the leases for the right of taking these refuse expire with the end of the current year, the council expect the income of Rs. 5,350 from this source to remain undiminished at the next sale of the leases.

36. *Fees from the Schools.*—The income from the school-fees is expected to rise on account of the increased number of the salary-results schools, one of which teaches up to the Third form. Rs. 450 is hoped to be collected both in the current and in the next year.

37. *Income from Markets.*—All the markets are maintained in very good condition and are resorted to freely both by buyers and sellers. The rents have risen to Rupees 20,000 for the current year and are expected to be maintained for the ensuing year.

38. *Slaughter-houses.*—No great changes are expected in the income under this head also. Rs. 2,400 usually derived from these houses may be expected for the next year.

39. *Cart-stand.*—The revenue from the fees of the cart-stand for the ensuing year is estimated at Rs. 5,000. This income consists of the fees collected on the carts resorting to the cart-stand at the rate of 6 pies per cart for a halt of three days and must fluctuate at each sale of the lease.

40. *The Normal Stipends.*—A contribution of Rs. 70 is expected for scholarship grants for the two teachers whom it is proposed to send for training in the Government training school.

41. *Grants for Schools and other purposes.*—Rs. 50 is expected for the results grants for the girls taught in the municipal schools and Rs. 300 on account of the half grants towards the pay of the two gymnastic instructors and the two drawing masters whom the council propose to employ to give instruction in "drawing" in the aided schools as well as in the salary-results schools.

42. *Grant for Communications.*—The sum of Rs. 1,190 is the usual grant received from the Provincial funds for the maintenance of the cantonment roads.

43. *Contributions for the water-supply.*—For the maintenance charges of the water works, a contribution of Rs. 2,500 from the Provincial funds and of Rs. 3,200 from the South Indian Railway are taken credit for. If these figures are accepted finally, the total amount of contributions from all the parties to the scheme will be Rs. 5,700, while the real cost of the maintenance of the works amount to Rs. 18,900. Thus it will be seen that the council's share of the cost may amount to Rs. 13,200.

44. *Grants for other purposes.*—The sum of Rs. 280 shown under Government grants for other purposes represents the contribution due from the Military Department on account of the profession tax of the officers stationed within the municipality.

45. *Contribution from the Local Boards.*—The sum of Rs. 4,500 appearing against this head comprises the usual contributions of Rs. 1,500 and Rs. 3,000 from the District and the Taluk Boards of Trichinopoly for the municipal hospital. The District Board also pays half the cost incurred in the repairs to the race-course roads, and for this purpose credit for Rs. 150 is taken.

46. *Private Scavenging.*—The receipts on account of the scavenging service are estimated at Rs. 7,000 for the ensuing year.

47. *Recoveries for other purposes.*—The sum of Rs. 2,000 shown under this head is expected on account of the introduction of service pipes to private houses.

EXPENDITURE.

48. *Grant 1, Public Works—New Communications.*—An allotment of Rs. 200 is provided for the completion of rail fencing in the Tirutandoni road.

49. *Buildings.*—Rs. 3,000 is provided for the construction in the municipal hospital of an out-patient dispensary after the standard design. This building will be begun in the current year and work will be done for Rs. 2,600 already sanctioned. The allotment now made will be utilized towards completing the same. Provision of Rs. 100 is also made for the purchase of moveable zinc dust-bins and a further provision of Rs. 500 for the construction of ten stalls in the vacant land lying to the north of Andar street to be rented out as bazaars. The site is very suitable for the purpose and is at present an eyesore to the people using the trunk road which it adjoins being resorted to for purposes of defœcation.

50. *Drainage.*—A sum of Rs. 300 is provided for the construction of a drain for the Nadu street in Varaganari.

51. Rs. 2,000 is provided for the laying of additional pipes and the construction of fountains and taps in portions of the town where they are urgently wanted. The water-supply should be extended gradually, as funds admit, so that the supply may be ample and at convenient distance to the residents. At present the taps are placed at very distant intervals and in many places not at all.

52. *Repairs to the Roads.*—The usual provision of Rs. 13,000 is retained for the expenditure on the maintenance of the roads. Experience shows that a much larger sum should be spent on the upkeep of the roads in this municipality, but the funds do not admit of any increase being made in the provision for this purpose.

53. *Repairs of Buildings.*—A sum of Rs. 4,500 is provided under this head and will be expended in doing the necessary repairs to the several buildings enumerated in the statement II-A.

54. *Water-supply.*—The allotments recommended by the Sanitary Engineer in the last year are adopted in the estimates for the ensuing year with slight changes. The establishment costs Rs. 7,400, the repairs to the machinery and works cost Rs 1,500, and the contingent charges ~~to~~ Rs. 10,000. I have made careful calculations and think that with strict economy these provisions will be sufficient.

For the main pumping station there will be one head driver on Rs. 110, one assistant driver on Rs. 40, one head stroker on Rs. 20, two assistant strokers on Rs. 10 each, four cleaners on Rs. 7 each, two wood carriers on Rs. 6 each, one watchman on Rs. 6 and one sweeper on Rs. 5.

For the subsidiary station the staff will consist of one head driver on Rs. 50, one assistant driver on Rs. 20, one fireman on Rs. 9, one fireman on Rs. 8, two cleaners on Rs. 6 each, one watchman and sweeper on Rs. 7, and one wood carrier on Rs. 6.

There will be maintained a workshop. For this one fitter on Rs. 25, one smith on Rs. 25, one hammerman on Rs. 9, and a bellowsboy on Rs. 3 will be kept.

The out-door staff in charge of the pipe lines and fountains will consist of one overseer on Rs. 60 + 15, two fitters on Rs. 10 each, four turncocks on Rs. 7 each, five cleaners on Rs. 6 each, and one lascar on Rs. 6. There is also a storekeeper on Rs. 25 to keep and issue the stores for the pumping stations and the out-door staff.

Besides these, there will be maintained six watchmen on Rs. 3 each to guard the tanks and channels in the second and third wards to which the water-supply scheme does not extend.

55. *Public Works Staff.*—A provision of Rs. 1,820 is made for the employment of an overseer and health officer on Rs. 100 to Rs. 120, or preferably of two officers on Rs. 70 and Rs. 50, respectively, with two clerks and two peons to work under their orders. The council are inclined to agree with the observation made by the Sanitary Commissioner on the subject (against the appointment of one man to look after both the duties) and approved of by Government. Rs. 300 is also provided for the purchase of tools and plant.

56. *Grant 2, Training Schools.*—The Educational officers propose to select two teachers from the aided schools and to send them for normal training. The council accepts their recommendation and provides Rs. 120 for payment of stipends to these teachers for twelve months.

57. *Salary-result Schools.*—The existing ten schools are all proposed to be maintained for the ensuing year without any considerable changes in their staff.

The Assistant Inspector of Schools states that the present headmaster of the Lower Secondary Muhammadan School is inefficient and that a trained Muhammadan Matriculate on a salary of Rs. 30 per mensem should be appointed above him. But the council is of a different opinion and is unable to accept this proposal, as the present headmaster is an old and experienced teacher fit for the post, well-known in the Mussulman circles and the results he produced last year are not altogether unsatisfactory. It has therefore been resolved by a majority to retain him as headmaster and to raise his pay from Rs. 25 to Rs. 28 and that of the first assistant—a Hindu Matriculate—from Rs. 15 to Rs. 17. An increase of pay to an assistant master from Rs. 8 to Rs. 10 is recommended and this is approved by the council. The entertainment of an additional teacher on Rs. 6 for the Palakarai Muhammadan school is also provided for.

The Assistant Inspector of Schools proposes to raise the pay of the headmaster of the Pallar Pallah school from Rs. 7 to Rs. 8. This headmaster was found inefficient for the post and has since been transferred to a less important school by the Sub-Assistant Inspector, and therefore the increase to his pay is unnecessary. All the headmasters of the nine schools are paid at a uniform rate of Rs. 7 each.

58. *Results Grants.*—The normal provision of Rs. 6,000 is made for payment of results grants to the aided schools in the municipality. As the managers of schools are unwilling to receive salary grants and as the Grant-in-Aid Code does not empower the council to compel the managers to accept salary grants, it seems useless to retain a portion of the said sum under the head of "Salary grants."

59. *Common Gymnasium.*—The two gymnastic instructors will be maintained for the ensuing year. One of these teachers has been doing good work for the last two years and is strongly recommended by the Assistant Inspector of Schools for an increase of pay from Rs. 12 to Rs. 15. The council sanctions an increase of Rs. 2 a month to his pay.

60. *Drawing Masters.*—As advised by the Director of Public Instruction, the council proposes to employ two drawing masters—one on Rs. 20 and the other on Rs. 15 per mensem—to teach drawing in all the aided schools in the town. A master on Rs. 20 was selected by the Superintendent of the School of Arts for me and has been working from the middle of December last.

61. *Grant 3, Hospitals and Dispensaries.*—The municipal hospital and the Jubilee dispensary will be maintained in their present condition. Four hospital assistants are employed in these institutions, two of these are already first-class assistants and draw Rs. 55 each. The other two medical subordinates are now drawing Rs. 35 each, but will be entitled to promotion to the rank and pay of first-class men from July 1897. For financial considerations the council resolves to employ only two first-class, one second-class and one third-class subordinates.

The present ward attendants are proposed to be replaced by a better stamp of men and women; and it is proposed to give higher rates of pay for the purpose. The council consider the present rate of pay is sufficient to attract the proper sort of servants for the duty. The municipal toties are paid only Rs. 4½ a month and they have much more to do than the hospital toties. Provision is made for the entertainment of a toti for the contagious shed and a sweeper for the Jubilee dispensary on Rs. 5 each.

62. The proposal to open a women and children's hospital must lie over for the present. The council cannot now spare funds for the construction of a separate hospital, nor is a qualified female apothecary available for employment. A lady student has, however, been selected by the Secretary to the Countess of Dufferin's Fund and a provision of Rs. 300 has been made under the establishment charges for payment of stipends to her. The senior hospital assistant has free quarters provided in the hospital compound, and the other assistants are paid house rents in lieu of free quarters.

63. *Medicines and other Supplies.*—An allotment of Rs. 4,400 is made for the purchase of medicines, Rs. 3,200 for the diet of the in-patients and Rs. 2,400 for contingencies. The total charges on account of the hospital and the dispensary will amount to Rs. 16,000, against Rs. 15,540 in the last official year.

64. *Vaccination.*—The establishment consists of one vaccinator on Rs. 15, four vaccinators on Rs. 10 each and a calf man on Rs. 3. Their cost amounts to Rs. 690 and a provision of Rs. 430 is made for the purchase of calves and other contingent charges.

65. *Registration.*—The existing staff of eight registrars is ample for the work and will be retained for the ensuing year.

66. *Conservancy.*—The establishment at present consists of twelve sanitary inspectors—three men on Rs. 20 each, three men on Rs. 17½ each, five men on Rs. 15 each, and one man on Rs. 12. Eleven of these inspectors, of whom three are temporary, supervise the sanitary arrangements of the eight wards into which the municipality is divided and the other is in charge of the night-soil and rubbish depôts. For the ensuing year the three temporary hands will be dispensed with and eight inspectors only will be employed at the rate of one for each ward. Their rank and pay will be as follows:—

Three Inspectors on Rs. 20 each, three on Rs. 17½ each, and two on Rupees 15 each.

Two additional peons on Rs. 6 each are required for work as maistries in the night-soil depôt to supervise the trenching of night-soil and the sanitary arrangement of the cart-stand respectively. Four scavengers are to be paid Rs. 5 each, and they are required for cleaning and flushing the pioneer drain and to work the sewage farm.

67. The arrangements for the removal of the street refuse, sweepings and night-soil are managed on the hire system, the contractor supplying the carts, bullocks and drivers. The night-soil and urinal carts only belong to the municipality and have to be repaired or replaced as necessity arises. For this purpose Rs. 22,000 is provided.

68. *Private Scavenging Service.*—The staff actually employed in this work consists of seven maistries on Rs. 7 each, one scavenger on Rs. 6, one scavenger on Rs. 5½ and 91 on Rs. 4½ each. It is proposed to raise the pay of one of the maistries from Rs. 7 to Rs. 8. The extension of the service to the 3rd, 7th and 8th wards has not been carried out, as the council thinks it advisable to wait till the proposed amendment to the Act becomes law and it has quite enough now in the way of enforcing it in the

four wards it is in force. Accordingly a provision of Rs. 5,650 is made for the cost of the establishment and of Rs. 100 for the contingent charges. No separate scavenging [illegible]s have hitherto been engaged for this service.

69. *Cholera Charges.*—A sum of Rs. 3,000 is provided for the epidemic reserve fund and is hoped to be sufficient, though the rules would fix it at about Rs. 4,000.

70. *Grant 4, Lighting.*—The current year's allotments of Rs. 1,880 for the establishment and of Rs. 3,700 for lighting contingencies are adopted and will be sufficient. The charges for the current year are expected to go up to Rs. 3,700 and are more than the original estimates by Rs. 700. This addition has become unavoidable, as twenty additional lamps and the painting of all the old lanterns have been ordered, though in the expectation of the original estimates not being exceeded.

71. *Market.*—No change is proposed in the establishment for the markets. The increased provision of Rs. 320 under contingencies includes an allotment of Rs. 300 required for the construction of a fountain or two for the Fort market—a place largely resorted to and much in need of drinking water.

72. *Public Garden.*—The establishment for the ensuing year will consist of only six gardeners on Rs. 5 each. The provision of Rs. 100 is retained for the purchase of seeds and plants. The council propose to make the moat-lands and other vacant spaces public parks and gardens by utilizing the supply of water; hence the increase in the number of gardeners.

73. *Other Charges.*—The provision of Rs. 2,000 under this head is for the laying of pipes to private houses, the owners of which will be required to pay in the estimated cost of the work beforehand.

74. *Compensation for Lands.*—An allotment of Rs. 500 is made for the purchase of a new site for a rubbish depôt outside the municipal limits for the 1st, 2nd and the 8th wards.

75. *Grant 5, Office and Collection Establishments.*—The allotments of Rs. 2,980 and Rs. 1,940 are required for the maintenance of the office and collection establishments for the ensuing year. The pay of the accountant is reduced to Rs. 35 and the pay of the three clerks in charge of the demand registers and bills will be fixed at the uniform rate of Rs. 20 each. There are only three peons for the office and these are found unequal to the heavy and increasing work of taking tappals, orders to the several subordinates, accompanying the Chairman in his rounds and waiting on him, carrying remittances to the treasury and doing various other works, too numerous to be detailed but not unknown to Government. The council therefore propose to entertain one additional peon on Rs. 7. An increase of Re. 1 is recommended for one of the present peons who will be styled the "head" peon.

76. *Inspection.*—A sum of Rs. 4,280 is provided for the ensuing year also on account of the salary required for a whole time Chairman on Rs. 250 per mensem, his carriage allowance at Rs. 75 and a pensionary contribution of Rs. 32.

77. *Repayment of Debt.*—A sum of Rs. 4,400 is provided for the payment of an instalment towards the repayment of the loan taken for the water-supply scheme and Rs. 5,280 on account of the interest on the loan for one year.

78. The year closes with a balance of Rs. 5,020. There has been an unavoidable delay of three weeks in submitting these estimates. The council had to carefully scrutinize all the charges connected with the water-supply and obtained for this purpose information from the Municipal Councils of Tanjore and Madura.

No. 249-Ver.

Forwarded.

(Signed) V. RAMASWA[illegible] AIYAR,
Deputy Collector.

27th January 1897.

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Submitted.

2. *Paragraph 6 of Chairman's letter.*—I think the lands in question cannot be exempt from the payment of "water-tax." If the council's contention were allowed, it would be necessary to exempt them from even the "tax on lands," as the wet and garden lands in question do not, as such, derive any direct benefit whatever from the existence of the municipality. It is the inhabitants in general that are benefited by the water scheme and the funds therefor have to be levied from the people owning property in the part of the municipality benefited—whether in the shape of houses or of lands. Section 75 of the Act would seem to imply that every building or land which is liable to pay the "tax on buildings and lands" is liable to pay "water-tax" also.

(2) As regards the liability of the Railway Company's buildings, I think none of them can be exempt. The company can no more claim exemption for its buildings on the ground of having contributed towards the cost of the water-works than the Government can, in respect of its buildings in the town. With the exception of the jail and military lines and a few other buildings, which are exempt from the payment of any municipal taxes on the ground of being outside the municipal limits or of being situated within the limits of the Trichinopoly Cantonment, the Government now pays water-tax on all its other buildings on which it was hitherto paying the house-tax, and it is but proper that the company should do the same. The company joined in the scheme as it stood in need of a special supply of water for its engines, &c., and it would have had to make its own arrangements if the municipality confined itself to the requirements of the town alone, in which case the company would have to pay a water-tax to the municipality all the same.

3. *Paragraph 25 of the Chairman's letter.*—The estimated expenditure of the ensuing year is Rs. 9,920 more than the estimated receipts. The receipts do not seem to admit of any further development in the near future, and the expenditure proposed does not seem to include any non-recurring items.

Seeing that the council has to set apart about Rs. 10,000 annually towards the interest due on and repayment of the debt incurred on account of the water-scheme, it seems imperative that the council should at once retrench its expenditure as much as possible.

4. *Paragraph 26 of the Chairman's letter.*—The remark in this paragraph is not understood as the tax on arts is already being levied on all classes of the schedule.

5. *Paragraphs 54 and 55 of the Chairman's letter.*—The council proposes to entertain—

An Overseer for the water-works on Rs. 75 and a Public Works and Sanitary Officer on Rs. 120 or a Public Works Overseer on Rs. 70 and a Sanitary Overseer on Rs. 50.

The opinion of my predecessor Mr. J. K. Batten, which coincides with mine, is that it is inadvisable to split up these departments, and that it would be better to have one responsible officer. There is already a paid Chairman capable of properly supervising the sanitary staff. Mr. Jones, the Sanitary Engineer, can recommend a suitable man Siva Subramaniya Aiyar as supervisor who is also capable of attending to the water-works and has written a demi-official letter to Mr. J. Andrew on the subject. I am averse to the division of authority contemplated by the Sanitary Commissioner.

6. *Paragraph 57 of the Chairman's letter.*—It is surprising that the council should propose an increase of pay to the headmaster of the Muhammadan school whom the Assistant Inspector of Schools has pronounced to be inefficient, and I cannot support the proposal.

7. *Paragraph 74 of the Chairman's letter.*—The council has made no provision towards the cost of acquiring land for a new Muhammadan burial-ground—a very necessary work.

TRICHINOPOLY,
8th February 1897.

(Signed) B. MACLEOD,
Acting Collector.