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Local & Munl. (189) Department.

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[Despatch Abstract.]

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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 copies*

G.O., No. 482 M., 2nd March 1898.

MARCH.

Municipal Budget.

Reviewing the Máyavaram — for 1898-99.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From M.R.Ry. T. A. ALAGA PILLAI Avargal, Chairman-Delegate, Municipal Council, Máyavaram, to the Secretary to Government, Local and Municipal Department (through the Sub-Collector of Tanjore), dated 24th December 1897, No. 1349.

I have the honour to submit herewith the revised estimate for 1897–98 and the budget estimate for 1898–99, prepared in the forms prescribed by Government in its Order, No. 2193 M., dated 10th December 1891.

2. The budget was discussed and passed by the council at its meeting held on the 16th December 1897 (copy of proceedings enclosed).

REVISED ESTIMATE.

Receipts.

3. The current year opens with a balance of Rs. 2,670, which is the closing balance in round numbers as per annual report for 1896–97. The estimated receipts as now revised come to Rs. 36,050 against Rs. 35,830 anticipated in the budget, the increase being chiefly due to the expected income of Rs. 300 from "warrant fees" to be levied under the amended Act. The "tax on arts" was revised under the new Act with the result that the revenue from this source fell from Rs. 3,800 to Rupees 2,900. This loss, together with the small decrease under "tax on carts" and "sale of medicines," is counterbalanced by the excess receipts under "taxes on buildings, lands, vehicles and animals," "fees under Act II of 1888," "bungalow fees," "Government grants" and "advances recovered."

Charges.

4. *Grant 1.*—The expenditure under this grant as now revised amounts to Rs. 5,340 against Rs. 5,470 allotted in the budget. In view to find funds for completing the remetalling of road No. II, a sum of Rs. 600 out of Rs. 800 provided for tunnels, &c., under new works—communications, together with the savings under other grants, is transferred to "repair—communications." With regard to the drainage proposed to be effected by constructing a syphon by means of iron pipes across the Cauvery, it was found on professional opinion that the amount allotted was too small for the purpose and the feasibility of carrying out the measure depended solely upon the result of the levels of the town. The Executive Engineer has been asked to suggest suitable measures for the satisfactory drainage of the stagnant waters of the town with the least possible cost. He has arranged, I understand, to take the levels of the localities concerned. In these circumstances the amount allotted for a drainage syphon could not be utilised. Pending the final decision of the question, the allotment of Rs. 1,000 proposed and sanctioned for the purpose is struck out and added to the balance. Two of the wells sunk last year in the Tiruvelandur division stood in urgent need of platforms round them. These works were taken on hand and completed at a cost of Rs. 80. The allotment of Rs. 2,500 under repair—communications is raised to Rs. 3,300 for completing the remetalling of road No. II as observed above. For repairing municipal buildings, only a small sum of Rs. 100 was provided in the budget. The council, having found it to be absolutely necessary to make some urgent repairs in the hospital and slaughter-house buildings, often urged by the medical and sanitary authorities, resolved to raise the allotment by Rs. 590 required for the purpose. These works are now nearing completion.

5. *Grant 2.*—The expenditure under this grant amounts to Rs. 14,420 against Rs. 14,150 sanctioned in the original budget *plus* an allotment of Rs. 360 sanctioned in G.O., Mis. No. 2357 M., dated 28th October 1897, for an additional teacher for the third form of the high school, the saving of Rs. 90 having been caused by some delay in the appointment of a new Sanskrit pandit in the place of the permanent incumbent resigned, and by allowing the minimum pay (Rs. 15) to the new pandit.

6. *Grant 3.*—The expenditure under this grant is estimated at Rs. 12,050 or Rs. 220 more than the sanctioned budget. The excess is due to the provision of Rs. 150 for an iron sewage cart which the council resolved to purchase at once agreeably to the suggestions of the Sanitary department, and also to a small provision of Rs. 50 required to meet the hire of the second wooden sewage cart now set to work from the 5th November last, as per council's resolution, dated the 4th idem. Under "hospital establishment," there is an increase of Rs. 110 over the budget figure which was caused by the payment in the current year of the arrear pay of the civil apothecary. During the Mahamakham festival, the municipal apothecary was made to do duty at Kumbakónam and the civil apothecary of Adirampatam, an officer of higher grade, was put in charge of this municipal hospital by the District Medical and Sanitary Officer. This municipality was asked to disburse the pay of the officiating apothecary who was drawing a higher pay. In the absence of sanction and for want of provision in the budget, I declined to pay the increased charge. After some correspondence about the matter the pay was disbursed up to the limit of the budget allotment. Under the head of "conservancy establishment," the sum required is Rs. 2,240 or Rs. 90 below the sanctioned budget. The first chief sanitary inspector fell ill some months after he assumed charge. Temporary arrangements were made on low salaries and some delay occurred in selecting a proper person after his death. These contributed to the above saving.

7. *Grant 4.*—The outlay under this grant as now revised comes to Rs. 2,540 while Rs. 2,280 was sanctioned in the budget, the increase occurring under "bungalow contingencies." Rs. 200 of the above increase was the advance made last year for necessary furniture for the new travellers' bungalow and adjusted in the year current. The above sum, together with the current year's allotment of Rs. 80, was found insufficient for a complete set of furniture. Hence the necessity for the increased charge.

8. *Repayment of Debt.*—The allotment of Rs. 710 originally provided for the repayment of principal and interest on loans included the proportionate amount (Rs. 170) of principal and interest which might have been payable as the first instalment on the loan of Rs. 2,000 applied for—*vide* paragraph 27 of the budget report for 1897–98. But as the Government has in paragraph 3 of the budget review struck out the loan, the increased provision retained in the sanctioned budget is now omitted in the revised estimate.

9. *In re* the other items of expenditure under all the grants the sanctioned budget figure is more or less repeated.

BUDGET ESTIMATE FOR 1898–99.

10. The year is expected to open with a balance of Rs. 1,420 as per revised estimate. Adding to this, the estimated receipts of the year, Rs. 35,810, the total assets amount to Rs. 37,230 which is the sum left at the disposal of the council for expenditure during the ensuing official year. Deducting Rs. 35,930, the amount proposed to be spent, the year is expected to close with a balance of Rs. 1,300 which is nearly 4 per cent. of the current receipts of that year.

Receipts.

11. Except in the cases noted below, the figures of the revised estimate are more or less repeated for the budget year. The aggregate receipts of the year show a decrease of Rs. 240 below the current year's revised estimate, this being mainly due to the disappearance of Rs. 280 shown under "advances recovered," being adjustments of the previous year's advance. The excess receipts under "school-fees" and "grants" are counterbalanced by the fall of income under "fines under municipal and other Acts," "markets" and "slaughter-houses."

12. *Tax on Buildings.*—In the course of discussion, it was proposed by the *ex-officio* Chairman that, in view of the numerous pressing demands on the municipal finance, sanction of Government be requested for the enhancement of the house-tax to the maximum rates (8½ per cent.). This was lost by the majority who are of opinion that the tax already raised as last revised is sufficiently high and that any further increase will prove oppressive. With reference to paragraph 3 of the Government Order, reviewing the last annual report, steps are taken to increase the assessment of some houses in the town wherever practicable and it is not likely that the proposed revision will give an appreciable addition to the revenue.

13. *School-fees.*—The income from this source is estimated at Rs. 11,000 or Rs. 500 more than the revised estimate. The above increased estimate is almost justified by the actuals of the previous year. The inspecting officer recommends that the fee income may be further raised in consideration of the fact that the high school is progressing gradually in strength and finance. The council does not think it desirable to adopt the increased figure as the budget equilibrium will be disturbed if the increased income be not realized. If excess receipt accrues, it may be spent towards improving the accommodation which is now keenly felt as a pressing want.

14. *Markets and Slaughter-houses.*—The income expected from these sources is Rs. 1,120 which is almost the same as the current year's budget figure, but Rs. 60 less than the revised estimate which was the result of very keen competition in bids at the auction sale. It is not likely that the next year's lease will fetch the same amount.

15. *Fines under Municipal and other Acts.*—Only Rs. 300 is expected under this head after deducting the establishment charges of the Bench Magistrates. The above sum is justified by the actuals of the previous year—Rs. 93 plus Rs. 200 and odd subsequently adjusted for that year.

16. *Grants from Provincial Funds.*—As the common drawing master has now qualified himself for half grant, Rs. 30 is provided over and above the revised estimate. In other respects the details of the grants claimable remain unchanged.

Charges.

17. *Grant 1, Public Works.*—In view to carry out the suggestions of the District Medical and Sanitary Officer, a sum of Rs. 300 is allotted for flooring the public and the high school latrines. The usual provision is made for roads. In regard to the other items of charges under this grant, the current year's budget allotment is repeated.

18. *Grant 2, Education.*—It is proposed to spend Rs. 14,760 under this grant against Rs. 14,150 and Rs. 14,420 of the current year's budget and revised estimates, respectively, and Rs. 14,509, the actuals, 1896–97, the increase being under "municipal schools on salary system."

19. *Stipends to Normal Students.*—As usual a sum of Rs. 60 is provided for training four pyal schoolmasters in the board sessional school.

20. *Municipal Schools on Salary System.*—The high and the primary schools, Máyavaram, continue to work under this system and the cost of maintaining these two schools during the budget year is estimated at Rs. 11,280 under establishment and contingencies or Rs. 330 over the revised estimates which is due partly to the allotment of Rs. 200 extra under contingencies to meet the cost of taking a building for rent temporarily for locating five of the high school classes which stand sadly in need of accommodation and partly to the provision made for allowing increments to certain teachers as per scale already sanctioned by Government. The necessity for increasing the salaries of some of the teachers, especially of the first assistant of the high school, was prominently brought to the notice of the council. But the majority of the council are not for giving increase to teachers before providing for the pressing need for accommodation to the taught.

21. *Municipal Schools on Salary-result System.*—As in the current year, the council proposes to maintain the present four salary-result primary boys' schools and the girls' school at a cost of Rs. 1,940. The rates of salaries already sanctioned for

these five schools remain unchanged. The council regrets that for want of funds they are unable to provide for another school for weavers. The council has expressed its willingness and desire to hand over the girls' school to the department, as the expenditure on female education is a proper charge on provincial funds and as the saving effected thereby will be a relief to the depressed municipal finances. The inspectress has consented to address the Director about it on certain conditions. Pending final decision in the matter, the current year's provision is retained.

22. *Results Grants, Inspection, &c.*—Rs. 700 is provided for result grants as recommended. In the face of the numerous pressing demands on municipal funds, the council thinks that the proposal to raise the inspecting schoolmaster's pay from Rs. 19 to Rs. 20 and that of the common drawing master from Rs. 10 to Rs. 15 may be considered next year. The provision of Rs. 200 for building and furniture grants is repeated for the budget year also as recommended by the department.

23. According to the provision now made, the high school is expected to work with a profit of Rs. 400 to the council in the current year and Rs. 670 in the budget year. The surplus receipts of the Máyavaram primary school are estimated at Rs. 140 in the current year and Rs. 190 in 1898-99. In regard to the other primary schools the net cost is high and this will be reduced as much as possible by restricting the payment of result stipends to the limit of the budget grants.

24. The next year's educational income in the shape of fees and fines (Rs. 11,080) and Government grants (Rs. 1,200) aggregates to Rs. 12,280. The total expenditure under Grant 2 being estimated at Rs. 14,760, the net cost on education comes to Rs. 2,480 or nearly 13 per cent. of the income (Rs. 19,500) from taxation, markets and rents.

25. *Grant 3, Sanitation, &c.*—The proposed outlay under this grant during the budget year amounts to Rs. 12,400 against the current year's budget and revised estimates of Rs. 11,830 and Rs. 12,050, respectively, and against Rs. 10,314, the actuals of 1896–97. The increase of Rs. 350 over the revised estimate is due to the following causes:—

(i) Provision is made for a female ward attendant to the hospital on Rs. 5 per mensem; (ii) the number of street-cleaning scavengers has been increased by five on Rs. 5 each; (iii) provision is made for the cost of hiring the second sewage cart for the full year. The necessities for the above were strongly urged by the District Medical and Sanitary Officer. A small sum of Rs. 30 is also added to the private scavenging establishment in view to re-adjust the pay of some of the toties in the manner proposed in Statement II-B.

26. The current year's provision for cholera and plague charges is repeated for the next year also. In connection with this, a segregation shed has been constructed for the treatment of the suspected cases of plague. A special hospital assistant has been appointed on Rs. 35 and put in charge of the segregation shed.

27. I have no remarks to offer on Grants 4 and 5 as the current year's budget allotments under the various items are repeated for the next year.

28. *Closing Balance.*—The year (1898–99) is expected to close with a balance of Rs. 1,300. It is probable that the current and the next year's closing balances would be augmented by savings effected out of the large allotment for cholera charges.

29. A proposition statement showing the revision of establishments accompanies.

Dis. No. 1-Rev.

Forwarded.

2. How badly the municipal receipts stand in need of augmentation may be seen from this budget. The closing balance for 1898–99 is Rs. 1,300 (3·7 per cent. of the receipts). The receipts amount to Rs. 35,810, and the expenditure to Rs. 35,930. Yet, it is difficult to point to a single item in which retrenchment is possible and with the exception of Rs. 300 to be spent on improving existing latrines (a most necessary

measure), all the fresh charges proposed are of a recurring nature. The following are a few of the most pressing calls on the municipal funds which have had to be neglected:—

	Cost in round figures.
	RS.
(1) Operation room for the hospital	500
(2) Increased allotment for medicines	200
(3) Various enhancements of salaries proposed by the Educational department	1,000
(4) Repairs to existing municipal office (now almost ruinous) ..	1,000
(5) Fish market	2,000
(6) New latrines	1,000

To these may be added the need of more metalled roads, a water scheme and a scheme to remedy the drainage of Kornad; the latter two, of course, could only be undertaken with the help of loans.

3. With their present receipts it is clear that the municipality cannot hope to accomplish any of the measures enumerated in the above list—a list so far from exhaustive that it only contains a few items which occur to me at this moment. The only item of receipts which appears susceptible of much increase is the house-tax. I am inclined to think that the assessments are unduly low even on the present percentage, and as pointed out in G.O., No. 2265 M., dated 16th October 1897, the incidence is only about three-fourths of the average for all municipalities. Possibly it may be deemed best to try the result of a strict revision before raising the rate; but it is submitted that both measures will be necessary, if the municipality is to make any show of performing its duties adequately.

VALLAM, 3*rd January* 1898. (Signed) W. B. AYLING, *Ag. Sub-Collector.*

Endt. on Cur. No. 6-Ml.

Forwarded.

2. I agree with the Sub-Collector in thinking that the assessments are too low even at the present rates, and that the rate should be raised. The incidence of taxation on buildings in Máyavaram is much below the Presidency average, and during the past three years the collections under this head have been gradually falling. Until something is done, much needed improvements cannot be effected.

VALLAM, 15*th January* 1898. (Signed) J. ANDREW, *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, 7th January 1898, No. 132.

Referring to the budget estimate of the Máyavaram Municipality for 1898–99, I have the honour to state that the provision made therein for education may be accepted with the following slight modification.

2. In my letter, submitting remarks on the budget for the current year, I pointed out to Government the anomaly of paying the headmaster of the Máyavaram primary school a salary of Rs. 20 per mensem, while the inspecting schoolmaster, under whose supervision the school is, receives only Rs. 19 per mensem, and the council, in its proceedings, dated 14th May 1897, read in G.O., Mis. No. 1343 M., dated 3rd June last, resolved that the pay of the headmaster should continue to be Rs. 19. But in the budget for the next year it is again proposed to allow the headmaster an increase of Re. 1, so that he will draw Rs. 20 while the inspecting schoolmaster will continue to draw only Rs. 19. The necessity for increasing the pay of this latter officer was brought to the notice of the council, but the proposal has been vetoed on the score of want of funds. On administrative grounds, I strongly object to this step and would urge that the headmaster's pay should not be raised until the municipality can find

funds to raise the inspecting schoolmaster's pay also to the same scale. The allotment of Rs. 10,580 provided for establishment under "Municipal schools on the salary system" should, therefore, be reduced by Rs. 10.

3. With this modification, the net expenditure proposed under Grant 2 is Rs. 2,470 (14,750—12,280), or about 13 per cent. of the estimated income 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, 13th January 1898, No. 25.

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

2. The proposal of the municipality to entertain a female ward attendant on Rs. 5 per mensem, and the provision of Rs. 220 for repairs to the hospital appear very necessary.

3. The other suggestions of the District Medical and Sanitary Officer regarding the (1) grant of an allowance of Rs. 2 to the compounder on account of the ever increasing clerical work, (2) increase of As. 8 in the pay of the ward attendant, and (3) provision of Rs. 100 under contingencies for the purchase of iron cots in place of the wooden ones have not been attended to.

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. 154-S.

Referring to the vaccine and conservancy portions of the Máyavaram municipal budget for the ensuing year, I have the honour to remark that the vaccinal grant calls for no notice, being sufficient for requirements. The proposed conservancy expenditure is an improvement on the current year, and bears a proportion of 24 per cent. to the estimated current receipts. The scavenging staff needs strengthening, as already remarked in reviewing previous budgets.

ORDER—No. 482 M., dated 2nd March 1898.

The estimated receipts and charges of the Máyavaram 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	8,241	2,290	2,670	1,420
Tax on Arts	3,559	3,800	2,900	2,900
,, on Buildings and Lands	7,544	7,770	7,940	7,940
,, on Vehicles and Animals	1,618	1,620	1,660	1,660
,, on Carts	974	1,000	970	980
Tolls	4,677	4,670	4,670	4,670
Realizations under Special Acts	..	..	110	..
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c. ..	884	790	880	860
Conservancy Receipts	144	200	200	200
Fees and Revenue from Educational Institutions	10,995	10,580	10,580	11,080
,, ,, from Medical Institutions	15	40	10	10
Income from Markets and Slaughter-houses	1,094	1,100	1,180	1,120
License Fees	722	750	750	750
Other Fees	117	130	420	440
Fines under Municipal and other Acts	93	500	500	300
Grants and Contributions from Government	1,132	1,140	1,170	1,200
,, ,, from Local Boards	600	600	600	600
,, ,, from other Bodies	..	10	10	..
Recoveries for Services to Private Individuals	733	1,030	1,030	1,030
Miscellaneous	1,709	100	190	70
Advances Recovered	832	..	280	..
Total ..	45,683	38,120	38,720	37,230

—	Actuals, 1896–97.	Budget estimate, 1897–98.	Revised estimate, 1897–98.	Budget estimate, 1898–99.
	Charges.			
	Rs.	Rs.	Rs.	Rs.
GRANT 1—				
New Works—				
Communications	360	800	200	..
Buildings	5,602	250	250	300
Drainage	..	1,200	200	..
Water-supply	408	..	80	..
Miscellaneous Public Improvements	372	..	..	..
Repairs—				
Communications	4,675	2,500	3,300	2,500
Buildings	91	100	690	120
Drainage	55	..	..	..
Water-supply	300	220	220	210
Establishment	383	380	380	380
Tools and Plant and other Stores	26	20	20	30
Contributions for Public Works	124	..	..	..
Total	12,396	5,470	5,340	3,540
GRANT 2—				
Training Schools	31	60	60	60
Municipal Schools—				
On the Salary System	10,607	10,680	10,950	11,260
On the Salary-result System	2,314	1,940	1,940	1,940
Grants-in-aid—				
Result Grants	636	700	700	700
Building, Furniture, &c., Grants	247	200	200	200
Inspection	245	250	250	250
Miscellaneous	429	320	320	330
Total	14,509	14,150	14,420	14,740
GRANT 3—				
Hospitals and Dispensaries	2,609	3,070	3,180	3,130
Contributions	303	270	270	270
Vaccination	281	300	300	300
Registration of Births and Deaths	141	120	120	120
Conservancy, Road-cleaning and Road-watering	6,980	8,070	8,180	8,580
Total	10,314	11,830	12,050	12,400
GRANT 4—				
Lighting	1,732	1,530	1,520	1,530
Travellers' Bungalows	..	200	470	200
Avenues	276	300	290	300
Public Garden, Survey of Land, Fire and other Charges	320	250	260	250
Total	2,328	2,280	2,540	2,280
GRANT 5—				
Supervision and Management	2,395	2,400	2,410	2,350
Repayment of Debt	325	430	330	330
Interest on loan	217	280	210	190
Advances Recoverable	418	..	..	..
Refunds	5	..	..	..
Pensions and Gratuities	102	..	..	..
Grand Total	43,009	36,840	37,300	35,830
Balance	2,674	1,280	1,420	1,400

REVISED ESTIMATE FOR 1897–98.

2. The current receipts and charges are now estimated at Rs. 36,050 and Rupees 37,300, respectively, against Rs. 35,830 and Rs. 36,840 anticipated in the sanctioned budget. The increase in the receipts, which occurs chiefly under warrant fees and advances recovered, is partly counterbalanced by a decrease under the tax on arts, while the increase in the charges appears mainly under Grants 2 and 4. The collections under the tax on arts and the expenditure on new works—buildings and drainage during the first eight months of the year were unsatisfactory. The transfer of Rs. 600 from new works to repairs—communications and the allotments of Rs. 590 and Rs. 110, respectively, under repairs—buildings and hospital establishment, referred to in paragraphs 4 and 6 of the Chairman's letter, are approved; but the previous sanction of Government should have been obtained for them.

BUDGET ESTIMATE FOR 1898–99.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 35,810 against the revised estimate of Rs. 36,050, the decrease which occurs under fines, miscellaneous and advances recovered being nearly made good by an increase under school-fees. The

attention of the municipal council is drawn to the remarks of the Sub-Collector and the Collector in paragraphs 3 and 2 of their respective endorsements regarding the raising of the rate of the house-tax, in which the Government fully concurs. The council should therefore reconsider its resolution in the matter and report the result to Government within a month. The revision of the registers which is said to have been undertaken should, without fail, be completed before the close of the current financial year, so that the revised assessments may be adopted in the ensuing year under section 66 (3) of the Act.

4. *Charges.*—(1) The probable charges are entered at Rs. 35,930 against Rupees 37,300 in the revised estimate, the decrease which appears mainly under Grants 1 and 4 being partly counterbalanced by increases under Grants 2 and 3.

(2) With reference to the remarks of the Director of Public Instruction in paragraph 2 of his letter read above, the provision made for an increment of Re. 1 to the salary of the headmaster of the municipal primary school will be struck out. The increase in the maximum salaries of the 5th and 7th assistant masters of the municipal primary school, which from statement II-B appears to be contemplated cannot be sanctioned in the absence of any explanation as to its necessity. It should be explained why no reference was made to these proposals either in the proposition statement or in the Chairman's covering letter.

(3) *Grant 3.*—The entertainment of a female ward attendant on Rs. 5 for the hospital, the addition of five scavengers on Rs. 5 each to the conservancy staff, and the alterations in the private scavenging establishment, referred to in paragraph 25 of the Chairman's letter, are sanctioned. The attention of the municipal council is drawn to the remarks of the Surgeon-General in paragraph 3 of his letter read above.

(4) *Grant 5.*—With reference to G.O., No. 2473 L., dated 22nd December 1897, the contribution for the central office establishments will be reduced from Rs. 370 to Rs. 318 or Rs. 320 in round figures.

5. *Debt and Closing Balance.*—The provision for interest on loans will be reduced from Rs. 220 to Rs. 192 or Rs. 190 in round numbers, with reference to actual requirements. As revised by Government, the budget closes with a balance of Rs. 1,400 or only 3·9 per cent. of the estimated receipts. This should be increased by effecting economies wherever possible in the course of the year.

(True Extract.)

H. TREMENHEERE,
Ag. Secretary to Government.

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

Ed. W. D'Mos.

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8/3/98

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LOCAL AND MUNICIPAL.

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G.O., No. 482 M., 2nd March 1898.

MARCH.

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2. The budget was discussed and passed by the council at its meeting held on the 16th December 1897 (copy of proceedings enclosed).

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Charges.

4. *Grant 1.*—The expenditure under this grant as now revised amounts to Rs. 5,340 against Rs. 5,470 allotted in the budget. In view to find funds for completing the remetalling of road No. II, a sum of Rs. 600 out of Rs. 800 provided for tunnels, &c., under new works—communications, together with the savings under other grants, is transferred to "repair—communications." With regard to the drainage proposed to be effected by constructing a syphon by means of iron pipes across the Cauvery, it was found on professional opinion that the amount allotted was too small for the purpose and the feasibility of carrying out the measure depended solely upon the result of the levels of the town. The Executive Engineer has been asked to suggest suitable measures for the satisfactory drainage of the stagnant waters of the town with the least possible cost. He has arranged, I understand, to take the levels of the localities concerned. In these circumstances the amount allotted for a drainage syphon could not be utilised. Pending the final decision of the question, the allotment of Rs. 1,000 proposed and sanctioned for the purpose is struck out and added to the balance. Two of the wells sunk last year in the Tiruvelandur division stood in urgent need of platforms round them. These works were taken on hand and completed at a cost of Rs. 80. The allotment of Rs. 2,500 under repair—communications is raised to Rs. 3,300 for completing the remetalling of road No. II as observed above. For repairing municipal buildings, only a small sum of Rs. 100 was provided in the budget. The council, having found it to be absolutely necessary to make some urgent repairs in the hospital and slaughter-house buildings, often urged by the medical and sanitary authorities, resolved to raise the allotment by Rs. 590 required for the purpose. These works are now nearing completion.

5. *Grant 2.*—The expenditure under this grant amounts to Rs. 14,420 against Rs. 14,150 sanctioned in the original budget *plus* an allotment of Rs. 360 sanctioned in G.O., Mis. No. 2357 M., dated 28th October 1897, for an additional teacher for the third form of the high school, the saving of Rs. 90 having been caused by some delay in the appointment of a new Sanskrit pandit in the place of the permanent incumbent resigned, and by allowing the minimum pay (Rs. 15) to the new pandit.

6. *Grant 3.*—The expenditure under this grant is estimated at Rs. 12,050 or Rs. 220 more than the sanctioned budget. The excess is due to the provision of Rs. 150 for an iron sewage cart which the council resolved to purchase at once agreeably to the suggestions of the Sanitary department, and also to a small provision of Rs. 50 required to meet the hire of the second wooden sewage cart now set to work from the 5th November last, as per council's resolution, dated the 4th idem. Under "hospital establishment," there is an increase of Rs. 110 over the budget figure which was caused by the payment in the current year of the arrear pay of the civil apothecary. During the Mahamakham festival, the municipal apothecary was made to do duty at Kumbakónam and the civil apothecary of Adirampatam, an officer of higher grade, was put in charge of this municipal hospital by the District Medical and Sanitary Officer. This municipality was asked to disburse the pay of the officiating apothecary who was drawing a higher pay. In the absence of sanction and for want of provision in the budget, I declined to pay the increased charge. After some correspondence about the matter the pay was disbursed up to the limit of the budget allotment. Under the head of "conservancy establishment," the sum required is Rs. 2,240 or Rs. 90 below the sanctioned budget. The first chief sanitary inspector fell ill some months after he assumed charge. Temporary arrangements were made on low salaries and some delay occurred in selecting a proper person after his death. These contributed to the above saving.

7. *Grant 4.*—The outlay under this grant as now revised comes to Rs. 2,540 while Rs. 2,280 was sanctioned in the budget, the increase occurring under "bungalow contingencies." Rs. 200 of the above increase was the advance made last year for necessary furniture for the new travellers' bungalow and adjusted in the year current. The above sum, together with the current year's allotment of Rs. 80, was found insufficient for a complete set of furniture. Hence the necessity for the increased charge.

8. *Repayment of Debt.*—The allotment of Rs. 710 originally provided for the repayment of principal and interest on loans included the proportionate amount (Rs. 170) of principal and interest which might have been payable as the first instalment on the loan of Rs. 2,000 applied for—*vide* paragraph 27 of the budget report for 1897–98. But as the Government has in paragraph 3 of the budget review struck out the loan, the increased provision retained in the sanctioned budget is now omitted in the revised estimate.

9. *In re* the other items of expenditure under all the grants the sanctioned budget figure is more or less repeated.

BUDGET ESTIMATE FOR 1898–99.

10. The year is expected to open with a balance of Rs. 1,420 as per revised estimate. Adding to this, the estimated receipts of the year, Rs. 35,810, the total assets amount to Rs. 37,230 which is the sum left at the disposal of the council for expenditure during the ensuing official year. Deducting Rs. 35,930, the amount proposed to be spent, the year is expected to close with a balance of Rs. 1,300 which is nearly 4 per cent. of the current receipts of that year.

Receipts.

11. Except in the cases noted below, the figures of the revised estimate are more or less repeated for the budget year. The aggregate receipts of the year show a decrease of Rs. 240 below the current year's revised estimate, this being mainly due to the disappearance of Rs. 280 shown under "advances recovered," being adjustments of the previous year's advance. The excess receipts under "school-fees" and "grants" are counterbalanced by the fall of income under "fines under municipal and other Acts," "markets" and "slaughter-houses."

12. *Tax on Buildings.*—In the course of discussion, it was proposed by the *ex-officio* Chairman that, in view of the numerous pressing demands on the municipal finance, sanction of Government be requested for the enhancement of the house-tax to the maximum rates (8½ per cent.). This was lost by the majority who are of opinion that the tax already raised as last revised is sufficiently high and that any further increase will prove oppressive. With reference to paragraph 3 of the Government Order, reviewing the last annual report, steps are taken to increase the assessment of some houses in the town wherever practicable and it is not likely that the proposed revision will give an appreciable addition to the revenue.

13. *School-fees.*—The income from this source is estimated at Rs. 11,000 or Rs. 500 more than the revised estimate. The above increased estimate is almost justified by the actuals of the previous year. The inspecting officer recommends that the fee income may be further raised in consideration of the fact that the high school is progressing gradually in strength and finance. The council does not think it desirable to adopt the increased figure as the budget equilibrium will be disturbed if the increased income be not realized. If excess receipt accrues, it may be spent towards improving the accommodation which is now keenly felt as a pressing want.

14. *Markets and Slaughter-houses.*—The income expected from these sources is Rs. 1,120 which is almost the same as the current year's budget figure, but Rs. 60 less than the revised estimate which was the result of very keen competition in bids at the auction sale. It is not likely that the next year's lease will fetch the same amount.

15. *Fines under Municipal and other Acts.*—Only Rs. 300 is expected under this head after deducting the establishment charges of the Bench Magistrates. The above sum is justified by the actuals of the previous year—Rs. 93 plus Rs. 200 and odd subsequently adjusted for that year.

16. *Grants from Provincial Funds.*—As the common drawing master has now qualified himself for half grant, Rs. 30 is provided over and above the revised estimate. In other respects the details of the grants claimable remain unchanged.

Charges.

17. *Grant 1, Public Works.*—In view to carry out the suggestions of the District Medical and Sanitary Officer, a sum of Rs. 00 is allotted for flooring the public and the high school latrines. The usual provision is made for roads. In regard to the other items of charges under this grant, the current year's budget allotment is repeated.

18. *Grant 2, Education.*—It is proposed to spend Rs. 14.760 under this grant against Rs. 14,150 and Rs. 14,420 of the current year's budget and revised estimates, respectively, and Rs. 14,509, the actuals, 1896–97, the increase being under "municipal schools on salary system."

19. *Stipends to Normal Students.*—As usual a sum of Rs. 60 is provided for training four pyal schoolmasters in the board sessional school.

20. *Municipal Schools on Salary System.*—The high and the primary schools, Máyavaram, continue to work under this system and the cost of maintaining these two schools during the budget year is estimated at Rs. 11,280 under establishment and contingencies or Rs. 330 over the revised estimates which is due partly to the allotment of Rs. 200 extra under contingencies to meet the cost of taking a building for rent temporarily for locating five of the high school classes which stand sadly in need of accommodation and partly to the provision made for allowing increments to certain teachers as per scale already sanctioned by Government. The necessity for increasing the salaries of some of the teachers, especially of the first assistant of the high school, was prominently brought to the notice of the council. But the majority of the council are not for giving increase to teachers before providing for the pressing need for accommodation to the taught.

21. *Municipal Schools on Salary-results System.*—As in the current year, the council proposes to maintain the present four salary-result primary boys' schools and the girls' school at a cost of Rs. 1,940. The rates of salaries already sanctioned for

these five schools remain unchanged. The council regrets that for want of funds they are unable to provide for another school for weavers. The council has expressed its willingness and desire to hand over the girls' school to the department, as the expenditure on female education is a proper charge on provincial funds and as the saving effected thereby will be a relief to the depressed municipal finances. The inspectress has consented to address the Director about it on certain conditions. Pending final decision in the matter, the current year's provision is retained.

22. *Results Grants, Inspection, &c.*—Rs. 700 is provided for result grants as recommended. In the face of the numerous pressing demands on municipal funds, the council thinks that the proposal to raise the inspecting schoolmaster's pay from Rs. 19 to Rs. 20 and that of the common drawing master from Rs. 10 to Rs. 15 may be considered next year. The provision of Rs. 200 for building and furniture grants is repeated for the budget year also as recommended by the department.

23. According to the provision now made, the high school is expected to work with a profit of Rs. 400 to the council in the current year and Rs. 670 in the budget year. The surplus receipts of the Máyavaram primary school are estimated at Rs. 140 in the current year and Rs. 190 in 1898-99. In regard to the other primary schools the net cost is high and this will be reduced as much as possible by restricting the payment of result stipends to the limit of the budget grants.

24. The next year's educational income in the shape of fees and fines (Rs. 11,080) and Government grants (Rs. 1,200 aggregates to Rs. 12,280. The total expenditure under Grant 2 being estimated at Rs. 14,760, the net cost on education comes to Rs. 2,480 or nearly 13 per cent. of the income (Rs. 19,500) from taxation, markets and rents.

25. *Grant 3, Sanitation, &c.*—The proposed outlay under this grant during the budget year amounts to Rs. 12,400 against the current year's budget and revised estimates of Rs. 11,830 and Rs. 12,050, respectively, and against Rs. 10,314, the actuals of 1896–97. The increase of Rs. 350 over the revised estimate is due to the following causes:—

(i) Provision is made for a female ward attendant to the hospital on Rs. 5 per mensem; (ii) the number of street-cleaning scavengers has been increased by five on Rs. 5 each; (iii) provision is made for the cost of hiring the second sewage cart for the full year. The necessities for the above were strongly urged by the District Medical and Sanitary Officer. A small sum of Rs. 30 is also added to the private scavenging establishment in view to re-adjust the pay of some of the toties in the manner proposed in Statement II-B

26. The current year's provision for cholera and plague charges is repeated for the next year also. In connection with this, a segregation shed has been constructed for the treatment of the suspected cases of plague. A special hospital assistant has been appointed on Rs. 35 and put in charge of the segregation shed.

27. I have no remarks to offer on Grants 4 and 5 as the current year's budget allotments under the various items are repeated for the next year.

28. *Closing Balance.*—The year (1898-99) is expected to close with a balance of Rs. 1,300. It is probable that the current and the next year's closing balances would be augmented by savings effected out of the large allotment for cholera charges.

29. A proposition statement showing the revision of establishments accompanies.

—

Dis. No. 1-Rev.

Forwarded.

2. How badly the municipal receipts stand in need of augmentation may be seen from this budget. The closing balance for 1898–99 is Rs. 1,300 (3·7 per cent. of the receipts). The receipts amount to Rs. 35,810, and the expenditure to Rs. 35,930. Yet, it is difficult to point to a single item in which retrenchment is possible and with the exception of Rs. 300 to be spent on improving existing latrines (a most necessary

measure), all the fresh charges proposed are of a recurring nature. The following are a few of the most pressing calls on the municipal funds which have had to be neglected:—

	Cost in round figures.
	RS.
(1) Operation room for the hospital	500
(2) Increased allotment for medicines	200
(3) Various enhancements of salaries proposed by the Educational department	1,000
(4) Repairs to existing municipal office (now almost ruinous) ..	1,000
(5) Fish market	2,000
(6) New latrines	1,000

To these may be added the need of more metalled roads, a water scheme and a scheme to remedy the drainage of Kornad; the latter two, of course, could only be undertaken with the help of loans.

3. With their present receipts it is clear that the municipality cannot hope to accomplish any of the measures enumerated in the above list—a list so far from exhaustive that it only contains a few items which occur to me at this moment. The only item of receipts which appears susceptible of much increase is the house-tax. I am inclined to think that the assessments are unduly low even on the present percentage, and as pointed out in G.O., No. 2265 M., dated 16th October 1897, the incidence is only about three-fourths of the average for all municipalities. Possibly it may be deemed best to try the result of a strict revision before raising the rate; but it is submitted that both measures will be necessary, if the municipality is to make any show of performing its duties adequately.

VALLAM, (Signed) W. B. AYLING,
3rd January 1898. *Ag. Sub-Collector.*

Endt. on Cur. No. 6-Ml.

Forwarded.

2. I agree with the Sub-Collector in thinking that the assessments are too low even at the present rates, and that the rate should be raised. The incidence of taxation on buildings in Máyavaram is much below the Presidency average, and during the past three years the collections under this head have been gradually falling. Until something is done, much needed improvements cannot be effected.

VALLAM, (Signed) J. ANDREW,
15*th January* 1898. *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, 7th January 1898, No. 132.

Referring to the budget estimate of the Máyavaram Municipality for 1898–99, I have the honour to state that the provision made therein for education may be accepted with the following slight modification.

2. In my letter, submitting remarks on the budget for the current year, I pointed out to Government the anomaly of paying the headmaster of the Máyavaram primary school a salary of Rs. 20 per mensem, while the inspecting schoolmaster, under whose supervision the school is, receives only Rs. 19 per mensem, and the council, in its proceedings, dated 14th May 1897, read in G.O., Mis. No. 1343 M., dated 3rd June last, resolved that the pay of the headmaster should continue to be Rs. 19. But in the budget for the next year it is again proposed to allow the headmaster an increase of Re. 1, so that he will draw Rs. 20 while the inspecting schoolmaster will continue to draw only Rs. 19. The necessity for increasing the pay of this latter officer was brought to the notice of the council, but the proposal has been vetoed on the score of want of funds. On administrative grounds, I strongly object to this step and would urge that the headmaster's pay should not be raised until the municipality can find

funds to raise the inspecting schoolmaster's pay also to the same scale. The allotment of Rs. 10,580 provided for establishment under "Municipal schools on the salary system" should, therefore, be reduced by Rs. 10.

3. With this modification, the net expenditure proposed under Grant 2 is Rs. 2,470 (14,750—12,280), or about 13 per cent. of the estimated income 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, 13th January 1898, No. 25.

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

2. The proposal of the municipality to entertain a female ward attendant on Rs. 5 per mensem, and the provision of Rs. 220 for repairs to the hospital appear very necessary.

3. The other suggestions of the District Medical and Sanitary Officer regarding the (1) grant of an allowance of Rs. 2 to the compounder on account of the ever increasing clerical work, (2) increase of As. 8 in the pay of the ward attendant, and (3) provision of Rs. 100 under contingencies for the purchase of iron cots in place of the wooden ones have not been attended to.

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. 154-S.

Referring to the vaccine and conservancy portions of the Máyavaram municipal budget for the ensuing year, I have the honour to remark that the vaccinal grant calls for no notice, being sufficient for requirements. The proposed conservancy expenditure is an improvement on the current year, and bears a proportion of 24 per cent. to the estimated current receipts. The scavenging staff needs strengthening, as already remarked in reviewing previous budgets.

ORDER—No. 482 M., dated 2nd March 1898.

The estimated receipts and charges of the Máyavaram 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	8,241	2,290	2,670	1,420
Tax on Arts	3,559	3,800	2,900	2,900
,, on Buildings and Lands	7,544	7,770	7,940	7,940
,, on Vehicles and Animals	1,618	1,620	1,660	1,660
,, on Carts	974	1,000	970	980
Tolls	4,677	4,670	4,670	4,670
Realizations under Special Acts	..	..	110	..
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c. ..	884	790	880	860
Conservancy Receipts	144	200	200	200
Fees and Revenue from Educational Institutions	10,995	10,580	10,580	11,080
,, ,, from Medical Institutions	15	40	10	10
Income from Markets and Slaughter-houses	1,094	1,100	1,180	1,120
License Fees	722	750	750	750
Other Fees	117	130	420	440
Fines under Municipal and other Acts	93	500	500	300
Grants and Contributions from Government	1,132	1,140	1,170	1,200
,, ,, from Local Boards	600	600	600	600
,, ,, from other Bodies	..	10	10	..
Recoveries for Services to Private Individuals	733	1,030	1,030	1,030
Miscellaneous	1,709	100	190	70
Advances Recovered	832	..	280	..
Total ..	45,683	38,120	38,720	37,230

	Actuals, 1896–97.	Budget estimate, 1897–98.	Revised estimate, 1897–98.	Budget estimate, 1898–99.
	Rs.	Rs.	Rs.	Rs.
Grant 1— *Charges.*				
New Works—				
Communications	360	800	200	..
Buildings	5,602	250	250	300
Drainage	..	1,200	200	..
Water-supply	408	..	80	..
Miscellaneous Public Improvements	372	..	..	..
Repairs—				
Communications	4,675	2,500	3,300	2,500
Buildings	91	100	690	120
Drainage	55	..	..	..
Water-supply	300	220	220	210
Establishment	383	380	380	380
Tools and Plant and other Stores	26	20	20	30
Contributions for Public Works	124	..	..	..
Grant 2— Total	12,396	5,470	5,340	3,540
Training Schools	31	60	60	60
Municipal Schools—				
On the Salary System	19,607	10,680	10,950	11,260
On the Salary-result System	2,314	1,940	1,940	1,940
Grants-in-aid—				
Result Grants	636	700	700	700
Building, Furniture, &c., Grants	247	200	200	200
Inspection	245	250	250	250
Miscellaneous	429	320	320	330
Grant 3— Total	14,509	14,150	14,420	14,740
Hospitals and Dispensaries	2,609	3,070	3,180	3,130
Contributions	303	270	270	270
Vaccination	281	300	300	300
Registration of Births and Deaths	141	120	120	120
Conservancy, Road-cleaning and Road-watering	6,980	8,070	8,180	8,580
Grant 4— Total	10,314	11,830	12,050	12,400
Lighting	1,732	1,530	1,520	1,530
Travellers' Bungalows	..	200	470	200
Avenues	276	300	290	300
Public Garden, Survey of Land, Fire and other Charges	320	250	260	250
Grant 5— Total	2,328	2,280	2,540	2,280
Supervision and Management	2,395	2,400	2,410	2,350
Repayment of Debt	325	430	330	330
Interest on loan	217	280	210	190
Advances Recoverable	418	..	..	..
Refunds	5	..	..	..
Pensions and Gratuities	102	..	..	..
Grand Total	43,009	36,840	37,300	35,830
Balance	2,674	1,280	1,420	1,400

Revised Estimate for 1897–98.

2. The current receipts and charges are now estimated at Rs. 36,050 and Rupees 37,300, respectively, against Rs. 35,830 and Rs. 36,840 anticipated in the sanctioned budget. The increase in the receipts, which occurs chiefly under warrant fees and advances recovered, is partly counterbalanced by a decrease under the tax on arts, while the increase in the charges appears mainly under Grants 2 and 4. The collections under the tax on arts and the expenditure on new works, buildings and drainage during the first months of the year were unsatisfactory. The transfer of Rs. 600 from new works to repairs—communications and the allotments of Rs. 590 and Rs. 110, respectively, under repairs—buildings and hospital establishment, referred to in paragraphs 4 and 6 of the Chairman's letter, are approved, but the previous sanction of Government should have been obtained for them.

Budget Estimate for 1898–99.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 35,810 against the revised estimate of Rs. 36,050, the decrease, which occurs under fines, miscellaneous and advances recovered being nearly made good by an increase under school-fees. The

attention of the municipal council is drawn to the remarks of the Sub-Collector and the Collector in paragraphs 3 and 2 of their respective endorsements regarding the raising of the rate of the house-tax, in which the Government fully concurs. The council should therefore reconsider its resolution in the matter and report the result to Government within a month. The revision of the registers, which is said to have been undertaken, should, without fail, be completed before the close of the current financial year, so that the revised assessments may be adopted in the ensuing year under section 66 (3) of the Act.

4. *Charges.*—(1) The probable charges are entered at Rs. 35,930 against Rupees 37,300 in the revised estimate, the decrease, which appears mainly under Grants 1 and 4, being partly counterbalanced by increases under Grants 2 and 3.

(2) With reference to the remarks of the Director of Public Instruction in paragraph 2 of his letter read above, the provision made for ~~the grant of~~ an increment of Re. 1 to the salary of the headmaster of the municipal primary school will be struck out. The increase in the maximum salaries of the 5th and 7th assistant masters of the municipal primary school, which, from statement II-B, appears to be contemplated, cannot be sanctioned in the absence of any explanation as to its necessity. It should be explained why no reference was made to these proposals, either in the proposition statement or in the Chairman's covering letter.

(3) *Grant 3.*—The entertainment of a female ward attendant on Rs. 5 for the hospital, the addition of five scavengers on Rs. 5 each to the conservancy staff, and the alterations in the private scavenging establishment, referred to in paragraph 25 of the Chairman's letter, are sanctioned. The attention of the municipal council is drawn to the remarks of the Surgeon-General in paragraph 3 of his letter read above.

(4) *Grant 5.*—With reference to G.O., No. 2473 L., dated 22nd December 1897, the contribution for the central office establishments will be reduced from Rs. 370 to Rs. 318, or Rs. 320 in round figures.

5. *Debt and Closing Balance.*—The provision for interest on loans will be reduced from Rs. 220 to Rs. 192, or Rs. 190 in round numbers, with reference to actual requirements. As revised by Government, the budget closes with a balance of Rs. 1,400, or only 3·9 per cent. of the estimated receipts. This should be increased by effecting economies wherever possible in the course of the year.

(True Extract.)

Ag. Secretary to Government.

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

Ed. W. D'Mess.

Cl. no. 207 Lm

Magnaram

RP
3-2-98

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following paper:—

From M.R.Ry. T. A. ALAGA PILLAI Avargal, Chairman-Delegate, Municipal Council, Máyavaram, to the Secretary to Government, Local and Municipal Department (through the Sub-Collector of Tanjore), dated 24th December 1897, No. 1349.

I have the honour to submit herewith the revised estimate for 1897–98 and the budget estimate for 1898–99 prepared in the forms prescribed by Government in its Order, No. 2193 M., dated 10th December 1891.

2. The budget was discussed and passed by the council at its meeting held on the 16th December 1897 (copy of proceedings enclosed).

Revised Estimate.

Receipts.

3. The current year opens with a balance of Rs. 2,670, which is the closing balance in round numbers as per annual report for 1896–97. The estimated receipts as now revised come to Rs. 36,050 against Rs. 35,830 anticipated in the budget, the increase being chiefly due to the expected income of Rs. 300 from "warrant fees" to be levied under the amended Act. The "tax on arts" was revised under the new Act with the result that the revenue from this source fell from Rs. 3,800 to Rupees 2,900. This loss, together with the small decrease under "tax on carts" and "sale of medicines," is counterbalanced by the excess receipts under "taxes on buildings, lands, vehicles and animals," "fees under Act II of 1888," "bungalow fees," "Government grants" and "advances recovered."

Charges.

4. *Grant I.*—The expenditure under this grant as now revised amounts to Rs. 5,340 against Rs. 5,470 allotted in the budget. In view to find funds for completing the remetalling of road No. II, a sum of Rs. 600 out of Rs. 800 provided for tunnels, &c., under new works—communications, together with the savings under other grants, is transferred to "repair—communications." With regard to the drainage proposed to be effected by constructing a syphon by means of iron pipes across the Cauvery, it was found on professional opinion that the amount allotted was too small for the purpose and the feasibility of carrying out the measure depended solely upon the result of the levels of the town. The Executive Engineer has been asked to suggest suitable measures for the satisfactory drainage of the stagnant waters of the town with the least possible cost. He has arranged, I understand, to take the levels of the localities concerned. In these circumstances the amount allotted for a drainage syphon could not be utilised. Pending the final decision of the question, the allotment of Rs. 1,000 proposed and sanctioned for the purpose is struck out and added to the balance. Two of the wells sunk last year in the Tiruvelandoor division stood in urgent need of platforms round them. These works were taken on hand and completed at a cost of Rs. 80. The allotment of Rs. 2,500 under repair—communications is raised to Rs. 3,300 for completing the remetalling of road No. II as observed above. For repairing municipal buildings, only a small sum of Rs. 100 was provided in the budget. The council, having found it to be absolutely necessary to make some urgent repairs in the hospital and slaughter-house buildings, often urged by the medical and sanitary authorities, resolved to raise the allotment by Rs. 590 required for the purpose. These works are now nearing completion.

5. *Grant 2.*—The expenditure under this grant amounts to Rs. 14,420 against Rs. 14,150 sanctioned in the original budget plus an allotment of Rs. 360 sanctioned in G.O., Mis. No. 2357 M., dated 28th October 1897, for an additional teacher for the third form of the high school, the saving of Rs. 90 having been caused by some delay in the appointment of a new Sanskrit pandit in the place of the permanent incumbent resigned, and by allowing the minimum pay (Rs. 15) to the new pandit.

6. *Grant 3.*—The expenditure under this grant is estimated at Rs. 12,050 or Rs. 220 more than the sanctioned budget. The excess is due to the provision of Rs. 150 for an iron sewage cart which the council resolved to purchase at once agreeably to the suggestions of the Sanitary department, and also to a small provision of Rs. 50 required to meet the hire of the second wooden sewage cart now set to work from the 5th November last, as per council's resolution, dated the 4th idem. Under "hospital establishment," there is an increase of Rs. 110 over the budget figure which was caused by the payment in the current year of the arrear pay of the civil apothecary. During the Mahamakham festival, the municipal apothecary was made to do duty at Kumbakónam and the civil apothecary of Adirampatam, an officer of higher grade, was put in charge of this municipal hospital by the District Medical and Sanitary Officer. This municipality was asked to disburse the pay of the officiating apothecary who was drawing a higher pay. In the absence of sanction and for want of provision in the budget, I declined to pay the increased charge. After some correspondence about the matter the pay was disbursed up to the limit of the budget allotment. Under the head of "conservancy establishment," the sum required is Rs. 2,240 or Rs. 90 below the sanctioned budget. The first chief sanitary inspector fell ill some months after he assumed charge. Temporary arrangements were made on low salaries and some delay occurred in selecting a proper person after his death. These contributed to the above saving.

7. *Grant 4.*—The outlay under this grant as now revised comes to Rs. 2,540 while Rs. 2,280 was sanctioned in the budget, the increase occurring under "bungalow contingencies." Rs. 200 of the above increase was the advance made last year for necessary furniture for the new travellers' bungalow and adjusted in the year current. The above sum, together with the current year's allotment of Rs. 80, was found insufficient for a complete set of furniture. Hence the necessity for the increased charge.

8. *Repayment of Debt.*—The allotment of Rs. 710 originally provided for the repayment of principal and interest on loans included the proportionate amount (Rs. 170) of principal and interest which might have been payable as the first instalment on the loan of Rs. 2,000 applied for—*vide* paragraph 27 of the budget report for 1897–98. But as the Government has in paragraph 3 of the budget review struck out the loan, the increased provision retained in the sanctioned budget is now omitted in the revised estimate.

9. *In re* the other items of expenditure under all the grants the sanctioned budget figure is more or less repeated.

Budget Estimate for 1898–99.

10. The year is expected to open with a balance of Rs. 1,420 as per revised estimate. Adding to this, the estimated receipts of the year, Rs. 35,810, the total assets amount to Rs. 37,230 which is the sum left at the disposal of the council for expenditure during the ensuing official year. Deducting Rs. 35,930, the amount proposed to be spent, the year is expected to close with a balance of Rs. 1,300 which is nearly 4 per cent. of the current receipts of that year.

Receipts.

11. Except in the cases noted below, the figures of the revised estimate are more or less repeated for the budget year. The aggregate receipts of the year show a decrease of Rs. 240 below the current year's revised estimate, this being mainly due to the disappearance of Rs. 280 shown under "advances recovered," being adjustments of the previous year's advance. The excess receipts under "school-fees" and "grants" are counterbalanced by the fall of income under "fines under municipal and other Acts," "markets" and "slaughter-houses."

12. *Tax on Buildings.*—In the course of discussion, it was proposed by the *ex-officio* Chairman that, in view of the numerous pressing demands on the municipal finance, sanction of Government be requested for the enhancement of the house-tax to the maximum rates ($8\frac{1}{2}$ per cent.). This was lost by the majority who are of opinion that the tax already raised as last revised is sufficiently high and that any further increase will prove oppressive. With reference to paragraph 3 of the Government Order, reviewing the last annual report, steps are taken to increase the assessment of some houses in the town wherever practicable and it is not likely that the proposed revision will give an appreciable addition to the revenue.

13. *School-fees.*—The income from this source is estimated at Rs. 11,000 or Rs. 500 more than the revised estimate. The above increased estimate is almost justified by the actuals of the previous year. The inspecting officer recommends that the fee income may be further raised in consideration of the fact that the high school is progressing gradually in strength and finance. The council does not think it desirable to adopt the increased figure as the budget equilibrium will be disturbed if the increased income be not realized. If excess receipt accrues, it may be spent towards improving the accommodation which is now keenly felt as a pressing want.

14. *Markets and Slaughter-houses.*—The income expected from these sources is Rs. 1,120 which is almost the same as the current year's budget figure, but Rs. 60 less than the revised estimate which was the result of a very keen competition in bids at the auction sale. It is not likely that the next year's lease will fetch the same amount.

15. *Fines under Municipal and other Acts.*—Only Rs. 300 is expected under this head after deducting the establishment charges of the Bench Magistrates. The above sum is justified by the actuals of the previous year—Rs. 93 plus Rs. 200 and odd subsequently adjusted for that year.

16. *Grants from Provincial Funds.*—As the common drawing master has now qualified himself for half grant, Rs. 30 is provided over and above the revised estimate. In other respects the details of the grants claimable remain unchanged.

Charges.

17. *Grant 1, Public Works.*—In view to carry out the suggestions of the District Medical and Sanitary Officer, a sum of Rs. 300 is allotted for flooring the public and the high school latrines. The usual provision is made for roads. In regard to the other items of charges under this grant, the current year's budget allotment is repeated.

18. *Grant 2, Education.*—It is proposed to spend Rs. 14,760 under this grant against Rs. 14,150 and Rs. 14,420 of the current year's budget and revised estimates, respectively, and Rs. 14,509 of the actuals of 1896–97, the increase being under "municipal schools on salary system."

19. *Stipends to Normal Students.*—As usual, a sum of Rs. 60 is provided for training four pyal schoolmasters in the board sessional school.

20. *Municipal Schools on Salary System.*—The high and the primary schools, Máyavaram, continue to work under this system and the cost of maintaining these two schools during the budget year is estimated at Rs. 11,280 under establishment and contingencies or Rs. 330 over the revised estimates which is due partly to the allotment of Rs. 200 extra under contingencies to meet the cost of taking a building for rent temporarily for locating five of the high school classes which stand sadly in need of accommodation and partly to the provision made for allowing increments to certain teachers as per scale already sanctioned by Government. The necessity for increasing the salaries of some of the teachers, especially of the first assistant of the high school, was prominently brought to the notice of the council. But the majority of the council are not for giving increase to teachers before providing for the pressing need for accommodation to the taught.

21. *Municipal Schools on Salary-results System.*—As in the current year, the council proposes to maintain the present four salary-results primary boys' schools and the girls' school at a cost of Rs. 1,940. The rates of salaries already sanctioned for

these five schools remain unchanged. The council regrets that for want of funds they are unable to provide for another school for weavers. The council has expressed its willingness and desire to hand over the girls' school to the department, as the expenditure on female education is a proper charge on provincial funds and as the saving effected thereby would be a relief to the depressed municipal finance. The inspectress has consented to address the Director about it on certain conditions. Pending final decision in the matter, the current year's provision is retained.

22. *Results Grants, Inspection, &c.*—Rs. 700 is provided for results grants as recommended. In the face of the numerous pressing demands on municipal funds, the council thinks that the proposal to raise the inspecting schoolmaster's pay from Rs. 19 to Rs. 20 and of the common drawing master from Rs. 10 to Rs. 15 may be considered next year. The provision of Rs. 200 for building and furniture grants is repeated for the budget year also as recommended by the department.

23. According to the provisions now made, the high school is expected to work with a profit of Rs. 400 to the council in the current year and Rs. 670 in the budget year. The surplus receipts of the Máyavaram primary school is estimated at Rs. 140 in the current year and Rs. 190 in 1898-99. In regard to the other primary schools the net cost is high and this will be reduced as much as possible by restricting the payment of results stipends to the limit of the budget grants.

24. The next year's educational income in the shape of fees and fines (Rs. 11,080) and Government grants (Rs. 1,200) aggregates to Rs. 12,280. The total expenditure under Grant 2 being estimated at Rs. 14,760, the net cost on education comes to Rs. 2,480 or nearly 13 per cent. of the income (Rs. 19,500) from taxation, markets and rents.

25. *Grant 3, Sanitation, &c.*—The proposed outlay under this grant during the budget year amounts to Rs. 12,400 against the current year's budget and revised estimates of Rs. 11,830 and Rs. 12,050, respectively, and against Rs. 10,314, the actuals of 1896–97. The increase of Rs. 350 over the revised estimate is due to the following causes:—

(i) Provision is made for a female ward attendant to the hospital on Rs. 5 per mensem; (ii) the number of street-cleaning scavengers has been increased by five on Rs. 5 each; (iii) provision is made for the cost of hiring the second sewage cart for the full year. The necessities for the above were strongly urged by the District Medical and Sanitary Officer. A small sum of Rs. 30 is also added to the private scavenging establishment in view to re-adjust the pay of some of the toties in the manner proposed in Statement II-B.

26. The current year's provision for cholera and plague charges is repeated for the next year also. In connection with this, a segregation shed has been constructed for the treatment of the suspected cases of plague. A special hospital assistant has been appointed on Rs. 35 and put in charge of the segregation shed.

27. I have no remarks to offer on Grants 4 and 5 as the current year's budget allotments under the various items are repeated for the next year.

28. *Closing Balance.*—The year (1898–99) is expected to close with a balance of Rs. 1,300. It is probable that the current and the next year's closing balances would be augmented by savings effected out of the large allotment for cholera charges.

29. A proposition statement showing the revision of establishments accompanies.

—

Dis. No. 1-Rev.

Forwarded.

2. How badly the municipal receipts stand in need of augmentation may be seen from this budget. The closing balance for 1898–99 is Rs. 1,300 (3·7 per cent. of the receipts). The receipts amount to Rs. 35,810, and the expenditure to Rs. 35,930. Yet, it is difficult to point to a single item in which retrenchment is possible and with the exception of Rs. 300 to be spent on improving existing latrines (a most necessary

measure), all the fresh charges proposed are of a recurring nature. The following are a few of the most pressing calls on the municipal funds which have had to be neglected:—

	Cost in round figures.
	Rs.
(1) Operation room for the hospital	500
(2) Increased allotment for medicines	200
(3) Various enhancements of salaries proposed by the Educational department	1,000
(4) Repairs to existing municipal office (now almost ruinous) ..	1,000
(5) Fish market	2,000
(6) New latrines	1,000

To these may be added the need of more metalled roads, a water scheme and a scheme to remedy the drainage of Kornad; the latter two, of course, could only be undertaken with the help of loans.

3. With their present receipts, it is clear that the municipality cannot hope to accomplish any of the measures enumerated in the above list—a list so far from exhaustive that it only contains a few items which occur to me at this moment. The only item of receipts which appears susceptible of much increase is the house-tax. I am inclined to think that the assessments are unduly low even on the present percentage, and as pointed out in G.O., No. 2265 M., dated 16th October 1897, the incidence is only about three-fourths of the average for all municipalities. Possibly it may be deemed best to try the result of a strict revision before raising the rate; but it is submitted that both measures will be necessary, if the municipality is to make any show of performing its duties adequately.

VALLAM,
3rd *January* 1898.

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

Endt. on Cur. No. 6-Ml.

Forwarded.

2. I agree with the Sub-Collector in thinking that the assessments are too low even at the present rates, and that the rate should be raised. The incidence of taxation on buildings in Máyavaram is much below the Presidency average, and during the past three years the collections under this head have been gradually falling. Until something is done, much needed improvements cannot be effected.

VALLAM,
15*th January* 1898.

(Signed) J. ANDREW,
Collector.

Mayavaram Municipal Budget for 1898-99.

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings:—

Current No. 207 Mf of 1898, dated 10th Dec/97 from the Chairman, Mc. Mayavaram
Current No 114 Mf of 1898, dated 7th Jany/98 from the D.P.I.
Current No. 146 Mf of 1898, dated 13th —— from the S. General.
Current No. 500 Mf of 1898, dated 28th —— from the Secy: Commr.

Order. No 482 M dy 2-3-98

The estimated receipts and charges of the Mayavaram 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.

Receipts.	Actuals, 1896-97.	Budget Estimate, 1897-98.	Revised Estimate, 1897-98.	Budget Estimate 1898-99.
	Rs.	Rs.	Rs.	Rs.
Balance brought forward	8.241	2.290	2.670	1.420
Tax on Arts	3.559	3.800	2.900	2.900
Tax on Buildings and Lands	7.544	7.770	7.940	7.940
Water-Tax on Buildings and Lands	"	"	"	"
Tax on Vehicles and Animals	1.618	1.620	1.660	1.660
Tax on Carts	974	1.000	970	980
Tolls	4.677	4.670	4.670	4.670
Realizations under Special Acts	"	"	110	"
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	884	790	880	860
Conservancy Receipts	144	200	200	200
Fees and Revenue from Educational Institutions ..	10.995	10.580	10.580	11.080
Fees and Revenue from Medical Institutions	15	40	10	10
Income from Markets and Slaughter-houses	1.094	1.100	1.180	1.120
License fees	722	750	750	750
Other fees	117	130	420	440
Fines under Municipal and other Acts	93	500	500	300
Interest on Investments and premium on Loans ..	"	"	"	"
Grants and Contributions from Government	1.132	1.140	1.170	1.200
Do. from Local Boards	600	600	600	600
Do. from other bodies	"	10	10	"
Recoveries for services to private individuals	733	1.030	1.030	1.030
Miscellaneous	1.709	100	190	70
Loans	"	"	"	"
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	"	"	"	"
Advances Recovered	832	"	280	"
Total ..	45.683	38.120	38.720	37.230
	8241	2290	2670	1420
	37442	35830	36050	35810

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	360	800	200	"	
Buildings	5.602	250	250	300	
Drainage	"	1200	200	"	
Water-supply	408	"	80	"	
Repairs— Miscellaneous Public Improvement	372	"	"	"	
Communications	4.675	2.500	3.300	2,500	
Buildings	91	100	690	120	
Drainage	55	"	"	"	
Water-supply	300	220	220	210	
Establishment	383	380	380	380	
Tools and Plant and other Stores	26	20	20	30	
Contributions for Public Works	124	"	"	"	
Total	12.396	5470	5340	3.540	
Grant 2.					
Training Schools	31 32	60	60	60	
Municipal Schools—					
(a) On the Salary System	10.607	10.680	10.950	11.280	
(b) On the Salary Result System	2314	1.940	1.940	1.940	
Grants-in-aid—					
(a) Salary grants	"	"	"	"	
(b) Result grants	636	700	700	700	
(c) Building, Furniture, &c., grants	247	200	200	200	
Inspection	245	250	250	250	
Miscellaneous	429	320	320	330	
Total	14.509	14.150	14.420	14.760	
Grant 3.					
Hospitals and Dispensaries	2609	3.070	3.180	3130	
Contributions	303	270	270	270	
Vaccination	281	300	300	300	
Registration of Births and Deaths	141	120	120	120	
Conservancy, Road-cleaning and Road-watering	6.980	8.070	8.180	8.580	
Total	10.314	11830	12.050	12400	
Grant 4.					
Lighting	1.732	1.530	1.520	1.530	
Markets and Slaughter-houses	"	"	"	"	
Choultries	"	"	"	"	
Travellers' Bungalows	"	"	"	"	
Avenues	"	200	470	200	
Public Garden, Survey of Land, Fire and other charges	276	300	290	300	
	320	250	260	250	
Total	2.328	2280	2.540	2.280	
Grant 5.					
Supervision and management	2395	2400	2410	2400	2350
Repayment of Debt	325	430	330	330	
Interest on loan	217	280	210	220	190
Advances Recoverable	41	"	"	"	
Refunds	5	"	"	"	
Discount	"	"	"	"	
Pensions and Gratuities	102	"	"	"	
Investments	"	"	"	"	
Grand Total	43009	36.840	37.300	35930	35830
Balance	2674	1280	1420	1300	1400

45693 38120 38.720 37230 37230

Collections – tax on arts .. 38.8 pc.
expenditure on buildings .. 33.6
Expdr. on drainage .. 10.8

Budget Estimate for 1898-99

Revised estimate for 1897-98.

2. The current receipts and charges are now estimated at Rs.56,050 and Rs.57,500 respectively, against Rs.55,850 and Rs.56840 anticipated in the sanctioned budget. The increase in the receipts which occurs chiefly under warrant fees and advances recovered is partly counterbalanced by a decreaee under the tax on arts, while the increase in the charges appears mainly under grants 2 & 4. The collections under the tax on arts and the expenditure on new works, buildings and drainage during the first eight months of the year were unsatisfactory. The transfer of Rs.600 from new works to repairs-communications and the allotments of Rs.590 and Rs.110 respectively under repairs- buildings and hospital establishment, referred to in paras.4 & 6 of the Chairman's letter, are approved; but the previous sanction of Government should have been obtained for them.

3. Receipts The receipts for the ensuing year are placed at Rs.55,810 against the revised estimate of Rs.56,050, the decrease which occurs under fines miscellaneous and advances recovered being nearly made good by an increase under school fees. The attention of the Municipal Council is drawn to the remarks of the Sub-Collector and the Collector in paras.3 & 2 of their respective endorsements regarding the raising of the rate of the house-tax, in which the Government fully concurs. The Council should therefore reconsider its

resolution

resolution in the matter and report the result to Government ~~at an early date~~ within a month. The revision of the registers which is said to have been undertaken should be completed without fail before the close of the current financial year, so that the revised assessments may be adopted in the ensuing year under section 66 (5) of the Act.

Vide para 12 of the Chairman's letter.

4. Charges (1) The probable charges are entered at Rs.55,950 against Rs.57,300 in the revised estimate, the decrease which appears mainly under grants 1 & 4 being partly counterbalanced by increases under grants 2 & 3.

(As soon as I have time to take things in hand again, we will try some new phrases)

(2) With reference to the remarks of the Director of Public Instruction in para.2 of his letter read above, the provision made for the grant of an increment of one rupee to the salary of the Headmaster of the municipal primary school will be struck out. The increase in the maximum salaries of the 5th and 7th Assistant masters of the municipal primary school, which from statement II-B appears to be contemplated, cannot be sanctioned in the absence of any explanation as to its necessary. It should be explained why no reference was made to these proposals either in the proposition statement or in the Chairman's covering letter.

(3) Grant 3. The entertainment of a female ward attendant on Rs.5 for the hospital ~~on Rs.5~~, the addition of five scavengers on Rs.5 each to the conservancy staff and the alterations in the private scavenging establishment, referred to in para.25 of the Chairman's letter are sanctioned. The attention

Note. Amount of loan - Rs 6500
Amount repaid Rs. 1975.
Interest at 4 1/4 p.c on the balance is Rs 192

attention of the Municipal Council is drawn to the remarks of the Surgeon-General in para.3 of his letter read above.

(4) Grant 5. With reference to G.O.No. 2475 L, dated 22nd December 1897, the contribution for the central office establishments will be reduced from Rs.570 to Rs.518 or Rs.520 in round figures.

5. Debt and closing balance The provision for interest on loans will be reduced from Rs.220 to Rs.192 or Rs.190 in round numbers with reference to actual requirements.

As revised by Government, the budget closes with a balance of Rs.1400 or only 5.9 percent of the estimated receipts. This should be increased by effecting economies wherever possible in the course of the year.

2574/98

28.2.98

To

The Chairman, M.C., Mayavaram.
,, Collector of Tanjore.
,, President, Dt. Bd., Tanjore.
,, Accountant-General
,, Dir. of Pub. Instrn.
,, Surgeon-General.
,, Sanitary Board.
,, Sanitary Commissioner.
,, Sanitary Engineer.

Editors' Table.

Desp-22/3/98

Enclosure 1 to Rr 13 Dated 24th October 1898

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

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget 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	1420 - -	1420 - -	2670 - -	2290 - -	8241 - 10
b. Endowments					
c. Water-tax Fund					
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	2900 - -		2900 - -	3800 - -	3558 8 -
b. Tax on buildings (section 63) ..	7300 - -		7300 - -	7150 - -	6973 3 6
c. Tax on lands (section 63)	640		640 - -	620 - -	570 4 4
d. Water-tax on buildings and lands (section 75)					
e. Tax on vehicles with springs and palanquins (section 77)	720 - -		720 - -	700 - -	699 - -
f. Tax on animals (section 77) ..	940 - -		940 - -	920 - -	919 - -
g. Tax on carts and other vehicles without springs (section 85) ..	980 - -		970 - -	1000 - -	974 - -
h. Tolls (section 91)—					
Gross receipts 7005 ..					
Less Local Fund share 2335 ..	4670 - -		4670 - -	4670 - -	4677 6 8
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		18150			
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds					
b. Ferry rents					
c. Fees under Act II of 1888 ..			110 - -		
Carried forward ..		18150 - -	18250 - -	18860 - -	18372 - 6

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

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget 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 ..		18150	18250	13860	18372 .. 6
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	150		150	140	119 1 ..
ii. Rent of buildings	80		80	60	59 8 ..
iii. Avenue receipts	400		400	400	619 1 6
iv. Fees from Traveller's Bungalows	140		130	100	
b. i. Sale-proceeds of lands and buildings					
ii. Produce of lands, gardens, &c.	60		60	60	64 11 ..
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	30		60	30	21 12 3
c. Conservancy receipts— Sale-proceeds of night-soil, street refuse, &c.	200		880 200	200	143 10 8
d. i. Fees from educational institutions	11000		10500	10500	10913 3 6
ii. Other revenue from educational institutions	80		80	80	81 12 9
e. i. Sale-proceeds and composition fees of medicines	10		10	40	14 14 6
ii. Other Hospital receipts ..					
f. i. Income from markets	720		750	700	693 .. ..
ii. ,, slaughter-houses..	400		430	400	401 .. ..
g. Other fees—Warrant fees	320		300	.. .. ..	.. .. ..
i. Distraint fees	30		30	30	21 6 ..
ii. License fees	750		750	750	722 7 2
iii. Cartstand fees	80		80	90	90 .. ..
iv. Other fees	10		10	10	5 12 ..
h. Fines under Municipal and other Acts	300		500	500	93 .. ..
i. Interest on investments—					
i. General, including choultries					
ii. Educational					
iii. Medical					
j. Premium on loans		14760			
Carried forward ..		32910	32770	32950	32436 4 10

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

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget 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 ..		32910	32770	32950	32436 4 10
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends					
Buildings					
Municipal Schools	1050		1050	1050	1042 .. 9
Other purposes	150		120	90	90 .. ..
ii. Medical					
iii. Other purposes—					
Communications					
Water-supply					
Drainage					
Sanitation					
Other purposes					
b. From Local Boards—					
i. Education					
ii. Medical	600		600	600	600 .. ..
iii. Other purposes					
c. Other grants and contributions—					
i. Education					
ii. Medical					
iii. Other purposes		1800	10	10	
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging	930		930	930	661 2 ..
ii. Other purposes	100		100	100	72 .. ..
b. Other items—					
i. Fishery rents	40		40	40	42 .. ..
ii. Refunds of Expenditure of previous year			20	.. .. ..	1647 13 8
iii. Fee for numbering carts, &c.	30		30	30	15 3 6
iv. Other items		1100	100	30	3 8 ..
			120		
Carried forward ..		35810	35770	35830	36610 .. 9

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

—	Budget 1898-99. Details of Minor Heads.			Totals of Major Heads.			Revised Budget 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 ..				35810	..	-	35770	..	..	35830	-	-	36610	..	9
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													30	..	..
ii. Others							280	..	..				802	1	11
Total Receipts ..				35810 1420	..	-	36050 2670	..	..	35830	..	..	37442	2	8
Grand Total ..				37230	..	-	38720	..	..	38120	..	..	45683	3	6

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 7½ per cent. and tax on lands at 7½ per cent. of rent value. ~~annas 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 — the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 per cart. per annum.
6. Tolls are levied at 3/4 the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. No. 1684 M. Mis. 30.10.91 & 714 M. Mis. 20.4.92
8. The house-tax registers were last revised in the official year 95-96 and the land tax registers in part in the official year. 95-96
9. Total extent of land assessed is 1136 acres.
10. The mode of estimating the annual rental of houses and lands is as follows:— Explained in para 6 of the Annual Report for 1891-92

1991 M 15.9.97

T. A. Aiyah Pillai
Chairman Delegate

24.12.99.

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

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

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

	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Budget Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
GRANT 1.—(*Public Works*)—	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. NEW WORKS—					
a. Communications			200 - -	800 - -	360 4 8
b. Buildings	300 - -		250 - -	250 - -	5602 3 9
c. Drainage			200 - -	1200 - -	
d. Water-supply		300 - -	80 - -	" - -	407 13 5
Dis. Public Improvements					372 4 3
2. REPAIRS—					
a. Communications	2500		3300 - -	2500 - -	4674 14 9
b. Buildings	120 - -		690 - -	100 - -	91 1 -
c. Drainage—					
i. Repairs to works					54 14 -
ii. Establishment for flushing drains, &c.					
d. Water-supply—					
i. Repairs to works, machinery, &c.					2 - 9
ii. Establishment	210 - -		210 - -	210 - -	298 - 9
iii. Contingencies		2830 - -	10 - -	10 - -	
3. ESTABLISHMENT	380 - -	380 - -	380 - -	380 - -	383 - -
4. TOOLS AND PLANT AND OTHER STORES.	30 - -	30 - -	20 - -	20 - -	25 10 9
5. CONTRIBUTIONS—					
a. To Local Boards for works					
b. To Provincial Funds for scrutiny of estimates, &c.					124 - -
c. To others for public works					
Total, Grant I		3540 - -	5340 - -	5470 - -	12396 4 1
GRANT 2.—(*Education*)—					
1. TRAINING SCHOOLS—					
a. Contributions to Local Boards					
b. Stipends to Normal students	60 - -	60 - -	60 - -	60 - -	31 7 7
2. MUNICIPAL SCHOOLS—					
i. On Salary System—					
a. Establishment	10580 - -		10450 - -	10180 - -	9658 4 8
b. Contingencies	700 - -	11280 - -	500 - -	500 - -	948 4 -
Carried forward		11340 - -	11010 - -	10740 - -	10638 0 3

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

	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Budget Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
Brought forward	RS. A. P.	RS. A. P. 11340 - -	RS. A. P. 11010 - -	RS. A. P. 10740 - -	RS. A. P. 10638 - 3
GRANT 2.—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	1240 - -		1240 - -	1240 - -	1229 2 11
b. Result Grants	450 - -		450 - -	450 - -	855 14 2
c. Contingencies	250	1940 - -	250 - -	250 - -	229 2 - -
3. SALARY GRANTS					
4. RESULTS GRANTS	700 - -	700 - -	700 - -	700 - -	636 6 - -
5. COMBINED GRANTS—					
a. Fixed Payments					
b. Result Grants					
6. INSPECTION—					
a. Contributions to Local Boards					
b. Municipal Inspectors—					
i. Establishment	230 - -		230 - -	230 - -	226 - -
ii. Contingencies	20 - -	250 - -	20 - -	20 - -	19 5 1
7. MISCELLANEOUS—					
a. Building, furniture, &c., grants	200 - -		200 - -	200 - -	246 8 1
b. Common gymnasium—					
i. Establishment	180 - -		180 - -	180 - -	180 - -
ii. Contingencies	20 - -		20 - -	10 - -	142 14 10
c. Common Drawing Master—					
i. Establishment	120 - -		110 - -	120 - -	105 10 10
ii. Contingencies	10 - -		10 - -	10 - -	- - 7 9
d. Other items		530 - -			
Total, Grant 2		14760 - -	14420 - -	14150 - -	14509 7 11
GRANT 3.—(*Sanitation and Medical Services*).					
1. HOSPITALS AND DISPENSARIES—					
a. Establishment	1930 - -		1980 - -	1870 - -	1730 2 - -
b. Medicines and Supplies	600 - -		600 - -	600 - -	240 - -
c. Diet of Patients	350 - -		350 - -	350 - -	332 15 7
d. Sundries and Contingencies	250 - -		250 - -	250 - -	306 1 - -
e. Contributions to Local Boards					
&c., &c., &c.					
Carried forward		3130 - -	3180 - -	3070 - -	2609 2 7

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

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget 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 ..		3130	3180	3070	2609 2 7
GRANT 3.—(*Sanitation and Medical Services*)—cont.					
2. *a.* Contributions to Provincial Funds for—					
i. Medical College					
ii. Sanitary Inspection ..	100		100	100	118
iii. Medical Reserve staff ..					
iv. Cutlers' Establishment ..		100			1
b. Contributions to Local Boards, &c., for—					
i. Medical Schools	120		120	120	120
ii. Reserve staff	20		20	20	34 15
Asst. Surgeon's Establishment, &c., &c., &c. ..	30		30	30	29 6 6
c. Other contributions		170			
3. Vaccination—					
a. Establishment	180		180	180	200 14
b. Contingencies	120		120	120	79 12 7
c. Contributions to Local Boards ..		300			
4. Registration of Births and Deaths—					
a. Establishment	110		110	110	141
b. Contingencies	10	120	10	10	
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	2600		2240	2330	2209 3 3
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	3870		2860	3660	3634 13 10
b. Private scavenging—					
i. Establishment	950		920	920	745 10 4
ii. Contingencies, such as cost of scavenging carts, &c.	10		10	10	180 8 9
c. Cholera charges	980		980	980	
d. Contingencies	20		20	20	31 9
Festival charges, &c. ..	150	8580	150	150	178 8 1
Total, Grant 3 ..		12400	12050	11830	10314 7 11

8180 8070 6980-5-3

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

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget 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.
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*).					
1. Lighting—					
a. Establishment	580		570	580	572 12 1
b. Contingencies	950	1530	950	950	1159 2 7
2. i. Markets—					
a. Establishment					
b. Contingencies					
ii. Slaughter-houses—					
a. Establishment					
b. Contingencies					
3. Choultries—					
a. Establishment					
b. Contingencies					
c. Feeding Travellers					
4. Travellers' Bungalows—					
a. Establishment	120		110	120	
b. Contingencies	80	200	360	80	
5. Avenues—					
a. Establishment	290		280	290	275 10 8
b. Contingencies	10	300	10	10	
6. Public Garden—					
a. Establishment					
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..			10		50 10
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 ..		2030	2290	2080	2058 3 4

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

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget 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 ..		2030 - -	2290 - -	2030 - -	2058 3 4
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. OTHER CHARGES—cont.					
ii. Rewards for destruction of wild animals and snakes	20 " "		20 " "	20 " "	20 " "
iii. Printing	200 " "		200 " "	200 " "	203 4 4
iv. Compensation for lands					
v. Other items	30 " "		30 " "	30 " "	46 4 "
		250			
Total, Grant 4 ..		2280 " "	2540 " "	2280 " "	2327 11 8
GRANT 5—					
a. General Establishment—					
i. Office Establishment	970 " "		970 " "	970 " "	932 13 2
ii. Inspection	300 " "		300 " "	300 " "	300 " "
b. Collection of Municipal Taxes—					
i. Establishment	520 " "		520 " "	520 " "	519 1 3
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c.	10 " "		10 " "	10 " "	
c. Collection of Tolls—					
i. Establishment					
ii. Contingencies			10 " "		2 4 "
d. Office contingencies other than (*b*) (ii)	230 " "		230 " "	230 " "	301 13 10
e. Contributions for Central office and Audit establishments	370 " "		370 " "	370 " "	338 11 8
		2400 " "			
Total, Grant 5 ..		2400 " "	2410 " "	2400 " "	2394 11 11
REPAYMENT OF DEBT—					
a. Instalments paid during the year..	330 " "		330 " "	430 " "	325 " "
b. Invested on account of Sinking Fund (Value of securities purchased)					
c. Charges of investment					
INTEREST—					
a. On account of last year	92				
b. On account of current years ..	820 " "	550 " "	210 " "	280 " "	216 12 9

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

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised & Budget Estimate for 1897-98.	Budget 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					20 " "
b. Others					397 7 9
Refunds of other than current collections ..					5 " "
Discount					
Pensions and gratuities					102 " "
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank					
Total Expenditure ..		35930 - -	37300 " "	36840 " -	43009 " "
Balances—					
a. Municipal Fund		1300 " "	1420 " "	1280 " "	2674 3 6
b. Endowments					
c. Water-tax Fund					
Grand Total ..		37230 " "	38720 " "	38120 " "	45683 3 6

NOTE TO STATEMENT II.

Position of the Municipality of 24-12-99 *on 31st March 189*

Liabilities.

Liabilities—	RS.
Balance of Loans	
Deposits to be adjusted	
Other Liabilities (in detail)	
Total ..	

Assets.

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

3540
14760
12400
2280
2400
550
35930

5340
14420
12050
2540
1410
330
210
37300

Chairman Delegate

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									
2									
3									
	Total ..								
(b)	Buildings								
1	Cost of flooring the latrine of the High School Compound	100				100	..	..	
2	Do. of the Existing masonry latrines in the town.	200				200	..	..	
	Total ..	300				300	..	..	

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

Part I.—New Works—*cont.*

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

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

PART II.—Repairs.

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		RS.	A.	P.	RS.	A.	P.	
(a)	Communications							
1	Maintenance of grand Roads	1500	..	..				Total mileage of roads, streets, lanes, &c., in the town.
2	Pay of Permanent Coolies for roads	340	..	..				Metalled or Gravelled } Unmetalled. 2-3-60 31-3-190
3	Pay of Lamps-lighters for working on roads	260	..	..				Total mileage under maintenance.
4	Sanding and repairing unmetalled roads and streets	400	..	..				Metalled or Gravelled } Unmetalled. 2-6-95 20-1-20.
	Total ..	2500	..	..				

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	Petty repairs to							
2	Municipal buildings	120	..	..				
3								
	Total ..	120						

J. A. Logan Clerk

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

Part II.—Repairs—*cont.*

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

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							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
d. Water works—							
Overseers							
Watchmen at Rs. 24-8-0 each	1	4	8	..	54	..	..
Do. at Rs. 14-4-0 each	1	4	..	..	48	..	..
Pay of Six River Coolies for about 4 months (Coolies to be paid by the day)?	6	27	..	..	108	..	..
Total ..	8	35	8	..	210	..	..
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					210	..	..
3. General—							
Overseers	1	25	..	..	300	..	..
Maistries	1	7	..	..	84	..	..
Total ..	2	32	..	..	384	..	..
Deduct Fines and Stoppages ..					4	..	..
Add arrears for last year paid this year ..							
Balance (Statement II) ..					380	..	..

T. A. Legassick
Chairman Delegate

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 at Rs 5 a month for 3 months ..	4	20	..	..	60	..	..
Total ..	4	20	..	..	60	..	..
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					60	..	..
2. MUNICIPAL SCHOOLS—							
a. On the Salary System—							
High School Srayavaram							
Head Master	1	150	..	..	1800	..	..
1st Assistant Master	1	85	..	..	1020	..	..
2nd " "	1	65	..	..	780	..	..
3rd "	1	60	..	..	720	..	..
4th "	1	50	..	..	600	..	..
5th " †	1	40	..	..	480	..	..
6th "	1	30	..	..	360	..	..
7th " †	1	35	..	..	420	..	..
8th " Increment	1	35	..	..	418	..	..
9th "	1	25	..	..	300	..	..
10th "	1	25	..	..	300	..	..
11th " Increment	1	24	..	..	287	..	..
12th " Do	1	22	..	..	263	..	..
Sanscrit Pundit	1	16	..	..	191	..	..
Tamil Pundit	1	20	..	..	240	..	..
Gymnastic Instructor	1	17	..	..	204	..	..
Clerk	1	15	..	..	180	..	..
Drawing Master	1	15	..	..	180	..	..
1st Ron	1	6	..	..	72	..	..
2nd Ron	1	4	..	..	48	..	..
1st Dotty	1	5	..	..	60	..	..
2nd Dotty	1	5	..	..	60	..	..
Sweeper	1	3	..	..	36	..	..
Total ..	23	752	..	..	9019	..	..
Municipal Primary School Srayavaram.							
Head Master	1	19 20	..	..	239	..	..
1st asstt	1	16 16	8	..	197	8	..
2nd Do	1	15	..	..	180	..	..
3rd Do	1	17	8	..	210	..	..
4th Do	1	13 13	8	..	161	8	..
5th Do Scale 10—12½	1	12½ 13	..	..	155	8	..
6th Do	1	10	..	..	120	..	..
7th Do	1	10½ 11	..	..	131	8	..
8th Do 8—10½ Increment	1	7½ 8	..	..	95	8	..
Ykon	1	5	..	..	60	..	..
Sweeper	1	1	8	..	18	..	..
Total	11	131	..	..	1568	8	..
Grand Total —	34	883	..	..	10587	8	..
Deduct Fines & Stoppages					7	8	..
Add arrears of last year paid this year —					..	..	..
Balance Statement II					10580	..	..

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—							
1. S.R. School Tiruvalangadu							
Head Master	1	9	..	..	108	..	..
1st Assistant	1	7	..	..	84	..	..
2nd Do	1	6	..	..	72	..	..
3rd Do	1	5	..	..	60	..	..
Sweeper (new)	1	-	8	..	6	..	..
Total	5	27	8	..	330	..	..
2. S.R. Muhammadan School Kottur							
Head Master	1	7	..	..	84	..	..
1st Asstt or Hindustani Teacher	1	7	..	..	84	..	..
2nd Asstt	1	5	..	..	60	..	..
Sweeper	1	..	6	..	4	8	..
Total	4	19	6	..	232	8	..
3. S.R. Saliya School Kottur							
Head Master	1	9	..	..	108	..	..
1st Asstt ..	1	7	..	..	84	..	..
2nd Do	1	6	..	..	72	..	..
Sweeper	1	..	8	..	6	..	..
Total	4	22	8	..	270	..	..
4. S.R. Girls' School Srayavaram							
Head Master	1	12	..	..	144	..	..
1st Asstt ..	1	8	..	..	96	..	..
2nd Do ..	1	6	..	..	72	..	..
Conductress	1	1	8	..	18	..	..
Total	4	27	8	..	330	..	..
5. S.R. Ruchamas School							
Head Master	1	7	..	..	84	..	..
Total ..	18	103	14	..	1246	8	..
Deduct Fines and Stoppages ..					6	8	..
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1240	..	..

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	19	..	..	228	..	..
Total ..	1	19	..	..	228	..	..
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					2	..	..
Balance (Statement II) ..					230	..	..
7. *b.* Common Gymnastic Instructors	1	15	..	..	180	..	..
Total ..	1	15	..	..	180	..	..
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					180	..	..
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) ..					120	..	..

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 7/8 Pay of the Civil Apothecary	1	109	6	..	1312	..	..
" "							
Midwife	1	8	..	..	96	..	..
Clerk							
Compounder	1	12	..	..	144	..	..
Servants Lascar	1	5	..	..	60	..	..
" Ward Cooly	1	4	8	..	54	..	..
Female Ward attendant ..	1	1 (new)	5	..	60	..	..
Cook	1		5	..	60	..	..
Gardener	1		4	..	48	..	..
Bhisti	1		5	8	66	..	..
Sweeper	1		2	8	30	..	..
Total ..	10	160	14	..	1930	..	..
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1930	..	..

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

——	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
GRANT 3.—Sanitation and Medical Services—*cont.*		Rs.	A.	P.	Rs.	A.	P.
3. Vaccination—							
Vaccinators	1	15	..	..	180	..	..
Peons							
Total ..	1	15	..	..	180	..	..
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					180	..	..
4. Registration—							
Registrars	1	9	..	..	108	..	..
Peons							
Total ..	1	9	..	..	108	..	..
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					2	..	..
Balance (Statement II) ..					110	..	..

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

——	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
GRANT 3.—Sanitation and Medical Services—*cont.*		Rs.	A.	P.	Rs.	A.	P.
5. *a.* "Conservancy, Road-cleaning and Road-watering"—							
Sanitary Inspectors	1	35	..	..	420	..	..
Nuisance Inspectors	1	14	..	..	168	..	..
Do at Rs 6 Each	3	18	..	..	216	..	..
Do at Rs 5 Each	2	10	..	..	120	..	..
Maistries	1	4	8	..	54	..	..
Scavengers							
Sweepers at Rs 4-8-0 Each ..	17	76	8	..	918	..	..
Struct Scavengers at Rs 5-8-0 Each	4	22	..	..	264	..	..
Do Do at Rs 5 Each for 11 Months	7	35	..	..	395	..	..
Do at Rs 4 Each	1	4	..	..	48	..	..
Total ..	37	219	..	..	2603	..	..
Deduct Fines and Stoppages ..					3	..	..
Add arrears for last year paid this year ..							
Balance (Statement II) ..					2600	..	..

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 at Rs 5-8-0 Each .. (new)	3	16	8	..	196	8	..
Do. at Rs 5-.- Each	5	25	..	..	299	8	..
Do. at Rs 4-8-0 Each	3	13	8	..	161	8	..
Do. at Rs 4-.- Each	4	16	..	..	192	..	..
Do. at Rs 3-.- Each	3	9	..	..	108	..	..
Total ..	18	80	..	..	957	8	..
Deduct Fines and Stoppages ..					7	8	..
Add arrears for last year paid this year ..							
Balance (Statement II) ..					950	..	..
GRANT 4.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents	1	9	..	..	108	..	..
Masalchies at Rs 3-.- Each ..	13	39	..	..	468	..	..
Total ..	14	48	..	..	576	..	..
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					4	..	..
Balance (Statement II) ..					580	..	..

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							
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.*							
4. TRAVELLERS' BUNGALOWS—							
Maty	1	6	..	..	72	..	..
Servants .. Gardener	1	4	..	..	48	..	..
Total ..	2	10	..	..	120	..	..
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					120	..	..
5. AVENUES—							
Servants Coolies at Rs 4 Each	6	24	..	..	288	..	..
Total ..	6	24	..	..	288	..	..
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					2	..	..
Balance (Statement II) ..					290	..	..
6. PUBLIC GARDEN—							
Gardeners							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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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	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 5.—*a.* General Establishment—							
i. Office—							
Manager	1	30	..	..	360	..	..
Clerks Head Clerks	1	20	..	..	240	..	..
„ 2nd Clerks	1	12	..	..	144	..	..
„							
Accountants							
Peons at Rs 6 Each	3	18	..	..	216	..	..
Sweeper	1	..	8.		6	..	..
Total ..	7	80	8.		966	..	..
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					4	..	..
Balance (Statement II) ..					970	..	..
ii. Inspection—							
Chairman's salary or carriage allowance	1	25	..	..	300	..	..
Total ..	1	25	..	..	300	..	..
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					300	..	..

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 5.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks	1	15	..	..	180	..	..
Bill Collectors 1st Bill Collector ..	1	11	..	..	132	..	..
~~Peons~~ 2nd .. Do	1	9	..	..	108	..	..
3rd Do	1	8	..	..	96	..	..
Total ..	4	43	..	..	516	..	..
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					4	..	..
Balance (Statement II) ..					520	..	..
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* Grayava ... emand, Collection and Balance statement for the year 1898-99.

Budget Current.

Tax.	Demand as originally assessed by the Chairman.	Remitted by the Council on appeal.	Demand as finally settled (column 2 *minus* column 3).	Collected.	Remitted on account of vacant houses, &c.	Written off as irrecoverable.	Balance (column 4 *minus* columns 5, 6 and 7).
1	2	3	4	5	6	7	8
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Tax on arts, &c.	2930 .. .	80 .. .	2850 .. .	2820 .. .	✓		30 .. .
2. Tax on buildings	7230 .. .		7230 .. .	7200 .. .	✓		30 .. .
3. Tax on lands	660 .. .		660 .. .	600 .. .	✓ x	20 .. .	40 .. .
4. ~~Water-tax on buildings and lands~~ Vehicles	720 .. .		720 .. .	720 .. .	✓		
5. Tolls (gross receipts)	7000 .. .		7000 .. .	7000 .. .	✓		
6. Market rents	720 .. .		720 .. .	720 .. .	✓		
7. Slaughter-house fees	400 .. .		400 .. .	400 .. .	✓		
8. Rent of cart-stands	80 .. .		80 .. .	80 .. .	✓		
9. Private scavenging fees	930 .. .		930 .. .	930 .. .	✓		
x on Animals	940 .. .		940 .. .	940 .. .	✓		
ax on Carts	980 .. .		980 .. .	980 .. .	✓		
ent of Lands	150 .. .		150 .. .	150 .. .	✓		
ent of Buildings	80 .. .		80 .. .	80 .. .	✓		
Revenue Receipts	400 .. .		400 .. .	400 .. .	✓		
Produce & Gardens &c	60 .. .		60 .. .	60 .. .	✓		
Raleaf materials	30 .. .		30 .. .	30 .. .	✓		
Sale of Street Refuse	200 .. .		200 .. .	200 .. .	✓		
Licence fees	750 .. .	✓	750 .. .	750 .. .	✓		
Fishery Rents	40 .. .	✓	40 .. .	40 .. .	✓		
Total ..	24300 .. .	80 .. .	24220 .. .	24100 .. .		20 .. .	100 .. .

24. 12. 99

Chairman Delegate

Statement IV-B.—Arrears.

—	Balance of old demand.			Arrears of previous year.			Total demand.			Collected.			Remitted.			Written off.			Balance (column 4 *minus* columns 5, 6 and 7).			Years to which the balance relates.			
1	2			3			4			5			6			7			8			9			
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	A.	B.	C.	&c.
x on arts, &c.	90	..	..				90	..	..	80	..	..					..	..	10	..	..				
x on buildings	120	..	..				120	..	..	100	..	..				10	..	..	10	..	..				
3. x on lands	50	..	..				50	..	..	40	..	..							10	..	..				
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 ..	260	.	.	.	.	.	260	.	.	220	.	.	-	.	.	10	.	.	30	.	.				

Statement VI.—Revised Estimate for 1897-98.

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

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.	
1. Balance brought forward—						✱ Introduced in members
a. Municipal Fund				2670	2290	
b. Endowments						
c. Water-tax Fund						
2. Municipal rates and taxes—						
a. Tax on arts, &c. (section 53) ..	1124	1968 8 ..	1776	2900	3800	vide para 8 of the Budget Report
b. Tax on buildings (section 63) ..	3776 5 ..	4171 11 3	3528 11 ..	7300	7150	this has slightly been raised as partial exercise
c. Tax on lands (section 63) ..	362 3 4	508 10 1	277 12 8	640	620	slight increase
d. Water-tax on buildings and lands (section 75)						
e. Tax on vehicles with springs and palanquins (section 77) ..	401	249	319	720	700	slight increase in the number of jatkas & bonies.
f. Tax on animals (section 77) ..	690	300 8 ..	250	940	920	
g. Tax on carts and other vehicles without springs (section 85) ..	736	164	234	970	1000	a fluctuating item
h. Tolls (section 91)—						
Gross receipts						
Less Local Fund share ..	3260 11 6	1399 8 ..	1409 4 6	4670	4670	
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 ..	110			110		all anticipated
4. Revenue derived from Municipal property and powers apart from taxation—						
a. i. Rent of lands	57 8 6	67 10 ..	98 7 6	150	140	
ii. Rent of buildings	77	52	3	80	60	keen competition has caused the decrease
iii. Avenue receipts	179 12 5	427 5 3	220 3 7	400	400	
iv. Fees from Travellers' Bungalows	93	.. .. ..	37	130	100	the Budget was made estimated.
b. i. Sale-proceeds of lands and buildings						
ii. Produce of lands, gardens, &c.	37 8 ..	14	22 8 ..	60	60	
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	47 12 6	15 10 ..	12 3 6	60	30	the miscellaneous teakwood debris of the Traveller Bungalow was sold
Carried forward ..	10946 13 3	9338 6 7	8183 2 9	19130	19650	

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 ..	10946	13	3	9338	6	7	8183	2	9	19130	-	-	19650	-	-	
4. Revenue derived from Municipal property and powers apart from taxation—*cont.*																
c. Conservancy receipts—																
Sale-proceeds of night-soil, street refuse, &c.	49	28		53	3		150	13	4	200	..	..	√200	..	..	
d. i. Fees from educational institutions	6791	13	6	4169	36		3708	26		10500	..	..	√10500	..	..	
ii. Other revenue from educational institutions ..	50	86		29	5		29	7	6	80	..	..	√80	..	..	
e. i. Sale-proceeds and composition fees of medicines ..	1	"	6	"	1		8	15	6	10	..	..	√40	..	..	Decrease due to to the existence of 2 medical shops.
ii. Other Hospital receipts ..																
f. i. Income from markets ..	410	..		293	..		340	..		750	..	..	√700	..	..	Increase due to keen competition to be 8.
ii. „ slaughter-houses.	258	..		201	..		172	..		430	..	..	√400	..	..	
g. Other fees Warrant fees	25	10		..	..		274	6		300	..	..	√ ..	..	..	a new item of receipt under the head sold.
i. Distraint fees	6	2		14	4		23	14		30	..	..	√30	..	..	
ii. License fees	545	13		60	1	11	204	3		750	..	..	√750	..	..	
iii. Cart-stand fees	31	..		72	..		49	..		80	..	..	√90	..	..	Slight decrease ?
iv. Other fees	3	..		..	..		7	..		10	..	..	√10	..	..	
h. Fines under Municipal and other Acts	243	14	6	..	..		256	1	6	500	..	..	√500	..	..	
i. Interest on investments—																
i. General, including choultries																
ii. Educational																
iii. Medical																
j. Premium on loans																
5. Grants and contributions—																
a. From Government—																
i. Education—																
Normal stipends																
Buildings																
Municipal Schools	698	4	1	480	3		351	11	11	1050	..	..	√1050	..	..	
Other purposes	86	10	8	37	8		33	5	4	120	..	..	√90	..	..	The revised Estimate includes the grant sanctioned on behalf of the Commissariat Department.
ii. Medical																
iii. Other purposes—																
Communications																
Water-supply																
Drainage																
Sanitation																
Other purposes																
b. From Local Boards—																
i. Education																
ii. Medical	600	..		600	..		..	..		600	..	..	600	..	..	
iii. Other purposes																
Carried forward ..	20747	12	8	15348	14		13792	3	4	34540	..	..	34690	..	..	

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 ..	20747	12	8	15348	14	-	13792	3	4	34540	-	-	34690	-	-	
5. GRANTS AND CONTRIBUTIONS—*cont.*																
c. Other grants and contributions—																
i. Education																
ii. Medical																
iii. Other purposes	10	.	.	..			-	-	.	10	-	-	✓ 10	.	.	
6. MISCELLANEOUS—																
a. Recoveries on account of services rendered to private individuals—																
i. Private scavenging ..	340	8	.	326	10	.	589	8	.	930	..		✓ 930	.	.	
ii. Other purposes	28	8	-	28	8	.	71	8	.	100	..		✓ 100	.	.	
b. Other items—																
i. Fishery rents	35	.	.	7	.	.	5	-	.	40	..		✓ 40	.	.	
ii. Refunds of expenditure of previous year	11	14	9	1634	1	10	8	1	3	20	..		✓ ..	.	.	
iii. Fee for numbering carts, &c.	12	.	.	2	9	.	18	-	.	30	..		✓ 30	.	.	
iv. Other items	86	8	9	-	-	-	13	7	3	100	..		✓ 30	.	.	
7. EXTRAORDINARY AND DEBT—																
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.																
b. Loans—																
i. From Government																
ii. In the market from private individuals																
c. Realizations of Sinking fund for repayment of loans.																
d. Advances—																
i. Permanent																
ii. Others	275	14	5	766	.	7	4	1	7	280	..		✓ ..	.	.	
Total Receipts ..	26548	2	7	18113	11	5	14501	13	5	36050	-	-	35830	-	-	
Grand Total ..										38720	-	-	38720	-	-	

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24.12.97

Chairman Delegates

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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 1897-97.			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 ..	8194	3	.	5864	2	5	5455	13	.	13650	-	-	13380	-	-	
GRANT 2—(*Education*)—cont.																
b. Municipal Inspectors—																
i. Establishment	152	-	-	83	-	-	78	-	-	230	-	-	√ 230	-	-	
ii. Contingencies	19	1	-	4	4	-	0	15	-	20	-	-	√ 20	-	-	
7. Miscellaneous—																
a. Building, furniture, &c., grants ..	-	-	-	21	4	1	200	-	-	200	-	-	√ 200	-	-	
b. Common gymnasium—																
i. Establishment	120	-	-	60	-	-	60	-	-	180	-	-	√ 180	-	-	
ii. Contingencies	11	12	-	142	8	-	8	4	-	20	-	-	√ 10	-	-	
c. Other items																
Common Bowring Baths																
Establishment	72	-	-	40	-	-	38	-	-	110	-	-	√ 120	-	-	
Contingencies	.	.	.	.	.	.	10	-	-	10	-	-	√ 10	-	-	
Total, Grant 2 ..	8569	-	-	6215	26		5851	-	-	14420	-	-	14150	-	-	
GRANT 3—(*Sanitation and Medical Services*).																
1. Hospitals and Dispensaries—																
a. Establishment	1356	6	-	511	2	-	623	10	-	1980	-	-	√ 1870	-	-	Vide para 6 of the Report
b. Medicines and Supplies ..	535	12	4	122	9	8	64	3	8	600			√ 600	-	-	
c. Diet of Patients	207	5	5	169	-	4	142	10	7	350	-		√ 350	-	-	
d. Sundries and Contingencies ..	117	3	7	137	11	8	132	12	5	250	-		√ 250	-	-	
e. Contributions to Local Boards ..																
2. *a.* Contributions to Provincial funds for—																
i. Medical College ..	-	-	-	118	-	-	100	-	-	100	-	-	√ 100	-	-	
ii. Sanitary Inspection ..																
iii. Medical Reserve staff ..																
iv. Cutlers' Establishment ..																
b. Contributions to Local Boards, &c., for—																
i. Medical Schools ..				120	-	-	120	-	-	120	-	-	√ 120	-	-	
ii. Reserve staff	4	7	4	24	7	6	15	8	8	20	-	-	√ 20	-	-	
District Surgeon's Establishment	.	.	.	29	6	6	30	-	-	30	-	-	√ 30	-	-	
c. Other contributions ..																
3. Vaccinations—																
a. Establishment	119	8	-	74	4	-	60	8	-	180	-	-	√ 180	-	-	
b. Contingencies	4	12	9							120	-	-	√ 120	-	-	
c. Contributions to Local Boards ..	23	13	5	-	-	-	91	5	6							
Carried forward ..	2869	4	10	1307	3	8	1380	11	2	3750	-	-	3640	-	-	

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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 ..	2369	4	10	1307	3	8	1380	11	2	3750	-	-	3640	-	-	
GRANT 3—(*Sanitation and Medical Services*)—cont.																
4. REGISTRATION OF BIRTHS AND DEATHS—																
a. Establishment	72	-	-	45	-	-	38	-	-	110	-	-	√ 110	-	-	
b. Contingencies	-	-	-	-	-	-	10	-	-	10	-	-	√ 10	-	-	
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—																
a. i. Establishment	1457	4	3	732	10	7	782	11	9	2240	-	-	√ 2330	-	-	
ii. Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	2427	3	10	1218	4	3	1432	12	2	3860	-	-	√ 3660	-	-	Vide para 6 of the Budget Report.
b. Private scavenging—																
i. Establishment	520	-	9	257	2	4	399	15	3	920	-	-	√ 920	-	-	
ii. Contingencies, such as cost of scavenging carts, &c.							10	-	-	10	-	-	√ 10	-	-	
c. Cholera charges	349	15	6	130	-	9	630	-	6	980	-	-	√ 980	-	-	
d. Contingencies	17	14	4	22	12	-	2	1	8	20	-	-	√ 20	-	-	
Festival charges	123	3	1	132	3	1	26	12	11	150	-	-	√ 150	-	-	
Total, Grant 3 ..	7336	14	7	3845	4	8	4713	1	5	12050	-	-	11830	-	-	
GRANT 4—(*Lighting and Miscellaneous Municipal purposes*)—																
1. LIGHTING—																
a. Establishment	374	12	10	194	3	8	195	3	2	570	-	-	√ 580	-	-	
b. Contingencies	614	7	3	365	15	7	335	8	9	950	-	-	√ 950	-	-	
2. i. MARKETS—																
a. Establishment																
b. Contingencies																
ii. SLAUGHTER-HOUSES—																
a. Establishment																
b. Contingencies																
3. CHOULTRIES—																
a. Establishment																
b. Contingencies																
c. Feeding Travellers																
4. TRAVELLERS' BUNGALOWS—																
a. Establishment	70	-	-	-	-	-	40	-	-	110	-	-	√ 120	-	-	
b. Contingencies	353	3	3	-	-	-	6	12	9	360	-	-	√ 80	-	-	Vide para 6 of the Report.
5. AVENUES—																
a. Establishment	185	8	7	88	12	7	94	7	5	280	-	-	√ 290	-	-	
b. Contingencies	-	-	-	-	-	-	10	-	-	10	-	-	√ 10	-	-	
6. PUBLIC GARDEN—																
a. Establishment																
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	-	7	3	49	14	6	9	8	7	10	-	-	√ -	-	-	
Carried forward ..	1598	7	2	698	14	4	691	8	10	2290	-	-	2030	-	-	

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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 ..	1598	7	2	698	14	4	691	8	10	2290	-	-	2030	-	-	
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	..	-	-	20	-	-	20	-	-	20	-	-	20	-	-	
iii. Printing	143	14	-	134	13	6	56	2	-	200	-	-	200	-	-	
iv. Compensation for lands																
v. Other items	25	11	11	23	8	-	4	4	1	30	-	-	30	-	-	
Total, Grant 4 ..	1768	1	1	877	3	10	771	14	11	2540	-	-	2280	-	-	
GRANT 5—																
a. General Establishment—																
i. Office Establishment ..	644	-	-	312	13	2	326	-	-	970	-	-	970	-	-	
ii. Inspection	200	-	-	100	-	-	100	-	-	300	-	-	300	-	-	
b. Collection of Municipal Taxes—																
i. Establishment	341	5	5	172	5	3	178	10	7	520	-	-	520	-	-	
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	-	-	-	-	-	-	10	-	-	10	-	-	10	-	-	
c. Collection of Tolls—																
i. Establishment																
ii. Contingencies	2	14	-	2	4	-	7	2	-	10	-	-	0	-	-	
d. Office contingencies other than (*b*) (ii)	154	5	7	174	14	4	75	6	5	230	-	-	230	-	-	
e. Contributions for Central office and Audit establishments ..	46	-	4	298	-	-	323	15	8	370	-	-	370	-	-	
Total, Grant 5 ..	1388	9	4	1060	4	9	1021	6	8	2410	-	-	2400	-	-	
REPAYMENT OF DEBT—																
a. Instalments paid during the year.	-	-	-	325	-	-	330	-	-	330	-	-	430	-	-	
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 ..	103	1	-	109	15	6	106	15	-	210	-	-	280	-	-	

Vide para 8 of the B. Report

Do. Do.

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

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 charges 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
Advances recoverable—																
a. Permanent				20	..											
b. Others				397	7	9										
Refunds of other than current collections ..																
Discount																
Pensions and gratuities																
Investments—																
a. In Government securities for purposes other than Sinking Fund																
b. In Savings Bank																
Total Expenditure ..	23028	9	8	18113	2	10	14271	6	4	37300	-	-	36840	-	-	
Balances—																
a. Municipal Fund										1420	-	-	1280	-	-	
b. Endowments																
c. Water-tax Fund																
Grand Total ..										38720	-	-	38120	-	-	

J. [illegible]
Chairman Delegate
24.12.97

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Mayavaram 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. RS.	A.	P.	Subsequent additions. RS.	A.	P.	Subsequent deductions. RS.	A.	P.	Total grant. RS.	A.	P.	Authority for the additions and deductions shown in columns 3 and 4.
1	2			3			4			5			6
Entries as per Statement II wherever there is alteration ..													x Om
Grant I New works													
1. a. Communications	800	..		.	.		600	..		200	..		Vide para 4 of the Report
c Drainage	1200	..		.	.		1000	..		200	..		Do. Do.
d. Water Supply	.	.		80	..		.	.		80	..		Do. Do.
2. Repairs													
a Communications	2500	..		800	..		.	.		3300	..		Do. Do.
b. Buildings	100	..		590	..		.	.		690	..		Do. Do.
Grant II Lump Schools on Salary System													
a Establishment	10180	..		360	..		90	..		10450	..		Vide para 5 of Do.
Grant III Hospitals													
a. Establishment	1870	..		110	..		.	.		1980	..		Do. 6 Do.

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Mayavaram for the year 1897-98—*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.	
Grant III Continued													
5. Conservancy													
a i Establishment	2330	.	.	.	.	.	90	.	.	2240	.	-	Vide para 6 of the report
ii Other charges such as hire of carts &c.	3660	.	.	200			.	.	-	3860	.	.	Do. Do.
Grant IV. Travellers Bungalow													
Contingencies	80	.	.	280	.	.	.	.	.	360	.	.	Do. Do.
Repayment of Debt													
Instalments paid during the year	480	.	.	.	.	.	100	.	.	380	.	.	Do. 8 Do.
Interest on account of Current year	280	.	.	.	.	.	70	.	.	210	.	.	

[illegible signature]
Chairman Delegate
26/12/97

STATEMENT VII.—Tolls.

Number of toll gates.	Whether collection of tolls is leased out or managed departmentally.	Amount of collections.			Expenditure on Works.			Expenditure on Establishment.			Expenditure on Contingencies.			Expenditure on Total.			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.		
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 VIII.—Loans.

Amount of loan and rate of interest.	For what purpose and terms on which obtained and year in which taken.	Date of Government sanction.	Amount repaid: Up to 31st March 1898. Number of years.	Amount repaid: Up to 31st March 1898. Amount.	Amount repaid: In 1898-99.	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.
(1) Rs 3500 at 4 1/4 p.c. per annum	For the construction of the High School building taken on the 10th March 91 to be repaid in 20 equal annual instalments	G.O. No. 205 Fin. Dept dated 18th February 91	7	1225	175					
(2) Rs 3000 at 4 1/4 p.c. per annum	For the construction of market building taken on the 8th April 91 to be repaid in 20 equal annual instalments	G.O. No. 1852 Fin. Dept dated 5th Dec 1890	5	750	150					
				1975	325					

T. A. Alagar Pillai for Chairman Delegate

26.12.9

27 Aug 1898

Enclosure 2 to No 1349 dated 24th Dec 9

Proceedings of the Mayavaram Municipal Council dated 16th Dec 189

Present

W. B. Ayling Esq. Ex officio Chairman
M.R.Ry. T. A. Alagar Pillai Avl. Councillor
" R. Colandysamy Pillai Avl. Do.
" J. Kothanda Rama Iyer Avl. Do.
" S. Annasamy Iyengar Avl. Do.
" J. Subramania Iyer Avl. Do.
" V. Krishna Row Avl. Do.
" Viswalinga Tambiran Avl. Do.
" E. Mahammad Ali Saheb Avl. Do.
" Ponnusamy Padar Avl. Do.
" Vengu Chettiar Avl. Do.
" Veerappa Chettiar Avl. Do.
" Viswalinga Chettiar Avl. Do.
" Muthukumara Modeliar Avl. Do.

I Revised Estimates of Receipts and Charges were discussed:

Resolved that—

(1) the provision under New Works Drainage be reduced to Rs 200 as there is no possibility of utilizing the provision for Drainage Syphon,

(2) to increase the allotment under 'Repairs Communications' by Rs 100 so as to complete the remetalling of the remaining

50 yards of Road No. II

(3) To provide Rs 150 for a sewage Cart to be purchased at once

Budget for 1898-99.

Opening Balance, — Rs 1420

Receipts

Resolved (1) To raise the tax on carts to Rs 2900 and
(2) To retain the fee for slaughtering a sheep at one anna

Expenditure

(1) Resolved that no reduction be made in any of the figures but allotment of Rs 750 for New Works to be considered with other proposals, and to leave a balance of at least Rs 1000

(2) Proposed by the Sub Collector and seconded by M.R.Ry. Colandysamy Pillai Avl, Tahsildar that, in view of the numerous pressing demands on the municipal finances, the sanction of Government be requested for enhancement of the House tax to the maximum rates

Lost by a majority of 12 to 2

(3) Resolved

(a) To increase the toty staff by 5 at a Cost of Rs 300

(b) To allot extra Rs 160 for bullocks for sewage Cart (omitted by mistake for 9 months)

(c) To provide for increments to High and Primary Schools on sanctioned scale — Rs 100.

(d) To allot

(i) For renting a new building for the High School — Rs 200

(ii) For flooring High School latrines — Rs 100

(iii) For a female ward attendant — Rs 60

(iv) For increased pay to existing totties — Rs 30

(v) For flooring existing latrines — Rs 200.

(Signed) W. B. Ayling
Ex officio Chairman

(True Copy)

[illegible signature]
Chairman Delegate

[initials]

207

2/207 Nov 1898

Dated 24th December 189[illegible]

[Fo]r revision of Establishment.

Mayavaram Municipality.

[OF] CHARGE.

Proposed Scale.				Proposition.		
Number	Designation.	Pay. Minimum.	Pay. Maximum.	Increase per month. Amount.	Decrease per month. Amount.	Grounds of proposition.
		RS.	RS.	RS.	RS.	
✓ 1	Civil Apothecary		109-0-0 ✓	"	"	
✓ 1	Midwife		Rs 8-0-0 ✓	"	"	
✓ 1	Compounder		Rs 12-0-0 ✓	"	"	
✓ 1	Lascar		Rs 5-0-0 ✓	"	"	
1	Male Ward Cook }		Rs 4-0-0 ✓	"	"	
1	Female Ward attendant		Rs 5-0-0	Rs 5-0-0	×	Explained in the Budget Report for 1898-99, Para 25.
✓ 1	Cook		Rs 5-0-0 ✓	"	"	
✓ 1	Gardener		Rs 4-0-0 ✓	"	"	
✓ 1	Totty		Rs 5-8-0 ✓			
✓ 1	Sweeper		Rs 2-8-0 ✓			
✓ 1	Chief S. Inspector		Rs 35-0-0 ✓			
✓ 1	Asst. S. Inspector		Rs 14-0-0 ✓			
✓ 3	Peons @ Rs 6 each		Rs 18-0-0 ✓			
✓ 2	Peons @ Rs 5 each		Rs 10-0-0 ✓			
✓ 1	Peon		Rs 4-8-0 ✓			
✓ 17	Sweepers @ Rs 4-8-0 each		Rs 76-8-0 ✓			
✓ 4	Street Scavengers @ Rs 5½ each		Rs 22-0-0 ✓			
✓ 7	Do. @ Rs 5 each		Rs 35-0-0	Rs 25-0-0	×	Do. Do. 5 Scavengers @ 5 Rs each
✓ 1	Do. @ Rs 4		Rs 4-0-0 ✓			
3	Scavengers @ Rs 5½ each		Rs 16-8-0	Rs 16-8-0	×	} Do. Do.
5	Do. @ Rs 5 each		Rs 25-0-0	Rs -0-0	Rs 10-0-0	
✓ 3	Do. @ Rs 4½ each		Rs 13-8-0 ✓			
✓ 4	Do. @ Rs 4 each		Rs 16-0-0		Rs 4-0-0	
✓ 3	Do. @ Rs 3 each		Rs 9-0-0 ✓			
18						

J. A. Alegraille
Chairman Delegate

24th December

Enclosure 3 to No 1349

Statement of Proposition f

Order sanctioning present establishment.		Office to which the proposition refers.	Nature			
			Present Scale.			
			Number	Designation.	Pay.	
Number	Date.				Minimum.	Maximum.
					Rs.	Rs.
G.O. No 617 dn.	18th March 1895.	Grant to Hospitals & dispensaries	1	Civil Asstt Surgeon		109-6-0
			1	Midwife		Rs 8-0-0
			1	Compounder		Rs 12-0-0
			1	Lascar		Rs 6-0-0
			1	Male Ward Cooly		Rs 4-8-0
			0	Female Ward Attendant		
			1	Cook		Rs 5-0-0
			1	Gardener		Rs 4-0-0
			1	Dhoby		Rs 5-8-0
			1	Sweeper		Rs 2-8-0
		Grant to Conservancy Establishment	1	Chief Sanitary Inspector		Rs 35-0-0
			1	Asstt Inspector		Rs 14-0-0
			3	Peons @ Rs 6 each		Rs 18-0-0
			2	Peons @ Rs 5 each		Rs 10-0-0
			1	Peon @ Rs 4-8-0		Rs 4-8-0
			17	Sweepers @ Rs 4-8-0 each		Rs 76-8-0
			4	Sheet Scavengers @ Rs 5 each		Rs 20-0-0
			2	Do @ Rs 5 each		Rs 10-0-0
			1	Do @ Rs 4		Rs 4-0-0
		Do Private Scavenging Estabt.	7	Scavengers @ Rs 5 each		Rs 35-0-0
			3	Do @ Rs 4½ each		Rs 13-8-0
			5	Do @ Rs 4 each		Rs 20-0-0
			3	Do @ Rs 3 each		Rs 9-0-0
			18			

500—12-12-93.

Municipal Office
Mayavaram
24th December 1894

Enclosure 3 to No. 1849 / 24.12.97

SUB-COLLECTOR'S OFFICE
28 DEC. 97
TANJORE.

Proposition Statement for revision of Establishment during 1898-99.

From the Chairman, the Municipal Council, Mayavaram
to the Secretary to Govt., Local & Municipal Department
thro' the Sub Collector of Tanjore

Dated 24th Dec } 1897
Despd 25th " }
Recd

Enclosures 3 to No 1849 / 24.12.97

—

3 / 207 Mof 1898

Mayavaram

Infs 482 m / 2/3/98

Prps 8th

First copy sent to Press. 2-3-98

Returned for signature. 21-3-98

[illegible]t. 22-3-98

6

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Order of Government

Letter of Government.

Statement with ditto.

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