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G.O., No. 715M

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[Despatch Abstract.]

Mul. Budget

Receiving the Mubakharan — for 1897-98

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

Government { 1897 } of Madras.
LOCAL AND MUNICIPAL.

Recd.

Regd.

Enclosures

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1897.

G.O., No. 715 M., 27th March 1897.

MARCH.

Municipal Budget.

Reviewing the Kumbakónam — for 1897-98.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From M.R.Ry. T. S. SIVASWAMI UDAYAR Avargal, Chairman, Municipal Council, Kumbakonam, to the Secretary to Government, Local and Municipal Department (through the Sub-Collector and the Collector of Tanjore), dated 23rd January 1897, No. 57.

In submitting the budget estimates of this municipality for 1897-98, I have the honour to inform Government that the same was discussed for three days and finally approved on the 30th December 1896. Before offering my remarks on the budget for the ensuing year, I shall proceed to explain some of the more important items in the revised estimate for the current year.

REVISED ESTIMATE FOR 1896-97.

Receipts.

2. *Balance of Municipal Fund.*—This, according to the budget sanctioned in G.O., No. 330 M., dated 25th February 1896, was Rs. 20,230. Owing to the non-execution of certain works contemplated in the budget and the partial completion of certain other works sanctioned during 1895-96, the opening balance was Rs. 26,720.

3. *Tax on Arts.*—There is an increase of Rs. 800 under this head, which is made up of the collection of arrears of the previous year and by a slight increase in the collections of the current year.

4. *Tax on Buildings.*—I have expressed my opinions on this subject in this office letter, No. 429, dated 9th September 1896, and Government, too, was pleased to concur with me: *vide* G.O., Mis. No. 1856 M., dated 2nd November 1896. At a meeting of this council held on the 12th December 1896, it was resolved that Government should be addressed again with the letter of M.R.Ry. Rao Bahadur S. Seshayya Avargal with a request that the general revision sanctioned in the Government Order quoted above might be postponed to next year. I have addressed Government accordingly in this office letter, No. 639, dated 16th December 1896. I have also revised inequalities as directed in the said Government Order: I have every reason to expect that this partial revision alone would result in an increase of the current year's budget estimate of Rs. 19,000. For reasons stated in this office letter, No. 429, dated 9th September 1896, I have adhered to the budget figure without any alteration.

5. *Tax on Lands.*—As matters now stand, it is not possible to expect a higher income from this source than that put down in the budget.

The collections during the first eight months of the year under these three heads are necessarily low as, owing to my having been engaged in revision, the work could not be put in hand before the middle of September 1896. The Rs. 12,025 under the three heads represents only the collections of 2½ months and not eight months. I dare say it will compare favourably with the collections of previous years for the same period.

6. *The Tax on Vehicles, Animals and Carts* calls for no remarks as the entire budget estimate is likely to be realized before the end of the official year.

7. *Tolls.*—When the budget for the current year was framed, it was not thought that there would be no bidders at the sale. The highest bid was, however, for Rupees 27,500, or Rs. 2,500 less than the estimate. The council thought that the Mahamaham festival would be an occasion for a larger traffic in previous years and that the income should likewise be larger. They resolved to keep the tolls under their own management and Government was pleased to sanction an allotment of Rs. 2,480 for establishment and contingencies in G.O., Mis. No. 815 M., dated 11th May 1896. I am, however, not sanguine that the estimated income would be realized as the Rs. 20,000 now put down in the revised estimate includes Rs. 1,190, arrears of the previous year recovered during the current year.

8. *Ferry Rents.*—The full amount will be adjusted from deposits at the close of the year as the contractor had deposited one year's rent during the first year of his contract.

9. *Fees under Act II of 1888.*—The full amount is expected to be realized during the year.

10. (a) *Rent of Lands.*—The remarks in paragraph 9 *supra* may be repeated with regard to this item.

(b) *Rent of Buildings.*—This council has for a long time not received any income from this head. During the current year, the Tamil Translator to Government occupied a portion of the upper story of the store-room attached to the municipal office premises on a monthly rent of Rs. 3. Hence the figure under this head.

(c) *Avenue Receipts.*—The usual income under this head has been realized. In paragraph 28 of the report of my predecessor on the budget estimate of the current year, Rs. 1,600 was put down as the probable proceeds of the sale of Poossa and other non-fruit-yielding trees in the Melakaveri and Kottaiyur division. The sales commenced only in December and it remains to be seen whether the full amount can be obtained or not.

(d) *Fees from the Travellers' Bungalow.*—I am certain that the amount would be reached before the close of the year.

(e) Rs. 100 was expected from the sale of a lane sanctioned in G.O., Mis. No. 151 M., dated 1st February 1895. The council is, however, of opinion that as the lane connects an important street with the trunk road leading to Tanjore, it should not be sold. The amount is therefore omitted from the revised estimate.

(f) *Produce of Lands and Gardens, &c.*—Almost the full amount of the budget estimate has since been realized.

(g) *Sale-proceeds of old Materials, &c.*—The decrease of Rs. 60 in the revised estimate is accounted for by the fact that this council, which usually obtained its supply of kerosine oil from Madras in tins and dealwood cases, has none of these materials just now, all the oil required being supplied by the local firm of Messrs. Best & Co.

(h) *Sale proceeds of Night-soil, &c.*—Though I have put down the same figure in the revised as in the budget estimate, I apprehend the full amount is not likely to be got during the year. The realization under this head during 1895-96 for this period was Rs. 455-3-6, but during the current year the realization is only Rs. 335-14-5.

(i) I do not expect any diminution of income from hospital receipts.

(j) *Income from Markets.*—The increase is due to higher bids during the current year.

(k) *Slaughter-house Fees.*—The fees were collected till last year by a fee collector employed by the council. During the current year the right of collecting the fees was sold in auction for Rs. 860, which was the highest bid.

(l) *License Fees.*—An increase of Rs. 200 over the budget estimate is expected since there has been a considerable increase in the number of fire-wood depôts during the current year.

(m) *Fines under Municipal and other Acts.*—This office has no means of knowing at present what amount is likely to be credited to municipal funds as balance of fines under sections 3 to 5 of the Towns Nuisances Act III of 1889 in accordance with G.O., No. 1465 M., dated 2nd September 1896. For the first eight months of 1895-96, the income under this head was Rs. 1,659-0-8, whereas during the current year it is only Rs. 1,228-8-3. I am therefore not in a position to say that Rs. 2,500 could be realized under this head.

(n) *Interest on Investments—Medical.*—In the budget for 1896-97 sanctioned in G.O., No. 330 M., dated 25th February 1896, it was proposed to withdraw Rs. 2,000 for the construction of the branch dispensary. Government having refused sanction for its construction in G.O., Mis. No. 1845 M., dated 30th October 1896, the amount will not be withdrawn and the usual Rs. 910 is put down as income from this source.

11. *Grants and Contributions—(a) From Government to Municipal Girls' Schools and Muhammadan School.*—The figure is put down at Rs. 180 less than the previous year's, as rent grants for which credit was taken in the budget have not been applied for.

(b) *Other Purposes.*—The diminution under this head is due to two causes :—
(1) The drawing master, whose salary is Rs. 25 per mensem, gets only a third grant instead of one-half for his not having passed the Technical examination, (2) the assistant gymnastic instructor was on leave on forfeiture of full pay for some time and no grant could be drawn for the period.

(c) *Other Purposes.*—Government was pleased to sanction Rs. 10,000 in G.O., No. 1891 M., dated 7th November 1896, for enabling the council to meet the expenses in connection with the Mahamakham festival. Hence this item in the revised estimate.

(d) The Taluk Board of Kumbakonam has, as usual, paid its contribution of Rs. 2,000 towards medical aid. The Rs. 4,000 for which credit was taken from the Local Board on account of the Mahamakham festival was not paid.—*Vide* this office letter, No. 490, dated 15th October 1896.

12. *Grants and Contributions for other purposes.*—Credit has been taken in the revised estimate for Rs. 1,000, the trustees of Sri Sarangapaniswami temple being expected to pay at least this amount for cleansing and repairing the Pottamarai tank. This work has been completed at a cost of Rs. 3,450 to the council, the provision in the budget for the current year for the above work having been only Rs. 2,000 : *vide* paragraph 46 (d) of the report on the budget for 1896-97. It was on the expectation that the trustees would contribute a fair share of the expenses that the work was undertaken in terms of the following resolution of the council on the subject :—

“The council is of opinion that the second estimate may be approved subject to the modification that the tank be refilled with river sand to the height of 4 feet instead of 7 feet. The council is further of opinion that it is a matter of absolute necessity that the draining of all sewage and foul water into the tank, whether from the temple or elsewhere, should be stopped at once. The trustees of the Sarangapani temple will be requested to contribute one-half of the cost of the above work and to take immediate steps for the diversion of all their sewage and foul water.”

The second of the schemes referred to above was originally estimated at Rupees 10,250, but on intimation from the Sanitary Board it was subsequently reduced to Rs. 4,800. Under the existing circumstances, however, I do not think that the full moiety of the contribution can be expected.

13. *Private Scavenging Fees.*—The increased income under this head is due to an increase in the number of houses served by the agency. In G.O., No. 2052 M., dated 3rd December 1896, Government was pleased to sanction the alteration in the budget figures. The agency has been, and will continue to be, self-supporting.

14. *Sale-proceeds of Government Securities.*—This item has been altogether omitted in the revised estimate for reasons stated in paragraph 10 (n) *supra*.

15. *Advances—Others.*—For the introduction of the figure Rs. 13,600 in the revised estimate, I beg to refer Government to paragraph 27 of the administration report of the municipality for 1895-96. The advances have since been recovered.

Expenditure.

16. *New Works—(a) Communications.*—The Rs. 2,000 provided in the budget was for the opening of a new road and the construction of some new tunnels. Neither of these has been done yet. During the previous year, the council had sanctioned the new metalling of the Swamimalai and Hanumar Covil roads. The former of these roads was only partially completed on the 31st March last and the latter not begun at all. Both these works were completed and paid for during the year. I hope to be able to have the new road and tunnels completed before the end of this year, and hence the retention of the allotment.

(b) *Buildings.*—Of the Rs. 11,000 sanctioned in the budget for this purpose, I have retained only Rs. 1,000, the rest having been transferred to the Mahamakham festival fund as per this office letter, No. 490, dated 15th October 1896, and G.O., No. 1891 M., dated 7th November 1896, as shown hereunder :—

Rs. 2,000 from the allotment for the branch dispensary, sanction for the construction of which was refused by Government in G.O., Mis. No. 1845 M., dated 30th October 1896.

Rs. 1,000 for the construction of a separate slaughter-house in Melakaveri.

Rs. 1,500 for the acquisition of certain lands since abandoned by the council.

Rs. 1,500 from the provision for latrines.

The balance of Rs. 4,000 will be found distributed over other heads under which explanation is offered.

(c) *Drainage.*—The allotment under this head was only Rs. 2,500. There was a subsequent allotment of Rs. 3,750, sanctioned in G.O., Mis. No. 1308 M., dated 6th August 1896, for carrying out the Solaiyappa Mudali street sewage scheme approved by the Sanitary Board and sanctioned by Government in the Government Order quoted above. Of this amount only Rs. 2,500 is retained as the work is not likely to be completed before the end of this official year, there having arisen a difference of opinion between the Sanitary and Public Works Department authorities in the matter of carrying out the work as suggested by the Sanitary Board. The figure Rupees 15,419-4-7 relates to the adjustment of advances referred to in the administration report for 1895-96 (*vide* paragraph 27) and to the payment of Rs. 1,792-12-7 during the current year for compensation for drainage lands and also Rs. 56-2-9 for the construction of surplus drains.

(d) *Water-supply.*—The provision has had to be doubled in the estimate on account of the following additional works done during the current year :—

(1) An outlet to the Mahamakham tank at a cost of Rs. 790.

(2) Purchase of cast-iron pipes for the inlet to the Modalampet tank.

An application for allotment on account of the above works has been submitted.

17. *Repairs—(a) Communications.*—The full allotment is expected to be spent before the close of the current year.

(b) *Buildings.*—Rs. 700 has been found insufficient for this purpose, since the office buildings, the travellers' bungalow and the toll-sheds, which were not thought of as among the buildings requiring repairs, have to undergo considerable repairs. Rs. 800 has had to be added to the original provision for meeting these charges.

(c) *Drainage.*—The repair of the Ullur channel, for which a provision of Rs. 300 was made in the budget, is not likely to be undertaken by the Public Works Department this year. Hence the reduced amount in the revised estimate.

(ii) *Establishment.*—The increase of Rs. 50 under this head is due to the salary of the drainage establishment for March 1896 having been paid in April of the current official year.

(d) *Water-supply*—(i) *Repairs, &c.*—Rs. 2,000 was provided in the budget for the cleansing and repairing of the Pottamarai tank. The Mahamakham tank has likewise to be cleansed. Estimates amounting to Rs. 4,800 and Rs. 2,640 for the two works, respectively, were sanctioned by the council and approved by the Sanitary Board. There has consequently arisen necessity for increasing the allotments under this head: *vide* also paragraph 12 *supra*.

(ii) *Establishment*.—The increase under this head is due to the appointment of a watchman to the Pottamarai and Mahamakham tanks: *vide* G.Os., Mis. No. 1076 M., dated 26th June 1896, and Mis. No. 1767 M., dated 16th October 1896.

(iii) *Contingencies*.—The pump engine belonging to this council had to be supplied with various materials while being employed in pumping out the water of the Pottamarai tank. An additional allotment of Rs. 140 has been found necessary.

18. *Tools and Plant, &c.*—As the council proposes purchasing tools for repair of roads, an increase of Rs. 50 over the budget grant has been allowed.

19. Turning to *Grant 2*, the only points requiring explanation are the following:—

Under fixed payments, the decrease is due to the council having withheld Rs. 5 from Rs. 20 sanctioned to the head mistress of the Banadurai girls' school, and to their having not appointed an assistant to the Panchama school during the first part of the current year. The increase of Rs. 170 under results grants is due to the council having paid the teachers of their schools results-grants for 1895-96. Under contingencies Rs. 50 has been added to the budget grant owing to an increase in the rent for the Banadurai girls' school and also in prize allowances to the girls' schools generally. The revised estimate as approved by the Director of Public Instruction has been entirely adopted under this grant.

20. *Grant 3*—(a) (i) *Hospitals and Dispensaries*.—Under "Diet of patients" and "Sundries and contingencies" an additional allotment of Rs. 50 and Rs. 100, respectively, has been made, because in the former case the actuals exceeded the budget estimates and in the latter case provision had to be made for bedding and clothing for the in-patients and for the rent of the building in which the branch dispensary is located.

(b) *Contribution to Local Boards for Reserve Medical Staff*.—The budget provision has been exceeded by Rs. 10 owing to the payment of arrears of the previous year during the current year.

(c) *Vaccination—Allowance to the Apothecary for supervision*.—The excess of Rs. 40 under this head is due to the repayment of a sum of Rs. 36-12-5 to the civil apothecary which was recovered from him in accordance with the recommendation of the Assistant Inspector of Local Fund Accounts. The civil apothecary appealed to the District Surgeon, on whose recommendation the matter was referred to the Accountant-General, who supported the claims of the apothecary: *vide* paragraph 27 of the administration report of this municipality for 1895-96.

(d) *Registration of Births and Deaths*.—As the old forms were superseded by the new forms prescribed by G.O., No. 2132 L., dated 12th November 1896, fresh registers had to be printed and supplied to the registrars. Hence the additional cost.

(e) *Conservancy, &c.*—(i) *Establishment*.—The decrease of nearly one thousand rupees under this head is due to the non-entertainment of the full number of toties and sweepers sanctioned in the budget and to fines and stoppages.

(f) *Private Scavenging Establishment and Contingencies*.—The increase under both heads was sanctioned by Government in G.Os., Mis. No. 1171 M., dated 13th July 1896, and Mis. No. 2052 M., dated 3rd December 1896.

(g) *Cholera Charges*.—For the first time in the history of this municipality so large an amount has had to be set apart for the purpose in accordance with the direction contained in G.O., No. 1536 M., dated 9th September 1896.

(h) *Contingencies*.—The cost of printing the diaries of the nuisance and sanitary inspectors and also of various kinds of notices under the Act exceeded the original estimate. Hence an additional allotment of Rs. 30 under this head.

(i) *Mahamakham Festival*.—The original allotment of Rs. 8,000 was increased by Rs. 12,000 as per G.O., No. 1891 M., dated 7th November 1896.

21. *Grant 4*—(a) *Lighting*.—Under contingencies there is a decrease of Rupees 300, brought about chiefly by the cheapness of kerosine oil.

(b) The increase in "Markets—Contingencies" is due to an enhanced rate of rent paid on account of the vegetable market premises.

(c) The decrease in the slaughter-house establishment is due to the abolition of the post of fee collector, the right of collecting the fees having been sold in auction: *vide* paragraph 10 (k) *supra*.

(d) The increase in contingencies under the head of travellers' bungalow charges has been allowed for the purchase of some new articles of furniture required for the same.

(e) Under printing charges, an excess of Rs. 50 over the budget allotment has been put down as the ordinary charges for the first eight months have averaged nearly Rs. 25 per mensem.

22. *Grant 5*—(a) *Inspection*.—For the first two months of the year the Revenue officer of the division was in charge and no charges were incurred on account of inspection. Hence the decrease of Rs. 80.

(b) *Purchase of Account Books, &c.*—The original allotment of Rs. 200 having been nearly exhausted, an additional Rs. 100 has been provided in the revised estimate for the purpose.

(c) *Collection of Tolls*.—The amount sanctioned in G.O., Mis. No. 1171 M., dated 13th July 1896, for contingencies, was only Rs. 180. As during the great Mahamakham festival month additional charges are likely to be incurred, a slight increase has been allowed under this head.

The remaining items of the revised estimate do not appear to call for explanation, and I shall therefore take up the budget for 1897-98.

BUDGET ESTIMATE FOR 1897-98.

Receipts.

23. *Tax on Arts, &c.*—The estimate under this head is only Rs. 200 higher than the revised estimate of 1896-97.

24. *Tax on Buildings*.—The income from this source is put down at Rs. 21,000, or Rs. 2,000 higher than the budget estimate of the previous year. The contemplated general revision may bring in a larger revenue, but the council thinks that it would be safer to under estimate the income.

25. *Tax on Lands*.—The tax on lands for the next year is Rs. 50 less than in the previous year. The actuals of 1895-96 show that it is not possible to expect a higher income from this source.

26. The tax on vehicles, animals and carts is the same as in the revised estimate. The council is of opinion that it is not possible to obtain more from this source.

27. *Tolls*.—The gross receipts are put down at Rs. 28,000, or Rs. 2,000 less than in 1896-97. I have explained in the revised estimate, however, during the current year when the festival might be an occasion for increased traffic, the full amount of Rs. 20,000 cannot be realized. The council, however, is of opinion that Rs. 28,000 may be realized and I have accordingly taken credit for Rs. 18,670 under this head.

28. From realizations under special Acts, the estimates are put down at Rs. 130 less than in the previous year, because it is only an ordinary year without festivals on a large scale.

29. (a) *Rent of Lands*.—Rs. 100 more is expected from this source by enforcement of the provisions of G.O., Mis. No. 560 M., dated 13th June 1887.

(b) *Avenue Receipts*.—I have stated in full in the revised estimate the reason for the increased income during 1896–97. The usual figure of previous years, viz., Rs. 500, is taken as the income for the next year.

(c) *Sale-proceeds of old Materials*.—*Vide* remarks on the revised estimate, paragraph 10 (g) *supra*.

(d) *Travellers' Bungalow Fees*.—The income of ordinary years is taken for 1897–98.

(e) *Fees from Educational Institutions*.—This is a departure from the established rule of this council. The schools maintained by the council are for “girls” and “the backward classes.” With a view to meet the wishes of Government, a slight scale of fees is proposed to be levied from the non-putnol boys studying in the boys’ school for silk-weavers and Muhammadans and also in all the girls’ schools. The scale will be fixed by the council and the sanction of Government therefor obtained before the end of the current official year. As it is intended only to make a beginning, the modest sum of Rs. 200 is put down under this head.

(f) *Sale-proceeds of Medicines*.—The council having under contemplation the abolition of the system of subscriptions, it is expected that the realizations would be larger. A person paying only eight annas a month could hitherto obtain medicine of any value from the hospital. The system was thought to be profitable to the few and injurious to the many. Hereafter, excepting, of course, cases of poverty in which medicines will be supplied gratis, all people will have to pay for the medicine they take from the hospital.

(g) The income from markets is Rs. 80 less than in the current year, as it is not possible to realize as much in an ordinary year as in a festival year.

(h) *Interest on Investments*.—As it is proposed to withdraw Rs. 1,000 from investments for the branch dispensary building, a corresponding reduction is made in the interest.

30. *Grants and Contributions*.—Results grants for the girls’ schools and the Muhammadan school and salary grants for the gymnastic instructors and the drawing masters from Provincial funds have been taken as put down in the budget estimates of the Educational department. It may be observed that this council could not expect to get the full amount of the salary grants till the drawing master qualifies himself for a half-grant.

31. (a) *Private Scavenging*.—The number of houses now served by the private scavenging agency is nearly 1,270. It is not unreasonable to expect the number to rise to at least 1,400. Making due allowance for fluctuations, the income from this source may be estimated at Rs. 4,000, or a thousand higher than the revised estimate for 1896–97.

(b) *Other Purposes—Sewage removal*.—Considering that the prospect of a complete sewerage scheme for the whole town is still distant, the council have resolved to levy a rate to be fixed at a subsequent meeting for the removal of sewage, both liquid and solid. They do not think it possible to make the agency self-supporting, as Government would desire. The necessity for doing something in this direction, though at a sacrifice, has become too imperative to be any longer postponed. I may, however, mention the fact that the council will act advisedly if they would take the advice of the Sanitary Commissioner, who has devised filters for sewage water and communicated the same to all municipal councils.

Expenditure.

32. *Grant 1, New Works*—(a) *Communications*.—A sum of Rs. 700 is provided for a few new tunnels and for widening certain streets which are now very narrow.

(b) Rupees 6,400, provided under the head of “New Works—Buildings”, is distributed as follows:—Rs. 4,700 for the branch dispensary building exclusive of quarters for the hospital assistant; Rs. 700 for a latrine including cost of site;

Rs. 500 for making certain improvements in the civil apothecary’s quarters; and Rs. 500 for an operation room in the main hospital. Each of these works has for years been contemplated and remained unexecuted. The absence of an operation room was brought to the notice of Government by the civil apothecary in his concise report for the year 1895–96, and Government also desired that attention should be paid to it.—*Vide* G.O., No. 1505 M., dated 5th September 1896, on the administration report for 1895–96.

(c) *Drainage*.—In the budget for 1896–97, a provision of Rs. 2,500 was made for subsidiary drainage works connecting the main channel with the street drains for carrying off storm-water. This amount was included in an estimate of Rs. 6,250 for the Solaiyappa Mudali street sewage scheme sanctioned in G.O., Mis. No. 1308 M., dated 6th August 1896. As I have already observed in the revised estimate for 1896–97, the Solaiyappa Mudali street sewage scheme has not yet been begun by the Public Works authorities. The council is of opinion that Rs. 3,000 should be again set apart for subsidiary drains. There are certain parts of this town which are so low that in rainy weather the whole of the backyards are under water for about at least two months in the year. The water-logged portions are very unhealthy and favour outbreaks of cholera. Danger to health and life must continue to exist so long as the low-lying parts, which are in many cases municipal property, remain as they are. These require raising, and when reclaimed by draining may be sold at a price almost equivalent to the outlay on improving them. In connection with this subject, I beg to refer Government to paragraph 45 (c) of the report on the budget for 1896–97 for further information.

(d) *Water-supply*.—Rs. 300 is provided for sinking a few wells. There are already forty-six masonry and two Norton tube-wells belonging to the council and the provision in this budget will enable the council to construct three or four wells more in localities where they are most needed.

33. (a) *Repairs—Communications*.—In Statement II-A, Part II, will be found the details of how the council intend spending the Rs. 8,000 provided under this head. The council is fully alive to the necessity of providing a larger amount than Rs. 8,700 on communications; owing, however, to want of funds caused by the exceptionally large outlay on the Mahamakham festival and on cholera charges, the provision under this head is smaller than in previous years.

(b) The usual provision of Rs. 700 has been made for repairs of buildings.

(c) For cleansing and deepening the Ullur channel referred to in the budget of 1896–97 (*vide* paragraph 46 (c) of the report on the budget), a provision of Rs. 300 has been made. The channels connecting the main outfall channel of the drainage works will be repaired during the current year at a cost of Rs. 700, and no provision seems to be needed for the purpose during 1897–98.

(d) *Water-supply*.—As the two important tanks most resorted to by the people have received, and are receiving, very great attention, a small provision of Rs. 100 for this purpose is thought enough for the next year.

(e) *Drainage Establishment*.—Instead of two lascars each on Rs. 6 per mensem, the council has sanctioned a single watchman on Rs. 6 for the seven miles of the channel. I am afraid that the provision is scanty and the council will soon have to increase the establishment under this head.

(f) *Water-works*.—The establishment under this head continues as it was in previous years with this exception—that the watchman of the Pottamarai tank, whose retention was sanctioned in G.O., Mis. No. 1767 M., dated 16th October 1896, till the 31st March 1897, is retained for the next year also. A watchman on Rs. 4 for the Perunandi tank is also provided.

(g) The general establishment is retained as in the budget of the previous year.

34. *Grant 2—Education*.—(a) The council has not been able to adopt all the recommendations of the department simply through want of funds. The Assistant Inspector of Schools recommended an addition of Rs. 60 to the pay of the municipal

inspecting schoolmaster for his doing the additional work of teaching the primary school teachers who have not qualified themselves by passing the Primary School examination. This recommendation was not adopted simply because this town cannot be classed among the backward localities and also because the supply of trained teachers is equal to, if not more than, the demand. The council thinks that the best incentive to teachers for enabling them to pass the Primary School examination and to get themselves trained is to withhold result grants to schools which do not employ trained and certificated teachers or to pass for them a substantially lower grant than for those who are trained and certificated. This method will not work any hardship in this town, however much it may affect backward localities.

(b) *Municipal Schools—Fixed Payments.*—On the recommendation of the inspecting officers, the council has resolved to adopt the following scale of salaries to the teachers of the schools under its direct management:—The Kadalangudi street girls' school receives an additional mistress, who should be a Hindu on a pay of Rs. 6 per mensem. The conductress, who now gets only Rs. 3, has an increase of eight annas per mensem, as she has to attend to a very large number of girls, the strength of the school being over 200. When the council recommended last year that the pay of the head mistress of the Banadurai school should be Rs. 20, they were under the impression that they could secure the services of a mistress with higher qualifications than the one now employed. Not having succeeded in their attempts, they think weavers receives an increase of Rs. 2 to his present pay of Rs. 8, the second master of one rupee to his present pay of Rs. 7, and an additional teacher on Rs. 6 is to be given to it. The peon attached to this school also receives an increase of eight annas to his pay which was raised from Rs. 3 to Rs. 4-8-0 in August 1895: *vide* G.O., Mis. No. 1412 M., dated 2nd September 1895. The head master of the Panchama school receives an addition of one rupee to his salary, which is only Rs. 7. A fourth standard has been opened in this school and it is reported to be doing well. In paragraph 30 of the administration report for 1895-96, it was stated that the question of amalgamating the two night schools was engaging the attention of this council. Accordingly, in future there will be only one night school for both artisans and silk-weavers with a head master on Rs. 7 and an assistant on Rs. 6; as a result of the efficiency secured. For the benefit of the girls in the Melakaveri and Kottaiyur division, a school is to be started with a single mistress on a pay of Rs. 8 per mensem. M.R.Ry. C. R. Jagannada Chettiar Avargal, one of the councillors, has kindly consented to place one of his houses at the disposal of the council free of rent for holding the new school in. The above additions and alterations entail an extra outlay of Rs. 300 per annum exclusive of the Rs. 60 brought to the credit side by the reduction of the pay of the head mistress of the Banadurai girls' school from Rs. 20 to Rs. 15 per mensem.

(c) *Result Grants*.—A provision of Rs. 150 is thought sufficient as the masters in the boys' school alone are to receive a bonus.

(d) *Contingencies*.—An addition of Rs. 30 is allowed under this head on account of the new school to be started at Kottaiyur.

(e) *Result Grants to Aided Schools.*—The department recommended Rs. 3,000, the usual annual allotment. The council, for reasons already set forth, have cut it down by Rs. 300. The other heads under Grant 2 have received the usual attention except building and furniture grants for which only Rs. 100 is provided: vide also remarks in paragraph 15 (c) of the revised estimate for 1895-96 in connection with these grants.

35. *Grant 3—(a) Hospitals and Dispensaries—(1) Establishment.*—The decrease under this head is due to the appointment of a second-class hospital assistant in the place of first-class hospital assistant C. Nagaratna Mudaliyar deceased. The number of coolies for the male ward is made three instead of two on the recommendation of the District Medical and Sanitary Officer. The pay of the additional cooly is Rs. 6 per mensem.

(2) *Sundries and Contingencies*.—The amount under this item is the same as in the revised estimate.

(3) *Conservancy, Road-cleaning, &c.*—(i) *Establishment.*—Of the various proposals brought forward for remodelling this establishment, that which found favour with the council is the one on page 23 of Statement II-B. All the divisional inspectors are to be trained men on salaries ranging from Rs. 20 to Rs. 25. The civil apothecary is to be paid Rs. 20 in addition to the Rs. 20 granted to him for inspection of vaccination and is to perform the additional onerous duty of a Health Officer. The number of peons has been reduced from nine to seven. Instead of fifteen toties on Rs. 6 and fifteen on Rs. 5, there are to be ten on Rs. 7 and fifteen on Rs. 6. In the place of forty sweepers on Rs. 6, there are to be only thirty-five—the actual number now employed. Five additional street toties on Rs. 3 each have been sanctioned. The changes in the superior conservancy staff are to be effected only as opportunities occur. The services of the existing staff of nuisance inspectors are not to be dispensed with to make room for trained men. These will receive the pay that they now receive, and when they retire or are otherwise removed, their places will be taken by trained men. The appointment of trained men would certainly be a change for the better.

(b) *Other Charges, &c.*—The provision of the previous year *plus* Rs. 2,880 for sewage carts: *vide* paragraph 30 (b) *supra*. The expenditure on sewage carts exceeds the income by Rs. 1,380. The council is of opinion that the extra charges should be borne and the nuisance mitigated. The details of the expenditure under this head are as follows:—

							RS.
Hire of 33 rubbish carts at Rs. 17½ each per mensem	..	..					6,930
" of 20 latrine	"	12	"	"			2,880
" of 12 sewage	"	20	"	"	including casks		2,880
Sand for latrines	..	..	..	..	..	..	50
Repair of latrine carts	..	..	..	..	..	..	50
Road watering	..	..	..	..	..	..	210

(c) *Private Scavenging—Establishment.*—Provision is made for sixty toties on three different scales of pay. The three-rupee class has been abolished and the three maistries sanctioned in G.Os., Mis. No. 814 M., dated 11th May 1896, and Mis. No. 2052 M., dated 3rd December 1896, are retained. The contingencies under this head have risen correspondingly with the increase in the establishment.

(d) *The Makham Festival*.—Before the year 1895–96 an expenditure of only Rs. 10 used to be incurred under this head. During 1895–96 the provision was found insufficient owing to certain special sanitary arrangements that were made under advice from the District Medical and Sanitary Officer. It has therefore been found necessary to allot a larger sum than before.

36. *Grant 4—(a) Lighting—Establishment.*—As fifty additional lights are proposed to be put up during the next year, the pay of two additional lamp-lighters is included under this head. It is not possible to distribute the extra lamps among the existing staff, as already they have enough work now for the poor pay of Rs. 5 each. Under contingencies, an extra Rs. 100 is added to the amount of the revised estimate of 1896-97 to meet the cost of lighting the new lamps.

(b) *Avenues—Establishment and Contingencies.*—The council is of opinion that the expenditure under this head should not exceed the income, which is only Rs. 500. The establishment will now consist of one mistry on Rs. 6 and seven coolies on Rs. 4-8-0 each instead of the twelve coolies hitherto employed.

(c) *Public Garden*.—An increase of Re. 1 to the pay of the gardener is sanctioned. I may mention here that the public garden attached to the office is maintained in an excellent condition and it is due to the labour of the present incumbent. In the opinion of this council he richly deserves the increase.

The other items of Grant 4 do not call for any remark.

37. *Grant 5—General Establishment.*—An increase of Rs. 180 has been sanctioned by the council to be distributed as follows:—

The manager of the office, to whose efficiency I have great pleasure in bearing my testimony, is, by the unanimous consent of the council, allowed an increase of Rs. 10 to his salary. Of the three peons, each of whom draws Rs. 7 a month, one is to be denominated duffadar with an addition of Re. 1 to his pay. The post of sweeper is abolished and a night-watchman and sweeper on Rs. 5 per mensem has been sanctioned. At present the divisional peons watch the office during nights in rotation. If any of them is prevented by accident from attending in his turn, the office is left unguarded. This is not a desirable state of affairs. With a view to guard against any accident, the council has thought fit to employ a separate man for the purpose.

38. The budget having been discussed and passed before the receipt of G.O., No. 2391 L., dated 17th December 1896, the instructions therein contained regarding contribution to the central office could not be incorporated.

39. The receipts and expenditure for 1897-98, when summarised, are as follows:—

<i>Receipts.</i>								RS.
Opening balance	..	..	..	..	..	..	..	6,840
Tax on arts, &c.	..	..	..	..	..	..	..	11,000
" on buildings	..	..	..	..	..	..	..	21,000
" on lands	..	..	..	..	..	..	..	1,200
" on vehicles, &c.	..	..	..	..	..	..	..	6,900
Tolls	..	..	..	..	..	..	..	18,670
Miscellaneous	..	..	..	..	..	..	..	23,210
Total	..	..	..	..	..	..	..	88,820

<i>Expenditure.</i>								RS.
Grant 1	..	..	..	..	..	..	..	21,100
" 2	..	..	..	..	..	..	..	8,230
" 3	..	..	..	..	..	..	..	37,620
" 4	..	..	..	..	..	..	..	6,900
" 5	..	..	..	..	..	..	..	5,350
Debt	..	..	..	..	..	..	..	4,610
Total	..	..	..	..	..	..	..	83,810

The closing balance is Rs. 5,010.

40. The usual 10 per cent. is not set apart as closing balance owing to the importance of some new works proposed by this council. Copy of a resolution of this council bearing on this subject is enclosed, and I request that Government will be pleased to consider the proposals of the council favourably and accord sanction to all of them. As already observed, the budget was discussed for three consecutive days—28th, 29th and 30th December 1896.

This report would have been sent earlier if my time had not been devoted to the arrangements in connection with the Mahamakham festival.

Endorsement on No. 541, Revenue.

Forwarded.

2. The budget closing balance will be still further reduced by the additional allotment which it has just been found necessary to make on account of the Mahamakham festival.

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

28th January 1897.

Endorsement on Cur. No. 262-Eng. of 1897.

Submitted to Government, Local and Municipal Department.

2. The explanations for the variations in the budget and revised estimates given in the Chairman's report are full.

3. The demands on the municipal funds during the current year are great,

	As per budget for 1896-97.	As per revised estimate for 1896-97.	Difference.	and while the in- crease under receipts amounts to only Rs. 21,210, that under charges amounts to Rs. 29,170 or an over - appropriation of Rs. 7,960 from the expected closing
Receipts excluding opening balance	Rs. 82,540	Rs. 1,03,750	+ 21,210	
Charges excluding closing balance	94,460	1,23,630	+ 29,170	

balance. As remarked by the Sub-Collector, the Mahamakham festival may still more reduce the balance still further.

4. The sources of income are all carefully examined and all expected realizations are duly estimated and the charges are likewise provided for as far as can now be foreseen.

TANJORE,
8th February 1897.

(Signed) J. ANDREW,
Ag. 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, 10th February 1897, No. 1270.

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

2. *Expenditure.*—(i) As recommended by the inspecting officers, a sum of Rs. 60 should be provided under "Sessional schools" by way of bonus to the inspecting schoolmaster to work a sessional school for the benefit of the unpassed teachers in the municipality, so as to enable them to pass the Primary examination, with a view to their eventually qualifying for teachers' certificates. The reasons urged by the Chairman for his not adopting the above recommendation are not, I submit, satisfactory, and his suggestion that a substantial reduction in, or the entire withholding of, the grants earned by unpassed and uncertificated teachers would be an effective inducement to such teachers to qualify professionally, should, I think, be acted upon only after the teachers have been afforded some facilities to qualify and have failed to take advantage of them. In the scale of salaries which I have prescribed for ascertaining the net cost of schools in which no fixed payments are made to teachers (*vide* paragraph 15 of my "Instructions applicable to the Grant-in-aid Code", a copy of which was submitted to Government with my letter, No. 11830, dated 30th October 1896), I have taken care to fix a much lower rate of pay for unpassed and uncertificated teachers than for certificated men. This is in itself a sufficient inducement for unqualified teachers to qualify professionally; other things being equal, the net cost of a school under the control of an unpassed or uncertificated teacher will necessarily be much lower than that of a school under a certificated teacher. To reduce or entirely withhold the grants earned by such teachers, without giving them some opportunity to qualify, would result in the closing of a goodly number of primary schools and would retard the progress of elementary education.

(ii) I do not approve of the curtailment made in the allotment for result grants. In view of the actuals of 1895-96 and of the fact that the total net cost of schools admitted to aid in the municipality during the current year amounted to Rs. 4,510, or as much as Rs. 1,510 more than the sanctioned allotment for result grants, I am strongly of opinion that the current year's provision of Rs. 3,000 at least should be repeated.

3. With the additions recommended above, the net expenditure to the municipality under Grant 2 will be Rs. 6,940 (Rs. 8,590—1,650), which is only 11.1 per cent. of its estimated income from taxation, rents and markets.

From Surgeon-Major-General C. SIBTHORPE, F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 16th February 1897, No. 61.

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

2. The provision for the (1) entertainment of an additional ward attendant on Rs. 6 per mensem, (2) construction of a branch dispensary, (3) extension of the apothecary's quarters, (4) operation room for the hospital, appears necessary.

From Surgeon-Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Camp, Tadpatri, 2nd March 1897, No. 523-S.

I have the honour to state that the Kumbakonam Municipal Council estimates its expenditure on conservancy during 1897-98 at Rs. 27,800, or 34.3 per cent. of the anticipated current receipts. The council's proposal to give a monthly allowance of Rs. 20 to the local civil apothecary and to make him the Health Officer of the station does not seem to me judicious, as it is almost certain that neither of the duties expected of him will be performed with any degree of satisfaction. Such duty as can be performed by him the municipality is already entitled to, as he is the local sanitary adviser. I know, as a fact, that all the time he can give he does ungrudgingly. To adequately fill the office of Health Officer, the services of a whole-time employé are indispensable. I would therefore advise that the re-modelling of the supervising staff be effected on the lines suggested in my letter on the current year's budget. In this connection, it is noted that the council states its intention of not removing the untrained men; but G.O., No. 4 M., dated 4th January 1897, distinctly requires their removal failing their passing before the expiry of two years. The spending of the sum of Rs. 1,380 (net expenditure) upon removal of sewage is most injudicious. The getting rid of sewage, of course, is most desirable, but until a common sewage scheme is introduced, from which the population can derive a common benefit and is consequently taxed, it seems to me a wrong principle to adopt that a few householders should secure personal comfort at the cost of the majority, and this is what any attempt at removal of sewage by carts amounts to. It is just as expensive to cart sewage out of a town as to cart fresh water into it, and I need not say that, considering the results achieved so far as any advantage to the community is concerned, the expenditure is disproportionate. The council has a certificated sanitary inspector who is capable of taking levels and making estimates, and he has to my knowledge proposed several small make-shift schemes for disposal of sewage of the character described in this office circular, dated 18th May 1896, which it would be far more profitable for the council to attend to than increasing its number of sewage carts. If sewage must be transported by carts, the householder benefiting should pay as is actually pursued in Bezwada, Guntur, Masulipatam, Ellore, Rajahmundry, Bellary and Mayavaram.

ORDER—No. 715 M., dated 27th March 1897.

The estimated receipts and charges of the Kumbakonam 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.
<i>Receipts.</i>				
	RS.	RS.	RS.	RS.
Balance brought forward	27,411	20,230	26,720	6,730
Tax on Arts	9,856	10,000	10,800	11,000
" on Buildings and Lands	19,122	20,250	20,250	22,200
" on Vehicles and Animals	4,212	4,000	4,150	4,100
" on Carts	2,838	2,700	2,800	2,800
Tolls	17,120	20,000	20,000	18,670
Realizations under Special Acts	722	630	630	500
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c. . .	1,718	3,260	3,120	1,510
Conservancy Receipts	568	500	500	500
Fees and Revenue from Educational Institutions	..	..	..	200
" from Medical Institutions	685	580	580	680
Income from Markets and Slaughter-houses	3,220	3,500	4,140	4,100
License Fees	2,238	2,000	2,200	2,000
Other Fees	24	40	50	40
Fines under Municipal and other Acts	3,289	2,500	2,500	2,500
Interest on Investments and Premium on Loans	908	840	910	870
Grants and Contributions from Government	1,057	1,380	11,150	1,450
" from Local Boards	2,000	6,000	2,000	2,000
" from other Bodies	..	..	1,000	..
Recoveries for Services to Private Individuals	1,789	2,000	3,000	4,000
Miscellaneous	311	360	370	360
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	..	2,000	..	1,000
Advances Recovered	486	..	13,600	..
Total ..	99,574	1,02,770	1,30,470	87,210
<i>Charges.</i>				
GRANT 1—				
New Works—				
Communications	4,885	2,000	3,360	700
Buildings	1,448	11,000	1,000	6,400
Drainage	1,566	2,500	17,920	3,000
Water-supply	1,409	1,000	2,000	300
Repairs—				
Communications	8,116	8,000	8,000	8,000
Buildings	830	700	1,500	700
Drainage	858	1,140	890	370
Water-supply	343	2,280	6,530	490
Establishment	585	1,040	1,040	1,040
Tools and Plant and other Stores	112	100	150	100
Contributions for Public Works	784	..	..	..
Total ..	20,936	29,760	42,390	21,100
GRANT 2—				
Training Schools	..	120	120	..
Municipal Schools—				
On the Salary-result System	3,428	3,840	3,990	4,010
Result Grants	2,705	3,000	3,000	2,700
Building, Furniture, &c., Grants	..	200	200	100
Inspection	445	440	440	440
Miscellaneous	856	980	980	980
Total ..	7,434	8,580	8,730	8,230
GRANT 3—				
Hospitals and Dispensaries	7,518	8,180	8,330	8,110
Contributions	604	590	600	590
Vaccination	784	780	820	780
Registration of Births and Deaths	413	340	400	340
Conservancy, Road-cleaning and Road-watering	18,070	29,260	42,920	24,850
Total ..	27,389	39,150	53,070	34,670
GRANT 4—				
Lighting	4,579	5,240	4,940	5,160
Markets and Slaughter-houses	323	400	410	370
Travellers' Bungalows	115	130	210	130
Avenues	722	920	920	500
Public Garden, Survey of Land, Fire and other Charges	815	690	740	730
Total ..	6,554	7,380	7,220	6,890
GRANT 5—				
Supervision and Management	4,965	4,980	7,710	5,650
Repayment of Debt	2,069	2,130	2,160	2,230
Interest on Loan	2,545	2,480	2,450	2,380
Advances Recoverable	412	..	..	..
Refunds	..	..	10	..
Pensions and Gratuities	540	..	..	..
Balance	26,730	8,310	6,730	6,060
Total ..	99,574	1,02,770	1,30,470	87,210

REVISED ESTIMATE FOR 1896-97.

2. The current receipts and charges are now estimated at Rs. 1,03,750 and Rs. 1,23,630, respectively, against Rs. 82,540 and Rs. 94,460 anticipated in the sanctioned budget. The increase in the receipts, which occurs chiefly under contributions from Government and other bodies, private scavenging fees and advances recovered, is partly counterbalanced by a decrease under contributions from local boards and sale-proceeds of Government securities, while the increase in the charges appears mainly referred to in paragraph 21 (c) of the Chairman's letter, is approved. With reference to G.O., No. 2391 L., dated 17th December 1896, the contribution for the controlling establishments at the Presidency will be raised from Rs. 430 to Rs. 541, or budget will then be Rs. 6,730.

BUDGET ESTIMATE FOR 1897-98.

3. *Receipts.*—The probable receipts are placed at Rs. 81,980 against the revised estimate of Rs. 1,03,750, the decrease, which occurs chiefly under tolls, avenue receipts, contributions from Government and other bodies and advances recovered, being partly met by an increase under the tax on buildings, fees for private scavenging and other services and sale-proceeds of Government securities. With reference to the remarks of the Sanitary Commissioner in his letter read above, the municipal council's proposal to undertake the removal of sewage at a loss of Rs. 1,380 cannot be approved. The sum of Rs. 1,500 taken credit for on this account under recoveries for services rendered to private individuals will accordingly be struck out. In this matter the Sanitary Commissioner's suggestions are recommended to the attentive consideration of the council.

4. *Charges.*—(1) The charges are put down at Rs. 83,810 against Rs. 1,23,740 in the revised estimate, the decrease being chiefly under Grants 1, 3 and 5.

(2) *Grants 1 and 2.*—The additions to, and alterations in, the drainage, water-supply and educational establishments, proposed in paragraphs 33 (e) and (f) and 34 (b) of the Chairman's letter, are sanctioned.

(3) *Grant 3.*—The entertainment of an additional ward attendant on Rs. 6 and the alterations in the conservancy and private scavenging establishments, proposed in paragraph 35, are sanctioned, with the exception of those relating to the sanitary and nuisance inspectors. The proposal to grant an allowance of Rs. 20 to the civil apothecary for his services as a Health Officer is inadmissible for the reasons stated by the Sanitary Commissioner in his letter read above. The council is requested to reconsider its other proposals as to the sanitary staff in the light of the instructions issued in G.O., No. 4 M., dated 4th January 1897, and of the remarks of the Sanitary Commissioner in his letter read above. The sum of Rs. 2,880 allotted for hiring twelve sewage carts will be struck out, with reference to the latter portion of paragraph 3 *supra*. In accordance with G.Os., No. 1536 M., dated 9th September 1896, and No. 1985 M., dated 18th November 1896, the provision for epidemic charges will be raised from Rs. 2,172, or Rs. 2,170 in round figures.

(4) *Grant 4.*—The entertainment of two additional lamp-lighters on Rs. 5 each and the reduction from twelve to seven in the number of avenue coolies, proposed in paragraph 36, are sanctioned, but the increase of one rupee in the pay of the public gardener cannot be approved as the Government is not satisfied of its necessity.

(5) *Grant 5.*—The increase of Rs. 10 and Re. 1, respectively, in the salaries of the manager and one of the peons, the abolition of the post of sweeper on Re. 1, and the entertainment of a night-watchman and sweeper on Rs. 5, proposed in paragraph 37, are approved. With reference to G.O., No. 2391 L., dated 17th December 1896, the contribution for the controlling establishments at the Presidency will be raised from Rs. 420 to Rs. 724, or Rs. 720 in round figures.

5. As revised by Government, the budget closes with a balance of Rs. 6,060, or 7.5 per cent. of the estimated receipts.

(True Extract.)

G. S. FORBES,
Secretary to Government.

To the Chairman, Municipal Council, Kumbakonam.

" Collector of Tanjore.
" President, District Board, Tanjore.
" Accountant-General.
" Director of Public Instruction.
" Surgeon-General.
" Sanitary Board.
" Sanitary Commissioner.
" Sanitary Engineer.

Editors' Table.

90
14

Government { 1897 } of Madras.
LOCAL AND MUNICIPAL.

Proof for approval.

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G.O., No. 715 M., 27th March 1897.

MARCH.

Municipal Budget.

Reviewing the Kumbakonam — for 1897-98.

CR

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following paper:—

From M.R.Ry. T. S. SIVASWAMI UDAYAR Avargal, Rao Bahadur, Chairman, Municipal Council, Kumbakonam, to the Secretary to Government, Local and Municipal Department (through the Sub-Collector and the Collector of Tanjore), dated 23rd January 1897, No. 57.

In submitting the budget estimates of this municipality for 1897-98, I have the honour to inform Government that the same was discussed for three days and finally approved on the 30th December 1896. Before offering my remarks on the budget for the ensuing year, I shall proceed to explain some of the more important items in the revised estimate for the current year.

REVISED ESTIMATE FOR 1896-97.

Receipts.

2. *Balance of Municipal Fund.*—This, according to the budget sanctioned in G.O., No. 330 M., dated 25th February 1896, was Rs. 20,230. Owing to the non-execution of certain works contemplated in the budget and the partial completion of certain other works sanctioned during 1895-96, the opening balance was Rs. 26,720.

3. *Tax on Arts.*—There is an increase of Rs. 800 under this head, which is made up of the collection of arrears of the previous year and by a slight increase in the collections of the current year.

4. *Tax on Buildings.*—I have expressed my opinions on this subject in this office letter, No. 429, dated 9th September 1896, and Government, too, was pleased to concur with me: vide G.O., Mis. No. 1856 M., dated 2nd November 1896. At a meeting of this council held on the 12th December 1896, it was resolved that Government should be addressed again with the letter of M.R.Ry. Rao Bahadur S. Seshayya quoted above might be postponed to next year. I have addressed Government accordingly in this office letter, No. 639, dated 16th December 1896. I have also revised inequalities as directed in the said Government Order. I have also to expect that this partial revision alone would result in an increase of the current year's budget estimate of Rs. 19,000. For reasons stated in this office letter, No. 429, dated 9th September 1896, I have adhered to the budget figure without any alteration.

5. *Tax on Lands.*—As matters now stand, it is not possible to expect a higher income from this source than that put down in the budget.

The collections during the first eight months of the year under these three heads are necessarily low as, owing to my having been engaged in revision, the work could not be put in hand before the middle of September 1896. The Rs. 12,025 under the three heads represents only the collections of 2½ months and not eight months. I dare say it will compare favourably with the collections of previous years for the same period.

6. *The Tax on Vehicles, Animals and Carts* calls for no remarks as the entire budget estimate is likely to be realized before the end of the official year.

7. *Tolls.*—When the budget for the current year was framed, it was not thought that there would be no bidders at the sale. The highest bid was, however, for Rupees 27,500, or Rs. 2,500 less than the estimate. The council thought that the Mahamahakham festival would be an occasion for a larger traffic than in previous years and that the income should likewise be larger. They resolved to keep the tolls under their own management and Government was pleased to sanction an allotment of Rs. 2,480 for establishment and contingencies in G.O., Mis. No. 815 M., dated 11th May 1896. I am, however, not sanguine that the estimated income would be realized as the Rs. 20,000 now put down in the revised estimate includes Rs. 1,190, arrears of the previous year recovered during the current year.

8. *Ferry Rents.*—The full amount will be adjusted from deposits at the close of the year as the contractor had deposited one year's rent during the first year of his contract.

9. *Fees under Act II of 1888.*—The full amount is expected to be realized during the year.

10. (a) *Rent of Lands.*—The remarks in paragraph 9 *supra* may be repeated with regard to this item.

(b) *Rent of Buildings.*—This council has for a long time not received any income from this head. During the current year, the Tamil Translator to Government occupied a portion of the upper story of the store-room attached to the municipal office premises on a monthly rent of Rs. 3. Hence the figure under this head.

(c) *Avenue Receipts.*—The usual income under this head has been realized. In paragraph 28 of the report of my predecessor on the budget estimate of the current year, Rs. 1,600 was put down as the probable proceeds of the sale of Poossa and other non-fruit-yielding trees in the Melakaveri and Kottaiyur division. The sales commenced only in December and it remains to be seen whether the full amount can be obtained or not.

(d) *Fees from the Travellers' Bungalow.*—I am certain that the amount would be reached before the close of the year.

(e) Rs. 100 was expected from the sale of a lane sanctioned in G.O., Mis. No. 151 M., dated 1st February 1895. The council is, however, of opinion that as the lane connects an important street with the trunk road leading to Tanjore, it should not be sold. The amount is therefore omitted from the revised estimate.

(f) *Produce of Lands and Gardens, &c.*—Almost the full amount of the budget estimate has since been realized.

(g) *Sale-proceeds of old Materials, &c.*—The decrease of Rs. 60 in the revised estimate is accounted for by the fact that this council, which usually obtained its supply of kerosine oil from Madras in tins and dealwood cases, has none of these materials just now, all the oil required being supplied by the local firm of Messrs. Best & Co.

(h) *Sale proceeds of Night-soil, &c.*—Though I have put down the same figure in the revised as in the budget estimate, I apprehend the full amount is not likely to be got during the year. The realization under this head during 1895-96 for this period was Rs. 455-3-6, but during the current year the realization is only Rs. 335-14-5.

(i) I do not expect any diminution of income from hospital receipts.

(j) *Income from Markets.*—The increase is due to higher bids during the current year.

(k) *Slaughter-house Fees.*—The fees were collected till last year by a fee collector employed by the council. During the current year the right of collecting the fees was sold in auction for Rs. 860, which was the highest bid.

(l) *License Fees.*—An increase of Rs. 200 over the budget estimate is expected since there has been a considerable increase in the number of fire-wood depôts during the current year.

(m) *Fines under Municipal and other Acts.*—This office has no means of knowing at present what amount is likely to be credited to municipal funds as balance of fines under sections 3 to 5 of the Towns Nuisances Act III of 1889 in accordance with G.O., No. 1460 M., dated 2nd September 1896. For the first eight months of 1895-96, the income under this head was Rs. 1,659-0-8, whereas during the current year it is only Rs. 1,228-8-3. I am therefore not in a position to say that Rs. 2,500 could be realized under this head.

(n) *Interest on Investments—Medical.*—In the budget for 1896-97 sanctioned in G.O., No. 330 M., dated 25th February 1896, it was proposed to withdraw Rs. 2,000 for the construction of the branch dispensary. Government having refused sanction for its construction in G.O., Mis. No. 1845 M., dated 30th October 1896, the amount will not be withdrawn and the usual Rs. 910 is put down as income from this source.

11. *Grants and Contributions—(a) From Government to Municipal Girls' Schools and Muhammadan School.*—The figure is put down at Rs. 180 less than the previous year's, as rent grants for which credit was taken in the budget have not been applied for.

(b) *Other Purposes.*—The diminution under this head is due to two causes:—(1) The drawing master, whose salary is Rs. 25 per mensem, gets only a third grant instead of one-half for his not having passed the Technical examination, (2) the assistant gymnastic instructor was on leave on forfeiture of full pay for some time and no grant could be drawn for the period.

(c) *Other Purposes.*—Government was pleased to sanction Rs. 10,000 in G.O., No. 1891 M., dated 7th November 1896, for enabling the council to meet the expenses in connection with the Mahamakham festival. Hence this item in the revised estimate.

(d) The Taluk Board of Kumbakonam has, as usual, paid its contribution of Rs. 2,000 towards medical aid. The Rs. 4,000 for which credit was taken from the Local Board on account of the Mahamakham festival was not paid.—*Vide* this office letter, No. 490, dated 15th October 1896.

12. *Grants and Contributions for other purposes.*—Credit has been taken in the revised estimate for Rs. 1,000, the trustees of Sri Sarangapaniswami temple being expected to pay at least this amount for cleansing and repairing the Pottamarai tank. This work has been completed at a cost of Rs. 3,450 to the council, the provision in the budget for the current year for the above work having been only Rs. 2,000: *vide* paragraph 46 (d) of the report on the budget for 1896-97. It was on the expectation that the trustees would contribute a fair share of the expenses that the work was undertaken in terms of the following resolution of the council on the subject:—

“The council is of opinion that the second estimate may be approved subject to the modification that the tank be refilled with river sand to the height of 4 feet instead of 7 feet. The council is further of opinion that it is a matter of absolute necessity that the draining of all sewage and foul water into the tank, whether from the temple or elsewhere, should be stopped at once. The trustees of the Sarangapani temple will be requested to contribute one-half of the cost of the above work and to take immediate steps for the diversion of all their sewage and foul water.”

The second of the schemes referred to above was originally estimated at Rupees 10,250, but on intimation from the Sanitary Board it was subsequently reduced to Rs. 4,800. Under the existing circumstances, however, I do not think that the full moiety of the contribution can be expected.

13. *Private Scavenging Fees.*—The increased income under this head is due to an increase in the number of houses served by the agency. In G.O., No. 2052 M., dated 3rd December 1896, Government was pleased to sanction the alteration in the budget figures. The agency has been, and will continue to be, self-supporting.

14. *Sale-proceeds of Government Securities.*—This item has been altogether omitted in the revised estimate for reasons stated in paragraph 10 (n) *supra*.

15. *Advances—Others.*—For the introduction of the figure Rs. 13,600 in the revised estimate, I beg to refer Government to paragraph 27 of the administration report of the municipality for 1895-96. The advances have since been recovered.

Expenditure.

16. *New Works—(a) Communications.*—The Rs. 2,000 provided in the budget was for the opening of a new road and the construction of some new tunnels. Neither of these has been done yet. During the previous year, the council had sanctioned the new metalling of the Swamimalai and Hanumar Covil roads. The former of these roads was only partially completed on the 31st March last and the latter not begun at all. Both these works were completed and paid for during the year. I hope to be able to have the new road and tunnels completed before the end of this year, and hence the retention of the allotment.

(b) *Buildings.*—Of the Rs. 11,000 sanctioned in the budget for this purpose, I have retained only Rs. 1,000, the rest having been transferred to the Mahamakham festival fund as per this office letter, No. 490, dated 15th October 1896, and G.O., No. 1891 M., dated 7th November 1896, as shown hereunder:—

Rs. 2,000 from the allotment for the branch dispensary, sanction for the construction of which was refused by Government in G.O., Mis. No. 1845 M., dated 30th October 1896.

Rs. 1,000 for the construction of a separate slaughter-house in Melakaveri.

Rs. 1,500 for the acquisition of certain lands since abandoned by the council.

Rs. 1,500 from the provision for latrines.

The balance of Rs. 4,000 will be found distributed over other heads under which explanation is offered.

(c) *Drainage.*—The allotment under this head was only Rs. 2,500. There was a subsequent allotment of Rs. 3,750, sanctioned in G.O., Mis. No. 1308 M., dated 6th August 1896, for carrying out the Solaiyappa Mudali street sewage scheme approved by the Sanitary Board and sanctioned by Government in the Government Order quoted above. Of this amount only Rs. 2,500 is retained as the work is not likely to be completed before the end of this official year, there having arisen a difference of opinion between the Sanitary and Public Works Department authorities in the matter of carrying out the work as suggested by the Sanitary Board. The figure Rupees 15,419-4-7 relates to the adjustment of advances referred to in the administration report for 1895-96 (*vide* paragraph 27) and to the payment of Rs. 1,792-12-7 during the current year for compensation for drainage lands and also Rs. 56-2-9 for the construction of surplus drains.

(d) *Water-supply.*—The provision has had to be doubled in the estimate on account of the following additional works done during the current year:—

(1) An outlet to the Mahamakham tank at a cost of Rs. 790.

(2) Purchase of cast-iron pipes for the inlet to the Modalampet tank.

An application for allotment on account of the above works has been submitted.

17. *Repairs—(a) Communications.*—The full allotment is expected to be spent before the close of the current year.

(b) *Buildings.*—Rs. 700 has been found insufficient for this purpose, since the office buildings, the travellers' bungalow and the toll-sheds, which were not thought of as among the buildings requiring repairs, have to undergo considerable repairs. Rs. 800 has had to be added to the original provision for meeting these charges.

(c) *Drainage.*—The repair of the Ullur channel, for which a provision of Rs. 300 was made in the budget, is not likely to be undertaken by the Public Works Department this year. Hence the reduced amount in the revised estimate.

(ii) *Establishment.*—The increase of Rs. 50 under this head is due to the salary of the drainage establishment for March 1896 having been paid in April of the current official year.

(d) *Water-supply*—(i) *Repairs, &c.*—Rs. 2,000 was provided in the budget for the cleansing and repairing of the Pottamarai tank. The Mahamakham tank has likewise to be cleansed. Estimates amounting to Rs. 4,800 and Rs. 2,640 for the two works, respectively, were sanctioned by the council and approved by the Sanitary Board. There has consequently arisen necessity for increasing the allotments under this head: *vide* also paragraph 12 *supra*.

(ii) *Establishment*.—The increase under this head is due to the appointment of a watchman to the Pottamarai and Mahamakham tanks: *vide* G.Os., Mis. No. 1076 M., dated 26th June 1896, and Mis. No. 1767 M., dated 16th October 1896.

(iii) *Contingencies*.—The pump engine belonging to this council had to be supplied with various materials while being employed in pumping out the water of the Pottamarai tank. An additional allotment of Rs. 140 has been found necessary.

18. *Tools and Plant, &c.*—As the council proposes purchasing tools for repair of roads, an increase of Rs. 50 over the budget grant has been allowed.

19. Turning to *Grant 2*, the only points requiring explanation are the following:—

Under fixed payments, the decrease is due to the council having withheld Rs. 5 from Rs. 20 sanctioned to the head mistress of the Banadurai girls' school, and to their having not appointed an assistant to the Panchama school during the first part of the current year. The increase of Rs. 170 under results grants is due to the council having paid the teachers of their schools results-grants arrears due to them as shown in the column for liabilities in the annual statement for 1895-96. Under contingencies Rs. 50 has been added to the budget grant owing to an increase in the rent for the Banadurai girls' school and also in prize allowances to the girls' schools generally. The revised estimate as approved by the Director of Public Instruction has been entirely adopted under this grant.

(20) *Grant 3*—(a) (i) *Hospitals and Dispensaries*.—Under "Diet of patients" and "Sundries and contingencies" an additional allotment of Rs. 50 and Rs. 100, respectively, has been made, because in the former case the actuals exceeded the budget estimates and in the latter case provision had to be made for bedding and clothing for the in-patients and for the rent of the building in which the branch dispensary is located.

(b) *Contribution to Local Boards for Reserve Medical Staff*.—The budget provision has been exceeded by Rs. 10 owing to the payment of arrears of the previous year during the current year.

(c) *Vaccination—Allowance to the Apothecary for supervision*.—The excess of Rs. 40 under this head is due to the repayment of a sum of Rs. 36-12-5 to the civil apothecary which was recovered from him in accordance with the recommendation of the Assistant Inspector of Local Fund Accounts. The civil apothecary appealed to the District Surgeon, on whose recommendation the matter was referred to the Accountant-General, who supported the claims of the apothecary: *vide* paragraph 27 of the administration report of this municipality for 1895-96.

(d) *Registration of Births and Deaths*.—As the old forms were superseded by the new forms prescribed by G.O., No. 2132 L., dated 12th November 1896, fresh registers had to be printed and supplied to the registrars. Hence the additional cost.

(e) *Conservancy, &c.*—(i) *Establishment*.—The decrease of nearly one thousand rupees under this head is due to the non-entertainment of the full number of toties and sweepers sanctioned in the budget and to fines and stoppages.

(f) *Private Scavenging Establishment and Contingencies*.—The increase under both heads was sanctioned by Government in G.Os., Mis. No. 1171 M., dated 13th July 1896, and Mis. No. 2052 M., dated 3rd December 1896.

(g) *Cholera Charges*.—For the first time in the history of this municipality so large an amount has had to be set apart for the purpose in accordance with the direction contained in G.O., No. 1536 M., dated 9th September 1896.

(h) *Contingencies*.—The cost of printing the diaries of the nuisance and sanitary inspectors and also of various kinds of notices under the Act exceeded the original estimate. Hence an additional allotment of Rs. 30 under this head.

(i) *Mahamakham Festival*.—The original allotment of Rs. 8,000 was increased by Rs. 12,000 as per G.O., No. 1891 M., dated 7th November 1896.

21. *Grant 4*—(a) *Lighting*.—Under contingencies there is a decrease of Rupees 300, brought about chiefly by the cheapness of kerosine oil.

(b) The increase in "Markets—Contingencies" is due to an enhanced rate of rent paid on account of the vegetable market premises.

(c) The decrease in the slaughter-house establishment is due to the abolition of the post of fee collector, the right of collecting the fees having been sold in auction: *vide* paragraph 10 (k) *supra*.

(d) The increase in contingencies under the head of travellers' bungalow charges has been allowed for the purchase of some new articles of furniture required for the same.

(e) Under printing charges, an excess of Rs. 50 over the budget allotment has been put down as the ordinary charges for the first eight months have averaged nearly Rs. 25 per mensem.

22. *Grant 5*—(a) *Inspection*.—For the first two months of the year the Revenue officer of the division was in charge and no charges were incurred on account of inspection. Hence the decrease of Rs. 80.

(b) *Purchase of Account Books, &c.*—The original allotment of Rs. 200 having been nearly exhausted, an additional Rs. 100 has been provided in the revised estimate for the purpose.

(c) *Collection of Tolls*.—The amount sanctioned in G.O., Mis. No. 1171 M., dated 13th July 1896, for contingencies, was only Rs. 180. As during the great Mahamakham festival month additional charges are likely to be incurred, a slight increase has been allowed under this head.

The remaining items of the revised estimate do not appear to call for explanation, and I shall therefore take up the budget for 1897-98.

BUDGET ESTIMATE FOR 1897-98.

Receipts.

23. *Tax on Arts, &c.*—The estimate under this head is only Rs. 200 higher than the revised estimate of 1896-97.

24. *Tax on Buildings*.—The income from this source is put down at Rs. 21,000, or Rs. 2,000 higher than the budget estimate of the previous year. The contemplated general revision may bring in a larger revenue, but the council thinks that it would be safer to under estimate the income.

25. *Tax on Lands*.—The tax on lands for the next year is Rs. 50 less than in the previous year. The actuals of 1895-96 show that it is not possible to expect a higher income from this source.

26. The tax on vehicles, animals and carts is the same as in the revised estimate. The council is of opinion that it is not possible to obtain more from this source.

27. *Tolls*.—The gross receipts are put down at Rs. 28,000, or Rs. 2,000 less than in 1896-97. I have explained in the revised estimate, however, during the current year when the festival might be an occasion for increased traffic, the full amount of Rs. 20,000 cannot be realized. The council, however, is of opinion that Rs. 28,000 may be realized and I have accordingly taken credit for Rs. 18,670 under this head.

28. From realizations under special Acts, the estimates are put down at Rs. 130 less than in the previous year, because it is only an ordinary year without festivals on a large scale.

29. (a) *Rent of Lands*.—Rs. 100 more is expected from this source by enforcement of the provisions of G.O., Mis. No. 560 M., dated 13th June 1887.

(b) *Avenue Receipts*.—I have stated in full in the revised estimate the reason for the increased income during 1896–97. The usual figure of previous years, viz., Rs. 500, is taken as the income for the next year.

(c) *Sale-proceeds of old Materials*.—*Vide* remarks on the revised estimate, paragraph 10 (g) *supra*.

(d) *Travellers' Bungalow Fees*.—The income of ordinary years is taken for 1897–98.

(e) *Fees from Educational Institutions*.—This is a departure from the established rule of this council. The schools maintained by the council are for “girls” and “the backward classes.” With a view to meet the wishes of Government, a slight scale of fees is proposed to be levied from the non-putnul boys studying in the boys’ school for silk-weavers and Muhammadans and also in all the girls’ schools. The scale will be fixed by the council and the sanction of Government therefor obtained before the end of the current official year. As it is intended only to make a beginning, the modest sum of Rs. 200 is put down under this head.

(f) *Sale-proceeds of Medicines*.—The council having under contemplation the abolition of the system of subscriptions, it is expected that the realizations would be larger. A person paying only eight annas a month could hitherto obtain medicine of any value from the hospital. The system was thought to be profitable to the few and injurious to the many. Hereafter, excepting, of course, cases of poverty in which medicines will be supplied gratis, all people will have to pay for the medicine they take from the hospital.

(g) The income from markets is Rs. 80 less than in the current year, as it is not possible to realize as much in an ordinary year as in a festival year.

(h) *Interest on Investments*.—As it is proposed to withdraw Rs. 1,000 from investments for the branch dispensary building, a corresponding reduction is made in the interest.

30. *Grants and Contributions*.—Results grants for the girls’ schools and the Muhammadan school and salary grants for the gymnastic instructors and the drawing masters from Provincial funds have been taken as put down in the budget estimates of the Educational department. It may be observed that this council could not expect to get the full amount of the salary grants till the drawing master qualifies himself for a half-grant.

31. (a) *Private Scavenging*.—The number of houses now served by the private scavenging agency is nearly 1,270. It is not unreasonable to expect the number to rise to at least 1,400. Making due allowance for fluctuations, the income from this source may be estimated at Rs. 4,000, or a thousand higher than the revised estimate for 1896–97.

(b) *Other Purposes—Sewage removal*.—Considering that the prospect of a complete sewerage scheme for the whole town is still distant, the council have resolved to levy a rate to be fixed at a subsequent meeting for the removal of sewage, both liquid and solid. They do not think it possible to make the agency self-supporting, as Government would desire. The necessity for doing something in this direction, though at a sacrifice, has become too imperative to be any longer postponed. I may, however, mention the fact that the council will act advisedly if they would take the advice of the Sanitary Commissioner, who has devised filters for sewage water and communicated the same to all municipal councils.

Expenditure.

32. *Grant 1, New Works*—(a) *Communications*.—A sum of Rs. 700 is provided for a few new tunnels and for widening certain streets which are now very narrow.

(b) Rupees 6,400, provided under the head of “New Works—Buildings”, is distributed as follows:—Rs. 4,700 for the branch dispensary building exclusive of quarters for the hospital assistant; Rs. 700 for a latrine including cost of site;

Rs. 500 for making certain improvements in the civil apothecary’s quarters; and Rs. 500 for an operation room in the main hospital. Each of these works has for years been contemplated and remained unexecuted. The absence of an operation room was brought to the notice of Government by the civil apothecary in his concise report for the year 1895–96, and Government also desired that attention should be paid to it.—*Vide* G.O., No. 1505 M., dated 5th September 1896, on the administration report for 1895–96.

(c) *Drainage*.—In the budget for 1896–97, a provision of Rs. 2,500 was made for subsidiary drainage works connecting the main channel with the street drains for carrying off storm-water. This amount was included in an estimate of Rs. 6,250 for the Solaiyappa Mudali street sewage scheme sanctioned in G.O., Mis. No. 1308 M., dated 6th August 1896. As I have already observed in the revised estimate for 1896–97, the Solaiyappa Mudali street sewage scheme has not yet been begun by the Public Works authorities. The council is of opinion that Rs. 3,000 should be again set apart for subsidiary drains. There are certain parts of this town which are so low that in rainy weather the whole of the backyards are under water for about at least two months in the year. The water-logged portions are very unhealthy and favour outbreaks of cholera. Danger to health and life must continue to exist so long as the low-lying parts, which are in many cases municipal property, remain as they are. These require raising, and when reclaimed by draining may be sold at a price almost equivalent to the outlay on improving them. In connection with this subject, I beg to refer Government to paragraph 45 (c) of the report on the budget for 1896–97 for further information.

(d) *Water-supply*.—Rs. 300 is provided for sinking a few wells. There are already forty-six masonry and two Norton tube-wells belonging to the council and the provision in this budget will enable the council to construct three or four wells more in localities where they are most needed.

33. (a) *Repairs—Communications*.—In Statement II-A, Part II, will be found the details of how the council intend spending the Rs. 8,000 provided under this head. The council is fully alive to the necessity of providing a larger amount than Rs. 8,700 on communications; owing, however, to want of funds caused by the exceptionally large outlay on the Mahamakham festival and on cholera charges, the provision under this head is smaller than in previous years.

(b) The usual provision of Rs. 700 has been made for repairs of buildings.

(c) For cleansing and deepening the Ullur channel referred to in the budget of 1896–97 (*vide* paragraph 46 (c) of the report on the budget), a provision of Rs. 300 has been made. The channels connecting the main outfall channel of the drainage works will be repaired during the current year at a cost of Rs. 700, and no provision seems to be needed for the purpose during 1897–98.

(d) *Water-supply*.—As the two important tanks most resorted to by the people have received, and are receiving, very great attention, a small provision of Rs. 100 for this purpose is thought enough for the next year.

(e) *Drainage Establishment*.—Instead of two lascars each on Rs. 6 per mensem, the council has sanctioned a single watchman on Rs. 6 for the seven miles of the channel. I am afraid that the provision is scanty and the council will soon have to increase the establishment under this head.

(f) *Water-works*.—The establishment under this head continues as it was in previous years with this exception—that the watchman of the Pottamarai tank, whose retention was sanctioned in G.O., Mis. No. 1767 M., dated 16th October 1896, till the 31st March 1897, is retained for the next year also. A watchman on Rs. 4 for the Perunandi tank is also provided.

(g) The general establishment is retained as in the budget of the previous year.

34. *Grant 2—Education*.—(a) The council has not been able to adopt all the recommendations of the department simply through want of funds. The Assistant Inspector of Schools recommended an addition of Rs. 60 to the pay of the municipal

inspecting schoolmaster for his doing the additional work of teaching the primary school teachers who have not qualified themselves by passing the Primary School examination. This recommendation was not adopted simply because this town cannot be classed among the backward localities and also because the supply of trained teachers is equal to, if not more than, the demand. The council thinks that the best incentive to teachers for enabling them to pass the Primary School examination and to get themselves trained is to withhold result grants to schools which do not employ trained and certificated teachers or to pass for them a substantially lower grant than for those who are trained and certificated. This method will not work any hardship in this town, however much it may affect backward localities.

(b) *Municipal Schools—Fixed Payments.*—On the recommendation of the inspecting officers, the council has resolved to adopt the following scale of salaries to the teachers of the schools under its direct management:—The Kadalangudi street girls' school receives an additional mistress, who should be a Hindu on a pay of Rs. 6 annas per mensem, as she has to attend to a very large number of girls, the strength of the school being over 200. When the council recommended last year that the pay of the head mistress of the Banadurai school should be Rs. 20, they were under the impression that they could secure the services of a mistress with higher qualifications than the one now employed. Not having succeeded in their attempts, they think weavers receives an increase of Rs. 2 to his present pay of Rs. 8, the second master given to it. The peon attached to this school also receives an increase of eight annas to his pay which was raised from Rs. 3 to Rs. 4-8-0 in August 1895: *vide* G.O., Mis. No. 1412 M., dated 2nd September 1895. The head master of the Panchama school receives an addition of one rupee to his salary, which is only Rs. 7. A fourth paragraph 30 of the administration report for 1895-96, it was stated that the question of amalgamating the two night schools was engaging the attention of this council. Accordingly, in future there will be only one night school for both artisans and silk-weavers with a head master on Rs. 7 and an assistant on Rs. 6; as a result of the efficiency secured. For the benefit of the girls in the Melakaveri and Kottaiyur M.R.Ry. C. R. Jagannada Chettiar Avargal, one of the councillors, has kindly consented to place one of his houses at the disposal of the council free of rent for holding the new school in. The above additions and alterations entail an extra outlay of Rs. 300 per annum exclusive of the Rs. 60 brought to the credit side by the reduction of the pay of the head mistress of the Banadurai girls' school from Rs. 20 to Rs. 15 per mensem.

(c) *Result Grants.*—A provision of Rs. 150 is thought sufficient as the masters in the boys' school alone are to receive a bonus.

(d) *Contingencies.*—An addition of Rs. 30 is allowed under this head on account of the new school to be started at Kottaiyur.

(e) *Result Grants to Aided Schools.*—The department recommended Rs. 3,000, the usual annual allotment. The council, for reasons already set forth, have cut it down by Rs. 300. The other heads under Grant 2 have received the usual attention except building and furniture grants for which only Rs. 100 is provided: *vide* also these grants.

35. *Grant 3—(a) Hospitals and Dispensaries—(1) Establishment.*—The decrease under this head is due to the appointment of a second-class hospital assistant in the place of first-class hospital assistant C. Nagaratna Mudaliyar deceased. The number of coolies for the male ward is made three instead of two on the recommendation of the District Medical and Sanitary Officer. The pay of the additional cooly is Rs. 6 per mensem.

(2) *Sundries and Contingencies.*—The amount under this item is the same as in the revised estimate.

(3) *Conservancy, Road-cleaning, &c.—(i) Establishment.*—Of the various proposals brought forward for remodelling this establishment, that which found favour with the council is the one on page 23 of Statement II-B. All the divisional inspectors are to be trained men on salaries ranging from Rs. 20 to Rs. 25. The civil apothecary is to be paid Rs. 20 in addition to the Rs. 20 granted to him for inspection of vaccination and is to perform the additional onerous duty of a Health Officer. The number of peons has been reduced from nine to seven. Instead of fifteen toties on Rs. 6 and fifteen on Rs. 5, there are to be ten on Rs. 7 and fifteen on Rs. 6. In the place of forty sweepers on Rs. 6, there are to be only thirty-five—the actual number now employed. Five additional street toties on Rs. 3 each have been sanctioned. The changes in the superior conservancy staff are to be effected only as opportunities occur. The services of the existing staff of nuisance inspectors are not to be dispensed with to make room for trained men. These will receive the pay that they now receive, and when they retire or are otherwise removed, their places will be taken by trained men. The appointment of trained men would certainly be a change for the better.

(b) *Other Charges, &c.*—The provision of the previous year *plus* Rs. 2,880 for sewage carts: *vide* paragraph 30 (b) *supra*. The expenditure on sewage carts exceeds the income by Rs. 1,380. The council is of opinion that the extra charges should be borne and the nuisance mitigated. The details of the expenditure under this head are as follows:—

	RS.
Hire of 33 rubbish carts at Rs. 17½ each per mensem	6,930
" of 20 latrine " 12 " "	2,880
" of 12 sewage " 20 " " including casks	2,880
Sand for latrines	50
Repair of latrine carts	50
Road watering	210

(c) *Private Scavenging—Establishment.*—Provision is made for sixty toties on three different scales of pay. The three-rupee class has been abolished and the three maistries sanctioned in G.Os., Mis. No. 814 M., dated 11th May 1896, and Mis. No. 2052 M., dated 3rd December 1896, are retained. The contingencies under this head have risen correspondingly with the increase in the establishment.

(d) *The Makham Festival.*—Before the year 1895-96 an expenditure of only Rs. 10 used to be incurred under this head. During 1895-96 the provision was found insufficient owing to certain special sanitary arrangements that were made under advice from the District Medical and Sanitary Officer. It has therefore been found necessary to allot a larger sum than before.

36. *Grant 4—(a) Lighting—Establishment.*—As fifty additional lights are proposed to be put up during the next year, the pay of two additional lamp-lighters is included under this head. It is not possible to distribute the extra lamps among the existing staff, as already they have enough work now for the poor pay of Rs. 5 each. Under contingencies, an extra Rs. 100 is added to the amount of the revised estimate of 1896-97 to meet the cost of lighting the new lamps.

(b) *Avenues—Establishment and Contingencies.*—The council is of opinion that the expenditure under this head should not exceed the income, which is only Rs. 500. The establishment will now consist of one maistry on Rs. 6 and seven coolies on Rs. 4-8-0 each instead of the twelve coolies hitherto employed.

(c) *Public Garden.*—An increase of Re. 1 to the pay of the gardener is sanctioned. I may mention here that the public garden attached to the office is maintained in an excellent condition and it is due to the labour of the present incumbent. In the opinion of this council he richly deserves the increase.

The other items of Grant 4 do not call for any remark.

37. *Grant 5—General Establishment.*—An increase of Rs. 180 has been sanctioned by the council to be distributed as follows:—

The manager of the office, to whose efficiency I have great pleasure in bearing my testimony, is, by the unanimous consent of the council, allowed an increase of Rs. 10 to his salary. Of the three peons, each of whom draws Rs. 7 a month, one is to be denominated duffadar with an addition of Re. 1 to his pay. The post of sweeper is abolished and a night-watchman and sweeper on Rs. 5 per mensem has been sanctioned. At present the divisional peons watch the office during nights in rotation. If any of them is prevented by accident from attending in his turn, the office is left unguarded. This is not a desirable state of affairs. With a view to guard against any accident, the council has thought fit to employ a separate man for the purpose.

38. The budget having been discussed and passed before the receipt of G.O., No. 2391 L., dated 17th December 1896, the instructions therein contained regarding contribution to the central office could not be incorporated.

39. The receipts and expenditure for 1897-98, when summarised, are as follows:—

Receipts.

	RS.
Opening balance	6,840
Tax on arts, &c.	11,000
„ on buildings	21,000
„ on lands	1,200
„ on vehicles, &c.	6,900
Tolls	18,670
Miscellaneous	23,210
Total ..	88,820

Expenditure.

	RS.
Grant 1	21,100
„ 2	8,230
„ 3	37,620
„ 4	6,900
„ 5	5,350
Debt	4,610
Total ..	83,810

The closing balance is Rs. 5,010.

40. The usual 10 per cent. is not set apart as closing balance owing to the importance of some new works proposed by this council. Copy of a resolution of this council bearing on this subject is enclosed, and I request that Government will be pleased to consider the proposals of the council favourably and accord sanction to all of them. As already observed, the budget was discussed for three consecutive days—28th, 29th and 30th December 1896.

This report would have been sent earlier if my time had not been devoted to the arrangements in connection with the Mahamakham festival.

Endorsement on No. 541, Revenue.

Forwarded.

2. The budget closing balance will be still further reduced by the additional allotment which it has just been found necessary to make on account of the Mahamakham festival.

28th January 1897.

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

Endorsement on Cur. No. 262-Eng. of 1897.

Submitted to Government, Local and Municipal Department.

2. The explanations for the variations in the budget and revised estimates given in the Chairman's report are full.

3. The demands on the municipal funds during the current year are great,

	As per budget for 1896-97.	As per revised estimate for 1896-97.	Difference.
Receipts excluding opening balance ..	RS. 82,540	RS. 1,03,750	RS. + 21,210
Charges excluding closing balance ..	94,460	1,23,630	+ 29,170

and while the increase under receipts amounts to only Rs. 21,210, that under charges amounts to Rs. 29,170 or an over - appropriation of Rs. 7,960 from the expected closing

balance. As remarked by the Sub-Collector, the Mahamakham festival may still more reduce the balance still further.

4. The sources of income are all carefully examined and all expected realizations are duly estimated and the charges are likewise provided for as far as can now be foreseen.

TANJORE,
8th February 1897.

(Signed) J. ANDREW,
Ag. 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, 10th February 1897, No. 1270.

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

2. *Expenditure.*—(i) As recommended by the inspecting officers, a sum of Rs. 60 should be provided under "Sessional schools" by way of bonus to the inspecting schoolmaster to work a sessional school for the benefit of the unpassed teachers in the municipality, so as to enable them to pass the Primary examination, with a view to their eventually qualifying for teachers' certificates. The reasons urged by the Chairman for his not adopting the above recommendation are not, I submit, satisfactory, and his suggestion that a substantial reduction in, or the entire withholding of, the grants earned by unpassed and uncertificated teachers would be an effective inducement to such teachers to qualify professionally, should, I think, be acted upon only after the teachers have been afforded some facilities to qualify and have failed to take advantage of them. In the scale of salaries which I have prescribed for ascertaining the net cost of schools in which no fixed payments are made to teachers (*vide* paragraph 15 of my "Instructions applicable to the Grant-in-aid Code", a copy of which was submitted to Government with my letter, No. 11830, dated 30th October 1896), I have taken care to fix a much lower rate of pay for unpassed and uncertificated teachers than for certificated men. This is in itself a sufficient inducement for unqualified teachers to qualify professionally; other things being equal, the net cost of a school under the control of an unpassed or uncertificated teacher will necessarily be much lower than that of a school under a certificated teacher. To reduce or entirely withhold the grants earned by such teachers, without giving them some opportunity to qualify, would result in the closing of a goodly number of primary schools and would retard the progress of elementary education.

(ii) I do not approve of the curtailment made in the allotment for results grants. In view of the actuals of 1895-96 and of the fact that the total net cost of schools admitted to aid in the municipality during the current year amounted to Rs. 4,510, or as much as Rs. 1,510 more than the sanctioned allotment for results grants, I am strongly of opinion that the current year's provision of Rs. 3,000 at least should be repeated.

3. With the additions recommended above, the net expenditure to the municipality under Grant 2 will be Rs. 6,940 (Rs. 8,590—1,650), which is only 11·1 per cent. of its estimated income from taxation, rents and markets.

From Surgeon-Major-General C. SIBTHORPE, F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 16th February 1897, No. 61.

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

2. The provision for the (1) entertainment of an additional ward attendant on Rs. 6 per mensem, (2) construction of a branch dispensary, (3) extension of the apothecary's quarters, (4) operation room for the hospital, appears necessary.

From Surgeon-Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Camp, Tadpatri, 2nd March 1897, No. 523-S.

I have the honour to state that the Kumbakonam Municipal Council estimates its expenditure on conservancy during 1897-98 at Rs. 27,800, or 34·3 per cent. of the anticipated current receipts. The council's proposal to give a monthly allowance of Rs. 20 to the local civil apothecary and to make him the Health Officer of the station does not seem to me judicious, as it is almost certain that neither of the duties expected of him will be performed with any degree of satisfaction. Such duty as can be performed by him the municipality is already entitled to, as he is the local sanitary adviser. I know, as a fact, that all the time he can give he does ungrudgingly. To adequately fill the office of Health Officer, the services of a whole-time employé are indispensable. I would therefore advise that the re-modelling of the supervising staff be effected on the lines suggested in my letter on the current year's budget. In this connection, it is noted that the council states its intention of not removing the untrained men; but G.O., No. 4 M., dated 4th January 1897, distinctly requires their removal failing their passing before the expiry of two years. The spending of the sum of Rs. 1,380 (net expenditure) upon removal of sewage is most injudicious. The getting rid of sewage, of course, is most desirable, but until a common sewage scheme is introduced, from which the population can derive a common benefit and is consequently taxed, it seems to me a wrong principle to adopt that a few householders should secure personal comfort at the cost of the majority, and this is what any attempt at removal of sewage by carts amounts to. It is just as expensive to cart sewage out of a town as to cart fresh water into it, and I need not say that, considering the results achieved so far as any advantage to the community is concerned, the expenditure is disproportionate. The council has a certificated sanitary inspector who is capable of taking levels and making estimates, and he has to my knowledge proposed several small make-shift schemes for disposal of sewage of the character described in this office circular, dated 18th May 1896, which it would be far more profitable for the council to attend to than increasing its number of sewage carts. If sewage must be transported by carts, the householder benefiting should pay as is actually pursued in Bezvada, Guntur, Masulipatam, Ellore, Rajahmundry, Bellary and Mayavaram.

ORDER—No. 715 M., dated 27th March 1897.

The estimated receipts and charges of the Kumbakonam 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	27,411	20,230	26,720	6,730
Tax on Arts	9,856	10,000	10,800	11,000
" on Buildings and Lands	19,122	20,250	20,250	22,200
" on Vehicles and Animals	4,212	4,000	4,150	4,100
" on Carts	2,838	2,700	2,800	2,800
Tolls	17,120	20,000	20,000	18,670
Realizations under Special Acts	722	630	630	500
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c. . .	1,718	3,260	3,120	1,510
Conservancy Receipts	568	500	500	500
Fees and Revenue from Educational Institutions	685	580	580	200
" from Medical Institutions	685	580	580	680
Income from Markets and Slaughter-houses	3,220	3,500	4,140	4,100
License Fees	2,238	2,000	2,200	2,000
Other Fees	24	40	50	40
Fines under Municipal and other Acts	3,289	2,500	2,500	2,500
Interest on Investments and Premium on Loans	908	840	910	870
Grants and Contributions from Government	1,067	1,380	11,150	1,450
" from Local Boards	2,000	6,000	2,000	2,000
" from other Bodies	..	..	1,000	..
Recoveries for Services to Private Individuals	1,789	2,000	3,000	4,000
Miscellaneous	311	360	370	360
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	..	2,000	..	1,000
Advances Recovered	486	..	13,600	..
Total ..	99,574	1,02,770	1,30,470	87,210
Charges.				
GRANT 1—				
New Works—				
Communications	4,885	2,000	3,360	700
Buildings	1,448	11,000	1,000	6,400
Drainage	1,566	2,500	17,920	3,000
Water-supply	1,409	1,000	2,000	300
Repairs—				
Communications	8,116	8,000	8,000	8,000
Buildings	830	700	1,500	700
Drainage	858	1,140	890	370
Water-supply	343	2,280	6,530	490
Establishment	585	1,040	1,040	1,040
Tools and Plant and other Stores	112	100	150	100
Contributions for Public Works	784	..	..	..
Total ..	20,936	29,760	42,390	21,100
GRANT 2—				
Training Schools	..	120	120	..
Municipal Schools—				
On the Salary-result System	3,428	3,840	3,990	4,010
Result Grants	2,705	3,000	3,000	2,700
Building, Furniture, &c., Grants	..	200	200	100
Inspection	445	440	440	440
Miscellaneous	856	980	980	980
Total ..	7,434	8,580	8,730	8,230
GRANT 3—				
Hospitals and Dispensaries	7,518	8,180	8,330	8,110
Contributions	604	590	600	590
Vaccination	784	780	820	780
Registration of Births and Deaths	413	340	400	340
Conservancy, Road-cleaning and Road-watering	18,070	29,260	42,920	24,850
Total ..	27,389	39,150	53,070	34,670
GRANT 4—				
Lighting	4,579	5,240	4,940	5,160
Markets and Slaughter-houses	323	400	410	370
Travellers' Bungalows	115	130	210	130
Avenues	722	920	920	500
Public Garden, Survey of Land, Fire and other Charges	815	690	740	730
Total ..	6,554	7,380	7,220	6,890
GRANT 5—				
Supervision and Management	4,965	4,980	7,710	5,650
Repayment of Debt	2,069	2,130	2,160	2,230
Interest on Loan	2,545	2,480	2,450	2,380
Advances Recoverable	412	..	..	..
Refunds	..	..	10	..
Pensions and Gratuities	540	..	..	..
Balance	26,730	8,310	6,730	6,060
Total ..	99,574	1,02,770	1,30,470	87,210

REVISED ESTIMATE FOR 1896-97.

2. The current receipts and charges are now estimated at Rs. 1,03,750 and Rs. 1,23,630, respectively, against Rs. 82,540 and Rs. 94,460 anticipated in the sanctioned budget. The increase in the receipts, which occurs chiefly under contributions from Government and other bodies, private scavenging fees and advances recovered, is partly counterbalanced by a decrease under contributions from local boards and sale-proceeds of Government securities, while the increase in the charges appears mainly referred to in paragraph 20 (c) of the Chairman's letter, is approved. With reference to G.O., No. 2391 L., dated 17th December 1896, the contribution for the controlling establishments at the Presidency will be raised from Rs. 430 to Rs. 541, or Rs. 540 in round figures. The balance to be carried forward to the ensuing year's budget will then be Rs. 6,730.

BUDGET ESTIMATE FOR 1897-98.

3. Receipts.—The probable receipts are placed at Rs. 81,980, against the revised estimate of Rs. 1,03,750, the decrease, which occurs chiefly under tolls, avenue partly met by an increase under the tax on buildings, fees for private scavenging and other services and sale-proceeds of Government securities. With reference to the remarks of the Sanitary Commissioner in his letter read above, the municipal council's proposal to undertake the removal of sewage at a loss of Rs. 1,380 cannot be approved. The sum of Rs. 1,500 taken credit for on this account under recoveries for services rendered to private individuals will accordingly be struck out. In this matter the Sanitary Commissioner's suggestions are recommended to the attentive consideration of the council.

4. Charges.—(1) The charges are put down at Rs. 83,810, against Rs. 1,23,740 in the revised estimate, the decrease being chiefly under Grants 1, 3 and 5.

(2) Grants 1 and 2.—The additions to, and alterations in, the drainage, water-supply, and educational establishments, proposed in paragraphs 32 (e) and (f) and 34 (b) of the Chairman's letter, are sanctioned.

(3) Grant 3.—The entertainment of an additional ward attendant on Rs. 6, and the alterations in the conservancy and private scavenging establishments, proposed in paragraph 34, are sanctioned, with the exception of those relating to the sanitary and nuisance inspectors. The proposal to grant an allowance of Rs. 20 to the civil apothecary for his services as a Health Officer is inadmissible for the reasons stated by the Sanitary Commissioner in his letter read above. The council is requested to reconsider its other proposals as to the sanitary staff in the light of the instructions issued in G.O., No. 4 M., dated 4th January 1897, and of the remarks of the Sanitary Commissioner in his letter read above. The sum of Rs. 2,880 allotted for hiring twelve sewage carts will be struck out, with reference to the latter portion of paragraph 3 supra. In accordance with G.Os., No. 1536 M., dated 9th September 1896, and No. 1985 M., dated 18th November 1896, the provision for epidemic charges will be raised from Rs. 2,000 to Rs. 2,172, or Rs. 2,170 in round figures.

(4) Grant 4.—The entertainment of two additional lamp-lighters on Rs. 5 each, and the reduction from twelve to seven in the number of avenue coolies, proposed in paragraph 35, are sanctioned, but the increase of one rupee in the pay of the public gardener cannot be approved as the Government is not satisfied of its necessity.

(5) Grant 5.—The increase of Rs. 10 and Re. 1, respectively, in the salaries of the manager and one of the peons, the abolition of the post of sweeper on Re. 1, and the entertainment of a night-watchman and sweeper on Rs. 5, proposed in paragraph 36, are approved. With reference to G.O., No. 2391 L., dated 17th December 1896, contribution for the controlling establishments at the Presidency will be raised from Rs. 420 to Rs. 724, or Rs. 720 in round figures.

5. As revised by Government, the budget closes with a balance of Rs. 6,060, or 7.5 per cent. of the estimated receipts.

(True Extract.)

Secretary to Government.

To the Chairman, Municipal Council, Kumbakonam.

Collector of Tanjore.

President, District Board, Tanjore.

Accountant-General.

Director of Public Instruction.

Surgeon-General.

Sanitary Board.

Sanitary Commissioner.

Sanitary Engineer.

Editors' Table.

End. A. Raitt.

Kumbhakondur

2
619 Nov 1897

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

Budget for 1897-98.			Revised Budget				Actuals, 1895-96 (audited figures).					
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.
1. BALANCE BROUGHT FORWARD—												
a. Municipal Fund ..			6840				26720	20230	27410	85		
b. Endowments ..												
c. Water-tax Fund ..					6840							
2. MUNICIPAL RATES AND TAXES—												
a. Tax on arts, &c. (section 53) ..			11000				10800	10000	9856			
b. Tax on buildings (section 63) ..			21000				19000	19000	17954	83		
c. Tax on lands (section 63) ..			1200				1250	1250	1167	146		
d. Water-tax on buildings and lands (section 75) ..												
e. Tax on vehicles with springs and palanquins (section 77) ..			1600				1650	1600	1701			
f. Tax on animals (section 77) ..			2500				2500	2400	2511	8		
g. Tax on carts and other vehicles without springs (section 85) ..			2800				2800	2700	2838			
h. Tolls (section 91)—												
Gross receipts 28000—												
Less Local Fund share 9380—			18670				20000	20000	17119	12		
i. Penalties on account of—												
i. Tax on arts ..												
ii. Tax on buildings ..												
iii. Tax on lands ..												
iv. Water-tax on buildings and lands ..												
v. Tax on vehicles, &c. ..												
vi. Tax on animals ..												
vii. Tax on carts, &c. ..												
viii. Evasion of tolls ..												
3. REALIZATIONS UNDER SPECIAL ACTS—												
a. Pounds ..												
b. Ferry rents ..			300				330	330	332			
c. Fees under Act II of 1888 ..			200		500		300	300	390			
Carried forward ..					59270		58630	57580	53870	109		

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

			Budget for 1897-98.			Revised			Budget			Actuals, 1895-96 (audited figures).					
			Details of Minor Heads.			Totals of Major Heads.			Estimate for 1896-97.			Estimate for 1896-97.					
1			2			3			4			5			6		
			RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..						59270			58630			57520			53870	109	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—																	
a. i. Rent of lands ..			600						500			500			581	115	
ii. Rent of buildings ..									20								
iii. Avenue receipts ..			500						2100			2100			591	87	
iv. Fees from Travellers' Bungalows ..			200						250			250			267		
b. i. Sale-proceeds of lands and buildings ..												100			162		
ii. Produce of lands, gardens, &c. ..			110						110			110			59	10	
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c. ..			100						140			200			56		
c. Conservancy receipts—			1510						3120			3260			1717	142	
Sale-proceeds of night-soil, street refuse, &c. ..			500						500			500			568	310	
d. i. Fees from educational institutions ..			200														
ii. Other revenue from educational institutions ..																	
e. i. Sale-proceeds and composition fees of medicines ..			500														
ii. Other Hospital receipts ..			180						400			400			584	68	
f. i. Income from markets ..			3200						180			180			100	1210	
ii. „ slaughter-houses. ..			900						3280			2600			2380		
g. Other fees ..									860			900			840	1	
i. Distraint fees ..			20									20					
ii. License fees ..			2000						20			20			8	10	
iii. Cartstand fees ..									2200			2000			2238	36	
iv. Other fees ..			20														
h. Fines under Municipal and other Acts. ..			2500						30			20			158		
i. Interest on investments									2500			2500			3289	411	
i. General, including choultries ..																	
ii. Educational ..																	
iii. Medical ..			870														
j. Premium on loans ..									910			840			907	116	
Carried forward ..						12400											
						71670			72630			70800			66521	7	

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

Budget for 1897-98.			Revised Budget				Actuals, 1895-96 (audited figures).		
Details of Minor Heads.		Totals of Major Heads.	Estimate for 1896-97.		Estimate for 1896-97.				
1	2	3	4	5	6				
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	
Brought forward			71670		72630		70800		66521 7
5. GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends									
Buildings									
Municipal Schools	1150				900		1080		833 11
Other purposes									
ii. Medical	300				250		300		223 1 11
iii. Other purposes—									
Communications									
Water-supply									
Drainage									
Sanitation									
Other purposes					10000				
b. From Local Boards—									
i. Education									
ii. Medical	2000				2000		2000		2000
iii. Other purposes							4000		
c. Other grants and contributions—									
i. Education									
ii. Medical									
iii. Other purposes					1000				
6. MISCELLANEOUS—			3450						
a. Recoveries on account of services rendered to private individuals—									
i. Private scavenging	4000				3000		2000		1789 210
ii. Other purposes	1500								
b. Other items—									
i. Fishery rents	300				300		300		248 13
ii. Refunds of Expenditure of previous year					10				" 12
iii. Fee for numbering carts, &c.	50				50		50		47 5
iv. Other items	10				10		10		14 3
Carried forward			5860						
			80980		90150		80540		71678 5

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

Budget for 1897-98.				Revised Budget				Actuals, 1895-96 (audited figures).		
Details of Minor Heads.		Totals of Major Heads.		Estimate for 1896-97.		Estimate for 1896-97.				
1	2	3	4	5	6					
Brought forward ..	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
			80980		90150		80540		71678	5
7. EXTRAORDINARY AND DEBT—										
a. Sale-proceeds of Government securities and withdrawals from Savings Bank	1000						2000			
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									42813	
ii. Others			1000		13600				56125	
Total Receipts ..			80980		103750		82540		72163	145
			6840						27411	
Grand Total ..			88820		130470		102770		99574	610

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 7½ per cent. of rent value.
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.
7. License-fees are levied at the rates sanctioned in G.O.s nos 2862 and 5602 24-3-86 13-6-87.
8. The house-tax registers were last revised in the official year 18-6-87 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:—

S. Srinivasa Aiyar
Chairman

Chairman

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

Name of Institution	1	2	3	4	5	6	7	8	CONTRIBUTION FROM		9	10	11	12	13	14	15	16	17	18
<i>Kumbakonam Municipal Hospital and Branch Dispensary</i>	1	Amount of Funded Capital.	RS.	"	"	26000														
		Opening Balance.	RS.	"	"	"														
		Interest, Produce of Land, or Rent of buildings.	RS.	"	"	870														
		Appropriation from Capital for Expenditure.	RS.	"	"	1000														
		Private Contributions and Donations.	RS.	"	"	"														
		Sale of Medicines or Sundry Property.	RS.	"	"	680														
		Total (Columns 4-7).	RS.	"	"	2550														
		Local Funds.	RS.	"	"	2000														
		Provincial Funds.	RS.	"	"	"														
		Total Receipts (Columns 8 and 9).	RS.	"	"	4550														
		Appropriation from Municipal Funds (Column 16).	RS.	"	"	9260														
		Invested.	RS.	"	"	"														
		Current Charges.	RS.	"	"	8110														
		Total (Statement II).	RS.	"	"	8110														
		Alotted for Public Works, (Statement II-A).	RS.	"	"	5400														
		Total Charges (Column 14 plus Column 15).	RS.	"	"	18810														
		Closing Balance (Column 16).	RS.	"	"	"														
		REMARKS.																		

S. Srinivasa Aiyar
Chairman

STATEMENT II.—Expenditure from the Municipal Fund of the Town
of *Kumbakonam* for the official year 1897-98.

		Budget for 1897-98.		Revised Budget		Actuals, 1895-96 (audited figures).	
		Details of Minor Heads.	Totals of Major Heads.	Estimate for 1896-97.	Estimate for 1896-97.		
1	2	3	4	5	6		
GRANT I—(Public Works)—							
		RS.	A. P.	RS.	A. P.	RS.	A. P.
1. NEW WORKS—							
a. Communications	700 . .			3360 . .	2000 . .	4884	155
b. Buildings	6400 . .			1000 . .	11000 . .	1448	6
c. Drainage	3000 . .			17920 . .	2500 . .	1566	34
d. Water-supply	300 . .			2000 . .	1000 . .	1409	4 11
2. REPAIRS—			10400 . .				
a. Communications	8000 . .			8000 . .	8000 . .	8115	9 11
b. Buildings	700 . .			1500 . .	700 . .	830	3 11
c. Drainage—							
i. Repairs to works	300 . .			700 . .	1000 . .	264	8 8
ii. Establishment for flushing drains, &c.	70 . .			190 . .	140 . .	593	9 3
d. Water-supply—							
i. Repairs to works, machinery, &c.	100 . .			6050 . .	2000 . .	75	12 10
ii. Establishment	360 . .			280 . .	220 . .	259	134
iii. Contingencies	30 . .			200 . .	60 . .	6	132
3. ESTABLISHMENT	1040 . .	9560 . .		6530 . .	5780 . .	585	8 14
4. TOOLS AND PLANT AND OTHER STORES.	100 . .	100 . .		150 . .	100 . .	112	76
5. CONTRIBUTIONS—							
a. To Local Boards for works							
b. To Provincial Funds for scrutiny of estimates, &c.							
c. To others for public works						783	12
Total, Grant I		21100 . .		42390 . .	29760 . .	20956	39
GRANT II—(Education)—							
1. TRAINING SCHOOLS—							
a. Contributions to Local Boards							
b. Stipends to Normal students							
c. Sessional Schools							
2. MUNICIPAL SCHOOLS—							
i. On Salary System—							
a. Establishment							
b. Contingencies							
Carried forward				120 . .	120 . .		

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

		Budget for 1897-98.				Revised Budget				Actuals, 1895-96 (audited figures).	
		Details of Minor Heads.		Totals of Major Heads.		Estimate for 1896-97.		Estimate for 1896-97.			
1		2		3		4		5		6	
		RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Brought forward ..						120		120			
GRANT II—(Education)—cont.											
ii. On Salary-Results System—											
a. Fixed Payments ..		2980				2670		2740		2679	6 10
b. Result Grants ..		150				470		300			
c. Contingencies ..		880				850		800		748	5 10
3. SALARY GRANTS ..				4010							
4. RESULTS GRANTS ..		2700		2700		3000		3000		2705	8
5. COMBINED GRANTS—											
a. Fixed Payments ..											
b. Result Grants ..											
6. INSPECTION—											
a. Contributions to Local Boards ..											
b. Municipal Inspectors—											
i. Establishment ..		420				420		420		420	
ii. Contingencies ..		20				20		20		25	53
7. MISCELLANEOUS—				440							
a. Building, furniture, &c., grants ..		100				200		200			
b. Common gymnasium—											
i. Establishment ..		300				300		300		249	12 8
ii. Contingencies ..		10				10		10		3	1
c. Common Drawing Master—											
i. Establishment ..		300				300		300		300	
ii. Contingencies ..		20				20		20		2	15 6
d. Other items ..		350				350		350		300	
Contributions to Provincial Funds towards the pay of Art-teachers ..				8230		8730		8580		7434	71
Contingencies for ..											
Printing charges ..											
350		4760				4930		4930		4580	154
b. Medicines and Supplies ..		1600				1600		1600		1305	11 3
c. Diet of Patients ..		1400				1450		1400		1430	11 7
d. Sundries and Contingencies ..		350				350		250		230	14 8
e. Contributions to Local Boards ..											
&c., &c., &c. ..				8110							
Carried forward ..				8110		8330		8180		7518	410

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

1	Budget for 1897-98.		Revised Budget		Actuals, 1895-96 (audited figures).
	Details of Minor Heads.	Total of Major Heads.	Estimate for 1896-97.	Estimate for 1896-97.	
2	3	4	5	6	
Brought forward ..	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT III—Sanitation and Medical Services—cont.					
2. a. CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—					
i. Medical College ..					
ii. Sanitary Inspection ..	250 ..		250 ..	250 ..	254 ..
iii. Medical Reserve staff ..					
iv. Cutlers' Establishment ..					13 ..
b. CONTRIBUTIONS TO LOCAL BOARDS, &c., FOR—					
i. Medical Schools ..	240 ..		240 ..	240 ..	240 ..
ii. Reserve staff ..	40 ..		50 ..	40 ..	38 ..
iii. District Surgeon &c. Establishment ..	60 ..		60 ..	60 ..	58 12 8
c. OTHER CONTRIBUTIONS ..	390 ..		600 ..	579 ..	603 12 8
3. VACCINATION—					
a. Establishment ..	300 ..		300 ..	300 ..	300 ..
b. Contingencies ..	240 ..		240 ..	240 ..	243 12 2
c. Contributions to Local Boards ..					
4. REGISTRATION OF BIRTHS AND DEATHS—					
a. Establishment ..	300 ..		300 ..	300 ..	390 ..
b. Contingencies ..	40 ..		100 ..	40 ..	2299
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—					
a. i. Establishment ..	8600 ..		8100 ..	9170 ..	7304 9 7
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	13000 ..		10120 ..	10120 ..	9228 3 1
b. Private scavenging—					
i. Establishment ..	3130 ..		1900 ..	1300 ..	1077 10 2
ii. Contingencies, such as cost of scavenging carts, &c. ..	870 ..		700 ..	500 ..	193 6 7
c. Cholera charges ..	2000 ..		2000 ..	100 ..	69 5 10
d. Contingencies ..	100 ..		100 ..	70 ..	110 11 4
<i>C. Mahamukham, for total</i>	100 ..		20000 ..	8000 ..	86 6 4
Total, Grant III ..			37620 ..	53070 ..	27388 12 2

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

1	Budget for 1897-98.		Revised Budget		Actuals, 1895-96 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.	Estimate for 1896-97.	Estimate for 1896-97.	
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 ..	1560 ..		1440 ..	1440 ..	1400 13 2
b. Contingencies ..	3600 ..		3500 ..	3800 ..	3178 5 5
2. i. MARKETS—					
a. Establishment ..	50 ..		30 ..	50 ..	
b. Contingencies ..	250 ..		250 ..	170 ..	166 4 6
ii. SLAUGHTER-HOUSES—					
a. Establishment ..	60 ..		70 ..	140 ..	147 ..
b. Contingencies ..	10 ..		60 ..	40 ..	9 14 9
3. CHOUTRIES—					
a. Establishment ..					
b. Contingencies ..					
c. Feeding Travellers ..					
4. TRAVELLERS' BUNGALOWS—					
a. Establishment ..	110 ..		110 ..	110 ..	114 ..
b. Contingencies ..	20 ..		100 ..	20 ..	1 6
5. AVENUES—					
a. Establishment ..	450 ..		720 ..	720 ..	657 9 7
b. Contingencies ..	50 ..		200 ..	200 ..	63 14 6
6. PUBLIC GARDEN—					
a. Establishment ..	70 ..		60 ..	60 ..	60 ..
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	20 ..		30 ..	30 ..	66 7 8
7. SURVEY OF LAND ..					
8. FIRE —					
a. Establishment ..					
b. Purchase of fire-engine, buckets, repairs, &c. ..					
9. OTHER CHARGES—					
i. Work done for private indivi- duals other than private sca- venging ..					
Carried forward ..			6250 ..	6570 ..	6780 ..
					5873 15 7

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

Budget for 1897-98.		Revised Budget		Actuals, 1895-96 (audited figures).	
Details of Minor Heads.	Totals of Major Heads.	Estimate for 1896-97.	Estimate for 1896-97.		
1	2	3	4	5	
6					
RS.	A. P.	RS.	A. P.	RS.	A. P.
Brought forward ..					
GRANT IV—(Lighting and Miscellaneous Municipal purposes)— cont.					
9. OTHER CHARGES—cont.					
ii. Rewards for destruction of wild animals and snakes dogs &c.					
iii. Printing ..					
iv. Compensation for lands ..					
v. Other items ..					
Total, Grant IV ..					
GRANT V—					
a. General Establishment—					
i. Office Establishment ..					
ii. Inspection ..					
b. Collection of Municipal Taxes—					
i. Establishment ..					
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..					
c. Collection of Tolls—					
i. Establishment ..					
ii. Contingencies ..					
d. Office contingencies other than (b) (ii) ..					
e. Contributions for Centr. and Audit establishments ..					
f. Contribution for of the Municipal in Towns Collectors Office					
Total, Grant V ..					
REPAYMENT OF DEBT—					
a. Instalments paid during the year.					
b. Invested on account of Sinking Fund (Value of securities pur- chased) ..					
c. Charges of investment ..					
INTEREST—					
a. On account of last year ..					
b. " of current year.					

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

			Budget for 1897-98			Revised Budget			Actuals, 1895-96 (audited figures).			
			Details of Minor Heads.		Totals of Major Heads.		Estimate for 1896-97.		Estimate for 1896-97.			
1			2		3		4		5		6	
			RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Advances recoverable—												
a. Permanent											10	
b. Others											402	68
Refunds of other than current collections ..							10					
Discount												
Pensions and gratuities												
Investments—											540	
a. In Government securities for purposes other than Sinking Fund												
b. In Savings Bank												
Total Expenditure ..					83810		123630		94460		72844	106
Balances—												
a. Municipal Fund			5010				6840		8310		26729	124
b. Endowments												
c. Water-tax Fund					5010							
Grand Total ..					88820		130470		102770		99574	610

NOTE TO STATEMENT II.

Position of the Municipality of

Liabilities.

Liabilities—

Balance of Loans ..

Deposits to be adjusted ..

Other Liabilities (in detail) ..

RS.

Total ..

on 31st March 189

Assets.

Municipal Balance ..

Deposit Balance ..

Sinking Fund of loans ..

Funded Capital of endowed institutions, Hos-

pitals, &c. ..

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 ..

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	Tunnels	"	"	300	
2	Widening streets	"	"	400	The amounts here given are based on approximate estimates. Detailed estimates will be prepared before the work is started.
	Total ..	"	"	700	
(b)	Buildings				
1	Branch Dispensary	4700	"	4700	
2	Latrines including				
3	Cost of site.	"	"	700	
4	Extension of the				
5	apothecary's quarters	"	"	500	
6	Operation room				
7	for the hospital	"	"	500	
	Total	4700	"	6400	

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	Subsidiary drainage				
2	works	"	"	3000	
	Total ..	"	"	3000	
(d)	Water-supply				
1	Sinking wells	"	"	300	
	Total ..	"	"	300	

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

PART II.—Repairs.

Number.	Project.	Grant.		Actual expenditure.		REMARKS.
		3		4		
1	2	RS.	A. P.	RS.	A. P.	5
(a)	Communications					
1	Repairing roads and streets.	7000..				Total mileage of roads streets, lanes, &c., in the town. 42.
2	Sand and earth for roads.	700..				Metalled or Gravelled } Unmetalled.
						15 miles. 27 miles.
3	Tunnels	300..				Total mileage under main-tenance. 37.
						Metalled or Gravelled } Unmetalled.
						15 miles. 22 miles.
Total ...		8000..				

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

PART II.—Repairs—cont.

Number.	Project.	Grant.		Actual expenditure.		REMARKS.
		3		4		
1	2	RS.	A. P.	RS.	A. P.	5
(b)	Buildings					
1	Repairs to Municipal buildings.	700..				
2						
3						
Total ..		700..				

2^d. Surveying Art
Chairman

1	Number.	Salary per mensem.		Salary per annum.	
		2	3	4	5
GRANT I.—2. c. DRAINAGE—					
Overseers			RS.	A.	P.
Drain cleaners <i>Watchman</i> .. 6 ..	1	6 ..	72 ..		
		<i>2 or 3 each</i>			
Total ..			72 ..		
Deduct Fines and Stoppages ..					
Add arrears for last year paid this year ..					
Balance (Statement II) ..					
d. Water works—					
Overseers					
<i>Laik</i> Watchmen 4 ..	3	12 ..	144 ..		
<i>River</i> Watchmen for 5 months 4 ..	4	16 ..	80 ..		
<i>Fireman of Pump engine</i> 10 ..	1	10 ..	120 ..		
<i>Watchman for regulating the head sluice of the</i>					
<i>Shopperman and Mac chair</i>					
<i>and for 6 months.</i> 3 ..	1	3 ..	18 ..		
Total ..			362 ..		
Deduct Fines and Stoppages ..					
Add arrears for last year paid this year ..					
Balance (Statement II) ..					
8. GENERAL.—					
Overseer (<i>Pay and horse</i>)					
<i>Maistries allowance</i> 75 ..	1	75 ..	900 ..		
<i>Lascars</i> 6 ..	2	12 ..	144 ..		
Total ..			1044 ..		
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.	£. P.	RS.	A. P.
GRANT II.—EDUCATION—					
1. TRAINING SCHOOLS—					
Pupils receiving scholarships					
Total ..					
Deduct Fines and Stoppages ..					
Add arrears for last year paid this year ..					
Balance (Statement II) ..					
2. MUNICIPAL SCHOOLS—					
a. On the Salary System—					
Head Master					
1st Assistant Master					
2nd " "					
Total ..					
Deduct Fines and Stoppages ..					
Add arrears for last year paid this year ..					
Balance (Statement II) ..					

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

	Number.	Salary per mensem.	Salary per annum.
1	2	3	4
		RS.	A. P.
GRANT II.—EDUCATION—cont.			
2. Municipal School.			
On the Salary Result System—Fixed payments.			
Girl's school in Madalanganadi street.			
Head mistress	20	1	20
2 ^d do	15	1	15
3 ^d do	10	1	10
4 th do	8	1	8
5 th do	7	1	7
6 th do	6	1	6
Conductress	38	1	38
Girl's school in Pettai street.			
Head mistress	15	1	15
2 ^d do	10	1	10
3 ^d do	7	1	7
Conductress	3	1	3
Girl's school in Banadurai street.			
Head mistress	15	1	15
2 ^d Mistress	14	1	14
3 ^d Mistress	7	1	7
Conductress	3	1	3
Girl's school in Silkmeenur's street.			
Head mistress	12	1	12
2 ^d Mistress	8	1	8
3 ^d Mistress	7	1	7
Conductress	3	1	3
Girl's school in Kottayur			
Mistress	8	1	8
Boys' school in Silkmeenur street.			
Head master	10	1	10
2 ^d do	8	1	8
3 ^d do	6	1	6
Peon	5	1	5
Night school in Pettai street.			
Head master	7	1	7
2 ^d do	6	1	6
Parish school in Karuppur road.			
Head master	8	1	8
2 ^d do	5	1	5
Mahomedan School in Mani Kara street.			
Head master	7	1	7
2 ^d do	5	1	5

Total

2982

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.					
6. INSPECTION—					
Inspecting schoolmaster 35 ..	1	35 ..		420 ..	
Total ..				420 ..	
Deduct Fines and Stoppages ..					
Add arrears for last year paid this year ..					
Balance (Statement II) ..					
7. b. GYMNASIIC INSTRUCTORS 15 ..					
Assistant do 10 ..	1	10 ..		120 ..	
Total ..				300 ..	
Deduct Fines and Stoppages ..					
Add arrears for last year paid this year ..					
Balance (Statement II) ..					
8. DRAWING MASTERS 25 ..					
Total ..	1	25 ..		300 ..	
Deduct Fines and Stoppages ..					
Add arrears for last year paid this year ..					
Balance (Statement II) ..					

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

	Number.	Salary per mensem.		Salary per annum.	
1	2	3		4	
		RS.	A. P.	RS.	A. P.
GRANT III.—SANITATION AND MEDICAL SERVICES—					
1. HOSPITALS AND DISPENSARIES—					
<u>Municipal Hospital</u>					
<u>Medical Subordinates</u>					
Civil Apothecary	1	131 4		1575	
Second class Hospital Am.					
Midwife	1	35		420	
Mid class do	1	25		300	
Dispensary Assistant	1	12 8		150	
Compounder	1	15		180	
Servants					
Do	1	9		108	
Probationary Compounder	1	6		72	
Purveyor	1	10		120	
Peon	1	8		96	
Ward coolies	2 3	18		216	
Cook	1	9		108	
Assistant Cook	1	4		48	
Brahmin cook	1	5		60	
Midwife	1	10		120	
Trained female nurse	1	9		108	
Male toty	1	7		84	
Female toty	1	5		60	
Gardener	1	5		60	
Dhoby	1	7		84	
<u>Branch Dispensary</u>					
Third class Hospital					
Assistant	1	25		300	
Compounder	1	15		180	
Midwife	1	15		180	
Ward cooly	1	6		72	
Nurse	1	5		60	
Total					
4761					
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
GRANT III.—SANITATION AND MEDICAL SERVICES—cont.			
3. VACCINATION—			
Vaccinators	15	15	180
2 nd class do	10	10	120
Peons			
Total			300
Deduct Fines and Stoppages			
Add arrears for last year paid this year			
Balance (Statement II)			
4. REGISTRATION—			
Registrars	15	15	180
Do	10	10	120
Peons			
Total			300
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
GRANT III.—SANITATION AND MEDICAL SERVICES—cont.			
5. a. "CONSERVANCY, ROAD-CLEANING AND ROAD-WATERING."			
Civil apothecary	1	20	240
Nuisance Inspectors	3	75	900
Health Officer (allowance)	25	80	960
Sanitary Inspectors	4	42	504
Peons	10	70	840
Maistries	15	90	1080
Latrine laties			
Scavengers			
Sweepers			
Laties in charge of benches	7	14	168
River bank laties	4	16	192
Rubbish depot watchmen	2	10	120
Sweepers	40	35	2520
Street laties	3	30	1080
Total			8604
Deduct Fines and Stoppages			
Add arrears for last year paid this year			
Balance (Statement II)			

	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT IV—LIGHTING AND MISCELLANEOUS MUNICIPAL PURPOSES—cont.							
8. FIRE—							
Servants!							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
9.—							

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

1	Number.	Salary per mensem.		Salary per annum.	
		3		4	
		RS.	A. P.	RS.	A. P.
GRANT V.—a. GENERAL ESTABLISHMENT—					
i. Office—					
Manager	1	60		720	
Clerks	1	35		420	
" 2 ^d	1	30		360	
" 3 ^d	1	12		144	
Accountants	1	20		240	
Peons	1	10		120	
Attender	1	8		96	
Duffader	2	7		168	
Peons	1	5		60	
Watchman and sweeper	1	5		60	
Total				2328	
Deduct Fines and Stoppages					
Add arrears for last year paid this year					
Balance (Statement II)					
ii. Inspection—					
Chairman's salary or carriage allowance	1	40		480	
Total				480	
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.	Salary per mensem.		Salary per annum.	
		3		4	
		RS.	A. P.	RS.	A. P.
GRANT V.—a. GENERAL ESTABLISHMENT— <i>cont.</i>					
b. Collection—					
Clerks	1	15		180	
Bill Collectors	2	24		288	
Peons	5	50		600	
Karnam	1	8		96	
Total				1164	
Deduct Fines and Stoppages					
Add arrears for last year paid this year					
Balance (Statement II)					
c. Collection of tolls—					
Inspectors					
Gate-keepers					
Total					
Deduct Fines and Stoppages					
Add arrears for last year paid this year					
Balance (Statement II)					

Chairman

	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	10	11	12	13	14	15	16	17	18
	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.		500			500												
2. Tax on buildings		400			400												
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																	
10. Tax on the city																	
11. Tax on animals																	
12. Tax on carts																	
13. Arrears																	
14. Fidelity																	
15. Fidelity																	
Total		900		900		900		900									

STATEMENT VI.—Revised Estimate for 1896-97.

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

Items.	1		2		3		4		5		6		Explanation of variations between columns 5 and 6.
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	
1. BALANCE BROUGHT FORWARD—													
a. Municipal Fund ..	26720.	24173.42							26720.	20230.			Vide para 2 of the Budget Report
b. Endowments ..													Do Para 3 Do
c. Water-tax Fund ..													
2. MUNICIPAL RATES AND TAXES—													
a. Tax on arts, &c. (section 53) ..	4362.	5134.8.			6438.				10800.	10000.			
b. Tax on buildings (section 63) ..	7049.73	9328.46			11950.89				19000.	19000.			
c. Tax on lands (section 63) ..	613.85	681.28			636.77				1250.	1250.			
d. Water-tax on buildings and lands (section 75) ..													
e. Tax on vehicles with springs and palanquins (section 77) ..	1507.8.	151.8.			142.8.				1650.	1600.			
f. Tax on animals (section 77) ..	2036.4.	427.12.			463.12.				2500.	2400.			Do Para 6 Do
g. Tax on carts and other vehicles without springs (section 85) ..	2503.	410.			297.				2800.	2700.			
h. Tolls (section 91) —													
Gross receipts	17604.12.												
Less Local Fund share	14048.12.	6008.54			5951.410	20000.			20000.				

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4. Penalties on account of—													
i. Tax on arts	11092.108	6008.54			2500.				50000.				
ii. Tax on buildings	18.								30.				
iii. Tax on lands													
iv. Water-tax on buildings and lands	1724.12	510.12			2000.				2000.				
v. Tax on vehicles, &c	5007.4	1507.8			142.8				2500.				
vi. Tax on animals	1200.	251.12			142.8				2000.				
vii. Tax on carts, &c.	1428.22	110.			142.8				2000.				
viii. Evasion of tolls	614.42	142.8			142.8				1700.				
3. REALIZATIONS UNDER SPECIAL ACTS—													
a. Pounds ..	1305.	2107.61							10000.				
b. Ferry rents ..		110.10.8			330.				330.				
c. Fees under Act II of 1888	145.	130.			155.				300.				
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—													
a. i. Rent of lands ..	112.66	114.910			387.96				500.				
ii. Rent of buildings ..	18.	9			1.153				20.				
iii. Avenue receipts ..	437.96	315.124			1662.66				2100.				
iv. Fees from Travellers' Bungalows ..	167.	78.8.			83.				250.				
b. i. Sale-proceeds of lands and buildings ..									100.				
ii. Produce of lands, gardens, &c.	63.1.	83.			46.45				110.				
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	111.14.11	6.12.			28.11				200.				
Carried forward ..	33174.126	23041.74			28575.26				61750.				

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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.
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.		
Brought forward ..	33174	136	23041	74	28575	26	61750	60840		
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—cont.										
c. Conservancy receipts—										
Sale-proceeds of night-soil, street refuse, &c. ..	335	145	113	4	164	17	500	500		
d. i. Fees from educational institutions ..										
ii. Other revenue from educational institutions ..										
e. i. Sale-proceeds and composition fees of medicines ..	275	10	250	56	124	6	400	400		
ii. Other Hospital receipts ..	79	83	49	8	100	79	180	180		
f. i. Income from markets ..	1674	54	1180		1605	108	3280	2600		Vide Para 10(f) of the Budget Report
ii. „ slaughter-houses.	430		231	86	430		860	900		Do 10 (k) Do
g. Other fees ..										
i. Distraint fees ..		12	26		19	4	20	20		
ii. License fees ..	1654	129	318	99	545	33	2200	2000		Do 10 (l) Do
iii. Cartstand fees ..										
iv. Other fees ..	18		3		12		30	20		
h. Fines under Municipal and other Acts ..	1228	83	1630	43	1271	79	2500	2500		

[illegible]

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.
	RS.	A.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	
<i>11500</i>											
Brought forward ..	41489	2927799	4		44290	183	85780		78180		
5. GRANTS AND CONTRIBUTIONS—cont.											
c. Other grants and contributions—											
i. Education ..											
ii. Medical ..											
iii. Other purposes ..											
6. MISCELLANEOUS—											
a. Recoveries on account of services rendered to private individuals—											
i. Private scavenging ..	14324		734	12	1567	12	3000		2000		Do 13 Do
ii. Other purposes ..											
b. Other items—											
i. Fishery rents ..	298		313		2		300		300		
ii. Refunds of Expenditure of previous year ..	159		12		8	103	10				
iii. Fee for numbering carts, &	40	15	7	46	91		50		50		
iv. Other items ..	27		21		79		10		10		
7. EXTRAORDINARY AND DEBT—											
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.											
b. Loans—											
i. From Government ..											
ii. In the market from private individuals ..											
c. Realizations of Sinking fund for repayment of loans.											
d. Advances—											
i. Permanent ..			418	13							
ii. Others ..	1359	253	56	125	27	109	13600				Do 14 Do
Total Receipts ..	56836	7929024	1146913	83	103750		82540				
Grand Total ..	83556	7953197	6146913	83	130470		102770				

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

Items.	1		2		3		4		5		6		Explanation of variations between columns 5 and 6.
	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.				
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.			
GRANT I—(Public Works)—													
1. NEW WORKS—													
a. Communications	1351	74	1217	107	2008	88	2000	..	2000	..	Vide Para 16 of the Budget Report		
b. Buildings	17	..	..	..	983	..	11000	..	11000	..	Da 16 (k) — Da		
c. Drainage	15419	47	11	..	2500	115	17920	..	2500	..	Da 16 (c) — Da		
d. Water-supply	864	144	..	..	1135	18	2000	..	1000	..	Da 16 (d) — Da ^s		
2. REPAIRS—													
a. Communications	1801	95	3605	105	6198	67	8000	..	8000	..	Da 17 (k) — Da		
b. Buildings	478	..	597	106	1452	8	1500	..	700	..	Da 17 (c)(i) — Da		
c. Drainage—											Da 17 (c)(iii) — Da		
i. Repairs to works	25	68	78	..	674	94	700	..	1000	..	Da 17 (d)(vi) — Da		
ii. Establishment for flushing drains, &c.	138	6	218	10	51	10	190	..	140	..	Da 17 (d)(vii) — Da		
d. Water-supply—											Da 17 (d)(viii) — Da		
i. Repairs to works, machinery, &c.	964	89	..	..	5085	73	6050	..	2000	..	Da 17 (d)(ix) — Da		
ii. Establishment	139	51	107	13	140	10	280	..	220	..	Da 17 (d)(x) — Da		
iii. Contingencies	169	86	2	86	30	76	200	..	60	..	Da 17 (d)(xi) — Da		
3. ESTABLISHMENT	683	68	300	..	356	94	1040	..	1040	..	Da 18 — Da		
4. TOOLS AND PLANT AND OTHER STORES.	41	5	72	39	108	11	150	..	100	..			

5. CONTRIBUTIONS—

- a. To Local Boards for works ..
- b. To Provincial Funds for scrutiny of estimates, &c. ..
- c. To others for public works ..

Total, Grant I ..

GRANT II—(Education)—

1. TRAINING SCHOOLS—

- a. Contributions to Local Boards ..
- b. Stipends to Normal students ..

2. MUNICIPAL SCHOOLS—

i. On Salary System—

- a. Establishment ..
- b. Contingencies ..

ii. On Salary-Results System—

- a. Fixed Payments ..
- b. Results Grants ..
- c. Contingencies ..

3. SALARY GRANTS ..

4. RESULTS GRANTS ..

5. COMBINED GRANTS—

- a. Fixed Payments ..
- b. Results Grants ..

6. INSPECTION—

- a. Contributions to Local Boards ..

Carried forward ..

tatement 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.
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.		
1	2	3	4	5	6	7				
Brought forward ..	4177 89	3922 10	2932 73	7110	6960					
GRANT II—(Education)—cont.										
b. Municipal Inspectors—										
i. Establishment ..	280	140	140	420	420					
ii. Contingencies ..	11	13	8 16 11	20	20					
7. MISCELLANEOUS—										
a. Building, furniture, &c., grants ..			200	200	200					
b. Common gymnasium—										
i. Establishment ..	192 16	96 14 4	107 46	300	300					
ii. Contingencies ..			10	10	10					
c. Other items ..	401 9	202 15 6	268 7	670	670					
Total, Grant II ..	5062 13 4	4375 8 6	3667 2 8	8730	8580					

GRANT III—(Sanitation and Medical Services.)

GRANT III—(Sanitation and Medical Services.)	
1. HOSPITALS AND DISPENSARIES—	
a. Establishment	..
b. Medicines and Supplies	..
c. Diet of Patients	..
d. Sundries and Contingencies	..
e. Contributions to Local Boards	..
2. a. CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—	
i. Medical College	..
ii. Sanitary Inspection	..
iii. Medical Reserve staff	..
iv. Cutlers' Establishment	..
b. CONTRIBUTIONS TO LOCAL BOARDS, &c., FOR—	
i. Medical Schools	..
ii. Reserve staff	..
iii. <i>Disinfecting</i>	..
c. OTHER CONTRIBUTIONS	..
3. VACCINATIONS—	
a. Establishment	..
b. Contingencies	..
c. Contributions to Local Boards	..
d. <i>Adv. to the Apothecary for disinfection of the</i>	..
<i>Carried forward</i>	..
<i>Qualification.</i>	..

{ Vide Para 19(a) of the Budget Report

— Do — 1961 — Do —

Da 19(c) — Da —

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.
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.		
1	2		3		4		5		6	7
Brought forward ..	5100 14 9		3774 86		4649 13		9750 ..		9550 ..	
GRANT III—Sanitation and Medical Services—cont.										
4. REGISTRATION OF BIRTHS AND DEATHS—										
a. Establishment ..	202 11 8		120 ..		97 44		300 ..		300 ..	
b. Contingencies ..	82 49		17 ..		17 11 3		100 ..		40 ..	
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—										
a. i. Establishment ..	5220 9 6		2483 ..		2879 6 6		8100 ..		9170 ..	
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	58 14 89		31 11 12		4305 7 3		10120 ..		10120 ..	
b. Private scavenging —										
i. Establishment ..	1070 14 7		386 2 7		829 15		1900 ..		1300 ..	
ii. Contingencies, such as cost of scavenging carts, &c. ..	257 14 ..		98 14		442 4		700 ..		500 ..	
c. Cholera charges ..			38 54		2000 ..		2000 ..		100 ..	
d. Contingencies ..	53 14 8		47 10 6		46 3 9		100 ..		70 ..	
(C) M. Mahanantlam-fortified ..			86 6 ..		20000 ..		20000 ..		8000 ..	
Total, Grant III ..	17803 8 3		10147 47		35266 79		53070 ..		39150 ..	

GRANT IV—(Lighting and Miscellaneous Municipal purposes)—									
1. LIGHTING—									
a. Establishment	909 6 9	465 8 2	530 9 3	1440 .					1440 .
b. Contingencies	1777 7 3	677 12 3	1722 15 9	3520 .					3520 .
2. i. MARKETS—									
a. Establishment	14 7 3	" "	15 8 9	30 .					50 .
b. Contingencies	160 4 .	85 12 6	89 12 .	250 .					170 .
ii. SLAUGHTER-HOUSES—									
a. Establishment	45 3 1	48 .	24 12 11	70 .					140 .
b. Contingencies	57 3 4	3 " 5	2 13 .	60 .					40 .
3. CHOUTRIES—									
a. Establishment	" "	" "	" "	" "					" "
b. Contingencies	" "	" "	" "	" "					" "
c. Feeding Travellers	" "	" "	" "	" "					" "
4. TRAVELLERS' BUNGALOWS—									
a. Establishment	76 . .	38 . .	34 . .	110 . .					110 . .
b. Contingencies	25 15 .	" "	74 1 .	100 . .					20 . .
5. AVENUES—									
a. Establishment	464 8 2	221 4 9	255 7 10	720 . .					720 . .
b. Contingencies	" 2 .	60 10 .	199 14 .	200 . .					200 . .
6. PUBLIC GARDEN—									
a. Establishment	40 . .	20 . .	20 . .	60 . .					60 . .
b. Purchase of seeds, repair of well, purchase of bullocks, &c.	6 13 6	5 15 6	23 2 6	30 . .					30 . .
Carried forward	3576 15 .	1625 11 9	2993 1 .	6570 . .					6780 .

Items.	2			3			4		5		6		Explanation of variations between columns 5 and 6.
	RS.	A. P.		RS.	A. P.		RS.	A. P.	RS.	A. P.	RS.	A. P.	
Brought forward ..	3576 15		1625 117			2993 1			6590		6780		
GRANT IV—(Lighting and Miscellaneous Municipal purposes)—cont.													
7. SURVEY OF LAND ..													
8. FIRE—													
a. Establishment ..													
b. Purchase of fire-engine, buckets, repairs, &c. ..													
9. OTHER CHARGES—													
i. Work done for private individuals other than private scavenging ..													
ii. Rewards for destruction of wild animals and snakes, dogs &c. ..													
iii. Printing ..	195 87		70 26			104 75			300		250		
iv. Compensation for lands ..													
v. Other items ..	130 13 11		110			169 21			300		300		
Total, Grant IV ..	3903 56		1805 141			3316 106			7220		7380		

GRANT V—									
a. General Establishment—									
i. Office Establishment	1429.80	705.12	720.80	2150.	2150.	2150.	2150.	2150.	2150.
ii. Inspection	37.69	141.15	362.93	400.	400.	400.	400.	400.	400.
b. Collection of Municipal Taxes—									
i. Establishment	767.70	388.	392.82	1160.	1160.	1160.	1160.	1160.	1160.
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c.	178.60	1.69	121.10	300.	300.	300.	300.	300.	300.
c. Collection of Tolls—									
i. Establishment	1342.67	..	957.95	2300.	2300.	2300.	2300.	2300.	2300.
ii. Contingencies	162.109	..	137.53	300.	300.	300.	300.	300.	300.
d. Office contingencies other than (b) (ii)	302.12	141.64	197.14	500.	500.	500.	500.	500.	500.
e. Contributions for Central office and Audit establishments	" "	..	430.	430.	430.	430.	430.	430.	430.
f. Contribution for the purchase of the Municipal Clerk's salary	40.118	18.53	19.44	60.	60.	60.	60.	60.	60.
Total, Grant V ..	4260.109	1396.134	3339.53	7600.	7600.	7600.	7600.	7600.	7600.
REPAYMENT OF DEBT—									
a. Instalments paid during the year.	1069.911	1046.13	1090.61	2160.	2160.	2160.	2160.	2160.	2160.
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	1237.61	1260.49	1212.911	2450.	2450.	2450.	2450.	2450.	2450.

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.
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.		
1									6	7
Advances recoverable—										
a. Permanent ..										
b. Others ..										
Refunds of other than current collections..	2.33				7.129		10			
Discount										
Pensions and gratuities ..			240							
Investments—										
a. In Government securities for purposes other than Sinking Fund										
b. In Saving Bank ..										
TOTAL Expenditure ..	55003.35		26473.41		68626.12		123630		94460	
Balances—										
a. Municipal Fund ..	6840		26724.12				6840		8310	
b. Endowments ..										
c. Water-tax Fund ..										
Grand Total ..	61843.35		53197.61		68626.12		130670		102770	

Chairman

Lt. Governor

J. L. Sawney

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

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

Items of Expenditure.	Original budget grant as sanctioned by Govern-ment.		Subsequent additions.		Subsequent deductions.		Total grant.	Authority for the additions and deductions shown in columns 3 and 4.
	RS.	A. P.	RS.	A. P.	RS.	A. P.		
1	2		3		4		5	6
Entries as per Statement II wherever there is alteration Grant-I (Public Works) New Works								Resolution of the Council dated 19 th December 1896. Sanction of Government has also been applied for for Rs 1650 in this office letter No. 54.
(a) Communications	2000		1690				3690	Transferred to Grant-III. S. Co. Rs 1891 in January &c (C) Prahmanatham
(b) Buildings	11000				6000		5000	Sanctioned (Vide G.O. No. 7-1196).
(c) Drainage	2500		10310				12810	Of this, Rs 5000 was sanctioned in G.O. No. 759 in Nov. Rs 3750 in G.O. No. 1308 in Dec. Rs 1500 and Rs 1000 have been sanctioned by the Council on the 19 th December 1896, and sanctioned by Govt. for the former. Same has been applied for in this office letter No. 54 dated 22 nd January 1897.
(d) Water supply	1000		1020				2020	Resolution of the Council Dated 17/12/1896. Sanction of Govt. has been applied for for Rs 1790 in this office letter No. 54.
Carried over	16500		13020		6000		23520	22-1-97

Carried over	16500	.	13020	.	6000	"	- 23520	"	for No 1790 in this Office to No 184	22-1-97
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Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of *Kamachanran* for the year 1896-97 --- continued.

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

Items of expenditure.	Original budget grant as sanctioned by Government.		Subsequent additions.		Subsequent deductions.		Total grant.	Authority for the additions and deductions shown in columns 3 and 4.
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.		
Grant I. 2. Brought forward	16500		13020		6000		23520	
(d) Water supply (i) repairs to works	2000		2640				4640	Sanction of Govt. has been affixed for in this affair letter No. 54. 1.97.
Do (ii) establishment	220		72				292	Sanctioned in G.O. No. 1076 M. dated 17.10.96.
Do (iii) Contingencies	60		150				210	Resolution of the Council dated 19. December 1896.
Grant II. 2. Municipal schools.								
(iii) On salary of school system.								
(b) Recruit grants.	300		180				480	Do Do
Grant III. 1. Hospitals.								* (Amounts paid for 1895-96).
(d) Sanctions Contingencies	250		120				370	Resolution of the Council dated 19. December 1896.
Grant III. 3. Vaccination.								
Allowance for vaccine supervision.	240		40				280	Do Do
4. Registration of Births & Deaths.								* Paid for the period from 24. August to 18. October 1894.
(b) Contingencies.	40		70				110	Resolution of the Council dated 19. December 1896.
Grant IV. 5. Conservancy or (a) Private scavenging.	1300		1006				2306	} Sanctioned in G.O. No. 1171 M. dated 13.7.96 and 2052 M. 9ms 3.12.96
(i) Establishment.	500		200				700	
(ii) Contingencies &c.								Resolution of the Council dated 19. December 1896.
(d) Contingencies.	70		20				90	
(e) Mahanatharam Festival.	4000		6000				10000	Transferred from Grant I. I. & the works (b) Buildings.
* Rs. 4000 less than the Budget figure owing to the refusal of the Local Boards to contribute a bribe.								(vide G.O. No. 1891 M. 7.11.96)
Grant IV. 1. Lighting.								
(b) Contingencies.	3800		300				4100	Sanctioned in G.O. No. 759 M. 14.5.96.
2 (i) Markets (b) Contingencies	170		20				190	Resolution of the Council dated 19-12-96.
Grant V.								
(c) Collection of tolls.								
(i) Establishment.			2300				2300	} Sanctioned in G.O. No. 1171 M. dated 13.7.96
(ii) Contingencies			180				180	
Do			110				110	Resolution of the Council dated 19. December 1896.
Total	29450		26428		6000		49878	

S. S. Srinivasaiah
Chairman

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STATEMENT V.III—Loans.

[illegible]

St. Lawrence College
Chairman

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Kumbakonam Municipality

Budget.

1897-98.

Original

$$\begin{array}{r} 872^{10} \\ 670^0 \\ \hline 8048 \end{array} \quad \begin{array}{r} 54600 \\ 48288 \\ \hline 63120 \end{array} \quad \begin{array}{r} 6.8 \end{array}$$

MUNICIPAL COUNCILORS' OFFICE
KUMBAKONAM 23.1.1897.

5	Wheat	1	5	5	Wheat
8	Barley	1	8	8	Barley
11	Hay	2	11	22	Hay
14	Wheat	1	14	14	Wheat
17	Barley	1	17	17	Barley
20	Hay	1	20	20	Hay
23	Wheat	1	23	23	Wheat
26	Barley	1	26	26	Barley
29	Hay	1	29	29	Hay
32	Wheat	1	32	32	Wheat
35	Barley	1	35	35	Barley
38	Hay	1	38	38	Hay
41	Wheat	1	41	41	Wheat
44	Barley	1	44	44	Barley
47	Hay	1	47	47	Hay
50	Wheat	1	50	50	Wheat
53	Barley	1	53	53	Barley
56	Hay	1	56	56	Hay
59	Wheat	1	59	59	Wheat
62	Barley	1	62	62	Barley
65	Hay	1	65	65	Hay
68	Wheat	1	68	68	Wheat
71	Barley	1	71	71	Barley
74	Hay	1	74	74	Hay
77	Wheat	1	77	77	Wheat
80	Barley	1	80	80	Barley
83	Hay	1	83	83	Hay
86	Wheat	1	86	86	Wheat
89	Barley	1	89	89	Barley
92	Hay	1	92	92	Hay
95	Wheat	1	95	95	Wheat
98	Barley	1	98	98	Barley
101	Hay	1	101	101	Hay
104	Wheat	1	104	104	Wheat
107	Barley	1	107	107	Barley
110	Hay	1	110	110	Hay
113	Wheat	1	113	113	Wheat
116	Barley	1	116	116	Barley
119	Hay	1	119	119	Hay
122	Wheat	1	122	122	Wheat
125	Barley	1	125	125	Barley
128	Hay	1	128	128	Hay
131	Wheat	1	131	131	Wheat
134	Barley	1	134	134	Barley
137	Hay	1	137	137	Hay
140	Wheat	1	140	140	Wheat
143	Barley	1	143	143	Barley
146	Hay	1	146	146	Hay
149	Wheat	1	149	149	Wheat
152	Barley	1	152	152	Barley
155	Hay	1	155	155	Hay
158	Wheat	1	158	158	Wheat
161	Barley	1	161	161	Barley
164	Hay	1	164	164	Hay
167	Wheat	1	167	167	Wheat
170	Barley	1	170	170	Barley
173	Hay	1	173	173	Hay
176	Wheat	1	176	176	Wheat
179	Barley	1	179	179	Barley
182	Hay	1	182	182	Hay
185	Wheat	1	185	185	Wheat
188	Barley	1	188	188	Barley
191	Hay	1	191	191	Hay
194	Wheat	1	194	194	Wheat
197	Barley	1	197	197	Barley
200	Hay	1	200	200	Hay

STATEMENT OF PROPOSITION FOR

Order sanction- ing present Establishment.		Office to which the proposition refers.	NATURE OF CHARGE.								Perm Increase per month. Amount
			Present Scale				Proposed scale.				
No.	Date.		No.	Designation.	Pay.		No.	Designation.	Pay.		
				Mini- mum.	Maxi- mum.			Mini- mum.	Maxi- mum.		
				Rs.	Rs.			Rs.	Rs.	Rs.	
			<u>Grant III. S. Conservancy Contingent</u>								
			1	Saindy Inspect	25	3	Saindy Inspect	75			
				Low at Rs 25.							
			4	Chivance Inspect	80	4	Do. No 20	80			
				Low at Rs 20							
			2	Do. at Rs 1 1/2	35	7	Deans at Rs 6	42			
			1	Do. Inspector	15	15	Satmis at Rs 90				
			9	Deans at Rs 6	54	10	Do. at Rs 70	70			
			15	Satmis at Rs 90		2	Satmis at Rs 14				
				Low at Rs 6.							
			15	Do. at Rs 75		4	Reins at Rs 16				
				Low at Rs 16.							
			2	Satmis at Rs 14		2	Subsidiary at Rs 10				
				Low at Rs 10.							
			4	Reins at Rs 16		25	Sweepers at Rs 210				
				Low at Rs 16.							
			2	Subsidiary at Rs 10		30	Street at Rs 90				
				Low at Rs 10.							
			40	Sweepers at Rs 240							
			25	Street at Rs 75							
				Low at Rs 75.							
			<u>(6) Private Scavenging:</u>								
			3	Insistries at Rs 18		3	Insistries at Rs 18				
				Low at Rs 18.							
			10	Satmis at Rs 30		10	Satmis at Rs 35				
			25	Do. at Rs 8 1/2	87 1/2	42	Do. at Rs 168				
			10	Do. at Rs 40	40	8	Do. at Rs 40				
			8	Do. at Rs 40	40						
			<u>Grant IV. S. Lighting &c.</u>								
			2	Insistries at Rs 20		2	Insistries at Rs 20				
				Low at Rs 20							
			20	Insistries at Rs 100		22	Insistries at Rs 110				
				Low at Rs 100							
			<u>2. Slaughterhouse.</u>								
			1	Sweeper	5	1	Sweeper	5			
			1	Sw Collector	7						

STATEMENT OF PROPOSITION

Order sanction- ing present Establishment.		Office to which the proposition refers.	NATURE OF CHARGE.							
			Present Scale				Proposed scale.			
			No.	Designation.	Pay.		No.	Designation.	Pay.	
No.	Date.				Mini- mum.	Maxi- mum.			Mini- mum.	Maxi- mum.
					Rs.	Rs.			Rs.	Rs.
				Grant III. Continued.						
				Girls' School at Kottayam						
				" 1 Mistress					8	
				Grant III Sanitation and						
				(1) Hospitals and Dispensary						
			1	Civil Apothecary	31.40		1	Civil Apothecary	31.40	
			1	1st Class Hosp. Asst.	55.		1	2nd Class Hosp. Asst.	35.	
			1	3rd Class Asst.	25		1	3rd Class Asst.	25	
			1	Dispensing Asst.	12 1/2		1	Dispensing Asst.	12 1/2	
			1	Compounder	15		1	Compounder	15	
			1	Do.	9		1	Do.	9	
			1	Probationary Asst.	6		1	Probationary Asst.	6	
			1	Deputy Asst.	10		1	Deputy Asst.	10	
			1	Peon	8		1	Peon	8	
			2	Ward Cooks at Rs. 6.	12		3	Ward Cooks at Rs. 6 each	18	
			1	Cook	9		1	Cook	9	
			1	Boiler Asst.	5		1	Boiler Asst.	5	
			1	Asst. Asst.	4		1	Asst. Asst.	4	
			1	Midwife	10		1	Midwife	10	
			1	Female Asst.	5		1	Female Asst.	5	
			1	Nurse	9		1	Trained Female Asst.	9	
			1	Peon	8		1	Peon	8	

Municipality

Chairman

J. S. Srinivasan Esq.

All

Kumbakonam

1	Quarto Stdy	7	1	Quarto Stdy	7
1	Female St	5	1	Female St	5
1	Gardener	5	1	Gardener	5
1	Shokey	7	1	Shokey	7
<u>Branch Dispensary</u>					
1	3 rd Class Stdy	25	1	3 rd Class Stdy	25
1	Compounder	15	1	Compounder	15
1	Ward Cooly	6	1	Ward Cooly	6
1	Nurse	5	1	Nurse	5
1	Midwife	15	1	Midwife	15
<u>Branch III - 5(a) Construction:</u>					
1	Sanitary Inspector	35	1	Civil Engineer	20
				(allowance)	

REVISION OF ESTABLISHMENT.

[Faint handwritten notes and bleed-through from the reverse side of the page.]

STATEMENT OF PROPOSITION FOR R

Order sanctioning present Establishment.		Office to which the proposition refers.	NATURE OF CHARGE.						Permanent		
No.	Date.		Present Scale			Proposed scale.			Increase per month.	Dec. per month.	
			No.	Designation.	Pay. Mini-mum. Maxi-mum.	No.	Designation.	Pay. Mini-mum. Maxi-mum.			
				Rs.	Rs.			Rs.	Rs.	Rs.	
				<u>Grant I. Public Works. 2. C. Drainage</u>							
			2	Lavender at 100 each	12	1	Watchman	6			
				<u>(d) Water Works.</u>							
			2	Tank Watchman at 100 each	8	3	Tank Watchman	12	4		
			4	River watchman for 6 months at 100 each	16	4	River watchman	16			
			1	Fireman of the Pump	10	1	Fireman of the Pump	10			
			1	Watchman for regulating the flow of the water in the channel for 6 months	3	1	Watchman for regulating the flow of the water in the channel for 6 months	3			
				<u>Grant II. Education. 2. Municipal School</u>							
				<u>On the salary of the schoolmaster and payments to the school in Kadatanguadi Street.</u>							
			1	Headmistress	20	1	Headmistress	20			
			1	2 ^d Mistress	15	1	2 ^d Mistress	15			
			1	3 ^d Do	10	1	3 ^d Do	10			
			1	4 th Do	8	1	4 th Do	8			
			1	5 th Do	7	1	5 th Do	7			
			1	Conductress	3	1	6 th Do	6	6		
						1	Conductress	3 1/2	8		
				<u>S. S. School in Banadurai Street.</u>							

1076 Rs. 1076 Rs. 330 Rs.

26. 6. 96 25. 2. 1896

Kumbakonam

1	2 ^d Master	14	1	2 ^d Master	14
1	3 ^d Do	7	1	3 ^d Master	7
1	Conductress	3	1	Conductress	3
	<u>Boys' School in Silk Weaver's Street</u>				
1	Headmaster	8	1	Headmaster	10
1	2 ^d Master	7	1	2 ^d Master	8
1	Pawn	4 1/2	1	3 ^d Do	6
			1	Pawn	5
	<u>Girls' School in Thovara Street</u>				
1	Headmaster	6			
	<u>Girls' School in Pettai Street</u>				
1	Headmaster	7	1	Headmaster	7
			1	2 ^d Master	6
	<u>Parish School in Cannur</u>				
1	Headmaster	7	1	Headmaster	8
1	2 ^d Master	5	1	2 ^d Master	5

18, 29^e

Bahia

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Proceedings of the Special Meetings of the Annual
General Council Kinnikinnick held on the 28th, 29th
and 30th December 1876.

Present

Dr. Chy J. S. Srinivasany, Polay per chuegal Rao Bah
dir, Chaisanang

J. B. Bidderhook Esq. in. a.

du L. Ryk L. Kungana la Kasjio turgal B. a.

a. *Laos Cochinchinensis*. *Appendix Botanical* " B. a.

" N. Vaidyapada Eyer a E. A.

u. H. Kistner Eigen u. B. A. B. d.

a J. Krishnaswamyachariar a B. a.

a. S. Suriguenensis B. A. B. d.

St. Krishnasamy Iyengar a B.A.B-d

a. *S. Vesperundolatus* a

J. V. Battersby Chetlar

N. Kistwassany Chettiar "

Ch. Kangasamy Chelliar

C. R. Jefferies

1. Read the draft budget presented by the
Chairman for the year 1897-98.

The whole of the receipts and Grants Ld. H

under charges were discussed.

The meeting was adjourned to 7.30 a.m. of

The 29th Instant.

L. S. Swasey
Chairman.

Chairman.

At the above Councils and Sub-Committee.
Kannappa Chettiar Emergent attended.

The whole of the charges were considered
and the meeting was again adjourned to
8 a.m. of the 30th Instant.

Sub-Committee. Kannappa Chettiar Emergent

" J. V. Pathiraman Chettiar "

" J. V. Pathiraman Chettiar "

" N. Krishnasamy Chettiar "

" N. Rangasamy Chettiar " and

" N. Vaidyanada Sany " did
not attend.

Resolved that the budget as presented
at the meetings of the Council held on the
28th, 29th and 30th day be adopted and submitted
to Government.

Although the closing balance is less than
the 10 per cent required by the Government
order, the Council is of opinion that, in
view to the importance of draining the surface
water of the greater part of the town for the
better sanitation of these localities by con-
necting them with the main Drainage Works,
a sum of Rs 2000 should be allotted for that
purpose and Rs 1500 over the receipts for
removal

removal of sewage. The Council is of opinion
now that it is not practicable to frame a scheme
for the removal of sewage on a self-sustaining
basis.

In view to the sanitary importance of
these measures, the Council requests that
Government will drop in this year an
actual 10 per cent of the receipts being
maintained as the closing balance, so that
balance cannot be secured without making
retrenchments from these heads.

(Sd) J. V. Swamy Adayar
Chairman

(True Copy)

J. V. Swamy Adayar
Chairman

Sub-Committee

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From M.R.Ry. T. S. SIVASAMY ODAYAR Avargal, Rao Bahadur, Chairman, Municipal Council, Kumbakonam, to the Secretary to Government, Local and Municipal Department (through the Sub-Collector and the Collector of Tanjore), dated 23rd January 1897, No. 57.

In submitting the budget estimates of this municipality for 1897-98, I have the honour to inform Government that the same was discussed for three days and finally approved on the 30th December 1896. Before offering my remarks on the budget for the ensuing year, I shall proceed to explain some of the more important items in the revised estimate for the current year.

REVISED ESTIMATE FOR 1896-97.

Receipts.

2. *Balance of Municipal Fund.*—This, according to the budget sanctioned in G.O., No. 330 M., dated 25th February 1896, was Rs. 20,230. Owing to the non-execution of certain works contemplated in the budget and the partial completion of certain other works sanctioned during 1895-96, the opening balance was Rs. 26,720.

3. *Tax on Arts.*—There is an increase of Rs. 800 under this head, which is made up by the collection of arrears of the previous year and by a slight increase in the collections of the current year.

4. *Tax on Buildings.*—I have expressed my opinions on this subject in this office letter, No. 429, dated 9th September 1896, and Government, too, was pleased to concur with me: vide G.O., Mis. No. 1856 M., dated 2nd November 1896. At a meeting of this council held on the 12th December 1896, it was resolved that Government should be addressed again with the letter of M.R.Ry. Rao Bahadur S. Seshayya quoted above might be postponed to next year. I have addressed Government accordingly in this office letter, No. 639, dated 16th December 1896. I have also revised inequalities as directed in the said Government Order. I have also to expect that this partial revision alone would result in an increase of the current year's budget estimate of Rs. 19,000. For reasons stated in this office letter, No. 429, dated 9th September 1896, I have adhered to the budget figure without any alteration.

5. *Tax on Lands.*—As matters now stand, it is not possible to expect a higher income from this source than that put down in the budget.

The collections during the first eight months of the year under these three heads are necessarily low as, owing to my having been engaged in revision, the work could not be put in hand before the middle of September 1896. The Rs. 12,025 under the three heads represents only the collections of 2½ months and not eight months. I dare say it will compare favourably with the collections of previous years for the same period.

6. *The Tax on Vehicles, Animals and Carts* calls for no remarks as the entire budget estimate is likely to be realized before the end of the official year.

7. *Tolls.*—When the budget for the current year was framed, it was not thought that there would be no bidders at the sale. The highest bid was, however, for Rupees 27,500, or Rs. 2,500 less than the estimate. The council thought that the Mahamah-kham festival would be an occasion for a larger traffic than in previous years and that the income should likewise be larger. They resolved to keep the tolls under their own management and Government was pleased to sanction an allotment of Rs. 2,480 for establishment and contingencies in G.O., Mis. No. 815 M., dated 11th May 1896. I am, however, not sanguine that the estimated income would be realized as the Rs. 20,000 now put down in the revised estimate includes Rs. 1,190, arrears of the previous year recovered during the current year.

8. *Ferry Rents.*—The full amount will be adjusted from deposits at the close of the year as the contractor had deposited one year's rent during the first year of his contract.

9. *Fees under Act II of 1888.*—The full amount is expected to be realized during the year.

10. (a) *Rent of Lands.*—The remarks in paragraph 9 *supra* may be repeated with regard to this item.

(b) *Rent of Buildings.*—This council has for a long time not received any income from this head. During the current year, the Tamil Translator to Government occupied a portion of the upper story of the store-room attached to the municipal office premises on a monthly rent of Rs. 3. Hence the figure under this head.

(c) *Avenue Receipts.*—The usual income under this head has been realized. In paragraph 28 of the report of my predecessor on the budget estimates of the current year, Rs. 1,600 was put down as the probable proceeds of the sale of Poossa and other non-fruit-yielding trees in the Melakaveri and Kottaiyur division. The sales commenced only in December and it remains to be seen whether the full amount can be obtained or not.

(d) *Fees from the Travellers' Bungalow.*—I am certain that the amount would be reached before the close of the year.

(e) Rs. 100 was expected from the sale of a lane sanctioned in G.O., Mis. No. 151 M., dated 1st February 1895. The council is, however, of opinion that as the lane connects an important street with the trunk road leading to Tanjore, it should not be sold. The amount is therefore omitted from the revised estimate.

(f) *Produce of Lands and Gardens, &c.*—Almost the full amount of the budget estimate has since been realized.

(g) *Sale-proceeds of old Materials, &c.*—The decrease of Rs. 60 in the revised estimate is accounted for from the fact that this council, which usually obtained its supply of kerosine oil from Madras in tins and dealwood cases, has none of these materials just now, all the oil required being supplied by the local firm of Messrs. Best & Co.

(h) *Sale proceeds of Night-soil, &c.*—Though I have put down the same figure in the revised as in the budget estimate, I apprehend the full amount is not likely to be got during the year. The realization under this head during 1895-96 for this period was Rs. 455-3-6, but during the current year the realization is only Rs. 335-14-5.

(i) I do not expect any diminution of income from hospital receipts.

(j) *Income from Markets.*—The increase is due to higher bids during the current year.

(k) *Slaughter-house Fees.*—The fees were collected till last year by a fee collector employed by the council. During the current year the right of collecting the fees was sold in auction for Rs. 860, which was the highest bid.

(l) *License Fees.*—An increase of Rs. 200 over the budget estimate is expected since there has been a considerable increase in the number of fire-wood depôts during the current year.

(m) *Fines under Municipal and other Acts.*—This office has no means of knowing at present what amount is likely to be credited to municipal funds as balance of fines under sections 3 to 5 of the Towns Nuisances Act III of 1889 in accordance with G.O., No. 1460 M., dated 2nd September 1896. For the first eight months of 1895-96, the income under this head was Rs. 1,659-0-8, whereas during the current year it is only Rs. 1,228-8-3. I am therefore not in a position to say that Rs. 2,500 could be realized under this head.

(n) *Interest on Investments—Medical.*—In the budget for 1896-97 sanctioned in G.O., No. 330 M., dated 25th February 1896, it was proposed to withdraw Rs. 2,000 for the construction of the branch dispensary. Government having refused sanction for its construction in G.O., Mis. No. 1845 M., dated 30th October 1896, the amount will not be withdrawn and the usual Rs. 910 is put down as income from this source.

11. *Grants and Contributions.*—(a) *From Government to Municipal Girls' Schools and Muhammadan School.*—The figure is put down at Rs. 180 less than the previous year's, as rent grants for which credit was taken in the budget have not been applied for.

(b) *Other Purposes.*—The diminution under this head is due to two causes :—
(1) The drawing master, whose salary is Rs. 25 per mensem, gets only a third grant instead of one-half for his not having passed the Technical examination, (2) the assistant gymnastic instructor was on leave on forfeiture of full pay for some time and no grant could be drawn for the period.

(c) *Other Purposes.*—Government was pleased to sanction Rs. 10,000 in G.O., No. 1891 M., dated 7th November 1896, for enabling the council to meet the expenses in connection with the Mahamakham festival. Hence this item in the revised estimate.

(d) The Taluk Board of Kumbakonam has, as usual, paid its contribution of Rs. 2,000 towards medical aid. The Rs. 4,000 for which credit was taken from the Local Board on account of the Mahamakham festival was not paid.—*Vide* this office letter, No. 490, dated 15th October 1896.

12. *Grants and Contributions for other purposes.*—Credit has been taken in the revised estimate for Rs. 1,000, the trustees of Sri Sarangapaniswamy temple being expected to pay at least this amount for cleansing and repairing the Pottamarai tank. This work has been completed at a cost of Rs. 3,450 to the council, the provision in the budget for the current year for the above work having been only Rs. 2,000 : *vide* paragraph 46 (d) of the report on the budget for 1896-97. It was on the expectation that the trustees would contribute a fair share of the expenses that the work was undertaken in terms of the following resolution of the council on the subject :—

“The council is of opinion that the second estimate may be approved subject to the modification that the tank be refilled with river sand to the height of 4 feet instead of 7 feet. The council is further of opinion that it is a matter of absolute necessity that the draining of all sewage and foul water into the tank, whether from the temple or elsewhere, should be stopped at once. The trustees of the Sarangapani temple will be requested to contribute one-half of the cost of the above work and to take immediate steps for the diversion of all their sewage and foul water.”

The second of the schemes referred to above was originally estimated at Rupees 10,250, but on intimation from the Sanitary Board it was subsequently reduced to Rs. 4,800. Under the existing circumstances, however, I do not think that the full moiety of the contribution can be expected.

13. *Private Scavenging Fees.*—The increased income under this head is due to an increase in the number of houses served by the agency. In G.O., No. 2052 M., dated 3rd December 1896, Government was pleased to sanction the alteration in the budget figures. The agency has been, and will continue to be, self-supporting.

14. *Sale-proceeds of Government Securities.*—This item has been altogether omitted in the revised estimate for reasons stated in paragraph 10 (n) *supra*.

15. *Advances—Others.*—For the introduction of the figure Rs. 13,600 in the revised estimate, I beg to refer Government to paragraph 27 of the administration report of the municipality for 1895-96. The advances have since been recovered.

Expenditure.

16. *New Works.*—(a) *Communications.*—The Rs. 2,000 provided in the budget was for the opening of a new road and the construction of some new tunnels. Neither of these has been done yet. During the previous year, the council had sanctioned the new metalling of the Swamimalai and Hanumar Covil roads. The former of these roads was only partially completed on the 31st March last and the latter not begun at all. Both these works were completed and paid for during the year. I hope to be able to have the new road and tunnels completed before the end of this year, and hence the retention of the allotment.

(b) *Buildings.*—Of the Rs. 11,000 sanctioned in the budget for this purpose, I have retained only Rs. 1,000, the rest having been transferred to the Mahamakham festival fund as per this office letter, No. 490, dated 15th October 1896, and G.O., No. 1891 M., dated 7th November 1896, as shown hereunder :—

Rs. 2,000 from the allotment for the branch dispensary sanction for the construction of which was refused by Government in G.O., Mis. No. 1845 M., dated 30th October 1896.

Rs. 1,000 for the construction of a separate slaughter-house in Melakaveri.

Rs. 1,500 for the acquisition of certain lands since abandoned by the council.

Rs. 1,500 from the provision for latrines.

The balance of Rs. 4,000 will be found distributed over other heads under which explanation is offered.

(c) *Drainage.*—The allotment under this head was only Rs. 2,500. There was a subsequent allotment of Rs. 3,750, sanctioned in G.O., Mis. No. 1308 M., dated 6th August 1896, for carrying out the Solayappa Mudaly street sewage scheme approved by the Sanitary Board and sanctioned by Government in the Government Order quoted above. Of this amount only Rs. 2,500 is retained as the work is not likely to be completed before the end of this official year, there having arisen a difference of opinion between the Sanitary and Public Works Department authorities in the matter of carrying out the work as suggested by the Sanitary Board. The figure Rupees 15,419-4-7 relates to the adjustment of advances referred to in the administration report for 1895-96 (*vide* paragraph 27) and to the payment of Rs. 1,792-12-7 during the current year for compensation for drainage lands and also Rs. 56-2-9 for the construction of surplus drains.

(d) *Water-supply.*—The provision has had to be doubled in the estimate on account of the following additional works done during the current year :—

(1) An outlet to the Mahamakha tank at a cost of Rs. 790.

(2) Purchase of cast-iron pipes for the inlet to the Modalampet tank.

An application for allotment on account of the above works has been submitted.

17. *Repairs.*—(a) *Communications.*—The full allotment is expected to be spent before the close of the current year.

(b) *Buildings.*—Rs. 700 has been found insufficient for this purpose, since the office buildings, the travellers' bungalow and the toll-sheds, which were not thought of as among the buildings requiring repairs, have to undergo considerable repairs. Rs. 800 has had to be added to the original provision for meeting these charges.

(c) *Drainage.*—The repair of the Ullur channel, for which a provision of Rs. 300 was made in the budget, is not likely to be undertaken by the Public Works Department this year. Hence the reduced amount in the revised estimate.

(ii) *Establishment.*—The increase of Rs. 50 under this head is due to the salary of the drainage establishment for March 1896 having been paid in April of the current official year.

(d) *Water-supply*—(i) *Repairs, &c.*—Rs. 2,000 was provided in the budget for the cleansing and repairing of the Pottamarai tank. The Mahamakha tank has likewise to be cleansed. Estimates amounting to Rs. 4,800 and Rs. 2,640 for the two works, respectively, were sanctioned by the council and approved by the Sanitary Board. There has consequently arisen necessity for increasing the allotments under this head: *vide* also paragraph 12 *supra*.

(ii) *Establishment*.—The increase under this head is due to the appointment of a watchman to the Pottamarai and Mahamakha tanks: *vide* G.Os., Mis. No. 1076 M., dated 26th June 1896, and Mis. No. 1767 M., dated 16th October 1896.

(iii) *Contingencies*.—The pump engine belonging to this council had to be supplied with various materials while being employed in pumping out the water of the Pottamarai tank. An additional allotment of Rs. 140 has been found necessary.

18. *Tools and Plant, &c.*—As the council proposes purchasing tools for repair of roads, an increase of Rs. 50 over the budget grant has been allowed.

19. Turning to *Grant 2*, the only points requiring explanation are the following:—

Under fixed payments, the decrease is due to the council having withheld Rs. 5 from Rs. 20 sanctioned to the head mistress of the Banadurai girls' school, and to their having not appointed an assistant to the Panchama school during the first part of the current year. The increase of Rs. 170 under results grants is due to the council having paid the teachers of their schools results-grants arrears due to them as shown in the column for liabilities in the annual statement for 1895-96. Under contingencies Rs. 50 has been added to the budget grant owing to an increase in the rent for the Banadurai girls' school and also in prize allowances to the girls' schools generally. The revised estimate as approved by the Director of Public Instruction has been entirely adopted under this grant.

19. *Grant 3*—(a) (i) *Hospitals and Dispensaries*.—Under "Diet of patients" and "Sundries and contingencies" an additional allotment of Rs. 50 and Rs. 100, respectively, has been made, because in the former case the actuals exceeded the budget estimates and in the latter case provision had to be made for bedding and clothing for the in-patients and for the rent of the building in which the branch dispensary is located.

(b) *Contribution to Local Boards for Reserve Medical Staff*.—The budget provision has been exceeded by Rs. 10 owing to the payment of arrears of the previous year during the current year.

(c) *Vaccination—Allowance to the Apothecary for supervision*.—The excess of Rs. 40 under this head is due to the repayment of a sum of Rs. 36-12-5 to the civil apothecary which was recovered from him in accordance with the recommendation of the Assistant Inspector of Local Fund Accounts. The civil apothecary appealed to the District Surgeon, on whose recommendation the matter was referred to the Accountant-General, who supported the claims of the apothecary: *vide* paragraph 27 of the administration report of this municipality for 1895-96.

(d) *Registration of Births and Deaths*.—As the old forms were superseded by the new forms prescribed by G.O., No. 2132 L., dated 12th November 1896, fresh registers had to be printed and supplied to the registrars. Hence the additional cost.

(e) *Conservancy, &c.*—(i) *Establishment*.—The decrease of nearly one thousand rupees under this head is due to the non-entertainment of the full number of toties and sweepers sanctioned in the budget and to fines and stoppages.

(f) *Private Scavenging Establishment and Contingencies*.—The increase in both heads was sanctioned by Government in G.Os., Mis. No. 1171 M., dated 13th July 1896, and Mis. No. 2052 M., dated 3rd December 1896.

(g) *Cholera Charges*.—For the first time in the history of this municipality so large an amount has had to be set apart for the purpose in accordance with the direction contained in G.O., No. 1536 M., dated 9th September 1896.

(h) *Contingencies*.—The cost of printing the diaries of the nuisance and sanitary inspectors and also of various kinds of notices under the Act had exceeded the original estimate. Hence an additional allotment of Rs. 30 under this head.

(i) *Mahamakham Festival*.—The original allotment of Rs. 8,000 was increased by Rs. 12,000 as per G.O., No. 1891 M., dated 7th November 1896.

20. *Grant 4*—(a) *Lighting*.—Under contingencies there is a decrease of Rupees 300, brought about chiefly by the cheapness of kerosine oil.

(b) The increase in "Markets—Contingencies" is due to an enhanced rate of rent paid on account of the vegetable market premises.

(c) The decrease in the slaughter house establishment is due to the abolition of the post of fee collector, the right of collecting the fees having been sold in auction: *vide* paragraph 10 (k) *supra*.

(d) The increase in contingencies under the head of travellers' bungalow charges has been allowed for the purchase of some new articles of furniture required for the same.

(e) Under printing charges, an excess of Rs. 50 over the budget allotment has been put down as the ordinary charges for the first eight months has averaged nearly Rs. 25 per mensem.

21. *Grant 5*—(a) *Inspection*.—For the first two months of the year the Revenue officer of the division was in charge and no charges were incurred on account of inspection. Hence the decrease of Rs. 80.

(b) *Purchase of Account Books, &c.*—The original allotment of Rs. 200 having been nearly exhausted, an additional Rs. 100 has been provided in the revised estimate for the purpose.

(c) *Collection of Tolls*.—The amount sanctioned in G.O., Mis. No. 1171 M., dated 13th July 1896, for contingencies, was only Rs. 180. As during the great Mahamakham festival month additional charges are likely to be incurred, a slight increase has been allowed under this head.

The remaining items of the revised estimate do not appear to call for explanation, and I shall therefore take up the budget for 1897-98.

BUDGET ESTIMATE FOR 1897-98.

Receipts.

22. *Tax on Arts, &c.*—The estimate under this head is only Rs. 200 higher than the revised estimate of 1896-97.

23. *Tax on Buildings*.—The income from this source is put down at Rs. 21,000, or Rs. 2,000 higher than the budget estimate of the previous year. The contemplated general revision may bring in a larger revenue, but the council thinks that it would be safer to under estimate the income.

24. *Tax on Lands*.—The tax on lands for the next year is Rs. 50 less than in the previous year. The actuals of 1895-96 show that it is not possible to expect a higher income from this source.

25. The tax on vehicles, animals and carts is the same as in the revised estimate. The council is of opinion that it is not possible to obtain more from this source.

26. *Tolls*.—The gross receipts are put down at Rs. 28,000, or Rs. 2,000 less than in 1896-97. I have explained in the revised estimate, however, during the current year when the festival might be an occasion for increased traffic, the full amount of Rs. 20,000 cannot be realized. The council, however, is of opinion that Rs. 28,000 may be realized and I have accordingly taken credit for Rs. 18,670 under this head.

27. From realizations under special Acts, the estimates are put down at Rs. 130 less than in the previous year, because it is only an ordinary year without festivals on a large scale.

28. (a) *Rent of Lands*.—Rs. 100 more is expected from this source by enforcement of the provisions of G.O., Mis. No. 160 M., dated 13th June 1887.

(b) *Avenue Receipts*.—I have stated in full in the revised estimate the reason for the increased income during 1896-97. The usual figure of previous years, viz., Rs. 500, is taken as the income for the next year.

(c) *Sale-proceeds of old Materials.*—*Vide* remarks on the revised estimate, paragraph 10 (g) *supra*.

(d) *Traveliers' Bungalow Fees.*—The income of ordinary years is taken for 1897-98.

(e) *Fees from Educational Institutions.*—This is a departure from the established rule of this council. The schools maintained by the council are for "girls" and "the backward classes." With a view to meet the wishes of Government, a slight scale of fees is proposed to be levied from the non-putnol boys studying in the boys' school for silk-weavers and Muhammadans and also in all the girls' schools. The scale will be fixed by the council and the sanction of Government therefor obtained before the end of the current official year. As it is intended only to make a beginning, the modest sum of Rs. 200 is put under this head.

(f) *Sale-proceeds of Medicines.*—The council having under contemplation the abolition of the system of subscriptions, it is expected that the realizations would be larger. A person paying only eight annas a month could hitherto obtain medicine of any value from the hospital. The system was thought to be profitable to the few and injurious to the many. Hereafter, excepting, of course, cases of poverty in which medicines will be supplied gratis, all people will have to pay for the medicine they take from the hospital.

(g) The income from markets is Rs. 80 less than in the current year, as it is not possible to realize as much in an ordinary year as in a festival year.

(b) *Interest on Investments.*—As it is proposed to withdraw Rs. 1,000 from investments for the branch dispensary building, a corresponding reduction is made in the interest.

29. *Grants and Contributions.*—Results grants for the girls' schools and the Muhammadan school and salary grants for the gymnastic instructors and the drawing masters from Provincial funds have been taken as put down in the budget estimates of the Educational department. It may be observed that this council could not expect to get the full amount of the salary grants till the drawing master qualifies himself for a half-grant.

30. (a) *Private Scavenging.*—The number of houses now served by the private scavenging agency is nearly 1,270. It is not unreasonable to expect the number to rise to at least 1,400. Making due allowance for fluctuations, the income from this source may be estimated at Rs. 4,000, or a thousand higher than the revised estimate for 1896-97.

(b) *Other Purposes—Sewage removal.*—Considering that the prospect of a complete sewerage scheme for the whole town is still distant, the council have resolved to levy a rate to be fixed at a subsequent meeting for the removal of sewage, both liquid and solid. They do not think it possible to make the agency self-supporting, as Government would desire. The necessity for doing something in this direction, though at a sacrifice, has become too imperative to be any longer postponed. I may, however, mention the fact that the council will act advisedly if they would take the advice of the Sanitary Commissioner, who has devised filters for sewage water and communicated the same to all municipal councils.

Expenditure.

31. *Grant 1, New Works.*—(a) *Communications.*—A sum of Rs. 700 is provided for a few new tunnels and for widening certain streets which are now very narrow.

(b) Rupees 6,400, provided under the head of "New Works—Buildings", is distributed as follows:—Rs. 4,700 for the branch dispensary building exclusive of quarters for the hospital assistant; Rs. 700 for a latrine including cost of site; Rs. 500 for making certain improvements in the civil apothecary's quarters; and Rs. 500 for an operation room in the main hospital. Each of these works has for years been contemplated and remained unexecuted. The absence of an operation room was brought to the notice of Government by the civil apothecary in his

concise report for the year 1895-96, and Government also desired that attention should be paid to it.—*Vide* G.O., No. 1505 M., dated 5th September 1896, on the administration report for 1895-96.

(c) *Drainage.*—In the budget for 1896-97, a provision of Rs. 2,500 was made for subsidiary drainage works connecting the main channel with the street drains for carrying off storm-water. This amount was included in an estimate of Rs. 6,250 for the Solayappa Mudaly street sewage scheme sanctioned in G.O., Mis. No. 1303 M., dated 6th August 1896. As I have already observed in the revised estimate for 1896-97, the Solayappa Mudaly street sewage scheme has not yet been begun by the Public Works authorities. The council is of opinion that Rs. 3,000 should be again set apart for subsidiary drains. There are certain parts of this town which are so low that in rainy weather the whole of the backyards are under water for about at least two months in the year. The water-logged portions are very unhealthy and favour outbreaks of cholera. Danger to health and life must continue to exist so long as the low-lying parts, which are in many cases municipal property, remain as they are. These require raising, and when reclaimed by draining may be sold at a price almost equivalent to the outlay on improving them. In connection with this subject, I beg to refer Government to paragraph 45 (c) of the report on the budget for 1896-97 for further information.

(d) *Water-supply.*—Rs. 300 is provided for sinking a few wells. There are already forty-six masonry and two Norton tube-wells belonging to the council and the provision in this budget will enable the council to construct three or four wells more in localities where they are most needed.

32. (a) *Repairs—Communications.*—In Statement II-A, Part II, will be found the details of how the council intend spending the Rs. 8,000 provided under this head. The council is fully alive to the necessity of providing a larger amount than Rs. 8,700 on communications; owing, however, to want of funds caused by the exceptionally large outlay on the Mahamakham festival and on cholera charges, the provision under this head is smaller than in previous years.

(b) The usual provision of Rs. 700 has been made for repairs of buildings.

(c) For cleansing and deepening the Ullur channel referred to in the budget of 1896-97 (*vide* paragraph 46 (c) of the report on the budget), a provision of Rs. 300 has been made. The channels connecting the main outfall channel of the drainage works will be repaired during the current year at a cost of Rs. 700, and no provision seems to be needed for the purpose during 1897-98.

(d) *Water-supply.*—As the two important tanks most resorted to by the people have received, and are receiving, very great attention, a small provision of Rs. 100 for this purpose is thought enough for the next year.

(e) *Drainage Establishment.*—Instead of two lascars each on Rs. 6 per mensem, the council has sanctioned a single watchman on Rs. 6 for the seven miles of the channel. I am afraid that the provision is scanty and the council will soon have to increase the establishment under this head.

(f) *Water-works.*—The establishment under this head continues as it was in previous years with this exception—that the watchman of the Pottamarai tank, whose retention was sanctioned in G.O., Mis. No. 1767 M., dated 16th October 1896, till the 31st March 1897, is retained for the next year also. A watchman on Rs. 4 for the Perunandy tank is also provided.

(g) The general establishment is retained as in the budget of the previous year.

33. *Grant 2—Education.*—(a) The council has not been able to adopt all the recommendations of the department simply through want of funds. The Assistant Inspector of Schools recommended an addition of Rs. 60 to the pay of the municipal inspecting schoolmaster for his doing the additional work of teaching the primary school teachers who have not qualified themselves by passing the Primary School examination. This recommendation was not adopted simply because this town cannot be classed among the backward localities and also because the supply of trained

abolished and a night-watchman and sweeper on Rs. 5 per mensem has been sanctioned. At present the divisional peons watch the office during nights in rotation. If any of them is prevented by accident from attending in his turn, the office is left unguarded. This is not a desirable state of affairs. With a view to guard against any accident, the council has thought fit to employ a separate man for the purpose.

37. The budget having been discussed and passed before the receipt of G.O., No. 2391 L., dated 17th December 1896, the instructions therein contained regarding contribution to the central office could not be incorporated.

38. The receipts and expenditure for 1897-98, when summarised, are as follows:—

Receipts.

	RS.
Opening balance	6,840
Tax on arts, &c.	11,000
„ on buildings	21,000
„ on lands	1,200
„ on vehicles, &c.	6,900
Tolls	18,670
Miscellaneous	23,210
Total	88,820

Expenditure.

	RS.
Grant 1	21,100
„ 2	8,230
„ 3	37,620
„ 4	6,900
„ 5	5,350
Debt	4,610
Total	83,810

The closing balance is Rs. 5,010.

39. The usual 10 per cent. is not set apart as closing balance owing to the importance of some new works proposed by this council. Copy of a resolution of this council bearing on this subject is enclosed, and I request that Government will be pleased to consider the proposals of the council favourably and accord sanction to all of them. As already observed, the budget was discussed for three consecutive days—28th, 29th and 30th December 1896.

This report would have been sent earlier if my time had not been devoted to the arrangements in connection with the Mahamakham festival.

Endorsement on No. 541, Revenue.

Forwarded.

2. The budget closing balance will be still further reduced by the additional allotment which it has just been found necessary to make on account of the Mahamakham festival.

28th January 1897.

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

Endorsement on Cur. No. 262-Eng. of 1897.

Submitted to Government, Local and Municipal Department.

2. The explanations for the variations in the budget and revised estimates given in the Chairman's report are full.

3. The demands on the municipal funds during the current year are great,

	As per budget for 1896-97.	As per revised estimate for 1896-97.	Difference.
Receipts excluding opening balance ..	RS. 82,540	RS. 1,03,750	RS. + 21,210
Charges excluding closing balance ..	94,460	1,23,630	+ 29,170

and while the increase under receipts amounts to only Rs. 21,210, that under charges amounts to Rs. 29,170 or an over - appropriation of Rs. 7,960 from the expected closing balance. As remarked by the Sub-Collector, the Mahamakham festival may still more reduce the balance still further.

4. The sources of income are all carefully examined and all expected realizations are duly estimated and the charges are likewise provided for as far as can now be foreseen.

TANJORE,
8th February 1897.

(Signed) J. ANDREW,
Ag. Collector.

Kumbakonam Municipal Budget for 1897-98

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LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings:—

Current No. 619^m of 1897, dated 23.1.97 from the Chairman, M.C. Kumbakonam.
 Current No. 581^m of 1897, dated 10.2.97 from the Director of P. Inspection.
 Current No. 687^m of 1897, dated 16.2.97 from the Surgeon-General.
 Current No. 938^m of 1897, dated 2.3.97 from the Sanitary Com^{ee}.

Order— No 715 M of 27-3-97
 Kumbakonam Municipality for

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

	Receipts.	Actuals, 1895-96.	Budget Estimate, 1896-97.	Revised Estimate, 1896-97.	Budget Estimate, 1897-98.
		Rs.	Rs.	Rs.	Rs.
Balance brought forward		27411	20230	26720	6840 6730
Tax on Arts		9856	10,000	10800	11,000
Tax on Buildings and Lands		19,122	20,250	20,250	22,200
Water-Tax on Buildings and Lands		..	..	..	..
Tax on Vehicles and Animals		4,212	4,000	4,150	4,100
Tax on Carts		2,838	2,700	2,800	2,800
Tolls		17,120	20,000	20,000	18,670
Realizations under Special Acts		722	630	630	500
Rent of Lands, Buildings, &c, and sale-proceeds of Lands, &c.		1,718	3260	3,120	1510
Conservancy Receipts		568	500	500	500
Fees and Revenue from Educational Institutions		..	..	..	200
Fees and Revenue from Medical Institutions		685	580	580	680
Income from Markets and Slaughter-houses		3,220	3500	4,140	4,100
License fees		2,238	2,000	2,200	2,000
Other fees		24	40	50	40
Fines under Municipal and other Acts		3,289	2,500	2,500	2,500
Interest on Investments and premium on Loans		908	840	910	870
Grants and Contributions from Government		1057	1,380	11,150	1450
Do. from Local Boards		2000	6,000	2,000	2000
Do. from other bodies		..	..	1,000	..
Recoveries for services to private individuals		1789	2,000	3,000	5500 4000
Miscellaneous		311	360	370	360
Loans		..	..	..	..
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund		..	2,000	..	1,000
Advances Recovered		486	..	13,600	1000
Total	..	99574	102,770	1,30,470	88220 87,210

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		4,885	2,000	3,360	700
Buildings		14,48	11,000	10,00	6,400
Drainage		15,66	2,500	17,920	3,000
Water-supply		14,09	1,000	2,000	300
Repairs—					
Communications		8,116	8,000	8,000	8,000
Buildings		830	700	1,500	700
Drainage		858	1,140	890	370
Water-supply		343	2,280	6530	490
Establishment		585	1040	1040	1040
Tools and Plant and other Stores		112	100	150	100
Contributions for Public Works		784	..	..	..
Total		20,936	29,760	42,390	21,100
GRANT II—					
Training Schools		..	120	120	..
Municipal Schools—					
(a) On the Salary System		..	..	..	..
(b) On the Salary Result System		3,428	3,840	3,990	4,010
Salary Grants		..	..	..	..
Result Grants		2,705	3,000	3,000	2,700
Combined Grants <i>Building furniture etc grants</i>		..	200	200	100
Inspection		445	440	440	440
Miscellaneous		856	980	980	980
Total		7,434	8,580	8,730	8,230
GRANT III—					
Hospitals and Dispensaries		7518	8180	8330	8110
Contributions		604	590	600	590
Vaccination		784	780	820	780
Registration of Births and Deaths		413	340	400	340
Conservancy, Road-cleaning and Road-watering		18,070	29,260	42,920	27,200
Total		27,389	39,150	53,070	34,670
GRANT IV—					
Lighting		4,579	5,240	4,940	5,160
Markets and Slaughter-houses		323	400	410	370
Choultries		..	..	..	..
Traveller's Bungalows		115	130	210	130
Avenues		722	920	920	500
Public Garden, Survey of Land, Fire and other charges		815	690	740	740
Total		6,554	7,380	7,220	6,890
GRANT V—					
Supervision and Management		4,965	4,980	7,718	5,350
Repayment of Debt		2,069	2,130	2,160	2,230
Interest on loan		2,545	2,480	2,450	2,450
Advances Recoverable		412	..	..	..
Refunds		..	..	10	..
Discount		..	..	..	..
Pensions and Gratuities		540	..	..	..
Investments		..	..	6,730	6,060
Balance		26,730	8,310	6,060	5,010
Total		99,574	1,02,770	1,30,470	87,210

Revised estimate for 1896-97.

2. The Current receipts and Charges are now estimated at Rs 1,03,750 and Rs 1,23,630 respectively against Rs 82,540 and Rs 94,460 anticipated in the Sanctioned budget. The increase in the receipts, which occurs chiefly under Contrib. ^{and other bodies' private scavenging fees} butions from Govt. and advances recovered, is partly counterbalanced by a decrease under Contributions from Local Boards and the sale-proceeds of Govt. Securities, while the increase in the charges appears mainly under grants 1, 3 and 5. The abolition of the post of the ~~collector of slaughter-house fees~~ ^{collector} referred to in paras 10 (b) and 20 (c) of the Chairman's letter, is approved. With reference to G.O. No 2391 dated the 14th December 1896, the Contribution for the Controll

Controlling establishments at the Presidency will be raised from Rs 430 to Rs 541 or Rs 540 in round figures.

The balance to be carried forward to the ensuing year's budget will then be Rs 6,730.

3. Budget estimate for 1897-98

Receipts.

The probable receipts are placed at Rs 81,980 against ~~Rs~~ the revised estimate of Rs 1,03,750, the decrease which occurs chiefly under tolls,

avenue receipts, Contributions ^{and other bodies} from Govt and advances recovered being partly

met by an increase under the tax on buildings, fees for private scavenging and ~~for~~ other services, and sale proceeds of Govt securities. With reference to the remarks

of the Sanitary Commissioner in his letter read above, the ^{Municipal} Council's proposal to undertake the removal

See paras 30(b) + 34(b) of the Chairman's letter.

removal of sewage at a loss of Rs 1,380, ~~proposed~~ ~~sanctioned~~ in paras 30(b) and 34(b) cannot be approved. The sum of Rs 1,500 taken credit for on this account, under recoveries for services rendered to private individuals will

accordingly be struck out. In this matter the Council would do well to adopt the suggestion of Dr. King.

San. Commr's suggestions are recommended to the attention of the Council.

4. Charges (1) The charges are put down at Rs 83,810 against Rs 1,23,740 in the revised estimate, the decrease being chiefly under grants 1, 3 and 5.

(2) Grants 1 and 2. The additions to outlays

in the drainage, water supply, and educational establishments, proposed in paras 32(e) and (f) and 33(b) ^{of the Chairman's letter} are sanctioned. ~~For~~

the reasons assigned by the Director of Public Instruction in his letter read above, ~~the~~ a sum of Rs 60 will be provided ~~for~~ ^{under} opening a seasonal school

(Muf. says the supply of trained teachers is equal to the demand)

for the benefit of the ~~unpaid~~
teachers of the Municipality
and the allotment ~~under~~
result grants will be
raised from Rs 2700 to
Rs 3000.

(3) Grant 3. The entertain-
ment of an additional ward
attendant on Rs 6, and the

alterations in the Conservan-
cy and private scavenging
establishments, proposed
in para 34, are sanctioned,

with the exception of those
relating to the Sanitary and
Nuisance Inspectors. ~~An~~

regards this staff and the
proposed grant of an allow-
ance of ~~Rs 20~~ to the Civil

apothecary for his services
as a health officer. The

Council is requested to reconsider

report if it cannot modi-
fy its proposals ~~with~~ in

the light of the ~~remarks~~
instructions issued in

G.O No 4 M dated 4.1.97.

and of the remarks of
the Sanitary Commissioner
in his letter read

The sum of Rs 2880

The proposal to

160

is inadvisable for the
reasons stated by the San-
itary Commr in his letter read
above.

allotted for hiring 12 ~~sewage~~
Carts will be ~~drawn~~ out with refer-
ence to ^{the latter portion of} para 3 supra. In accord-
ance with G.O No 1536 N dated 9.9.96 and
1985 M dated 18.4.96, the provision for
epidemic charges will be raised from

(4) Grant 4. The entertain-
ment of two additional lamp-
lighters on Rs 5 each, and the
reduction ^{from 12 to 7} in the number of
Avenue Coolies ~~from 12 to 7~~
~~to seven~~, proposed in
para 35, are sanctioned,
but the increase of one Rupee
in the pay of the public
gardener cannot be ap-
proved as the Govt is not
satisfied of its necessity.

(5) Grant 5. The increase
of 10 Rs ^{and Re 1 respectively} in the salaries of the
Manager, and of ~~1 Rupee~~ in
that of one of the peons ~~who~~
~~to make the duffadar~~, the
abolition of the post of
Sweeper on ~~the~~ Rupee and the
entertainment of a night-
watchman and sweeper on
Rs 5, proposed in para
36 are approved. ~~The~~ With

reference to G.O. No 2391
dated 11th December 1896
the contribution for the
Controlling establishment
at the Presidency will be

The pay of the manager in municipalities
receiving nearly as much revenue as Kumbhakur
is as follows:-
Talem - Rs 60 rising to Rs 75
Vijayapur - 70
Bilimora - 85

97-98