Local & Munl. (189) Department.

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Mun^l bridges Reviewing the Chidambaram — fa 1898-99

BACK PAPERS.

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Government {1898} of Madras.

LOCAL AND MUNICIPAL.

Recd.

Regd. } 1898. *Enclosures*

Spare copies

G.O., No. 494 M., 4th March 1898.

MARCH.

Municipal Budget.

Reviewing the Chidambaram — for 1898-99.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From M.R.Ry. M. RAMASWAMI AIYAR Avargal, Chairman, Municipal Council, Chidambaram, to the Secretary to Government, Local and Municipal Department (through the Head Assistant Collector and Collector of South Arcot), dated 1st January 1898, No. 400.

I have the honour to submit herewith the revised estimate for 1897–98 and the budget estimate for 1898–99 of Chidambaram Municipality, together with usual statements (including the proposition statement for revision of establishment) and a copy of the proceedings of the council passing the same.

2. The principal variations under "Receipts" between the budget and the revised estimate for 1897–98 are explained in column 7 of the revised estimate.

3. The variations under "Charges" are briefly noted in column 7 of the revised estimate and explained in the accompanying proceedings of the council.

BUDGET ESTIMATE FOR 1898–99.

Receipts.

Tax on buildings, Tolls, Grant from Government for normal stipends, Contribution from local boards for medical institutions, Fishery rents.

4. The difference between the revised estimate for 1897–98 and the budget for 1898–99 under "Receipts" in the marginally-noted items is explained in the council's proceedings.

Charges.

5. Having in view the necessity for providing as much as possible towards the improvement of roads and streets, many of which are in bad condition, it was thought advisable to make some curtailment under Grants 2, 3 and 4.

6. *Grant 1.*—Though provision is made in accordance with the council's resolutions, yet I think that a few explanatory remarks may be useful.

7. (1) *New Works—(b) Buildings.*—It is hoped that the matter of the acquisition of site for the vegetable market, one of the long-felt chief wants of the town, will be settled before the end of the current financial year and that the provision made in the budget will be spent in 1898–99.

8. (2) *Repairs—(a) Communications.*—As a good portion of the allotment for roads was left unexpended in 1896–97, the expenditure for this purpose in 1897–98 was as large as could be desired. But it is found difficult to make the provision for the ensuing year amount at least to one half of the current year's expenditure.

9. *(d) Water-supply*—(ii) *Establishment.*—In addition to the four tanks provided with watchmen the council has resolved to reserve two more tanks and appoint watchmen to them. The idea commends itself in a sanitary point of view.

10. (iii) *Contingencies.*—The cost of supplying water to the tanks of the town when they get dry has been in previous years included under "Repairs to works, machinery, etc.;" but I think it is properly debitable to "Contingencies."

11. *Grant 2*—(i) *(b) Stipends to Normal Students.*—In consideration of the state of the finances and of the needs of a more pressing nature, no provision is made on account of normal stipends.

12. (ii) *(b) Result Grants.*—The result grant for the municipal Hindustani school actually paid in 1896–97 was Rs. 21–4–0; Rs. 58 is the estimate for 1897–98 and Rs. 60 is recommended for the ensuing year. The increase for the current and the ensuing years appears to have been calculated at an enhanced rate of grant; but the council is of opinion that the usual rate of 50 per cent. will suffice, and accordingly a provision of Rs. 45 is made.

13. (3) *Salary Grants.*—The estimate of the educational authorities is Rs. 860. This is the grant allowed to meet a portion of the pay of the teachers of the lower secondary department of the Pachayappa's High school and Committee's Town Middle school. The actual payment for the last year to the former institution was Rs. 441–6–0 and that to the latter was Rs. 408–0–9. On due consideration of the urgent demands under other heads, the council has resolved to allow only Rs. 250 as salary grant to each of the schools. It may be noted that the Pachayappa's High school is not open to two of the various classes of our tax-payers, viz., Muhammadans and Christians.

14. (4) *Result Grants.*—The current year's grant is Rs. 1,200 and an increase of Rs. 100 is recommended by the Educational authorities. The council has provided only Rs. 1,000 for the next year. The grant is distributed among twenty schools, in two of which, viz., Sivaprakasam institution and Chetty's school, no fee is levied from pupils, and I understand that in calculating the net cost of these schools the amount of school-fee leviable is not taken into consideration.

15. (7) *Building, Furniture, &c., Grants.*—There is a provision of Rs. 100 made in the current year's budget for buildings, furniture, &c. But the council has resolved to stop for the ensuing year the expenditure of a similar amount recommended by the Educational authorities.

16. *Grant 3—(a) Establishment.*—The reduction in the pay of the establishment is calculated in accordance with the council's resolutions. The reason for preferring the employment of two hospital assistants in lieu of one civil apothecary is given in resolution 15 of the council's proceedings. It would appear that some of the municipal hospitals are in charge of first-class hospital assistants, which class of medical subordinates may be naturally expected to have acquired sufficient experience by reason of long service both when doing duty under the personal superintendence of District Surgeons and when placed in independent charge. Further, the having of an additional third-class hospital assistant permanently would be more advantageous to people because they will generally have a greater faith and confidence in trusting themselves to his treatment than to temporary hands who are utter strangers to the place. The long-standing compounder at this hospital draws the highest pay of Rs. 18 allowed to the post, and the council considers that the new appointment of an assistant compounder on the gound that *work is increasing* is unnecessary, as that reason is applicable to all departments.

17. *(d) Sundries and Contingencies.*—A sum of Rs. 25 was provided for bedding and clothing in the budget estimate prepared by the civil apothecary of the local hospital. But it was raised to Rs. 50 by the District Medical and Sanitary officer. The council thinks that the increase is unnecessary.

18. (5) *(a) (i) Establishment.*—The sanitary maistries who are to superintend the work of sweepers and scavengers are paid only Rs. 6 a month, while the sweeper's pay is Rs. 5 and that of some of the scavengers is Rs. 6. The various duties which the maistries have to attend to entitle them to some encouragement by an increase of pay by at least one rupee.

19. *(b)* (i) *Establishment.*—The number of houses now attended to by the present staff of seven private scavengers is 362. It is expected to come up to not less than 400 in a few months and an addition of three men to the staff is necessary to ensure work being done with more regularity.

20. *(c) Cholera, Plague and Festival Charges.*—The carrying out of sanitary arrangements for the half-yearly festivals in accordance with the recommendation of the District Medical and Sanitary officer necessitates a larger provision being made for the purpose than in the current year. He has recommended that a provision of Rs. 2,000 may be made for cholera, plague and festival charges.

21. *Grant 5—(a) Office Establishment.*—The services of a masalchi to the office who will also do the work of a sweeper is really needed. It is therefore resolved to have a man on Rs. 4 and to dispense with the sweeper woman on annas 8.

22. (*b*) (i) *Establishment.*—It is desirable that each of the four divisions of this municipality should have a bill collector as before to prepare and to serve bills and to make collections of house-tax, professional tax, land-tax and private scavenging fees. Much inconvenience is felt in having three men for the four divisions.

23. The total estimated receipts, including the opening balance as per revised estimate, are anticipated to amount to Rs. 25,357 and the estimated charges to Rupees 23,557, leaving a closing balance of Rs. 1,800, which is 8 per cent. of the estimated receipts.

Enclosure.

Proceedings of the Municipal Councillors of Chidambaram passed at a special meeting held on Friday, 24th December 1897.

* * * * *

I. Read the following :—

Draft revised estimate for 1897-98.

Draft budget estimate for 1898-99.

Educational portion of the budget estimate for 1898-99 prepared by Acting Assistant Inspector of Schools and received through the Director of Public Instruction.

Budget estimate of the municipal hospital, Chidambaram, prepared by the civil apothecary and received through the District Medical and Sanitary Officer.

Letter No. 2902, dated 27th November 1897, from the District Medical and Sanitary Officer.

Chairman's memorandum of proposals with regard to certain items under "Charges."

Revised Estimate for 1897-98.

Charges.

(1) Resolved that the allotment of Rs. 1,000 for vegetable market be utilised for the following purposes as the market-site has not yet been acquired :—

Rupees 250 towards the cost of investigation of water-supply scheme ;
Rupees 100 for the construction of a tunnel at the junction of Mannárgudi road street with Ammapet road ;
Rupees 300 for cholera, plague and festival charges ;
Rupees 150 for purchase of dust-bins ;
Rupees 200 for repairs to works, machinery, &c.

(2) Resolved that the budget allotment of Rs. 250 for digging wells near Ayikolam and Parachery be utilised towards the cost of investigation of water-supply scheme as the wells cannot be constructed this year.

(3) As there is no budget provision for (2) Repairs—(*b*) Buildings and as a portion (Rupees 328-0-2) of the expenditure has been met from the unallotted balance (*vide* statement submitted to Government on 24th July 1897), it is resolved that Rs. 71 already spent as well as a margin of Rs. 101 for future requirements during the year be provided for from the same source.

Budget Estimate for 1898-99.

Receipts.

(4) *Tax on Buildings.*—As the assessment books are to be revised shortly, the council expects that the next year's income from this source will rise to Rs. 8,000.

(5) With reference to the concluding paragraph of the Chairman's letter, No. 310, dated 6th November 1897, and in modification of the council's resolution No. 3 of 27th October 1897, the council hereby resolves that the revision of the assessment books (professional and building taxes) be carried out jointly by Messrs. V. Swaminatha Jatavallabhar Avargal, K. Varahachariar Avargal, and Subbaroya Mudaliar Avargal, who have kindly consented to undertake the task in consideration of the extra expenditure which will be incurred by the deputation of a special Government officer for the purpose. The above-named gentlemen are requested to have the work finished by the 15th February 1898.

(6) *Tolls.*—Seeing that the current year's renter has been unpunctual in the payment of his monthly kists on the plea of unusually short receipts, it is not unlikely that competition may not be as keen in the next sale as in the last. The council therefore thinks that it is safe to estimate the receipts at Rs. 7,000.

(7) *Normal Stipends.*—As the payment of stipends by the municipality is resolved to be stopped for the ensuing year, no credit is taken on account of contribution from Government.

(8) *Contribution from Local Boards*—(ii) *Medical.*—A reduction is made in proportion to reduction in expenditure.

(9) *Miscellaneous*—(*b*) (i) *Fishery Rents.*—As the income from this source often fluctuates, the council thinks it safe to estimate the receipts of next year at Rs. 800.

Budget Estimate for 1898-99.

Charges.

(10) *Grant 2.*—Resolved by a majority of eight against four that the payment of stipends of Rs. 120 to teachers sent to Cuddalore Training school be stopped for the ensuing year.

(11) Resolved that the usual rate of 50 per cent. only be allowed to the teacher of the Hindustani school as result grant and that an allotment of Rs. 45 will suffice for the purpose. At this stage, Hazarath Laulkhan Sahib Avargal left the meeting.

(12) Resolved by a majority of seven against three that a provision of Rs. 500 only (Rs. 250 for Pachaiyappa's High school and Rs. 250 for Committee's Town Middle school) be allotted under salary grants.

M.R.Ry. V. Swaminatha Jatavallabhar Avargal, B.A., Headmaster, Pachaiyappa's High school, not voting. At this stage, M.R.Ry. C. N. Srinivasa Aiyar Avargal left the council.

(13) Resolved by a majority of six against four that a provision of Rs. 1,000 only be made for results grants.

(14) Resolved by a majority of nine against one that provision for building and furniture grants be stopped for the year.

(15) *Grant 3.*—Resolved by a majority of nine against three that the civil apothecary, municipal hospital, be replaced by a first-class hospital assistant. Further resolved that a third-class hospital assistant be permanently posted to the hospital in order to obviate the necessity for the employment of a temporary hospital assistant on occasions of festivals and cholera and in order that a medical subordinate may be available whenever the other goes out on leave or for treatment outside the limits of the municipality.

This subject was taken up for discussion next to the subject mentioned in paragraph 7.

(16) Resolved by a majority of nine against one that the services of the assistant compounder recently entertained merely on the ground *that work is increasing* (*vide* paragraph 5 (i) of civil apothecary's report printed in G.O., No. 1709 M., dated 7th October 1896) be dispensed with.

(17) Resolved that the services of the hospital peon be dispensed with as suggested by the District Medical and Sanitary Officer.

(18) Resolved that the female ward cooly's pay be raised from Rs. 4 to Rs. 5 as recommended by the District Medical and Sanitary Officer.

(19) Resolved that only Rs. 25 be provided for for bedding and clothing as Rs. 50 have been allotted for 1897-98.

(20) Resolved that only Rs. 120 be provided for vaccine contingencies as it is proposed to get supply of lymph for the future from the Mysore Government vaccine institute at Bangalore, whereby it is hoped that the cost would be less.

(21) Resolved that the pay of sanitary maistries be raised from Rs. 6 to Rs. 7 each in consideration of the duties they have to perform.

(22) Resolved that three more scavengers on Rs. 6 each in addition to the seven now doing private scavenging work be entertained as the number of houses where private scavenging is done is expected to be proportionately increased by the beginning of next year.

(23) Resolved that Rs. 1,500 be provided for for cholera, plague and festival charges, as there has been a gradual increase in the expenses for sanitary arrangements during festivals.

(24) *Grant 4.*—Resolved that an allotment of Rs. 1,000 will be sufficient for lighting contingencies as it is expected that the current year's provision of Rs. 1,250 will leave a margin for the purchase of some fresh lamp-posts to be substituted for old wooden ones.

(25) *Grant 5.*—Resolved by a majority of seven against three that a masalchy on Rs. 4 be entertained for the office to do the work of sweeper and lamp-lighter, and that the sweeper on As. 8 be dispensed with.

(26) Resolved that four bill-collectors on Rs. 7 each be entertained—one for each division—as the reduced establishment of three men under G.O., No. 402 M., dated 11th March 1896, has not been found to work well. At this stage M.R.Ry. K. Varahachariar Avargal left the council.

(27) *Grant 1.*—Resolved that provision be made for the undermentioned works as follows :—

(1) *New Works*—(*b*) *Buildings.*—Rs. 1,400 for the erection of vegetable market.

(2) *Repairs*—(*a*) *Communications.*—Rs. 1,800 for remetalling bad portions of the west car street and the western half of the south car street. Rs. 1,000 for annual maintenance of metalled roads and streets.

(*b*) *Buildings.*—Rs. 100 for repairs to such of the municipal buildings as may be found necessary.

(*c*) *Drainage.*—Rs. 300 for cutting side channels and sectioning important streets.

(*d*) (i). *Repairs to Works, Machinery, &c.*—Rs. 400 for repairing the steps of Ayikolam and Periannakolam tanks reserved for drinking purposes.

(iii) Rs. 200 for expenditure in connection with the arrangements to be made for the supply of water to the tanks and odai during the hot season.

(ii) *Establishment.*—Resolved that the maistry on Rs. 8 be dispensed with in consequence of the entertainment of a qualified Public Works overseer on Rs. 30 (*vide* G.O., Mis. No. 2575 M., dated 20th November 1897), and that a head cooly on Rs. 6 be entertained to look after the road and avenue coolies.

(28) Resolved that the figures in the draft revised estimate for 1897–98 and the budget estimate for 1898–99 be adopted subject to alterations with reference to the above resolutions.

The following errors and omissions are noticed in the statements:—

(1) *Page* 2.—The carried forward total of column 6 comes to 19,502–4–8.
Page 3.—The brought forward " " to 19.502–4–8.
The carried forward total of " " to 23,186–0–8.
Page 4.—The brought forward total of " " to 23,186–0–8.
Column 6 of the total receipts " " to 23,511–0–8.
Grand total comes to 32,613–5–2.

(2) *Page* 6.—4. Tools and Plant, &c.—Rs. 50 should have been also entered in column 2.

(3) *Page* 8.—The totals of major heads (5) (*b*) and (*c*) have been wrongly entered against (*c*) and (*d*).

(4) *Page* 11.—Total of Grant 4, column 6, comes to 2,564–4–3.
Total expenditure, column 6, comes to 22,990–13–2.
Balance under column 6 comes to 9,622–8–0.
Grand total, column 6, comes to 32,613–5–2.

(5) *Pages* 46, 47 *and* 58.—The figures in column 5 should have been rounded to the nearest tens.

Returned to the Chairman, Municipal Council, Chidambaram, who is requested to make the necessary corrections, &c., [(1)—(5)] and return the papers by return of post.

5th January 1898. (Signed) S. W. G. I. MACIVER,
Acting Head Assistant Collector.

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(1) *The mistakes in the pie column against* (*b*) (iii) and (*g*) (ii) *in page* 2 *have been corrected.*
The totals are right.

(2) Entered accordingly.

(3) Rectified.

(4) The mistake in the anna column against (*g*) (iii) in page 10 and that in anna and pie columns against refunds in page 11 are corrected. The totals are right.

(5) This course will be adopted in future.

Returned duly corrected.

7th January 1898. (Signed) M. RAMASWA[illegible]
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[illegible]MI AIYAR,
the munici[illegible] *Chairman.*
[illegible] of contri[illegible]

Submitted.

2. According to the revised figures the expenditure during the current year will be about Rs. 7,000 in excess of the current receipts; this is possible because the short expenditure of last year (1896–97) resulted in the closing balance of over Rs. 9,000, *i.e.*, considerably more than one-third of the normal revenue; it is therefore necessary to look forward to a considerable reduction of expenditure in 1898–99 as compared with 1897–98, but it will be observed that the budget of the current year was framed when the total receipts (including the balance) were expected to amount to only about Rs. 500 more than the figures anticipated for 1898–99. As compared with the budget figures of 1897–98, Grant 1 and Grant 4 for 1898–99 have been raised and all the others reduced, especially Grant 2.

3. The reduction in Grant 3 is to be made possible by employing two hospital assistants in place of the civil apothecary now entertained and by other smaller reductions in the hospital establishment. The total of Grant 3 is still more than two-fifths of the whole of the anticipated receipts and seems therefore to be too large, but it is very desirable that the hospital at an important town, such as Chidambaram, should be in charge of an officer of not less standing than a civil apothecary. It would, therefore, seem to be advisable to insist on the maintenance of the present staff and to make the necessary provision by reducing the allotment under the same grant of Rs. 1,500 for festival charges to Rs. 1,000 and by a small reduction under Grant 1. It is thought that the local temple authorities may perhaps reconsider their decision to make no contribution for festival arrangements beyond the temple limits, but if they refuse to do this the district board might fairly be asked to contribute, as the money is spent as much for the good of the district as for that of the municipality.

4. Considering the difficulty that exists in providing for more necessary expenses out of the small revenue at the disposal of this municipality, it appears to be doubtful whether it is wise to make any provision for a grant to Pachayappa's High school, which is not open to all classes of the community. It will be seen that provision has been made for grant of Rs. 250 to this school.

CAMP, CHIDAMBARAM, (Signed) S. W. G. I. MACIVER,
8th January 1898. *Acting Head Assistant Collector.*

Submitted.

2. The provision of Rs. 1,400 for the vegetable market should, I think, be disallowed, as a site has not yet been selected and plans and estimates have not been sanctioned. This provision has figured in the budgets of the last two years and has risen (without explanation) from Rs. 500 to Rs. 1,000 and now to Rs. 1,400.

3. The entertainment of a qualified overseer on Rs. 30 is a step in the right direction.

4. In statement II-B, at page 17, the salary of each watchman is given at Rs. 6 instead of Rs. 4.

5. The grant to Pachayappa's school is proposed to be considerably reduced this year, so that I do not support the Head Assistant Collector's proposal to withdraw it altogether.

6. The District Medical officer, whom I have consulted on the subject, is opposed to the council's proposal to substitute two hospital assistants for the present civil apothecary in view of the importance of the town and the necessity for higher medical and educational qualifications than these hospital assistants usually possess. He admits, however, the want of a second medical officer. But one could not be permanently entertained without increasing the already disproportionate expenditure on medical relief. On the whole, I am disposed to think the change proposed should be given a trial. The reduction of the allotment for festival charges pro[illegible] by the Head Assistant Collector is hardly feasible in view of the increasing [illegible]ds made by the medical and sanitary authorities for outlay on sanitary preca[illegible] on these occasions.

CAMP, VALAVANUR, (Signed) L. [illegible]NCH,
20th January 1898. [illegible]*ting Collector.*

From M.R.Ry. M. RAMASWAMI AIYAR Avargal, Chairman, Municipal Council, Chidambaram, to the Secretary to Government, Local and Municipal Department (through the Head Assistant Collector and Collector of South Arcot), dated 13th January 1898, No. 21.

In continuation of my letter, No. 400, dated 1st instant, I have the honour to request that the following may be taken into consideration in connection with the budget of 1898–99.

2. The total number of streets and lanes in the town is 117. The municipality was established in 1873, and during the last 24 years, only 13 of the streets are more or less metalled. The other streets have no side channels cut and are not sectioned. Many of them are in a miserable condition by reason of either the surface being sandy or by its becoming very miry on the fall of a heavy shower of rain.

	Rs.
Repair to roads	2,800
,, to streets	300
Road coolies' pay	432
Tools and plant	50
Public Works overseer's pay	360
Total ..	3,942

3. Out of the sum of Rs 6,330, the total expenditure under Grant 1, only Rs. 3,942 as detailed in the margin are allotted for the improvement of roads and streets. Although the Public Works overseer has to attend to the work of buildings, &c., unconnected with communications still for purposes of calculation, I have included the whole of his pay under this head, viz., communications.

4. I think that, if possible, it will be just and proper to allot the sum of Rs. 6,780 comprising the marginally-noted items towards the improvement of roads and streets, but we are unable to do so having due regard to the requirements under other heads.

	Rs.
Receipts from tolls excluding contribution to district board	4,670
License fees on vehicles, animals and carts	2,500
A moiety of tax on lands	200
Total ..	7,370
Deduct proportionate amount to closing balance	590
Balance ..	6,780

5. It is to be regretted that, in making proposals for expenditure, the Educational and Medical authorities do not seem to take into consideration the smallness of the receipts of this municipality, and in order to avoid complaints from those quarters, it is highly desirable that some definite rule be laid down for future guidance prescribing that so much per cent. of the receipts should be allotted for each of the several grants.

6. In view of our having to meet a very heavy expenditure towards the cost of the water-supply scheme, which is the chief want of the town and the investigation of which is to be commenced in a day or two, I think that it would be wise to consider whether this poor municipality should continue to aid two lower secondary schools and whether the number of result grant schools cannot be reduced from twenty to twelve or at least whether the Sivaprakasam school and the Chetty's school referred to in paragraph 14 of my budget report, which are known as charity schools by reason of no school-fee being levied in them, cannot be left to be solely maintained by the donors. I may here note that it is difficult to understand the principle adopted in fixing the assignment of result grants to schools as it would appear from the enclosed extract from the list received from the Educational Department that there has been no uniformity of proportion to the net cost observed in fixing the assignments.

7. I think that the sum of Rs. 888 entered under Grant 1 for repair of ponds, the pay of tank-watchmen and the cost of water-supply in season of drought are proper items to be included under the head of sanitation and by adding the same, the total expenditure under Grant 3 will come to Rs. 11,914, which is above 50 per cent. of the total sum available for expenditure, while the provision made in the budget for grant 1 proper, grant 2, grant 4 and grant 5 are about 17, 8, 16 and 8 per cent., respectively.

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, 5th February 1898, No. 1032.

Referring to the budget estimate of the Chidambaram Municipality for 1898–99, I have the honour to state that I must strongly protest against the action of the municipality in having reduced the allotment under almost all the heads of grant 2. The only reason assigned by the council for this step is want of funds, but this plea is hardly tenable seeing that, as the figures stand, the net cost to the municipality is only between 10 and 11 per cent. of the income from taxation, rents and markets. Moreover, the reduction is certainly calculated to act prejudicially on education in the town. I would therefore strongly recommend the following modifications which, to my mind, are absolutely necessary:—

(i) Under salary grants, Rs. 500 is provided against Rs. 860 in the current year's budget. This sum should be raised to Rs. 800 at least. Two schools in the municipality, both well conducted, are aided on the salary grant system and the reduction proposed would cause great hardship.

(ii) The actuals for 1896–97 under result grants amounted to Rs. 1,239, and it is necessary that, for the next year, the current year's figure Rs. 1,200 should be repeated.

(iii) An allotment of Rs. 100 at least should be made for building and furniture grants to result schools. Such aid is necessary to enable managers of schools to fulfil the requirements of the rules as to accommodation and furniture.

2. Even with the above additions, the net expenditure under Grant 2 will be Rs. 2,490 (2,520—30), or only 14 per cent. of the estimated income of the municipality from taxation, markets and rents.

From Surgeon-Major-General C. SIBTHORPE, C.B., F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 12th February 1898, No. 154.

With reference to grant 3 of the budget estimate of the Chidambaram Municipality for the year 1898–99, I have the honour to state that the proposal of the municipality to replace the civil apothecary by a first-class hospital assistant is opposed to G.O., No. 1650 M., dated the 5th November 1890, and does not commend itself to me. The amount provided against establishment in statement II of the estimate should therefore be raised from Rs. 1,641 to Rs. 2,271, so as to cover the salary of the civil apothecary.

2. I would suggest that the municipality be called upon to reconsider the recommendations of the District Medical and Sanitary Officer noted below which have not been carried out:—

Municipal Hospital.—(1) To enclose the compound by a wall or fence; (2) to partition off the portion of the centre room used for compounding by a railing to prevent the entrance of strangers; (3) to erect a separate lying-in ward with a delivery ward attached; (4) to erect a permanent isolation shed; (5) to replace the old female ward attendant by a younger and more active woman on better pay.

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, 24th February 1898, No. 427–S.

Referring to the Chidambaram Municipal budget for 1898–99, I have the honour to state that the expenditure proposed under "Conservan[illegible] 2 per cent. of the estimated current receipts. The certificated sanitary insp[illegible]n the employ of the municipality gets a salary of Rs. 27 with no horse allowanc[illegible] would recommend that he be given the minimum pay (Rs. 20) fixed by Government *plus* the usual allowance of Rs. 15 in accordance with G.O., No. 4 M., dated 4th January 1897.

A sum of Rs. 1,500 is set apart for expenditure on cholera, plague and festival arrangements. I have no information as to the annual expenditure incurred on festivals. Setting this item apart, I would advise that Rs. 750 be allotted for epidemics.

Submitted.

(Signed) S. W. G. I. MacIVER,
Ag. Head Assistant Collector.

19*th January* 1898.

Submitted to Government in continuation of the Chairman's letter forwarded with this office endorsement, No. 53-Eng., dated 20th January 1898. In the absence of the budget estimates, I have nothing to add to the remark I have already made.

(Signed) L. M. WYNCH,
Ag. Collector.

25*th January* 1898.

ORDER—No. 494 M., dated 4th March 1898.

The estimated receipts and charges of the Chidambaram 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	9,102	2,160	9,620	2,890
Tax on Arts	2,911	3,000	1,500	1,500
,, Buildings and Lands	7,094	7,400	7,460	8,400
,, Vehicles and Animals	1,128	1,200	1,200	1,200
,, Carts	1,368	1,300	1,300	1,300
Tolls	4,677	5,000	5,140	4,670
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	886	550	580	570
Conservancy Receipts	145	250	130	130
Fees and Revenue from Educational Institutions	8	10	10	10
,, from Medical Institutions	16	10	10	20
Income from Markets and Slaughter-houses	555	720	700	690
License Fees	520	500	500	500
Other Fees	51	50	50	50
Fines under Municipal and other Acts	144	400	500	500
Grants and Contributions from Government	118	70	90	20
,, from Local Boards	2,360	1,910	1,910	1,370
,, from other bodies	100	..	..	..
Recoveries for Services to Private Individuals	365	670	730	730
Miscellaneous	740	650	960	810
Advances Recovered	325	..	..	..
Total ..	32,613	25,850	32,330	25,360
Charges.				
GRANT 1—				
New Works—				
Communications	432	1,600	2,700	..
Buildings	255	1,400	550	..
Drainage	132	..	..	..
Water-supply	19	250	500	..
Repairs—				
Communications	2,568	1,100	5,040	2,800
Buildings	549	..	500	100
Drainage	..	..	..	300
Water-supply	843	300	500	890
Establishment	438	640	640	790
Tools and Plant and other Stores	13	50	50	50
Total ..	5,249	5,340	10,480	4,930
GRANT 2—				
Training Schools	108	120	120	..
Municipal Schools—				
On the Salary-result System	150	190	190	180
Grants-in-aid—				
Salary Grants	849	860	860	800
Result	1,239	1,200	1,200	1,200
Building, Furniture, &c., Grants	61	100	100	100
Inspection	229	240	240	240
Total ..	2,636	2,710	2,710	2,520

—	Actuals, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1897-98.	Budget estimate, 1898-99.
Charges—cont.	Rs.	Rs.	Rs.	Rs.
GRANT 3—				
Hospitals and Dispensaries	3,657	3,900	3,900	3,380
Contributions	200	150	150	150
Vaccination	345	350	350	300
Registration of Births and Deaths	134	130	130	130
Conservancy, Road-cleaning and Road-watering	6,071	6,990	7,290	7,700
Total ..	10,407	11,520	11,820	11,660
GRANT 4—				
Lighting	1,993	1,730	1,730	1,480
Avenues	266	420	420	420
Public Garden, Survey of Land, Fire and other Charges	304	400	400	400
Total ..	2,563	2,550	2,550	2,300
GRANT 5—				
Supervision and Management	1,963	1,850	1,820	1,930
Advances Recoverable	40	..	60	..
Refunds	132	..	..	..
Grand Total ..	22,990	23,970	29,440	23,340
Balance ..	9,623	1,880	2,890	2,020

REVISED ESTIMATE FOR 1897-98.

The current receipts and charges are now estimated at Rs. 22,710 and Rs. 29,440, respectively, against Rs. 23,690 and Rs. 23,970 anticipated in the sanctioned budget. The decrease in the receipts, which occurs chiefly under the tax on arts, is partly counterbalanced by an increase under fishery rents, while the increase in the charges appears mainly under grant 1. The collections under the principal taxes and the expenditure on new works were most unsatisfactory.

BUDGET ESTIMATE FOR 1898-99.

3. *Receipts.*—The receipts for the ensuing year are put down at Rs. 22,470 against the revised estimate of Rs. 22,710, the decrease, which occurs chiefly under tolls and contributions from local boards, being partly met by an increase under the tax on buildings.

4. *Charges.*—(1) The probable charges are entered as Rs. 23,560 against Rupees 29,440 in the revised estimate, the decrease being under the first four grants.

(2) *Grant 1.*—The entertainment of two additional tank-watchmen on Rs. 4 each, proposed in paragraph 9 of the Chairman's first letter, and the alterations in the Public Works establishment, referred to in the council's resolution, are sanctioned. As recommended by the Collector in paragraph 2 of his endorsement, the amount provided in the budget for the construction of the vegetable market will be struck out.

(3) *Grant 2.*—The allotments for salary and result grants will be raised by Rs. 300 and Rs. 200, respectively, and a sum of Rs. 100 will be provided for building, furniture, &c., grants, as recommended by the Director of Public Instruction in paragraph 1 of his letter read above. The suggestions contained in paragraph 6 of the Chairman's second letter read above will be referred to the Director for remarks.

(4) *Grant 3.*—For the reason stated in paragraph 1 of the Surgeon-General's letter read above, the proposal of the municipal council to employ two hospital assistants in lieu of one civil apothecary cannot be approved. The provision made for this purpose will therefore be raised by Rs. 630 as suggested by him. The other alterations in the hospital establishment proposed in the council's resolution are approved. The recommendations of the district medical and sanitary officer, referred to in paragraph 2 of the Surgeon-General's letter, will be referred to the municipal council for consideration. The increase of Re. 1 in the salary of each of the four sanitary maistries and the entertainment of three more private scavenging toties proposed in paragraphs 18 and 19 of the Chairman's first letter are sanctioned. The suggestions made

by the Sanitary Commissioner in his letter read above to reduce the pay of the certificated sanitary inspector by Rs. 7 and to give him a horse allowance of Rs. 15 will be referred to the municipal council for consideration and report. The council's attention is drawn to Dr. King's recommendation at the end of his letter. The municipal council should address the temple authorities and the District Board regarding the payment of a contribution towards the festival charges and report the result to Government.

(5) *Grant 5.*—The alterations in the Municipal office and collection establishments, proposed in paragraphs 21 and 22 of the Chairman's first letter, are sanctioned. With reference to G.O., No. 2473 L., dated 22nd December 1897, the contribution for the central office establishments will be reduced from Rs. 250 to Rs. 202 or Rs. 200 in round figures.

5. As revised by Government, the budget closes with a balance of Rs. 2,020 or 9·0 per cent. of the estimated receipts.

6. The Government does not consider it desirable to fix any limit for expenditure under each grant, as suggested by the Chairman in paragraph 5 of his second letter.

(True Extract.)

H. TREMENHEERE,
Ag. Secretary to Government.

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

Exd. Md. Pahilvan.

Government {1898} of Madras.

LOCAL AND MUNICIPAL.

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

G.O., No. 494 M., 4th March 1898.

MARCH.

Municipal Budget.

Reviewing the Chidambaram — for 1898-99

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers :—

From M.R.Ry. M. RAMASWAMI AIYAR Avargal, Chairman, Municipal Council, Chidambaram, to the Secretary to Government, Local and Municipal Department (through the Head Assistant Collector and Collector of South Arcot), dated 1st January 1898, No. 400.

I have the honour to submit herewith the revised estimate for 1897–98 and the budget estimate for 1898–99 of Chidambaram Municipality, together with usual statements (including the proposition statement for revision of establishment) and a copy of the proceedings of the council passing the same.

2. The principal variations under "Receipts" between the budget and the revised estimate for 1897–98 are explained in column 7 of the revised estimate.

3. The variations under "Charges" are briefly noted in column 7 of the revised estimate and explained in the accompanying proceedings of the council.

Budget Estimate for 1898–99.

Receipts.

Tax on buildings, Tolls, Grant from Government for normal stipends, Contribution from local boards for medical institutions, Fishery rents.

4. The difference between the revised estimate for 1897–98 and the budget for 1898–99 under "Receipts" in the marginally-noted items is explained in the council's proceedings.

Charges.

5. Having in view the necessity for providing as much as possible towards the improvement of roads and streets, many of which are in bad condition, it was thought advisable to make some curtailment under Grants 2, 3 and 4.

6. *Grant 1.*—Though provision is made in accordance with the council's resolutions, yet I think that a few explanatory remarks may be useful.

7. (1) *New Works*—(*b*) *Buildings.*—It is hoped that the matter of the acquisition of site for the vegetable market, one of the long-felt chief wants of the town, will be settled before the end of the current financial year and that the provision made in the budget will be spent in 1898–99.

8. (2) *Repairs*—(*a*) *Communications.*—As a good portion of the allotment for roads was left unexpended in 1896–97, the expenditure for this purpose in 1897–98 was as large as could be desired. But it is found difficult to make the provision for the ensuing year amount at least to one half of the current year's expenditure.

9. (*d*) *Water-supply*—(ii) *Establishment.*—In addition to the four tanks provided with watchmen the council has resolved to reserve two more tanks and appoint watchmen to them. The idea commends itself in a sanitary point of view.

10. (iii) *Contingencies.*—The cost of supplying water to the tanks of the town when they get dry has been in previous years included under "Repairs to works, machinery, etc.;" but I think it is properly debitable to "Contingencies."

11. *Grant 2*—(i) (*b*) *Stipends to Normal Students.*—In consideration of the finances and of the needs of a more pressing nature, no provision of the state account of normal stipends.

12. (ii) (*b*) *Result Grants.*—The result grant for the municipal Hindustani school actually paid in 1896–97 was Rs. 21–4–0; Rs. 58 is the estimate for 1897–98 and Rs. 60 is recommended for the ensuing year. The increase for the current and the

ensuing years appears to have been calculated at an enhanced rate of grant; but the council is of opinion that the usual rate of 50 per cent. will suffice, and accordingly a provision of Rs. 45 is made.

13. (3) *Salary Grants.*—The estimate of the educational authorities is Rs. 860. This is the grant allowed to meet a portion of the pay of the teachers of the lower secondary department of the Pachayappa's High school and Committee's Town Middle school. The actual payment for the last year to the former institution was Rs. 441–6–0 and that to the latter was Rs. 408–0–9. On due consideration of the urgent demands under other heads, the council has resolved to allow only Rs. 250 as salary grant to each of the schools. It may be noted that the Pachayappa's High school is not open to two of the various classes of our tax-payers, viz., Muhammadans and Christians.

14. (4) *Result Grants.*—The current year's grant is Rs. 1,200 and an increase of Rs. 100 is recommended by the Educational authorities. The council has provided only Rs. 1,000 for the next year. The grant is distributed among twenty schools, in two of which, viz., Sivaprakasam institution and Chetty's school, no fee is levied from pupils, and I understand that in calculating the net cost of these schools the amount of school-fee leviable is not taken into consideration.

15. (7) *Building, Furniture, &c., Grants.*—There is a provision of Rs. 100 made in the current year's budget for buildings, furniture, &c. But the council has resolved to stop for the ensuing year the expenditure of a similar amount recommended by the Educational authorities.

16. *Grant 3*—(*a*) *Establishment.*—The reduction in the pay of the establishment is calculated in accordance with the council's resolutions. The reason for preferring the employment of two hospital assistants in lieu of one civil apothecary is given in resolution 15 of the council's proceedings. It would appear that some of the municipal hospitals are in charge of first-class hospital assistants, which class of medical subordinates may be naturally expected to have acquired sufficient experience by reason of long service both when doing duty under the personal superintendence of District Surgeons and when placed in independent charge. Further, the having of an additional third-class hospital assistant permanently would be more advantageous to people because they will generally have a greater faith and confidence in trusting themselves to his treatment than to temporary hands who are utter strangers to the place. The long-standing compounder at this hospital draws the highest pay of Rs. 18 allowed to the post, and the council considers that the new appointment of an assistant compounder on the gound that *work is increasing* is unnecessary, as that reason is applicable to all departments.

17. (*d*) *Sundries and Contingencies.*—A sum of Rs. 25 was provided for bedding and clothing in the budget estimate prepared by the civil apothecary of the local hospital. But it was raised to Rs. 50 by the District Medical and Sanitary officer. The council thinks that the increase is unnecessary.

18. (5) (*a*) (*i*) *Establishment.*—The sanitary maistries who are to superintend the work of sweepers and scavengers are paid only Rs. 6 a month, while the sweeper's pay is Rs. 5 and that of some of the scavengers is Rs. 6. The various duties which the maistries have to attend to entitle them to some encouragement by an increase of pay by at least one rupee.

19. (*b*) (i) *Establishment.*—The number of houses now attended to by the present staff of seven private scavengers is 362. It is expected to come up to not less than 400 in a few months and an addition of three men to the staff is necessary to ensure work being done with more regularity.

20. (*c*) *Cholera, Plague and Festival Charges.*—The carrying out of sanitary arrangements for the half-yearly festivals in accordance with the recommendation of the District Medical and Sanitary officer necessitates a larger provision being made for the purpose than in the current year. He has recommended that a provision of Rs. 2,000 may be made for cholera, plague and festival charges.

21. *Grant 5*—(*a*) *Office Establishment.*—The services of a masalchi to the office who will also do the work of a sweeper is really needed. It is therefore resolved to have a man on Rs. 4 and to dispense with the sweeper woman on annas 8.

22. (*b*) (i) *Establishment.*—It is desirable that each of the four divisions of this municipality should have a bill collector as before to prepare and to serve bills and to make collections of house-tax, professional tax, land-tax and private scavenging fees. Much inconvenience is felt in having three men for the four divisions.

23. The total estimated receipts, including the opening balance as per revised estimate, are anticipated to amount to Rs. 25,357 and the estimated charges to Rupees 23,557, leaving a closing balance of Rs. 1,800, which is 8 per cent. of the estimated receipts.

ENCLOSURE.

PROCEEDINGS of the Municipal Councillors of Chidambaram passed at a special meeting held on Friday, 24th December 1897.

* * * * *

I. Read the following :—

Draft revised estimate for 1897–98.

Draft budget estimate for 1898–99.

Educational portion of the budget estimate for 1898–99 prepared by Acting Assistant Inspector of Schools and received through the Director of Public Instruction.

Budget estimate of the municipal hospital, Chidambaram, prepared by the civil apothecary and received through the District Medical and Sanitary Officer.

Letter No. 2902, dated 27th November 1897, from the District Medical and Sanitary Officer.

Chairman's memorandum of proposals with regard to certain items under "Charges."

REVISED ESTIMATE FOR 1897–98.

Charges.

(1) Resolved that the allotment of Rs. 1,000 for vegetable market be utilised for the following purposes as the market-site has not yet been acquired :—

Rupees 250 towards the cost of investigation of water-supply scheme ;
Rupees 100 for the construction of a tunnel at the junction of Mannárgudi road street with Ammapet road ;
Rupees 300 for cholera, plague and festival charges ;
Rupees 150 for purchase of dust-bins ;
Rupees 200 for repairs to works, machinery, &c.

(2) Resolved that the budget allotment of Rs. 250 for digging wells near Ayikolam and Paracheri be utilised towards the cost of investigation of water-supply scheme as the wells cannot be constructed this year.

(3) As there is no budget provision for (2) Repairs—(*b*) Buildings and as a portion (Rupees 328–0–2) of the expenditure has been met from the unallotted balance (*vide* statement submitted to Government on 24th July 1897), it is resolved that Rs. 71 already spent as well as a margin of Rs. 101 for future requirements during the year be provided for from the same source.

BUDGET ESTIMATE FOR 1898–99.

Receipts.

(4) *Tax on Buildings.*—As the assessment books are to be revised shortly, the council expects that the next year's income from this source will rise to Rs. 8,000.

(5) With reference to the concluding paragraph of the Chairman's letter, No. 310, dated 6th November 1897, and in modification of the council's resolution No. 3 of 27th October 1897, the council hereby resolves that the revision of the assessment books (professional and building taxes) be carried out jointly by Messrs. V. Swaminatha Jatavallabhar Avargal, K. Varahachariar Avargal, and Subbaroya Mudaliar Avargal, who have kindly consented to undertake the task in consideration of the extra expenditure which will be incurred by the deputation of a special Government officer for the purpose. The above-named gentlemen are requested to have the work finished by the 15th February 1898.

(6) *Tolls.*—Seeing that the current year's renter has been unpunctual in the payment of his monthly kists on the plea of unusually short receipts, it is not unlikely that competition may not be as keen in the next sale as in the last. The council therefore thinks that it is safe to estimate the receipts at Rs. 7,000.

(7) *Normal Stipends.*—As the payment of stipends by the municipality is resolved to be stopped for the ensuing year, no credit is taken on account of contribution from Government.

(8) *Contribution from Local Boards*—(ii) *Medical.*—A reduction is made in proportion to the reduction in expenditure.

(9) *Miscellaneous*—(*b*) (i) *Fishery Rents.*—As the income from this source often fluctuates, the council thinks it safe to estimate the receipts of next year at Rs. 800.

BUDGET ESTIMATE FOR 1898–99.

Charges.

(10) *Grant 2.*—Resolved by a majority of eight against four that the payment of stipends of Rs. 120 to teachers sent to Cuddalore Training school be stopped for the ensuing year.

(11) Resolved that the usual rate of 50 per cent. only be allowed to the teacher of the Hindustani school as result grant and that an allotment of Rs. 45 will suffice for the purpose. At this stage, Hazarath Laulkhan Sahib Avargal left the meeting.

(12) Resolved by a majority of seven against three that a provision of Rs. 500 only (Rs. 250 for Pachaiyappa's High school and Rs. 250 for Committee's Town Middle school) be allotted under salary grants.

M.R.Ry. V. Swaminatha Jatavallabhar Avargal, B.A., Headmaster, Pachaiyappa's High school, not voting. At this stage, M.R.Ry. C. N. Srinivasa Aiyar Avargal left the council.

(13) Resolved by a majority of six against four that a provision of Rs. 1,000 only be made for results grants.

(14) Resolved by a majority of nine against one that provision for building and furniture grants be stopped for the year.

(15) *Grant 3.*—Resolved by a majority of nine against three that the civil apothecary, municipal hospital, be replaced by a first-class hospital assistant. Further resolved that a third-class hospital assistant be permanently posted to the hospital in order to obviate the necessity for the employment of a temporary hospital assistant on occasions of festivals and cholera and in order that a medical subordinate may be available whenever the other goes out on leave or for treatment outside the limits of the municipality.

This subject was taken up for discussion next to the subject mentioned in paragraph 7.

(16) Resolved by a majority of nine against one that the services of the assistant compounder recently entertained merely on the ground *that work is increasing* (*vide* paragraph 5 (i) of civil apothecary's report printed in G.O., No. 1709 M., dated 7th October 1896) be dispensed with.

(17) Resolved that the services of the hospital peon be dispensed with as suggested by the District Medical and Sanitary Officer.

(18) Resolved that the female ward cooly's pay be raised from Rs. 4 to Rs. 5 as recommended by the District Medical and Sanitary Officer.

(19) Resolved that only Rs. 25 be provided for for bedding and clothing as Rs. 50 have been allotted for 1897–98.

(20) Resolved that only Rs. 120 be provided for vaccine contingencies as it is proposed to get supply of lymph for the future from the Mysore Government vaccine institute at Bangalore, whereby it is hoped that the cost would be less.

(21) Resolved that the pay of sanitary maistries be raised from Rs. 6 to Rs. 7 each in consideration of the duties they have to perform.

(22) Resolved that three more scavengers on Rs. 6 each in addition to the seven now doing private scavenging work be entertained as the number of houses where private scavenging is done is expected to be proportionately increased by the beginning of next year.

(23) Resolved that Rs. 1,500 be provided for for cholera, plague and festival charges, as there has been a gradual increase in the expenses for sanitary arrangements during festivals.

(24) *Grant 4.*—Resolved that an allotment of Rs. 1,000 will be sufficient for lighting contingencies as it is expected that the current year's provision of Rs. 1,250 will leave a margin for the purchase of some fresh lamp-posts to be substituted for old wooden ones.

(25) *Grant 5.*—Resolved by a majority of seven against three that a masalchy on Rs. 4 be entertained for the office to do the work of sweeper and lamp-lighter, and that the sweeper on As. 8 be dispensed with.

(26) Resolved that four bill-collectors on Rs. 7 each be entertained—one for each division—as the reduced establishment of three men under G.O., No. 402 M., dated 11th March 1896, has not been found to work well. At this stage M.R.Ry. K. Varahachariar Avargal left the council.

(27) *Grant 1.*—Resolved that provision be made for the undermentioned works as follows :—

(1) *New Works*—(*b*) *Buildings.*—Rs. 1,400 for the erection of vegetable market.

(2) *Repairs*—(*a*) *Communications.*—Rs. 1,800 for remetalling bad portions of the west car street and the western half of the south car street. Rs. 1,000 for annual maintenance of metalled roads and streets.

(*b*) *Buildings.*—Rs. 100 for repairs to such of the municipal buildings as may be found necessary.

(*c*) *Drainage.*—Rs. 300 for cutting side channels and sectioning important streets.

(*d*) (i). *Repairs to Works, Machinery, &c.*—Rs. 400 for repairing the steps of Ayikolam and Periannakolam tanks reserved for drinking purposes.

(iii) Rs. 200 for expenditure in connection with the arrangements to be made for the supply of water to the tanks and odai during the hot season.

(ii) *Establishment.*—Resolved that the maistry on Rs. 8 be dispensed with in consequence of the entertainment of a qualified Public Works overseer on Rs 30 (*vide* G.O., Mis. No. 2575 M., dated 20th November 1897), and that a head cooly on Rs. 6 be entertained to look after the road and avenue coolies.

(28) Resolved that the figures in the draft revised estimate for 1897-98 and the budget estimate for 1898-99 be adopted subject to alterations with reference to the above resolutions.

The following errors and omissions are noticed in the statements:—

(1) *Page* 2.—The carried forward total of column 6 comes to 19,502-4-8.
Page 3.—The brought forward " " to 19,502-4-8.
The carried forward total of " " to 23,186-0-8.
Page 4.—The brought forward total of " " to 23,186-0-8.
Column 6 of the total receipts " " to 23,511-0-8.
Grand total comes to 32,613-5-2.

(2) *Page* 6.—4. Tools and Plant, &c.—Rs. 50 should have been also entered in column 2.

(3) *Page* 8.—The totals of major heads (5) (*b*) and (*c*) have been wrongly entered against (*c*) and (*d*).

(4) *Page* 11.—Total of Grant 4, column 6, comes to 2,564-4-3.
Total expenditure, column 6, comes to 22,990-13-2.
Balance under column 6 comes to 9,622-8-0.
Grand total, column 6, comes to 32,613-5-2.

(5) *Pages* 46, 47 *and* 58.—The figures in column 5 should have been rounded to the nearest tens.

Returned to the Chairman, Municipal Council, Chidambaram, who is requested to make the necessary corrections, &c., [(1)—(5)] and return the papers by return of post.

(Signed) S. W. G. I. MacIVER,
5th January 1898. *Acting Head Assistant Collector.*

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(1) The mistakes in the pie column against (*b*) (iii) and (*g*) (ii) in page 2 have been corrected.

The totals are right.

(2) Entered accordingly.

(3) Rectified.

(4) The mistake in the anna column against (*g*) (iii) in page 10 and that in anna and pie columns against refunds in page 11 are corrected. The totals are right.

(5) This course will be adopted in future.

Returned duly corrected.

(Signed) M. RAMASWAMI AIYAR,
7th January 1898. *Chairman.*

Submitted.

2. According to the revised figures the expenditure during the current year will be about Rs. 7,000 in excess of the current receipts; this is possible because the short expenditure of last year (1896-97) resulted in the closing balance of over Rs. 9,000, *i.e.*, considerably more than one-third of the normal revenue; it is therefore necessary to look forward to a considerable reduction of expenditure in 1898-99 as compared with 1897-98, but it will be observed that the budget of the current year was framed when the total receipts (including the balance) were expected to amount to only about Rs. 500 more than the figures anticipated for 1898-99. As compared with the budget figures of 1897-98, Grant 1 and Grant 4 for 1898-99 have been raised and all the others reduced, especially Grant 2.

3. The reduction in Grant 3 is to be made possible by employing two hospital assistants in place of the civil apothecary now entertained and by other smaller reductions in the hospital establishment. The total of Grant 3 is still more than two-fifths of the whole of the anticipated receipts and seems therefore to be too large, but it is very desirable that the hospital at an important town, such as Chidambaram, should be in charge of an officer of not less standing than a civil apothecary. It would, therefore, seem to be advisable to insist on the maintenance of the present staff and to make the necessary provision by reducing the allotment under the same grant of Rs. 1,500 for festival charges to Rs. 1,000 and by a small reduction under Grant 1. It is thought that the local temple authorities may perhaps reconsider their decision to make no contribution for festival arrangements beyond the temple limits, but if they refuse to do this the district board might fairly be asked to contribute, as the money is spent as much for the good of the district as for that of the municipality.

4. Considering the difficulty that exists in providing for more necessary expenses out of the small revenue at the disposal of this municipality, it appears to be doubtful whether it is wise to make any provision for a grant to Pachayappa's High school, which is not open to all classes of the community. It will be seen that provision has been made for grant of Rs. 250 to this school.

Camp, Chidambaram, (Signed) S. W. G. I. MacIVER,
8th January 1898. *Acting Head Assistant Collector.*

Submitted.

2. The provision of Rs. 1,400 for the vegetable market should, I think, be disallowed, as a site has not yet been selected and plans and estimates have not been sanctioned. This provision has figured in the budgets of the last two years and has risen (without explanation) from Rs. 500 to Rs. 1,000 and now to Rs. 1,400.

3. The entertainment of a qualified overseer on Rs. 30 is a step in the right direction.

4. In statement II-B, at page 17, the salary of each watchman is given at Rs. 6 instead of Rs. 4.

5. The grant to Pachayappa's school is proposed to be considerably reduced this year, so that I do not support the Head Assistant Collector's proposal to withdraw it altogether.

6. The District Medical officer, whom I have consulted on the subject, is opposed to the council's proposal to substitute two hospital assistants for the present civil apothecary in view of the importance of the town and the necessity for higher medical and educational qualifications than these hospital assistants usually possess. He admits, however, the want of a second medical officer. But one could not be permanently entertained without increasing the already disproportionate expenditure on medical relief. On the whole, I am disposed to think the change proposed should be given a trial. The reduction of the allotment for festival charges proposed by the Head Assistant Collector is hardly feasible in view of the increasing demands made by the medical and sanitary authorities for outlay on sanitary precautions on these occasions.

Camp, Valavanur, (Signed) L. M. WYNCH,
20th January 1898. *Acting Collector.*

From M.R.Ry. M. RAMASWAMI AIYAR Avargal, Chairman, Municipal Council, Chidambaram, to the Secretary to Government, Local and Municipal Department (through the Head Assistant Collector and Collector of South Arcot), dated 13th January 1898, No. 21.

In continuation of my letter, No. 400, dated 1st instant, I have the honour to request that the following may be taken into consideration in connection with the budget of 1898–99.

2. The total number of streets and lanes in the town is 117. The municipality was established in 1873, and during the last 24 years, only 13 of the streets are more or less metalled. The other streets have no side channels cut and are not sectioned. Many of them are in a miserable condition by reason of either the surface being sandy or by its becoming very miry on the fall of a heavy shower of rain.

	Rs.
Repair to roads	2,800
,, to streets	300
Road coolies' pay	432
Tools and plant	50
Public Works overseer's pay	360
Total ..	3,942

3. Out of the sum of Rs. 6,330, the total expenditure under Grant 1, only Rs. 3,942 as detailed in the margin are allotted for the improvement of roads and streets. Although the Public Works overseer has to attend to the work of buildings, &c., unconnected with communications still for purposes of calculation, I have included the whole of his pay under this head, viz., communications.

4. I think that, if possible, it will be just and proper to allot the sum of Rs. 6,780 comprising the marginally-noted items towards the improvement of roads and streets, but we are unable to do so having due regard to the requirements under other heads.

	Rs.
Receipts from tolls excluding contribution to district board	4,670
License fees on vehicles, animals and carts	2,500
A moiety of tax on lands	200
Total ..	7,370
Deduct proportionate amount to closing balance	590
Balance ..	6,780

5. It is to be regretted that, in making proposals for expenditure, the Educational and Medical authorities do not seem to take into consideration the smallness of the receipts of this municipality, and in order to avoid complaints from those quarters, it is highly desirable that some definite rule be laid down for future guidance prescribing that so much per cent. of the receipts should be allotted for each of the several grants.

6. In view of our having to meet a very heavy expenditure towards the cost of the water-supply scheme, which is the chief want of the town and the investigation of which is to be commenced in a day or two, I think that it would be wise to consider whether this poor municipality should continue to aid two lower secondary schools and whether the number of result grant schools cannot be reduced from twenty to twelve or at least whether the Sivaprakasam school and the Chetty's school referred to in paragraph 14 of my budget report, which are known as charity schools by reason of no school-fee being levied in them, cannot be left to be solely maintained by the donors. I may here note that it is difficult to understand the principle adopted in fixing the assignment of result grants to schools as it would appear from the enclosed extract from the list received from the Educational Department that there has been no uniformity of proportion to the net cost observed in fixing the assignments.

7. I think that the sum of Rs. 888 entered under Grant 1 for repair of ponds, the pay of tank-watchmen and the cost of water-supply in season of drought are proper items to be included under the head of sanitation and by adding the same, the total expenditure under Grant 3 will come to Rs. 11,914, which is above 50 per cent. of the total sum available for expenditure, while the provision made in the budget for grant 1 proper, grant 2, grant 4 and grant 5 are about 17, 8, 16 and 8 per cent., respectively.

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, 5th February 1898, No. 1032.

Referring to the budget estimate of the Chidambaram Municipality for 1898–99, I have the honour to state that I must strongly protest against the action of the municipality in having reduced the allotment under almost all the heads of grant 2. The only reason assigned by the council for this step is want of funds, but this plea is hardly tenable seeing that, as the figures stand, the net cost to the municipality is only between 10 and 11 per cent of the income from taxation, rents and markets. Moreover, the reduction is certainly calculated to act prejudicially on education in the town. I would therefore strongly recommend the following modifications which, to my mind, are absolutely necessary:—

(i) Under salary grants, Rs. 500 is provided against Rs. 860 in the current year's budget. This sum should be raised to Rs. 800 at least. Two schools in the municipality, both well conducted, are aided on the salary grant system and the reduction proposed would cause great hardship.

(ii) The actuals for 1896–97 under result grants amounted to Rs. 1,239, and it is necessary that, for the next year, the current year's figure Rs. 1,200 should be repeated.

(iii) An allotment of Rs. 100 at least should be made for building and furniture grants to result schools. Such aid is necessary to enable managers of schools to fulfil the requirements of the rules as to accommodation and furniture.

2. Even with the above additions, the net expenditure under Grant 2 will be Rs. 2,490 (2,520—30), or only 14 per cent. of the estimated income of the municipality from taxation, markets and rents.

From Surgeon-Major-General C. SIBTHORPE, C.B., F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 12th February 1898, No. 154.

With reference to grant 3 of the budget estimate of the Chidambaram Municipality for the year 1898–99, I have the honour to state that the proposal of the municipality to replace the civil apothecary by a first-class hospital assistant is opposed to G.O., No. 1650 M., dated the 5th November 1890, and does not commend itself to me. The amount provided against establishment in statement II of the estimate should therefore be raised from Rs. 1,641 to Rs. 2,271, so as to cover the salary of the civil apothecary.

2. I would suggest that the municipality be called upon to reconsider the recommendations of the District Medical and Sanitary Officer noted below which have not been carried out:—

Municipal Hospital.—(1) To enclose the compound by a wall or fence; (2) to partition off the portion of the centre room used for compounding by a railing to prevent the entrance of strangers; (3) to erect a separate lying-in ward with a delivery ward attached; (4) to erect a permanent isolation shed; (5) to replace the old female ward attendant by a younger and more active woman on better pay.

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, 24th February 1898, No. 427–S.

Referring to the Chidambaram Municipal budget for 1898–99, I have the honour to state that the expenditure proposed under "Conservancy" is 34·2 per cent. of the estimated current receipts. The certificated sanitary inspector in the employ of the municipality gets a salary of Rs. 27 with no horse allowance. I would recommend that he be given the minimum pay (Rs. 20) fixed by Government *plus* the usual allowance of Rs. 15 in accordance with G.O., No. 4 M., dated 4th January 1897.

A sum of Rs. 1,500 is set apart for expenditure on cholera, plague and festival arrangements. I have no information as to the annual expenditure incurred on festivals. Setting this item apart, I would advise that Rs. 750 be allotted for epidemics.

Submitted.

(Signed) S. W. G. I. MacIVER,
Ag. Head Assistant Collector.

19*th January* 1898.

Submitted to Government in continuation of the Chairman's letter forwarded with this office endorsement, No. 53-Eng., dated 20th January 1898. In the absence of the budget estimates, I have nothing to add to the remark I have already made.

(Signed) L. M. WYNCH,
Ag. Collector.

25*th January* 1898.

Order—No. 494 M., dated 4th March 1898.

The estimated receipts and charges of the Chidambaram 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	9,102	2,160	9,620	2,890
Tax on Arts	2,911	3,000	1,500	1,500
,, Buildings and Lands	7,094	7,400	7,460	8,400
,, Vehicles and Animals	1,128	1,200	1,200	1,200
,, Carts	1,368	1,300	1,300	1,300
Tolls	4,677	5,000	5,140	4,670
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	886	550	580	570
Conservancy Receipts	145	250	130	130
Fees and Revenue from Educational Institutions	8	10	10	10
,, from Medical Institutions	16	10	10	20
Income from Markets and Slaughter-houses	555	720	700	690
License Fees	520	500	500	500
Other Fees	51	50	50	50
Fines under Municipal and other Acts	144	400	500	500
Grants and Contributions from Government	118	70	90	20
,, from Local Boards	2,360	1,910	1,910	1,370
,, from other bodies	100	..	..	..
Recoveries for Services to Private Individuals	365	670	730	730
Miscellaneous	740	650	960	810
Advances Recovered	325	..	..	..
Total ..	32,613	25,850	32,330	25,360
Charges.				
Grant 1—				
New Works—				
Communications	432	1,600	2,700	..
Buildings	255	1,400	550	..
Drainage	132	..	..	..
Water-supply	19	250	500	..
Repairs—				
Communications	2,568	1,100	5,040	2,800
Buildings	549	..	500	100
Drainage	..	..	..	300
Water-supply	843	300	500	890
Establishment	438	640	640	790
Tools and Plant and other Stores	13	50	50	50
Total ..	5,249	5,340	10,480	4,930
Grant 2—				
Training Schools	108	120	120	..
Municipal Schools—				
On the Salary-result System	150	190	190	180
Grants-in-aid—				
Salary Grants	849	860	860	800
Result ,,	1,239	1,200	1,200	1,200
Building, Furniture, &c., Grants	61	100	100	100
Inspection	229	240	240	240
Total ..	2,636	2,710	2,710	2,520

—	Actuals, 1896–97.	Budget estimate, 1897–98.	Revised estimate, 1897–98.	Budget estimate, 1898–99.
Charges—cont.	Rs.	Rs.	Rs.	Rs.
Grant 3—	3,657	3,900	3,900	3,380
Hospitals and Dispensaries	200	150	150	150
Contributions	345	350	350	300
Vaccination	134	130	130	130
Registration of Births and Deaths	6,071	6,990	7,290	7,700
Conservancy, Road-cleaning and Road-watering				
Total ..	10,407	11,520	11,820	11,660
Grant 4—	1,993	1,730	1,730	1,480
Lighting	266	420	420	420
Avenues	304	400	400	400
Public Garden, Survey of Land, Fire and other Charges				
Total ..	2,563	2,550	2,550	2,300
Grant 5—	1,963	1,850	1,820	1,930
Supervision and Management	40	..	60	..
Advances Recoverable	132	..	..	..
Refunds				
Grand Total ..	22,990	23,970	29,440	23,340
Balance ..	9,623	1,880	2,890	2,020

Revised Estimate for 1897–98.

The current receipts and charges are now estimated at Rs. 22,710 and Rs. 29,440, respectively, against Rs. 23,690 and Rs. 23,970 anticipated in the sanctioned budget. The decrease in the receipts, which occurs chiefly under the tax on arts, is partly counterbalanced by an increase under fishery rents, while the increase in the charges appears mainly under grant 1. The collections under the principal taxes and the expenditure on new works were most unsatisfactory.

Budget Estimate for 1898–99.

3. *Receipts.*—The receipts for the ensuing year are put down at Rs. 22,470 against the revised estimate of Rs. 22,710, the decrease, which occurs chiefly under tolls and contributions from local boards, being partly met by an increase under the tax on buildings.

4. *Charges.*—(1) The probable charges are entered as Rs. 23,560 against Rupees 29,440 in the revised estimate, the decrease being under the first four grants.

(2) *Grant 1.*—The entertainment of two additional tank-watchmen on Rs. 4 each, proposed in paragraph 9 of the Chairman's first letter, and the alterations in the Public Works establishment, referred to in the council's resolution, are sanctioned. As recommended by the Collector in paragraph 2 of his endorsement, the amount provided in the budget for the construction of the vegetable market will be struck out.

(3) *Grant 2.*—The allotments for salary and result grants will be raised by Rs. 300 and Rs. 200, respectively, and a sum of Rs. 100 will be provided for building, furniture, &c., grants, as recommended by the Director of Public Instruction in paragraph 1 of his letter read above. The suggestions contained in paragraph 6 of the Chairman's second letter read above will be referred to the Director for remarks.

(4) *Grant 3.*—For the reason stated in paragraph 1 of the Surgeon-General's letter read above, the proposal of the municipal council to employ two hospital assistants in lieu of one civil apothecary cannot be approved. The provision made for this purpose will therefore be raised by Rs. 630 as suggested by him. The other alterations in the hospital establishment proposed in the council's resolution are approved. The recommendations of the district medical and sanitary officer, referred to in paragraph 2 of the Surgeon-General's letter, will be referred to the municipal council for consideration. The increase of Re. 1 in the salary of each of the four sanitary maistries and the entertainment of three more private scavenging toties proposed in paragraphs 18 and 19 of the Chairman's first letter are sanctioned. The suggestions made

by the Sanitary Commissioner in his letter read above to reduce the pay of the certificated sanitary inspector by Rs. 7 and to give him a horse allowance of Rs. 15 will be referred to the municipal council for consideration and report. The council's attention is drawn to Dr. King's recommendation at the end of his letter. The municipal council should address the temple authorities and the District Board regarding the payment of a contribution towards the festival charges and report the result to Government.

(5) *Grant 5.*—The alterations in the Municipal office and collection establishments, proposed in paragraphs 21 and 22 of the Chairman's first letter, are sanctioned. With reference to G.O., No. 2473 L., dated 22nd December 1897, the contribution for the central office establishments will be reduced from Rs. 250 to Rs. 202 or Rs. 200 in round figures.

5. As revised by Government, the budget closes with a balance of Rs. 2,020 or 9·0 per cent. of the estimated receipts.

6. The Government does not consider it desirable to fix any limit for expenditure under each grant, as suggested by the Chairman in paragraph 5 of his second letter.

(True Extract.)

Ag. Secretary to Government.

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

Exd. Md. Pabilvan.

Proof. Please see query on page 4.

Seen 15/3

Government {1898} of Madras.

LOCAL AND MUNICIPAL.

Proof for approval.

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Recd. } 1898. *Enclosures*

Regd. } *Spare copies*

G.O., No. 494 M., 4th March 1898.

MARCH.

Municipal Budget.

Reviewing the Chidambaram — for 1898–99.

GOVERNMENT OF MADRAS

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From M.R.Rv. M. RAMASWAMI AIYAR Avargal, Chairman, Municipal Council, Chidambaram, to the Secretary to Government, Local and Municipal Department (through the Head Assistant Collector and Collector of South Arcot), dated 1st January 1898, No. 400.

I have the honour to submit herewith the revised estimate for 1897–98 and the budget estimate for 1898–99 of Chidambaram Municipality, together with usual statements (including the proposition statement for revision of establishment) and a copy of the proceedings of the council passing the same.

2. The principal variations under "Receipts" between the budget and the revised estimate for 1897–98 are explained in column 7 of the revised estimate.

3. The variations under "Charges" are briefly noted in column 7 of the revised estimate and explained in the accompanying proceedings of the council.

BUDGET ESTIMATE FOR 1898–99.

Receipts.

Tax on buildings, Tolls, Grant from Government for normal stipends, Contribution from local boards for medical institutions, Fishery rents.

4. The difference between the revised estimate for 1897–98 and the budget for 1898–99 under "Receipts" in the marginally-noted items is explained in the council's proceedings.

Charges.

5. Having in view the necessity for providing as much as possible towards the improvement of roads and streets, many of which are in bad condition, it was thought advisable to make some curtailment under Grants 2, 3 and 4.

6. *Grant 1.*—Though provision is made in accordance with the council's resolutions, yet I think that a few explanatory remarks may be useful.

7. (1) *New Works*—(*b*) *Buildings.*—It is hoped that the matter of the acquisition of site for the vegetable market, one of the long-felt chief wants of the town, will be settled before the end of the current financial year and that the provision made in the budget will be spent in 1898–99.

8. (2) *Repairs*—(*a*) *Communications.*—As a good portion of the allotment for roads was left unexpended in 1896–97, the expenditure for this purpose in 1897–98 was as large as could be desired. But it is found difficult to make the provision for the ensuing year amount at least to one half of the current year's expenditure.

9. (*d*) *Water-supply*—(ii) *Establishment.*—In addition to the four tanks provided with watchmen the council has resolved to reserve two more tanks and appoint watchmen to them. The idea commends itself in a sanitary point of view.

10. (iii) *Contingencies.*—The cost of supplying water to the tanks of the town when they get dry has been in previous years included under "Repairs to works, machinery, etc.;" but I think it is properly debitable to "Contingencies."

11. *Grant 2*—(i) (*b*) *Stipends to Normal Students.*—In consideration of the state of the finances and of the needs of a more pressing nature, no provision is made on account of normal stipends.

12. (ii) (*b*) *Result Grants.*—The result grant for the municipal Hindustani school actually paid in 1896–97 was Rs. 21–4–0; Rs. 58 is the estimate for 1897–98 and Rs. 60 is recommended for the ensuing year. The increase for the current and the ensuing years appears to have been calculated at an enhanced rate of grant; but the council is of opinion that the usual rate of 50 per cent. will suffice, and accordingly a provision of Rs. 45 is made.

13. (3) *Salary Grants.*—The estimate of the educational authorities is Rs. 860. This is the grant allowed to meet a portion of the pay of the teachers of the lower secondary department of the Pachayappa's High school and Committee's Town Middle school. The actual payment for the last year to the former institution was Rs. 441–6–0 and that to the latter was Rs. 408–0–9. On due consideration of the urgent demands under other heads, the council has resolved to allow only Rs. 250 as salary grant to each of the schools. It may be noted that the Pachayappa's High school is not open to two of the various classes of our tax-payers, viz., Muhammadans and Christians.

14. (4) *Result Grants.*—The current year's grant is Rs. 1,200 and an increase of Rs. 100 is recommended by the Educational authorities. The council has provided only Rs. 1,000 for the next year. The grant is distributed among twenty schools, in two of which, viz., Sivaprakasam institution and Chetty's school, no fee is levied from pupils, and I understand that in calculating the net cost of these schools the amount of school-fee leviable is not taken into consideration.

15. (7) *Building, Furniture, &c., Grants.*—There is a provision of Rs. 100 made in the current year's budget for buildings, furniture, &c. But the council has resolved to stop for the ensuing year the expenditure of a similar amount recommended by the Educational authorities.

16. *Grant 3*—(*a*) *Establishment.*—The reduction in the pay of the establishment is calculated in accordance with the council's resolutions. The reason for preferring the employment of two hospital assistants in lieu of one civil apothecary is given in resolution 15 of the council's proceedings. It would appear that some of the municipal hospitals are in charge of first-class hospital assistants, which class of medical subordinates may be naturally expected to have acquired sufficient experience by reason of long service both when doing duty under the personal superintendence of District Surgeons and when placed in independent charge. Further, the having of an additional third-class hospital assistant permanently would be more advantageous to people because they will generally have a greater faith and confidence in trusting themselves to his treatment than to temporary hands who are utter strangers to the place. The long-standing compounder at this hospital draws the highest pay of Rs. 18 allowed to the post, and the council considers that the new appointment of an assistant compounder on the gound that *work is increasing* is unnecessary, as that reason is applicable to all departments.

17. (*d*) *Sundries and Contingencies.*—A sum of Rs. 25 was provided for bedding and clothing in the budget estimate prepared by the civil apothecary of the local hospital. But it was raised to Rs. 50 by the District Medical and Sanitary officer. The council thinks that the increase is unnecessary.

18. (5) (*a*) (*i*) *Establishment.*—The sanitary maistries who are to superintend the work of sweepers and scavengers are paid only Rs. 6 a month, while the sweeper's pay is Rs. 5 and that of some of the scavengers is Rs. 6. The various duties which the maistries have to attend to entitle them to some encouragement by an increase of pay by at least one rupee.

19 (*b*) (i) *Establishment.*—The number of houses now attended to by the present staff of seven private scavengers is 362. It is expected to come up to not less than 400 in a few months and an addition of three men to the staff is necessary to ensure work being done with more regularity.

20. (*c*) *Cholera, Plague and Festival Charges.*—The carrying out of sanitary arrangements for the half-yearly festivals in accordance with the recommendation of the District Medical and Sanitary officer necessitates a larger provision being made for the purpose than in the current year. He has recommended that a provision of Rs. 2,000 may be made for cholera, plague and festival charges.

21. *Grant 5*—(*a*) *Office Establishment.*—The services of a masalchi to the office who will also do the work of a sweeper is really needed. It is therefore resolved to have a man on Rs. 4 and to dispense with the sweeper woman on annas 8.

22. (*b*) (i) *Establishment.*—It is desirable that each of the four divisions of this municipality should have a bill collector as before to prepare and to serve bills and to make collections of house-tax, professional tax, land-tax and private scavenging fees. Much inconvenience is felt in having three men for the four divisions.

23. The total estimated receipts, including the opening balance as per revised estimate, are anticipated to amount to Rs. 25,357 and the estimated charges to Rupees 23,557, leaving a closing balance of Rs. 1,800, which is 8 per cent. of the estimated receipts.

The following errors and omissions are noticed in the statements:—

(1) *Page* 2.—The carried forward total of column 6 comes to 19,502-4-8.
Page 3.—The brought forward " " to 19.502-4-8.
The carried forward total of " " to 23,186-0-8.
Page 4.—The brought forward total of " " to 23,186-0-8.
Column 6 of the total receipts " " to 23,511-0-8.
Grand total comes to 32,613-5-2.

(2) *Page* 6.—4. Tools and Plant, &c.—Rs. 50 should have been also entered in column 2.

(3) *Page* 8.—The totals of major heads (5) (*b*) and (*c*) have been wrongly entered against (*c*) and (*d*).

(4) *Page* 11.—Total of Grant 4, column 6, comes to 2,564-4-3.
Total expenditure, column 6, comes to 22,990-13-2.
Balance under column 6 comes to 9,622-8-0.
Grand total, column 6, comes to 32,613-5-2.

(5) *Pages* 46, 47 *and* 58.—The figures in column 5 should have been rounded to the nearest tens.

Returned to the Chairman, Municipal Council, Chidambaram, who is requested to make the necessary corrections, &c., [(1)—(5)] and return the papers by return of post.

(Signed) S. W. G. I. MACIVER,
Acting Head Assistant Collector.

5th January 1898.

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(1) The mistakes in the pie column against (*b*) (iii) and (*g*) (ii) in page 2 have been corrected.

The totals are right.

(2) Entered accordingly.

(3) Rectified.

(4) The mistake in the anna column against (*g*) (iii) in page 10 and that in anna and pie columns against refunds in page 11 are corrected. The totals are right.

(5) This course will be adopted in future.

Returned duly corrected.

(Signed) M. RAMASWAMI AIYAR,
Chairman.

7th January 1898.

Submitted.

2. According to the revised figures the expenditure during the current year will be about Rs. 7,000 in excess of the current receipts; this is possible because the short expenditure of last year (1896–97) resulted in the closing balance of over Rs. 9,000, *i.e.*, considerably more than one-third of the normal revenue; it is therefore necessary to look forward to a considerable reduction of expenditure in 1898–99 as compared with 1897–98, but it will be observed that the budget of the current year was framed when the total receipts (including the balance) were expected to amount to only about Rs. 500 more than the figures anticipated for 1898–99. As compared with the budget figures of 1897–98, Grant 1 and Grant 4 for 1898–99 have been raised and all the others reduced, especially Grant 2.

3. The reduction in Grant 3 is to be made possible by employing two hospital assistants in place of the civil apothecary now entertained and by other smaller reductions in the hospital establishment. The total of Grant 3 is still more than two-fifths of the whole of the anticipated receipts and seems therefore to be too large, but it is very desirable that the hospital at an important town, such as Chidambaram, should be in charge of an officer of not less standing than a civil apothecary. It would, therefore, seem to be advisable to insist on the maintenance of the present staff and to make the necessary provision by reducing the allotment under the same grant of Rs. 1,500 for festival charges to Rs. 1,000 and by a small reduction under Grant 1. It is thought that the local temple authorities may perhaps reconsider their decision to make no contribution for festival arrangements beyond the temple limits, but if they refuse to do this the district board might fairly be asked to contribute, as the money is spent as much for the good of the district as for that of the municipality.

4. Considering the difficulty that exists in providing for more necessary expenses out of the small revenue at the disposal of this municipality, it appears to be doubtful whether it is wise to make any provision for a grant to Pachayappa's High school, which is not open to all classes of the community. It will be seen that provision has been made for grant of Rs. 250 to this school.

CAMP, CHIDAMBARAM,
8th January 1898.

(Signed) S. W. G. I. MACIVER,
Acting Head Assistant Collector.

Submitted.

2. The provision of Rs. 1,400 for the vegetable market should, I think, be disallowed, as a site has not yet been selected and plans and estimates have not been sanctioned. This provision has figured in the budgets of the last two years and has risen (without explanation) from Rs. 500 to Rs. 1,000 and now to Rs. 1,400.

3. The entertainment of a qualified overseer on Rs. 30 is a step in the right direction.

4. In statement II-B, at page 17, the salary of each watchman is given at Rs. 6 instead of Rs. 4.

5. The grant to Pachayappa's school is proposed to be considerably reduced this year, so that I do not support the Head Assistant Collector's proposal to withdraw it altogether.

6. The District Medical officer, whom I have consulted on the subject, is opposed to the council's proposal to substitute two hospital assistants for the present civil apothecary in view of the importance of the town and the necessity for higher medical and educational qualifications than these hospital assistants usually possess. He admits, however, the want of a second medical officer. But one could not be permanently entertained without increasing the already disproportionate expenditure on medical relief. On the whole, I am disposed to think the change proposed should be given a trial. The reduction of the allotment for festival charges proposed by the Head Assistant Collector is hardly feasible in view of the increasing demands made by the medical and sanitary authorities for outlay on sanitary precautions on these occasions.

CAMP, VALAVANUR,
20th January 1898.

(Signed) L. M. WYNCH,
Acting Collector.

From M.R.Ry. M. RAMASWAMI AIYAR Avargal, Chairman, Municipal Council, Chidambaram, to the Secretary to Government, Local and Municipal Department (through the Head Assistant Collector and Collector of South Arcot), dated 13th January 1898, No. 21.

In continuation of my letter, No. 400, dated 1st instant, I have the honour to request that the following may be taken into consideration in connection with the budget of 1898–99.

2. The total number of streets and lanes in the town is 117. The municipality was established in 1873, and during the last 24 years only 13 of the streets are more or less metalled. The other streets have no side channels cut and are not sectioned. Many of them are in a miserable condition by reason of either the surface being sandy or by its becoming very miry on the fall of a heavy shower of rain.

	Rs.
Repair to roads	2,800
,, to streets	300
Road coolies' pay	432
Tools and plant	50
Public Works overseer's pay	360
Total ..	3,942

3. Out of the sum of Rs. 6,330, the total expenditure under Grant 1, only Rs. 3,942 as detailed in the margin are allotted for the improvement of roads and streets. Although the Public Works overseer has to attend to the work of buildings, &c., unconnected with communications still for purposes of calculation, I have included the whole of his pay under this head, viz., communications.

4. I think that, if possible, it will be just and proper to allot the sum of Rs. 6,780 comprising the marginally-noted items towards the improvement of roads and streets, but we are unable to do so having due regard to the requirements under other heads.

	Rs.
Receipts from tolls excluding contribution to district board	4,670
License fees on vehicles, animals and carts	2,500
A moiety of tax on lands	200
Total ..	7,370
Deduct proportionate amount to closing balance	590
Balance ..	6,780

5. It is to be regretted that, in making proposals for expenditure, the Educational and Medical authorities do not seem to take into consideration the smallness of the receipts of this municipality, and in order to avoid complaints from those quarters, it is highly desirable that some definite rule be laid down for future guidance prescribing that so much per cent. of the receipts should be allotted for each of the several grants.

6. In view of our having to meet a very heavy expenditure towards the cost of the water-supply scheme, which is the chief want of the town and the investigation of which is to be commenced in a day or two, I think that it would be wise to consider whether this poor municipality should continue to aid two lower secondary schools and whether the number of results grants schools cannot be reduced from twenty to twelve or at least whether the Sivaprakasam school and the Chetty's school referred to in paragraph 14 of my budget report, which are known as charity schools by reason of no school-fee being levied in them, cannot be left to be solely maintained by the donors. I may here note that it is difficult to understand the principle adopted in fixing the assignment of results grants to schools as it would appear from the enclosed extract from the list received from the Educational Department that there has been no uniformity of proportion to the net cost observed in fixing the assignments.

7. I think that the sum of Rs. 888 entered under Grant 1 for repair of ponds, the pay of tank-watchmen and the cost of water-supply in season of drought are proper items to be included under the head of sanitation and by adding the same, the total expenditure under Grant 3 will come to Rs. 11,914, which is above 50 per cent. of the total sum available for expenditure, while the provision made in the budget for grant 1 proper, grant 2, grant 4 and grant 5 are about 17, 8, 16 and 8 per cent., respectively.

List of Boys' Schools in the South Arcot District to be aided on the Results System during 1897–98.

1			2	3	4	5	6		7		8
Locality.							Net cost.		Assignment.		
Circle or municipality.	Taluk.	Town or village.	Description of School—Boys' or Girls'.	Section and serial number in the General School List.	Responsible manager.	Standards in which the pupils will be examined.	Local funds.	Provincial funds.	Provincial funds.	Local funds.	Date fixed for examination.
Chidambaram Range.	Chidambaram Municipality.	Committee's Primary	Boys'	T.S. 420	M. V. Rama Aiyar	Infant to 4	225			150	5th week of January 1898.
		Sivaprakasa Institution	Do.	Do. 421	Ponnambala Pillai	Do. to 4	419			225	,,
		Chetty's Charity	Do.	Do. 422	V. Subbaroya Chetty	Do. to 4	180			125	,,
		Pudupet Primary	Do.	Do. 423	Ambala-apa Aiyar	Do. to 4	130	8	3	65	,,
		Parya street school	Do.	Do. 424	Revd. Theodore Meyrnon	Do. to 4	400	5	3	150	,,
		Eastern Car street school	Do.	Do. 425	C. R. Raghupati Aiyar	Do. to 4	120	6	2	50	1st week of February 1898.
		Sembadava street school	Do.	Do. 426	V. Arumuga Nattar	Do. to 3	108			60	,,
		Labbai street school	Do.	Do. 427	Ahmed Sahib ..	Do. to 3	96			45	,,
		Manúrgudi road	Do.	Do. 428	Kandasami Aiyar	Do. to 3	96			60	,,
		Somasundara Mudaly street	Do.	Do. 429	Sivaprakasa Aiyar	Do. to 3	86	10	4	60	,,
		Ananthesvarar Covil street	Do.	Do. 430	Chidamburanatha Aiyar	Do. to 3	55	6	2	30	,,
		Palan Salia street	Do.	Do. 431	G. Sivagurunu Aiyar	Do. to 3	48			30	,,
		Kuthudum Pilliar Covil street	Do.	Do. 432	Ishtanayaka Aiyar	Do. to 3	50	4	2	40	,,
		Perumal street ..	Do.	Do. 433	V. Arumuga Aiyar	Do. to 3	74	10	4	50	,,
		Theradikadai street ..	Do.	Do. 434	Sundara Raja Chetti and Narayana Aiyar.	Do. to 3	68	10	4	45	,,
		Vandikaran street ..	Do.	Do. 435	K. Ratnasabapathi Pandaram	Do. to 3	96	8	8	80	,,
		Ramfandakkarai street	Do.	Do. 436	Sivagnana Aiyar	Do. to 3	90	8	3	25	,,
		Visvanada Pillai street	Do.	Do. 437	Arunachala Aiyar	Do. to 3	40	8	3	30	,,
		Nattu Pillai street ..	Do.	Do. 438	Chockalinga Aiyar	Do. to 3	58	5	2	30	,,
		Vaduga street	Do.	Do. 439	Appasami Aiyar	Do. to 2	34	8	3	20	,,

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, 5th February 1898, No. 1032.

Referring to the budget estimate of the Chidambaram Municipality for 1898–99, I have the honour to state that I must strongly protest against the action of the municipality in having reduced the allotment under almost all the heads of grant 2. The only reason assigned by the council for this step is want of funds, but this plea is hardly tenable seeing that, as the figures stand, the net cost to the municipality is only between 10 and 11 per cent. of the income from taxation, rents and markets. Moreover, the reduction is certainly calculated to act prejudicially on education in the town. I would therefore strongly recommend the following modifications which, to my mind, are absolutely necessary:—

(i) Under salary grants, Rs. 500 is provided against Rs. 860 in the current year's budget. This sum should be raised to Rs. 800 at least. Two schools in the municipality, both well conducted, are aided on the salary grant system and the reduction proposed would cause great hardship.

(ii) The actuals for 1896–97 under result grants amounted to Rs. 1,239, and it is necessary that, for the next year, the current year's figure Rs. 1,200 should be repeated.

(iii) An allotment of Rs. 100 at least should be made for building and furniture grants to result schools. Such aid is necessary to enable managers of schools to fulfil the requirements of the rules as to accommodation and furniture.

2. Even with the above additions, the net expenditure under Grant 2 will be Rs. 2,490 (2,520—30), or only 14 per cent. of the estimated income of the municipality from taxation, markets and rents.

From Surgeon-Major-General C. SIBTHORPE, C.B., F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 12th February 1898, No. 154.

With reference to grant 3 of the budget estimate of the Chidambaram Municipality for the year 1898–99, I have the honour to state that the proposal of the municipality to replace the civil apothecary by a first-class hospital assistant is opposed to G.O., No. 1610 M., dated the 5th November 1890, and does not commend itself to me. The amount provided against establishment in statement II of the estimate should therefore be raised from Rs. 1,641 to Rs. 2,271, so as to cover the salary of the civil apothecary.

2. I would suggest that the municipality be called upon to reconsider the recommendations of the District Medical and Sanitary Officer noted below which have not been carried out:—

Municipal Hospital.—(1) To enclose the compound by a wall or fence; (2) to partition off the portion of the centre room used for compounding by a railing to prevent the entrance of strangers; (3) to erect a separate lying-in ward with a delivery ward attached; (4) to erect a permanent isolation shed; (5) to replace the old female ward attendant by a younger and more active woman on better pay.

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, 24th February 1898, No. 427–S.

Referring to the Chidambaram Municipal budget for 1898–99, I have the honour to state that the expenditure proposed under "Conservancy" is 34·2 per cent. of the estimated current receipts. The certificated sanitary inspector in the employ of the municipality gets a salary of Rs. 27 with no horse allowance. I would recommend that he be given the minimum pay (Rs. 20) fixed by Government *plus* the usual allowance of Rs. 15 in accordance with G.O., No. 4 M., dated 4th January 1897.

A sum of Rs. 1,500 is set apart for expenditure on cholera, plague and festival arrangements. I have no information as to the annual expenditure incurred on festivals. Setting this item apart, I would advise that Rs. 750 be allotted for epidemics.

Submitted.

(Signed) S. W. G. I. MACIVER,
Ag. Head Assistant Collector.

19*th January* 1898.

Submitted to Government in continuation of the Chairman's letter forwarded with this office endorsement, No. 53–Eng., dated 20th January 1898. In the absence of the budget estimates, I have nothing to add to the remark I have already made.

(Signed) L. M. WYNCH,
Ag. Collector.

25*th January* 1898.

ORDER—No. 494 M., dated 4th March 1898.

The estimated receipts and charges of the Chidambaram 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	9,102	2,160	9,620	2,890
Tax on Arts	2,911	3,000	1,500	1,500
" Buildings and Lands	7,094	7,400	7,460	8,400
" Vehicles and Animals	1,128	1,200	1,200	1,200
" Carts	1,368	1,300	1,300	1,300
Tolls	4,677	5,000	5,140	4,670
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	886	550	580	570
Conservancy Receipts	145	250	130	130
Fees and Revenue from Educational Institutions	8	10	10	10
" from Medical Institutions	16	10	10	20
Income from Markets and Slaughter-houses	555	720	700	690
License Fees	520	500	500	500
Other Fees	51	50	50	50
Fines under Municipal and other Acts	144	400	500	500
Grants and Contributions from Government	118	70	90	20
" from Local Boards	2,360	1,910	1,910	1,370
" from other bodies	100	..	..	..
Recoveries for Services to Private Individuals	365	670	730	730
Miscellaneous	740	650	960	810
Advances Recovered	325	..	..	..
Total	32,613	25,850	32,330	25,360
Charges.				
GRANT 1—				
New Works—				
Communications	432	1,600	2,700	..
Buildings	255	1,400	550	..
Drainage	132	..	..	..
Water-supply	19	250	500	..
Repairs—				
Communications	2,568	1,100	5,040	2,800
Buildings	649	..	500	100
Drainage	..	..	..	300
Water-supply	843	300	500	890
Establishment	438	640	640	790
Tools and Plant and other Stores	13	50	50	50
Total	5,249	5,340	10,480	4,930
GRANT 2—				
Training Schools	108	120	120	..
Municipal Schools—				
On the Salary-result System	150	190	190	180
Grants-in-aid—				
Salary Grants	849	860	860	800
Result "	1,239	1,200	1,200	1,200
Building, Furniture, &c., Grants	61	100	100	100
Inspection	229	240	240	240
Total	2,636	2,710	2,710	2,520

—	Actuals, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1897-98.	Budget estimate, 1898-99.
Charges—cont.	Rs.	Rs.	Rs.	Rs.
Grant 3—				
Hospitals and Dispensaries	3,657	3,900	3,900	3,380
Contributions	200	150	150	150
Vaccination	345	350	350	300
Registration of Births and Deaths	134	130	130	130
Conservancy, Road-cleaning and Road-watering	6,071	6,990	7,290	7,700
Total ..	10,407	11,520	11,820	11,660
Grant 4—				
Lighting	1,993	1,730	1,730	1,480
Avenues	266	420	420	420
Public Garden, Survey of Land, Fire and other Charges .	304	400	400	400
Total ..	2,563	2,550	2,550	2,300
Grant 5—				
Supervision and Management	1,963	1,850	1,820	1,930
Advances Recoverable	40	..	60	..
Refunds	132	..	..	..
Grand Total ..	22,990	23,970	29,440	23,340
Balance ..	9,623	1,880	2,890	2,020

Revised Estimate for 1897–98.

The current receipts and charges are now estimated at Rs. 22,710 and Rs. 29,440, respectively, against Rs. 23,690 and Rs. 23,970 anticipated in the sanctioned budget. The decrease in the receipts, which occurs chiefly under the tax on arts, is partly counterbalanced by an increase under fishery rents, while the increase in the charges appears mainly under grant 1. The collections under the principal taxes and the expenditure on new works were most satisfactory. Every effort should be made to realize the whole of the taxes and to spend the allotment for new works fully before the close of the current year.

Budget Estimate for 1898–99.

Receipts.

3. The receipts for the ensuing year are put down at Rs. 22,470 against the revised estimate of Rs. 22,710, the decrease, which occurs chiefly under tolls and contributions from local boards, being partly met by an increase under the tax on buildings.

Charges.

4. (1) The probable charges are entered as Rs. 23,560 against Rs. 29,440 in the revised estimate, the decrease being under the first four grants.

(2) *Grant 1.*—The entertainment of two additional tankwatchmen on Rs. 4 each, proposed in paragraph 9 of the Chairman's first letter, and the alterations in the Public Works establishment, referred to in the council's resolution, are sanctioned. As recommended by the Collector in paragraph 2 of his endorsement, the amount provided in the budget for the construction of the vegetable market will be struck out.

(3) *Grant 2.*—The allotments for salary and result grants will be raised by Rs. 300 and Rs. 200, respectively, and a sum of Rs. 100 will be provided for building, furniture, &c., grants, as recommended by the Director of Public Instruction in paragraph 1 of his letter read above. The suggestions contained in paragraph 3 (5) of the Chairman's second letter read above will be referred to the Director for remarks.

(4) *Grant 3.*—For the reason stated in paragraph 1 of the Surgeon-General's letter read above, the proposal of the municipal council to employ two hospital assistants in lieu of one civil apothecary cannot be approved. The provision made for this purpose will therefore be raised by Rs. 630 as suggested by him. The other alterations in the hospital establishment proposed in the council's resolution are approved. The recommendations of the district medical and sanitary officer, referred to in paragraph 2 of the Surgeon-General's letter, will be referred to the municipal council for

consideration. The increase of Re. 1 in the salary of each of the four sanitary maistries and the entertainment of three more private scavenging toties proposed in paragraphs 18 and 19 of the Chairman's first letter are sanctioned. The suggestions made by the Sanitary Commissioner in his letter read above to reduce the pay of the certificated sanitary inspector by Rs. 7 and to give him a horse allowance of Rs. 15 will be referred to the municipal council for consideration and report. The council's attention is drawn to Dr. King's recommendation at the end of his letter. The municipal council should address the temple authorities and the district board regarding the payment of a contribution towards the festival charges and report the result to Government.

(5) *Grant 5.*—The alterations in the Municipal office and collection establishments, proposed in paragraphs 21 and 22 of the Chairman's first letter, are sanctioned. With reference to G.O., No. 2473 L., dated 2nd December 1897, the contribution for the central office establishments will be reduced from Rs. 250 to Rs. 202 or Rs. 200 in round figures.

5. As revised by Government, the budget closes with a balance of Rs. 2,020 or 9·0 per cent. of the estimated receipts.

6. The Government does not consider it desirable to fix any limit for expenditure under each grant, as suggested by the Chairman in paragraph 3 (5) of his second letter.

(True Extract.)

Ag. Secretary to Government.

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

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Rs. 2.560 against Rs. 440 [illegible]

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GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From M.R.Ry. M. RAMASWAMI IYER Avargal, Chairman, Municipal Council, Chidambaram, to the Secretary to Government, Local and Municipal Department (through the Head Assistant Collector and Collector of South Arcot), dated 1st January 1898, No. 400.

I have the honour to submit herewith the revised estimate for 1897–98 and the budget estimate for 1898–99 of Chidambaram Municipality, together with usual statements (including the proposition statement for revision of establishment) and a copy of the proceedings of the council passing the same.

2. The principal variations under "Receipts" between the budget and the revised estimate for 1897–98 are explained in column 7 of the revised estimate.

3. The variations under "Charges" are briefly noted in column 7 of the revised estimate and explained in the accompanying proceedings of the council.

BUDGET ESTIMATE FOR 1898–99.

Receipts.

Tax on buildings, Tolls, Grant from Government for normal stipends, Contribution from local boards for medical institutions, Fishery rents.

4. The difference between the revised estimate for 1897–98 and the budget for 1898–99 under "Receipts" in the marginally-noted items is explained in the council's proceedings.

Charges.

5. Having in view the necessity for providing as much as possible towards the improvement of roads and streets, many of which are in bad condition, it was thought advisable to make some curtailment under Grants 2, 3 and 4.

6. *Grant 1.*—Though provision is made in accordance with the council's resolutions, yet I think that a few explanatory remarks may be useful.

7. (1) *New Works*—(*b*) *Buildings.*—It is hoped that the matter of the acquisition of site for the vegetable market, one of the long-felt chief wants of the town, will be settled before the end of the current financial year and that the provision made in the budget will be spent in 1898–99.

8. (2) *Repairs*—(*a*) *Communications.*—As a good portion of the allotment for roads was left unexpended in 1896–97, the expenditure for this purpose in 1897–98 was as large as could be desired. But it is found difficult to make the provision for the ensuing year amount at least to one half of the current year's expenditure.

9. (*d*) *Water-supply*—(ii) *Establishment.*—In addition to the four tanks provided with watchmen the council has resolved to reserve two more tanks and appoint watchmen to them. The idea commends itself in a sanitary point of view.

10. (iii) *Contingencies.*—The cost of supplying water to the tanks of the town when they get dry has been in previous years included under "Repairs to works, machinery, etc.;" but I think it is properly debitable to "Contingencies."

11. *Grant 2*—(i) (*b*) *Stipends to Normal Students.*—In consideration of the state of finance and of the needs of a more pressing nature, no provision is made on account of normal stipends.

12. (ii) (*b*) *Result Grants.*—The result grant for the municipal Hindustani school actually paid in 1896–97 was Rs. 21–4–0; Rs. 58 is the estimate for 1897–98 and Rs. 60 is recommended for the ensuing year. The increase for the current and the ensuing year appears to have been calculated at an enhanced rate of grant; but the council is of opinion that the usual rate of 50 per cent. will suffice, and accordingly a provision of Rs. 45 is made.

13. (3) *Salary Grants.*—The estimate of the educational authorities is Rs. 860. This is the grant allowed to meet a portion of the pay of the teachers of the lower secondary department of the Pachayappa's High school and Committee's Town Middle school. The actual payment for the last year to the former institution was Rs. 441–6–0 and that to the latter was Rs. 408–0–9. On due consideration of the urgent demands under other heads, the council has resolved to allow only Rs. 250 as salary grant to each of the schools. It may be noted that the Pachayappa's High school is not open to two of the various classes of our tax-payers, viz., Muhammadans and Christians.

14. (4) *Result Grants.*—The current year's grant is Rs. 1,200 and an increase of Rs. 100 is recommended by the Educational authorities. The council has provided only Rs. 1,000 for the next year. The grant is distributed among twenty schools, in two of which, viz., Sivaprakasam institution and Chetty's school, no fee is levied from pupils, and I understand that in calculating the net cost of these schools the amount of school-fee leviable is not taken into consideration.

15. (7) *Building, Furniture, &c., Grants.*—There is a provision of Rs. 100 made in the current year's budget for buildings, furniture, &c. But the council has resolved to stop for the ensuing year the expenditure of a similar amount recommended by the Educational authorities.

16. *Grant 3*—(*a*) *Establishment.*—The reduction in the pay of the establishment is calculated in accordance with the council's resolutions. The reason for preferring the employment of two hospital assistants in lieu of one civil apothecary is given in resolution 15 of the council's proceedings. It would appear that some of the municipal hospitals are in charge of first-class hospital assistants, which class of medical subordinates may be naturally expected to have acquired sufficient experience by reason of long service both when doing duty under the personal superintendence of District Surgeons and when placed in independent charge. Further, the having of an additional third-class hospital assistant permanently would be more advantageous to people because they will generally have a greater faith and confidence in trusting themselves to his treatment than to temporary hands who are utter strangers to the place. The long-standing compounder at this hospital draws the highest pay of Rs. 18 allowed to the post, and the council considers that the new appointment of an assistant compounder on the gound that *work is increasing* is unnecessary, as that reason is applicable to all departments.

17. (*d*) *Sundries and Contingencies.*—A sum of Rs. 25 was provided for bedding and clothing in the budget estimate prepared by the civil apothecary of the local hospital. But it was raised to Rs. 50 by the District Medical and Sanitary officer. The council thinks that the increase is unnecessary.

18. (5) (*a*) (*i*) *Establishment.*—The sanitary maistries who are to superintend the work of sweepers and scavengers are paid only Rs. 6 a month, while the sweeper's pay is Rs. 5 and that of some of the scavengers is Rs. 6. The various duties which the maistries have to attend to entitle them to some encouragement by an increase of pay by at least one rupee.

19 (*b*) (i) *Establishment.*—The number of houses now attended to by the present staff of seven private scavengers is 362. It is expected to come up to not less than 400 in a few months and an addition of three men to the staff is necessary to ensure work being done with more regularity.

20. (*c*) *Cholera, Plague and Festival Charges.*—The carrying out of sanitary arrangements for the half-yearly festivals in accordance with the recommendation of the District Medical and Sanitary officer necessitates a larger provision being made for the purpose than in the current year. He has recommended that a provision of Rs. 2,000 may be made for cholera, plague and festival charges.

21. *Grant 5*—(*a*) *Office Establishment.*—The services of a masalchi to the office who will also do the work of a sweeper is really needed. It is therefore resolved to have a man on Rs. 4 and to dispense with the sweeper woman on annas 8.

22. (*b*) (i) *Establishment.*—It is desirable that each of the four divisions of this municipality should have a bill collector as before to prepare and to serve bills and to make collections of house-tax, professional tax, land-tax and private scavenging fees. Much inconvenience is felt in having three men for the four divisions.

23. The total estimated receipts, including the opening balance as per revised estimate, are anticipated to amount to Rs. 25,357 and the estimated charges to Rupees 23,557, leaving a closing balance of Rs. 1,800, which is 8 per cent. of the estimated receipts.

The following errors and omissions are noticed in the statements:—

(1) *Page* 2.—The carried forward total of column 6 comes to 19,502-4-8.
Page 3.—The brought forward " " to 19,502-4-8.
The carried forward total of " " to 23,186-0-8.
Page 4.—The brought forward total of " " to 23,186-0-8.
Column 6 of the total receipts " " to 23,186-0-8.
Grand total comes to 32,613-5-2. " to 23,511-0-8.

(2) *Page* 6.—4. Tools and Plant, &c.—Rs. 50 should have been also entered in column 2.

(3) *Page* 8.—The totals of major heads (5) (*b*) and (*c*) have been wrongly entered against (*c*) and (*d*).

(4) *Page* 11.—Total of Grant 4, column 6, comes to 2,564-4-3.
Total expenditure, column 6, comes to 22,990-13-2.
Balance under column 6 comes to 9,622-8-0.
Grand total, column 6, comes to 32,613-5-2.

(5) *Pages* 46, 47 *and* 58.—The figures in column 5 should have been rounded to the nearest tens.

Returned to the Chairman, Municipal Council, Chidambaram, who is requested to make the necessary corrections, &c., [(1)—(5)] and return the papers by return of post.

5*th January* 1898. (Signed) S. W. G. I. MACIVER,
Acting Head Assistant Collector.

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(1) The mistakes in the pie column against (*b*) (iii) and (*g*) (ii) in page 2 have been corrected.
The totals are right.

(2) Entered accordingly.

(3) Rectified.

(4) The mistake in the anna column against (*g*) (iii) in page 10 and that in anna and pie columns against refunds in page 11 are corrected. The totals are right.

(5) This course will be adopted in future.

Returned duly corrected.

7*th January* 1898. (Signed) M. RAMASWAMI IYER,
Chairman.

Submitted.

2. According to the revised figures the expenditure during the current year will be about Rs. 7,000 in excess of the current receipts; this is possible because the short expenditure of last year (1896–97) resulted in the closing balance of over Rs. 9,000, *i.e.*, considerably more than one-third of the normal revenue; it is therefore necessary to look forward to a considerable reduction of expenditure in 1898–99 as compared with 1897–98, but it will be observed that the budget of the current year was framed when the total receipts (including the balance) were expected to amount to only about Rs. 500 more than the figures anticipated for 1898–99. As compared with the budget figures of 1897–98, Grant 1 and Grant 4 for 1898–99 have been raised and all the others reduced, especially Grant 2.

3. The reduction in Grant 3 is to be made possible by employing two hospital assistants in place of the civil apothecary now entertained and by other smaller reductions in the hospital establishment. The total of Grant 3 is still more than two-fifths of the whole of the anticipated receipts and seems therefore to be too large, but it is very desirable that the hospital at an important town, such as Chidambaram, should be in charge of an officer of not less standing than a civil apothecary. It would, therefore, seem to be advisable to insist on the maintenance of the present staff and to make the necessary provision by reducing the allotment under the same grant of Rs. 1,500 for festival charges to Rs. 1,000 and by a small reduction under Grant 1. It is thought that the local temple authorities may perhaps reconsider their decision to make no contribution for festival arrangements beyond the temple limits, but if they refuse to do this the district board might fairly be asked to contribute, as the money is spent as much for the good of the district as for that of the municipality.

4. Considering the difficulty that exists in providing for more necessary expenses out of the small revenue at the disposal of this municipality, it appears to be doubtful whether it is wise to make any provision for a grant to Pachayappa's High school, which is not open to all classes of the community. It will be seen that provision has been made for grant of Rs. 250 to this school.

CAMP, CHIDAMBARAM,
8*th January* 1898. (Signed) S. W. G. I. MACIVER,
Acting Head Assistant Collector.

Submitted.

2. The provision of Rs. 1,400 for the vegetable market should, I think, be disallowed, as a site has not yet been selected and plans and estimates have not been sanctioned. This provision has figured in the budgets of the last two years and has risen (without explanation) from Rs. 500 to Rs. 1,000 and now to Rs. 1,400.

3. The entertainment of a qualified overseer on Rs. 30 is a step in the right direction.

4. In statement II-B, at page 17, the salary of each watchman is given at Rs. 6 instead of Rs. 4.

5. The grant to Pachayappa's school is proposed to be considerably reduced this year, so that I do not support the Head Assistant Collector's proposal to withdraw it altogether.

6. The District Medical officer, whom I have consulted on the subject, is opposed to the council's proposal to substitute two hospital assistants for the present civil apothecary in view of the importance of the town and the necessity for higher medical and educational qualifications these hospital assistants usually possess. He admits, however, the want of a second medical officer. But one could not be permanently entertained without increasing the already disproportionate expenditure on medical relief. On the whole, I am disposed to think the change proposed should be given a trial. The reduction of the allotment for festival charges proposed by the Head Assistant Collector is hardly feasible in view of the increasing demands made by the medical and sanitary authorities for outlay on sanitary precautions on these occasions.

CAMP, VALAVANUR,
20*th January* 1898. (Signed) L. M. WYNCH,
Acting Collector.

Chidambaram Municipal budget 1897-98

10.P

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings:—

Current No. 3662 of 1898, dated 1st Jan/98 from the Chairman Mt. Chidambaram

Current No 4542 of 1898, dated 25th Jan/98 from the do. do.

Current No. 6802 of 1898, dated 5.2.98 from the A.P.I.

Current No. 7881 of 1898, dated 12.2.98 from the Surgeon Genl.

— 9072 — Order. — 24.2.98 — Sanct. Comm. No. 494 Mg 4/3/98

The estimated receipts and charges of the Chidambaram 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.
	Rs.	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	9102	2160	9620	2890
Tax on Arts	2911	3000	1500	1500
Tax on Buildings and Lands	7094	7400	7400	8700
Water-Tax on Buildings and Lands				
Tax on Vehicles and Animals	1128	1200	1200	1200
Tax on Carts	1368	1300	1300	1300
Tolls	4677	5000	5140	4670
Realizations under Special Acts				
Rent of Lands, Buildings, &c, and sale-proceeds of Lands, &c.	886	550	580	570
Conservancy Receipts	145	250	130	130
Fees and Revenue from Educational Institutions ..	8	10	10	10
Fees and Revenue from Medical Institutions	16	10	10	20
Income from Markets and Slaughter-houses	555	720	698	690
License fees	520	600	500	500
Other fees	51	50	50	50
Fines under Municipal and other Acts	144	400	500	500
Interest on Investments and premium on Loans ..				
Grants and Contributions from Government	118	70	90	20
Do. from Local Boards	2360	1910	1910	1370
Do. from other bodies	100	-	-	-
Recoveries for services to private individuals	365	670	730	730
Miscellaneous	740	650	960	810
Loans				
Sale-proceeds of Government Securities, &c, and Realizations of Sinking Fund				
Advances Recovered	325	"	"	..
Total ..	32.613	25.850	32.330	25360

Rs. 2.500 against Rs. 2.970 in the revised est.

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	432	1600	2700	..	
Buildings	255	1400	550	1400	
Drainage	132	..	..	..	
Water-supply	19	250	500	..	
Repairs—					
Communications	2568	1100	5040	2800	
Buildings	549	..	500	600	
Drainage	..	..	..	300	
Water-supply	843	300	500	800	890
Establishment	438	640	640	790	
Tools and Plant and other Stores	13	50	50	50	
Contributions for Public Works					
Total	5249	5340	10480	6330	4930
Grant 2.					
Training Schools	108	120	120	..	
Municipal Schools—					
(a) On the Salary System					
(b) On the Salary Result System					
Grants-in-aid—					
(a) Salary grants	150	190	190	180	
(b) Result grants	849	860	860	500	800
(c) Building, Furniture, &c., grants	1239	1200	1200	1000	1200
Inspection	61	100	100	100	100
Miscellaneous	229	240	240	240	
Total	2636	2710	4147	1480	2520
Grant 3.					
Hospitals and Dispensaries	3657	3900	3900	2950	
Contributions	200	150	150	150	3380
Vaccination	345	350	350	300	
Registration of Births and Deaths	134	130	130	130	
Conservancy, Road-cleaning and Road-watering	6071	6990	7290	7700	
Total	10407	11520	11520	11020	11660
Grant 4.					
Lighting	1994	1730	1730	1480	
Markets and Slaughter-houses					
Choultries					
Travellers' Bungalows					
Avenues					
Public Garden, Survey of Land, Fire and other charges	266	420	420	420	
	304	400	400	400	
Total	2564	2550	2550	2300	
Grant 5.					
Supervision and management	1963	1850	1820	1980	1930
Repayment of Debt					
Interest on loan					
Advances Recoverable	40	..	60	..	
Refunds	132	..	..	..	
Discount					
Pensions and Gratuities					
Investments					
Grand Total	22990	23970	29448	23560	23340
Balance	9623	1880	2890	1800	2020

3261 | 26850 | 32350 | 25360

3.

120

suggested by him. The other alterna-
establishment

Revised estimate for 1897-98.

The current receipts and charges are ... respectively estimated at Rs 22710 and Rs 29,440 the anticipated in the 22.690 and Rs 23970 The decrease in the receipts occurs chiefly under the tax on ants for is partly counterbalanced by an increase under fishery rents, while the increase in the charges appears mainly under Grant 1. The collections under the principal taxes and the expenditure on new works were rather unsatisfactory. Every effort should be made to realise the whole of the taxes his and to spend the allotment for new works fully before the close of the current year.

Tax on ats — 15.1 percent
Buildings — 4.8
Lands — 25.2
Expenditure on new works } — 7.0

Budget Estimate for 1898-99.

3. Receipts. The receipts for the ensuing year are put down at Rs. 22,470 against the revised estimate of Rs. 22710, the decrease which occurs chiefly under tolls and contributions from Local Boards being partly met by an increase under the tax on ...ble buildings.

4. Charges(1). The probable charges are entered as Rs. 23.560 against Rs ... the revised estimate ...

Actuals, 1896-97	Budget Estimate	Revised	Budget

Charges.

GRANT 1.
New W...

2.

this additional tank-watchmen at Rs 4 each, proposed in paragraphs ... of the first works establishment ... referred to in the Council's resolution are sanctioned. As recommended by the Collector in para. 2 of his endorsement, the amount provided in the budget for the construction of the vegetable market will be struck out.

(3) Grant 2. The allotments for salary and result-grants will be raised by Rs. 300 and Rs 200 respectively and a sum of Rs 100 will be provided for building, furniture etc. grants, as recommended by the Director of Public Instruction in paragraph 1. of his letter read above. The suggestions contained in para. 3 (6) of the Chairman's second letter read above will be referred to the Director for remarks.

(4) Grant 3. For the reason stated in para. 1. of the Surgeon General's letter read above, the proposal of the Municipal Council to employ two hospital assistants in lieu of one civil apo- ... abbrivated. The

3. 128

Suggested by him. The other alterations in the hospital establishment proposed in the Council's resolution are approved. The recommendations of the District Medical and Sanitary officer, referred to in para. 2 of the Surgeon General's letter, will be referred to the Municipal Council for consideration. The increase of Re. 1 in the salary of each of the four Sanitary Maistries and the entertainment of three more private scavenging ... proposed in paras. 18 and 19 of the Chairman's first letter are sanctioned. The suggestions made by the Sanitary Commissioner in his letter read above to reduce the pay of the certificated Sanitary Inspector by Rs. 7 and to give him a horse-allowance of Rs 15 will be referred to the Municipal Council for consideration and report. The Council's attention is drawn to Dr. Kuig's recommendation at the end of his letter. The Municipal Council should address the temple authorities and the District Board regarding the payment of a contribution towards the festival charges ... to the roads ... to Guindy.

Chairman.

(5) Grant 5. The alterations in the municipal office and collection establishments, proposed in paragraphs 21 & 22 of the Chairman's letter, are sanctioned. With reference to G.O. No. 2473-L. dated 22nd December 1897, the contribution for the central office establishments will be reduced from Rs. 250 to Rs. 202 or Rs 200 in round figures.

5. As revised by Govt., the budget closes with a balance of Rs. 2020 or 9·6 per cent. of the estimated receipts.

6. The Govt. does not consider it ~~desirable~~ necessary to fix any limit for expenditure under each grant, as suggested by the Chairman in para. 3 (5) of this second letter.

V.R.
2/3/98

To. The Chairman Mc. Chidambaram.
" Collector of South Arcot
" Prest. Dt. Bd.
Accountant General
Director of Public Instruction
Surgeon General
Sanitary Bd.
" Commr. H.D.
" Engineer

Dupl. 31/3/98

List of boys' Schools in the South Arcot District to be aided on the Results System during 1897-98.

1			2	3	4	5	6		7		8
Locality			Description of school & Register No.	Section & Serial No. in the Grant-in-aid List.	Responsible Manager	Standards in which the pupils will be examined	Rates of Assignment		Rates of Assignment		Date fixed for Examination
Circle or Municipality	Taluk	Town or Village					Provincial Funds.	Local Funds.	Provincial Funds.	Local Funds.	
Chidambaram Range	Chidambaram Municipality	Committee's Primary	Boys	5.426	M. Rama Aiyar	2 to 4	.	225	.	150	5th week of January 1898
		Srinivasa Pillai Street	Do	5.424	Annamalai Pillai	Do to 4	..	419	.	235	Do
		Chetty's Choultry	Do	5.422	V. Subbaroya Aiyar	Do to 4	..	180	..	125	Do
		Pudupet Primary	Do	5.423	Ambalavana Aiyar	Do to 4	8	130	3	65	Do
		Paraya Street School	Do	5.424	Rev. Dhandapani Aiyar	Do to 4	5	400	3	150	Do
		Eastern car St.	Do	5.425	C. Raghupati Aiyar	Do to 4	6	120	2	50	Do
		Sembadavar St.	Do	5.426	V. Arumuga Pillai	Do to 3	.	108	.	60	1st week of February 1898
		Kabbai Street	Do	5.427	Ahmed Sahib	Do to 3	.	96	..	46	Do
		Manmargudi Road	Do	5.428	Kandalavana Aiyar	Do to 3	.	96	.	60	Do
		Somasundarapuram Street	Do	5.429	Srinivasa Aiyar	Do to 3	10	86	4	60	Do
		Pranthamangalam Tamil Street	Do	5.430	Chidambaranatha Aiyar	Do to 3	5	56	2	30	Do
		Valambakia St.	Do	5.431	G. Sivagnana Aiyar	Do to 3	..	48	..	30	Do
		Kulkadan Pillai Tamil St.	Do	5.432	Ishtanayaka Aiyar	Do to 3	4	50	2	40	Do
		Perumal Street	Do	5.433	V. Arumuga Aiyar	Do to 3	10	74	4	50	Do
		Sheradikadai St.	Do	5.434	Sundara Pandara Sivagnana Aiyar	Do to 3	10	68	4	45	Do
		Vandikaran St.	Do	5.435	K. Ratnasabapathi Pandaram	Do to 3	8	40	3	30	Do
		Sambandakkara Street	Do	5.436	Sivagnana Aiyar	Do to 3	..	90	..	25	Do
		Viravanadu Pillai St.	Do	5.437	Arunachalam Aiyar	Do to 3	8	40	3	30	Do
		Kabbu Pillai St.	Do	5.438	Shivalinga Aiyar	Do to 3	5	58	2	30	Do
		Vaduga Street	Do	5.439	Appadurai Aiyar	Do to 2	8	34	3	20	Do
4	4		17	5	6	17	2	4	4	4	14

Office of the Director of Public Instruction, Madras, 3rd November 1897.

(Signed) D. Duncan.
Director of Public Instruction.

(True Extract)

M. Ramaswamy
Chairman

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

	1898-99. Details of Minor Heads.	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	2887 . .	2887 - -	9615 - -	2160 - -	9102 4 6
b. Endowments					
c. Water-tax Fund					
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	1500 . .	✓	1500 - -	3000 - -	2911 - -
b. Tax on buildings (section 63) ..	8000 . .	✓	7000 - -	7000 . .	6830 2 10
c. Tax on lands (section 63) ..	400 . .	✓	400 - -	400 - -	263 14 6
d. Water-tax on buildings and lands (section 75)					794
e. Tax on vehicles with springs and palanquins (section 77) ..	200 - -		200 - -	200 - -	225 - -
f. Tax on animals (section 77) ..	1000 - -		1000 . .	1000 . .	902 12 0
g. Tax on carts and other vehicles without springs (section 85) ..	1300 . .		1300 - -	1300 - -	1368 . .
h. Tolls (section 91)—					
Gross receipts 7000	4670 - -		5137 - -	5000 . .	4677 - -
Less Local Fund share 2333 .					
i. Penalties on account of—		17070 - -			
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. ..					
vii. Evasion of tolls					
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds					
b. Ferry rents					
c. Fees under Act II of 1888 ..					
Carried forward ..		17070 - -	16537 - -	17900 - -	17177 13 4

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

—	Details of Minor Heads.	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 ..		17070 - -	16537 - -	17900 - -	17177 13 4
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	30 - -		30 - -	30 - -	27 4 -
ii. Rent of buildings	60 - -		60 - -	60 - -	70 - -
iii. Avenue receipts	450 - -		450 - -	450 - -	741 5 5
iv. Fees from Travellers' Bungalows		540 - -			
b. i. Sale-proceeds of lands and buildings					
ii. Produce of lands, gardens, &c.					
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	30 - -		43 - -	10 - -	43 12 9
c. Conservancy receipts—		30 - -			
Sale-proceeds of night-soil, street refuse, &c.	130 - -	570 - - 130 - -	588 130 - -	550 250 - -	143 5 -
d. i. Fees from educational institutions	10 - -		10 - -	10 - -	7 10 3
ii. Other revenue from educational institutions ..		10 - -			
e. i. Sale-proceeds and composition fees of medicines ..	10 - -		10 - -	10 - -	10 15 9
ii. Other Hospital receipts ..	5 - -	15 - -	5 - -	. . .	5 9 1
f. i. Income from markets ..	650 - -		653 - -	650 - -	499 9 8
ii. ,, slaughter-houses.	45 - -	695 - -	40 - -	70 - -	55 - 10
g. Other fees .. .. .. (Warrant fee)	695		698	720	554 10 6
i. Distraint fees	50 - -		60 - -	50 - -	50 12 -
ii. License fees	500 - -		500 - -	500 - -	519 15 10
iii. Cartstand fees		550 - -			
iv. Other fees	50		50	50	51
h. Fines under Municipal and other Acts.	500 - -		600 - -	400 - -	144 - -
i. Interest on investments		500 - -			
i. General, including choultries					
ii. Educational					
iii. Medical					
j. Premium on loans					
Carried forward ..		19540 - -	19023 - -	20390 - -	19502 5 11

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

—	Details of Minor Heads.	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 ..		19540 - -	19023 - -	20390 - -	19502 8 11 4 8
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..			70 - -	70 - -	118 7 11
Buildings					
Municipal Schools ..	20 - -		20 - -		
Other purposes					
ii. Medical					
iii. Other purposes—					
Communications ..					
Water-supply					
Drainage					
Sanitation					
Other purposes ..					
b. From Local Boards—		20 - -	40	70	118
i. Education					
ii. Medical	1370 - -		1910 - -	1910 - -	1658 - 2 702 7 -
iii. Other purposes		1375			2360
c. Other grants and contributions—					
i. Education					
ii. Medical					
iii. Other purposes					100 - -
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	170 - -		170 - -	670 - -	329 10 -
ii. Other purposes Cess pool.	60 - -	730	60 - -		35 - -
b. Other items—	730		730	670	364
i. Fishery rents	800 - -		957 - -	650 - -	683 8 6
ii. Refunds of Expenditure of previous year					6 - -
iii. Fee for numbering carts, &c.	2 - -		2 - -		3 6 -
iv. Other items	3 - -		3 - -		47 4 8
	80 8	805 - -	962	850	790 2
Carried forward ..		22470 - -	22716 - -	23690 - -	23186 1 11

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Chittaubarcar during the official year 1898-97—cont.

—	1897-98. Details of Minor Heads.	1897-98. 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 ..		22470 - -	22710 - -	23690 - -	23135 1 11
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					25 - -
ii. Others					300 - -
Total Receipts ..		22470 - -	22710 - -	23690 - -	23511 1 11
Grand Total ..		28387 - -	32330 - -	25850 - -	32613 6 5

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 8 per cent. and tax on lands at ~~8~~ as proposed to be levied per cent. of rent value. annas - - 6 for every 80 square yards.
3. Water-tax on buildings and lands is levied at per cent.
4. Tax on vehicles and animals is levied at — the maximum rates.
5. Tax on carts, &c., is levied at Rs. ¼ per cart. per annum.
6. Tolls are levied at ¾ the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. 1821 dt 12-12-93, 1645 dt 6-12-89 & 476 dt 20-3-96
8. The house-tax registers were last revised in the official year 94-95 and the land tax registers in the official year.
9. Total extent of land assessed is 1,86,33 acres.
10. The mode of estimating the annual rental of houses and lands is as follows :—

Actual rental, if rented, or if not rented, what they would fetch if rented, importance of the locality and the rentals of those in the neighbourhood is also taken into account. Rs 10 for 1 acre of wet and Rs 5 for 1 acre of dry lands is taken as the annual rentals.

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).	Contributions from: Local Funds.	Contributions from: Provincial Funds.	Total Receipts (Columns 3, 8 and 9).	Appropriation from Municipal Fund (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.	

Statement II.—Expenditure from the Municipal Fund of the Town of Chidambaram for the official year 1896-97.

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

	Details of Minor Heads. RS. A. P.	Totals of Major Heads. RS. A. P.	Revised Estimate for 1896-97. RS. A. P.	Budget Estimate for 1896-97. RS. A. P.	Actuals, 1896-97 (audited figures). RS. A. P.
GRANT I—(*Public Works*)—					
1. New Works—					
a. Communications			2700 - -	1600 - -	432 3 -
b. Buildings	1400 - -		550 - -	1400 - -	254 14 9
c. Drainage					131 10 9
d. Water-supply		1400 - -	500 - -	250 - -	18 12 1
2. Repairs—					
a. Communications	2800 - -		5045 - -	1100 - -	2567 8 9
b. Buildings	100 - -		500 - -		549 5 2.
c. Drainage—					
i. Repairs to works ..	300 - -				
ii. Establishment for flushing drains, &c.					
d. Water-supply—					
i. Repairs to works, machinery, &c	400 - -		310 - -	110 - -	654 4 6
ii. Establishment	283 - -		190 - -	190 - -	189 1 -
iii. Contingencies	200 - -		500 - -	300 - -	563 - -
3. Establishment	792 - -	4080 - -	640 - -	640 - -	638 1 8
4. Tools and Plant and other stores.	50 - -	792 - -	50 - -	50 - -	12 14 9
5. Contributions—		50 - -			
a. To Local Boards for works ..					
b. To Provincial Funds for scrutiny of estimates, &c. ..					
c. To others for public works ..					
Total, Grant I ..		6330 - -	10485 - -	5340 - -	5248 14 8
GRANT II—(*Education*)—					
1. Training Schools—					
a. Contributions to Local Boards ..					
b. Stipends to Normal students ..			120 - -	120 - -	107 11 -
2. Municipal Schools—					
i. On Salary System—					
a. Establishment					
b. Contingencies					
Carried forward ..			120 - -	120 - -	107 11 -

Statement II.—Expenditure from the Municipal Fund of the Town of Chidambaram for the official year 1896-97—*cont.*

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

	Details of Minor Heads. RS. A. P.	Totals of Major Heads. RS. A. P.	Revised Estimate for 1896-97. RS. A. P.	Budget Estimate for 1896-97. RS. A. P.	Actuals, 1896-97 (audited figures). RS. A. P.
Brought forward ..			120 - -	120 - -	107 11 -
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	96 - -				88 - -
b. Result Grants	45 - -		190 - -	190 - -	21 4 -
c. Contingencies	36 - -				40 10 9
3. Salary Grants	500 - -	677 - -	500 - -	860 - -	849 6 9
4. Results Grants	1000 - -	1000 - -	1200 - -	1200 - -	1238 10 -
5. Combined Grants—					
a. Fixed Payments					
b. Result Grants					
6. Inspection—					
a. Contributions to Local Boards ..					
b. Municipal Inspectors—					
i. Establishment	210 - -		210 - -	210 - -	207 8 -
ii. Contingencies	30 - -		30 - -	30 - -	22 1 6
7. Miscellaneous—		240 - -	Used	Used	24
a. Building, furniture, &c., grants ..			100 - -	100 - -	60 12 -
b. Common gymnasium—					
i. Establishment					
ii. Contingencies					
c. Common Drawing Master—					
i. Establishment					
ii. Contingencies					
d. Other items					
Total, Grant II ..		1917 - -	2710 - -	2710 - -	2636 - -
GRANT III—(*Sanitation and Medical Services*).					
1. Hospitals and Dispensaries—					
a. Establishment	1641 - -		2410 - -	2410 - -	2318 12 -
b. Medicines and Supplies	500 - -		500 - -	500 - -	522 4 1
c. Diet of Patients	350 - -		350 - -	350 - -	397 6 8
d. Sundries and Contingencies ..	259 - -		640 - -	640 - -	418 15 7
e. Contributions to Local Boards ..					
&c., &c., &c. ..					
Carried forward ..		2750 - -	3900 - -	3900 - -	3657 6 4

Statement II.—Expenditure from the Municipal Fund of the Town of Chedambaram. for the official year 1896-97—*cont.*

——	1896-97. Details of Minor Heads.	1896-97. Total 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 ..		2750 - -	3900 - -	3900 - -	3187 6 4
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* Contributions to Provincial funds for—					
i. Medical College ..	70 - -		70 - -	70 - -	99 - -
ii. Sanitary Inspection ..	70 - -		70 - -	70 - -	79 - -
iii. Medical Reserve staff ..	10 - -		10 - -	10 - -	22 - -
iv. Cutlers' Establishment ..					
b. Contributions to Local Boards, &c., for—					
i. Medical Schools ..					
ii. Reserve staff					
&c., &c., &c, ..					
c. Other contributions		150 - -	150	150	200
3. Vaccination—					
a. Establishment	180		180 - -	180 - -	180 - -
b. Contingencies	120		170 - -	170 - -	164 9 8
c. Contributions to Local Boards ..		300 - -			
4. Registration of Births and Deaths—	350		350	350	344 9
a. Establishment	120 - -		120 - -	120 - -	119 1 -
b. Contingencies	10 - -		10 - -	10 - -	10 2 1
5. Conservancy, Road cleaning and Road watering—	130	130 - -	130	130	134
a. i. Establishment	3312 - -		3270 - -	3270 - -	2902 11 11
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	2000 - -	5312 - -	2000 - -	2000 - -	1520 1 7
b. Private scavenging—					
i. Establishment	864 - -		650 - -	650 - -	367 4 7
ii. Contingencies, such as cost of scavenging carts, &c. ..	20 - -	884 - -	20 - -	20 - -	7 7 -
Plague and Cholera.					
c. Cholera charges ..	1000 - -	884 - -	1300 - -	1000 - -	1238 14 4
		1500 - -			
d. Contingencies		1000 - -	50 - -	50 - -	37 1 6
&c., &c., &c. ..	161		290	690	670 9
Total, Grant III ..		11026 - -	11820 - -	11520 - -	10406 11 9

Statement II.—Expenditure from the Municipal Fund of the Town of Chedambaram. for the official year 1896-97—*cont.*

——	1896-97. Details of Minor Heads.	1896-97. 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 IV—(*Lighting and Miscellaneous Municipal purposes*).					
1. Lighting—					
a. Establishment	480 - -		480 - -	480 - -	473 3 2.
b. Contingencies	1000 - -	1490 - -	1250 - -	1250 - -	1020 6 -
2. i. Markets—	1480		1730	1736	1493 9
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					
b. Contingencies					
5. Avenues—					
a. Establishment	240 - -		240 - -	240 - -	230 15 3.
b. Contingencies	180 - -		180 - -	180 - -	29 13 11.
6. Public Garden—	420	420 - -	420	420	265 13 -
a. Establishment					
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..					
7. Survey of land					
8. Fire —					
a. Establishment					
b. Purchase of fire-engine, buckets, repairs, &c.					
9. Other charges—					
i. Work done for private individuals other than private scavenging	10 - -	10 - -	10 - -	10 - -	
Carried forward ..		1910 - -	2160 - -	2160 - -	2259 6 4

Statement II.—Expenditure from the Municipal Fund of the Town of Chedambaram. for the official year 1896-97.—*cont.*

	1896-97. Details of Minor Heads.	1896-97. 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 ..		1910 - -	2160 - -	2160 - -	2259 6 4
1910		a a			
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. Other Charges—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..	W 20 - -	- -	W 20 - -	W 20 - -	19 11 -
iii. Printing	350 - -		350 - -	350 - -	249 14 5
iv. Compensation for lands ..					
v. Other items	20 - -		20 - -	20 - -	15 4 6
	400	370 - -	400	400	304 3 11
Total, Grant IV ..		2300 - -	2950 - -	2950 - -	2563 10 2
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	936 - -		870 - -	894 - -	928 11 2
ii. Inspection	180 - -	1116 - -	151 - -	180 - -	164 8 3
b. Collection of Municipal Taxes—					
i. Establishment	336 - -	336 - -	246 - -	250 - -	251 5 -
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..					
c. Collection of Tolls—					
i. Establishment					
ii. Contingencies			19 - -		
d. Office contingencies other than (*b*) (ii)	282 - -	282 - -	276 - -	276 - -	467 6 1
e. Contributions for Central office and Audit establishments ..	250 - -	250 - -	250 - -	250 - -	151 - -
Total, Grant V ..		1984 - -	1817 - -	1850 - -	1962 14 6
Repayment of Debt—					
a. Instalments paid during the year.					
b. Invested on account of Sinking Fund (Value of securities purchased)					
c. Charges of investment ..					
Interest—					
a. On account of last year ..					
b. „ of current years.					

Statement II.—Expenditure from the Municipal Fund of the Town of Chedambaram. for the official year 1896-97.—*cont.*

	1896-97. Details of Minor Heads.	1896-97. 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.
Advances recoverable—					
a. Permanent			20 - -		
b. Others			37 - -		40 - -
Refunds of other than current collections ..			4 - -		132 5 4
Discount					
Pensions and gratuities					
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank					
Total Expenditure ..		23567 - -	29443 - -	23970 - -	22990 8 6
Balances—					
a. Municipal Fund		1800 - -	2887 - -	1880 - -	9622 13 11
b. Endowments					
c. Water-tax Fund					
Grand Total ..		25367 - -	32330 - -	25850 - -	32613 6 5

Note to Statement II.

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

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

M Ramaswamy
Chairman

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

Part I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 189 -9 .			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications								
1									
2									
3									
	Total ..								
(b)	Buildings								
1	Construction of Vegetable market	1400.	-	-	-	1400	-	-	
2									
3									
	Total ..	1400	-	-	-	1400	-	-	

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			nil						
3									
	Total ..								
(d)	Water-supply		nil						
1									
2									
3									
	Total ..								

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

Part II.—Repairs.

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications							Total mileage of roads streets, lanes, &c., in the town.
1	Metalling last portions of the west Car Street and the western half of the South Car Street	1800	..	..	1800	..	..	
2	Annual maintenance of	1100	..	..	1000	..	..	Metalled or Gravelled } Unmetalled.
3	metalled roads							
								Total mileage under maintenance.
								Metalled or Gravelled } Unmetalled.
	Total ..	2800	..	..	2800	..	..	

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	Repairs to such Municipal buildings as may be found necessary	100	..	..	100	..	..	
2								
3								
	Total ..	100	..	..	100	..	..	

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	Cutting pits Channels and Scattering	300	..	..	300	..	..	
2	useful Cart Stands							
3								
	Total ..	300	..	..	300	..	..	
(d)	Water-supply							
1	Repair of steps of Agikolam	400	..	..	400	..	..	
2	and Periannakolam							
3	Supply of water to the tanks and Cadai when they get dry	200	..	..	200	..	..	
	Total ..	600	..	..	600	..	..	

Statement II-B.—Details of Municipal Establishments.

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A	P.
GRANT I.—2. *c.* Drainage—							
Overseers							
Drain cleaners							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
d. Water works—							
Overseers .. 4							
Watchmen (Fortanks) on 6 Rs. each	6	24	..	..	288	..	..
	4	16					
Total ..	6	24	..	..	288	..	..
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					288	..	..
3. General.—							
Overseers	1	30	..	..	360	..	..
Maistries Head Cooly	1	6	..	..	72	..	..
Mile Coolies on Rs 5 each	6	30	..	..	360	..	..
Total ..	8	96	..	..	792	..	..
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					792	..	..

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

—	Number	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT II.—Education—							
1. Training Schools—							
Pupils receiving scholarships		Nil					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
2. Municipal Schools—							
a. On the Salary System—							
Head Master							
1st Assistant Master							
2nd „ „							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A	P.	Rs.	A.	P.
GRANT II.—Education—*cont.*							
b. On the Salary Result System—							
Municipal Hindustani School Master	1	8	—	—	96	—	—
Total ..	1	8	—	—	96	—	—
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					96	—	—
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT II.—Education—*cont.*							
6. Inspection—							
Inspecting schoolmaster	1	17	8	0	210	-	-
Total ..	1	17	8	0	210	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					210	-	-
7. *b.* Gymnastic Instructors							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
c. Drawing Masters							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT III.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries—							
Medical Subordinates (One 1st class Hospital Assistant and one third class Hospital Assistant)	2	78	12	0	945	-	-
" "							
Midwife	1	12	-	-	144	-	-
Clerk							
Compounder	1	18	-	-	216	-	-
Servants	11						
Male ward attendant	Peon 1	7	-	-	84	-	-
" .. Cook	1	6	-	-	72	-	-
" .. Waterman	1	5	-	-	60	-	-
Female ward Cooly	1	5	-	-	60	-	-
Khotty	1	5 4	-	-	60	-	-
Total ..	19	136	12	0	1641	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1641	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
3. Vaccination—							
Vaccinators	1	15	-	-	180	-	-
Peons							
Total ..	1	15	-	-	180	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
4. Registration—							
Registrars	1	10	-	-	120	-	-
Peons							
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 III.—Sanitation and Medical Services—*cont.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering."—							
Nuisance Inspectors	1	27	-	-	324	-	-
,, ...							
,, ...							
Maistries on Rs 7 each	4	28	-	-	336	-	-
Scavengers on Rs 6 each	18	108	-	-	1296	-	-
Sweepers on Rs 5 each ..	22	110	-	-	1320	-	-
Jobbar	1	3	-	-	36	-	-
Total ..	36	276	-	-	3312	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					3312	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors							
Maistries on Rs. 6 each	2.	12	—	—	144	—	—
Scavengers on Rs 6 each	10	60	—	—	720	—	—
Total ..	12	72	—	—	864	—	—
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					864	—	—
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents							
Masalchies on Rs 5 each	8	40	—	—	480	—	—
Total ..	8	40	—	—	480	—	—
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					480	—	—

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A.	P.	Rs.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont*							
2. i. Markets—							
Superintendents							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Slaughter-houses—							
Superintendents							
Servants							
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 IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
Maty							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
5. Avenues—							
Servants .. @ Rs 5 each	4	20			240		
Total ..	4	20			240		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					240		
6. Public Garden—							
Gardeners							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT IV—Lighting and Miscellaneous Municipal Purposes—*cont.*							
8. Fire—							
Servants'							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
9.—							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT V.—*a.* General Establishment—							
i. Office—							
Manager	1	35	-	-	420	-	-
Clerks	1	15	-	-	180	-	-
„	1	12	-	-	144	-	-
„							
Accountants							
Peons on Rs. 4 each.	2	12	-	-	144	-	-
Mashalchy	1	4	-	-	48	-	-
Total ..	6	78	-	-	936	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					936	-	-
ii. Inspection—							
Chairman's salary or carriage allowance ..	1	15	-	-	180	-	-
Total ..	1	15	-	-	180	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					180	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT V.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks							
Bill Collectors @ Rs. 7 each. ..	4	28	-	-	336	-	-
Peons							
Total ..	4	28	-	-	336	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					336	-	-
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* Chidambaram. Demand, Collection and Balance tatement for the year 1898-99.

Current.

Tax.	Demand as originally assessed by the Chairman.			Remitted by the Council on appeal.			Demand as finally settled (column 2 *minus* column 3).			Collected.			Remitted on account of vacant houses, &c.			Written off as irrecoverable.			Balance (column 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.	1500	.	.		.	.	1500	.	.	1500	.	.	✓	.	.	.	.	.	.	.	.
2. Tax on buildings	8000	.	.		.	.	8000	.	.	8000	.	.	✓	.	.	.	.	.	.	.	.
3. Tax on lands	400	.	.		.	.	400	.	.	400	.	.	✓	.	.	.	.	.	.	.	.
4. Water-tax on buildings and lands ..																					
5. Tolls (gross receipts)	7000	.	.		.	.	7000	.	.	7000	.	.	✓								
6. Market rents	650	.	.		.	.	650	.	.	650	.	.	✓								
7. Slaughter-house fees	45	.	.		.	.	45	.	.	45	.	.	✓								
8. Rent of cart-stands																					
9. Private scavenging fees	670	.	.		.	.	670	.	.	670	.	.	✓								
Total ..	18265	.	.				18265	.	.	18265	.	.									

M Ramaswamy

Statement IV-B.—Arrears.

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

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

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

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

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

Statement 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—																
a. Municipal Fund	9615	..	..							9615	..	..	2160	..	..	
b. Endowments																
c. Water-tax Fund																
2. Municipal rates and taxes—																
a. Tax on arts, &c. (section 53) ..	226	..	..	2358	..	..	1274	..	..	1500	..	..	3000	..	..	Decrease due to amendment of Schedule
b. Tax on buildings (section 63) ..	337	..	..	3325	..	..	6663	..	..	7000	..	..	7000	..	..	
c. Tax on lands (section 63) ..	101	..	..	252	..	..	299	..	..	400	..	..	400	..	..	
d. Water-tax on buildings and lands (section 75)																
e. Tax on vehicles with spirings and palanquins (section 77) ..	170	..	..	42	..	..	30	..	..	200	..	..	200	..	..	
f. Tax on animals (section 77) ..	712	..	..	197	..	..	288	..	..	1000	..	..	1000	..	..	
g. Tax on carts and other vehicles without springs (section 85) ..	1194	..	..	166	..	..	106	..	..	1300	..	..	1300	..	..	
h. Tolls (section 91)—																
Gross receipts 7705 ..	3746	..	..	2094	..	..	1391	..	..	5837	..	..	5000	..	..	Increase due to competition in auction sale.
Less Local Fund share ..																
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 ..																
4. Revenue derived from Municipal property and powers apart from taxation—																
a. i. Rent of lands	22	..	..	16	..	..	8	..	..	30	..	..	30	..	..	
ii. Rent of buildings	40	..	..	55	..	..	20	..	..	60	..	..	60	..	..	
iii. Avenue receipts	299	..	..	398	..	..	151	..	..	450	..	..	450	..	..	
iv. Fees from Travellers' Bungalows																
b. i. Sale-proceeds of lands and buildings																
ii. Produce of lands, gardens, &c.																
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	33	..	..	15	..	..	10	..	..	43	..	..	10	..	..	Increase due to Sale of Kerosine oil empty tins &c
Carried forward ..	6880	..	..	8918	..	..	10240	..	..	17120	..	..	18450	..	..	

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 ..	6880	-	-	8918	-	-	10240	-	-	17120	-	-	18450	-	-	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*cont.*																
c. Conservancy receipts—																
Sale-proceeds of night-soil, street refuse, &c.	93	-	-	43	-	-	37	-	-	130	-	-	250	-	-	Decrease due to want of demand for the sweepings.
d. i. Fees from educational institutions	3	-	-	2	-	-	7	-	-	10	-	-	10	-	-	
ii. Other revenue from educational institutions ..																
e. i. Sale-proceeds and composition fees of medicines ..	2	-	-	7	-	-	8	-	-	10	-	-	10	-	-	
ii. Other Hospital receipts ..	5	-	-	5	-	-				5	-	-				
f. i. Income from markets ..	587	-	-	216	-	-	66	-	-	653	-	-	650	-	-	
ii. ,, slaughter-houses.	45	-	-	27	-	-				45	-	-	70	-	-	Decrease due to want of Competition at the Sale.
g. Other fees																
i. Distraint fees	21	-	-	9	-	-	29	-	-	50	-	-	50	-	-	
ii. License fees	200	-	-	107	-	-	300	-	-	500	-	-	500	-	-	
iii. Cartstand fees																
iv. Other fees																
h. Fines under Municipal and other Acts	352	-	-	58	-	-	148	-	-	500	-	-	400	-	-	Increase due to larger number of Cases Sent for trial
i. Interest on investments—																
i. Genral, including choultries																
ii. Educational																
iii. Medical																
j. Premium on loans																
5. GRANTS AND CONTRIBUTIONS—																
a. From Government—																
i. Education—																
Normal stipends ..	36	-	-	67	-	-	34	-	-	70	-	-	70	-	-	
Buildings																
Municipal Schools ..							20	-	-	20	-	-				This is the estimated grant from Provincial Funds on account of the girls of Residentiary school expected to be presented for examination
Other purposes																
ii. Medical																
iii. Other purposes—																
Communications ..																
Water-supply																
Drainage																
Sanitation																
Other purposes ..																
b. From Local Boards—																
i. Education																
ii. Medical	436	-	-	479	-	-	1475	-	-	1910	-	-	1910	-	-	
iii. Other purposes																
Carried forward ..	8659	-	-	9990	-	-	12364	-	-	21623	-	-	22370	-	-	

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.		Rs.	A	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
Brought forward ..	8659	-	-	9990	-	-	12364	-	-	21023	-	-	22370	-	-	
5. Grants and contributions—*cont.*																
c. Other grants and contributions—																
i. Education																
ii. Medical																
iii. Other purposes																
6. Miscellaneous—																
a. Recoveries on account of services rendered to private individuals—																
i. Private scavenging ..	501	-	-	119	-	-	169	-	-	670	-	-	670	-	-	
ii. Other purposes	36	-	-				28	-	-	64	-	-				This is the fee levied for cleaning the cesspool attached to the Nattukottai Chetty's Choultry.
b. Other items—																
i. Fishery rents	937	-	-	65	-	-				937	-	-	650	-	-	Increase due to Competition Sale.
ii. Refunds of Expenditure of previous year																
iii. Fee for numbering carts, &c.	2	-	-	1	-	-				2	-	-				
iv. Other items Search & Copying fees.	3	-	-							3	-	-				
7. Extraordinary and debt—																
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.																
b. Loans—																
i. From Government ..																
ii. In the market from private individuals																
c. Realizations of Sinking fund for repayment of loans.																
d. Advances—																
i. Permanent																
ii. Others																
Total Receipts ..	10157	-	-	10175	-	-	12588	-	-	22715	-	-	23690	-	-	
Grand Total ..	19772	-	-	10176	-	-	12558	-	-	32330	-	-	25850	-	-	

Statement VI—Revised Estimate—(Charges) for 189[illegible]-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.	
GRANT I—(*Public Works*)—						
1. New Works—						
a. Communications	273 . .	201 . .	2427 . .	2700 . .	1600 . .	A further allotment of Rs. 1000 was sanctioned from the reserve. Vide G. O. No. 1364 Mo. Mis. dated 7-6-1897. An allotment of Rs. 100 is now made to the Council from the amount allowed for Vegetable market. Vide Reso. 1 of the Council's proceedings herewith submitted.
b. Buildings	[illegible]	84 . .	550 . .	550 . .	1400 . .	Out of the grant of Rs. 1000 for Vegetable market Rs. 150 are added to the allotment for buildings and the remainder Rs. 850 are appropriated for other purposes. Vide Reso. 1 Do Do.
c. Drainage						
d. Water-supply			500 . .	500 . .	250 . .	An additional grant of Rs. 250 is to be met from the grant for Vegetable market. Vide Reso. 1 Do Do.
2. Repairs—						
a. Communications	3079 . .	1389 . .	1966 . .	5045 . .	1160 . .	A further allotment of Rs. 3945 was sanctioned from the reserve Vide G. O. No. 1364 Mo. Mis. dated 7-6-97
b. Buildings	399 . .	16 . .	101 . .	500 . .		This grant is proposed to be met from the unallotted balance. Vide Reso. 3 quoted above.
c. Drainage—						
i. Repairs to works ..						
ii. Establishment for flushing drains, &c.						
d. Water-supply—						
i. Repairs to works, machinery, &c.	296 . .	31 . .	14 . .	310 . .	110 . .	An additional grant of Rs. 200 is proposed to be met from the allotment for Vegetable market. Vide Reso. 3 quoted above.
ii. Establishment	126 . .	64 . .	64 . .	190 . .	190 . .	
iii. Contingencies						
3. Establishment	294 . .	147 . .	346 . .	640 . .	640 . .	
4. Tools and Plant and other stores.	15 . .	6 . .	35 . .	50 . .	50 . .	
5. Contributions—						
a. To Local Boards for works ..	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
b. To Provincial Funds for scrutiny of estimates, &c.						
c. To others for public works ..						
Total, Grant I .	4482 . .	1943 . .	6003 . .	10425 . .	5360 . .	
GRANT II—(*Education*)—						
1. Training Schools—						
a. Contributions to Local Boards ..						
b. Stipends to Normal students ..	81 . .	22 . .	39 . .	120 . .	120 . .	
2. Municipal Schools—						
i. On Salary System—						
a. Establishment						
b. Contingencies						
ii. On Salary-Results System—						
a. Fixed Payments	91 . .	24 . .	77 . .	192 . .	192 . .	
b. Results Grants	[illegible]	44 . .	[illegible]	[illegible]	[illegible]	
c. Contingencies		11 . .				
3. Salary Grants	393 . .	284 . .	467 . .	860 . .	860 . .	
4. Results Grants		1238 . .	1200 . .	1200 . .	1200 . .	
5. Combined Grants—						
a. Fixed Payments						
b. Results Grants						
6. Inspection—						
a. Contributions to Local Boards ..						
Carried forward ..	565 . .	1600 . .	1805 . .	2370 . .	2370 . .	

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

Items	Actuals of the first eight months of 189 -98.			Actuals of the last four months of 188 -97.			Probable charges of the last four months of 189 -98.			Total of columns 2 and 4.			Budget grant 189 -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 ..	565	.	.	1800	.	.	1805	.	.	2370	.	.	2370	.	.	
GRANT II—(*Education*)—cont.																
b. Municipal Inspectors—																
i. Establishment	140	.	.	70	.	.	70	.	.	210	.	.	210	.	.	
ii. Contingencies	12	.	.	5	.	.	13	.	.	30	.	.	30	.	.	
7. MISCELLANEOUS—																
a. Building, furniture, &c., grants ..				42	.	.	100	.	.	100	.	.	100	.	.	
b. Common gymnasium—																
i. Establishment																
ii. Contingencies																
c. Other items																
Total, Grant II ..	717	.	.	1717	.	.	1993	.	.	2710	.	.	2710	.	.	
GRANT III—(*Sanitation and Medical Services.*)																
1. HOSPITALS AND DISPENSARIES—																
a. Establishment	1548	.	.	777	.	.	662	.	.	2210	.	.	2210	.	.	
b. Medicines and Supplies																
c. Diet of Patients	244	.	.	123	.	.	126	.	.	370	.	.	350	.	.	
d. Sundries and Contingencies ..	341	.	.	126	.	.	224	.	.	642	.	.	640	.	.	
e. Contributions to Local Boards ..																
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—																
i. Medical College ..				99	.	.	70	.	.	70	.	.	70	.	.	
ii. Sanitary Inspection ..																
iii. Medical Reserve staff ..				23	.	.	40	.	.	40	.	.	40	.	.	
iv. Cutlers' Establishment ..																
b. CONTRIBUTIONS TO LOCAL BOARDS, &C., FOR—																
i. Medical Schools																
ii. Reserve staff																
c. OTHER CONTRIBUTIONS																
3. VACCINATIONS—																
a. Establishment	140	.	.	60	.	.	40	.	.	180	.	.	180	.	.	
b. Contingencies	86	.	.	38	.	.	84	.	.	170	.	.	170	.	.	
c. Contributions to Local Boards																
Carried forward ..	2608	.	.	1696	.	.	1792	.	.	4400	.	.	4400	.	.	

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 ..	2648 - -	1696 - -	1752 - -	4400 - -	4400 - -	
GRANT III—*Sanitation and Medical Services*—cont.						
4. Registration of Births and Deaths—						
a. Establishment	89 - -	39 - -	81 - -	120 - -	120 - -	
b. Contingencies		12 - -	10 - -	10 - -	10 - -	
5. Conservancy, Road cleaning and Road watering—						
a. i. Establishment	1950 - -	974 - -	1322 - -	3272 - -	3270 - -	There is likely to be a saving in the pay of Scavengers and it is proposed to utilise the same towards the purchase of a few night soil carts.
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	1826 - -	458 - -	174 - -	2000 - -	2000 - -	
b. Private scavenging—						
i. Establishment	368 - -	120 - -	282 - -	650 - -	650 - -	
ii. Contingencies, such as cost of scavenging carts, &c.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
c. Cholera charges	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	An additional allotment of Rs. 800 is to be met from the grant for Vegetable market. Vide Item No. 1 quoted above.
d. Contingencies	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
Total, Grant III ..	7483 - -	3794 - -	4037 - -	11820 - -	11520 - -	

GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—						
1. Lighting—						
a. Establishment	274 - -	159 - -	166 - -	480 - -	480 - -	
b. Contingencies	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
2. i. Markets—						
a. Establishment	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
b. Contingencies	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
ii. Slaughter-houses—						
a. Establishment	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
b. Contingencies	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
3. Choultries—						
a. Establishment	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
b. Contingencies	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
c. Feeding Travellers	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
4. Travellers' bungalows—						
a. Establishment	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
b. Contingencies	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
5. Avenues—						
a. Establishment	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
b. Contingencies	3 - -	17 - -	177 - -	180 - -	180 - -	
6. Public Garden—						
a. Establishment	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
Carried forward ..	1052 - -	1196 - -	1098 - -	2150 - -	2150 - -	

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

Items.	Actuals of the first eight months of 189 -9 .			Actuals of the last four months of 189 -97.			Probable charges of the last four months of 189 -9 .			Total of columns 2 and 4.			Budget grant 189 -9 , excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Brought forward ..																
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.																
7. SURVEY OF LAND																
8. FIRE—																
a. Establishment																
b. Purchase of fire-engine, buckets, repairs, &c.																
9. OTHER CHARGES—																
i. Work done for private individuals other than private scavenging							10	-	-	10	-	-	10	-	-	
ii. Rewards for destruction of wild animals and snakes	10	-	-				10	-	-	20	-	-	20	-	-	
iii. Printing	176	-	-	92	-	-	174	-	-	360	-	-	360	-	-	
iv. Compensation for lands ..																
v. Other items																
Total, Grant IV ..	1244	-	-	1291	-	-	1306	-	-	2550	-	-	2550	-	-	

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GRANT V—																
a. General Establishment—																
i. Office Establishment ..	577	-	-	317	-	-	298	-	-	875	-	-	894	-	-	Decrease due to non filling up of a vacancy for a time.
ii. Inspection	91	-	-	61	-	-	60	-	-	151	-	-	180	-	-	Decrease due to Chairman having fallen ill for some time.
b. Collection of Municipal Taxes—																
i. Establishment	162	-	-	82	-	-	84	-	-	246	-	-	267	-	-	
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..																
c. Collection of Tolls—																
i. Establishment																
ii. Contingencies	19	-	-	8	-	-				19	-	-				The expenditure may be made up by the Savings under above establishments.
d. Office contingencies other than (*b*) (ii)	137	-	-	307	-	-	139	-	-	276	-	-	276	-	-	
e. Contributions for Central office and Audit establishments ..				151	-	-	250	-	-	250	-	-	250	-	-	
Total, Grant V ..	986	-	-	904	-	-	831	-	-	1817	-	-	1850	-	-	
REPAYMENT OF DEBT—																
a. Instalments paid during the year.																
b. Invested on account of Sinking Fund (value of securities purchased)																
c. Charges of investment ..																
INTEREST—																
a. On account of last year ..																
b. ,, of current year ..																

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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.	
Advances recoverable—						
a. Permanent	20 - -			20 - -		This is the permanent advance given to office Naaz for Sundry expenses.
b. Others	37 - -			37 - -		A major portion of this has been accounted for and the whole will be adjusted shortly.
Refunds of other than current collections..	4 - -	2 - -		4 - -		
Discount						
Pensions and gratuities						
Investments—						
a. In Government securities for purposes other than Sinking Fund						
b. In Saving Bank						
Totsal Expenditure ..	14973 - -	9842 - -	11470 - -	37443 - -	23970 - -	
Balances—						
a. Municipal Fund	2887 - -			2887 - -	1880 - -	
b. Endowments						
c. Water-tax Fund						
Grand Total ..	17860 - -		11470 - -	32330 - -	25850 - -	

M Ramaswami Ayyangar
Chairman

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

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

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

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

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

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

Statement VII.—Tolls.

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

STATEMENT V.III—Loans.

Amount of loan and rate of interest.	For what purpose and terms on which obtained and year in which taken.	Date of Government sanction.	AMOUNT RE-PAID.			AMOUNT TRANSFERRED TO SINKING FUND.			INVESTED OUT OF THE TOTAL AMOUNT TRANSFERRED UP TO END OF 189 -9 .	
			Up to 31st March 189 .		In 189 -9 .	Up to 31st March 189 .		In 189 -9 .	In Government Securities.	In the Savings Bank.
			Number of years.	Amount.		Number of years.	Amount.			
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.

Statement of Proposition for revision of Establishment.

Chidambaram MUNICIPALITY.

Order sanctioning present establishment.		Office to which the proposition refers.	NATURE OF CHARGE.								PROPOSITION.		Grounds of proposition.
			Present Scale.				Proposed Scale.						
Number	Date.		Number	Designation.	Pay. Minimum.	Pay. Maximum.	Number	Designation.	Pay. Minimum.	Pay. Maximum.	Increase per month. Amount.	Decrease per month. Amount.	
					RS.	RS.			RS.	RS.	RS.	RS.	
G.O. No. 439 dated 8th March 1897	* G.G. No. 2575 dated 2-11-1897.	Grant I 2. (a), ii Establishment											
		3. Establishment	4	Watchmen	6 — —	per mensem	6	Watchmen	04 — —	per mensem	8. —		
			1	Overseer	30 — —		1	Overseer	30 — —				
			1	Maistry	30 — —		1	Head Coolie	6 — —			2	
			6	Mile Coolies	30 — —	30 — —	6	Mile coolies	30 — —	30 — —			
		Grant III Sanitation & Medical Services											
		1. Hospital and dispensaries.											
		a. Establishment	1	Medical Subordinate	131 — —	per mensem	2	Medical Subordinates (one I^st^ class Hospital Assistant, one III^rd^ class Hospital Assistant)	78-12- —	for menam		52-8- —	
			1	Midwife	12 — —	Do	1	Midwife	12 — —	Do			
			1	Compounder	18 — —	Do	1	Compounder	18 — —	Do			
			1	Compounder	7 — —	Do						7	
			1	Male ward attendant	7 — —	Do	1	Male ward attendant	7 — —	Do			
			1	Peon	6 — —	Do						6	
			1	Cook	6 — —	Do	1	Cook	6 — —	Do			
			1	Waterman	5 — —	Do	1	Waterman	5 — —	Do			
			1	Female ward Lady	4 — —	Do	1	Female ward Lady	5 — —	Do	1		
			1	Lotty	5 — —	Do	1	Lotty	5 — —				
		5. Conservancy Road cleaning and Road watering											
		i Establishment	1	Nuisance Inspector	27 — —	Do	1	Nuisance Inspector	27 — —	Do			
			4	Maistries	24 — —	Do	4	Maistries	28 — —	Do	4		
			18	Scavengers	108 — —	Do	18	Scavengers	108 — —	Do			

The necessity for these variations is explained in letter No. 400 dated 1st January 1898.

500—10-1-96.

MUNICIPALITY.

Statement of Proposition for revision of Establishment.

Order sanctioning present establishment.		Office to which the proposition refers.	NATURE OF CHARGE.						PROPOSITION.		Grounds of proposition.
			Present Scale.				Proposed Scale.				
			Number	Designation.	Pay.		Number	Designation.	Pay.		Increase per month.	Decrease per month.	
Number	Date.				Minimum.	Maximum.			Minimum.	Maximum.	Amount.	Amount.	
					RS.	RS.			RS.	RS.	RS.	RS.	
			22	Sweepers	110-0-0	per mensem	22	Sweepers	110-0-0	per mensem			
			1	Jalaiyari	3-0-0	Do	1	Jalaiyari	3-0-0	Do			
		a. Private Scavenging Establishment	2	Maistries	12-0-0	Do	2	Maistries	12-0-0	Do			
			7	Scavengers	4-2-0	Do	10	Scavengers	6-0-0	Do	18.		
		Grant V											
		a. General Establishment	1	Manager	35-0-0	Do	1	Manager	35-0-0	Do			
			1	Clerk	15-0-0	Do	1	Clerk	15-0-0	Do			
			2	Peons.	12-0-0	Do	2	Peons.	12-0-0	Do			
			1	Sweeper	4-8-0	Do	1	Mashalchy	4-0-0	Do	3-8-0		
439 Mo.	8th March 1897.	b. Collection of Municipal taxes Establishment	3	Bill collectors	21-0-0	Do	4	Bill collectors	28-0-0	Do	7-0-0		The necessity for these variations is explained in letter No 40 dated 1st January 1898.

500—10-1-96

M D Ramaswami Ay
Chairman

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Enclosure No. 3
to letter No 400 dated
18th January 1878.

Draft
Private Secy Dept Statistics
Under Secy

Secy
Under Secretary
Collector Statistics I.
Collector Statistics II A & D

Under Secretary
Asst V. S.
Asst Supdt.

18 Mar 1878

368-In
454 In
680 In
786 In
907 In
Cancl

Post
UR
4 March

(A)

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d for signature. 29-3-78
tched in print. 30-3-78
31-3-78

DATED

AIN G.O., No.
189

NT No.

CLOSURES TO C. No.

P GOVERNMENT

RT OF GOVERNMENT.

IENT WITH DITTO.

TERS NOT FILED UP, BEING MEANT FOR DESPATCH
IN ORIGINAL.

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