Local & Munl. (189) Department.

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G.O., No. 470 m

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[Despatch Abstract.]

Municipal budget Reviewing the Periyakulam for 1898-99

BACK PAPERS.

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

FURTHER PAPERS.

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

Government {1898} of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1898. *Enclosures*

Regd. } *Spare copie*

G.O., No. 470 M., 1st March 1898.

MARCH.

Municipal Budget.

Reviewing the Periyakulam — for 1898-99.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From M.R.Ry. M. IRULAPPA PILLAI Avargal, Chairman, Municipal Council, Periyakulam, to the Secretary to Government, Local and Municipal Department (through the Sub-Collector and the Collector of Madura), dated 5th January 1898, No. 283.

I have the honour to submit the budget estimate of the Periyakulam Municipality for the official year 1898–99, passed at the meeting of the municipal council held on the 30th ultimo.

REVISED ESTIMATE FOR 1897–98.

Receipts.

2. The actual closing balance of Rs. 2,140 for 1896–97 is brought forward as the opening balance of the revised estimate for 1897–98. The opening balance, as per budget for 1897–98, is Rs. 1,890. The difference is explained in paragraph 41 of my annual report embodied in G.O., No. 1801 M., dated 19th August 1897.

3. The receipts, as per revised estimate, exclusive of the opening balance, amount to Rs. 13,900 against Rs. 13,840 in the budget, there being only a small difference of Rs. 160.

4. The important variations between the budget and the revised estimates are explained below.

5. *Tax on Arts.*—The decrease is due to the amendment of schedule A of Act IV of 1884. According to the present Amendment Act assessment is made on the income derived from the profession exercised and not simply on profession without having regard to the income as before.

	Rs.
Budget estimate for 1897–98	850
Revised „ for „	570

6. *Tax on Vehicles with springs and Palanquins.*—The increase is due to the assessment newly made under the Amendment Act on dholies and chairs used in taking passengers up and down the Kodaikánal hills.

	Rs.
Budget estimate for 1897–98	200
Revised „ for „	240

7. *Tolls.*—The excess is attributable to the keen competition at the sale.

	Rs.
Budget estimate for 1897–98	3,300
Revised „ for „	3,450

8. *Fees under Act II of* 1888.—The budget estimate of Rs. 10 is raised to Rs. 50, as license was granted for two dramatic sheds against only one in the previous year.

9. *Avenue Receipts.*—The sum of Rs. 150 taken credit for in the budget is raised to Rs. 210 as the produce of the tamarind trees, which were more fruitful, was leased out for a larger amount than in 1896–97.

10. *Fines.*—On account of the increase in the number of prosecutions under the Municipal Act, a sum of Rs. 250 is put down in the revised estimate against Rs. 200 in the budget.

11. *Grant from Government.*—As the common drawing master is now entitled only to a third grant of his salary of Rs. 10 against a half grant as originally estimated, the sum of Rs. 180 budgeted is decreased by Rs. 20.

12. *Private Scavenging.*—The sum anticipated by the municipal council in the budget is Rs. 470, which was raised by Government to Rs. 540 with a view to make the service self-supporting. Owing to the difficulty in opening some lanes to enable the scavengers to have access to the privies through backyards instead of through front doors, and to the fact that steps were taken in the third quarter of the year to increase the number of houses scavenged by the municipality, a sum of Rs. 500 is put down in the revised estimate.

	Rs.
Budget estimate for 1897–98	540
Revised „ for „	500

Charges.

13. The charges, as per revised estimate, amount to Rs. 14,500 against Rs. 15,230 in the budget.

14. *Grant 1, Public Works—New Works and Repairs—Communications.*—The budget allotment of Rs. 1,500 is raised to Rs. 1,700, and the sum of Rs. 300 is now transferred from repairs to new works, as it is thought necessary to construct more tunnels than the number originally intended in consequence of the uneven surface of the town.

15. *Buildings.*—The budget grant is decreased by Rs. 1,000 as the repair of the municipal office and the construction of a public latrine cannot be completed before the end of the current official year. The delay in the former case is due to the difficulty of getting timely professional advice and that in the latter to the fact that the land selected for the latrine has not yet been acquired.

16. *Tools and Plant and other Stores.*—The provision under this head is raised from Rs. 20 to Rs. 50 with a view to purchase two hand-carts for removing metal and gravel for road work.

17. *Grant 3*—(1) (*c*) *Diet of Patients.*—The provision here is decreased by Rs. 20 with reference to the actuals of the first eight months of 1897–98 and the actuals of the last four months of 1896–97.

18. *Grant 3*—(1) (*d*) *Sundries and Contingencies.*—The hospital contingent charges are raised by Rs. 50 as the hospital was lately supplied with some bedding, clothing and furniture. There was no provision for the same in the original budget.

19. *Grant 3*—(*e*) *Conservancy* (*a*) (ii).—The budget provision of Rs. 2,400 is reduced to Rs. 2,220 as the service of conservancy carts was secured at comparatively cheap rates, notwithstanding the provision of Rs. 125 in the revised estimate for the cost of a spare air-tight night-soil cart. The spare cart is necessary as the repair of the existing carts often takes two or three days.

20. *Lighting.*—The excess of Rs. 170 under this head is due to the fact that all the wooden lamp posts were replaced by stone posts and that a contribution is to be made for erecting an ornamental light to commemorate the Diamond Jubilee.

21. *Compensation for Lands.*—The actual amount awarded by the Tahsildar for compensation on account of the land acquired by the municipality is put down ; hence the increase of Rs. 50.

22. *Grant 5*—(*d*) *Office Contingencies.*—As more chairs were ordered from Madras, the allotment under this head exceeds the budget grant by Rs. 50.

23. *Pensions and Gratuities.*—The sum of Rs. 50 provided in the budget on account of the gratuity of the late hospital compounder is reduced to Rs. 10 with reference to G.O., Mis. No. 1496 M., dated 30th June 1897.

24. *Closing Balance.*—The balance as per revised estimate is Rs. 1,540 against Rs. 500 in the budget, the increase being due chiefly to the curtailment of the provision under Grant 1—(i) (*b*) Buildings.

Budget Estimate for 1898–99.

Receipts.

25. *Receipts.*—The closing balance of Rs. 1,540 in the revised estimate for 1897–98 is brought forward as opening balance for the year 1898–99.

26. *Tax on Arts.*—The income from this source is not susceptible of much improvement as the assessment is made chiefly on income.

	Rs.
Revised estimate for 1897–98	570
Budget „ for 1898–99	580

27. *Tax on Buildings.*—Only a slight increase is expected as new and extended buildings are assessed at the beginning of every year. The circumstances under which the general revision of the assessments is postponed to the year following the budget year have been reported to Government in my letter No. 228, dated 13th November 1897.

	Rs.
Revised estimate for 1897–98	4,210
Budget „ for 1898–99	4,230

28. *Tax on Carts and other Vehicles without springs.*—The raising of the half-yearly rate from Re. 1 to Rs. 1–8–0 with effect from 1st April next, under sanction accorded in G.O., Mis. No. 2329 M., dated 27th October 1897, accounts for the increase of Rs. 300.

	Rs.
Revised estimate for 1897–98 ..	98,600
Budget „ for 1898–99 ..	99,900

29. *Fees under Act II of* 1888.—The average of the first two years is put down as it is not certain that two dramatic companies will play next year as in the current year.

	Rs.
Actuals of 1896–97	10
Revised estimate for 1897–98	50
Budget „ for 1898–99	30

30. *Sale-proceeds of Lands and Buildings.*—This is not an ordinary source of revenue and therefore nothing is shown under it for 1898–99. The amount shown in the revised estimate for 1897–98 is sale-proceeds of a piece of land intended for house sites.

	Rs.
Revised estimate for 1897–98	300
Budget „ for 1898–99	*Nil.*

31. *Income from Markets.*—The decrease is anticipated on account of the present scarcity, which the contractors think will continue. During the time of scarcity a smaller number and quantity of things are generally brought for sale in the market.

	Rs.
Revised estimate for 1897–98	870
Budget „ for 1898–99	820

32. *Fines.*—The amount taken credit for is sure to be realized.

	Rs.
Actuals of 1896–97	252
Revised estimate for 1897–98	250
Budget „ for 1898–99	200

33. *Grant from Government.*—Credit is taken, as in the current year, for a moiety of the salary of the common gymnastic instructor and a third of the salary of the common drawing master. The variation between the budget and revised estimates for 1897–98 is explained in paragraph 11 *supra*.

	Rs.
Budget estimate for 1897–98	180
Revised „ for „	160
Budget „ for 1898–99	160

34. *Private Scavenging.*—The amount taken credit for under this head is equal to the cost of the service, viz., Rs. 540. Notices have been lately issued to the occupiers of a number of houses to avail themselves of municipal service. It is therefore expected that the budget amount will be realized in full in 1898–99.

	Rs.
Actuals of 1896–97	474
Budget estimate for 1897–98	540
Revised „ for „	500
Budget „ for 1898–99	540

35. The total receipts of the municipality for 1898–99 exclusive of the opening balance are estimated at Rs. 13,840 against Rs. 13,900 in the revised estimate for 1897–98.

Charges.

36. *Grant 1, Public Works—New Works and Repairs—Communications.*—The allotment for roads is Rs. 1,800 or 52·1 per cent. of the net receipts from tolls, the minimum fixed by Government being 50 per cent. Of this sum the allotments for new works and repairs are Rs. 800 and Rs. 1,000 respectively. The new works proposed are (1) the raising, levelling and gravelling of a portion of Crole's road and (2) the construction of two tunnels on the taluk cutcherry road west of the hospital. The roads intended to be repaired are (1) Aramanai street, (2) Main road, (3) Bazaar street and (4) North Agraharam. These are among the roads which the council has resolved to keep in proper repair. Crole's road being one of the important roads is to be improved gradually as the total cost exceeds Rs. 1,000.

	Rs.
Revised estimate for 1897–98	1,700
Budget „ for 1898–99	1,800

	Rs.
Revised estimate for 1897–98	280
Budget „ for 1898–99	1,000

37. *Buildings.*—A sum of Rs. 1,000 is provided for the following works:—

		Rs.
(1)	The construction of one or more slaughter-houses	500
(2)	„ „ public latrines	200
(3)	The repairs of public latrines	50
(4)	„ the municipal office	250
	Total ..	1,000

There is only one mutton slaughter-house and one beef slaughter-house for the whole town. They are mere mud wall enclosures without proper flooring inside and without any covering above. The construction of more than two slaughter-houses according to the standard plan is therefore necessary. Provision is made for the construction of a latrine which cannot be undertaken in the current year on account of delay in acquiring the land selected. The repetition of the provision for the repair of the office building is necessary for the reason assigned in paragraph 15 *supra*. The original allotment of Rs. 750 is reduced to Rs. 250 with a view to find funds for more important works, such as the construction of slaughter-houses, latrines, &c.

38. *Water-supply—New Works.*—A sum of Rs. 50 is provided to improve the condition of a fresh water well.

39. *Tools and Plant and other Stores.*—As usual a sum of Rs. 20 is allotted under this head the increase in the revised estimate for 1897–98 being due to the purchase of two hand-carts.

	Rs.
Budget estimate for 1897–98	20
Revised „ for „	50
Budget „ for 1898–99	20

40. *Grant 2, Education.*—The budget estimate framed by the Educational department has been adopted in its entirety. The allotment for 1898–99, as compared with that of 1897–98, differs by Rs. 20. The difference is due to the fact that the materials required for the teaching of drawing have been already supplied and only a small provision of Rs. 10 is made to meet the petty contingent charges of the drawing master.

	Rs.
Budget estimate for 1897–98	1,790
Revised „ for „	1,790
Budget „ for 1898–99	1,770

41. *Grant 3, Hospital.*—No changes have been made in the cost of establishment and medicines as compared with 1897–98. The amount provided in the budget of the hospital assistant for diet charges, viz., Rs. 120, is entered in the municipal budget, although the actuals of 1896–97 are Rs. 98–12–0 and the revised estimate for 1897–98 is Rs. 100. The increase may be required during the year. Contingent

	Rs
Actuals of 1896–97	1,678
Budget estimate for 1897–98	1,760
Revised „ for „	1,790
Budget „ for 1898–99	1,780

charges have been estimated at Rs. 220 against Rs. 250 in 1897–98 and Rs. 184–7–11 in 1896–97. The increase in 1897–98 is due to the fact that the hospital was supplied with some bedding, clothing and furniture. No provision is made in the budget for the construction of a venereal ward and the repair of the compound wall of the hospital as recommended in the budget of the hospital assistant, as there are no funds for the former and as the repairs in the latter will be completed before the close of the current official year.

42. *Conservancy.*—No alteration has been made in the number and salary of servants as compared with the year 1897–98. The difference between the budget and revised estimate for 1897–98 has been explained in paragraph 19 *supra*. The sum of Rs. 2,140 provided under Grant 3 (5) (*a*) (ii) is calculated as shown below :—

	Rs.
Actuals of 1896–97	4,106
Budget estimate for 1897–98	4,780
Revised „ for „	4,540
Budget „ for 1898–99	4,520

		Rs.
(1)	The hire of nine rubbish carts at Rs. 12 each per mensem.	1,296
(2)	„ of three cess-pool carts at Rs. 10 „ „ ..	360
(3)	„ of three night-soil carts at Rs. 10 „ „ ..	360
(4)	The cost of preparing three cess-pool carts	120
	Total ..	2,136 or Rs. 2,140 in round number.

All the rubbish and night-soil carts are municipal property, the contractors being required to supply bullocks and drivers. The cess-pool carts are private property and are not in good condition. It is therefore intended to repair them out of municipal funds.

43. *Lighting.*—The budget provision for the two years noted in the margin is nearly the same and the increase in the revised estimate for 1897–98 is explained in paragraph 20 of this letter. The provision for 1898–99 includes the cost of the ordinary items and the cost of 25 lanterns to be prepared specially to be substituted for the useless lamps.

	Rs.
Budget estimate for 1897–98	810
Revised „ for „	980
Budget „ for 1898–99	800

44. *Compensation for Lands.*—Provision is made for the acquisition of the land required for a public latrine and a burial-ground for the Roman Catholics. The present burial-ground of the Roman Catholic community is full and the Sanitary Commissioner has recommended its closure. The increase in 1897–98 is due to the cost of a large piece of wet land, measuring over 3 acres, acquired for rubbish and night-soil depôt.

	Rs.
Revised estimate for 1897–98	550
Budget „ for 1898–99	180

45. *Grant 5, (b)* (i).—Provision is made for an increase of Re. 1 to the salary of each of the two bill collectors. Their present salary is Rs. 9. The increase is proposed in view of their satisfactory work which is evidenced by the remarks of Government on the last two annual reports as regards collections and their salary being inadequate to their hard work. The council unanimously recommends the increase.

46. *Office Contingencies.*—The decrease is due to the fact that no provision is made for furniture. There is sufficient furniture for the office.

	Rs.
Revised estimate for 1897–98	170
Budget „ for 1898–99	100

47. The charges of the municipality for 1898–99 amount to Rs. 14,580 against Rs. 14,500 as per revised estimate for 1897–98.

48. *Closing Balance.*—The budget closes with a balance of Rs. 800 or 5·7 per cent. of the estimated receipts against 3·6 per cent. as per budget for 1897–98. The percentage will be increased if the allotment under Grant 3 (5) (*c*) on account of plague be not utilized.

49. Copy of the resolution of the council passing the draft budget and proposition statement are herewith submitted.

Dis. No. 155-Genl.

Forwarded.

(Signed) R. F. GRIMLEY,
Ag. Sub-Collector.

18*th January* 1898.

Dis. No. 197-Genl.

Submitted.

(Signed) J. G. D. PARTRIDGE,
Acting Collector.

Madura,
23*rd January* 1898.

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, 14th January 1898, No. 279.

Referring to the budget estimate of the Periyakulam Municipality for 1898–99, I have the honour to state that the allotments made therein under the several heads of Grant 2 may be accepted with an addition of Rs. 100 for building, furniture, &c., grants to result schools so as to enable their managers to improve their accommodation and furniture. With the above addition, the net expenditure proposed is Rupees 1,710 (1,870—160), or about 15 per cent. of the estimated income of the municipality from taxation, markets and rents.

From Surgeon-Major-General C. SIBTHORPE, C.B., F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 18th January 1898, No. 45.

I have the honour to state that the provision made in Grant 3 of the budget estimate of the Periyakulam Municipality for the year 1898–99 is sufficient.

2. No provision appears to have been made for the construction of quarters for the hospital assistant for want of funds. It would therefore be advisable for the municipality to raise a loan to meet this demand.

From Surgeon-Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Fort St. George, 28th January 1898, No. 156-S.

With reference to the Periyakulam municipal budget for 1898–99, I have the honour to state that the provision therein made for vaccination is sufficient. That for conservancy, however, needs revision with reference to the following remarks :—

(1) Statement II-B shows that a sanitary inspector on Rs. 10 is in the employ of the municipality. I consider that, in view of the fact that this town cannot afford more than one man, he should be of a good class. If, however, this amount really cannot be afforded, provision should certainly be made for a certificated sanitary inspector on the minimum salary of Rs. 20 + Rs. 15.

(2) The staff of scavengers and sweepers is inadequate and should be doubled.

ORDER—No. 470 M., dated 1st March 1898.

The estimated receipts and charges of the Periyakulam Municipality for 1898–99, as passed by Government, are compared below with the budget and revised estimates for the year 1897–98 and the actuals of 1896–97 :—

	Actuals, 1896–97.	Budget estimate, 1897–98.	Revised estimate, 1897–98.	Budget estimate, 1898–99.
Receipts.	RS.	RS.	RS.	RS.
Balance brought forward	1,346	1,890	2,140	1,540
Tax on Arts	907	850	570	580
„ on Buildings and Lands	4,491	4,510	4,520	4,540
„ on Vehicles and Animals	826	820	860	860
„ on Carts	596	600	600	900
Tolls	3,363	3,300	3,450	3,450
Realizations under Special Acts	10	10	50	30
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	306	530	600	290
Conservancy Receipts	243	200	200	200
Fees and Revenue from Medical Institutions	4	..	..	..
Income from Markets and Slaughter-houses	1,106	1,070	1,110	1,060
License Fees	171	150	150	150
Other Fees	5	10	10	10
Fines under Municipal and other Acts	252	200	250	200
Grants and Contributions from Government	117	180	160	160
„ „ from Local Boards	870	810	810	810
„ „ from other Bodies	35	..	..	..
Recoveries for Services to Private Individuals	474	540	500	540
Miscellaneous	89	60	60	60
Advances Recovered	77	..	..	..
Total	15,288	15,730	16,040	15,380
Charges.				
GRANT 1—				
New Works—				
Communications	114	500	1,000	800
Buildings	143	1,150	150	700
Water-supply	..	50	50	50
Repairs—				
Communications	1,206	1,000	700	1,000
Buildings	48	130	130	300
Water-supply	122	150	150	130
Establishment	144	140	140	140
Tools and Plant and other Stores	5	20	50	20
Total	1,782	3,140	2,370	3,140
GRANT 2—				
Grants-in-aid—				
Result Grants	1,237	1,250	1,250	1,250
Building, Furniture, &c., Grants	..	..	..	100
Inspection	102	130	130	130
Miscellaneous	291	410	410	390
Total	1,630	1,790	1,790	1,870
GRANT 3—				
Hospitals and Dispensaries	1,678	1,760	1,790	1,780
Contributions	99	110	110	110
Vaccination	391	430	430	430
Registration of Births and Deaths	124	120	120	120
Conservancy, Road-cleaning and Road-watering	4,106	4,780	4,540	4,520
Total	6,398	7,200	6,990	6,960
GRANT 4—				
Lighting	831	810	980	800
Markets and Slaughter-houses	..	10	20	10
Choultries	34	30	30	30
Avenues	70	80	80	70
Public Garden, Survey of Land, Fire and other Charges	1,056	800	850	480
Total	1,991	1,730	1,960	1,390
GRANT 5—				
Supervision and Management	1,282	1,320	1,370	1,320
Advances Recoverable	59	..	10	..
Refunds	3	..	..	..
Pensions and Gratuities	..	50	10	..
Grand Total	13,145	15,230	14,500	14,680
Balance	2,143	500	1,540	700

REVISED ESTIMATE FOR 1897–98.

2. The current receipts and charges are now estimated at Rs. 13,900 and Rs. 14,500, respectively, against Rs. 13,840 and Rs. 15,230 anticipated in the sanctioned budget. The decrease in the charges, which occurs under Grants 1 and 3, is partly counterbalanced by an increase under Grant 4. The expenditure on public works during the first eight months of the year was unsatisfactory. The transfer of funds referred to in paragraph 14 of the Chairman's letter is sanctioned.

BUDGET ESTIMATE FOR 1898–99.

3. *Receipts.*—The receipts for the ensuing year are put down at Rs. 13,840 against the revised estimate of Rs. 13,900, the decrease which appears chiefly under sale-proceeds of lands being partly counterbalanced by an increase under the tax on carts.

4. *Charges.*—(1) The probable charges are entered as Rs. 14,580 against Rs. 14,500 in the revised estimate, the increase which appears under Grant 1 being almost counterbalanced by a decrease under Grant 4.

(2) *Grant 2.*—A sum of Rs. 100 will be provided for the payment of building, furniture, &c., grants, as suggested by the Director of Public Instruction in his letter read above.

(3) *Grant 3.*—The Sanitary Commissioner's suggestions in his letter read above should be adopted as soon as funds become available. The circumstances under which it is proposed to repair at the cost of the municipal council the private cesspool carts referred to in paragraph 42 of the Chairman's letter should be explained.

(4) *Grant 5.*—The increase of Re. 1 in the salaries of the bill-collectors proposed in paragraph 45 is approved.

5. The budget, as revised by Government, closes with a balance of Rs. 700 or 5·1 per cent. of the estimated receipts.

6. The Chairman's letter was disfigured by numerous faults in style and grammar, which have now been corrected. This is unsatisfactory and care should be taken to avoid such mistakes in future.

(True Extract.)

H. TREMENHEERE,
Ag. Secretary to Government.

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

Exd. C. Parthasarathy.

Government {1898} of Madras.

LOCAL AND MUNICIPAL.

Prof for approval.

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17/3/98

Recd.	} 1898.	*Enclosures*
Regd.		*Spare copies*

G.O., No. 470 M., 1st March 1898.

MARCH.

Municipal Budget.

Reviewing the Periyakulam — for 1898-99.

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Government {1898} of Madras.

LOCAL AND MUNICIPAL.

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13. The charges, as per ... in the budget.

Enclosures

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18. *Grant 3*—(1) (*d*) *Sundries and Contingencies.*—The hospital contingent charges are raised by Rs. 50 as the hospital was lately supplied with some bedding, clothing and furniture. There was no provision for the same in the original budget.

19. *Grant 3*—(*e*) *Conservancy* (*a*) (ii).—The budget provision of Rs. 2,400 is reduced to Rs. 2,220 as the service of conservancy carts was secured at comparatively cheap rates, notwithstanding the provision of Rs. 125 in the revised estimate for the cost of a spare air-tight night-soil cart. The spare cart is necessary as the repair of the existing carts often takes two or three days.

20. *Lighting.*—The excess of Rs. 170 under this head is due to the fact that all the wooden lamp posts were replaced by stone posts and that a contribution is to be made for erecting an ornamental light to commemorate the Diamond Jubilee.

21. *Compensation for Lands.*—The actual amount awarded by the Tahsildar for compensation on account of the land acquired by the municipality is put down; hence the increase of Rs. 50.

22. *Grant 5*—(*d*) *Office Contingencies.*—As more chairs were ordered from Madras, the allotment under this head exceeds the budget grant by Rs. 50.

23. *Pensions and Gratuities.*—The sum of Rs. 50 provided in the budget on account of the gratuity of the late hospital compounder is reduced to Rs. 10 with reference to G.O., Mis. No. 1496 M., dated 30th June 1897.

24. *Closing Balance.*—The balance as per revised estimate is Rs. 1,540 against Rs. 500 in the budget, the increase being due chiefly to the curtailment of the provision under Grant 1—(i) (*b*) Buildings.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From M.R.Ry. M. IRULAPPA PILLAI Avargal, Periyakulam, to the Secretary to Government, Local and Municipal Department (through the Sub-Collector and the Collector of Madura), dated 5th January 1898, No. 283.

I have the honour to submit the budget estimate of the Periyakulam Municipality for the official year 1898–99, passed at the meeting of the municipal council held on the 30th ultimo.

REVISED ESTIMATE FOR 1897–98.

Receipts.

2. The actual closing balance of Rs. 2,140 for 1896–97 is brought forward as the opening balance of the revised estimate for 1897–98. The opening balance, as per budget for 1897–98, is Rs. 1,890. The difference is explained in paragraph 41 of my annual report embodied in G.O., No. 1801 M., dated 19th August 1897.

3. The receipts, as per revised estimate, exclusive of the opening balance, amount to Rs. 13,900 against Rs. 13,840 in the budget, there being only a small difference of Rs. 160.

4. The important variations between the budget and the revised estimates are explained below.

5. *Tax on Arts.*—The decrease is due to the amendment of schedule A of Act IV of 1884. According to the present Amendment Act assessment is made on the income derived from the profession exercised and not simply on profession without having regard to the income as before.

	Rs.
Budget estimate for 1897–98	850
Revised „ for „	570

6. *Tax on Vehicles with springs and Palanquins.*—The increase is due to the assessment newly made under the Amendment Act on dholies and chairs used in taking passengers up and down the Kodaikánal hills.

	Rs.
Budget estimate for 1897–98	200
Revised „ for „	240

7. *Tolls.*—The excess is attributable to the keen competition at the sale.

	Rs.
Budget estimate for 1897–98	3,300
Revised „ for „	3,450

8. *Fees under Act II of* 1888.—The budget estimate of Rs. 10 is raised to Rs. 50, as license was granted for two dramatic sheds against only one in the previous year.

9. *Avenue Receipts.*—The sum of Rs. 150 taken credit for in the budget is raised to Rs. 210 as the produce of the tamarind trees, which were more fruitful, was leased out for a larger amount than in 1896–97.

10. *Fines.*—On account of the increase in the number of prosecutions under the Municipal Act, a sum of Rs. 250 is put down in the revised estimate against Rs. 200 in the budget.

11. *Grant from Government.*—As the common drawing master is now entitled only to a third grant of his salary of Rs. 10 against a half grant as originally estimated, the sum of Rs. 180 budgeted is decreased by Rs. 20.

12. *Private Scavenging.*—The sum anticipated by the municipal council in the budget is Rs. 470, which was raised by Government to Rs. 540 with a view to make the service self-supporting. Owing to the difficulty in opening some lanes to enable the scavengers to have access to the privies through backyards instead of through front doors, and to the fact that steps were taken in the third quarter of the year to increase the number of houses scavenged by the municipality, a sum of Rs. 500 is put down in the revised estimate.

	Rs.
Budget estimate for 1897–98	540
Revised „ for „	500

Charges.

13. The charges, as per revised estimate, amount to Rs. 14,500 against Rs. 15,230 in the budget.

14. *Grant 1, Public Works—New Works and Repairs—Communications.*—The budget allotment of Rs. 1,500 is raised to Rs. 1,700, and the sum of Rs. 300 is now transferred from repairs to new works, as it is thought necessary to construct more tunnels than the number originally intended in consequence of the uneven surface of the town.

15. *Buildings.*—The budget grant is decreased by Rs. 1,000 as the repair of the municipal office and the construction of a public latrine cannot be completed before the end of the current official year. The delay in the former case is due to the difficulty of getting timely professional advice and that in the latter to the fact that the land selected for the latrine has not yet been acquired.

16. *Tools and Plant and other Stores.*—The provision under this head is raised from Rs. 20 to Rs. 50 with a view to purchase two hand-carts for removing metal and gravel for road work.

17. *Grant 3*—(1) (*c*) *Diet of Patients.*—The provision here is decreased by Rs. 20 with reference to the actuals of the first eight months of 1897–98 and the actuals of the last four months of 1896–97.

18. *Grant 3*—(1) (*d*) *Sundries and Contingencies.*—The hospital contingent charges are raised by Rs. 50 as the hospital was lately supplied with some bedding, clothing and furniture. There was no provision for the same in the original budget.

19. *Grant 3*—(*e*) *Conservancy* (*a*) (ii).—The budget provision of Rs. 2,400 is reduced to Rs. 2,220 as the service of conservancy carts was secured at comparatively cheap rates, notwithstanding the provision of Rs. 125 in the revised estimate for the cost of a spare air-tight night-soil cart. The spare cart is necessary as the repair of the existing carts often takes two or three days.

20. *Lighting.*—The excess of Rs. 170 under this head is due to the fact that all the wooden lamp posts were replaced by stone posts and that a contribution is to be made for erecting an ornamental light to commemorate the Diamond Jubilee.

21. *Compensation for Lands.*—The actual amount awarded by the Tahsildar for compensation on account of the land acquired by the municipality is put down ; hence the increase of Rs. 50.

22. *Grant 5*—(*d*) *Office Contingencies.*—As more chairs were ordered from Madras, the allotment under this head exceeds the budget grant by Rs. 50.

23. *Pensions and Gratuities.*—The sum of Rs. 50 provided in the budget on account of the gratuity of the late hospital compounder is reduced to Rs. 10 with reference to G.O., Mis. No. 1496 M., dated 30th June 1897.

24. *Closing Balance.*—The balance as per revised estimate is Rs. 1,540 against Rs. 500 in the budget, the increase being due chiefly to the curtailment of the provision under Grant 1—(i) (*b*) Buildings.

Budget Estimate for 1898–99.

Receipts.

25. *Receipts.*—The closing balance of Rs. 1,540 in the revised estimate for 1897–98 is brought forward as opening balance for the year 1898–99.

26. *Tax on Arts.*—The income from this source is not susceptible of much improvement as the assessment is made chiefly on income.

	Rs.
Revised estimate for 1897–98	570
Budget „ for 1898–99	580

27. *Tax on Buildings.*—Only a slight increase is expected as new and extended buildings are assessed at the beginning of every year. The circumstances under which the general revision of the assessments is postponed to the year following the budget year have been reported to Government in my letter No. 228, dated 13th November 1897.

	Rs.
Revised estimate for 1897–98	4,210
Budget „ for 1898–99	4,230

28. *Tax on Carts and other Vehicles without springs.*—The raising of the half-yearly rate from Re. 1 to Rs. 1–8–0 with effect from 1st April next, under sanction accorded in G.O., Mis. No. 2329 M., dated 27th October 1897, accounts for the increase of Rs. 300.

	Rs.
Revised estimate for 1897–98 ..	98,600
Budget „ for 1898–99 ..	99,900

29. *Fees under Act II of* 1888.—The average of the first two years is put down as it is not certain that two dramatic companies will play next year as in the current year.

	Rs.
Actuals of 1896–97	10
Revised estimate for 1897–98	50
Budget „ for 1898–99	30

30. *Sale-proceeds of Lands and Buildings.*—This is not an ordinary source of revenue and therefore nothing is shown under it for 1898–99. The amount shown in the revised estimate for 1897–98 is sale-proceeds of a piece of land intended for house sites.

	Rs.
Revised estimate for 1897–98	300
Budget „ for 1898–99	*Nil.*

31. *Income from Markets.*—The decrease is anticipated on account of the present scarcity, which the contractors think will continue. During the time of scarcity a smaller number and quantity of things are generally brought for sale in the market.

	Rs.
Revised estimate for 1897–98	870
Budget „ for 1898–99	820

32. *Fines.*—The amount taken credit for is sure to be realized.

	Rs.
Actuals of 1896–97	252
Revised estimate for 1897–98	250
Budget „ for 1898–99	200

33. *Grant from Government.*—Credit is taken, as in the current year, for a moiety of the salary of the common gymnastic instructor and a third of the salary of the common drawing master. The variation between the budget and revised estimates for 1897–98 is explained in paragraph 11 *supra*.

	Rs.
Budget estimate for 1897–98	180
Revised „ for „	160
Budget „ for 1898–99	160

34. *Private Scavenging.*—The amount taken credit for under this head is equal to the cost of the service, viz., Rs. 540. Notices have been lately issued to the occupiers of a number of houses to avail themselves of municipal service. It is therefore expected that the budget amount will be realized in full in 1898–99.

	Rs.
Actuals of 1896–97	474
Budget estimate for 1897–98	540
Revised „ for „	500
Budget „ for 1898–99	540

35. The total receipts of the municipality for 1898–99 exclusive of the opening balance are estimated at Rs. 13,840 against Rs. 13,900 in the revised estimate for 1897–98.

Charges.

36. *Grant 1, Public Works—New Works and Repairs—Communications.*—The allotment for roads is Rs. 1,800 or 52·1 per cent. of the net receipts from tolls, the minimum fixed by Government being 50 per cent. Of this sum the allotments for new works and repairs are Rs. 800 and Rs. 1,000 respectively. The new works proposed are (1) the raising, levelling and gravelling of a portion of Crole's road and (2) the construction of two tunnels on the taluk cutcherry road west of the hospital. The roads intended to be repaired are (1) Aramanai street, (2) Main road, (3) Bazaar street and (4) North Agraharam. These are among the roads which the council has resolved to keep in proper repair. Crole's road being one of the important roads is to be improved gradually as the total cost exceeds Rs. 1,000.

	Rs.
Revised estimate for 1897–98	1,700
Budget „ for 1898–99	1,800

37. *Buildings.*—A sum of Rs. 1,000 is provided for the following works:—

		Rs.
(1)	The construction of one or more slaughter-houses	500
(2)	„ „ public latrines	200
(3)	The repairs of public latrines	50
(4)	„ the municipal office	250
	Total ..	1,000

There is only one mutton slaughter-house and one beef slaughter-house for the whole town. They are mere mud wall enclosures without proper flooring inside and without any covering above. The construction of more than two slaughter-houses according to the standard plan is therefore necessary. Provision is made for the construction of a latrine which cannot be undertaken in the current year on account of delay in acquiring the land selected. The repetition of the provision for the repair of the office building is necessary for the reason assigned in paragraph 15 *supra*. The original allotment of Rs. 750 is reduced to Rs. 250 with a view to find funds for more important works, such as the construction of slaughter-houses, latrines, &c.

38. *Water-supply—New Works.*—A sum of Rs. 50 is provided to improve the condition of a fresh water well.

39. *Tools and Plant and other Stores.*—As usual a sum of Rs. 20 is allotted under this head the increase in the revised estimate for 1897–98 being due to the purchase of two hand-carts.

	Rs.
Budget estimate for 1897–98	20
Revised „ for „	50
Budget „ for 1898–99	20

40. *Grant 2, Education.*—The budget estimate framed by the Educational department has been adopted in its entirety. The allotment for 1898–99, as compared with that of 1897–98, differs by Rs. 20. The difference is due to the fact that the materials required for the teaching of drawing have been already supplied and only a small provision of Rs. 10 is made to meet the petty contingent charges of the drawing master.

	Rs.
Budget estimate for 1897–98	1,790
Revised „ for „	1,790
Budget „ for 1898–99	1,770

41. *Grant 3, Hospital.*—No changes have been made in the cost of establishment and medicines as compared with 1897–98. The amount provided in the budget of the hospital assistant for diet charges, viz., Rs. 120, is entered in the municipal budget, although the actuals of 1896–97 are Rs. 98–12–0 and the revised estimate for 1897–98 is Rs. 100. The increase may be required during the year. Contingent

	Rs.
Actuals of 1896–97	1,678
Budget estimate for 1897–98	1,760
Revised „ for „	1,790
Budget „ for 1898–99	1,780

charges have been estimated at Rs. 220 against Rs. 250 in 1897–98 and Rs. 184–7–11 in 1896–97. The increase in 1897–98 is due to the fact that the hospital was supplied with some bedding, clothing and furniture. No provision is made in the budget for the construction of a venereal ward and the repair of the compound wall of the hospital as recommended in the budget of the hospital assistant, as there are no funds for the former and as the repairs in the latter will be completed before the close of the current official year.

42. *Conservancy.*—No alteration has been made in the number and salary of servants as compared with the year 1897–98. The difference between the budget and revised estimate for 1897–98 has been explained in paragraph 19 *supra*. The sum of Rs. 2,140 provided under Grant 3 (5) (*a*) (ii) is calculated as shown below :—

	Rs.
Actuals of 1896–97	4,106
Budget estimate for 1897–98	4,780
Revised " for "	4,540
Budget " for 1898–99	4,520

		Rs.
(1)	The hire of nine rubbish carts at Rs. 12 each per mensem.	1,296
(2)	" of three cess-pool carts at Rs. 10 " " ..	360
(3)	" of three night-soil carts at Rs. 10 " " ..	360
(4)	The cost of preparing three cess-pool carts	120
	Total ..	2,136 or Rs. 2,140 in round number.

All the rubbish and night-soil carts are municipal property, the contractors being required to supply bullocks and drivers. The cess-pool carts are private property and are not in good condition. It is therefore intended to repair them out of municipal funds.

43. *Lighting.*—The budget provision for the two years noted in the margin is nearly the same and the increase in the revised estimate for 1897–98 is explained in paragraph 20 of this letter. The provision for 1898–99 includes the cost of the ordinary items and the cost of 25 lanterns to be prepared specially to be substituted for the useless lamps.

	Rs.
Budget estimate for 1897–98	810
Revised " for "	980
Budget " for 1898–99	800

44. *Compensation for Lands.*—Provision is made for the acquisition of the land required for a public latrine and a burial-ground for the Roman Catholics. The present burial-ground of the Roman Catholic community is full and the Sanitary Commissioner has recommended its closure. The increase in 1897–98 is due to the cost of a large piece of wet land, measuring over 3 acres, acquired for rubbish and night-soil depôt.

	Rs.
Revised estimate for 1897–98	550
Budget " for 1898–99	180

45. *Grant 5, (b) (i).*—Provision is made for an increase of Re. 1 to the salary of each of the two bill collectors. Their present salary is Rs. 9. The increase is proposed in view of their satisfactory work which is evidenced by the remarks of Government on the last two annual reports as regards collections and their salary being inadequate to their hard work. The council unanimously recommends the increase.

	Rs.
Revised estimate for 1897–98	170
Budget " for 1898–99	100

46. *Office Contingencies.*—The decrease is due to the fact that no provision is made for furniture. There is sufficient furniture for the office.

47. The charges of the municipality for 1898–99 amount to Rs. 14,580 against Rs. 14,500 as per revised estimate for 1897–98.

48. *Closing Balance.*—The budget closes with a balance of Rs. 800 or 5·7 per cent. of the estimated receipts against 3·6 per cent. as per budget for 1897–98. The percentage will be increased if the allotment under Grant 3 (5) (*c*) on account of plague be not utilized.

49. Copy of the resolution of the council passing the draft budget and proposition statement are herewith submitted.

Dis. No. 155-Genl.

Forwarded.

(Signed) R. F. GRIMLEY,
Ag. Sub-Collector.

18*th January* 1898.

Dis. No. 197-Genl.

Submitted.

(Signed) J. G. D. PARTRIDGE,
Acting Collector.

Madura,
23*rd January* 1898.

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, 14th January 1898, No. 279.

Referring to the budget estimate of the Periyakulam Municipality for 1898–99, I have the honour to state that the allotments made therein under the several heads of Grant 2 may be accepted with an addition of Rs. 100 for building, furniture, &c., grants to result schools so as to enable their managers to improve their accommodation and furniture. With the above addition, the net expenditure proposed is Rupees 1,710 (1,870—160), or about 15 per cent. of the estimated income of the municipality from taxation, markets and rents.

From Surgeon-Major-General C. SIBTHORPE, C.B., F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 18th January 1898, No. 45.

I have the honour to state that the provision made in Grant 3 of the budget estimate of the Periyakulam Municipality for the year 1898–99 is sufficient.

2. No provision appears to have been made for the construction of quarters for the hospital assistant for want of funds. It would therefore be advisable for the municipality to raise a loan to meet this demand.

From Surgeon-Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Fort St. George, 28th January 1898, No. 156-S.

With reference to the Periyakulam municipal budget for 1898–99, I have the honour to state that the provision therein made for vaccination is sufficient. That for conservancy, however, needs revision with reference to the following remarks :—

(1) Statement II-B shows that a sanitary inspector on Rs. 10 is in the employ of the municipality. I consider that, in view of the fact that this town cannot afford more than one man, he should be of a good class. If, however, this amount really cannot be afforded, provision should certainly be made for a certificated sanitary inspector on the minimum salary of Rs. 20 + Rs. 15.

(2) The staff of scavengers and sweepers is inadequate and should be doubled.

ORDER—No. 470 M., dated 1st March 1898.

The estimated receipts and charges of the Periyakulam Municipality for 1898–99, as passed by Government, are compared below with the budget and revised estimates for the year 1897–98 and the actuals of 1896–97 :—

—	Actuals, 1896–97.	Budget estimate, 1897–98.	Revised estimate, 1897–98.	Budget estimate, 1898–99.
Receipts.	RS.	RS.	RS.	RS.
Balance brought forward	1,346	1,890	2,140	1,540
Tax on Arts	907	850	570	580
„ on Buildings and Lands	4,491	4,510	4,520	4,540
„ on Vehicles and Animals	826	820	860	860
„ on Carts	596	600	600	900
Tolls	3,363	3,300	3,450	3,450
Realizations under Special Acts	10	10	50	30
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	306	530	600	290
Conservancy Receipts	243	200	200	200
Fees and Revenue from Medical Institutions	4	..	..	..
Income from Markets and Slaughter-houses	1,106	1,070	1,110	1,060
License Fees	171	150	150	150
Other Fees	5	10	10	10
Fines under Municipal and other Acts	252	200	250	200
Grants and Contributions from Government	117	180	160	160
„ „ from Local Boards	870	810	810	810
„ „ from other Bodies	35	..	..	..
Recoveries for Services to Private Individuals	474	540	500	540
Miscellaneous	89	60	60	60
Advances Recovered	77	..	..	..
Total ..	15,288	15,730	16,040	15,380
Charges.				
GRANT 1—				
New Works—				
Communications	11	500	1,000	800
Buildings	143	1,150	150	700
Water-supply	..	50	50	50
Repairs—				
Communications	1,206	1,000	700	1,000
Buildings	48	130	130	300
Water-supply	122	150	150	130
Establishment	144	140	140	140
Tools and Plant and other Stores	5	20	50	20
Total ..	1,789	3,140	2,370	3,140
GRANT 2—				
Grants-in-aid—				
Result Grants	1,237	1,250	1,250	1,250
Building, Furniture, &c., Grants	..	..	..	100
Inspection	102	130	130	130
Miscellaneous	291	410	410	390
Total ..	1,630	1,790	1,790	1,870
GRANT 3—				
Hospitals and Dispensaries	1,678	1,760	1,790	1,780
Contributions	99	110	110	110
Vaccination	391	430	430	430
Registration of Births and Deaths	124	120	120	120
Conservancy, Road-cleaning and Road-watering	4,106	4,780	4,540	4,520
Total ..	6,398	7,200	6,990	6,960
GRANT 4—				
Lighting	831	810	980	800
Markets and Slaughter-houses	..	10	20	10
Choultries	34	30	30	30
Avenues	70	80	80	70
Public Garden, Survey of Land, Fire and other Charges	1,056	800	850	480
Total ..	1,991	1,730	1,960	1,390
GRANT 5—				
Supervision and Management	1,282	1,320	1,370	1,320
Advances Recoverable	59	..	10	..
Refunds	3	..	..	..
Pensions and Gratuities	..	50	10	..
Grand Total ..	13,145	15,230	14,500	14,680
Balance	2,143	500	1,540	700

REVISED ESTIMATE FOR 1897–98.

2. The current receipts and charges are now estimated at Rs. 13,900 and Rs. 14,500, respectively, against Rs. 13,840 and Rs. 15,230 anticipated in the sanctioned budget. The decrease in the charges, which occurs under Grants 1 and 3, is partly counterbalanced by an increase under Grant 4. The expenditure on public works during the first eight months of the year was unsatisfactory. The transfer of funds referred to in paragraph 14 of the Chairman's letter is sanctioned.

BUDGET ESTIMATE FOR 1898–99.

3. *Receipts.*—The receipts for the ensuing year are put down at Rs. 13,840 against the revised estimate of Rs. 13,900, the decrease which appears chiefly under sale-proceeds of lands being partly counterbalanced by an increase under the tax on carts.

4. *Charges.*—(1) The probable charges are entered as Rs. 14,580 against Rs. 14,500 in the revised estimate, the increase which appears under Grant 1 being almost counterbalanced by a decrease under Grant 4.

(2) *Grant 2.*—A sum of Rs. 100 will be provided for the payment of building, furniture, &c., grants as suggested by the Director of Public Instruction in his letter read above.

(3) *Grant 3.*—The Sanitary Commissioner's suggestions in his letter read above should be adopted as soon as funds become available. The circumstances under which it is proposed to repair at the cost of the municipal council the private cesspool carts referred to in paragraph 42 of the Chairman's letter should be explained.

(4) *Grant 5.*—The increase of Re. 1 in the salaries of the bill-collectors proposed in paragraph 45 is approved.

5. The budget, as revised by Government, closes with a balance of Rs. 700 or 5·1 per cent. of the estimated receipts.

6. The Chairman's letter was disfigured by numerous faults in style and grammar. This is unsatisfactory and care should be taken to avoid such mistakes in future. These have now been corrected.

(True Extract.)

Ag. Secretary to Government.

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

Exd. C. Parthasarathy.

Cut 404 [illegible] Recd 14/12

Periyakulam municipal budget 98/[illegible]

4/1/98

Budget Estimate for 1898–99.

Receipts.

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26. *Tax on Arts.*—The income from this source is not susceptible of much improvement as the assessment is made chiefly on income.

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Revised estimate for 1897–98	570
Budget „ for 1898–99	580

27. *Tax on Buildings.*—Only a slight increase is expected as new and extended buildings are assessed at the beginning of every year. The circumstances under which the general revision of the assessments is postponed to the year following the budget year have been reported to Government in my letter No. 228, dated 13th November 1897.

	Rs.
Revised estimate for 1897–98	4,210
Budget „ for 1898–99	4,230

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Revised estimate for 1897–98 ..	98,600
Budget „ for 1898–99 ..	99,900

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	Rs.
Actuals of 1896–97	10
Revised estimate for 1897–98	50
Budget „ for 1898–99	30

30. *Sale-proceeds of Lands and Buildings.*—The revenue under this item is not an ordinary one and is therefore nothing repeated. For 1897–98 it refers to the sale of a piece of land intended for house sites.

	Rs.
Revised estimate for 1897–98	300
Budget „ for 1898–99	*Nil.*

31. *Income from Markets.*—The decrease is made on account of the present scarcity, which the contractors anticipate, will continue. During the time of scarcity the number and quantity of things that will be brought for sale in the market are generally less.

	Rs.
Revised estimate for 1897–98	870
Budget „ for 1898–99	820

32. *Fines.*—The sum to be realized is provided for the budget year.

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Actuals of 1896–97	252
Revised estimate for 1897–98	250
Budget „ for 1898–99	200

33. *Grant from Government.*—Credit is taken, as in the current year, for a moiety of the salary of the common gymnastic instructor and a third of the salary of the common drawing master. The variation between the budget and revised estimates of 1897–98 is explained in paragraph 11 of this letter.

	Rs.
Budget estimate for 1897–98	180
Revised „ for „	160
Budget „ for 1898–99	160

34. *Private Scavenging.*—The cost of the service, viz., Rs. 540, is provided on the receipt side for 1898–99. Notices have been lately issued to the occupiers of a number of houses to avail themselves of municipal service. It is therefore expected that the budget provision will be realized in full in 1898–99.

	Rs.
Actuals of 1896–97	474
Budget estimate for 1897–98	540
Revised „ for „	500
Budget „ for 1898–99	540

35. The total receipts of the municipality for 1898–99 exclusive of the opening balance are estimated at Rs. 13,840 against Rs. 13,900 as per revised estimate for 1897–98.

Charges.

36. *Grant 1, Public Works—New Works and Repairs—Communications.*—The allotment for roads is Rs. 1,800 or 52·1 per cent. of the net receipts from tolls, the minimum fixed by Government being 50 per cent. Of this sum the allotments for new works and repairs are Rs. 800 and Rs. 1,000 respectively. The new works proposed are (1) the raising, levelling and gravelling of a portion of Crole's road and (2) the construction of two tunnels on the taluk cutcherry road west of the hospital. The roads intended to be repaired are (1) Aramanai street, (2) Main road, (3) Bazaar street and (4) North Agraharam. These are among the roads which the council has resolved to be kept in proper repair. Crole's road being one of the important roads is to be improved gradually as the total cost exceeds Rs. 1,000.

	Rs.
Revised estimate for 1897–98	1,700
Budget „ for 1898–99	1,800

37. *Buildings.*—The sum of Rs. 1,000 is provided for the following works:—

	Rs.
(1) The construction of one or more slaughter-houses	500
(2) „ „ public latrines	200
(3) The repair of public latrines	50
(4) „ the municipal office	250
Total ..	1,000

There is only one mutton slaughter-house and one beef slaughter-house for the whole town. They are mere mud wall enclosures without proper flooring inside and without any covering above. The construction of more than two slaughter-houses according to the standard plan is therefore necessary. Provision is made for the construction of a latrine on account of delay in acquiring the land selected. The repetition of the provision for the repair of the office building is necessary for the reason assigned in paragraph 15 *supra*. The original allotment of Rs. 750 is reduced to Rs. 250 with a view to find funds for more important works, such as the construction of slaughter-houses, latrines, &c.

38. *Water-supply—New Works.*—The sum of Rs. 50 is provided to improve the condition of a good water well.

	Rs.
Budget estimate for 1897–98	20
Revised „ for „	50
Budget „ for 1898–99	20

39. *Tools and Plant and other Stores.*—As usual the sum of Rs. 20 is allotted, the increase in 1897–98 being due to the cost of two hand-carts.

40. *Grant 2, Education.*—The budget estimate of the Educational department has been adopted in its entirety. The allotment for 1898–99 as compared with that of 1897–98 differs by Rs. 20. The difference is due to the fact that the materials required for the teaching of drawing have been already supplied and only a small provision of Rs. 10 is made to meet the petty contingent charges of the drawing master.

	Rs.
Budget estimate for 1897–98	1,790
Revised „ for „	1,790
Budget „ for 1898–99	1,770

41. *Grant 3, Hospital.*—No changes have been made in the cost of establishment and medicines as compared with 1897–98. The amount provided in the budget of the hospital assistant for diet charges, viz., Rs. 120, is entered in the municipal budget, although the actuals of 1896–97 are Rs. 98–12–0 and the revised estimate for 1897–98 is Rs. 100. The increase may sometimes be necessary. Contingent

	Rs.
Actuals of 1896–97	1,678
Budget estimate for 1897–98	1,760
Revised „ for „	1,790
Budget „ for 1898–99	1,780

charges have been estimated at Rs. 220 against Rs. 250 in 1897–98 and Rs. 184–7–11 in 1896–97. The increase in 1897–98 is due to the fact that the hospital was supplied with some bedding, clothing and furniture. No provision is made in the budget for the construction of a venereal ward and the repair of the compound wall of the hospital as recommended in the budget of the hospital assistant, as there are no funds for the former and as the repairs in the latter will be completed before the close of the current official year.

42. *Conservancy.*—No alteration has been made in the number and salary of servants as compared with the year 1897–98. The difference between the budget and revised estimate for 1897–98 has been explained in paragraph 19 *supra*. The sum of Rs. 2,140 provided under Grant 3 (5) (*a*) (ii) is calculated as follows:—

	Rs.
Actuals of 1896–97	4,106
Budget estimate for 1897–98	4,780
Revised „ for „	4,540
Budget „ for 1898–99	4,520

		Rs.
(1)	The hire of nine rubbish carts at Rs. 12 each per mensem ..	1,296
(2)	„ of three cess-pool carts at Rs. 10 „ „ ..	360
(3)	„ of three night-soil carts at Rs. 10 „ „ ..	360
(4)	The cost of preparing three cess-pool carts	120
	Total ..	2,136

or Rs. 2,140 in round number.

All the rubbish and night-soil carts are municipal property, the contractors being required to supply bulls and drivers. The cess-pool carts are private property and are not in good condition. It is therefore intended to repair them out of municipal funds.

43. *Lighting.*—The budget provision for the two years noted in the margin is nearly the same and the increase in the revised estimate for 1897–98 is explained in paragraph 20 of this letter. The provision for 1898–99 includes the cost of ordinary items and the cost of 25 lanterns to be prepared specially to be substituted for the useless lamps.

	Rs.
Budget estimate for 1897–98	810
Revised „ for „	980
Budget „ for 1898–99	800

44. *Compensation for Lands.*—Provision is made for the acquisition of the land required for a public latrine and a burial-ground for the Roman Catholics. The present burial-ground of the Roman Catholic community is full and the Sanitary Commissioner has recommended to close it. The increase in 1897–98 is due to the cost of a large piece of wet land spreading over 3 acres acquired for rubbish and night-soil depôt.

	Rs.
Revised estimate for 1897–98	550
Budget „ for 1898–99	180

45. *Grant 5, (b)* (i).—Provision is made for an increase of Re. 1 to the salary of each of the two bill collectors. Their present salary is Rs. 9. The increase is proposed in view of their satisfactory work which is evidenced by the remarks of Government on the last two annual reports as regards collections and their salary being inadequate to their hard work. The council unanimously recommended the increase.

46. *Office Contingencies.*—The decrease is due to the want of provision for furniture. There is sufficient furniture for the office.

	Rs.
Revised estimate for 1897–98	170
Budget „ for 1898–99	100

47. The charges of the municipality for 1898–99 amount to Rs. 14,500 as per revised estimate for 1897–98.

48. *Closing Balance.*—The budget closes with a balance of Rs. 800 or 5·7 per cent. of the estimated receipts against 3·6 per cent. as per budget for 1897–98. The percentage will be increased if the allotment under Grant 3 (5) (*c*) on account of plague be not utilized.

49. Copy of the resolution of the council passing the draft budget and proposition statement are herewith submitted.

Dis. No. 155-Genl.

Forwarded.

(Signed) R. F. GRIMLEY,
Ag. Sub-Collector.

18*th January* 1898.

Dis. No. 197-Genl.

Submitted.

MADURA,
23*rd January* 1898.

(Signed) J G. D. PARTRIDGE,
Acting Collector.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 14th January 1898, No. 279.

Referring to the budget estimate of the Periyakulam Municipality for 1898–99, I have the honour to state that the allotments made therein under the several heads of Grant 2 may be accepted with an addition of Rs. 100 for building, furniture, &c. grants to results schools so as to enable their managers to improve their accommodation and furniture. With the above addition, the net expenditure proposed is Rupees 1,710 (1,870—160), or about 15 per cent. of the estimated income of the municipality from taxation, markets and rents.

From Surgeon-Major-General C. SIBTHORPE, C.B., F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 18th January 1898, No. 45.

I have the honour to state that the provision made in Grant 3 of the budget estimate of the Periyakulam Municipality for the year 1898–99 is sufficient.

2. No provision appears to have been made for the construction of quarters for the hospital assistant for want of funds. It would therefore be advisable for the municipality to raise a loan to meet this demand.

Periyakulam Council Budget for 1898-99

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings:—

Current No. 4064 of 1898, dated 5th Jany from the Chairman Periyakulam

Current No. — of 1898, dated 14th Jany from the Director of Public Instn

Current No. — of 1898, dated 18th Jany from the Surgeon General.

Current No. 502 of 1898, dated 28th Jany from the Sanitary Commr.

Order. No. 470 m dy 1-3-98

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

	Actuals, 1896-97.	Budget Estimate, 1897-98.	Revised Estimate, 1897-98.	Budget Estimate 1898-99.
	Rs.	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	1346	1890	2140	1540
Tax on Arts	907	850	570	580
Tax on Buildings and Lands	4491	4510	4520	4540
Water-Tax on Buildings and Lands				
Tax on Vehicles and Animals	826	820	860	860
Tax on Carts	596	600	600	900
Tolls				
Realizations under Special Acts	3363	3300	3450	3450
Rent of Lands, Buildings, &c, and sale-proceeds of Lands, &c.	10	10	50	30
Conservancy Receipts	306	530	600	290
~~Fees and Revenue from Educational Institutions~~ ..	243	200	200	200
Fees and Revenue from Medical Institutions	4	..	..	..
Income from Markets and Slaughter-houses	1106	1070	1110	1060
License fees	171	150	150	150
Other fees	5	10	10	10
Fines under Municipal and other Acts	252	200	250	200
~~Interest on Investments and premium on Loans~~ ..				
Grants and Contributions from Government	117	180	160	160
Do. from Local Boards	870	810	870	810
Do. from other bodies	35	..	..	..
Recoveries for services to private individuals	474	540	500	540
Miscellaneous	89	60	60	60
Loans				
Sale-proceeds of Government Securities, &c, and Realizations of Sinking Fund	77	..	..	..
Advances Recovered				
Total ..	15288	16730	16040	15380
		1890	2140	1540
		13840	13900	13840

Charges.	Actuals, 1896-97	Budget Estimate, 1897-98	Revised Estimate, 1897-98	Budget Estimate 1898-99	
	Rs.	Rs.	Rs.	Rs.	
Grant 1.					
New Works—					
Communications	115	500	1000	800	
Buildings	143	1150	150	700	
Drainage					
Water-supply		50	50	50	
Repairs—					
Communications	1206	1000	700	1000	
Buildings	48	130	130	300	
Drainage					
Water-supply	122	150	150	130	
Establishment	144	140	140	140	
Tools and Plant and other Stores	5	20	50	20	
Contributions for Public Works					
Total	1783	3140	2370	3140	
Grant 2.					
Training Schools					
Municipal Schools—					
(a) On the Salary System					
(b) On the Salary Result System					
Grants-in-aid—					
(a) Salary grants					
(b) Result grants	1237	1250	1250	1250	
(c) Building, Furniture, &c., grants				100	
Inspection	102	130	130	130	
Miscellaneous	291	410	410	390	
Total	1630	1790	1790	1770	1870
Grant 3.					
Hospitals and Dispensaries	1678	1760	1790	1780	
Contributions	99	110	110	110	
Vaccination	391	430	430	430	
Registration of Births and Deaths	124	120	120	120	
Conservancy, Road-cleaning and Road-watering	4.106	4.780	4540	4520	
Total	6398	7200	6990	6960	
Grant 4.					
Lighting	831	810	980	800	
Markets and Slaughter-houses		60	20	60	
Choultries	34	30	30	30	
Travellers' Bungalows					
Avenues					
Public Garden, Survey of Land, Fire and other charges	70 1056	80 800	80 850	70 480	
Total	1991	1730	1960	1390	
Grant 5.					
Supervision and management					
Repayment of Debt	1282	1320	1370	1320	
Interest on loan					
Advances Recoverable					
Refunds	59	..	10	..	
Discount	3	..	..	..	
Pensions and Gratuities					
Investments	-	50	10	..	
Grand Total	13146	15230	14500	14580	14680
Balance	2142	500	1540	800	700

26·4 per cent.

Revised estimate for 1897-98.

2. The current receipts and charges are now estimated at Rs. 13.900 and Rs. 14.500 respectively against Rs. 13840 and Rs. 15230 anticipated in the sanctioned budget. The decrease in the charges, which occurs under Grants 1 and 3, is partly counterbalanced by an increase under Grant 4. The expenditure on public works during the first eight months of the year was not satisfactory. The transfer of funds referred to in para. 14. of the Chairman's letter is sanctioned.

Budget Estimate for 1898-99.

3. Receipts. The receipts for the ensuing year are put down at Rs 13.840 against the revised estimate of Rs. 13900 the decrease which appears chiefly under sale-proceeds of lands being partly counterbalanced by an increase under the tax on carts.

4. Charges (1). The probable charges are entered as Rs 14.580 against Rs 14.500 in the revised estimate, the increase which appears under Grant 1. being almost counterbalanced by a decrease under Grant 4.

(2) Grant 2. A sum of Rs 100 will be provided for the payment of building, furniture etc grants as :

by the Director of Public Instruction
his letter read above.

(3) Grant 3. The Sanitary Commissioner's suggestions in his letter read above should be adopted as soon as funds become available. The circumstances under which it is proposed to repair at the cost of the Municipal Council the private cesspool carts referred to in para 42. of the Chairman's letter should be explained.

(4) Grant 5. The increase of Rs. 1. in the salaries of the bill-collectors proposed in para. 45. is approved.

5. The budget as revised by Government closes with a balance of Rs. 700 or 5.1 per cent of the estimated receipts. The Chairman's letter was disfigured by numerous faults in Style and grammar. This is unsatisfactory and care should be taken to avoid such mistakes in future. These have now been corrected.

V.R.
25/2/98

11 separate paragraphs.

To The Chairman Municipal Council Periyakulam.
Collector of Madura.
Asst. Dt. Bd. do.
Accountant General
Director of Public Instruction
Surgeon General
Sanitary Bd.
Local Commissioner

Enclosure No. 1 in a letter dated 5-1-98
No. 283.

From

The Chairman
Municipal Council
Periyakulam

To

The Secretary to the Government
of Madras.

Local and Municipal Department.

Budget Statements for 1898-99.

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Periyakulam during the official year 1898-99.

	1898-99. Details of Minor Heads.	1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Estimate for 1897-98.	Actuals, 1896-97 (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	1540		2140	1890	1345 15 1
b. Endowments					
c. Water-tax Fund	" "	1540 " "			
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	580 "	✓	570 "	850 "	907 " "
b. Tax on buildings (section 63) ..	4230 "	✓	4210 "	4200 "	4183 13 6
c. Tax on lands (section 63)	310 "	✓	310 "	310 "	306 13 6
d. Water-tax on buildings and lands (section 75)					
e. Tax on vehicles with springs and palanquins (section 77)	240 "		240 "	200 "	201 " "
f. Tax on animals (section 77) ..	620 "		620 "	620 "	624 15 "
g. Tax on carts and other vehicles without springs (section 85) ..	900 "		600 "	600 "	596 " "
h. Tolls (section 91)—					
Gross receipts	4600 "	✓			
Less Local Fund share	1150 "	3450 "	3450 "	3300 "	3363 7 6
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.	" "	10330 "	" "	" "	" "
viii. Evasion of tolls					
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds					
b. Ferry rents					
c. Fees under Act II of 1888 ..	30 "	30 "	50 "	10 "	10 " "
Carried forward ..		10360	10050	10090	10193 1 6

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Periakulam during the official year 1898-99—*cont.*

—	1898-99. Details of Minor Heads.	1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		10360	10050	10090	10193 1 6
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	50		50	40	45 8 -
ii. Rent of buildings	20		20	20	18
iii. Avenue receipts	200		210	150	208 5 6
iv. Fees from Traveller's Bungalows		270			
b. i. Sale-proceeds of lands and buildings			300	300	
ii. Produce of lands, gardens, &c.					
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	20	20	20	20	34 - 1
c. Conservancy receipts— Sale-proceeds of night-soil, street refuse, &c.	200	200	200	200	242 14 10
d. i. Fees from educational institutions					
ii. Other revenue from educational institutions					
e. i. Sale-proceeds and composition fees of medicines					3 13 10
ii. Other Hospital receipts ..					
f. i. Income from markets	820		870	840	873 2 1
ii. „ slaughter-houses..	240	1060	240	230	233 2 2
g. Other fees— i. Distraint fees	10		10	10	3 8 10
ii. License fees	150		150	150	171 4 6
iii. Cartstand fees					
iv. Other fees		160			18
h. Fines under Municipal and other Acts	200	200	250	200	251 8 7
i. Interest on investments—					
i. General, including choultries					
ii. Educational					
iii. Medical					
j. Premium on loans					
Carried forward ..		12270	12370	12250	12279 13 11

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Periakulam during the official year 1898-99—*cont.*

—	1898-99. Details of Minor Heads.	1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		12370	12370	12250	12279 13 11
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends					
Buildings					
Municipal Schools					
Other purposes	160	160	160	180	117 8
ii. Medical					
iii. Other purposes—					
Communications					
Water-supply					
Drainage					
Sanitation					
Other purposes					
b. From Local Boards—					
i. Education					
ii. Medical	750		750	750	750
iii. Other purposes	60	810	60	60	120
c. Other grants and contributions—					
i. Education					
ii. Medical					
iii. Other purposes					35
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging	540		500	540	473 9 3
ii. Other purposes		540			
b. Other items—					
i. Fishery rents					
ii. Refunds of Expenditure of previous year					3 6 8
iii. Fee for numbering carts, &c.	50		50	50	4 8 5
iv. Other items	10	60	10	10	4 - 1
Carried forward ..		13840	3900	13940	13865 6 3

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Perakulam during the official year 1898-99—*cont.*

—	1898-99. Details of Minor Heads.			1898-99. Totals of Major Heads.			Revised Estimate for 1897-98.			Estimate for 1897-98.			Actuals, 1896-97 (audited figures).		
1	2			3			4			5			6		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				13840			13900			13810			13865	6	3
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													76	13	11
ii. Others															
Total Receipts ..				13840			13900			13840			13942	4	2
Grand Total ..				15380			16040			15730			15288	3	3

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. of rent value, and tax on lands at annas 2 for every 80 square yards.
3. Water-tax on buildings and lands is not levied at per cent.
4. Tax on vehicles ~~and animals~~ is levied at 2/3 of the maximum rates. & tax on animals at varying rates for the several classes
5. Tax on carts, &c., is levied at Rs. 3 per cart. per annum.
6. Tolls are levied at half the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. dated 4 9 91 No 1425 M Mis & G.O. dated 29 6.92 No 1127 M Mis
8. The house-tax registers were last revised in the official year and the land tax registers in the official year.
9. Total extent of land assessed is acres.
10. The mode of estimating the annual rental of houses and lands is as follows :—

[illegible]
Chairman
5.1.98

Statement I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act V of 1884 for the official year 1898-99.

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

Nil

[illegible]
Chairman
5.1.98

Statement II.—Expenditure from the Municipal Fund of the Town of Periakulam for the official year 1898-99.

	1898-99. Details of Minor Heads.	1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Estimate for 1897-98.	Actuals, 1898-99 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
GRANT 1.—(*Public Works*)—					
1. New Works—					
a. Communications	800	✓	1000	500	114 9 1
b. Buildings	700	✓	150	1150	143 6 2
c. Drainage					
d. Water-supply	50	1550	50	50	
2. Repairs—					
a. Communications	1000	✓	700	1000	1205 11 8
b. Buildings	300	✓	130	130	47 14 2
c. Drainage—					
i. Repairs to works					
ii. Establishment for flushing drains, &c.					
d. Water-supply—					
i. Repairs to works, machinery, &c.	200	✓	10	10	2 4 -
ii. Establishment	120	✓	120	120	119 12 -
iii. Contingencies		1430	20	20	
3. Establishment	140	140	140	140	144 - -
4. Tools and Plant and other stores.	20	20	50	20	4 15 -
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 1		3140	2370	3140	1782 8 1
GRANT 2.—(*Education*)—					
1. Training Schools—					
a. Contributions to Local Boards					
b. Stipends to Normal students					
2. Municipal Schools—					
i. On Salary System—					
a. Establishment					
b. Contingencies					
Carried forward					

Statement II.—Expenditure from the Municipal Fund of the Town of Periakulam for the official year 1898-99—*cont.*

	1898-99. Details of Minor Heads.	1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Estimate for 1897-98.	Actuals, 1898-99 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward					
GRANT 2.—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments					
b. Result Grants					
c. Contingencies					
3. Salary Grants					
4. Results Grants	1250	1250	1250	1250	1236 12 -
5. Combined Grants—					
a. Fixed Payments					
b. Result Grants					
6. Inspection—					
a. Contributions to Local Boards					
b. Municipal Inspectors—					
i. Establishment	120	✓	120	120	87 - -
ii. Contingencies	10	130	10	10	15 8 2
7. Miscellaneous—					
a. Building, furniture, &c., grants					
b. Common gymnasium—					
i. Establishment	240	✓	240	240	235 - -
ii. Contingencies	10	250	10	10	11 13 -
c. Common Drawing Master—					
i. Establishment	120	✓	120	120	14 8 3
ii. Contingencies	10	130	30	30	24 4 -
d. Other items	10	10	10	10	5 8 -
Total, Grant 2		1770	1790	1790	1629 15 5
GRANT 3.—(*Sanitation and Medical Services*).					
I. Hospitals and Dispensaries—					
a. Establishment	1190	✓	1190	1190	1181 7 7
b. Medicines and Supplies	250		250	250	213 1 3
c. Diet of Patients	120		100	120	98 12 -
d. Sundries and Contingencies	220		250	200	184 7 11
e. Contributions to Local Boards &c., &c., &c.		1780			
Carried forward		1780	1790	1760	1677 12 9

Statement II.—Expenditure from the Municipal Fund of the Town of *Periakulam* for the official year 189*8*-9*9*—*cont.*

1	2. Details of Minor Heads (1898-99) RS.	A.	P.	3. Totals of Major Heads (1898-99) RS.	A.	P.	4. Estimate for 1897-98 (Revised) RS.	A.	P.	5. Estimate for 1897-98 RS.	A.	P.	6. Actuals, 1896-97 (audited figures) RS.	A.	P.
Brought forward ..				1780			1790			1760			1677	12	9
GRANT 3.—(*Sanitation and Medical Services*)—cont.															
2. *a.* Contributions to Provincial Funds for—															
i. Medical College	60						60			60			49		
ii. Sanitary Inspection ..	40						40			40			39		
iii. Medical Reserve staff ..	10						10			10			11		
iv. Cutlers' Establishment ..				110											
b. Contributions to Local Boards, &c., for—															
i. Medical Schools															
ii. Reserve staff															
&c., &c., &c. ..															
c. Other contributions															
3. Vaccination—															
a. Establishment	240						240			240			207	10	8
b. Contingencies	190						190			190			183	7	7
c. Contributions to Local Boards ..				430											
4. Registration of Births and Deaths—															
a. Establishment	120						120			120			119		
b. Contingencies				120									5	4	
5. Conservancy, Road cleaning and Road watering—															
a. i. Establishment	1150						1090			1150			1101	8	1
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	2140						2220			2400			2301	3	11
b. Private scavenging—															
i. Establishment	540						540			540			533	8	2
ii. Contingencies, such as cost of scavenging carts, &c.															
c. Cholera charges	650						650			650			125	10	
d. Contingencies	40						40			40			44	3	7
&c., &c., &c. ..				4520			[illegible]			4780			4106	1	9
Total, Grant 3 ..				6960			6990			7200			6398	4	9

Statement II.—Expenditure from the Municipal Fund of the Town of *Periakulam* for the official year 189*8*-9*9*—*cont.*

1	2. Details of Minor Heads (1898-99) RS.	A.	P.	3. Totals of Major Heads (1898-99) RS.	A.	P.	4. Estimate for 1897-98 (Revised) RS.	A	P.	5. Estimate for 1897-98 RS.	A.	P.	6. Actuals, 1896-97 (audited figures) RS.	A.	P.
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*).															
1. Lighting—															
a. Establishment	220						220			220			214	4	10
b. Contingencies	580			800			760			590			615	11	6
2. i. Markets—															
a. Establishment															
b. Contingencies							10								
ii. Slaughter-houses—															
a. Establishment															
b. Contingencies	10			10			10			10					
3. Choultries—															
a. Establishment	10						10			10			12		
b. Contingencies	20						20			20			21	12	1
c. Feeding Travellers				30											
4. Travellers' Bungalows—															
a. Establishment															
b. Contingencies															
5. Avenues—															
a. Establishment	60						60			60			60		
b. Contingencies	10			70			20			20			9	12	7
6. Public Garden—															
a. Establishment															
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..															
7. Survey of Land															
8. Fire—															
a. Establishment															
b. Purchase of fire-engine, buckets, repairs, &c.															
9. Other charges—															
i. Work done for private individuals other than private scavenging ..															
Carried forward ..				910			1110			930			934	3	

Statement II.—Expenditure from the Municipal Fund of the Town of Perakulam for the official year 1898-99—cont.

—	1898-99. Details of Minor Heads.	1898-99. Totals of Major Heads.	Estimate for 1897-98.	Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		910	1110	930	934 3
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. OTHER CHARGES—cont.					
ii. Rewards for destruction of wild animals and snakes	10		10	10	
iii. Printing	210		210	210	244 6 1
iv. Compensation for lands	180		550	500	646 13 5
v. Other items	80	480	80	80	165 4 11
Total, Grant 4 ..		1390	1960	1730	1990 11 5
GRANT 5—					
a. General Establishment—					
i. Office Establishment	550	✓	550	550	546 14 11
ii. Inspection	180	✓	180	180	180
b. Collection of Municipal Taxes—					
i. Establishment	240	✓	220	220	216
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c.	130		130	130	121 8 6
c. Collection of Tolls—					
i. Establishment					
ii. Contingencies					
d. Office contingencies other than (b) (ii)	100		170	120	126 2 1
e. Contributions for Central office and Audit establishments	120	1320	120	120	91
Total, Grant 5 ..		1320	1370	1320	1281 9 6
REPAYMENT OF DEBT—					
a. Instalments paid during the year..					
b. Invested on account of Sinking Fund (Value of securities purchased)					
c. Charges of investment					
INTEREST—					
a. On account of last year					
b. On account of current years ..					

Statement II.—Expenditure from the Municipal Fund of the Town of Perakulam for the official year 1898-99—cont.

—	1898-99. Details of Minor Heads.	1898-99. Totals of Major Heads.	Estimate for 1897-98.	Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Advances recoverable—					
a. Permanent			10		
b. Others					5 9 4
Refunds of other than current collections ..					3 5
Discount					
Pensions and gratuities			10	50	
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank					
Total Expenditure ..		14580	14500	15230	13145 10 2
Balances—					
a. Municipal Fund	800		1540	500	2142 9 1
b. Endowments					
c. Water-tax Fund		800			
Grand Total ..		15380	16040	15730	15288 3 3

NOTE TO STATEMENT II.

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

Liabilities.	RS.	Assets.	RS.
Liabilities—		Municipal Balance .. { Cash .. .. .. / Securities	5 1 98
Balance of Loans		Deposit Balance .. { Cash .. .. .. / Securities	
Deposits to be adjusted		Sinking Fund of loans	
Other Liabilities (in detail)		Funded Capital of endowed institutions, Hospitals, &c.	
		Total ..	
		Value of Premises, &c.	
		Do. of Tools and plant	
		Do. of Live stock	
		Do. of Furniture	
		Arrears of taxes, &c.	
		Other assets (in detail)	
		Total ..	
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 1898-99.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications								
1	Improving bridle road	×	..	..		500			
2	Constructing 2 tunnels on the Julak bridging road west of the hospital	×				230			
3	8 kilo marks	×				70			
	Total ..					800			
(b)	Buildings								
1	Constructing one or more slaughter houses	×				500			
2	Two one or more public latrines	×				200			
	Total ..					700			

× Estimates not received

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

Part I.—New Works—*cont.*

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1898-99.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage								
1									
2									
3									
	Total ..								
(d)	Water-supply								
1	Improving the conditions of a Gund water well	×	..	..		50	..	..	
2									
3									
	Total ..					50	..	..	

× Estimates not received

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

Part II.—Repairs.

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		RS.	A.	P.	RS.	A.	P.	
(a)	Communications							Total mileage of roads, streets, lanes, &c., in the town. is about 8 miles
1	Aramanai Road	250						Metalled or Gravelled 6 miles } Unmetalled. 2 miles
2	Main Road	200						
3	Thankuran Bazaar street & north Agraharam	500						Total mileage under maintenance. 6 miles
	Petty repairs	50						Metalled or Gravelled 6 miles } Unmetalled. nil
	Total ..	1000						

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		RS.	A.	P.	RS.	A.	P.	
(b)	Buildings							
1	Repair of public latrines	50						
2	[illegible] Municipal Office	250						
	Total ..	300						

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(*c*)	Drainage							
1								
2								
3								
		Nil						
	Total ..							
(*d*)	Water-supply							
1	Repair of mills	10						
2								
3								
	Total ..	10						

Statement II-B.—Details of Municipal Establishments.

——	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 1.—2. *c.* Drainage—							
Overseers							
Drain cleaners							
		Nil					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
d. Water works—							
Overseers							
Watchmen Each on 5	2	10			120		
Total ..	2	10			120		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. General—							
Overseers	1	12			144		
Maistries							
Total ..	1	12			144		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

* Increased number on 1/10.

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 2.—EDUCATION—							
1. TRAINING SCHOOLS—							
Pupils receiving scholarships							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
2. MUNICIPAL SCHOOLS—							
a. On the Salary System—							
Head Master							
1st Assistant Master							
2nd „ „							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 2.—EDUCATION—*cont.*							
b. On the Salary Result System—							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 2.—Education—*cont.*							
6. Inspection—							
Inspecting Schoolmaster	1	10			120		
Total ..	1	10			120		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
7. *b.* Common Gymnastic Instructors	1	20			240		
Total ..	1	20			240		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
c. Common Drawing Masters	1	10			120		
Total ..	1	10			120		
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 3.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries—							
Medical Subordinates	1	56	14		682	8	
„ „							
Midwife	1	10			120		
Clerk							
Compounder	1	15			180		
Servants	1	6			72		
„	1	5			60		
„	1	6			72		
Total ..	6	98	14		1186	8	
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

† On account number Rs. 1190

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 3.—Sanitation and Medical Services—*cont.*							
3. Vaccination—							
Vaccinators	1	15			180		
Peons	1	5			60		
Total ..	2	20			240		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
4. Registration—							
Registrars	1	10			120		
Peons							
Total ..	1	10			120		
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 3.—Sanitation and Medical Services—*cont.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering"—							
Sanitary Inspectors	1	10			120		
Nuisance Inspectors							
"							
"							
Maistries Each on 5-8-0 ..	2	11			132		
Scavengers .. Each on 5 ..	7	35			420		
Sweepers .. Each on 5	8	40			480		
Total ..	18	10			1152		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

* Increase number on 1150

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 3.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors							
Maistries							
Scavengers .. Each on 5. ..	9	45			540		
Total ..	9	45			540		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
GRANT 4.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents							
Masalchies .. Each on 6	3	18			216		
Total ..	3	18			216		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

+ In varied number 220

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 4.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
2. i. Markets—							
Superintendents							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Slaughter-houses—							
Superintendents							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. Choultries—							
Servants	1	1			12		
Total ..	1	1			12		
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 4.—LIGHTING AND MISCELLANEOUS MUNICIPAL PURPOSES—*cont.*							
4. TRAVELLERS' BUNGALOWS—							
Maty							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
5. AVENUES—							
Servants	1	5			60		
Total ..	1	5			60		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
6. PUBLIC GARDEN—							
Gardeners							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

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

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	RS.	A.	P.	RS.	A.	P.
GRANT 5.—*a.* General Establishment—							
i. Office—							
Manager	1	30			360		
Clerks	1	10			120		
,, ...							
,, ...							
Accountants	1	6			72		
Peons							
Total ..	3	46			552		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Inspection—							
Chairman's ~~salary or~~ carriage allowance	1	15			180		
Total ..	1	15			180		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Det. as of

—	Number.	Salary per mensem.			per		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 5.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks	2	20			240		
Bill Collectors		18					
Peons							
Total ..	2	20			2		
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) ..							

STATEMENT IV-A.—*Municipality of* Periakulam—Demand, Collection and Balance statement for the year 1898-99.

Current.

Tax.	Demand as originally assessed by the Chairman.	Remitted by the Council on appeal.	Demand as finally settled (column 2 *minus* column 3).	Collected.	Remitted on account of vacant houses, &c.	Written off as irrecoverable.	Balance (column *minus* columns 5, 6 and 7).
	2	3	4	5	6	7	8
1	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A.
1. Tax on arts, &c.	600	10	590	580	3	15	
2. Tax on buildings	4250	2	4248	4230			
3. Tax on lands	310		310	310			
4. Water-tax on buildings and lands							
5. Tolls (gross receipts)	4600		4600	4600			
6. Market rents	820		820	820			
7. Slaughter-house fees	240		240	240			
8. Rent of cart-stands							
9. Private scavenging fees	540		540	540			
10 Rent of lands	50		50	50			
				11270	3	25	

STATEMENT VI.—Revised Estimate for 1897-98

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

Statement VI.—Revised Estimate—(Receipts) for 1897-98.

Items.	Actuals of the first eight months of 1897-98. RS.	A.	P.	Actuals of the last four months of 1896-97. RS.	A.	P.	Probable receipts of the last four months of 1897-98. RS.	A.	P.	Total of columns 2 and 4. RS.	A.	P.	Budget grant 1897-98, excluding subsequent allotments. RS.	A.	P.	Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
1. Balance brought forward—																
a. Municipal Fund										2740			1890	.		Vide para 41 of the report and No. 80 dated 19.8.97 [illegible]
b. Endowments																
c. Water-tax Fund																
2. Municipal rates and taxes—																
a. Tax on arts, &c. (section 53) ..	270			501			300			570			850			The decrease is due to the amendment of schedule A of [illegible] of 1884
b. Tax on buildings (section 63) ..	3224			1909	.		986	.		4210			4200	.		
c. Tax on lands (section 63) ..	165			195			145			310			310			
d. Water-tax on buildings and lands (section 75)																
e. Tax on vehicles with springs and palanquins (section 77) ..	230	.		10	.		10	.		240	.		200	.		Dholis & chairs were newly assessed under Amendment Act
f. Tax on animals (section 77) ..	550			174			70			620	.		620	.		
g. Tax on carts and other vehicles without springs (section 85) ..	502			126			98			600			600			
h. Tolls (section 91)—																
Gross receipts 4600																
Less Local Fund share ¼ ..	2013	.		1403	.		1437			3450	.		3300			Keen competition at the [illegible]
1150																
i. Penalties on account of—																
i. Tax on arts																
ii. Tax on buildings																
iii. Tax on lands																
iv. Water-tax on buildings and lands																
v. Tax on vehicles, &c. ..																
vi. Tax on animals																
vii. Tax on carts, &c.																
viii. Evasion of tolls																
3. Realizations under Special Acts—																
a. Pounds																
b. Ferry rents																
c. Fees under Act II of 1888 ..	45						5			50			10			License was given for 2 dramatic sheds against [illegible] in 1896-97
4. Revenue derived from Municipal property and powers apart from taxation—																
a. i. Rent of lands	30			23			20			50			40			
ii. Rent of buildings	5			7			15			20			20			
iii. Avenue receipts	196			13			14			210			150			The tamarind trees were more fruitful than the previous year.
iv. Fees from Travellers' Bungalows																
b. i. Sale-proceeds of lands and buildings							300			300			300			
ii. Produce of lands, gardens, &c.																
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	5			22			15			20			20			
Carried forward ..	7235	.		4383	.		3415			10650			10620	.		

Statement VI.—Revised Estimate—(Receipts) for 1897-98—*continued.*

Items.	Actuals of the first eight months of 1897-98.			Actuals of the last four months of 1896-97.			Probable receipts of the last four months of 1897-98.			Total of columns 2 and 4.			Budget grant 1897-98, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Brought forward ..	7235			4383			3415			10650			10620			
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*cont.*																
c. Conservancy receipts—	20			83			80			100			120			
Sale-proceeds of night-soil, street refuse, &c.	197			24			3			200			200			
d. i. Fees from educational institutions																
ii. Other revenue from educational institutions ..																
e. i. Sale-proceeds and composition fees of medicines ..				1						1						
ii. Other Hospital receipts ..																
f. i. Income from markets ..	505			365			365			870			840			Kum computation at the end
ii. „ slaughter-houses.	141			97			99			240			230			
g. Other fees—																
i. Distraint fees	1			4			9			10			10			
ii. License fees	128			34			22			150			150			
iii. Cart-stand fees																
iv. Other fees				1												
h. Fines under Municipal and other Acts	184			70			66			250			200			The number of prosecutions

under D drainage scheme was granted in 1897-98

choul-

.. ..																
ii. Educational																
iii. Medical																
j. Premium on loans																
5. GRANTS AND CONTRIBUTIONS—																
a. From Government—																
i. Education—																
Normal stipends	300			300			125			300			240			
Buildings																
Municipal Schools																
Other purposes	80			110			80			160			180			The common Drawing master is entitled only to a third grant of this salary instead of a half as originally estimated
ii. Medical																
iii. Other purposes—																
Communications																
Water-supply																
Drainage	1851			2561			411			3340			3340			
Sanitation																
Other purposes																
b. From Local Boards—																
i. Education																
ii. Medical	750									750			750			
iii. Other purposes				120			60			60			60			
Carried forward ..	9			5209			4119			13340			13240			

Statement VI.—Revised Estimate—(Charges) for 1897-98—continued.

Items.	Actuals of the first eight months of 1897-98.			Actuals of the last four months of 1896-97.			Probable charges of the last four months of 1897-98.			Total of columns 2 and 4.			Budget grant 1897-98 excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
4. R GRANT 1—(*Public Works*)—																
1. New Works—																
a. Communications	321	.	.	.	.	.	679	.	.	1000	.	.	500	.	.	The increase is due to transfer of allotment from Grant I 2 (a)
b. Buildings	.	.	.	136	.	.	150	.	.	150	.	.	1150	.	.	The provision for [illegible] of [illegible] & [illegible] cannot be utilized this year
c. Drainage																
d. Water-supply	.	.	.	.	.	.	50	.	.	50	.	.	50	.	.	
2. Repairs—																
a. Communications	213	.	.	661	.	.	487	.	.	700	.	.	1000	.	.	The decrease is due to transfer of Rs 300 to Grant I 1 (a)
b. Buildings	1	.	.	43	.	.	129	.	.	130	.	.	130	.	.	
c. Drainage—																
i. Repairs to works	535									20 30						
ii. Establishment for flushing drains, &c.																
d. Water-supply—																
i. Repairs to works, machinery, &c.	3	.	.				7	.	.	10	.	.	10	.	.	
ii. Establishment	79	.	.	40	.	.	41	.	.	120	.	.	120	.	.	
iii. Contingencies	.	.	.	.	.	.	20	.	.	20	.	.	20	.	.	
3. Establishment	96	.	.	49	.	.	44	.	.	140	.	.	140	.	.	
4. Tools and Plant and other stores.	4	.	.	.	.	.	46	.	.	50	.	.	20	.	.	Provision is now made for [illegible]
5. Contributions—																Fund costs for [illegible] gravel & metal.
a. To Local Boards for works ..																
b. To Provincial Funds for scrutiny of estimates, &c.																
c. To others for public works ..																
Total, Grant 1 ..	717	.	.	928	.	.	1652	.	.	2370	.	.	3140	.	.	
GRANT 2—(*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				1237	.	.	1250	.	.	1250	.	.	1250	.	.	
5. Combined Grants—																
a. Fixed Payments ..																
b. Results Grants ..																
6. Inspection—																
a. Contributions to Local Boards ..																
Carried forward ..				1237	.	.	1250	.	.	1250	.	.	1250	.	.	

Statement VI.—Revised Estimate—(Charges) for 1897-98—*continued.*

Items.	Actuals of the first eight months of 1897-98.	Actuals of the first four months of 1896-97.	Probable charges of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Brought forward ..	. . .	1237 . .	1250 . .	1250 . .	1250 . .	
GRANT 2—(*Education*)—cont.						
b. Municipal Inspectors—						
i. Establishment	80 . .	40 . .	40 . .	120 . .	120 . .	
ii. Contingencies	7 . .	4 . .	3 . .	10 . .	10 . .	
7. MISCELLANEOUS—						
a. Building, furniture, &c., grants ..						
b. Common gymnasium—						
i. Establishment	160 . .	80 . .	80 . .	240 . .	240 . .	
ii. Contingencies	.. . .	2 . .	10 . .	10 . .	10 . .	
~~*c.* Other items~~						
Common Drawing						
i Establishment	80 . .	15 . .	40 . .	120 . .	120 . .	
ii Contingencies	. .	24 . .	30 . .	30 . .	30 . .	
Other items	. .	5 . .	10 . .	10 . .	10 . .	
Total, Grant 2 ..	327 . .	1407 . .	1463 . .	1790 . .	1790	
GRANT 3—(*Sanitation and Medical Services*).						
1. HOSPITALS AND DISPENSARIES—						
a. Establishment	791 . .	393 . .	399 . .	1190 . .	1190 . .	
b. Medicines and Supplies ..	289 . .	172 . .	167 . .	250 . .	250 . .	
c. Diet of Patients	56 . .	25 . .	44 . .	100 . .	120 . .	Increased with reference to the actuals of 1896-97. The increase is due to the cost of bedding, bathing & furniture effected.
d. Sundries and Contingencies ..	208 . .	45 . .	42 . .	250 . .	200 . .	
e. Contributions to Local Boards ..						
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—						
i. Medical College ..		49 . .	60 . .	60 . .	60 . .	
ii. Sanitary Inspection ..		39 . .	40 . .	40 . .	40 . .	
iii. Medical Reserve staff ..	. .	11 . .	10 . .	10 . .	10 . .	
iv. Cutlers' Establishment ..						
b. CONTRIBUTIONS TO LOCAL BOARDS, &c., FOR—						
i. Medical Schools ..						
ii. Reserve staff						
c. OTHER CONTRIBUTIONS ..						
3. VACCINATIONS—						
a. Establishment	160 . .	80 . .	80 . .	240 . .	240 . .	
b. Contingencies	122 . .	55 . .	68 . .	190 . .	190 . .	
c. Contributions to Local Boards ..						
Carried forward ..	1426 . .	871 . .	904 . .	2330 . .	2300 . .	

Statement VI.—Revised Estimate—(Charges) for 1897-98—*continued.*

Items.	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896-97.	Probable charges of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	1426	871	904	2330	2300	
GRANT 3—(*Sanitation and Medical Services*)—cont.						
4. Registration of Births and Deaths—						
a. Establishment	80	40	40	120	120	
b. Contingencies						
5. Conservancy, Road cleaning and Road watering—						
a. i. Establishment	708	396	382	1090	1150	Saving in the pay of [illegible]
ii. Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	1435	719	785	2220	2400	The rates of hire of conservancy carts were [illegible] notwithstanding [illegible] of 125 for night soil [illegible]
b. Private scavenging—						
i. Establishment	359	180	184	540	540	
ii. Contingencies, such as cost of scavenging carts, &c.						
c. Cholera charges	285	126	365	650	650	
d. Contingencies	28	19	12	40	40	
Total, Grant 3 ..	4321	2356	2669	6990	7200	

Items.	2	3	4	5	6	7
GRANT 4—(*Lighting and Miscellaneous Municipal purposes*)—						
1. Lighting—						
a. Establishment	143	71	77	220	220	
b. Contingencies	604	182	156	760	590	The increase is due to the purchase of a large number of [illegible] lamp posts & an ornamental light.
2. i. Markets—						
a. Establishment						
b. Contingencies	3	..	7	10	10	Rent of weekly market ground paid for arrears.
ii. Slaughter-houses—						
a. Establishment						
b. Contingencies	..	..	10	10	10	
3. Choultries—						
a. Establishment	8	4	2	10	10	
b. Contingencies	20	22	..	20	20	
c. Feeding Travellers						
4. Travellers' bungalows—						
a. Establishment						
b. Contingencies						
5. Avenues—						
a. Establishment	40	20	20	60	60	
b. Contingencies	4	1	16	20	20	
6. Public Garden—						
a. Establishment						
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..						
Carried forward ..	822	300	288	1110	930	

Statement VI.—Revised Estimate—(Charges) for 1897-98—*continued.*

Items.	Actuals of the first eight months of 1897-98			Actuals of the last four months of 1896-97			Probable charges of the last four months of 1897-98			Total of columns 2 and 4.			Budget grant 1897-98 excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Brought forward ..	822			300			288			1110			930			
GRANT 4—(*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	3						10			10			10			
iii. Printing	152			80			58			210			210			
iv. Compensation for lands							550			550			500			The actual amount awarded 5... Tahsildar is put down.
v. Other items	37			137			26			80			80			
Total, Grant 4 ..	1028			517			932			1960			1730			
GRANT 5—																
a. General Establishment—																
i. Office Establishment ..	367			183			183			550			550			
ii. Inspection	120			60			60			180			180			
b. Collection of Municipal Taxes—																
i. Establishment	143			72			77			220			220			
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	45			83			82			130			130			
c. Collection of Tolls—																
i. Establishment																
ii. Contingencies																
d. Office contingencies other than (*b*) (ii)	134			20			36			170			120			The increase is due to the purchase of more chairs than the number for which provision was originally made
e. Contributions for Central office and Audit establishments ..				11			120			120			120			
Total, Grant 5 ..	809			439			561			1370			1320			
REPAYMENT OF DEBT—																
a. Instalments paid during the year.																
b. Invested on account of Sinking Fund (value of securities purchased)																
c. Charges of investment ..																
INTEREST—																
a. On account of last year ..																
b. On account of current year ..																

Statement VI.—Revised Estimate—(Charges) for 1897-98—*continued.*

Items.	Actuals of the first eight months of 1897-98			Actuals of the last four months of 1896-97			Probable charges of the last four months of 1897-98			Total of columns 2 and 4.			Budget grant 1897-98 excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Brought forward ..	822			300			288			1110			930			
GRANT 4—(*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 ..	3						10			10			10			
iii. Printing	152			80			58			210			210			
iv. Compensation for lands							550			550			500			The actual amount awarded ... is put down.
v. Other items	54			137			26			80			80			
Total, Grant 4 ..	1028			517			932			1960			1730			

Items.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
GRANT 5—																
a. General Establishment—																
i. Office Establishment ..	367			183			183			550			550			
ii. Inspection	120			60			60			180			180			
b. Collection of Municipal Taxes—																
i. Establishment	143			72			77			220			220			
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	45			93			85			130			130			
c. Collection of Tolls—																
i. Establishment																
ii. Contingencies																
d. Office contingencies other than (*b*) (ii)	134			20			36			170			120			The increase is due to the purchase of more chairs than the number for which provision was originally made.
e. Contributions for Central office and Audit establishments ..				11			120			120			120			
Total, Grant 5 ..	809			439			561			1370			1320			
REPAYMENT OF DEBT—																
a. Instalments paid during the year.																
b. Invested on account of Sinking Fund (value of securities purchased)																
c. Charges of investment ..																
INTEREST—																
a. On account of last year ..																
b. On account of current year ..																

Statement VI.—Revised Estimate—(Charges) for 1897-98—*continued.*

Items.	Actuals of the first eight months of 1897-98			Actuals of the last four months of 1896-97			Probable charges of the last four months of 1897-98			Total of columns 2 and 4.			Budget grant 1897-98 excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Advances recoverable—																
a. Permanent	10	.	.	.	.	.	.	.	.	10	.	.	.	.	.	Office permanent advance was raised from Rs 20 to [illegible]
b. Others																
Refunds of other than current collections ..																
Discount																
Pensions and gratuities	2	.	.	18	.	.	58	.	.	60	.	.	50	.	.	The gratuity proposed [illegible] council for the compensation was reduced by Government
Investments—																
a. In Government securities for purposes other than Sinking Fund																
b. In Savings Bank																
Total Expenditure ..	7244	.	.	5647	.	.	7286	.	.	14300	.	.	15230	.	.	
Balances—																
a. Municipal Fund										1580	.	.	500	.	.	The difference is chiefly due to the curtailment of the provision under Grant I
b. Endowments																
c. Water-tax Fund																[illegible]
Grand Total ..										16040	.	.	15730	.	.	5-1-98 Chairman

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of [illegible] for the year 1897-98.

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

Items of Expenditure.	Original budget grant as sanctioned by Government.			Subsequent additions.			Subsequent deductions.			Total grant.			Authority for the additions and deductions shown in columns 3 and 4.
1	2			3			4			5			6
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Entries as per Statement II wherever there is alteration ..				Nil									[illegible] Chairman 5-1-98

Statement VI.—Revised Estimate—(Charges)

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of
for the year 189 -9 —*continued.*

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

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

STATEMENT VII.—Tolls.

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

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

Statement VI-A.—Showing the Budget Grants with subsequent Additions and D...

STATEMENT VIII.—LOANS

64

Amount of loan and rate of interest.	For what purpose and terms on which obtained and year in which taken.	Date of Government sanction.	AMOUNT REPAID: Up to 31st March 189 . Number of years.	AMOUNT REPAID: Up to 31st March 189 . Amount.	AMOUNT REPAID: In 189 -9 .	AMOUNT TRANSFERRED TO SINKING FUND: Up to 31st March 189 . Number of years.	AMOUNT TRANSFERRED TO SINKING FUND: Up to 31st March 189 . Amount.	AMOUNT TRANSFERRED TO SINKING FUND: In 189 -9 .	INVESTED OUT OF THE TOTAL AMOUNT TRANSFERRED UP TO END OF 189 -9 .: In Government Securities.	INVESTED OUT OF THE TOTAL AMOUNT TRANSFERRED UP TO END OF 189 -9 .: In the Savings Bank.
1	2	3	4	5	6	7	8	9	10	11
RS. A. P.				RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
						Nil				

Manager at Office }
Periakulam }
5. 1. 98 }

[illegible]
Chairman

Enclosure No. 2 in a letter ...

5-1-98 No. 283.

From,

The Chairman

Municipal Council

Periyakulam

To.

The Secretary to the Government

of Madras.

Local and Municipal Depts.

<u>Subject</u>

Copy of the resolution of the Co[illegible]

passing the draft budget

Statement—Budget Estimate—

of proposition.

Proposition

Proceedings of the Municipal
Periyakulam dated 30 December 1897

Present:—

Mr. M. Irulappa Pillai Avergal Chairman
" K. K. Muthuswami Iyer " Councillor
" G. Gunamurthi Iyer " "
" A. Lekshminarayana Iyer " "
" P. A. Kumaravelu Pillai " "
Rev. C. Williams " "

× × × ×
× × × ×
× × ×

220. Read revised estimate of receipts
and charges of the Periyakulam Mu
-pality for 1897-98 and budget estim
of Do. for 1898-99 as prepared by
Chairman.

Resolution.

Passed as altered by the Cou

× × ×
× × ×
×

(True extract)

Y. Lucas
Chair

5

		crease r month.	Decrease per month.	of proposition.
ctioning ent ament.	Office to w	um. Amount.	Amount.	
		Rs.	Rs.	

Proposition

Pay.

Ma

Enclosure No. 3 in a letter dtd
5-1-98 No. 283.

From

The Chairman
Municipal Council
Periyakulam

To

The Secretary to the Government
of Madras

Local and Municipal Dept

Subject
Proposition Statement for re
of Establishment.

No 1848

... Proposition fo...

...ctioning ...ent ...ment.		Office to w...	...um.	Amount.	Amount.		Pay.	
...ber	Date.						...num.	Maximu...
				RS.	RS.			RS.
	22-2-97	Gra... (b) ... Collecti... Municipa...		1	"	(1) Very satisfactory Collections Vide G. O. No 1257 M / 28-7-96 & G. O. No 1801 M / 19-8-97 (2) Present pay is inadequate to their work		9

... Chairman

5-1-98

...1-4-97, Municipal office 2

...crease ...r month.	Decrease per month.	of proposition.
...um. Amount.	Amount.	
Rs.	Rs.	
1	"	(1) Unsatisfactory Collections Vide G.O. No 1257 m 28-7-96 & G.O. No 1801 m 19-8-97 (2) Present pay is inadequate to their work

Chairman
5/98

Statement of Proposition

...ctioning ...ent ...nment.		Office to which the proposition refers.	Present Scale.			
...ber	Date.		Number	Designation.	Pay. Minimum.	Pay. Maximum
					Rs.	Rs.
	22-2-97	Grant V (b) (i) Collection of Municipal Taxes	2	Bill Collector Each	9	9

...1-4-97. Municipal office