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DATED 12-3-98

[Despatch Abstract.]

Municipal budget — Reviewing the manner pro-

— for 1898-99

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Government (1898) of Madras.

LOCAL AND MUNICIPAL.

48

Explanation of variations between columns 5 and 6.

7

The decrease is based on actuals.

The increase is due to the increased strength of the schools.

Decrease is based on actuals.

12-3-18

48

Explanation of variations between columns 5 and 6.

7

A. P.

Government {1898} of Madras.

LOCAL AND MUNICIPAL.

Recd.

Regd.

} 1898.

Enclosures

Spare copies

G.O., No. 560 M., 12th March 1898.

MARCH.

Municipal Budget.

Reviewing the Mannárgudi — for 1898-99.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From M.R.Ry. T. V. SREENIVASAIYAR Avargal, B.A., Deputy Collector and Chairman, Municipal Council, Mannárgudi, to the Secretary to Government, Local and Municipal Department (through the Divisional Officer, Mannárgudi), dated 29th December 1897, No. 661.

I have the honour to submit herewith the revised estimate for the current financial year and the budget estimate for the next year in the forms prescribed in G.Os., No. 2193, dated 10th December 1891 and No. 644, dated 4th April 1892.

2. Extracts from the proceedings of the council in which the revised estimate and budget estimates were discussed and passed are herewith submitted.

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Total ..	26,425 6 9	25,260
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Charges.

11. Due provision has been made in statement No. II, not only to meet the liabilities of the last year, but also to carry out the works proposed in the budget. The council has resolved to do away with a portion of the existing establishment from 1st January 1898 owing to want of funds.

BUDGET ESTIMATE FOR 1898–99.

	Rs.
1 (*a*) Opening balance	920
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Total ..	24,920
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(*b*) Closing balance	2,140
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26. *Other Contributions.*—No provision is made under this head in consonance with the resolution of the council—*vide* resolution herein attached.

27. *Death and Birth Registrar.*—The council has resolved to reduce the pay of the registrar from Rs. 12 to Rs. 10, and hence the decreased provision.

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29. *Market.*—Rs. 50 is provided for a watch to the weekly market in consonance with the recommendation of the Sanitary Commissioner.

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34. *Inspection.*—It has been resolved te reduce the allowance of the Chairman from Rs. 40 to Rs. 30 and hence the decreased provision. The other items do not call for remarks.

Endt. on Cur. No. 972 L.

Submitted.

(Signed) T. V. SREENIVASAIYAR,
Deputy Collector.

30*th December* 1897.

Endt. on C. No.1-MI.

Forwarded.

2. To restore the finances to a satisfactory state many items of expenditure have been reduced, and the result is an improvement provided it does not lead to impaired administration. The incidence of taxation on buildings is very low as compared with the Presidency average, and probably a careful revision will lead to a considerable increase and the council may with advantage consider the question as it is in want of funds.

(Signed) J. ANDREW,
Collector.

VALLAM,
13*th January* 1898.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 25th January 1898, No. 545.

Referring to the budget estimate of the Mannárgudi Municipality for 1898–99, I have the honour to state that the provision made therein for education may be accepted with an addition of (i) Rs. 200 to the allotment for result grants, which should, with reference to the actuals of 1896–97 and the revised estimate for the current year, be fixed at Rs. 1,200 at least, and (ii) Rs. 190 for the appointment of a drawing master for the municipality (Rs. 165 for his salary for 11 months at Rs. 15 per mensem and Rs. 25 for contingencies), credit being taken for a half grant of Rs. 80, in round numbers, from Provincial funds, subject to the provisions of the

Grant-in-aid Code. The reason assigned by the municipal council against these proposals, viz., want of funds, does not seem to be strong or valid, as the municipality is only spending on education about 13 per cent. of its income from taxation, markets and rents, which is less than what most other municipalities spend. I would therefore strongly recommend that the modifications proposed by me be approved. Even with these additions the net expenditure on education will be Rs. 2,660 (2,910—250) or less than 15 per cent. of the estimated income of the municipality from taxation, markets and rents.

From Surgeon-Major-General C. SIBTHORPE, C.B., F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 1st February 1898, No. 109.

I have the honour to state that the provision made in Grant 3 of the budget estimate of the Mannárgudi Municipality for the year 1898–99 is sufficient and calls for no further remarks.

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, 18th February 1898, No. 341-S.

With reference to the Mannárgudi municipal budget for 1898–99, I have the honour to state that the council proposes to spend about 27 per cent. of its anticipated receipts on conservancy. The allotment is inadequate for the reason that the staff of scavengers is quite disproportionate to the population that has to be served. Statement II-B shows that there are 38 sweepers and no scavengers for the removal of fæcal matter from the public latrines, streets and lanes. I would advise that the number of sweepers be reduced to 21 and that 30 scavengers be engaged as early as possible.

2. The transactions of the private scavenging service as judged by the figures appearing in statements I and II are not satisfactory. The undertaking will trench upon municipal resources proper considerably.

ORDER—No. 560 M., dated 12th March 1898.

The estimated receipts and charges of the Mannárgudi 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 ..	— 67	260	— 1,870	920
Tax on Arts ..	1,608	2,410	2,600	2,000
„ on Buildings and Lands ..	3,914	5,070	6,500	5,200
„ on Vehicles and Animals ..	1,512	1,720	1,750	1,700
„ on Carts ..	1,508	1,610	1,710	1,600
Tolls ..	6,360	6,200	6,480	6,400
Realizations under Special Acts ..	40	..	..	..
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c. ..	736	1,150	1,640	1,170
Conservancy Receipts ..	200	300	200	200
Fees and Revenue from Educational Institutions ..	37	40	50	50
Income from Markets and Slaughter-houses ..	1,221	1,300	1,200	1,170
License Fees ..	421	650	650	650
Other Fees ..	8	100	150	100
Fines under Municipal and other Acts ..	384	500	50	50
Interest on Investments and Premium on Loans ..	953	950	950	950
Grants and Contributions from Government ..	90	90	180	170
„ „ from Local Boards ..	..	1,810	3,620	1,810
„ „ from other Bodies ..	14	20	30	30
Recoveries for Services to Private Individuals ..	101	600	210	570
Miscellaneous ..	100	280	210	240
Advances Recovered ..	13	200	120	180
Total ..	19,153	25,260	26,430	25,160

	Actuals, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1897-98.	Budget estimate, 1898-99.
Charges.	RS.	RS.	RS.	RS.
GRANT 1—				
New Works—				
Buildings	169	540	..	..
Water-supply	..	..	..	200
Repairs—				
Communications	1,975	3,100	4,500	3,200
Buildings	696	1,000	840	600
Water-supply	317	420	310	280
Establishment	180	360	180	140
Tools and Plant and other Stores	18	20	..	20
Total ..	3,355	5,440	5,830	4,440
GRANT 2—				
Training Schools	15	30	10	20
Municipal Schools—				
On the Salary-result System	309	380	410	380
Grants-in-aid—				
Salary Grants	375	550	750	610
Result Grants	1,232	1,150	1,150	1,200
Building, Furniture, &c., Grants	..	..	..	50
Inspection	252	260	270	260
Miscellaneous	280	200	200	390
Total ..	2,463	2,570	2,790	2,910
GRANT 3—				
Hospitals and Dispensaries	3,420	4,310	4,530	4,280
Contributions	407	530	550	230
Vaccination	195	270	220	220
Registration of Births and Deaths	144	140	140	120
Conservancy, Road-cleaning and Road-watering	5,119	5,920	6,010	5,910
Total ..	9,285	11,170	11,450	10,760
GRANT 4—				
Lighting	2,153	1,920	1,770	1,550
Markets and Slaughter-houses	12	50	80	110
Travellers' Bungalows	49	70	50	20
Avenues	705	630	470	210
Public Garden, Survey of Land, Fire and other Charges ..	376	560	800	580
Total ..	3,295	3,230	3,170	2,470
GRANT 5—				
Supervision and Management	2,466	2,280	2,090	2,000
Advances Recoverable	162	..	180	..
Refunds	2	..	..	..
Grand Total ..	21,028	24,690	25,510	22,580
Balance	— 1,875	570	920	2,580

REVISED ESTIMATE FOR 1897-98.

2. The current receipts and charges are now estimated at Rs. 28,300 and Rs. 25,510, respectively, against Rs. 25,000 and Rs. 24,690 anticipated in the sanctioned budget. The increase in the receipts, which occurs chiefly under the taxes on buildings and lands, tolls, avenue receipts and contributions from local boards, is partly counterbalanced by a decrease under fines and private scavenging fees, while the increase in the charges appears under Grants 1, 2 and 3. The collections under the taxes on arts, buildings and lands and the expenditure on repairs—communications during the first eight months of the year were unsatisfactory. The municipal council's proposals in paragraphs 5, 6 and 7 to extend the tax on arts to persons falling under the last four classes of schedule A appended to the Act, and to increase the rate of the taxes on buildings and lands from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent. of the annual value, are sanctioned.

BUDGET ESTIMATE FOR 1898-99.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 24,000 against Rs. 28,300 in the revised estimate, the decrease being mainly under the taxes on arts, buildings and lands, contributions from local boards and avenue receipts. The anticipated decrease under the last-mentioned head has not been explained—an omission which should now be supplied. With reference to the letter from the Director of Public Instruction read above, credit will be taken for a grant of Rs. 80 from

Provincial funds towards the salary of the drawing master to be entertained. The estimated income from private scavenging fees will be raised from Rs. 400 to Rs. 560 so as to meet the cost of the establishment employed for the service.

4. *Charges.*—(1) The probable charges are put down at Rs. 22,780 against the revised estimate of Rs. 25,510, the decrease appearing chiefly under Grants 1 and 4.

(2) *Grant 1.*—The abolition of the posts of two tank watchmen on Rs. 4 each, the entertainment of three watchmen on the same pay for three months and the reduction from Rs. 30 to Rs. 12 in the pay of the Public Works overseer, proposed in paragraphs 19 and 20 of the Chairman's letter, are sanctioned.

(3) *Grant 2.*—As recommended by the Director, the allotment for result grants will be raised from Rs. 1,000 to Rs. 1,200, and the entertainment of a common drawing master on Rs. 15 will be sanctioned, a sum of Rs. 190 being provided for the purpose.

(4) *Grant 3.*—The increase from Rs. 5 to Rs. 9 in the pay of the probationary compounder and the reduction from Rs. 12 to Rs. 10 in the pay of the registrar of births and deaths, proposed in paragraphs 24 and 27, are approved. The increase of one rupee in the salaries of the conservancy toties and the six male private scavengers and the entertainment of a female private scavenger on Rs. 3-8-0 in lieu of a male scavenger on Rs. 4, which appear from Statement II-B to be contemplated and to which no reference has been made either in the Chairman's letter or in the council's resolution, cannot be approved. The attention of the municipal council is drawn to the remarks of the Sanitary Commissioner in paragraph 1 of his letter.

(5) *Grant 4.*—The alterations in the lighting, travellers' bungalow and avenue establishments, proposed in paragraphs 28, 30 and 31, and the reduction from Rs. 9 to Rs. 7 in the salary of the avenue maistry which is referred to in paragraph 7 of the council's resolution and to which reference should have been made in the Chairman's letter, are sanctioned.

(6) *Grant 5.*—The abolition of the post of storekeeper on Rs. 7 in the municipal office and the reduction from Rs. 40 to Rs. 30 in the carriage allowance of the Chairman, proposed in paragraphs 33 and 34, are approved. 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. 174, or Rs. 170 in round figures.

5. As revised by Government, the budget closes with a balance of Rs. 2,580 or 10·6 per cent. of the estimated receipts. The attention of the municipal council is specially drawn to the Collector's remarks in paragraph 2 of his endorsement.

(True Extract.)

H. TREMENHEERE,
Ag. Secretary to Government.

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

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LOCAL AND MUNICIPAL.

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G.O., No. 560 M., 12th March 1898.

MARCH.

Municipal Budget.

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A 24/3

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Deputy Collector.

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Collector.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 25th January 1898, No. 545.

Referring to the budget estimate of the Mannárgudi Municipality for 1898–99, I have the honour to state that the provision made therein for education may be accepted with an addition of (i) Rs. 200 to the allotment for result grants, which should, with reference to the actuals of 1896–97 and the revised estimate for the current year, be fixed at Rs. 1,200 at least, and (ii) Rs. 190 for the appointment of a drawing master for the municipality (Rs. 165 for his salary for 11 months at Rs. 15 per mensem and Rs. 25 for contingencies), credit being taken for a half grant of Rs. 80, in round numbers, from Provincial funds, subject to the provisions of the

Grant-in-aid Code. The reason assigned by the municipal council against these proposals, viz., want of funds, does not seem to be strong or valid, as the municipality is only spending on education about 13 per cent. of its income from taxation, markets and rents, which is less than what most other municipalities spend. I would therefore strongly recommend that the modifications proposed by me be approved. Even with these additions the net expenditure on education will be Rs. 2,660 (2,910—250) or less than 15 per cent. of the estimated income of the municipality from taxation, markets and rents.

From Surgeon-Major-General C. SIBTHORPE, C.B., F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 1st February 1898, No. 109.

I have the honour to state that the provision made in Grant 3 of the budget estimate of the Mannárgudi Municipality for the year 1898–99 is sufficient and calls for no further remarks.

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, 18th February 1898, No. 341-S.

With reference to the Mannárgudi municipal budget for 1898–99, I have the honour to state that the council proposes to spend about 27 per cent. of its anticipated receipts on conservancy. The allotment is inadequate for the reason that the staff of scavengers is quite disproportionate to the population that has to be served. Statement II-B shows that there are 38 sweepers and no scavengers for the removal of fæcal matter from the public latrines, streets and lanes. I would advise that the number of sweepers be reduced to 21 and that 30 scavengers be engaged as early as possible.

2. The transactions of the private scavenging service as judged by the figures appearing in statements I and II are not satisfactory. The undertaking will trench upon municipal resources proper considerably.

Order—No. 560 M., dated 12th March 1898.

The estimated receipts and charges of the Mannárgudi 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 ..	— 67	260	— 1,870	920
Tax on Arts	1,608	2,410	2,600	2,000
„ on Buildings and Lands ..	3,914	5,070	6,500	5,200
„ on Vehicles and Animals	1,512	1,720	1,750	1,700
„ on Carts	1,508	1,610	1,710	1,600
Tolls	6,360	6,200	6,480	6,400
Realizations under Special Acts	40	..	..	..
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	736	1,150	1,640	1,170
Conservancy Receipts	200	300	200	200
Fees and Revenue from Educational Institutions ..	37	40	50	50
Income from Markets and Slaughter-houses	1,221	1,300	1,200	1,170
License Fees	421	650	650	650
Other Fees	8	100	150	100
Fines under Municipal and other Acts	384	500	50	50
Interest on Investments and Premium on Loans	953	950	950	950
Grants and Contributions from Government	90	90	180	170
„ „ from Local Boards	..	1,810	3,620	1,810
„ „ from other Bodies	14	20	30	30
Recoveries for Services to Private Individuals	101	600	210	570
Miscellaneous	100	280	210	240
Advances Recovered	13	200	120	180
Total ..	19,153	25,260	26,430	25,160

—	Actuals, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1897-98.	Budget estimate, 1898-99.
Charges.	Rs.	Rs.	Rs.	Rs.
GRANT 1—				
New Works—				
Buildings	169	540	..	..
Water-supply	..	..	..	200
Repairs—				
Communications	1,975	3,100	4,500	3,200
Buildings	696	1,000	840	600
Water-supply	317	420	310	280
Establishment	180	360	180	140
Tools and Plant and other Stores	18	20	..	20
Total ..	3,355	5,440	5,830	4,440
GRANT 2—				
Training Schools	15	30	10	20
Municipal Schools—				
On the Salary-result System	309	380	410	380
Grants-in-aid—				
Salary Grants	375	550	750	610
Result Grants	1,232	1,150	1,150	1,200
Building, Furniture, &c., Grants	..	..	..	50
Inspection	252	260	270	260
Miscellaneous	280	200	200	390
Total ..	2,463	2,570	2,790	2,910
GRANT 3—				
Hospitals and Dispensaries	3,420	4,310	4,530	4,280
Contributions	407	530	550	230
Vaccination	195	270	220	220
Registration of Births and Deaths	144	140	140	120
Conservancy, Road-cleaning and Road-watering	5,119	5,920	6,010	5,910
Total ..	9,285	11,170	11,450	10,760
GRANT 4—				
Lighting	2,153	1,920	1,770	1,550
Markets and Slaughter-houses	12	50	80	110
Travellers' Bungalows	49	70	50	20
Avenues	705	630	470	210
Public Garden, Survey of Land, Fire and other Charges	376	560	800	580
Total ..	3,295	3,230	3,170	2,470
GRANT 5—				
Supervision and Management	2,466	2,280	2,090	2,000
Advances Recoverable	162	..	180	..
Refunds	2	..	..	..
Grand Total ..	21,028	24,690	25,510	22,580
Balance	— 1,875	570	920	2,580

REVISED ESTIMATE FOR 1897-98.

2. The current receipts and charges are now estimated at Rs. 28,300 and Rs. 25,510, respectively, against Rs. 25,000 and Rs. 24,690 anticipated in the sanctioned budget. The increase in the receipts which occurs chiefly under the taxes on buildings and lands, tolls, avenue receipts, and contributions from local boards is partly counterbalanced by a decrease under fines and private scavenging fees, while the increase in the charges appears under Grants 1, 2 and 3. The collections under the taxes on arts, buildings and lands and the expenditure on Repairs—Communication during the first eight months of the year were unsatisfactory. The municipal council's proposals in paragraphs 5, 6 and 7 to extend the tax on arts to persons falling under the last four classes of schedule A appended to the Act, and to increase the rate of the taxes on buildings and lands from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent. of the annual value, are sanctioned.

BUDGET ESTIMATE FOR 1898-99.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 24,000 against Rs. 28,300 in the revised estimate, the decrease being mainly under the taxes on arts, buildings and lands, contributions from local boards and avenue receipts. The anticipated decrease under the last-mentioned head has not been explained—an omission which should now be supplied. With reference to the letter from the Director of Public Instruction read above, credit will be taken for a grant of Rs. 80 from

Provincial funds towards the salary of the drawing master to be entertained. The estimated income from private scavenging fees will be raised from Rs. 400 to Rs. 560 so as to meet the cost of the establishment employed for the service.

4. *Charges.*—(1) The probable charges are put down at Rs. 22,780 against the revised estimate of Rs. 25,510, the decrease appearing chiefly under Grants 1 and 4.

(2) *Grant 1.*—The abolition of the posts of two tank watchmen on Rs. 4 each, the entertainment of three watchmen on the same pay for three months and the reduction from Rs. 30 to Rs. 12 in the pay of the Public Works overseer, proposed in paragraphs 19 and 20 of the Chairman's letter, are sanctioned.

(3) *Grant 2.*—As recommended by the Director the allotment for result grants will be raised from Rs. 1,000 to Rs. 1,200 and the entertainment of a common drawing master on Rs. 15 will be sanctioned, a sum of Rs. 190 being provided for the purpose.

(4) *Grant 3.*—The increase from Rs. 5 to Rs. 9 in the pay of the probationary compounder and the reduction from Rs. 12 to Rs. 10 in the pay of the registrar of births and deaths, proposed in paragraphs 24 and 27, are approved. The increase of one rupee in the salaries of the conservancy toties and the six male private scavengers and the entertainment of a female private scavenger on Rs. 3-8-0 in lieu of a male scavenger on Rs. 4, which appear from Statement II-B to be contemplated and to which no reference has been made either in the Chairman's letter or in the council's resolution cannot be approved. The attention of the municipal council is drawn to the remarks of the Sanitary Commissioner in paragraph 1 of his letter.

(5) *Grant 4.*—The alterations in the lighting, travellers' bungalow and avenue establishments, proposed in paragraphs 28, 30 and 31, and the reduction from Rs. 9 to Rs. 7 in the salary of the avenue maistry referred to in paragraph 7 of the council's resolution and to which reference should have been made in the Chairman's letter, are sanctioned.

(6) *Grant 5.*—The abolition of the post of storekeeper on Rs. 7 in the municipal office and the reduction from Rs. 40 to Rs. 30 in the carriage allowance of the Chairman, proposed in paragraphs 33 and 34, are approved. 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. 174, or Rs. 170 in round figures.

5. As revised by Government, the budget closes with a balance of Rs. 2,580, or 10·6 per cent. of the estimated receipts. The attention of the municipal council is specially drawn to the Collector's remarks in paragraph 2 of his endorsement.

(True Extract.)

Ag. Secretary to Government.

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

Exd. A. F. Eccleston.

Charges.	Actuals, 1896–97.	Budget estimate, 1897–98.	Revised estimate, 1897–98.	Budget estimate, 1898–99.
	Rs.	Rs.	Rs.	Rs.
GRANT 1—				
New Works—				
Buildings	169	540	..	..
Water-supply	..	..	..	200
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2. The current receipts and charges are now estimated at Rs. 28,300 and Rs. 25,510, respectively, against Rs. 25,000 and Rs. 24,690 anticipated in the sanctioned budget. The increase in the receipts which occurs chiefly under the taxes on buildings and lands, tolls, avenue receipts, and contributions from local boards is partly counterbalanced by a decrease under fines and private scavenging fees, while the increase in the charges appears under Grants 1, 2 and 3. The collections under the taxes on arts, buildings and lands and the expenditure on Repairs—Communication during the first eight months of the year were unsatisfactory. The municipal council's proposals in paragraphs 5, 6 and 7 to extend the tax on arts to persons falling under the last four classes of schedule A appended to the Act, and to increase the rate of the taxes on buildings and lands from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent. of the annual value, are sanctioned.

BUDGET ESTIMATE FOR 1898–99.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 24,000 against Rs. 28,300 in the revised estimate, the decrease being mainly under the taxes on arts, buildings and lands, contributions from local boards and avenue receipts. The anticipated decrease under the last-mentioned head has not been explained—an omission which should now be supplied. With reference to the letter from the Director of Public Instruction read above, credit will be taken for a grant of Rs. 80 from

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(3) Grant 2.—As recommended by the Director the allotment for result grants will be raised from Rs. 1,000 to Rs. 1,200 and the entertainment of a common drawing master on Rs. 15 will be sanctioned, a sum of Rs. 190 being provided for the purpose.

(4) Grant 3.—The increase from Rs. 5 to Rs. 9 in the pay of the probationary compounder and the reduction from Rs. 12 to Rs. 10 in the pay of the registrar of births and deaths, proposed in paragraphs 24 and 27, are approved. The increase of one rupee in the salaries of the conservancy toties and the six male private scavengers and the entertainment of a female private scavenger on Rs. 3–8–0 in lieu of a male scavenger on Rs. 4, which appear from Statement II-B to be contemplated and to which no reference has been made either in the Chairman's letter or in the council's resolution, cannot be approved. The attention of the municipal council is drawn to the remarks of the Sanitary Commissioner in paragraph 1 of his letter.

(5) *Grant 4.*—The alterations in the lighting, travellers' bungalow and avenue establishments, proposed in paragraphs 28, 30 and 31, and the reduction from Rs. 9 to Rs. 7 in the salary of the avenue maistry referred to in paragraph 7 of the council's resolution and to which reference should have been made in the Chairman's letter, are sanctioned.

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(True Extract.)

Ag. Secretary to Government.

To the Chairman, Municipal Council, Mannárgudi.
" Collector of Tanjore.
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" " Commissioner.
" " Engineer.
Editors' Table.

Exd. A. F. Eccleston.

Mannargudi Municipal Budget for 1898-99

Clo. 220m

From M.R.Ry. T. V. SREENIVASAIER Avargal, B.A., Deputy Collector and Chairman, Municipal Council, Mannárgudi, to the Secretary to Government, Local and Municipal Department (through the Divisional Officer, Mannárgudi), dated 29th December 1897, No. 661.

I have the honour to submit herewith revised estimate for the current financial year and the budget estimate for the next year in the forms prescribed in G.Os., No. 2193, dated 10th December 1891 and No. 644, dated 4th April 1892.

2. Extracts from the proceedings of the council in which the revised estimate and budget estimates were discussed and passed are herewith submitted.

REVISED ESTIMATE FOR 1897–98.

3. The following is the comparison between the budget and the revised estimates for the current year :—

	Revised estimate.			Budget estimate.
	Rs.	A.	P.	Rs.
(*a*) Opening balance	1,874	9	3	260
(*b*) Receipts	28,300	0	0	25,000
Total ..	26,425	6	9	25,260
(*a*) Expenditure	25,510	0	0	24,690
(*b*) Closing balance	915	6	9	570
Total ..	26,425	6	9	25,260

4. The principal variations between the budget and revised estimates are explained in the proper columns in statement No. VI. I shall therefore confine myself to such of the items as require special mention.

Receipts.

5. *Tax on Arts.*—Rs. 2,600 is entered against Rs. 2,400 of the budget estimate. The increase includes the expected realization of arrears. This tax is assessed under all the classes attached to schedule A instead of only under the first five classes in 1896–97.

6. *Tax on Buildings.*—Rs. 5,100 is entered against Rs. 4,250 in the budget estimate. The increase is due to the levy of the house-tax at $8\frac{1}{2}$ per cent. and to the expected realization of arrears.

7. *Tax on Lands.*—Rs. 1,400 is entered against Rs. 800 of the budget estimate. The increase is due to the levy of the tax at $8\frac{1}{2}$ per cent. and to the expected realization of the outstanding arrears.

8. *Avenue Receipts.*—Rs. 1,200 is entered against Rs. 800 of the budget estimate. The increase is due to the expected increase in the demand under the leasing system which it is intended to bring into force immediately.

9. *Income from Markets.*—Rs. 700 is entered against Rs. 800 in the budget estimate. The decrease is due to the actual demand and to the absence of competition at the auction.

10. *Private Scavenging Fees.*—Rs. 200 is entered against Rs. 590 in the budget. The decrease is due to the difficulty experienced in introducing the private scavenging system and is based to some extent on the actuals of the first eight months of the year. The other items of receipts do not call for remarks.

Charges.

11. Due provision has been made in statement No. II, not only to meet the liabilities of the last year, but also to carry out the works proposed in the budget. The council has resolved to do away with a portion of the existing establishment from 1st January 1898 owing to want of funds.

Budget Estimate for 1898-99.

		Rs.
1 (*a*) Opening balance	.. ..	920
(*b*) Receipts	.. ..	24,000
	Total ..	24,920
2 (*a*) Expenditure	.. ..	22,780
(*b*) Closing balance	.. ..	2,140
	Total ..	24,920

Receipts.

12. *Tax on Arts.*—Rs. 2,000 only is entered, as there will not be much arrears at the end of the year.

13. *Tax on Buildings.*—Rs. 4,600 is provided, as there may not be much balance at the end of the year.

14. *Tax on Lands.*—Rs. 600 is [illegible] ate as there will not be much balance at the end.

15. *T[illegible]nimals.*—The increase is due to the revision of the schedule under the n[illegible]

Rent of Lands.—The increase is due to the levy of fees at 2 annas per square [illegible]or important roads and 1 anna for other roads as per resolution of the council, [illegible]ed 27th March 1897, based on G.O., No. 863 M., dated 21st May 1896.

17. *Fines under the Municipal Act.*—The large decrease is due to the adjustment of the fines imposed under the Town Nuisance Act towards the pay of the salary of the bench clerk under the recent order of Government quoted in the margin. G.O., No. 1460 M., dated 2nd September 1896.

18. *Private Scavenging System.*—The increase is expected as steps will be taken to extend the system in the next year. The other items do not call for remarks.

Charges.

19. *Grant 1, (d)* (ii) *Establishment.*—The council has resolved to dispense with two tank watches out of five and to have three temporary watches for three months only instead of five such watches for five months; hence the decrease.

20. (3) *Establishment.*—The decrease is due to the reduction of the pay of the overseer from Rs. 15 to Rs. 12 as resolved by the council.

21. *Grant 2, Results Grants.*—Rs. 1,000 is entered against Rs. 1,250 proposed by the Assistant Inspector of Schools. The council proposes to give only three-fourths of the assignment grant owing to the present state of its finances.

22. *Miscellaneous—Building, Furniture, &c., Grants.*—The council has provided only Rs. 50 against Rs. 75 proposed by the Assistant Inspector owing to want of funds.

23. *Drawing Master.*—The council regrets its inability to provide funds for a drawing master owing to the present condition of its finances. The provision under this grant exceeds considerably to the minimum of 15 per cent. fixed by the Government.

24. *Grant 3, Establishment.*—The council has resolved to increase the pay of the probationary compounder from Rs. 5 to Rs. 9 as recommended by the Surgeon-General.

25. *Medicines and Supplies, Diet of Patients and Sundries and Contingencies.*—The increase under every one of these items is provided with reference to the recommendations of the District Medical and Sanitary Officer. The hospital assistant is not provided with quarters, but is paid Rs. 5 on account of house-rent as he is living within 200 yards from the hospital.

26. *Other Contributions.*—No provision is made under this head in consonance with the resolution of the council—*vide* resolution herein attached.

27. *Death and Birth Registrar.*—The council has resolved to reduce the pay of the registrar from Rs. 12 to Rs. 10, and hence the decreased provision.

28. *Grant 4.*—The council has resolved to reduce the pay of the light superintendent from Rs. 10 to Rs. 6 and to remove two masalchis owing to want of funds.

29. *Market.*—Rs. 50 is provided for a watch to the weekly market in consonance with the recommendation of the Sanitary Commissioner.

30. *Travellers' Bungalow.*—The council has resolved to do away with the gardener as the office gardener can look after both the office garden and the bungalow garden.

31. *Avenue Establishment.*—It has been resolved to abolish eight coolies as the proposed lease will be completed and these coolies will not be required afterwards, hence the decreased provision.

32. *Compensation for Lands.*—Rs. 200 is provided for the acquisition of lands required for a well and Iyanar tank for improving water-supply.

33. *Office Establishment.*—The council has resolved to dispense with the storekeeper. His work will be looked after by the shroff.

34. *Inspection.*—It has been resolved te reduce the allowance of the Chairman from Rs. 40 to Rs. 30 and hence the decreased provision. The other items do not call for remarks.

—

Endt. on Cur. No. 972 L.

Submitted.

(Signed) T. V. SREENIVASAIER,
Deputy Collector.

30th December 1897.

—

Endt. on C. No. 1-Ml.

Forwarded.

2. To restore the finances to a satisfactory state many items of expenditure have been reduced, and the result is an improvement provided it does not lead to unpassed administration. The incidence of taxation on buildings is very low as impaired with the Presidency average, and probably a careful revision will lead to a considerable increase and the council may with advantage consider the question as it is in want of funds.

(Signed) J. ANDREW,
Collector.

Vallam,
13*th January* 1898.

—

~~Endt. on C. No. 2-Ml.~~

~~Forwarded.~~

2. The enclosure is not signed, and many of the headings have not been filled up.

3. This revised estimate may, however, be taken as superseded by that which accompanies the Chairman's letter and endorsement, No. 661, dated 29th December 1897, submitting budget statements and reports for 1898-99.

4. A Secretary is not necessary for Mannárgudi.

(Signed) J. ANDREW,
Collector.

Vallam,
12*th January* 1898.

Review of the Mannargudi Municipal Budget for 1898-99

58

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings:—

Current No. 2202 of 1898, dated 29-12-97 from the Chairman Mannargudi

Current No 424 of 1898, dated 25-1-98 from the D.P.I

Current No. 5932 of 1898, dated 1-2-98 from the Surgeon General.

Current No. 827 of 1898, dated 18-2-98 from the Sanj Comm.

Order. No. 560m dy 12-3-98

The estimated receipts and charges of the Mannargudi Municipality for 1898-99, as passed by Government, are compared below with the budget and revised estimates for the year 97-98 and the actuals of 1896-97.

	Actuals, 1896-97.	Budget Estimate, 1897-98.	Revised Estimate, 1897-98.	Budget Estimate, 1898-99.	
	Rs.	Rs.	Rs.	Rs.	
Receipts.					
Balance brought forward	-67	260	-1870	920	
Tax on Arts	1608	2410	2600	2000	
Tax on Buildings and Lands	3914	5070	6500	5200	
Water-Tax on Buildings and Lands					
Tax on Vehicles and Animals	1572	1720	1750	1700	
Tax on Carts	1508	1610	1710	1600	
Tolls	6360	6200	6480	6400	
Realizations under Special Acts	40				
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	736	1150	1640	1170	
Conservancy Receipts	200	300	200	200	
Fees and Revenue from Educational Institutions ..	37	40	50	50	
Fees and Revenue from Medical Institutions					
Income from Markets and Slaughter-houses	1221	1300	1200	1170	
License fees	421	650	650	650	
Other fees	8	100	150	100	
Fines under Municipal and other Acts	384	500	50	50	
Interest on Investments and premium on Loans ..	953	950	950	950	
Grants and Contributions from Government	90	90	180	~~90~~ 170	
Do. from Local Boards	..	1810	3620	1810	
Do. from other bodies	14	20	30	20	
Recoveries for services to private individuals	102	600	210	~~410~~ 570	
Miscellaneous	100	280	240	240	
Loans					
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund					
Advances Recovered	13	200	120	180	
Total ..	19153	25260	26430	~~24980~~ 25160	
	19220	25000	28300	24500	

Charges.

GRANT 1.
New Works—
Communications .. ..
Buildings .. .. ..
Drainage .. .. ..
Water-supply .. .. ..
Repairs—
Communications .. ..
Buildings .. .. ..
Drainage .. .. ..
Water-supply .. .. ..
Establishment .. .. ..
Tools and Plant and other Stores ..
Contributions for Public Works ..

GRANT 2.
Training Schools .. ..
Municipal Schools—
(*a*) On the Salary System ..
(*b*) On the Salary Result System
Grants-in-aid—
(*a*) Salary grants .. ..
(*b*) Result grants .. ..
(*c*) Building, Furniture, &c., grants
Inspection .. .. ..
Miscellaneous .. .. ..

GRANT 3.
Hospitals and Dispensaries ..
Contributions .. .. ..
Vaccination .. .. ..
Registration of Births and Deaths ..
Conservancy, Road-cleaning and Road-wate

GRANT 4.
Lighting .. .. ..
Markets and Slaughter-houses ..
Choultries .. .. ..
Travellers' Bungalows .. ..
Avenues .. .. ..
Public Garden, Survey of Land, Fire and othe

GRANT 5.
Supervision and management ..
Repayment of Debt .. ..
Interest on loan .. ..
Advances Recoverable .. ..
Refunds .. .. ..
Discount .. .. ..
Pensions and Gratuities .. ..
Investments .. .. ..

Grand

Balance .. .. ..

Papers to be read in F

Current No. 2202 of 1 8

Current No. 424 of 189 8,

Current No. 5932 of 189 8, dated /

Current No. 8276 of 189 8, dated /

Order. No

The estimated receipts and charges the
189 8-99, as passed by Government are compare
estimates for the year 97-98 and the actuals of 1896-97.

Receipts.

Balance brought forward	.. ..	..
Tax on Arts	.. ..	..
Tax on Buildings and Lands	.. ..	..
Water-Tax on Buildings and Lands	.. ..	..
Tax on Vehicles and Animals	.. ..	..
Tax on Carts	.. ..	..
Tolls	.. ..	..
Realizations under Special Acts	.. ..	..
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.		..
Conservancy Receipts	.. .. ..	..
Fees and Revenue from Educational Institutions		..
Fees and Revenue from Medical Institutions	..	..
Income from Markets and Slaughter-houses	..	..
License fees	.. ..	..
Other fees ..	.. ..	..
Fines under Municipal and other Acts	...	
Interest on Investments and premium on Loans		
Grants and Contributions from Government	..	
Do. from Local Boards	..	
Do. from other bodies	..	
Recoveries for services to private individuals	..	
Miscellaneous	.. ..	
Loans	.. ..	
Sale-proceeds of Government Securities, &c., and Realizati of Sinking Fund	.. .. ..	
Advances Recovered	.. .. ..	

Total

Revised Estimate for 1897-98

Review of the Manmagud

2. The current ... and charges
are now est ... at Rs 28300 and
Rs 25510, resp ... against Rs 25000
and Rs 24690 a ... in the sanc-
tioned budget ... increase in the
receipts whi ... is chiefly under
fees on ... ings and lands,
revenue receipts, and contribu-
tions from local boards is partly
counterbalanced by a decrease under
fees and private scavenging fees.
The increase in the charges
occurs under Grants 1, 2 and 3.
Collections under the taxes on
lands, buildings and lands and the
expenditure on repairs - Communica-
tions during the first eight months
of the year were unsatisfactory. The
Municipal Council's proposals in
paras 5, barely to extend the
tax on arts to persons falling
under the last four classes of
the schedule A appended to the ctch
and to increase the rate of the
taxes on buildings and lands from
7½ to 8½ per cent of the annual
value, are sanctioned

Budget Estimate for 1898-9

3. Receipts The receipts for the
ensu

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					
Buildings	169	540	-	..	
Drainage				200	
Water-supply					
Repairs—					
Communications	1975	3100	4500	3200	
Buildings	696	1000	840	600	
Drainage					
Water-supply					
Establishment	317	420	310	280	
Tools and Plant and other Stores ..	180	360	180	160	
Contributions for Public Works ..	18	20	..	20	
				4	
Total ..	3355	6440	5830	4140	
GRANT 2.					
Training Schools	15	30	15	20	
Municipal Schools—					
(a) On the Salary System					
(b) On the Salary Result Systen					
Grants-in-aid—	309	380	410	380	
(a) Salary grants	375	550	750	610	
(b) Result grants	1232	1150	1150	1000	1200
(c) Building, Furniture, &c., gran ..				50	
Inspection	252	260	270	260	
Miscellaneous	280	200	200	200	390
Total ..	2463	2570	2790	2520	2910
GRANT 3.					
Hospitals and Dispensaries ..	3420	4310	4530	4280	
Contributions	407	510	550	230	
Vaccination	195	270	220	220	
Registration of Births and Deaths ..	144	140	140	120	
Conservancy, Road-cleaning and Road-wate ..	719	6920	6070	6420	5910
ing ..					
Total ..	9285	11170	11450	11200	10760
GRANT 4.					
Lighting	2153	1920	1770	1550	
Markets and Slaughter-houses ..	12	50	80	180	
Choultries					
Travellers' Bungalows	49	70	50	20	
Avenues	705	630	470	210	
Public Garden, Survey of Land, Fire and other ..	376	560	800	780	580
charges ..					
Total ..	3295	3230	3170	2660	2470
GRANT 5.					
Supervision and management ..	2466	2280	2090	2080	200
Repayment of Debt					
Interest on loan					
Advances Recoverable	162	..	180	..	
Refunds	2	-			
Discount					
Pensions and Gratuities					
Investments					
Grand					
Total ..	21028	24690	25570	22780	22580
Balance	-1875	570	920	2140	2

19153 2526 26430

Revised Estimate for 1897-98

2. The current receipts and charges are now estimated at Rs 28300 and Rs 25510, respectively, against Rs 25000 and Rs 24690 anticipated in the sanctioned budget. The increase in the receipts which occurs chiefly under the taxes on buildings and lands, tolls, avenue receipts, and contributions from local boards is partly counterbalanced by a decrease under fines and private scavenging fees, while the increase in the charges appears under Grants 1, 2 and 3. The collections under the taxes on arts, buildings and lands and the expenditure on repairs - Communications during the first eight months of the year were unsatisfactory. The Municipal Council's proposals in paras 5, barely to extend the tax on arts to persons falling under the last four classes of the schedule A appended to the Act, and to increase the rate of the taxes on buildings and lands from 7½ to 8½ per cent of the annual value, are sanctioned

Budget Estimate for 1898-99

3. Receipts The receipts for the ensuing

ensuing year are placed at Rs 24000 against Rs 28300 in the revised estimate, the decrease being mainly under the taxes on arts, buildings and lands, contributions from local boards and Avenue receipts. The anticipated decrease under the last mentioned head has not been explained, an omission which should now be supplied. With reference to the letter from the Director of Public Instruction read above, credit will be taken for a grant of Rs 80 from Provincial funds towards the salary of the drawing master to be entertained. The estimated income from private scavenging fees will be raised from Rs 400 to Rs 560 so as to meet the cost of the establishment employed for the service.

4. Charges. (1) The probable charges are put down at Rs 22780 against the revised estimate of Rs 25510, the decrease appearing chiefly under grants 1 and 4.

(2) Grant 1. The abolition of the posts of two tankwatchmen on Rs 4 each and the entertainment of three watchmen on the same pay for three months and the reduction from Rs 30 to Rs 12 in the pay of the Public Works overseer, proposed in paras. 19 and 20 of the Chairman's letter, are sanctioned.

(3) Grant 2. As recommended by the Director the allotment for vaccination fees will be raised from Rs 200 to Rs 120, and the entertainment of a common drawing master on Rs 15 will be sanctioned, a sum of Rs 190 being provided for the purpose.

(4) Grant 3. The increase, from Rs 50 to Rs 70, in the pay of the probationary compounder and the reduction from Rs 12 to Rs 10 in the pay of the registrar of births and deaths, proposed in paras. 24 and 27, are approved. The increase of one rupee in the salaries of the six conservancy ladies and the six male private scavengers and the entertainment of a female private scavenger on Rs 3-8-0 in lieu of a male scavenger on Rs 4, which appear from Statement II. B to be contemplated and to which no reference has been made either in the Chairman's letter or in the Council's resolution cannot be approved. The attention of the Municipal Council is drawn to the remarks of the Sanitary Commissioner in para. 1 of his letter.

(5) Grant 4. The alterations in the lighting, travellers' bungalow and Avenue establishments, proposed in paras. 28, 30 and 31, and the reduction from Rs 9 to Rs 7 in the salary of the Avenue maistry referred to in para. 7 of the Council's resolution and to which reference should

should have been made in the Chairman's letter, are sanctioned.

(6) Grant 5. The abolition of the post of storekeeper on Rs 7 in the Municipal office and the reduction from Rs 40 to Rs 30 in the Carriage allowance of the Chairman, proposed in paras. 33 and 34 are approved. With reference to fd no. 24732, dated 22nd December 1897, the contribution for the Central office establishments will be reduced from Rs 250 to Rs 174 or Rs 170 in round figures.

5. As revised by Govt, the budget closes with a balance of Rs 2580 or 10.6 per cent of the estimated receipts.

The attention of the municipal Council is drawn to the Collector's remarks in para. 2 of his endorsement.

V.P.
8/3/98

W. 8 3/98

In R.o 560m 12/3/98

Enclosure no: 1 to letter no 661 29.12.97 from the Chairman municipal council Mannargudi

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

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. BALANCE BROUGHT FORWARD—					
a. Municipal Fund	920 - -	920 - -	-1874 9 3	260 - -	-66 12 6
b. Endowments					
c. Water-tax Fund					
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	2000 - -		2600 - -	2100 - -	1608 8 -
b. Tax on buildings (section 63) ..	4600 - -		5100 - -	4250 - -	3799 10 -
c. Tax on lands (section 63)	600 - -		1400 - -	800 - -	114 2 10
d. Water-tax on buildings and lands (section 75)					3913 12 10
e. Tax on vehicles with springs and palanquins (section 77)	600 - -		600 - -	600 - -	468 - -
f. Tax on animals (section 77) ..	1100 - -		1150 - -	1100 - -	1043 8 -
g. Tax on carts and other vehicles without springs (section 85) ..	1600 - -		1710 - -	1600 - -	1511 8 - / 1508 - -
h. Tolls (section 91)—					
Gross receipts	Rs 6400				
Less Local Fund share	6400 - -		6480 - -	6200 - -	6359 9 1
i. Penalties on account of—					
i. Tax on arts				10 - -	
ii. Tax on buildings				10 - -	
iii. Tax on lands				10 - -	
iv. Water-tax on buildings and lands					
v. Tax on vehicles, &c.				10 - -	
vi. Tax on animals				10 - -	
vii. Tax on carts, &c.				10 - -	
viii. Evasion of tolls		16900 - -			
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds					
b. Ferry rents					
c. Fees under Act II of 1888 ..					40 0 0
Carried forward ..	16900 - -	16900 - -	19040 - -	17010	14941 5 11

To The Chairman Mc. Mannargudi
" " Colr of Tanjore 8
" " Dt. Bd. Tanjore 1
" " Accountant-general 10
" " Director of Public Instruction
" " Surgn. General 6
" " Sanry Board 1
" " Commr
" " Engr
" 3 Tabl

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of _____ during the official year 189 -9 —*cont.*

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		16900 - -	19040 - -	17010 - -	14941 5 11
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	150 - -		100 - -	100 - -	37 1 10
ii. Rent of buildings	60 - -		60 - -	60 - -	- - -
iii. Avenue receipts	800 - -		1200 - -	600 - -	592 7 6
iv. Fees from Traveller's Bungalows			15 - -	30 - -	20 - -
b. i. Sale-proceeds of lands and buildings					
ii. Produce of lands, gardens, &c.	60 - -		60 - -	60 - -	76 1 3
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	100 - -		200 - -	100 - -	9 15 9
	1170		1635	1150	2350 4
c. Conservancy receipts— Sale-proceeds of night-soil, street refuse, &c.	200		200 - -	300 - -	200 - -
d. i. Fees from educational institutions	50		50 - -	40 - -	36 14 6
ii. Other revenue from educational institutions					
e. i. Sale-proceeds and composition fees of medicines					
ii. Other Hospital receipts ..					
f. i. Income from markets	700 - -		700 - -	800 - -	662 3 2
ii. ,, slaughter-houses..	470 - -		500 - -	500 - -	568 8 2
g. Other fees— i. Distraint fees	50 - -		50 - -	50 - -	5 14 -
ii. License fees	650 - -		650 - -	650 - -	421 2 3
iii. Cartstand fees	50 - -		50 - -	50 - -	- - -
iv. Other fees	- - -		50 - -	- - -	2 4 -
h. Fines under Municipal and other Acts	50 - -		50 - -	500 - -	383 10 -
i. Interest on investments—					
i. General, including choultries					
ii. Educational					
iii. Medical	950 - -	4340 - -	950 - -	950 - -	953 1 10
j. Premium on loans					
Carried forward ..		21240 - -	23925 - -	21995 - -	18900 15 -
				22000	

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

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		21240 - -	23925 - -	21995 - - 22000	18900 10 2
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends					
Buildings					
Municipal Schools					
Other purposes	90 - -		180 - -	90 - -	90 - -
ii. Medical					
iii. Other purposes—					
Communications					
Water-supply					
Drainage					
Sanitation					
Other purposes					
b. From Local Boards—					
i. Education					
ii. Medical	1810		3620 - -	1810 - -	- - -
iii. Other purposes					
c. Other grants and contributions—					
i. Education	30 - -	1930 - -	30 - -	30 - -	14 - -
ii. Medical			3620 - -	1810 - -	- - -
iii. Other purposes					
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging	400 - -		200 - -	570 - -	92 3 4
ii. Other purposes	10 - -		10 - -	10 - -	9 8 5
b. Other items—					
i. Fishery rents	200 - -		200 - -	250 - -	97 10 -
ii. Refunds of Expenditure of previous year	30 - -		10 - -	20 - -	6 - -
iii. Fee for numbering carts, &c.	10 - -	650 - -	5 - -	10 - -	2 8 -
iv. Other items					
Carried forward ..		23820 - -	28180 - -	24800 - -	19206 7 11

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of during the official year 189 -9 —*cont.*

—	1898-99		Revised Budget	Budget	Actuals, 1896-97 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.	Estimate for 1897-98.	Estimate for 1897-98.	
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward		23820 0 -	28380 - -	24800 - -	17206 7 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					2 8 0
ii. Others	150 30 - -	180 - -	100 0 0 20 0 0	200 - - - - -	11 - -
Warrant fees					
Total Receipts ..		24000 - -	28300 0 0	25000 0 0	19219 15 11
Grand Total ..		24920 - -	26425 6 9	25260 - -	19153 3 5

Note to Statement I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at ~~5½~~ per cent. and tax on lands at ~~5½~~ annas per cent. of rent value. 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. 4 per cart. per annum.
6. Tolls are levied at ——the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. ~~27.7.96~~ 18.9.96 & 1029 m 8.10.96
8. The house-tax registers were last revised in the official year .. and the land tax registers in the official year.
9. Total extent of land assessed is acres.
10. The mode of estimating the annual rental of houses and lands is as follows:— —

Unsuccessful
Deputy Collector in charge

Unsuccessful
Deputy Collector in charge

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

Name of Institution.	Amount of Funded Capital.	Opening Balance.	Interest, Produce of Land, or Rent of buildings.	Appropriation from Capital for Expenditure.	Private Contributions and Donations.	Sale of Medicines or Sundry Property.	Total (Columns 4—7).	Contribution from Provincial Funds.	Contribution from Local Funds.	Total Receipts (Columns 3, 8 and 9).	Appropriation from Municipal Funds (Column 16 *minus* Column 10).	Invested.	Current Charges.	Total (Statement II).	Allotted for Public Works (Statement II-A).	Total Charges (Column 14 *plus* Column 15).	Closing Balance (Column 10 *minus* Column 16).	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	RS.	RS.	RS.	RS.	RS.	RS.	Rs.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
	Rs 27300	950 / 1010	950 / 1010						1810	2820 / 2820	1810		Rs 4280	Rs 4280	Rs 400	4680	—	

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

—	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.
GRANT 1.—(*Public Works*)—					
1. New Works—					
a. Communications					
b. Buildings			— — —	540 — —	169 — 6
c. Drainage					
d. Water-supply					
2. Repairs—					
a. Communications	3200 — —		4500 — —	~~4500~~ 3700 — —	1974 14 7
b. Buildings	600 — —		840 — —	1000 — —	696 — 1
c. Drainage—					
i. Repairs to works					
ii. Establishment for flushing drains, &c.					
d. Water-supply—					
i. Repairs to works, machinery, &c.	100 — —		10 — —	100 — —	5 8 —
ii. Establishment	180 — —		300 — —	320 — —	284 11 3
iii. Contingencies		4080 — —			27 — —
3. Establishment	140 — —	140 — —	180 — —	360 — —	179 14 —
4. Tools and Plant and other stores.	20 — —	20 — —	— — —	20 — —	17 8 9
5. Contributions—					
a. To Local Boards for works ..					
b. To Provincial Funds for scrutiny of estimates, &c.					
c. To others for public works ..					
Total, Grant 1 ..	4240 — —	4240 — —	5830 — —	5440 — —	3534 92
GRANT 2.—(*Education*)—					
1. Training Schools—					
a. Contributions to Local Boards ..					
b. Stipends to Normal students ..	20 — —	20 — —	15 — —	30 — —	15 — —
2. Municipal Schools—					
i. On Salary System—					
a. Establishment					
b. Contingencies					
Carried forward ..		20 — —	15 — —	30 — —	15 — —

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

—	Budget—1898-99. Details of Minor Heads.	Budget—1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward ..	920 — —	20 — —	15 — —	30 — —	15 — —
GRANT 2.—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	230 — —		230 — —	230 — —	267 14 5
b. Result Grants	100 — —		120 — —	100 — —	— — —
c. Contingencies	50 — —	380 — —	65 — —	50 — —	41 2 7
3. Salary Grants	610 — —	610 — —	750 — —	550 — —	395 — —
4. Results Grants	1000 — —	1000 — —	1150 — —	1150 — —	1232 1 6
5. Combined Grants—					
a. Fixed Payments					
b. Result Grants					
6. Inspection—					
a. Contributions to Local Boards ..					
b. Municipal Inspectors—					
i. Establishment	240 — —		240 — —	240 — —	237 6 9
ii. Contingencies	20 — —	260 — —	25 — —	20 — —	14 9 —
7. Miscellaneous—					
a. Building, furniture, &c., grants ..	50 — —				
b. Common gymnasium—					
i. Establishment	180 — —		180 — —	180 — —	180 — —
ii. Contingencies	20 — —	250 — —	15 — —	20 — —	9914 —
c. Common Drawing Master—					
i. Establishment					
ii. Contingencies					
d. Other items					
Total, Grant 2 ..		2520 — —	2790 — —	2570 — —	2463 1 —
GRANT 3.—(*Sanitation and Medical Services*).					
1. Hospitals and Dispensaries—			2330 — —		
a. Establishment	2380 — —		2410 — —	2410 — —	2316 12 2
b. Medicines and Supplies	600 — —		900 — —	600 — —	203 1 3
c. Diet of Patients	600 — —		600 — —	600 — —	428 7 3
d. Sundries and Contingencies ..	700 — —		700 — —	700 — —	471 6 9
e. Contributions to Local Boards ..		4280 — —			
&c., &c., &c. ..					
Carried forward ..		4280 — —	4530 — —	4310 — —	3419 11 5

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

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		4280 - -	4530 - -	4310 - -	3419 4 5
GRANT 3.—(*Sanitation and Medical Services*)—cont.					
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—					
i. Medical College					
ii. Sanitary Inspection ..	70 - -	70 - -	70 - -	70 - -	81 - -
iii. Medical Reserve staff ..					
iv. Cutlers' Establishment ..					
b. CONTRIBUTIONS TO LOCAL BOARDS, &c., FOR—					
i. Medical Schools	110 - -		110 - -	110 - -	110 - -
ii. Reserve staff	20 - -		20 - -	20 - -	15 6 6
Dt. Surgeon's Establishment &c. &c. ..	30 - -		30 - -	30 - -	48 2 6
c. OTHER CONTRIBUTIONS	- - -	230 - -	310 - -	300 - -	152 - -
3. VACCINATION—					
a. Establishment	120 - -		120 - -	120 - -	117 11 10
b. Contingencies	100 - -		100 - -	150 - -	77 8 2
c. Contributions to Local Boards ..		220 - -			
4. REGISTRATION OF BIRTHS AND DEATHS—					
a. Establishment	120 - -		140 - -	140 - -	143 13 -
b. Contingencies		120 - -			
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—					
a. i. Establishment	2600 - - / 2150 - -		2240 - -	680 - -	711 5 -
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	2000 - -		2230 - -	3300 - -	3308 4 -
b. Private scavenging—			510	590	305 5 6
i. Establishment	560 - -		510 - -	590 - -	305 5 6
ii. Contingencies, such as cost of scavenging carts, &c.	150 - -		200 - -	230 - -	36 - -
c. Cholera charges	820 - -		450 - -	820 - -	342 11 2
d. Contingencies	- - -	6430 - -	30 - -	- - -	33 6 6
Special Sanitary arrangements &c., &c., &c. ..	300 - -		350 - -	300 - -	382 6 6
Total, Grant 3 ..		11280 - -	11530 / 11450	11170 - -	9286

6430 6010 5920

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

—	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.
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*).					
1. LIGHTING—					
a. Establishment	550 - -		675 - -	720 - -	660 2 11
b. Contingencies	1000 - -	1550 - -	1100 - -	1200 - -	1492 15 5
2. i. MARKETS—					215334
a. Establishment	50 - -		50 - -	- - -	9 - 6
b. Contingencies			- - -	- - -	2 10 -
ii. SLAUGHTER-HOUSES—					
a. Establishment	50 - -	100 - -	30 - -	50 - -	- - -
b. Contingencies					
3. CHOULTRIES—					
a. Establishment					
b. Contingencies					
c. Feeding Travellers					
4. TRAVELLERS' BUNGALOWS—					
a. Establishment	- - -		50 - -	50 - -	47 4 -
b. Contingencies	20 - -	20 - -	- - -	20 - -	2 3 10
5. AVENUES—					49 7 10
a. Establishment	180 - -		420 - -	580 - -	459 7 8
b. Contingencies	30 - -	210 - -	50 - -	50 - -	245 5 10
6. PUBLIC GARDEN—					
a. Establishment					
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..					
7. SURVEY OF LAND	50 - -	50 - -	50 - -	50 - -	- - -
8. FIRE—					
a. Establishment					
b. Purchase of fire-engine, buckets, repairs, &c.					
9. OTHER CHARGES—					
i. Work done for private individuals other than private scavenging ..					
Carried forward ..	17	30 - -	2425 - -	2720 - -	2919 2 2

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

—	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.
Brought forward ..	1930 - -	1930 - -	2425 - -	2720 - -	2919 2 2
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. OTHER CHARGES—cont.					
ii. Rewards for destruction of wild animals and snakes	10 - -		5 - -	10 - -	2 2 -
iii. Printing	500 - -		735 - -	450 - -	230 15 3
iv. Compensation for lands	200 - -		- - -	30 - -	9 8 -
v. Other items	20 - -	730 - -	. . .	20 - -	133 6 9
Total, Grant 4 ..	2660 - -	2660 - -	3170 - -	3230 - -	3295 2 2
GRANT 5—					
a. General Establishment—					
i. Office Establishment	1060 - -		1070 - -	1140 - -	1135 15 7
ii. Inspection	360 - -		350 - -	480 - -	480 - -
b. Collection of Municipal Taxes—			240 - -	240 - -	263 15 4
i. Establishment	240 - -				
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c.	20 - -		- - -	20 - -	87 3 11
c. Collection of Tolls—					
i. Establishment					136 1 2
ii. Contingencies			10 - -	- - -	5 12 4
d. Office contingencies other than (4) (ii)	150 - -		170 - -	150 - -	162 8 2
e. Contributions for Central office and Audit establishments	250	2080 - -	250 - -	250 - -	194 12 6
Total, Grant 5 ..		2080 - -	2090 - -	2280 - -	2466 4 3
REPAYMENT OF DEBT—					
a. Instalments paid during the year..					
b. Invested on account of Sinking Fund (Value of securities purchased)					
c. Charges of investment					
INTEREST—					
a. On account of last year					
b. On account of current years ..					

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

—	1898-99. Details of Minor Heads.	1898-99. Totals of Major Heads.	Revised Estimate for 189 -9 .	Budget Estimate for 189 -9 .	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			180 - -	- - -	162 - -
b. Others			- - -	- - -	2 - -
Refunds of other than current collections ..					
Discount					
Pensions and gratuities					
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank		22780 - -	25510 - -	24690 - -	21027 12 8
Total Expenditure ..					
Balances—					
a. Municipal Fund		2140 - -	986 6 7	570 - -	1874 9 3
b. Endowments					
c. Water-tax Fund					
Grand Total ..		24920 - -	26425 6 9	25260 - -	19153 3 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 ..	
		Claims—	
		Advances Recoverable—	
		Permanent advance	
		Advances for works, &c.	
		Total ..	

Total

Deputy Collector.

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									
2									
3									
	Total ..								

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

Part I.—New Works—*cont.*

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

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. 32 miles 2 furlongs
1	Gravel roads at Rs 375/per mile	2500	—	—				
2	Mud roads	700	—	—				Metalled or Gravelled } Unmetalled. 7 m. 1 f — 25 m — 1 f
3								
								Total mileage under maintenance.
								Metalled or Gravelled } Unmetalled. 7 m. 1 f. — 25 m. 1 f
	Total ..	3200	—	—				

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	Whitewashing the Hospital & Office buildings	200	—	—				
2								
3	Repair of Hospital Contagious ward, female Latrine, compound wall etc.	300	—	—				
3	Sundry repairs	100	—	—				
	Total ..	600	—	—				

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage							
1								
2								
3								
	Total ..							
(d)	Water-supply							
1								
2	Cleaning the municipal channel	100	—	—				
3								
	Total ..	100	—	—				

Statement II-B.—Details of Municipal Establishments.

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 1.—2. *c.* Drainage—							
Overseers							
Drain cleaners							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
d. Water works—							
Overseers	5	× 20			144	—	—
Watchmen	3	12	—	—			
do temporary for 3 months	3	× 12	—	—	36	—	—
Total ..					180	—	—
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					180	—	—
3. General—							
Overseers	1	30 & 12	—	—	144	—	—
Maistries							
Total ..							
Deduct Fines and Stoppages ..					4	—	—
Add arrears for last year paid this year ..							
Balance (Statement II) ..					140	—	—

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 2.—EDUCATION—							
1. TRAINING SCHOOLS—					15	—	—
Pupils receiving scholarships							
Total ..					15	—	—
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					85	—	—
2. MUNICIPAL SCHOOLS—							
a. On the Salary System—							
Head Master							
1st Assistant Master							
2nd „ „							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1.	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 2.—EDUCATION—*cont.*							
b. On the Salary Result System—							
S. R. School. Eastern Division							
Head master	1	7	—	—	84	—	—
Assistant	1	5	—	—	60	—	—
Sweeper	1	—	4	—	3	—	—
		12	4	—	147	—	—
Panchama S. R. School							
Teacher	1	7	—	—	84	—	—
Sweeper	1	—	4	—	3	—	—
		7	4	—	87	—	—
Total ..		19	8	—	234	—	—
Deduct Fines and Stoppages ..					4	—	—
Add arrears for last year paid this year ..							
Balance (Statement II) ..					230	—	—

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 2.—Education—*cont.*							
6. Inspection—							
Inspecting Schoolmaster	1	20	—	—	240	—	—
Total ..					240	—	—
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					240	—	—
7. *b.* Common Gymnastic Instructors	1	15	—	—	180	—	—
Total ..					180	—	—
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					180	—	—
c. Common 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 3.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries—							
Medical Subordinates .. Civil Apothecary	1	109	6	—	1312	8	—
" " Hospital Assistant ..	1	25	—	—	300	—	—
Midwife	1	8	—	—	96	—	—
Clerk							
Compounder	1	12	—	—	144	—	—
Servants							
"							
"							
Lascar	1	6	—	—	72	—	—
Waterman	1	4	—	—	48	—	—
Cook	1	5	—	—	60	—	—
Male Nurse	1	4	8	—	54	—	—
Female Nurse	1	3	8	—	42	—	—
Washerman	1	3	—	—	36	—	—
Gardener	1	4	—	—	48	—	—
Ward cook	1	5	—	—	60	—	—
Probationary Compounder	1	5	9	—	108	—	—
					2380	8	—
Deduct Fines and						8	—
Add arrears for last year paid this							
Balance (Statemen							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 3.—Sanitation and Medical Services—*cont.*							
3. Vaccination—							
Vaccinators	1	10	—	—	120	—	—
Peons							
Total ..		10	—	—	120	—	—
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					120	—	—
4. Registration—							
Registrars	1	10	—	—	120	—	—
Peons							
Total ..		10	—	—	120	—	—
Deduct Fines and Stoppages ..							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					12		

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3					
		Rs.	A.	P.	Rs.		
GRANT 3.—Sanitation and Medical Services—*cont.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering"—							
Sanitary Inspectors	1	35	—	—	420		
Nuisance Inspectors							
"							
"							
Maistries	2	12	—	—	144	—	
Scavengers							
Sweepers							
Mothis at Rs 5	30	× 150	—	—	1800	—	
Do at Rs 2-8-0	8	× 20	—	—	240	—	

30 mths 120
+8 mths 12
Vide bill for 132/97

[Abstract.]

Accounts

Approving as modified by the Accountant-General the suggestions made by the Chairman, Munl. Council, Kurnool, regarding the collection and remittance of school fees in Munl. schools & stating that they should be adopted by all Munl. Councils.