

BACK PAPERS.

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

FURTHER PAPERS.

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

Government {1898} of Madras. LOCAL AND MUNICIPAL.

Recd.

Regd.

} 1898.

Enclosures

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G.O., No. 565 M., 14th March 1898.

MARCH.

Municipal Budget.

Reviewing the Kumbakonam — for 1898-99.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From M.R.Ry. T. S. SIVASWAMI ODAYAR, Avargal, Chairman, Municipal Council, Kumbakonam, to the Secretary to Government, Local and Municipal Department (through the Sub-Collector and the Collector of Tanjore), dated 7th January 1898, No. 16.

I have the honour to submit my report on the revised estimates of this council for 1897-98 and of the budget estimates of 1898-99, both of which were discussed on the 29th and 30th December 1897 and approved by the council.

REVISED ESTIMATE FOR 1897-98.

Receipts.

2. *Balance of Municipal Fund.*—The opening balance according to the budget for the current financial year was Rs. 6,730. As some of the works, for which payments should have been made on or before the 31st March last were in progress at the time, no payments were made therefor then, and hence the opening balance shows an increase of Rs. 1,610.

3. *Tax on Arts.*—When the budget for the current financial year was passed, there was no thought of the amended act coming into force or of the material change in the mode of assessment inaugurated by the Act. What was formerly a tax on a profession had, under the new Act, been graduated according to income. A first-grade pleader, for instance, whatever his monthly income, paid Rs. 25 for his profession under the old Act. Under the new Act, the number of vakils that can be assessed at Rs. 25 has dwindled down to a very small number, most of them having to be assessed at only Rs. 8. The same explanation applies to all other professions. There was an arrear balance of Rs. 3,997-8-0 on the 31st March last and the estimated income for the current year was put down at Rs. 11,000, both of which were expected to give the council the applicable control over Rs. 15,000. But after the disposal of the appeals of the previous year and the assessments under the amended Act, it has been found that scarcely Rs. 10,000 would accrue as income from this source. The appeals against the current year's assessment of this tax number 672. These are being disposed of. It is not possible to expect more than Rs. 7,000 per annum from this source hereafter. The amount of Rs. 3,961 includes collections of arrears and current revenues under this head as shown below:—

	RS.	A.	P.
Current year's collections			
Of an arrear demand of Rs. 3,997-8-0—	2,337	0	0
Collected			
To be adjusted	1,624	0	0
Remissions, &c.	437	8	0
Pending appeals	1,575	8	0
To be collected	132	0	0
	228	8	0

4. *Tax on Buildings.*—The sum of Rs. 1,436-8-0 represents only collections of arrears which amounted to Rs. 1,934-2-0. Many of the appeals against this tax belonging to the previous year were disposed of only in December last and the details are as follow:—

	RS.	A.	P.
Collections	1,436	8	0
To be adjusted	145	9	6
Remissions	57	13	3
Pending appeals	75	6	0
South Indian Railway Company	150	0	0
To be collected	68	13	3

The large sum of Rs. 150, being the balance of tax on railway buildings in this town, still remains unpaid by the company, and reminders have been sent to the Agent on the subject and receipted bills also have been sent on their requisition in this office letter, No. 677, dated 22nd October 1897. I have explained in this office letter, No. 778, dated 4th December 1897, why the collections were not commenced early enough during the current year. I have since received G.O., Mis. No. 2820 M., dated 17th December 1897, and the work of collecting the taxes has already been put in hand. No pains will be spared to leave as small a balance uncollected at the close of the year as possible. The budget figure, viz., Rs. 21,000, is repeated in the revised estimate, as the latter includes the arrears and also the taxes derivable from first assessments on certain new buildings completed in the course of the last and the current financial year.

5. *Tax on Lands.*—In paragraph 3 (1) of G.O., No. 2411 M., dated 2nd November 1897, reviewing the administration report of this municipality for 1896-97, it is observed that the demand under this head declined by Rs. 165. In 1895-96, the tax on lands in the Melakaveri and Kottaiyur division was for the first time levied and the collections were for two years, namely, 1894-95 and 1895-96. The annual assessment of the tax on lands in the said division is only Rs. 165 and as the collections of 1896-97 refer only to a single year's assessment, there has been no diminution as a matter of fact. The annual demand under this head has been only Rs. 1,200 including the Melakaveri and Kottaiyur division. Nearly the whole of the tax due for the first instalment had been levied during the current year by the end of November last.

6. *Under Tax on Vehicles and Animals,* the revised estimate figures correspond with the actuals of the past year, and hence the difference between the budget and the revised estimate.

7. *The Tax on Carts* amounted to Rs. 2,900 nearly last year and that was due to the increased trade activity caused by the late Mahamakhm festival. It is not expected that more than Rs. 2,800 could be realized under this head during the current year.

8. *Tolls.*—At the time of the budget, it was thought that the tolls could be farmed out for Rs. 28,000 and the two-thirds portion amounting to Rs. 18,670 was put down as the probable income. At the sales held in March last, the highest bid was only for Rs. 24,400. Under this one item alone there has been a diminution of income by Rs. 2,400.

9. *Penalties on account of Tax on Carts.*—Under section 90 of the amended Act, penalties on account of detention and seizure of carts are now levied; hence the insertion of this item in the revised estimate.

10. *Ferry Rents.*—The ferry rents have been leased out for Rs. 350, and hence the increase of Rs. 50 over the budget estimates.

11. *Rent of Lands.*—The income from this source is chiefly derived from bazaarmen who, for the convenience of their customers, are allowed to place benches in front of their premises on payment of a rupee for every foot of ground occupied by them. It transpired, however, that many bazaarmen had taken advantage of this rule and placed benches so as to be an obstruction to traffic. All such cases were caused to be scrutinized by one of the members of this council, who has recommended the complete removal of benches from certain premises and reductions in the breadth occupied by others. Having in view the convenience of the public more than municipal revenues, the recommendations were adopted and the consequence has been a reduction of Rs. 100 under this head.

12. *Avenue Receipts.*—The increase of Rs. 200 is due to the sale-proceeds of a number of old trees and clippings and not to increase in the amount of the lease of any of the avenues belonging to this council.

13. *Sale-proceeds of old Materials.*—There being very few old materials in stock which are saleable, the probable realizations under this head have been put down at Rs. 20 instead of Rs. 100.

14. *Fee from Educational Institutions.*—On the recommendation of the Department of Education, a very small scale of fees was introduced into the girls' schools under the management of this council from April last. The step taken by the council is not popular, and only a few of the girls attending the schools pay and the rest do not. If payment was insisted on, it was feared that there would be withdrawals on a large scale, and to avoid this contingency, it has been thought advisable to take what was given, leaving coercion to come into operation only gradually. From the fact that for eight months, there has been an income of only Rs. 36-5-0, it may be concluded that the annual income will not exceed Rs. 50. I have ordered an investigation to be made by the inspecting schoolmaster of this municipality into the question of non-payment by certain of the students; and I hope the result will be favourable so far as a realization of at least Rs. 100 may be concerned. I have placed before the council a proposition to levy fees from non-Putnulgars as in the day school maintained by the council for the benefit of Patnulgars and I expect the deficiency in the income from girls' schools to be made up by the probable income from that school.

15. *Income from Markets and Slaughter-houses.*—The actual amounts of the leases are put down in the revised estimate and they are Rs. 150 less than the budget amounts.

16. *Distraint and Warrant Fees.*—The amended Act provides for a fee of 2 annas being levied for every warrant issued, whether property is distrained or not. Coercive processes have become necessary in some cases and, as they will have to be resorted to on a larger scale, the amount under this head has an increase of Rs. 60 over the amount budgeted for.

17. *Grants and Contributions from Government for Municipal Schools and other purposes.*—A reduction of Rs. 400 has been effected in the revised estimate as the assignments made by the department for the girls' schools were far short of those expected. This council has been working the girls' schools at great loss and the assignments are usually but a fourth of the gross expenditure. The income from fees, as already observed, is only nominal. If things continue at this rate, I am afraid the council will be compelled to close some of the girls' schools as the demands of sanitation are more imperative just now than the demands of education in this town.

18. *Grants and Contributions—Other purposes.*—In paragraph 12 of the report on the revised estimate for 1896-97, it was stated that the trustees of Sri Sarangapani-swami temple would contribute Rs. 1,000 towards the repairs executed in the Pottamarai tank. The sub-committee appointed by the council to negotiate with the trustees for the payment of the contribution having had some differences as to the amount to be paid by the trustees, the question was till now in abeyance. As I hope to be able to recover the amount from the trustees before the end of the current financial year, I have taken credit for the sum in the revised estimate.

19. *Fishery Rents.*—The actual sale fetched only Rs. 195.

20. *Refunds of Expenditure of previous year.*—The sum of Rs. 175-14-6 under this head is made up of the following items: Rs. 116-8-4 recovered from the Kumbakonam Taluk Board on account of the cholera hospital built during the Mahamakham festival and the cost of which was according to agreement to be shared by the inner and outside circle equally; Rs. 15-10-3 recovered from printers on account of overpayment; Rs. 5-5-7 recovered from a contractor who had been overpaid during the Mahamakham festival; Rs. 10-14-0 from another contractor who had supplied toties during the Mahamakham festival; Rs. 26 from the Chairman of the Bezvada Municipality for cost of certain second-hand articles sold to him during the Pushkaram festival and two other minor items.

21. *Advances—Others.*—I am glad to state that all the advances made during the previous year have since been fully recovered and a very small sum only remains unadjusted.

22. Very inconsiderable variations from the sanctioned budget and those in which there have been no variations at all have been left unexplained in the above.

Expenditure.

23. *Grant 1, New Works—Communications.*—The budget provision is retained as there are yet some streets to be widened and some blind lanes to be opened so as to allow of free traffic.

24. *New Works—Buildings.*—The huts constructed for the menial conservancy staff and the open space latrine, both of which were commenced before March last, were paid for only during the current financial year. The budget allotment of Rs. 6,400 has been cut down to Rs. 4,400, Rs. 2,700 of which is retained for the branch dispensary, a portion of which at least is expected to be completed before the end of the year, and Rs. 900 for the civil apothecary's quarters for certain additions to the main hospital and the meat market.

25. *New Works—Drainage.*—A sum of Rs. 162-10-11 was spent towards the payment of compensation for drainage lands and the construction of a Vizianagram filter in Solayappa Mudali street and the remainder is retained for subsidiary drainage [vide paragraph 32 (c) of the budget report embodied in G.O., No. 715 M., dated 27th March 1897].

26. *New Works—Water-supply.*—The Rs. 300 provided in the budget of the current year was for sinking a few wells. As investigation for preparing a scheme of water-supply for this town is soon to be undertaken and as Government had directed the allotment of Rs. 2,000 for this purpose in G.O., Mis. No. 2389 M., dated 1st November 1897, the original allotment has had to be augmented, the balance of Rupees 340 having been spent on a stone covering to the outlet to the Mahamakham tank and some other works of minor importance.

27. *Repairs—Communications.*—The original allotment is retained without alteration. The inability of the council to provide more funds for this very important purpose is regretted and when the finances of the council improve the provision will be enlarged. The expenditure on roads may appear small during the first eight months of the year. The fact is that while several of the roads have been re-metalled and otherwise repaired, the cost of gravel supplied has not yet been paid to the contractor who has not submitted his bill, which may amount to about Rs. 3,500.

28. *Repairs—Buildings.*—In paragraph 45 of the administration report I have given a list of works which underwent a thorough repair before the 31st March last, but for which payments had to be made after the above date. The cost of the repairs of the items therein mentioned has amounted to more than Rs. 4,000. The civil apothecary's quarters have been repaired this year at a cost of Rs. 370, as also the dispensing room, and an estimate for Rs. 560 for converting the Bengal roof of the verandahs of the in-patient ward into a tiled one has been submitted to the Sanitary Board for approval. The provision of the usual Rs. 700 was found insufficient and it has therefore been increased by Rs. 1,800.

29. *Repairs—Drainage.*—The Rs. 300 provided in the budget was for the Ullur channel. The Public Works Department authorities not having taken up the work during the last dry season, the amount was utilized in repairing the south branch drainage channel. Since then, however, the Executive Engineer of the district asked for an allotment for the Ullur channel and it has accordingly been included in the revised estimate.

30. *Repairs—Water-supply—Repairs to Works, Machinery, &c.*—The provision under this head has had to be raised fifty-fold. The cost of the repairs of the Pottamarai and Mahamakham tanks—the Sanitary Board had approved of the plans and estimates in both cases—amounted to Rs. 5,000 nearly and by adjustments of advances and actual payments during the current year, this heavy increase has had to be borne.

31. *Repairs—Water-supply—Establishment.*—The short expenditure under this head in the revised estimate is due to the non-entertainment of the fireman of the pump-engine who has resigned his appointment.

32. *Grant 2, Education—Municipal Schools on Salary-results System—Fixed Payments.*—The short expenditure under this head is due to the council not having opened a girls' school in Kottaiyūr and to their not having appointed a Hindu mistress to the Kadalangudi street girls' school. There have also been savings in certain schools caused by certain temporary vacancies not having been filled up for want of qualified mistresses.

33. *Result Grants.*—These have been cut down to Rs. 100 to find funds for other purposes under Grant 3.

34. *Contingencies.*—The short expenditure under this head is due to the council not having opened the girls' school in Kottaiyūr and to certain other minor retrenchments.

35. *Result Grants to Aided Schools.*—The Department of Education, in spite of the fact that the budget provision for this purpose was only Rs. 2,700, has insisted upon having Rs. 3,000 and has prepared the combined list on the assumption that it would be possible for this council to raise the allotment. Without going into the rule of a certain percentage of taxes, rents and income from markets, the council explained in paragraph 34 (a) of the budget report for the current year (G.O., No. 715 M., dated 27th March 1897), how there was no need to allot a larger sum. They adhere to the opinion already expressed and do not see their way to increase the provision though they would be only too glad to augment it if their funds permitted. The budget provision is therefore retained and the Assistant Inspector of Schools has been informed accordingly.

36. *Municipal Inspectors—Contingencies.*—In paragraph 55 of the administration report of this municipality for 1896-97 (G.O., No. 2411 M., dated 2nd November 1897), I explained how the provision for contingencies was insufficient in practice. It has therefore been raised by Rs. 10 so as to cover all excess over Rs. 20 to which the inspecting schoolmaster has been directed to contract his expenses.

The other items of Grant 2 remain unaltered and therefore require no explanation.

37. *Grant 3, Hospitals and Dispensaries.*—Only one item, the dieting charges, has had to be increased by Rs. 350. The high prices and the increase in the number of in-patients account for the higher allotments. The Surgeon-General had also recommended an enhancement in the provision.

38. *Vaccination—Contingencies.*—The Tanjore depôt supplying lymph to this municipality at a cheaper rate, a reduction of Rs. 40 has been made under this head.

39. *Registration—Contingencies.*—The charges for contingencies have been reduced from Rs. 40 to Rs. 30.

40. *Conservancy—Establishment.*—The provision originally made is found on calculation to be sufficient to meet the revised scale communicated to Government in this office letter No. 766, dated 30th November 1897, owing to savings effected by fines and stoppages. The additional allotment of Rs. 774, for which an application has been sent along with the above letters is, as stated in the remarks on the proposition statement, altogether unnecessary.

41. *Other Charges.*—A slight reduction has been made under this head owing to savings effected by fines imposed on contractors.

42. *Private Scavenging Establishment and Contingencies.*—While the income under this head is put down at Rs. 4,000, the expenditure is only Rs. 3,200. The reason for the apparent profit at which the system is worked is that during the current year the arrears of the previous year were collected. There will be an increase in the number of houses served by this agency before the close of this year, i.e., from the beginning of the fourth quarter, and the provision made in the revised estimate will be found sufficient for any additional charges that may be incurred on account of the expected increase.

43. *The Epidemic Charges.*—There has been cholera in this town either in a sporadic or epidemic form throughout the year except during about three months. Plague inspectors and plague-shed watchman have also to be paid from the same provision. As during the first eight months almost the whole of the budget provision has been exhausted and as cholera still continues in a more or less virulent form even now, the grant under this head has been increased from Rs. 2,170 to Rs. 3,500.

44. *The Makham and the Mahamakham Festivals.*—As some payments had to be made on account of the great festival after the 31st March 1897—these payments by themselves amounted to double the budget allotment—the original provision of Rs. 100 for the current year's Makham festival had to be repeated, thus trebling the first grant.

45. *Grant 4, Lighting—Establishments.*—Even after making a provision for the two additional maistries recommended for sanction in this office letter, No. 779, dated 6th December 1897 there is a saving of Rs. 20, for which credit is taken in the revised estimate.

46. *Lighting—Contingencies.*—Owing to cheapness of kerosine oil supplied by the local firm of Messrs. Best & Co., the original provision has been cut down by Rs. 1,400.

47. The slight excess in the establishment under avenues is due to the payment in April last of the salary for March of the avenue coolies who were twelve in number in 1896-97.

48. Under *Other charges* in Grant 4, some slight alterations have been made dictated by either necessity or economy.

49. *Grant 5, Collection Establishment.*—The increase of Rs. 330 under this head in the revised estimate is due to the payment of the salaries of the establishment of the Special Deputy Collector engaged in the revision of the tax on buildings (*vide* G.O., Mis. No. 855 M., dated 9th April 1897).

50. *Refunds other than Current Collections.*—The amount of Rs. 1,610-7-11 shown in column 2 consists of the following items: Rs. 1,079-12-3 being fines imposed under the Towns Nuisances Act were first credited to municipal funds and as they had to be credited to "Law and Justice" under G.O., No. 1460 M., dated 2nd September 1896; the municipal balance was reduced by the above amount by the issue of a cheque to the Sub-Treasury officer; Rs. 500 being deposit forfeited by a contractor had to be refunded on a civil suit brought against the council by one of the creditors of the said contractor; and Rs. 30-11-8 being cost of a quantity of rubbish applied for by a party had to be refunded to the party as the full number of carts was not supplied to him as originally sanctioned.

51. From the foregoing paragraphs it will be noted that while there is an increase of only Rs. 2,330 over the budget estimates in the matter of receipts, there has been an increase in the expenditure of Rs. 7,810 over the budget estimate. Cholera charges and the water-supply investigation scheme share between themselves Rupees 3,380 of the increase, Rs. 2,150 between repairs—buildings and the dieting charge of patients in the hospital, and the remaining portion of the increased expenditure is divided among (1) repairs—water-supply, collection establishment, avenue contingencies and fairs and festivals. The drain on the municipal finances caused by the late Mahamakham festival has been very exhausting in spite of the liberal treatment, which this council had received at the hands of Government. Cholera charges are another drain as these preclude the possibility of any work of a sanitary nature being taken on hand. Considering the importance of sanitation, the council finds it impossible to be close-fisted.

BUDGET ESTIMATE FOR 1898-99.

Receipts.

52. *Tax on Arts.*—The income under this head is estimated at only Rs. 7,000 for reasons stated in paragraph 3 *supra*.

53. *Tax on Buildings.*—As a result of the general revision carried out by the Special Deputy Collector, the tax on buildings is expected to fetch at least Rs. 26,000.

54. *Tax on Lands*.—This tax has not undergone any revision for a long time and the principle of assessment too does not appear to have been what it ought to be under the existing law. I am gathering information from various sources and I expect to realize Rs. 400 more than the present demand from a revision.

55. *The Taxes on Vehicles, Animals and Carts*, are much the same as in previous years and do not call for any remarks.

56. *Tolls*.—The gross receipts are put down as Rs. 26,000, or only Rs. 1,600 more than during the current year, and the figure need not be thought high when the average for several years is taken into consideration.

57. *The realizations under Special Acts* repeat the figures of the revised estimate for 1897-98.

58. Under the head of *Revenue derived from Municipal property* a new item has been introduced, viz., Fairs and Festivals. During the annual Makham festival large numbers of cattle are brought for sale to this town as at Tiruvannamalai and Madura. I understand that fees are levied at a certain rate in the above named municipalities. By adopting the same course here, it is expected that Rs. 200 at least would be realized.

59. *Income from Markets*.—It will be noticed that the income for 1898-99 is Rs. 150 less than the income for the current financial year. When the lease of the vegetable market was put in auction in March 1896, the highest bid was for Rupees 1,605 per annum and that was due to the profits expected by the bidder at the time of the Mahamakham festival. The lease expires on the 31st March next and as it is not possible to expect the same high bids during the next year, the demand has been reduced.

60. *Cart-stands*.—The subject of opening a cart-stand by the municipal council is under contemplation and agreeably to the views of Government expressed in paragraph 3 of G.O., No. 2411 M., dated 2nd November 1897, the council will soon have a cart-stand of its own and the probable fees therefrom are estimated at Rs. 250. There is ample scope for a permanent income of at least Rs. 2,000 per annum under this head if cart-stands furnished with all sanitary appliances be opened in different parts of the town. But the question of an initial outlay has also to be considered. A beginning, however, will now be made and as funds permit more cart-stands may be opened. By opening a cart-stand north of the Cauvery river, which is best suited for the purpose, not only carts laden with merchandise can be accommodated in it, but also the cattle brought in for sale during festivals as the site here referred to is altogether out of the way.

61. *Grants and Contributions—Municipal Schools*.—In paragraph 17 *supra*, I have observed how the assignments of result grants to girls' schools are very much below their earnings. In this connection the council has recorded the following resolution:—

"As the council spends Rs. 2,808 annually on female education, which according to existing rules is not a legitimate charge on municipal finances, the Government be requested to take over the management of the girls' schools as early as possible or to pay the council the full amount of grant earned by the schools instead of a fourth of the net cost as is done at present, should the council continue to manage them."

I have simply to observe that I entirely concur in the view expressed in the above resolution. The grants are put down at Rs. 1,000 for municipal schools and at Rs. 330 for the drawing masters and the gymnastic instructors.

62. *Other Grants and Contributions—Other purposes*.—A sum of Rs. 7,000 is put down as the contribution of the Patnulgars towards the cost of a sewage scheme for their streets which the Sanitary Engineer to Government has estimated at Rs. 25,000 approximately, on a reference made to him by me in the matter.

63. *Private Scavenging Fees*.—Taking into consideration the gradual development of the system during the past three years it is not unreasonable to expect an increase of Rs. 800 over the income of the current year, all that is required to secure the same being a little more effort.

64. *Recoveries from Private Individuals—Other purposes*.—I consulted the Sanitary Commissioner on the question of the removal of sewage by the council from

cess-pools as they are a standing nuisance. He recommended that the cost of removal should be borne by the owners themselves. Government also in its review of the administration report of this municipality for 1894-95 (G.O., No. 1722 M., dated 23rd October 1895), was pleased to express an opinion that a system of sewage removal might be established on a self-supporting basis. The probable income from this source is estimated at Rs. 2,000 and the expenses too are put down at the same figure. This is meant as a tentative measure to be continued till a complete sewage scheme is propounded and carried out. The work contemplated to be done is only the removal of sewage from cess-pools and filters which the intelligent and well-to-do portion of the community has been advised to construct, so that their example may be imitated by others. The liquid matters will be allowed to flow into the backyards wherever they are spacious and the owners will be advised to grow such plants as will easily absorb the sewage. Where gardens are not spacious and consequently the filtrate must run out into the streets, the council will undertake to cultivate plants which easily absorb sewage in parts which allow of the same being done. Any how the sewage will not be allowed to run into the streets so as to be a nuisance to the public. I shall report to Government in a separate communication the working of the system which is only roughly sketched here. This system is not meant to absolve the owners from liability under the Act in the matter of letting sewage water into the streets.

65. *Loans*.—The council has resolved to raise a loan of Rs. 35,000 either from Government or in the open market for the purpose of carrying out the following works during the next financial year:—

- (1) The sewage scheme for the Patnulgar quarters and the Solayappa Mudali street.
- (2) Subsidiary drains leading to the main drainage channels; and
- (3) Cleansing tanks.

The different works of a sanitary nature which have to be carried out are as follows:—

- (i) Water-supply.
- (ii) Sewerage.
- (iii) Subsidiary drainage and filling up of hollows.

In regard to the first, which is a crying want in this town, the council has already allotted Rs. 2,000 for purposes of investigation. When the plans and estimates are ready for the work, the council must have recourse to loans in addition to the liberal grants which Government may be pleased to give in aid of the works. Considering the length of time that has elapsed since first this town was constituted a municipality and considering also the necessity for a pure water-supply and a general sewerage scheme, it would be of immense advantage if both were taken up side by side. But the financial condition of the council is such that each has to be taken up separately. I have in this office letter No. 772, dated 3rd December 1897, communicated to Government the views of this council in the matter of a sewage scheme. In my opinion, a system of filters and sewage farms carried out piece-meal as finances admit, will meet the wants of the town for the present. The town may be divided into a certain number of blocks for which filters and farms may be established. These blocks may be so arranged with underground pipes as to admit of their being afterwards easily fitted in with a general sewerage scheme if one be necessary for the town as a whole. The selection of blocks will be in the order of the necessity for immediate action. The details of working out such a scheme may be left to experts. The third question—subsidiary drainage—can be taken up easily year after year without resort to loans. Drains will be constructed in parts where they are admissible and hollows will be filled up wherever this can be done. In this manner, stagnant pools which vitiate the atmosphere will be got rid of.

Expenditure.

66. *Grant 1, New Works—Communications*.—A sum of Rs. 500 has been set apart for widening the path along the northern bank of the Arasalar, which is at present so narrow as not to admit of two carriages passing each other. The widening would

avoid the detour of nearly a mile which conveyances have to traverse before entering into the town from the south. There is ample room for similar expenditure if only funds permit.

67. *New Works—Buildings.*—A sum of Rs. 5,180 is provided for the following works :—

- (1) The branch dispensary and quarters for the hospital assistants;
- (2) Latrines; and
- (3) An operation room in the main hospital.

With regard to the first of these works, I have to observe that, during the current year, Rs. 2,700 has been allotted, all of which is expected to be spent. As the estimate for the dispensary and the hospital assistant's quarters amounts to Rs. 6,880, a sum of Rs. 4,180 is provided in this budget for the work. There is an endowment of Rs. 10,000 and odd for this purpose by the late M.R.Ry. Subramanya Odayar, of which Rs. 6,000 is invested in Government promissory notes. It was nearly six years ago that this sum was entrusted to the council. It will be abusing the trust reposed in the council by the donor if the building remain unfinished; hence the resolution of the council to finish it during the next year at least. An operation room is a desideratum and Rs. 1,000 is provided therefor, and Rs. 500 for a latrine including the cost of site for the same.

68. *New Works—Drainage.*—As I have observed in paragraph 65 *supra*, the loan to be raised is for the purpose of a sewage scheme for the Patnuli block and Solayappa Mudali street and subsidiary drainage. Rs. 33,000 is the estimated cost of these works.

69. *New Works—Water-supply.*—A sum of Rs. 150 is provided for two wells to be sunk in those parts of the town where they are most needed. It would appear that this provision is superfluous as the council is soon to have a water-supply.

70. *Repairs—Communications.*—The usual provision of Rs. 8,000 is repeated. I should have preferred to have seen a larger amount provided for this purpose, but in view of the fact that many of the gravelled roads have been and are being put in order this year, the provision is sufficient.

71. *Repairs—Buildings.*—I submit that Rs. 700 is insufficient, and experience has shown the inadequacy of the provision. Other demands on the funds of the council however prevent a larger outlay on this head.

72. *Repairs—Drainage.*—The south branch channel has been cleared of silt and otherwise put in order during the current year. The other branch channels have to be attended to without delay and hence the provision of Rs. 500 for this purpose.

73. *Repairs—Water-supply.*—A sum of Rs. 2,200 is allotted for cleansing tanks and wells by the council. The Pachayappa Mudali tank in the northern part of the town has been neglected for a long time and can be rendered useful for bathing and washing purposes. There are other tanks similarly situated which also require cleansing, because, during certain months in the year, these tanks give off a very bad stink and are a positive nuisance. Detailed estimates showing the nature of the work that is proposed to be done in these tanks will be submitted to the Sanitary Board and, on their approval, the works will be taken up.

74. *The water-supply establishment*—remains the same as in previous years and costs Rs. 360.

75. The pay of the municipal overseer has been reduced to Rs. 50 + 15 horse allowance, as I am of opinion that the services of a competent man can in these days be secured for this pay.

76. *Grant 2, Education.*—The fixed payments to the teachers of the municipal schools on the salary-result system amount to Rs. 2,802 as stated in statement II-B. The girls' school, proposed to be opened at Kottaiyur, has been given up, as a private individual has opened a result system school where the girls receive their education.

The post of third mistress in the silk-weavers' street girls' school (Rs. 7 per mensem) has been abolished. These are the only changes that have been effected, the rest of the establishment remaining as in last year.

77. *Result Grants to the Teachers of Municipal Schools*—have again been placed at Rs. 150 as in the budget of the current year.

78. *Result Grants.*—The department of education recommended an allotment of Rs. 3,000, but the council is of opinion that the educational demands of Kumbakonam will be best met by Rs. 2,700 and I fully endorse their view.

79. *Common Gymnasium—Contingencies.*—It is proposed to have at least one common gymnasium ground where the boys of the aided schools might receive instruction. At present, most of the schools being located in pials and verandahs, gymnastic instruction is given in the streets. The rent of the land required for the purpose is estimated at Rs. 50 and the contingencies at Rs. 10; hence the provision of Rs. 60 under this head. The establishment remains as in previous years.

80. *Common Drawing Master.*—Up to this time, the council had only one drawing master on a pay of Rs. 25 per mensem. A single man is unable to teach all the aided and the municipal schools. The council has therefore resolved to appoint a new drawing master on Rs. 10 per mensem and also to reduce the pay of the other by Rs. 5, thus bringing the monthly cost to Rs. 30.

81. The other items under Grant 2 call for no remarks since they stand as in previous years. The total expenditure under Grant 2 is Rs. 8,100 or Rs. 250 more than the revised estimate for 1897-98.

82. *Grant 3, Hospitals and Dispensaries—Establishment.*—The cost of the establishment has been increased by Rs. 150 per annum. Four of the compounders in the hospital were examined by the District Medical and Sanitary Officer last November and all of them having passed the examination, their pay has, as laid down in G.O., No. 1677 L., dated 11th September 1888, been increased by Rs. 3, Rs. 3, Rs. 3 and Rs. 2-8-0, respectively, the two men on Rs. 15 getting Rs. 18 each, the one on Rs. 6 getting Rs. 9 and the last on Rs. 12-8-0 being allowed Rs. 15. The Brahman cook's pay has also been increased from Rs. 5 to Rs. 6 per mensem. All the above increases to the pay of the hospital servants have had the approval of the Surgeon-General with the Government of Madras. The other items under hospitals and dispensaries remain the same as in the revised estimate for the current year.

83. *Registration of Births and Deaths.*—The registrar of births and deaths in the branch office receives an increment of Rs. 2 per mensem in consideration of his long service and consequently the annual cost of the establishment has risen from Rs. 300 to Rs. 320.

84. *Conservancy—Establishment.*—The Sanitary Commissioner's proposals embodied in G.O., Mis. No. 2397 M., dated 1st November 1897, were carefully considered in regard to the menial establishment which will hereafter consist of—

- (i) Forty sweepers on Rs. 6 each; and
- (ii) Seventy-one toties on salaries ranging from Rs. 7 to Rs. 3.

There are at present 35 sweepers as there are only 35 rubbish carts. If we should have 56 sweepers we should also have a larger number of rubbish carts which means an increase of expenditure over the present allotment which the finances of the council do not at present admit of. It is not possible to secure a sweeper in these parts for anything less than Rs. 6 per mensem. The toties are chiefly to be employed in the removal of night-soil from the latrines, streets and private dwellings, whose owners have entered into a contract with the council. In addition to the 71 herein mentioned, the council has provided for the appointment of seventy toties for private scavenging purposes. The two classes put together number 141 or 28 more than the Sanitary Commissioner's recommendations. The other portions of the staff are according to those proposed in this office letter No. 766, dated 30th November 1897, and therefore do not require explanation. I may mention that in the staff of toties are included ten toties who are to be solely employed in the removal of sewage from cess-pools. Every endeavour will be made to improve the staff in number and efficiency as the funds of the council increase.

85. *Other Charges such as Purchase or Hire of Carts, &c.*—The sum of Rs. 11,280 put down under this head is made up of the following items:—

	Rs.
Hire of 35 rubbish carts at Rs. 17-8-0 each per mensem	7,350
" of 24 night-soil cart bulls at Rs. 12 each per mensem	3,456
Sand for latrines	80
Repair of night-soil carts	140
Road watering	254

Of the 24 night-soil carts, about half a dozen will be set apart for the removal of sewage from cess-pools.

86. *Private Scavenging.*—The establishment will consist of seventy toties on salaries ranging from Rs. 4 to Rs. 6 each per mensem. The contingencies are put down at Rs. 1,140 for the hire and repair of carts engaged for the purpose. The system is placed on a self-supporting basis.

87. *Epidemic Charges.*—As in last year Rs. 2,170 has been provided.

88. The remaining items of Grant 3 are left as in previous years, the total of all the items amounting to Rs. 39,690 or Rs. 4,110 more than the revised estimate for the current year. It has to be noted that the sum of Rs. 2,000 referred to in paragraph 64 *supra* is included in the gross expenditure. The council is not prepared to remove sewage except at the cost of the owners of houses which will be graduated according to the quantity that has to be daily removed from each private cess-pool.

89. *Grant 4, Lighting.*—The establishment will consist of two maistries on Rs. 10 each, two others of the same class on Rs. 7 each and twenty-two masalchies on Rs. 5 each as stated in this office letter No. 779, dated 6th December 1897. The contingencies are put down at Rs. 2,400 to enable the council to purchase a quantity of chimneys and screws next year.

90. *Avenues.*—Till 1897-98, the establishment consisted of a maistry on Rs. 6 and twelve coolies on Rs. 4-8-0 each; in the budget for the current year, the number of coolies was reduced to seven. The number of coolies has been increased to ten and the pay of the maistry has also been increased by one rupee in consideration of his services. Three hundred and fifty cocoanut and other plants are being planted in the roads and as the watering of these and those already in existence cannot well be attended to by the seven coolies in existence, the increased staff is proposed to be entertained. The contingencies are placed at Rs. 150 as some more cocoanut and other plants may be planted next year and as expenses will have to be incurred in repairing the existing fences and forming new ones.

91. *Public Garden.*—The council has allowed an increase of pay to the gardener in charge from Rs. 5 to Rs. 6 per mensem. This town has absolutely no recreation ground for the masses. If the finances of the council admit, they could create a place of resort for them. Private liberality also will be welcomed in this matter. The municipal garden is an attraction to many and its present condition is due to the labour and intelligence of the gardener to whom the increase of one rupee may be sanctioned at least as a personal allowance.

92. The provision made for the remaining heads of Grant 4 is similar to that made in previous years.

93. *Grant 5, General Establishment.*—An addition of Rs. 1,800, being the pay of the secretary to be appointed has been made to the existing establishment as recommended in this office letter No. 499, dated 29th July 1897. The total cost comes to Rs. 4,130.

94. *Inspection.*—I have decided to forego my carriage allowance of Rs. 480 and hence this amount does not find a place in this column.

95. The rest of the budget items correspond with those of previous years and therefore are not explained here.

96. *The opening balance for 1898-99.*—This item had always been represented in previous years by a much higher figure than Rs. 2,190. It has been shown in paragraph 51 *supra* how several items have had to be allotted a larger sum than that provided in the budget. But for these increased allotments and the diminution of revenue under the tax on arts and houses and tolls, there should have been a much larger sum under this head.

	Actuals, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1897-98.	Budget estimate, 1898-99.
Charges.	RS.	RS.	RS.	RS.
GRANT 1—				
New Works—				
Communications	1,798	700	700	500
Buildings	513	6,400	4,400	5,180
Drainage	15,452	3,000	2,540	33,000
Water-supply	902	300	2,340	150
Repairs—				
Communications	8,587	8,000	8,000	8,000
Buildings	424	700	2,500	700
Drainage	212	370	670	570
Water-supply	3,299	490	5,250	390
Establishment	1,029	1,040	1,040	920
Tools and Plant and other Stores	41	100	100	100
Total	32,257	21,100	27,540	49,510

GRANT 2—				
Municipal Schools—				
On the Salary-result System	3,549	4,010	3,660	3,800
Grants-in-Resu	3,010	2,700	2,700	3,000
Building				
Inspection				
.. ..				

97. I beg to append below a summary of the receipts and expenditure of this municipality for 1898-99 as gathered from the various items of statements Nos. I and II:—

	RS.
Opening balance	2,190
Tax on arts, &c.	7,000
" on buildings	26,000
" on lands	1,600
" on vehicles, &c.	7,000
Tolls	17,330
Loans	35,000
All other items	30,440
Total	1,26,560

Expenditure.

	RS.
Grant 1	51,710
" 2	8,100
" 3	39,690
" 4	6,060
" 5	6,970
Debt	4,610
Total	1,17,140

98. The closing balance is Rs. 9,420. The normal receipts for 1898-99 are Rs. 80,370 exclusive of (1) the opening balance, (2) of the loan of Rs. 35,000, (3) of a contribution of Rs. 7,000 for the sewage scheme of the Patnagar quarters and (4) of Rs. 2,000 the sum expected to be realized by the collection of fees for removal of sewage from cess-pools in private dwelling houses, whereas the income of the current year as in the budget estimates was Rs. 1,480 exclusive of the opening balance of Rs. 6,730 and of the realizations by the council of a promissory note for Rs. 1,000. In other words, the budget for 1898-99 gives this council only Rs. 890 more than the budget for the current year. The state of things is the result of a considerable diminution of income under the tax on arts and under tolls. It would have been worse if the general revision which has given the council an increase of Rs. 7,000 had not been carried out. The timely interference of the authorities alone has saved this council from a financial depression.

99. The budget was discussed for two consecutive days, viz., the 29th and the 30th December last and finally passed on the latter date. The resolutions of the council bearing on the budget are enclosed along with the usual statements.

Dis. No. 34-Rev.

Forwarded.

2. *Paragraph 14.*—The rate of fees regarding the levy of which so much fuss is made, ranges from 6 pies to four annas a month. Unless payment is to be enforced, it would be better to drop the farce of charging fees.

3. *Paragraph 54.*—The tax on lands is at present calculated at $7\frac{1}{2}$ per cent. on the rental value, taking the latter to be five-sixths of the land assessment. This method would be very lenient in any case; but I understand that the land-tax has not been revised since the introduction of the recent settlement, so that the assessment is not revised. The need for revision is obvious; and I think the

85. Other Charges such as Purchase or Hire of Carts, &c.—The sum of Rs. 11,280 put down under this head is made up of the following items:—

	RS.
Hire of 35 rubbish carts at Rs. 17-8-0 each per mensem	7,350
" of 24 night-soil cart bulls at Rs. 12 each per mensem	3,456
Sand for latrines	100
Repair of night-soil carts	100

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, 22nd February 1898, No. 373-S.

I have the honour to state that the proposed expenditure on conservancy entered in the Kumbakonam municipal budget for 1898-99 amounts to 32.9 per cent. of the ordinary receipts of the year. The provision should be slightly enhanced to admit of the following increases being allowed for:—

(1) Cholera charges are under-estimated, the correct figure being Rs. 2,310, calculated on the average estimated population of the town for the ensuing official year.

(2) The salary of the chief sanitary inspector should be fixed at Rs. 70 instead of Rs. 50, as already advised by me and agreed to by Government in G.O., Mis. No. 2397 M., dated 1st November 1897.

2. A novel feature of the year's forecast is the removal of the contents of cess-pools attached to private houses by municipal agency. The anticipated receipts and charges on this account are balanced.

3. The most important of the sanitary works budgeted for execution under Grant 1 is the drainage scheme proposed for the Silk-weavers' and Sholayappa Mudali's streets.

4. The increase of salary proposed to be given to the registrar of births and deaths of the branch office is undeserved, having regard to the perfunctory way in which the work is carried on in this municipality. Birth registration is particularly defective—the rate for 1897 being 28.9 per mille against 34.3 recorded in the previous year.

ORDER—No. 565 M., dated 14th March 1898.

The estimated receipts and charges of the Kumbakonam 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.
<i>Receipts.</i>				
	RS.	RS.	RS.	RS.
Balance brought forward	26,718	6,730	8,340	2,190
Tax on Arts	8,279	11,000	10,000	7,000
" on Buildings and Lands	19,019	22,200	22,200	27,600
" on Vehicles and Animals	112	4,100	4,350	1,000

	Actuals, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1897-98.	Budget estimate, 1898-99.
<i>Charges.</i>				
	RS.	RS.	RS.	RS.
GRANT 1—				
New Works—	1,798	700	700	500
Communications	513	6,400	4,400	5,180
Buildings	15,452	3,000	2,540	33,000
Drainage	902	300	2,340	150
Water-supply	8,587	8,000	8,000	8,000
Repairs—	424	700	2,500	700
Communications	212	370	670	570
Buildings	3,299	490	5,250	390
Drainage	1,029	1,040	1,040	920
Water-supply	41	100	100	100
Establishment				
Tools and Plant and other Stores				
Total	32,257	21,100	27,540	49,510
GRANT 2—				
Municipal Schools—	3,549	4,010	3,660	3,800
On the Salary-result System				
Grants-in-aid—	3,010	2,700	2,700	3,000
Result Grants	120	100	100	100
Building, Furniture, &c., Grants	444	440	450	450
Inspection	883	980	940	1,170
Miscellaneous				
Total	8,006	8,230	7,850	8,520
GRANT 3—				
Hospitals and Dispensaries	7,481	8,110	8,460	8,600
Contributions	585	590	590	590
Vaccination	758	780	740	740
Registration of Births and Deaths	386	340	330	340
Conservancy, Road-cleaning and Road-watering	42,300	24,850	25,460	29,530
Total	51,510	34,670	35,580	39,800
GRANT 4—				
Lighting	3,947	5,160	3,740	4,130
Markets and Slaughter-houses	345	370	360	320
Travellers' Bungalows	170	130	130	130
Avenues	697	500	660	760
Public Garden, Survey of Land, Fire and other Charges	555	730	690	700
Total	5,714	6,890	5,580	6,040
GRANT 5—				
Supervision and Management	7,348	5,650	6,160	6,880
Repayment of Debt	2,163	2,230	2,230	2,340
Interest on Loan	2,451	2,380	2,380	2,270
Advances Recoverable	4,835	..	1,640	..
Refunds	2	..	..	..
Grand Total	1,14,286	81,150	88,960	1,15,360
Balance	8,219	6,060	2,190	4,260

REVISED ESTIMATE FOR 1897-98.

2. The current receipts and charges are now estimated at Rs. 82,810 and Rs. 88,960, respectively, against Rs. 80,480 and Rs. 81,150 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under contributions from other bodies and advances recovered and is partly counterbalanced by a decline under the tax on arts and tolls, while the increase in the charges appears under Grants 1, 3 and 5 and under refunds, being partly met by decreases under Grants 2 and 4. The collections under the taxes on arts and buildings and the expenditure on repairs—communications during the first eight months of the year were unsatisfactory. The decline under the tax on buildings and repairs—communications has, however, been explained in paragraphs 4 and 27 of the Chairman's letter. The attention of the municipal council is drawn to the remarks of the Sub-Collector in paragraph 2 of his endorsement. With reference to the latter part of paragraph 2 of the Collector's endorsement, he is referred to G.O., No. 77 M., dated 14th January 1898, in which the Accountant-General has been asked to recover from the municipal council the salary of the Special Deputy Collector. The council's proposal not to open the girls' school at Kottaiyur, referred to in paragraph 32, is approved.

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G.O., No. 565 M., 14th March 1898.

MARCH.

Municipal Budget.

Reviewing the Kumbakonam — for 1898-99.

20/3/98

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers:—

From M.R.Ry. T. S. SIVASWAMI ODAYAR, Avargal, Chairman, Municipal Council, Kumbakonam, to the Secretary to Government, Local and Municipal Department (through the Sub-Collector and the Collector of Tanjore), dated 7th January 1898, No. 16.

I have the honour to submit my report on the revised estimates of this council for 1897-98 and of the budget estimates of 1898-99, both of which were discussed on the 29th and 30th December 1897 and approved by the council.

REVISED ESTIMATE FOR 1897-98.

Receipts.

2. *Balance of Municipal Fund.*—The opening balance according to the budget for the current financial year was Rs. 6,730. As some of the works, for which payments should have been made on or before the 31st March last were in progress at the time; no payments were made therefor then, and hence the opening balance shows an increase of Rs. 1,610.

3. *Tax on Arts.*—When the budget for the current financial year was passed, there was no thought of the amended act coming into force or of the material change in the mode of assessment inaugurated by the Act. What was formerly a tax on a profession and, under the new Act, been graduated according to income. A first-grade pleader, for instance, whatever his monthly income, paid Rs. 25 for his profession under the old Act. Under the new Act, the number of vakils that can be assessed at Rs. 25 has dwindled down to a very small number, most of them having to be assessed at only Rs. 8. The same explanation applies to all other professions. There was an arrear balance of Rs. 3,997-8-0 on the 31st March last and the estimated income for the current year was put down at Rs. 11,000, both of which were expected to give the council the applicable control over Rs. 15,000. But after the disposal of the appeals of the previous year and the assessments under the amended Act, it has been found that scarcely Rs. 10,000 would accrue as income from this source. The appeals against the current year's assessment of this tax number 672. These are being disposed of. It is not possible to expect more than Rs. 7,000 per annum from this source hereafter. The amount of Rs. 3,961 includes collections of arrears and current revenues under this head as shown below:—

	RS.	A.	P.
Current year's collections	2,337	0	0
Of an arrear demand of Rs. 3,997-8-0—			
Collected	1,624	0	0
To be adjusted	437	8	0
Remissions, &c.	1,575	8	0
Pending appeals	132	0	0
To be collected	228	8	0

4. *Tax on Buildings.*—The sum of Rs. 1,436-8-0 represents only collections of arrears which amounted to Rs. 1,934-2-0. Many of the appeals against this tax belonging to the previous year were disposed of only in December last and the details are as follow:—

	RS.	A.	P.
Collections	1,436	8	0
To be adjusted	145	9	6
Remissions	57	13	3
Pending appeals	75	6	0
South Indian Railway Company	150	0	0
To be collected	68	13	3

The large sum of Rs. 150, being the balance of tax on railway buildings in this town, still remains unpaid by the company, and reminders have been sent to the Agent on the subject and receipted bills also have been sent on their requisition in this office letter, No. 677, dated 22nd October 1897. I have explained in this office letter, No. 778, dated 4th December 1897, why the collections were not commenced early enough during the current year. I have since received G.O., Mis. No. 2820 M., dated 17th December 1897, and the work of collecting the taxes has already been put in hand. No pains will be spared to leave as small a balance uncollected at the close of the year as possible. The budget figure, viz., Rs. 21,000, is repeated in the revised estimate, as the latter includes the arrears and also the taxes derivable from first assessments on certain new buildings completed in the course of the last and the current financial year.

5. *Tax on Lands.*—In paragraph 3 (1) of G.O., No. 2411 M., dated 2nd November 1897, reviewing the administration report of this municipality for 1896-97, it is observed that the demand under this head declined by Rs. 165. In 1895-96, the tax on lands in the Melakaveri and Kottaiyur division was for the first time levied and the collections were for two years, namely, 1894-95 and 1895-96. The annual assessment of the tax on lands in the said division is only Rs. 165 and as the collections of 1896-97 refer only to a single year's assessment, there has been no diminution as a matter of fact. The annual demand under this head has been only Rs. 1,200 including the Melakaveri and Kottaiyur division. Nearly the whole of the tax due for the first instalment had been levied during the current year by the end of November last.

6. *Under Tax on Vehicles and Animals,* the revised estimate figures correspond with the actuals of the past year, and hence the difference between the budget and the revised estimate.

7. *The Tax on Carts* amounted to Rs. 2,900 nearly last year and that was due to the increased trade activity caused by the late Mahamakham festival. It is not expected that more than Rs. 2,800 could be realized under this head during the current year.

8. *Tolls.*—At the time of the budget, it was thought that the tolls could be farmed out for Rs. 28,000 and the two-thirds portion amounting to Rs. 18,670 was put down as the probable income. At the sales held in March last, the highest bid was only for Rs. 24,400. Under this one item alone there has been a diminution of income by Rs. 2,400.

9. *Penalties on account of Tax on Carts.*—Under section 90 of the amended Act, penalties on account of detention and seizure of carts are now levied; hence the insertion of this item in the revised estimate.

10. *Ferry Rents.*—The ferry rents have been leased out for Rs. 350, and hence the increase of Rs. 50 over the budget estimates.

11. *Rent of Lands.*—The income from this source is chiefly derived from bazaar-men who, for the convenience of their customers, are allowed to place benches in front of their premises on payment of a rupee for every foot of ground occupied by them. It transpired, however, that many bazaarmen had taken advantage of this rule and placed benches so as to be an obstruction to traffic. All such cases were caused to be scrutinized by one of the members of this council, who has recommended the complete removal of benches from certain premises and reductions in the breadth occupied by others. Having in view the convenience of the public more than municipal revenues, the recommendations were adopted and the consequence has been a reduction of Rs. 100 under this head.

12. *Avenue Receipts*.—The increase of Rs. 200 is due to the sale-proceeds of a number of old trees and clippings and not to increase in the amount of the lease of any of the avenues belonging to this council.

13. *Sale-proceeds of old Materials*.—There being very few old materials in stock which are saleable, the probable realizations under this head have been put down at Rs. 20 instead of Rs. 100.

14. *Fee from Educational Institutions*.—On the recommendation of the Department of Education, a very small scale of fees was introduced into the girls' schools under the management of this council from April last. The step taken by the council is not popular, and only a few of the girls attending the schools pay and the rest do not. If payment was insisted on, it was feared that there would be withdrawals on a large scale, and to avoid this contingency, it has been thought advisable to take what was given, leaving coercion to come into operation only gradually. From the fact that for eight months, there has been an income of only Rs. 36-5-0, it may be concluded that the annual income will not exceed Rs. 50. I have ordered an investigation to be made by the inspecting schoolmaster of this municipality into the question of non-payment by certain of the students; and I hope the result will be favourable so far as a realization of at least Rs. 100 may be concerned. I have placed before the council a proposition to levy fees from non-Putnulgars as in the day school maintained by the council for the benefit of Putnulgars and I expect the deficiency in the income from girls' schools to be made up by the probable income from that school.

15. *Income from Markets and Slaughter-houses*.—The actual amounts of the leases are put down in the revised estimate and they are Rs. 150 less than the budget amounts.

16. *Distrainment and Warrant Fees*.—The amended Act provides for a fee of 2 annas being levied for every warrant issued, whether property is distrained or not. Coercive processes have become necessary in some cases and, as they will have to be resorted to on a larger scale, the amount under this head has an increase of Rs. 60 over the amount budgeted for.

17. *Grants and Contributions from Government for Municipal Schools and other purposes*.—A reduction of Rs. 400 has been effected in the revised estimate as the assignments made by the department for the girls' schools were far short of those expected. This council has been working the girls' schools at great loss and the assignments are usually but a fourth of the gross expenditure. The income from fees, as already observed, is only nominal. If things continue at this rate, I am afraid the council will be compelled to close some of the girls' schools as the demands of sanitation are more imperative just now than the demands of education in this town.

18. *Grants and Contributions—Other purposes*.—In paragraph 12 of the report on the revised estimate for 1896-97, it was stated that the trustees of Sri Sarangapani-swami temple would contribute Rs. 1,000 towards the repairs executed in the Pottamarai tank. The sub-committee appointed by the council to negotiate with the trustees for the payment of the contribution having had some differences as to the amount to be paid by the trustees, the question was till now in abeyance. As I hope to be able to recover the amount from the trustees before the end of the current financial year, I have taken credit for the sum in the revised estimate.

19. *Fishery Rents*.—The actual sale fetched only Rs. 195.

20. *Refunds of Expenditure of previous year*.—The sum of Rs. 175-14-6 under this head is made up of the following items: Rs. 116-8-4 recovered from the Kumbakonam Taluk Board on account of the cholera hospital built during the Mahamakham festival and the cost of which was according to agreement to be shared by the inner and outside circle equally; Rs. 15-10-3 recovered from printers on account of overpayment; Rs. 5-5-7 recovered from a contractor who had been overpaid during the Mahamakham festival; Rs. 10-14-0 from another contractor who had supplied toties during the Mahamakham festival; Rs. 26 from the Chairman of the Bezvada Municipality for cost of certain second-hand articles sold to him during the Pushkaram festival and two other minor items.

21. *Advances—Others*.—I am glad to state that all the advances made during the previous year have since been fully recovered and a very small sum only remains unadjusted.

22. Very inconsiderable variations from the sanctioned budget and those in which there have been no variations at all have been left unexplained in the above.

Expenditure.

23. *Grant 1, New Works—Communications*.—The budget provision is retained as there are yet some streets to be widened and some blind lanes to be opened so as to allow of free traffic.

24. *New Works—Buildings*.—The huts constructed for the menial conservancy staff and the open space latrine, both of which were commenced before March last, were paid for only during the current financial year. The budget allotment of Rs. 6,400 has been cut down to Rs. 4,400, Rs. 2,700 of which is retained for the branch dispensary, a portion of which at least is expected to be completed before the end of the year, and Rs. 900 for the civil apothecary's quarters for certain additions to the main hospital and the meat market.

25. *New Works—Drainage*.—A sum of Rs. 162-10-11 was spent towards the payment of compensation for drainage lands and the construction of a Vizianagram filter in Solayappa Mudali street and the remainder is retained for subsidiary drainage [vide paragraph 32 (c) of the budget report embodied in G.O., No. 715 M., dated 27th March 1897].

26. *New Works—Water-supply*.—The Rs. 300 provided in the budget of the current year was for sinking a few wells. An investigation for preparing a scheme of water-supply for this town is soon to be undertaken and as Government had directed the allotment of Rs. 2,000 for this purpose in G.O., Mis. No. 2389 M., dated 1st November 1897, the original allotment has had to be augmented, the balance of Rupees 340 having been spent on a stone covering to the outlet to the Mahamakham tank and some other works of minor importance.

27. *Repairs—Communications*.—The original allotment is retained without alteration. The inability of the council to provide more funds for this very important purpose is regretted and when the finances of the council improve the provision will be enlarged. The expenditure on roads may appear small during the first eight months of the year. The fact is that while several of the roads have been re-metalled and otherwise repaired, the cost of gravel supplied has not yet been paid to the contractor who has not submitted his bill, which may amount to about Rs. 3,500.

28. *Repairs—Buildings*.—In paragraph 45 of the administration report I have given a list of works which underwent a thorough repair before the 31st March last, but for which payments had to be made after the above date. The cost of the repairs of the items therein mentioned has amounted to more than Rs. 4,000. The civil apothecary's quarters have been repaired this year at a cost of Rs. 370, as also the dispensing room, and an estimate for Rs. 560 for converting the Bengal roof of the verandahs of the in-patient ward into a tiled one has been submitted to the Sanitary Board for approval. The provision of the usual Rs. 700 was found insufficient and it has therefore been increased by Rs. 1,800.

29. *Repairs—Drainage*.—The Rs. 300 provided in the budget was for the Ullur channel. The Public Works Department authorities not having taken up the work during the last dry season, the amount was utilized in repairing the south branch drainage channel. Since then, however, the Executive Engineer of the district asked for an allotment for the Ullur channel and it has accordingly been included in the revised estimate.

30. *Repairs—Water-supply—Repairs to Works, Machinery, &c.*—The provision under this head has had to be raised fifty-fold. The cost of the repairs of the Pottamarai and Mahamakham tanks—the Sanitary Board had approved of the plans and estimates in both cases—amounted to Rs. 5,000 nearly and by adjustments of advances and actual payments during the current year, this heavy increase has had to be borne.

31. *Repairs—Water-supply—Establishment.*—The short expenditure under this head in the revised estimate is due to the non-entertainment of the fireman of the pump-engine who has resigned his appointment.

32. *Grant 2, Education—Municipal Schools on Salary-results System—Fixed Payments.*—The short expenditure under this head is due to the council not having opened a girls' school in Kottaiyūr and to their not having appointed a Hindu mistress to the Kadalangudi street girls' school. There have also been savings in certain schools caused by certain temporary vacancies not having been filled up for want of qualified mistresses.

33. *Result Grants.*—These have been cut down to Rs. 100 to find funds for other purposes under Grant 3.

34. *Contingencies.*—The short expenditure under this head is due to the council not having opened the girls' school in Kottaiyūr and to certain other minor retrenchments.

35. *Result Grants to Aided Schools.*—The Department of Education, in spite of the fact that the budget provision for this purpose was only Rs. 2,700, has insisted upon having Rs. 3,000 and has prepared the combined list on the assumption that it would be possible for this council to raise the allotment. Without going into the rule of a certain percentage of taxes, rents and income from markets, the council explained in paragraph 34 (a) of the budget report for the current year (G.O., No. 715 M., dated 27th March 1897), how there was no need to allot a larger sum. They adhere to the opinion already expressed and do not see their way to increase the provision though they would be only too glad to augment it if their funds permitted. The budget provision is therefore retained and the Assistant Inspector of Schools has been informed accordingly.

36. *Municipal Inspectors—Contingencies.*—In paragraph 55 of the administration report of this municipality for 1896-97 (G.O., No. 2411 M., dated 2nd November 1897), I explained how the provision for contingencies was insufficient in practice. It has therefore been raised by Rs. 10 so as to cover all excess over Rs. 20 to which the inspecting schoolmaster has been directed to contract his expenses.

The other items of Grant 2 remain unaltered and therefore require no explanation.

37. *Grant 3, Hospitals and Dispensaries.*—Only one item, the dieting charges, has had to be increased by Rs. 350. The high prices and the increase in the number of in-patients account for the higher allotments. The Surgeon-General had also recommended an enhancement in the provision.

38. *Vaccination—Contingencies.*—The Tanjore depôt supplying lymph to this municipality at a cheaper rate, a reduction of Rs. 40 has been made under this head.

39. *Registration—Contingencies.*—The charges for contingencies have been reduced from Rs. 40 to Rs. 30.

40. *Conservancy—Establishment.*—The provision originally made is found on calculation to be sufficient to meet the revised scale communicated to Government in this office letter No. 766, dated 30th November 1897, owing to savings effected by fines and stoppages. The additional allotment of Rs. 774, for which an application has been sent along with the above letters is, as stated in the remarks on the proposition statement, altogether unnecessary.

41. *Other Charges.*—A slight reduction has been made under this head owing to savings effected by fines imposed on contractors.

42. *Private Scavenging Establishment and Contingencies.*—While the income under this head is put down at Rs. 4,000, the expenditure is only Rs. 3,200. The reason for the apparent profit at which the system is worked is that during the current year the arrears of the previous year were collected. There will be an increase in the number of houses served by this agency before the close of this year, i.e., from the beginning of the fourth quarter, and the provision made in the revised estimate will be found sufficient for any additional charges that may be incurred on account of the expected increase.

43. *The Epidemic Charges.*—There has been cholera in this town either in a sporadic or epidemic form throughout the year except during about three months. Plague inspectors and plague-shed watchman have also to be paid from the same provision. As during the first eight months almost the whole of the budget provision has been exhausted and as cholera still continues in a more or less virulent form even now, the grant under this head has been increased from Rs. 2,170 to Rs. 3,500.

44. *The Makham and the Mahamakham Festivals.*—As some payments had to be made on account of the great festival after the 31st March 1897—these payments by themselves amounted to double the budget allotment—the original provision of Rs. 100 for the current year's Makham festival had to be repeated, thus trebling the first grant.

45. *Grant 4, Lighting—Establishments.*—Even after making a provision for the two additional maistries recommended for sanction in this office letter, No. 779, dated 6th December 1897 there is a saving of Rs. 20, for which credit is taken in the revised estimate.

46. *Lighting—Contingencies.*—Owing to cheapness of kerosine oil supplied by the local firm of Messrs. Best & Co., the original provision has been cut down by Rs. 1,400.

47. The slight excess in the establishment under avenues is due to the payment in April last of the salary for March of the avenue coolies who were twelve in number in 1896-97.

48. Under *Other charges* in Grant 4, some slight alterations have been made dictated by either necessity or economy.

49. *Grant 5, Collection Establishment.*—The increase of Rs. 330 under this head in the revised estimate is due to the payment of the salaries of the establishment of the Special Deputy Collector engaged in the revision of the tax on buildings (*vide* G.O., Mis. No. 855 M., dated 9th April 1897).

50. *Refunds other than Current Collections.*—The amount of Rs. 1,610-7-11 shown in column 2 consists of the following items: Rs. 1,079-12-3 being fines imposed under the Towns Nuisances Act were first credited to municipal funds and as they had to be credited to "Law and Justice" under G.O., No. 1460 M., dated 2nd September 1896; the municipal balance was reduced by the above amount by the issue of a cheque to the Sub-Treasury officer; Rs. 500 being deposit forfeited by a contractor had to be refunded on a civil suit brought against the council by one of the creditors of the said contractor; and Rs. 30-11-8 being cost of a quantity of rubbish applied for by a party had to be refunded to the party as the full number of carts was not supplied to him as originally sanctioned.

51. From the foregoing paragraphs it will be noted that while there is an increase of only Rs. 2,330 over the budget estimates in the matter of receipts, there has been an increase in the expenditure of Rs. 7,810 over the budget estimate. Cholera charges and the water-supply investigation scheme share between themselves Rupees 3,380 of the increase, Rs. 2,150 between repairs—buildings and the dieting charge of patients in the hospital, and the remaining portion of the increased expenditure is divided among (1) repairs—water-supply, collection establishment, avenue contingencies and fairs and festivals. The drain on the municipal finances caused by the late Mahamakham festival has been very exhausting in spite of the liberal treatment, which this council had received at the hands of Government. Cholera charges are another drain as these preclude the possibility of any work of a sanitary nature being taken on hand. Considering the importance of sanitation, the council finds it impossible to be close-fisted.

BUDGET ESTIMATE FOR 1898-99.

Receipts.

52. *Tax on Arts.*—The income under this head is estimated at only Rs. 7,000 for reasons stated in paragraph 3 *supra*.

53. *Tax on Buildings.*—As a result of the general revision carried out by the Special Deputy Collector, the tax on buildings is expected to fetch at least Rs. 26,000.

54. *Tax on Lands.*—This tax has not undergone any revision for a long time and the principle of assessment too does not appear to have been what it ought to be under the existing law. I am gathering information from various sources and I expect to realize Rs. 400 more than the present demand from a revision.

55. *The Taxes on Vehicles, Animals and Carts,* are much the same as in previous years and do not call for any remarks.

56. *Tolls.*—The gross receipts are put down as Rs. 26,000, or only Rs. 1,600 more than during the current year, and the figure need not be thought high when the average for several years is taken into consideration.

57. *The realizations under Special Acts* repeat the figures of the revised estimate for 1897-98.

58. Under the head of *Revenue derived from Municipal property* a new item has been introduced, viz., Fairs and Festivals. During the annual Makham festival large numbers of cattle are brought for sale to this town as at Tiruvannāmalai and Madura. I understand that fees are levied at a certain rate in the above named municipalities. By adopting the same course here, it is expected that Rs. 200 at least would be realized.

59. *Income from Markets.*—It will be noticed that the income for 1898-99 is Rs. 150 less than the income for the current financial year. When the lease of the vegetable market was put in auction in March 1896, the highest bid was for Rupees 1,605 per annum and that was due to the profits expected by the bidder at the time of the Mahamakham festival. The lease expires on the 31st March next and as it is not possible to expect the same high bids during the next year, the demand has been reduced.

60. *Cart-stands.*—The subject of opening a cart-stand by the municipal council is under contemplation and agreeably to the views of Government expressed in paragraph 3 of G.O., No. 2411 M., dated 2nd November 1897, the council will soon have a cart-stand of its own and the probable fees therefrom are estimated at Rs. 250. There is ample scope for a permanent income of at least Rs. 2,000 per annum under this head if cart-stands furnished with all sanitary appliances be opened in different parts of the town. But the question of an initial outlay has also to be considered. A beginning, however, will now be made and as funds permit more cart-stands may be opened. By opening a cart-stand north of the Cauvery river, which is best suited for the purpose, not only carts laden with merchandise can be accommodated in it, but also the cattle brought in for sale during festivals as the site here referred to is altogether out of the way.

61. *Grants and Contributions—Municipal Schools.*—In paragraph 17 *supra*, I have observed how the assignments of result grants to girls' schools are very much below their earnings. In this connection the council has recorded the following resolution:—

“As the council spends Rs. 2,808 annually on female education, which according to existing rules is not a legitimate charge on municipal finances, the Government be requested to take over the management of the girls' schools as early as possible or to pay the council the full amount of grant earned by the schools instead of a fourth of the net cost as is done at present, should the council continue to manage them.”

I have simply to observe that I entirely concur in the view expressed in the above resolution. The grants are put down at Rs. 1,000 for municipal schools and at Rs. 330 for the drawing masters and the gymnastic instructors.

62. *Other Grants and Contributions—Other purposes.*—A sum of Rs. 7,000 is put down as the contribution of the Patnulgars towards the cost of a sewage scheme for their streets which the Sanitary Engineer to Government has estimated at Rs. 25,000 approximately, on a reference made to him by me in the matter.

63. *Private Scavenging Fees.*—Taking into consideration the gradual development of the system during the past three years it is not unreasonable to expect an increase of Rs. 800 over the income of the current year, all that is required to secure the same being a little more effort.

64. *Recoveries from Private Individuals—Other purposes.*—I consulted the Sanitary Commissioner on the question of the removal of sewage by the council from

cess-pools as they are a standing nuisance. He recommended that the cost of removal should be borne by the owners themselves. Government also in its review of the administration report of this municipality for 1894-95 (G.O., No. 1722 M., dated 23rd October 1895), was pleased to express an opinion that a system of sewage removal might be established on a self-supporting basis. The probable income from this source is estimated at Rs. 2,000 and the expenses too are put down at the same figure. This is meant as a tentative measure to be continued till a complete sewage scheme is propounded and carried out. The work contemplated to be done is only the removal of sewage from cess-pools and filters which the intelligent and well-to-do portion of the community has been advised to construct, so that their example may be imitated by others. The liquid matters will be allowed to flow into the backyards wherever they are spacious and the owners will be advised to grow such plants as will easily absorb the sewage. Where gardens are not spacious and consequently the filtrate must run out into the streets, the council will undertake to cultivate plants which easily absorb sewage in parts which allow of the same being done. Any how the sewage will not be allowed to run into the streets so as to be a nuisance to the public. I shall report to Government in a separate communication the working of the system which is only roughly sketched here. This system is not meant to absolve the owners from liability under the Act in the matter of letting sewage water into the streets.

65. *Loans.*—The council has resolved to raise a loan of Rs. 35,000 either from Government or in the open market for the purpose of carrying out the following works during the next financial year:—

- (1) The sewage scheme for the Patnulgar quarters and the Solayappa Mudali street.
- (2) Subsidiary drains leading to the main drainage channels; and
- (3) Cleansing tanks.

The different works of a sanitary nature which have to be carried out are as follows:—

- (i) Water-supply.
- (ii) Sewerage.
- (iii) Subsidiary drainage and filling up of hollows.

In regard to the first, which is a crying want in this town, the council has already allotted Rs. 2,000 for purposes of investigation. When the plans and estimates are ready for the work, the council must have recourse to loans in addition to the liberal grants which Government may be pleased to give in aid of the works. Considering the length of time that has elapsed since first this town was constituted a municipality and considering also the necessity for a pure water-supply and a general sewerage scheme, it would be of immense advantage if both were taken up side by side. But the financial condition of the council is such that each has to be taken up separately. I have in this office letter No. 772, dated 3rd December 1897, communicated to Government the views of this council in the matter of a sewage scheme. In my opinion, a system of filters and sewage farms carried out piece-meal as finances admit, will meet the wants of the town for the present. The town may be divided into a certain number of blocks for which filters and farms may be established. These blocks may be so arranged with underground pipes as to admit of their being afterwards easily fitted in with a general sewerage scheme if one be necessary for the town as a whole. The selection of blocks will be in the order of the necessity for immediate action. The details of working out such a scheme may be left to experts. The third question—subsidiary drainage—can be taken up easily year after year without resort to loans. Drains will be constructed in parts where they are admissible and hollows will be filled up wherever this can be done. In this manner, stagnant pools which vitiate the atmosphere will be got rid of.

Expenditure.

66. *Grant 1, New Works—Communications.*—A sum of Rs. 500 has been set apart for widening the path along the northern bank of the Arasalar, which is at present so narrow as not to admit of two carriages passing each other. The widening would

avoid the detour of nearly a mile which conveyances have to traverse before entering into the town from the south. There is ample room for similar expenditure if only funds permit.

67. *New Works—Buildings.*—A sum of Rs. 5,180 is provided for the following works:—

- (1) The branch dispensary and quarters for the hospital assistants;
- (2) Latrines; and
- (3) An operation room in the main hospital.

With regard to the first of these works, I have to observe that, during the current year, Rs. 2,700 has been allotted, all of which is expected to be spent. As the estimate for the dispensary and the hospital assistant's quarters amounts to Rs. 6,880, a sum of Rs. 4,180 is provided in this budget for the work. There is an endowment of Rs. 10,000 and odd for this purpose by the late M.R.Ry. Subramanya Odayar, of which Rs. 6,000 is invested in Government promissory notes. It was nearly six years ago that this sum was entrusted to the council. It will be abusing the trust reposed in the council by the donor if the building remain unfinished; hence the resolution of the council to finish it during the next year at least. An operation room is a desideratum and Rs. 1,000 is provided therefor, and Rs. 500 for a latrine including the cost of site for the same.

68. *New Works—Drainage.*—As I have observed in paragraph 65 *supra*, the loan to be raised is for the purpose of a sewage scheme for the Patnuli block and Solayappa Mudali street and subsidiary drainage. Rs. 33,000 is the estimated cost of these works.

69. *New Works—Water-supply.*—A sum of Rs. 150 is provided for two wells to be sunk in those parts of the town where they are most needed. It would appear that this provision is superfluous as the council is soon to have a water-supply.

70. *Repairs—Communications.*—The usual provision of Rs. 8,000 is repeated. I should have preferred to have seen a larger amount provided for this purpose, but in view of the fact that many of the gravelled roads have been and are being put in order this year, the provision is sufficient.

71. *Repairs—Buildings.*—I submit that Rs. 700 is insufficient, and experience has shown the inadequacy of the provision. Other demands on the funds of the council however prevent a larger outlay on this head.

72. *Repairs—Drainage.*—The south branch channel has been cleared of silt and otherwise put in order during the current year. The other branch channels have to be attended to without delay and hence the provision of Rs. 500 for this purpose.

73. *Repairs—Water-supply.*—A sum of Rs. 2,200 is allotted for cleansing tanks and wells by the council. The Pachayappa Mudali tank in the northern part of the town has been neglected for a long time and can be rendered useful for bathing and washing purposes. There are other tanks similarly situated which also require cleansing, because, during certain months in the year, these tanks give off a very bad stink and are a positive nuisance. Detailed estimates showing the nature of the work that is proposed to be done in these tanks will be submitted to the Sanitary Board and, on their approval, the works will be taken up.

74. *The water-supply establishment*—remains the same as in previous years and costs Rs. 360.

75. The pay of the municipal overseer has been reduced to Rs. 50 + 15 horse allowance, as I am of opinion that the services of a competent man can in these days be secured for this pay.

76. *Grant 2, Education.*—The fixed payments to the teachers of the municipal schools on the salary-result system amount to Rs. 2,802 as stated in statement II-B. The girls' school, proposed to be opened at Kottaiyūr, has been given up, as a private individual has opened a result system school where the girls receive their education.

The post of third mistress in the silk-weavers' street girls' school (Rs. 7 per mensem) has been abolished. These are the only changes that have been effected, the rest of the establishment remaining as in last year.

77. *Result Grants to the Teachers of Municipal Schools*—have again been placed at Rs. 150 as in the budget of the current year.

78. *Result Grants.*—The department of education recommended an allotment of Rs. 3,000, but the council is of opinion that the educational demands of Kumbakonam will be best met by Rs. 2,700 and I fully endorse their view.

79. *Common Gymnasium—Contingencies.*—It is proposed to have at least one common gymnasium ground where the boys of the aided schools might receive instruction. At present, most of the schools being located in pials and verandahs, gymnastic instruction is given in the streets. The rent of the land required for the purpose is estimated at Rs. 50 and the contingencies at Rs. 10; hence the provision of Rs. 60 under this head. The establishment remains as in previous years.

80. *Common Drawing Master.*—Up to this time, the council had only one drawing master on a pay of Rs. 25 per mensem. A single man is unable to teach all the aided and the municipal schools. The council has therefore resolved to appoint a new drawing master on Rs. 10 per mensem and also to reduce the pay of the other by Rs. 5, thus bringing the monthly cost to Rs. 30.

81. The other items under Grant 2 call for no remarks since they stand as in previous years. The total expenditure under Grant 2 is Rs. 8,100 or Rs. 250 more than the revised estimate for 1897-98.

82. *Grant 3, Hospitals and Dispensaries—Establishment.*—The cost of the establishment has been increased by Rs. 150 per annum. Four of the compounders in the hospital were examined by the District Medical and Sanitary Officer last November and all of them having passed the examination, their pay has, as laid down in G.O., No. 1677 L., dated 11th September 1888, been increased by Rs. 3, Rs. 3, Rs. 3 and Rs. 2-8-0, respectively, the two men on Rs. 15 getting Rs. 18 each, the one on Rs. 6 getting Rs. 9 and the last on Rs. 12-8-0 being allowed Rs. 15. The Brahman cook's pay has also been increased from Rs. 5 to Rs. 6 per mensem. All the above increases to the pay of the hospital servants have had the approval of the Surgeon-General with the Government of Madras. The other items under hospitals and dispensaries remain the same as in the revised estimate for the current year.

83. *Registration of Births and Deaths.*—The registrar of births and deaths in the branch office receives an increment of Rs. 2 per mensem in consideration of his long service and consequently the annual cost of the establishment has risen from Rs. 300 to Rs. 320.

84. *Conservancy—Establishment.*—The Sanitary Commissioner's proposals embodied in G.O., Mis. No. 2397 M., dated 1st November 1897, were carefully considered in regard to the menial establishment which will hereafter consist of—

- (i) Forty sweepers on Rs. 6 each; and
- (ii) Seventy-one toties on salaries ranging from Rs. 7 to Rs. 3.

There are at present 35 sweepers as there are only 35 rubbish carts. If we should have 56 sweepers we should also have a larger number of rubbish carts which means an increase of expenditure over the present allotment which the finances of the council do not at present admit of. It is not possible to secure a sweeper in these parts for anything less than Rs. 6 per mensem. The toties are chiefly to be employed in the removal of night-soil from the latrines, streets and private dwellings, whose owners have entered into a contract with the council. In addition to the 71 herein mentioned, the council has provided for the appointment of seventy toties for private scavenging purposes. The two classes put together number 141 or 28 more than the Sanitary Commissioner's recommendations. The other portions of the staff are according to those proposed in this office letter No. 766, dated 30th November 1897, and therefore do not require explanation. I may mention that in the staff of toties are included ten toties who are to be solely employed in the removal of sewage from cess-pools. Every endeavour will be made to improve the staff in number and efficiency as the funds of the council increase.

avoid the detour of nearly a mile which conveyances have to traverse before entering into the town from the south. There is ample room for similar expenditure if only funds permit.

67. *New Works—Buildings.*—A sum of Rs. 5,180 is provided for the following works :—

- (1) The branch dispensary and quarters for the hospital assistants;
- (2) Latrines; and
- (3) An operation room in the main hospital.

With regard to the first of these works, I have to observe that, during the current year, Rs. 2,700 has been allotted, all of which is expected to be spent. As the estimate for the dispensary and the hospital assistant's quarters amounts to Rs. 6,880, a sum of Rs. 4,180 is provided in this budget for the work. There is an endowment of Rs. 10,000 and odd for this purpose by the late M.R.Ry. Subramanya Odayar, of which Rs. 6,000 is invested in Government promissory notes. It was nearly six years ago that this sum was entrusted to the council. It will be abusing the trust reposed in the council by the donor if the building remain unfinished; hence the resolution of the council to finish it during the next year at least. An operation room is a desideratum and Rs. 1,000 is provided therefor, and Rs. 500 for a latrine including the cost of site for the same.

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71. *Repairs—Buildings.*—I submit that Rs. 700 is insufficient, and experience has shown the inadequacy of the provision. Other demands on the funds of the council however prevent a larger outlay on this head.

72. *Repairs—Drainage.*—The south branch channel has been cleared of silt and otherwise put in order during the current year. The other branch channels have to be attended to without delay and hence the provision of Rs. 500 for this purpose.

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81. The other items under Grant 2 call for no remarks since they stand as in previous years. The total expenditure under Grant 2 is Rs. 8,100 or Rs. 250 more than the revised estimate for 1897-98.

82. *Grant 3, Hospitals and Dispensaries—Establishment.*—The cost of the establishment has been increased by Rs. 150 per annum. Four of the compounders in the hospital were examined by the District Medical and Sanitary Officer last November and all of them having passed the examination, their pay has, as laid down in G.O., No. 1677 L., dated 11th September 1888, been increased by Rs. 3, Rs. 3, Rs. 3 and Rs. 2-8-0, respectively, the two men on Rs. 15 getting Rs. 18 each, the one on Rs. 6 getting Rs. 9 and the last on Rs. 12-8-0 being allowed Rs. 15. The Brahman cook's pay has also been increased from Rs. 5 to Rs. 6 per mensem. All the above increases to the pay of the hospital servants have had the approval of the Surgeon-General with the Government of Madras. The other items under hospitals and dispensaries remain the same as in the revised estimate for the current year.

83. *Registration of Births and Deaths.*—The registrar of births and deaths in the branch office receives an increment of Rs. 2 per mensem in consideration of his long service and consequently the annual cost of the establishment has risen from Rs. 300 to Rs. 320.

84. *Conservancy—Establishment.*—The Sanitary Commissioner's proposals embodied in G.O., Mis. No. 2397 M., dated 1st November 1897, were carefully considered in regard to the menial establishment which will hereafter consist of—

- (i) Forty sweepers on Rs. 6 each; and
- (ii) Seventy-one toties on salaries ranging from Rs. 7 to Rs. 3.

There are at present 35 sweepers as there are only 35 rubbish carts. If we should have 56 sweepers we should also have a larger number of rubbish carts which means an increase of expenditure over the present allotment which the finances of the council do not at present admit of. It is not possible to secure a sweeper in these parts for anything less than Rs. 6 per mensem. The toties are chiefly to be employed in the removal of night-soil from the latrines, streets and private dwellings, whose owners have entered into a contract with the council. In addition to the 71 herein mentioned, the council has provided for the appointment of seventy toties for private scavenging purposes. The two classes put together number 141 or 28 more than the Sanitary Commissioner's recommendations. The other portions of the staff are according to those proposed in this office letter No. 766, dated 30th November 1897, and therefore do not require explanation. I may mention that in the staff of toties are included ten toties who are to be solely employed in the removal of sewage from cess-pools. Every endeavour will be made to improve the staff in number and efficiency as the funds of the council increase.

85. *Other Charges such as Purchase or Hire of Carts, &c.*—The sum of Rs. 11,280 put down under this head is made up of the following items:—

	RS.
Hire of 35 rubbish carts at Rs. 17-8-0 each per mensem	7,350
" of 24 night-soil cart bulls at Rs. 12 each per mensem	3,456
Sand for latrines	80
Repair of night-soil carts	140
Road watering	254

Of the 24 night-soil carts, about half a dozen will be set apart for the removal of sewage from cess-pools.

86. *Private Scavenging.*—The establishment will consist of seventy toties on salaries ranging from Rs. 4 to Rs. 6 each per mensem. The contingencies are put down at Rs. 1,140 for the hire and repair of carts engaged for the purpose. The system is placed on a self-supporting basis.

87. *Epidemic Charges.*—As in last year Rs. 2,170 has been provided.

88. The remaining items of Grant 3 are left as in previous years, the total of all the items amounting to Rs. 39,690 or Rs. 4,110 more than the revised estimate for the current year. It has to be noted that the sum of Rs. 2,000 referred to in paragraph 64 *supra* is included in the gross expenditure. The council is not prepared to remove sewage except at the cost of the owners of houses which will be graduated according to the quantity that has to be daily removed from each private cess-pool.

89. *Grant 4, Lighting.*—The establishment will consist of two maistries on Rs. 10 each, two others of the same class on Rs. 7 each and twenty-two masalchies on Rs. 5 each as stated in this office letter No. 779, dated 6th December 1897. The contingencies are put down at Rs. 2,400 to enable the council to purchase a quantity of chimneys and screws next year.

90. *Avenues.*—Till 1897-98, the establishment consisted of a maistry on Rs. 6 and twelve coolies on Rs. 4-8-0 each; in the budget for the current year, the number of coolies was reduced to seven. The number of coolies has been increased to ten and the pay of the maistry has also been increased by one rupee in consideration of his services. Three hundred and fifty cocoanut and other plants are being planted in the roads and as the watering of these and those already in existence cannot well be attended to by the seven coolies in existence, the increased staff is proposed to be entertained. The contingencies are placed at Rs. 150 as some more cocoanut and other plants may be planted next year and as expenses will have to be incurred in repairing the existing fences and forming new ones.

91. *Public Garden.*—The council has allowed an increase of pay to the gardener in charge from Rs. 5 to Rs. 6 per mensem. This town has absolutely no recreation ground for the masses. If the finances of the council admit, they could create a place of resort for them. Private liberality also will be welcomed in this matter. The municipal garden is an attraction to many and its present condition is due to the labour and intelligence of the gardener to whom the increase of one rupee may be sanctioned at least as a personal allowance.

92. The provision made for the remaining heads of Grant 4 is similar to that made in previous years.

93. *Grant 5, General Establishment.*—An addition of Rs. 1,800, being the pay of the secretary to be appointed has been made to the existing establishment as recommended in this office letter No. 499, dated 29th July 1897. The total cost comes to Rs. 4,130.

94. *Inspection.*—I have decided to forego my carriage allowance of Rs. 480 and hence this amount does not find a place in this column.

95. The rest of the budget items correspond with those of previous years and therefore are not explained here.

96. *The opening balance for 1898-99.*—This item had always been represented in previous years by a much higher figure than Rs. 2,190. It has been shown in paragraph 51 *supra* how several items have had to be allotted a larger sum than that provided in the budget. But for these increased allotments and the diminution of revenue under the tax on arts and houses and tolls, there should have been a much larger sum under this head.

97. I beg to append below a summary of the receipts and expenditure of this municipality for 1898-99 as gathered from the various items of statements Nos. I and II:—

	RS.
Opening balance	2,190
Tax on arts, &c.	7,000
" on buildings	26,000
" on lands	1,600
" on vehicles, &c.	7,000
Tolls	17,330
Loans	35,000
All other items	30,440
Total ..	1,26,560

Expenditure.

	RS.
Grant 1	51,710
" 2	8,100
" 3	39,690
" 4	6,060
" 5	6,970
Debt	4,610
Total ..	1,17,140

98. The closing balance is Rs. 9,420. The normal receipts for 1898-99 are Rs. 80,370 exclusive of (1) the opening balance, (2) of the loan of Rs. 35,000, (3) of a contribution of Rs. 7,000 for the sewage scheme of the Patnagar quarters and (4) of Rs. 2,000 the sum expected to be realized by the collection of fees for removal of sewage from cess-pools in private dwelling houses, whereas the income of the current year as in the budget estimates was Rs. 79,480 exclusive of the opening balance of Rs. 6,730 and of the realizations by the sale of a promissory note for Rs. 1,000. In other words, the budget for 1898-99 gives this council only Rs. 890 more than the budget for the current year. This state of things is the result of a considerable diminution of income under the tax on arts and under tolls. It would have been worse if the general revision which has given the council an increase of Rs. 7,000 had not been carried out. The timely interference of the authorities alone has saved this council from a financial depression.

99. The budget was discussed for two consecutive days, viz., the 29th and the 30th December last and finally passed on the latter date. The resolutions of the council bearing on the budget are enclosed along with the usual statements.

Dis. No. 34-Rev.

Forwarded.

2. *Paragraph 14.*—The rate of fees regarding the levy of which so much fuss is made, ranges from 6 pies to four annas a month. Unless payment is to be enforced, it would be better to drop the farce of charging fees.

3. *Paragraph 54.*—The tax on lands is at present calculated at $7\frac{1}{2}$ per cent. on the rental value, taking the latter to be five-sixths of the land assessment. This method would be very lenient in any case; but I understand that the land-tax has not been revised since the introduction of the recent settlement, so that the assessments taken are at the old rates. The need for revision is obvious; and I think the council would do well to introduce a new and more adequate system of calculating the tax. It is not clear, however, whether the provisions of section 66 (3) of the Act have been borne in mind when reckoning on the increase in receipts under this head in 1898-99. If the revision is to be completed before the end of March, there is no time to be lost in setting about it.

4. *Paragraphs 62 and 65.*—I agree with the Chairman that the best method of dealing with the drainage question is to take up separate blocks of the town as occasion and funds permit; the Sanitary department will, of course, see that these

detached schemes are not mutually inconsistent. The Patnul quarter which is about the worst in the town has been surveyed and the estimated amount of Rs. 25,000 has been arrived at after consulting the Sanitary Engineer to Government.

5. While providing, however, for a total expenditure of Rs. 35,000 on the works for which a loan is proposed to be raised, the council has taken credit, not only for the said loan of Rs. 35,000, but also for contributions from the weavers amounting to Rs. 7,000. It is very doubtful whether so large a sum as Rs. 7,000 will be actually contributed; but whatever the figure may be, it should be deducted from the amount to be raised by loan. As it is, the closing balance has received a purely fictitious increment of Rs. 7,000.

6. Paragraph 64.—In its resolution No. 3, dated 20th November 1897, the council entrusted the task of formulating a scheme of sewage removal from private cess-pools to a committee of three with instructions to report within ten days. No report has, I believe, yet been received. I understand from the Chairman that his allusion to allowing the liquid matter to flow into the backyards only relates to houses which have no cess-pools.

7. Paragraph 73.—As the town is to have a water-supply, it is not worth while spending large sums on cleansing tanks unless they are really stinking or injurious to health. It is certainly not worth while to do it with borrowed money.

8. Paragraph 84.—It may appear strange that while sweepers cannot be procured for less than Rs. 6 a month, thirty toties or about half the total staff are paid only Rs. 3. The explanation is simple; these low-paid toties who are supposed to clean the streets are only expected to work in the mornings and are further allowed to undertake the cleaning of private premises, receiving remuneration from the owners. Naturally, they attend mainly to the latter work to the detriment of their legitimate duties.

9. Paragraph 98.—As explained above, if the amount to be raised by loan is to be restricted to the amount required for the purposes indicated, the real closing balance will be, not Rs. 9,420, but Rs. 2,420.

KUMBAKÓNAM,
11th January 1898.

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

Ref. on Cur. No. 21-Ml.

Forwarded.

2. Paragraph 49.—The council has omitted to provide in the revised budget for the pay and allowances of the Special Deputy Collector who revised the house-tax in pursuance of G.O., No. 657 M., dated 22nd March 1897. These charges may fall on the council under section 37 (2) of the Act, and particulars will be found in enclosure VIII to the Special Deputy Collector's report submitted to Government with my foot-note No. 5452, dated 12th November 1897. Government may, if it thinks fit, advise the Accountant-General to intimate to the council the amount drawn out of Provincial funds and which should be refunded by the council. This adjustment will reduce the opening balance of the budget estimate very considerably by about Rs. 1,546.

3. Paragraph 53.—The house-tax demand as finally settled by the Special Deputy Collector amounted to Rs. 26,692. Allowing for remissions on appeals which may be prepared after the issue of demands at the commencement of the next official year, the Chairman has taken credit for Rs. 26,000, and this may be allowed to stand. His (Special Deputy Collector's) original assessments amounted to Rs. 27,554 and on revision were reduced to Rs. 26,692. A further reduction of Rs. 692 is probably as correct an amount as can be anticipated.

4. Paragraph 54.—From the Sub-Collector's endorsement, it is clear that lands have been valued at much below their proper value, and a careful revision is necessary. This is the duty of the Chairman, and, as a general revision can only take effect in the following year, the Sub-Collector's remarks will be at once communicated to the Chairman in order that he may revise as much as possible before the close of this official year, so that the general revision, so far as he can complete it, may come into force on 1st April. Probably, he could complete the revision within this official year.

5. Paragraphs 62 and 65 and paragraph 4 of Sub-Collector's endorsement.—I beg to refer to the wider question of the investigation of water-supply and drainage schemes for the whole town dwelt in my reference to Government endorsement on Cur. Nos. 339 and 347 Ml., dated 24th and 29th December 1897. I do not know if the survey and estimate (rough) of the Sanitary Engineer for Patnul (silk weavers) portion of town have been made so as to fit in with a general scheme, and I do not know if it provides for open drains, or for pipes on the Mylapore drainage system. This is a matter which may be referred to the Sanitary Board for remarks. I may add that the "Patnul" quarter is the very insanitary quarter I referred to in my endorsement above quoted. Attention is invited to paragraph 5 of Sub-Collector's endorsement and the double credit of Rs. 7,000.

6. Paragraphs 63 and 64.—This question of sewage is under correspondence with the Chairman. The budget estimates under receipts from private scavenging (Rs. 4,800) exactly cover its expenses (Rs. 3,660 + Rs. 1,140), and this extension of the system and the successful efforts to make it self-supporting are creditable to the council and Chairman.

7. Paragraph 73.—I agree with the Sub-Collector's remarks.

8. Paragraph 93.—The council, although sanctioning a salary of Rs. 150 per mensem for secretary in the budget estimate, has not, so far as I am aware, passed any resolution as to delegation of powers as directed in Mis. No. 2455, dated 6th November 1897. I am addressing the Chairman on the subject. The provision, however, may be allowed to stand.

(Signed) J. ANDREW,
Collector.

TANJORE,

24th 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, 17th January 1898, No. 326.

Referring to the budget estimate of the Kumbakónam Municipality for 1898-99, I have the honour to state that to the provision therein made for education should be added Rs. 300 under "Result grants" and Rs. 120 under "Miscellaneous—drawing master." The reason assigned by the council, viz., want of funds, for their refusal to increase the allotment under the former head does not seem to be strong or valid, seeing that the net expenditure to the municipality on account of education is only about 11 or 12 per cent. which is less than what most other municipalities spend. The proposal to reduce the pay of the present drawing master does not commend itself to me. It is a step calculated to impair the efficiency of his teaching and I cannot support it. His pay should remain what it is. If he vacates the appointment the municipality may reduce the pay of the post. The salary of Rs. 10 per mensem proposed for the assistant drawing master is too low to attract a qualified man. It should be fixed at Rs. 15. Taking credit for the grant which the council may expect from Provincial funds subject to the provisions of the Grant-in-aid Code, the net increase on this account which my recommendation involves is only Rs. 60, and the council should not grudge this small sum.

2. Even with these additions, the net expenditure proposed under Grant 2 will be Rs. 7,030 (8,520—1,490), or only about 11 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, 20th January 1898, No. 58.

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

2. The recommendations of the District Medical and Sanitary Officer regarding the entertainment of an additional male toty, a waterman and a massalchee for the municipal hospital appear to be provided for.

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, 22nd February 1898, No. 373-S.

I have the honour to state that the proposed expenditure on conservancy entered in the Kumbakonam municipal budget for 1898-99 amounts to 32.9 per cent. of the ordinary receipts of the year. The provision should be slightly enhanced to admit of the following increases being allowed for:—

(1) Cholera charges are under-estimated, the correct figure being Rs. 2,310, calculated on the average estimated population of the town for the ensuing official year.

(2) The salary of the chief sanitary inspector should be fixed at Rs. 70 instead of Rs. 50, as already advised by me and agreed to by Government in G.O., Mis. No. 2397 M., dated 1st November 1897.

2. A novel feature of the year's forecast is the removal of the contents of cess-pools attached to private houses by municipal agency. The anticipated receipts and charges on this account are balanced.

3. The most important of the sanitary works budgeted for execution under Grant 1 is the drainage scheme proposed for the Silk-weavers' and Sholayappa Mudali's streets.

4. The increase of salary proposed to be given to the registrar of births and deaths of the branch office is undeserved, having regard to the perfunctory way in which the work is carried on in this municipality. Birth registration is particularly defective—the rate for 1897 being 28.9 per mille against 34.3 recorded in the previous year.

ORDER—No. 565 M., dated 14th March 1898.

The estimated receipts and charges of the Kumbakonam 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	26,718	6,730	8,340	2,190
Tax on Arts	8,279	11,000	10,000	7,000
" on Buildings and Lands	19,019	22,200	22,200	27,600
" on Vehicles and Animals	4,113	4,100	4,350	4,200
" on Carts	2,884	2,800	2,810	2,810
Tolls	20,950	18,670	16,270	17,330
Realizations under Special Acts	682	500	550	550
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	2,202	1,510	1,540	1,440
Conservancy Receipts	362	500	500	500
Fees and Revenue from Educational Institutions	..	200	100	100
" from Medical Institutions	598	680	680	680
Income from Markets and Slaughter-houses	3,821	4,100	3,950	3,800
License Fees	1,995	2,000	2,000	2,000
Other Fees	158	40	100	570
Fines under Municipal and other Acts	201	2,500	2,500	2,500
Interest on Investments and premium on Loans	908	870	910	870
Grants and Contributions from Government	10,957	1,450	1,050	1,390
" from Local Boards	2,000	2,000	2,000	2,000
" from other Bodies	..	..	1,000	7,000
Recoveries for Services to Private Individuals	2,722	4,000	4,000	6,800
Miscellaneous	350	360	470	290
Loans	..	..	..	28,000
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	..	1,000	1,000	..
Advances Recovered	13,586	..	4,830	..
Total ..	1,22,505	87,210	91,150	1,19,620

	Actuals, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1897-98.	Budget estimate, 1898-99.
Charges.	RS.	RS.	RS.	RS.
GRANT 1—				
New Works—				
Communications	1,798	700	700	500
Buildings	513	6,400	4,400	5,180
Drainage	15,452	3,000	2,540	33,000
Water-supply	902	300	2,340	150
Repairs—				
Communications	8,587	8,000	8,000	8,000
Buildings	424	700	2,500	700
Drainage	212	370	670	570
Water-supply	3,299	490	5,250	390
Establishment	1,029	1,040	1,040	920
Tools and Plant and other Stores	41	100	100	100
Total ..	32,257	21,100	27,540	49,510
GRANT 2—				
Municipal Schools—				
On the Salary-result System	3,549	4,010	3,660	3,800
Grants-in-aid—				
Result Grants	3,010	2,700	2,700	3,000
Building, Furniture, &c., Grants	120	100	100	100
Inspection	444	440	450	450
Miscellaneous	883	980	940	1,170
Total ..	8,006	8,230	7,850	8,100
GRANT 3—				
Hospitals and Dispensaries	7,481	8,110	8,460	8,600
Contributions	555	590	590	590
Vaccination	758	780	740	740
Registration of Births and Deaths	386	340	330	340
Conservancy, Road-cleaning and Road-watering	42,300	24,850	25,460	29,530
Total ..	51,510	34,670	35,580	39,800
GRANT 4—				
Lighting	3,947	5,160	3,740	4,130
Markets and Slaughter-houses	345	370	360	320
Travellers' Bungalows	170	130	130	130
Avenues	697	500	660	760
Public Garden, Survey of Land, Fire and other Charges	555	730	690	700
Total ..	5,714	6,890	5,580	6,040
GRANT 5—				
Supervision and Management	7,348	5,650	6,160	6,880
Repayment of Debt	2,163	2,230	2,230	2,340
Interest on Loan	2,451	2,380	2,380	2,270
Advances Recoverable	4,835	..	..	..
Refunds	2	..	1,640	..
Grand Total ..	1,14,286	87,500	88,960	1,15,360
Balance	8,219	6,060	2,190	4,260

REVISED ESTIMATE FOR 1897-98.

2. The current receipts and charges are now estimated at Rs. 82,810 and Rs. 88,960, respectively, against Rs. 80,480 and Rs. 81,150 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under contributions from other bodies and advances recovered and is partly counterbalanced by a decline under the tax on arts and tolls, while the increase in the charges appears under Grants 1, 3 and 5 and under refunds being partly met by decreases under Grants 2 and 4. The collections under the taxes on arts and buildings and the expenditure on repairs—communications during the first eight months of the year were unsatisfactory. The decline under the tax on buildings and repairs—communications has, however, been explained in paragraphs 4 and 27 of the Chairman's letter. The attention of the municipal council is drawn to the remarks of the Sub-Collector in paragraph 2 of his endorsement. With reference to the latter part of paragraph 2 of the Collector's endorsement, he is referred to G.O., No. 77 M., dated 14th January 1898, in which the Accountant-General has been asked to recover from the municipal council the salary of the Special Deputy Collector. The council's proposal not to open the girls' school at Kottaiyur, referred to in paragraph 32, is approved.

BUDGET ESTIMATE FOR 1898-99.

3. *Receipts*.—(1) The receipts for the ensuing year are placed at Rs. 1,24,370 against Rs. 82,810 in the revised estimate, the increase, which appears mainly under the tax on buildings, tolls, contributions from other bodies, recoveries for services to private individuals and loans, being partly counterbalanced by a fall under the tax on arts, sale-proceeds of Government securities and advances recovered. The attention of the municipal council is drawn to the remarks of the Sub-Collector and the Collector in paragraphs 3 and 4 of their respective endorsements regarding the revision of the land-tax registers. The result of this revision should be reported to Government as soon as it is completed. As recommended by the Director of Public Instruction in his letter read above, the credit taken under Provincial grants on account of the drawing master will be raised by Rs. 60; but with reference to paragraph 5 of the Sub-Collector's endorsement, the estimate under loans will be reduced from Rupees 35,000 to Rs. 28,000. The loan should be raised in the open market, as the Government cannot, in the existing state of its finances, advance the required money from Provincial funds. The municipal council's proposals regarding the transfer of the girls' school to Government, contained in paragraph 61 of the Chairman's letter, will be referred to the Director of Public Instruction for remarks. The further communication on the working of the system for the cleaning of cess-pools promised in paragraph 64 is awaited.

4. *Charges*.—(1) The probable charges are put down at Rs. 1,17,410 against the revised estimate of Rs. 88,960, the increase being chiefly under Grants 1 and 3.

(2) *Grant 1*.—The proposals for a drainage scheme for the town, made by the Chairman in paragraph 65, and the observations thereon of the Sub-Collector and the Collector in paragraphs 4 and 5, respectively, of their endorsements, will be referred to the Sanitary Board for remarks. In the meantime, the allotment for new works—drainage will be allowed to stand. With reference to paragraph 7 of the Sub-Collector's endorsement, the Chairman is requested to report in detail on the necessity for the cleansing of the tanks in question; but, pending receipt of this report, the sum of Rs. 2,200 provided for this purpose will be struck out. The reduction in the salary of the Public Works overseer from Rs. 60 to Rs. 50, proposed in paragraph 75, is approved.

(3) *Grant 2*.—As suggested by the Director, the allotments under result grants and under miscellaneous—drawing master, will be raised by Rs. 300 and Rs. 120, respectively. The abolition of the post of third mistress in the Silk-weavers' street girls' school, and the entertainment of an additional drawing master, whose salary should, as the Director recommends, be fixed at Rs. 15 per mensem, instead of Rs. 10, referred to in paragraphs 76 and 80, are sanctioned; but the proposed reduction in the salary of the drawing master from Rs. 25 to Rs. 20 cannot be approved.

(4) *Grant 3*.—The increases in the salaries of the Brahman cook attached to the hospital and of one of the registrars of births and deaths, proposed in paragraphs 82 and 83, will be disallowed, as they do not appear to be necessary. In G.O., No. 426 M., dated 22nd February 1898, the municipal council has been directed to adopt the scale of the supervising sanitary staff sanctioned in G.O., No. 2397 M., dated 1st November 1897. The other alterations in the conservancy and private scavenging establishments, referred to in paragraphs 84 and 86, are approved. In this connection, the attention of the council is drawn to the Sub-Collector's remarks in paragraph 8 of his endorsement. The allotment for cholera charges will be raised from Rs. 2,170 to Rs. 2,310, as suggested by the Sanitary Commissioner.

(5) *Grant 4*.—The entertainment of three additional avenue coolies on Rupees 4-8-0 each is sanctioned; but the proposed increase in the salaries of the avenue maistry and the public gardener cannot be approved, as the Government is not satisfied of its necessity.

(6) *Grant 5*.—The report regarding the powers to be delegated to the Secretary, called for in G.O., No. 2455 M., dated 6th November 1897, should be expedited. In the meantime, the provision made for the salary of the Secretary will be allowed to stand. The payment of the Chairman's carriage allowance should be discontinued

as soon as a Secretary is appointed. With reference to G.O., No. 2473 L., dated 22nd December 1897, the contribution for the central office establishments will be reduced from Rs. 720 to Rs. 629, or Rs. 630 in round numbers.

5. As revised by Government, the budget closes with a balance of Rs. 4,260, or 5.2 per cent. of the estimated ordinary receipts.

(True Extract.)

Ag. Secretary to Government.

To the Chairman, Municipal Council, Kumbakonam.

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

Editors' Table.

1888
2/28

Cuo 450. m

Kumbhaknam

GOVERNMENT OF MADRAS.
LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From M.R.Ry. T. S. SIVASAMY ODAYAR, Avergal, Chairman, Municipal Council, Kumbakonam, to the Secretary to Government, Local and Municipal Department (through the Sub-Collector and the Collector of Tanjore), dated 7th January 1898, No. 16.

I have the honour to submit my report on the revised estimates of this council for 1897-98 and of the budget estimates of 1898-99, both of which were discussed on the 29th and 30th December 1897 and approved by the council.

REVISED ESTIMATE FOR 1897-98.

Receipts.

2. *Balance of Municipal Fund.*—The opening balance according to the budget for the current financial year was Rs. 6,730. As some of the works, for which payments should have been made on or before the 31st March, last were in progress at the time, no payments were made therefor then, and hence the opening balance shows an increase of Rs. 1,610.

3. *Tax on Arts.*—When the budget for the current financial year was passed, there was no thought of the amended act coming into force or of the material change in the mode of assessment inaugurated by the Act. What was formerly a tax on a profession had, under the new Act, been graduated according to income. A first-grade pleader, for instance, whatever his monthly income, paid Rs. 25 for his profession under the old Act. Under the new Act, the number of vakils that can be assessed at Rs. 25 has dwindled down to a very small number, most of them having to be assessed at only Rs. 8. The same explanation applies to all other professions. There was an arrear balance of Rs. 3,997-8-0 on the 31st March last and the estimated income for the current year was put down at Rs. 11,000, both of which were expected to give the council the applicable control over Rs. 15,000. But after the disposal of the appeals of the previous year and the assessments under the amended Act, it has been found that scarcely Rs. 10,000 would accrue as income from this source. The appeals against the current year's assessment of this tax number 672. These are being disposed of. It is not possible to expect more than Rs. 7,000 per annum from this source hereafter. The amount of Rs. 3,961 includes collections of arrears and current revenues under this head as shown below:—

	RS.	A.	P.
Current year's collections			
Of an arrear demand of Rs. 3,997-8-0—			
Collected	2,337	0	0
To be adjusted	1,624	0	0
Remissions, &c.	437	8	0
Pending appeals	1,575	8	0
To be collected	132	0	0
	228	8	0

4. *Tax on Buildings.*—The sum of Rs. 1,436-8-0 represents only collections of arrears which amounted to Rs. 1,934-2-0. Many of the appeals against this tax belonging to the previous year were disposed of only in December last and the details are as follow:—

	RS.	A.	P.
Collections	1,436	8	0
To be adjusted	145	9	6
Remissions	57	13	3
Pending appeals	75	6	0
South Indian Railway Company	150	0	0
To be collected	68	13	3

The large sum of Rs. 150, being the balance of tax on railway buildings in this town, still remains unpaid by the company, and reminders have been sent to the Agent on the subject and receipted bills also have been sent on their requisition in this office letter, No. 677, dated 22nd October 1897. I have explained in this office letter, No. 778, dated 4th December 1897, why the collections were not commenced early enough during the current year. I have since received G.O., Mis No. 2820 M., dated 17th December 1897, and the work of collecting the taxes has already been put in hand. No pains will be spared to leave as small a balance uncollected at the close of the year as possible. The budget figure, viz., Rs. 21,000, is repeated in the revised estimate, as the latter includes the arrears and also the taxes derivable from first assessments on certain new buildings completed in the course of the last and the current financial year.

5. *Tax on Lands.*—In paragraph 3 (1) of G.O., No. 2411 M., dated 2nd November 1897, reviewing the administration report of this municipality for 1896-97, it is observed that the demand under this head declined by Rs. 165. In 1895-96, the tax on lands in the Melakaveri and Kottaiyur division was for the first time levied and the collections were for two years, namely, 1894-95 and 1895-96. The annual assessment of the tax on lands in the said division is only Rs. 165 and as the collections of 1896-97 refer only to a single year's assessment, there has been no diminution as a matter of fact. The annual demand under this head has been only Rs. 1,200 including the Melakaveri and Kottaiyur division. Nearly the whole of the tax due for the first instalment had been levied during the current year by the end of November last.

6. Under *Tax on Vehicles and Animals*, the revised estimate figures correspond with the actuals of the past year, and hence the difference between the budget and the revised estimate.

7. The *Tax on Carts* amounted to Rs. 2,900 nearly last year and that was due to the increased trade activity caused by the late Mahamakhm festival. It is not expected that more than Rs. 2,800 could be realized under this head during the current year.

8. *Tolls.*—At the time of the budget it was thought that the tolls could be farmed out for Rs. 28,000 and the two-thirds portion, amounting to Rs. 18,670, was put down as the probable income. At the sales held in March last the highest bid was only for Rs. 24,400. Under this one item alone there has been a diminution of income by Rs. 2,400.

9. *Penalties on account of Tax on Carts.*—Under section 90 of the amended Act, penalties on account of detention and seizure of carts are now levied; hence the insertion of this item in the revised estimate.

10. *Ferry Rents.*—The ferry rents have been leased out for Rs. 350, and hence the increase of Rs. 50 over the budget estimates.

11. *Rent of Lands.*—The income from this source is chiefly derived from bazaar-men who, for the convenience of their customers, are allowed to place benches in front of their premises on payment of a rupee for every foot of ground occupied by them. It transpired, however, that many bazaar-men had taken advantage of this rule and placed benches so as to be an obstruction to traffic. All such cases were caused to be scrutinized by one of the members of this council, who has recommended the complete removal of benches from certain premises and reductions in the breadth occupied by others. Having in view the convenience of the public more than municipal revenues, the recommendations were adopted and the consequence has been a reduction of Rs. 100 under this head.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From M.R.Ry. T. S. SIVASAMY ODAYAR, Avergal, Chairman, Municipal Council, Kumbakonam, to the Secretary to Government, Local and Municipal Department (through the Sub-Collector and the Collector of Tanjore), dated 7th January 1898, No. 16.

I have the honour to submit my report on the revised estimates of this council for 1897-98 and of the budget estimates of 1898-99, both of which were discussed on the 29th and 30th December 1897 and approved by the council.

REVISED ESTIMATE FOR 1897-98.

Receipts.

2. *Balance of Municipal Fund.*—The opening balance according to the budget for the current financial year was Rs. 6,730. As some of the works, for which payments should have been made on or before the 31st March, last were in progress at the time, no payments were made therefor then, and hence the opening balance shows an increase of Rs. 1,610.

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12. *Avenue Receipts.*—The increase of Rs. 200 is due to the sale-proceeds of a number of old trees and clippings and not to increase in the amount of the lease of any of the avenues belonging to this council.

13. *Sale-proceeds of old Materials.*—There being very few old materials in stock which are saleable, the probable realizations under this head have been put down at Rs. 20 instead of Rs. 100.

14. *Fee from Educational Institutions.*—On the recommendation of the Department of Education, a very small scale of fees was introduced into the girls' schools under the management of this council from April last. The step taken by the council is not popular, and only a few of the girls attending the schools pay and the rest do not. If payment was insisted on, it was feared that there would be withdrawals on a large scale, and to avoid this contingency, it has been thought advisable to take what was given, leaving coercion to come into operation only gradually. From the fact that for eight months, there has been an income of only Rs. 36-5-0, it may be concluded that the annual income will not exceed Rs. 50. I have ordered an investigation to be made by the inspecting schoolmaster of this municipality into the question of non-payment by certain of the students; and I hope the result will be favourable so far as a realization of at least Rs. 100 may be concerned. I have placed before the council a proposition to levy fees from non-Putnulgars as in the day school maintained by the council for the benefit of Patnulgars and I expect the deficiency in the income from girls' schools to be made up by the probable income from that school.

15. *Income from Markets and Slaughter-houses.*—The actual amounts of the leases are put down in the revised estimate and they are Rs. 150 less than the budget amounts.

16. *Distraint and Warrant Fees.*—The amended Act provides for a fee of 2 annas being levied for every warrant issued, whether property is distrained or not. Coercive processes have become necessary in some cases and, as they will have to be resorted to on a larger scale, the amount under this head has an increase of 60 over the amount budgeted for.

17. *Grants and Contributions from Government for Municipal Schools and other purposes.*—A reduction of Rs. 400 has been effected in the revised estimate as the assignments made by the department for the girls' schools were far short of those expected. This council has been working the girls' schools at great loss and the assignments are usually but a fourth of the gross expenditure. The income from fees, as already observed, is only nominal. If things continue at this rate, I am afraid the council will be compelled to close some of the girls' schools as the demands of sanitation are more imperative just now than the demands of education in this town.

18. *Grants and Contributions—Other purposes.*—In paragraph 12 of the report on the revised estimate for 1896-97, it was stated that the trustees of Sri Sarangapani-swamy temple would contribute Rs. 1,000 towards the repairs executed in the Pattamarai tank. The sub-committee appointed by the council to negotiate with the trustees for the payment of the contribution having had some differences as to the amount to be paid by the trustees, the question was till now in abeyance. As I hope to be able to recover the amount from the trustees before the end of the current financial year, I have taken credit for the sum in the revised estimate.

19. *Fishery Rents.*—The actual sale fetched only Rs. 195.

20. *Refunds of Expenditure of previous year.*—The sum of Rs. 175-14-6 under this head is made up of the following items: Rs. 116-8-4 recovered from the Kumbakonam Taluk Board on account of the cholera hospital built during the Mahamakham festival and the cost of which was according to agreement to be shared by the inner and outside circle equally; Rs. 15-10-3 recovered from printers on account of overpayment; Rs. 5-5-7 recovered from a contractor who had been overpaid during the Mahamakham festival; Rs. 10-14-0 from another contractor who had supplied toties during the Mahamakham festival; Rs. 26 from the Chairman of the Bezvada Municipality for cost of certain second-hand articles sold to him during the Pushkaram festival and two other minor items.

21. *Advances—Others.*—I am glad to state that all the advances made during the previous year have since been fully recovered and a very small sum only remains unadjusted.

22. Very inconsiderable variations from the sanctioned budget and those in which there have been no variations at all have been left unexplained in the above.

Expenditure.

23. *Grant 1, New Works—Communications.*—The budget provision is retained as there are yet some streets to be widened and some blind lanes to be opened so as to allow of free traffic.

24. *New Works—Buildings.*—The huts constructed for the menial conservancy staff and the open space latrine, both of which were commenced before March last, were paid for only during the current financial year. The budget allotment of Rs. 6,400 has been cut down to Rs. 4,400, Rs. 2,700 of which is retained for the branch dispensary, a portion of which at least is expected to be completed before the end of the year, and Rs. 900 for the civil apothecary's quarters for certain additions to the main hospital and the meat market.

25. *New Works—Drainage.*—A sum of Rs. 162-10-11 was spent towards the payment of compensation for drainage lands and the construction of a Vizianagram filter in Solayappa Mudaly street and the remainder is retained for subsidiary drainage [vide paragraph 32 (c) of the budget report embodied in G.O., No. 715 M., dated 27th March 1897].

26. *New Works—Water-supply.*—The Rs. 300 provided in the budget of the current year was for sinking a few wells. As investigation for preparing a scheme of water-supply for this town is soon to be undertaken and as Government had directed the allotment of Rs. 2,000 for this purpose in G.O., Mis. No. 2389 M., dated 1st November 1897, the original allotment has had to be augmented, the balance of Rupees 340 having been spent on a stone covering to the outlet to the Mahamakham tank and some other works of minor importance.

27. *Repairs—Communications.*—The original allotment is retained without alteration. The inability of the council to provide more funds for this very important purpose is regretted and when the finances of the council improve the provision will be enlarged. The expenditure on roads may appear small during the first eight months of the year. The fact is that while several of the roads have been re-metalled and otherwise repaired, the cost of gravel supplied has not yet been paid to the contractor who has not submitted his bill, which may amount to about Rs. 3,500.

28. *Repairs—Buildings.*—In paragraph 45 of the administration report I have given a list of works which underwent a thorough repair before the 31st March last, but for which payments had to be made after the above date. The cost of the repairs of the items therein mentioned has amounted to more than Rs. 4,000. The civil apothecary's quarters have been repaired this year at a cost of Rs. 370, as also the dispensing room, and an estimate for Rs. 560 for converting the Bengal roof of the verandahs of the in-patient ward into a tiled one has been submitted to the Sanitary Board for approval. The provision of the usual Rs. 700 was found insufficient and it has therefore been increased by Rs. 1,800.

29. *Repairs—Drainage.*—The Rs. 300 provided in the budget was for the Ullur channel. The Public Works Department authorities not having taken up the work during the last dry season, the amount was utilized in repairing the south branch drainage channel. Since then, however, the Executive Engineer of the district asked for an allotment for the Ullur channel and it has accordingly been included in the revised estimate.

30. *Repairs—Water-supply—Repairs to Works, Machinery, &c.*—The provision under this head has had to be raised fifty-fold. The cost of the repairs of the Pattamarai and Mahamakha tanks—the Sanitary Board had approved of the plans and estimates in both cases—amounted to Rs. 5,000 nearly and by adjustments of advances and actual payments during the current year, this heavy increase has had to be borne.

31. *Repairs—Water-supply—Establishment.*—The short expenditure under this head in the revised estimate is due to the non-entertainment of the fireman of the pump-engine who has resigned his appointment.

32. *Grant 2, Education—Municipal Schools on Salary-results System—Fixed Payments.*—The short expenditure under this head is due to the council not having opened a girls' school in Kottaiyūr and to their not having appointed a Hindu mistress to the Kadalangudi street girls' school. There have also been savings in certain schools caused by certain temporary vacancies not having been filled up for want of qualified mistresses.

33. *Results Grants.*—These have been cut down to Rs. 100 to find funds for other purposes under Grant 3.

34. *Contingencies.*—The short expenditure under this head is due to the council not having opened the girls' school in Kottaiyūr and to certain other minor retrenchments.

35. *Results Grants to Aided Schools.*—The Department of Education, in spite of the fact that the budget provision for this purpose was only Rs. 2,700, has insisted upon having Rs. 3,000 and has prepared the combined list on the assumption that it would be possible for this council to raise the allotment. Without going into the rule of a certain percentage of taxes, rents and income from markets, the council explained in paragraph 34 (a) of the budget report for the current year (G.O., No. 715 M., dated 27th March 1897), how there was no need to allot a larger sum. They adhere to the opinion already expressed and do not see their way to increase the provision though they would be only too glad to augment it if their funds permitted. The budget provision is therefore retained and the Assistant Inspector of Schools has been informed accordingly.

36. *Municipal Inspectors—Contingencies.*—In paragraph 55 of the administration report of this municipality for 1896-97 (G.O., No. 2411 M., dated 2nd November 1897), I explained how the provision for contingencies was insufficient in practice. It has therefore been raised by Rs. 10 so as to cover all excess over Rs. 20 to which the inspecting schoolmaster has been directed to contract his expenses.

The other items of Grant 2 remain unaltered and therefore require no explanation.

37. *Grant 3, Hospitals and Dispensaries.*—Only one item, the dieting charges, has had to be increased by Rs. 350. The high prices and the increase in the number of in-patients account for the higher allotments. The Surgeon-General had also recommended an enhancement in the provision.

38. *Vaccination—Contingencies.*—The Tanjore depôt supplying lymph to this municipality at a cheaper rate, a reduction of Rs. 40 has been made under this head.

39. *Registration—Contingencies.*—The charges for contingencies have been reduced from Rs. 40 to Rs. 30.

40. *Conservancy Establishment.*—The provision originally made is found on calculation to be sufficient to meet the revised scale communicated to Government in this office letter No. 766, dated 30th November 1897, owing to savings effected by fines and stoppages. The additional allotment of Rs. 774, for which an application has been sent along with the above letters is, as stated in the remarks on the proposition statement, altogether unnecessary.

41. *Other Charges.*—A slight reduction has been made under this head owing to savings effected by fines imposed on contractors.

42. *Private Scavenging Establishment and Contingencies.*—While the income under this head is put down at Rs. 4,000 the expenditure is only Rs. 3,200. The reason for the apparent profit at which the system is worked is that during the current year the arrears of the previous year were collected. There will be an increase in the number of houses served by this agency before the close of this year, i.e., from the beginning of the fourth quarter, and the provision made in the revised estimate will be found sufficient for any additional charges that may be incurred on account of the expected increase.

43. *The Epidemic Charges.*—There has been cholera in this town either in a sporadic or epidemic form throughout the year except during about three months. Plague inspectors and plague-shed watchman have also to be paid from the same provision. As during the first eight months almost the whole of the budget provision has been exhausted and as cholera still continues in a more or less virulent form even now, the grant under this head has been increased from Rs. 2,170 to Rs. 3,500.

44. *The Makham and the Mahamakham Festivals.*—As some payments had to be made on account of the great festival after the 31st March 1897—these payments by themselves amounted to double the budget allotment—the original provision of Rs. 100 for the current year's Makham festival had to be repeated, thus trebling the first grant.

45. *Grant 4, Lighting—Establishments.*—Even after making a provision for the two additional maistries recommended for sanction in this, office letter, No. 779, dated 6th December 1897 there is a saving of Rs. 20, for which credit is taken in the revised estimate.

46. *Lighting—Contingencies.*—Owing to cheapness of kerosine oil supplied by the local firm of Messrs. Best & Co., the original provision has been cut down by Rs. 1,400.

47. The slight excess in the establishment under avenues is due to the payment in April last of the salary for March of the avenue coolies who were twelve in number in 1896-97.

48. Under *Other charges* in Grant 4, some slight alterations have been made dictated by either necessity or economy.

49. *Grant 5, Collection Establishment.*—The increase of Rs. 330 under this head in the revised estimate is due to the payment of the salaries of the establishment of the Special Deputy Collector engaged in the revision of the tax on buildings (*vide* G.O., Mis. No. 855 M., dated 9th April 1897).

50. *Refunds other than Current Collections.*—The amount of Rs. 1,610-7-11 shown in column 2 consists of the following items: Rs. 1,079-12-3 being fines imposed under the Towns Nuisances Act were first credited to municipal funds and as they had to be credited to "Law and Justice" under G.O., No. 1460 M., dated 2nd September 1896; the municipal balance was reduced by the above amount by the issue of a cheque to the Sub-Treasury officer; Rs. 500 being deposit forfeited by a contractor had to be refunded on a civil suit brought against the council by one of the creditors of the said contractor; and Rs. 30-11-8 being cost of a quantity of rubbish applied for by a party had to be refunded to the party as the full number of carts was not supplied to him as originally sanctioned.

51. From the foregoing paragraphs it will be noted that while there is an increase of only Rs. 2,330 over the budget estimates in the matter of receipts, there has been an increase in the expenditure of Rs. 7,810 over the budget estimate. Cholera charges and the water-supply investigation selfeme share between themselves Rupees 3,380 of the increase, Rs. 2,150 between repairs—buildings and the dieting charge of patients in the hospital, and the remaining portion of the increased expenditure is divided among (1) repairs—water-supply, collection establishment, avenue contingencies and fairs and festivals. The drain on the municipal finances caused by the late Mahamakham festival has been very exhausting in spite of the liberal treatment, which this council had received at the hands of Government. Cholera charges are another drain as these preclude the possibility of any work of a sanitary nature being taken on hand. Considering the importance of sanitation the council finds it impossible to be close-fisted.

BUDGET ESTIMATE FOR 1898-99.

Receipts.

52. *Tax on Arts.*—The income under this head is estimated at only Rs. 7,000 for reasons stated in paragraph 3 *supra*.

53. *Tax on Buildings.*—As a result of the general revision carried out by the Special Deputy Collector, the tax on buildings is expected to fetch at least Rs. 26,000.

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54. *Tax on Lands.*—This tax has not undergone any revision for a long time and the principle of assessment too does not appear to have been what it ought to be under the existing law. I am gathering information from various sources and I expect to realize Rs. 400 more than the present demand from a revision.

55. *The Taxes on Vehicles, Animals and Carts,* are much the same as in previous years and do not call for any remarks.

56. *Tolls.*—The gross receipts are put down as Rs. 26,000, or only Rs. 1,600 more than during the current year, and the figure need not be thought high when the average for several years is taken into consideration.

57. *The realizations under Special Acts* repeat the figures of the revised estimate for 1897-98.

58. Under the head of *Revenue derived from Municipal property* a new item has been introduced, viz., Fairs and Festivals. During the annual Makham festival large numbers of cattle are brought for sale to this town as at Tiruvannamalai and Madura. I understand that fees are levied at a certain rate in the above named municipalities. By adopting the same course here it is expected that Rs. 200 at least would be realized.

59. *Income from Markets.*—It will be noticed that the income for 1898-99 is Rs. 150 less than the income for the current financial year. When the lease of the vegetable market was put in auction in March 1896, the highest bid was for Rupees 1,605 per annum and that was due to the profits expected by the bidder at the time of the Mahamakham festival. The lease expires on the 31st March next and as it is not possible to expect the same high bids during the next year, the demand has been reduced.

60. *Cart-stands.*—The subject of opening a cart-stand by the municipal council is under contemplation and agreeably to the views of Government expressed in paragraph 3 of G.O., No. 2411 M., dated 2nd November 1897, the council will soon have a cart-stand of its own and the probable fees therefrom are estimated at Rs. 250. There is ample scope for a permanent income of at least Rs. 2,000 per annum under this head if cart-stands furnished with all sanitary appliances be opened in different parts of the town. But the question of an initial outlay has also to be considered. A beginning, however, will now be made and as funds permit more cart-stands may be opened. By opening a cart-stand north of the Cauvery river, which is best suited for the purpose, not only carts laden with merchandise can be accommodated in it, but also the cattle brought in for sale during festivals as the site here referred to is altogether out of the way.

61. *Grants and Contributions—Municipal Schools.*—In paragraph 17 *supra*, I have observed how the assignments of results grants to girls' schools are very much below their earnings. In this connection the council has recorded the following resolution:—

“As the council spends Rs. 2,808 annually on female education, which according to existing rules is not a legitimate charge on municipal finances, the Government be requested to take over the management of the girls' schools as early as possible or to pay the council the full amount of grant earned by the schools instead of a fourth of the net cost as is done at present, should the council continue to manage them.”

I have simply to observe that I entirely concur in the view expressed in the above resolution. The grants are put down at Rs. 1,000 for municipal schools and at Rs. 330 for the drawing masters and the gymnastic instructors.

62. *Other Grants and Contributions—Other purposes.*—A sum of Rs. 7,000 is put down as the contribution of the Patnulgars towards the cost of a sewage scheme for their streets which the Sanitary Engineer to Government has estimated at Rs. 25,000 approximately on a reference made to him by me in the matter.

63. *Private Scavenging Fees.*—Taking into consideration the gradual development of the system during the past three years it is not unreasonable to expect an increase of Rs. 800 over the income of the current year, all that is required to secure the same being a little more effort.

64. *Recoveries from Private Individuals—Other purposes.*—I consulted the Sanitary Commissioner on the question of the removal of sewage by the council from

cess-pools as they are a standing nuisance. He recommended that the cost of removal should be borne by the owners themselves. Government also in its review of the administration report of this municipality for 1894-95 (G.O., No. 1722 M., dated 23rd October 1895), was pleased to express an opinion that a system of sewage removal might be established on a self-supporting basis. The probable income from this source is estimated at Rs. 2,000 and the expenses too are put down at the same figure. This is meant as a tentative measure to be continued till a complete sewage scheme is propounded and carried out. The work contemplated to be done is only the removal of sewage from cess-pools and filters which the intelligent and well-to-do portion of the community has been advised to construct, so that their example may be imitated by others. The liquid matters will be allowed to flow into the backyards wherever they are spacious and the owners will be advised to grow such plants as will easily absorb the sewage. Where gardens are not spacious and consequently the filtrate much run out into the streets, the council will undertake to cultivate plants which easily absorb sewage in parts which allow of the same being done. Any how the sewage will not be allowed to run into the streets so as to be a nuisance to the public. I shall report to Government in a separate communication the working of the system which is only roughly sketched here. This system is not meant to absolve the owners from liability under the Act in the matter of letting sewage water into the streets.

65. *Loans.*—The council has resolved to raise a loan of Rs. 35,000 either from Government or in the open market for the purpose of carrying out the following works during the next financial year:—

- (1) The sewage scheme for the Patnulgar quarters and the Solayappa Mudaly street.
- (2) Subsidiary drains leading to the main drainage channels; and
- (3) Cleansing tanks.

The different works of a sanitary nature which have to be carried out are as follows:—

- (i) Water-supply.
- (ii) Sewerage.
- (iii) Subsidiary drainage and filling up of hollows.

In regard to the first, which is a crying want in this town, the council has already allotted Rs. 2,000 for purposes of investigation. When the plans and estimates are ready for the work, the council must have recourse to loans in addition to the liberal grants which Government may be pleased to give in aid of the works. Considering the length of time that has elapsed since first this town was constituted a municipality and considering also the necessity for a pure water-supply and a general sewerage scheme, it would be of immense advantage if both were taken up side by side. But the financial condition of the council is such that each has to be taken up separately. I have in this office letter No. 772, dated 3rd December 1897, communicated to Government the views of this council in the matter of a sewage scheme. In my opinion, a system of filters and sewage farms carried out piece-meal as finances admit, will meet the wants of the town for the present. The town may be divided into a certain number of blocks for which filters and farms may be established. These blocks may be so arranged with underground pipes as to admit of their being afterwards easily fitted in with a general sewerage scheme if one be necessary for the town as a whole. The selection of blocks will be in the order of the necessity for immediate action. The details of working out such a scheme may be left to experts. The third question—subsidiary drainage—can be taken up easily year after year without resort to loans. Drains will be constructed in parts where they are admissible and hollows will be filled up wherever this can be done. In this manner, stagnant pools which vitiate the atmosphere will be got rid of.

Expenditure.

66. *Grant 1, New Works—Communications.*—A sum of Rs. 500 has been set apart for widening the path along the northern bank of the Arasalar, which is at present so narrow as not to admit of two carriages passing each other. The widening would

avoid the detour of nearly a mile which conveyances have to traverse before entering into the town from the south. There is ample room for similar expenditure if only funds permit.

67. *New Works—Buildings.*—A sum of Rs. 5,180 is provided for the following works:—

- (1) The branch dispensary and quarters for the hospital assistants;
- (2) Latrines; and
- (3) An operation room in the main hospital.

With regard to the first of these works, I have to observe that, during the current year, Rs. 2,700 has been allotted, all of which is expected to be spent. As the estimate for the dispensary and the hospital assistant's quarters amounts to Rs. 6,880, a sum of Rs. 4,180 is provided in this budget for the work. There is an endowment of Rs. 10,000 and odd for this purpose by the late M.R.Ry. Subramanya Odayar, of which Rs. 6,000 is invested in Government promissory notes. It was nearly six years ago that this sum was entrusted to the council. It will be abusing the trust reposed in the council by the donor if the building remain unfinished; hence the resolution of the council to finish it during the next year at least. An operation room is a desideratum and Rs. 1,000 is provided therefor; and Rs. 500 for a latrine including the cost of site for the same.

68. *New Works—Drainage.*—As I have observed in paragraph 64 *supra*, the loan to be raised is for the purpose of a sewage scheme for the Patnuli block and Solayappa Mudali street and subsidiary drainage. Rs. 33,000 is the estimated cost of these works.

69. *New Works—Water-supply.*—A sum of Rs. 150 is provided for two wells to be sunk in those parts of the town where they are most needed. It would appear that this provision is superfluous as the council is soon to have a water-supply.

70. *Repairs—Communications.*—The usual provision of Rs. 8,000 is repeated. I should have preferred to have seen a larger amount provided for this purpose, but in view of the fact that many of the gravelled roads have been and are being put in order this year, the provision is sufficient.

71. *Repairs—Buildings.*—I submit that Rs. 700 is insufficient, and experience has shown the inadequacy of the provision. Other demands on the funds of the council present a larger outlay on this head.

72. *Repairs—Drainage.*—The south branch channel has been cleared of silt and otherwise put in order during the current year. The other branch channels have to be attended to without delay and hence the provision of Rs. 500 for this purpose.

73. *Repairs—Water-supply.*—A sum of Rs. 2,200 is allotted for cleansing tanks and wells by the council. The Pachayappa Mudali tank in the northern part of the town has been neglected for a long time and can be rendered useful for bathing and washing purposes. There are other tanks similarly situated which also require cleansing, because, during certain months in the year, these tanks give off a very bad stink and are a positive nuisance. Detailed estimates showing the nature of the work that is proposed to be done in these tanks will be submitted to the Sanitary Board and, on their approval, the works will be taken up.

74. *The water-supply establishment.*—remains the same as in previous years and costs Rs. 360.

75. The pay of the municipal overseer has been reduced to Rs. 50 + 15 horse allowance as I am of opinion that the services of a competent man can in these days be secured for this pay.

76. *Grant 2, Education.*—The fixed payments to the teachers of the municipal schools on the salary system amount to Rs. 2,802 as stated in statement II-A. The girls' school, proposed to be opened at Kottaiyur, has been given up, as a private individual has opened a result system school where the girls receive their education.

The post of third mistress in the silk-weavers' street girls' school (Rs. 7 per mensem) has been abolished. These are the only changes that have been effected, the rest of the establishment remaining as in last year.

77. *The Results Grants to the Teachers of Municipal Schools.*—have again been placed at Rs. 150 as in the budget of the current year.

78. *Results Grants.*—The department of education recommended an allotment of Rs. 3,000, but the council is of opinion that the educational demands of Kumbakonam will be best met by Rs. 2,700 and I fully endorse their view.

79. *Common Gymnasium—Contingencies.*—It is proposed to have at least one common gymnasium ground where the boys of the aided schools might receive instruction. At present, most of the schools being located in pials and verandahs, gymnastic instruction is given in the streets. The rent of the land required for the purpose is estimated at Rs. 50 and the contingencies at Rs. 10; hence the provision of Rs. 60 under this head. The establishment remains as in previous years.

80. *Common Drawing Master.*—Up to this time, the council had only one drawing master on a pay of Rs. 25 per mensem. A single man is unable to teach all the aided and the municipal schools. The council has therefore resolved to appoint a new drawing master on Rs. 10 per mensem and also to reduce the pay of the other by Rs. 5, thus bringing the monthly cost to Rs. 30.

81. The other items under Grant 2 call for no remarks since they stand as in previous years. The total expenditure under Grant 2 is Rs. 8,100 or Rs. 250 more than the revised estimate for 1897-98.

82. *Grant 3, Hospitals and Dispensaries—Establishment.*—The cost of the establishment has been increased by Rs. 150 per annum. Four of the compounders in the hospital were examined by the District Medical and Sanitary Officer last November and all of them having passed the examination, their pay has, as laid down in G.O., No. 1677 L., dated 11th September 1888, been increased by Rs. 3, Rs. 3, Rs. 3 and Rs. 2-8-0, respectively, the two men on Rs. 15 getting Rs. 18 each, the one on Rs. 6 getting Rs. 9 and the last on Rs. 12-8-0 being allowed Rs. 15. The Brahman cook's pay has also been increased from Rs. 5 to Rs. 6 per mensem. All the above increases to the pay of the hospital servants have had the approval of the Surgeon-General with the Government of Madras. The other items under hospitals and dispensaries remain the same as in the revised estimate for the current year.

83. *Registration of Births and Deaths.*—The registrar of births and deaths in the branch office receives an increment of Rs. 2 per mensem in consideration of his long service and consequently the annual cost of the establishment has risen from Rs. 300 to Rs. 320.

84. *Conservancy Establishment.*—The Sanitary Commissioner's proposals embodied in G.O., Mis. No. 2397 M., dated 1st November 1897, were carefully considered in regard to the menial establishment which will hereafter consist of—

- (i) Forty sweepers on Rs. 6 each; and
- (ii) Seventy-one toties on salaries ranging from Rs. 7 to Rs. 3.

There are at present 35 sweepers as there are only 35 rubbish carts. If we should have 56 sweepers we should also have a larger number of rubbish carts which means an increase of expenditure over the present allotment which the finances of the council do not at present admit of. It is not possible to secure a sweeper in these parts for anything less than Rs. 6 per mensem. The toties are chiefly to be employed in the removal of night-soil from the latrines, streets and private dwellings, whose owners have entered into a contract with the council. In addition to the 71 herein mentioned, the council has provided for the appointment of seventy toties for private scavenging purposes. The two classes put together number 141 or 28 more than the Sanitary Commissioner's recommendations. The other portions of the staff are according to those proposed in this office letter No. 766, dated 30th November 1897, and therefore do not require explanation. I may mention that in the staff of toties are included ten toties who are to be solely employed in the removal of sewage from cess-pools. Every endeavour will be made to improve the staff in number and efficiency as the funds of the council increase.

85. *Other charges such as purchase or hire of carts, &c.*—The sum of Rs. 11,280 put down under this head is made up of the following items:—

	Rs.
Hire of 35 rubbish carts at Rs. 17-8-0 each per mensem	7,350
" of 24 night-soil cart bulls at Rs. 12 each per mensem	3,456
Sand for latrines	80
Repair of night-soil carts	140
Road watering	254

Of the 24 night-soil carts, about half a dozen will be set apart for the removal of sewage from cess-pools.

86. *Private Scavenging.*—The establishment will consist of seventy toties on salaries ranging from Rs. 4 to Rs. 6 each per mensem. The contingencies are put down at Rs. 1,140 for the hire and repair of carts engaged for the purpose. The system is placed on a self-supporting basis.

87. *Epidemic Charges.*—As in last year Rs. 2,170 has been provided.

88. The remaining items of Grant 3 are left as in previous years, the total of all the items amounting to Rs. 39,690 or Rs. 4,110 more than the revised estimate for the current year. It has to be noted that the sum of Rs. 2,000 referred to in paragraph 64 *supra* is included in the gross expenditure. The council is not prepared to remove sewage except at the cost of the owners of houses which will be graduated according to the quantity that has to be daily removed from each private cess-pool.

89. *Grant 4, Lighting.*—The establishment will consist of two maistries on Rs. 10 each, two others of the same class on Rs. 7 each and twenty-two masalchies on Rs. 5 each as stated in this office letter No. 779, dated 6th December 1897. The contingencies are put down at Rs. 2,400 to enable the council to purchase a quantity of chimneys and screws next year.

90. *Avenues.*—Till 1897-98, the establishment consisted of a maistry on Rs. 6 and twelve coolies on Rs. 4-8-0 each; in the budget for the current year the number of coolies was reduced to seven. The number of coolies has been increased to eighteen and the pay of the maistry has also been increased by one rupee in consideration of his services. Three hundred and fifty cocoanut and other plants are being planted in the roads and as the watering of these and those already in existence cannot well be attended to by the seven coolies in existence, the increased staff is proposed to be entertained. The contingencies are placed at Rs. 150 as some more cocoanut and other plants may be planted next year and as expenses will have to be incurred in repairing the existing fences and forming new ones.

91. *Public Garden.*—The council has allowed an increase of pay to the gardener in charge from Rs. 5 to Rs. 6 per mensem. This town has absolutely no recreation ground for the masses. If the finances of the council admits, they could create a place of resort for them. Private liberality also will be welcomed if this matter. The municipal garden is an attraction to many and its present condition is due to the labour and intelligence of the gardener to whom the increase of one rupee may be sanctioned at least as a personal allowance.

92. The provision made for the remaining heads of Grant 4 are similar to those made in previous years.

93. *Grant 5, General Establishment.*—An addition of Rs. 1,800, being the pay of the secretary to be appointed has been made to the existing establishment as recommended in this office letter No. 499, dated 29th July 1897. The total cost comes to Rs. 4,130.

94. *Inspection.*—I have decided to forego my carriage allowance of Rs. 480 and hence this amount does not find a place in this column.

95. The rest of the budget items correspond with those of previous years and therefore are not explained here.

96. *The opening balance for 1898-99.*—This item had always been represented in previous years by a much higher figure than Rs. 2,190. It has been shown in paragraph 51 *supra* how several items have had to be allotted a larger sum than that provided

in the budget. But for these increased allotments and the diminution of revenue in the tax on arts and houses and tolls, there should have been a much larger sum under this head.

97. I beg to append below a summary of the receipts and expenditure of this municipality for 1898-99 as gathered from the various items of statements Nos. I and II:—

	Rs.
Opening balance	2,190
Tax on arts, &c.	7,000
" on buildings	26,000
" on lands	1,600
" on vehicles, &c.	7,000
Tolls	17,330
Loans	35,000
All other items	30,440
Total	1,26,560

Expenditure.

	Rs.
Grant 1	51,710
" 2	8,100
" 3	39,690
" 4	6,060
" 5	6,970
Debt	4,610
Total	1,17,140

98. The closing balance is Rs. 9,420. The normal receipts for 1898-99 are Rs. 80,370 exclusive of (1) the opening balance, (2) of the loan of Rs. 35,000, (3) of a contribution of Rs. 7,000 for the sewage scheme of the Patnagar quarters and (4) of Rs. 2,000 the sum expected to be realized by the collection of fees for removal of sewage from cess-pools in private dwelling houses, whereas the income of the current year as in the budget estimates was Rs. 79,480 exclusive of the opening balance of Rs. 6,730 and of the realizations by the sale of a promissory note for Rs. 1,000. In other words, the budget for 1898-99 gives this council only Rs. 890 more than the budget for the current year. This state of things is the result of a considerable diminution of income under the tax on arts and under tolls. It would have been worse if the general revision which has given the council an increase of Rs. 7,000 had not been carried out. The timely interference of the authorities alone has saved this council from a financial depression.

99. The budget was discussed for two consecutive days, viz., the 29th and the 30th December last and finally passed on the latter date. The resolutions of the council bearing on the budget are enclosed along with the usual statements.

Dis. No. 34-Rev.

Forwarded.

2. *Paragraph 13.*—The rate of fees regarding the levy of which so much fuss is made, ranges from 6 pies to four annas a month. Unless payment is to be enforced, it would be better to drop the farce of charging fees.

3. *Paragraph 54.*—The tax on lands is at present calculated at $7\frac{1}{2}$ per cent. on the rental value, taking the latter to be five-sixths of the land assessment. This method would be very lenient in any case; but I understand that the land-tax has not been revised since the introduction of the recent settlement, so that the assessments taken are at the old rates. The need for revision is obvious; and I think the council would do well to introduce a new and more adequate system of calculating the tax. It is not clear, however, whether the provisions of section 66 (3) of the Act have been borne in mind when reckoning on the increase in receipts under this head in 1898-99. If the revision is to be completed before the end of March, there is no time to be lost in setting about it.

4. Paragraphs 62 and 65.—I agree with the Chairman that the best method of dealing with the drainage question is to take up separate blocks of the town as occasion and funds permit; the Sanitary department will, of course, see that these detached schemes are not mutually inconsistent. The Patnui quarter which is about the worst in the town has been surveyed and the estimated amount of Rs. 25,000 has been arrived at after consulting the Sanitary Engineer to Government.

5. While providing, however, for a total expenditure of Rs. 35,000 on the works for which a loan is proposed to be raised, the council has taken credit, not only for the said loan of Rs. 35,000, but also for contributions from the weavers amounting to Rs. 7,000. It is very doubtful whether so large a sum as Rs. 7,000 will be actually contributed; but whatever the figure may be, it should be deducted from the amount to be raised by loan. As it is, the closing balance has received a purely fictitious increment of Rs. 7,000.

6. Paragraph 64.—In its Resolution No. 3, dated 20th November 1897, the council entrusted the task of formulating a scheme of sewage removal from private cess-pools to a committee of three with instructions to report within ten days. No report has, I believe, yet been received. I understand from the Chairman that his allusion to allowing the liquid matter to flow into the backyards only relates to houses which have no cess-pools.

7. Paragraph 73.—As the town is to have a water-supply, it is not worthwhile spending large sums on cleansing tanks unless they are really stinking or injurious to health. It is certainly not worthwhile to do it with borrowed money.

8. Paragraph 84.—It may appear strange that while sweepers cannot be procured for less than Rs. 6 a month, thirty toties or about half the total staff are paid only Rs. 3. The explanation is simple; these low-paid toties who are supposed to clean the streets are only expected to work in the mornings and are further allowed to undertake the cleaning of private premises, receiving remuneration from the owners. Naturally, they attend mainly to the latter work to the detriment of their legitimate duties.

9. Paragraph 98.—As explained above, if the amount to be raised by loan is to be restricted to the amount required for the purposes indicated, the real closing balance will be, not Rs. 9,420, but Rs. 2,420.

KUMBAKONAM,
11th January 1898.

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

Ref. on Cur. No. 21-M1.

Forwarded.

2. Paragraph 49.—The council has omitted to provide in the revised budget for the pay and allowances of the Special Deputy Collector who revised the house-tax in pursuance of G.O., No. 657 M., dated 22nd March 1897. These charges may fall on the council under section 37 (2) of the Act, and particulars will be found in enclosure VIII to the Special Deputy Collector's report submitted to Government with my foot-note No. 5452, dated 12th November 1897. Government may, if it thinks fit, advise the Accountant-General to intimate to the council the amount drawn out of Provincial funds and which should be refunded by the council. This adjustment will reduce the opening balance of the budget estimate very considerably by about Rs. 1,546.

3. Paragraph 53.—The house-tax demand as finally settled by the Special Deputy Collector amounted to Rs. 26,692. Allowing for remissions on appeals which may be prepared after the issue of demands at the commencement of the next official year, the Chairman has taken credit for Rs. 26,000, and this may be allowed to stand. His (Special Deputy Collector's) original assessments amounted to Rs. 27,554 and on revision were reduced to Rs. 26,692. A further reduction of Rs. 692 is probably as correct an amount as can be anticipated.

4. Paragraph 54.—From the Sub-Collector's endorsement, it is clear that lands have been valued at much below their proper value, and a careful revision is necessary. This is the duty of the Chairman, and, as a general revision can only take effect

in the following year, the Sub-Collector's remarks will be at once communicated to the Chairman in order that he may revise as much as possible before the close of this official year, so that the general revision, so far as he can complete it, may come into force on 1st April. Probably, he could complete the revision within this official year.

5. Paragraphs 62 and 65 and Paragraph 4 of Sub-Collector's endorsement.—I beg to refer to the wider question of the investigation of water-supply and drainage schemes for the whole town dwelt in my reference to Government endorsement on Cur. Nos. 339 and 347 M., dated 24th and 29th December 1897. I do not know if the survey and estimate (rough) of the Sanitary Engineer for Patnui (silk weavers) portion of town has been made so as to fit in with a general scheme, and I do not know if it provides for open drains, or for pipes on the Mylapore drainage system. This is a matter which may be referred to the Sanitary Board for remarks. I may add that the "Patnui" quarter is the very insanitary quarter I referred to in my endorsement above quoted. Attention is invited to paragraph 5 of Sub-Collector's endorsement and the double credit of Rs. 7,000.

6. Paragraphs 63 and 64.—This question of sewage is under correspondence with the Chairman. The budget estimates under receipts from private scavenging (Rs. 4,800) exactly cover its expenses (Rs. 3,660 + Rs. 1,140), and this extension of the system and the successful efforts to make it self-supporting are creditable to the council and Chairman.

7. Paragraph 73.—I agree with the Sub-Collector's remarks.

8. Paragraph 93.—The council, although sanctioning a salary of Rs. 150 per mensem for secretary in the budget estimate, has not, so far as I am aware, passed any resolution as to delegation of powers as directed in Mis. No. 2455, dated 6th November 1897. I am addressing the Chairman on the subject. The provision, however, may be allowed to stand.

(Signed) J. ANDREW,
TANJORE,
24th January 1898.
Collector.

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings:—

Current No. 452 of 1898, dated 7th Jan. 98 from the Chairman of Kumbakonam
 Current No. 253 of 1898, dated 17-1-98 from the D.P.O.
 Current No. 338 of 1898, dated 20-1-98 from the Surgeon General
 Current No. 875 of 1898, dated from the

Order. No. 565 dated 14/3/98

The estimated receipts and charges of the Kumbakonam Municipality for 1898-99, as passed by Government, are compared below with the budget and revised estimates for the year 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	26718	6730	8340	2190
Tax on Arts	8279	11000	10000	7000
Tax on Buildings and Lands	19019	22200	22200	27600
Water-Tax on Buildings and Lands				
Tax on Vehicles and Animals	4113	4100	4350	4200
Tax on Carts	2884	2800	2800	2800
Tolls	20950	18670	16270	17330
Realizations under Special Acts	682	500	550	550
Rent of Lands, Buildings, &c, and sale-proceeds of Lands, &c.	2202	1510	1540	1440
Conservancy Receipts	362	500	500	500
Fees and Revenue from Educational Institutions		200	100	100
Fees and Revenue from Medical Institutions	598	680	680	680
Income from Markets and Slaughter-houses	3821	4100	3950	3800
License fees	1995	2000	2000	2000
Other fees	158	40	100	570
Fines under Municipal and other Acts	201	2500	2500	2500
Interest on Investments and premium on Loans	908	870	910	870
Grants and Contributions from Government	10957	1450	1050	1330
Do. from Local Boards	2000	2000	2000	2000
Do. from other bodies			1000	7000
Recoveries for services to private individuals	2722	4000	4000	6800
Miscellaneous	350	360	470	290
Loans				35000
Sale-proceeds of Government Securities, &c, and Realizations of Sinking Fund		1000	1000	
Advances Recovered	13586		4830	
Total	122505	87210	91150	126560

80480 82810 124370

119620

	Charges.
GRANT 1.	
<i>New Works—</i>	
Communications	
Buildings	
Drainage	
Water-supply	
<i>Repairs—</i>	
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-water	
GRANT 4.	
Lighting	
Markets and Slaughter-houses	
Choultryes	
Travellers' Bungalows	
Avenues	
Public Garden, Survey of Land, Fire and other	
GRANT 5.	
Supervision and management	
Repayment of Debt	
Interest on loan	
Advances Recoverable	
Refunds	
Discount	
Pensions and Gratuities	
Investments	
Balance	
	Grand

LOCAL

Revised Estimate for 1897-98

Papers to be read in Proceedings:—

Current No. 4502 of 1898, dated 17th Feb. The Current receipts and
Current No. 2532 of 1898, dated 10th Feb. are now estimated at Rs
Current No. 3387 of 1898, dated 21st Feb. Rs 88960, respectively,
Current No. 875 of 1899, dated 21st Feb. Rs 80480 and Rs 81150,
Order. participated in the Sanctioned
The increase in the receipts

The estimated receipts and charges of the *Ka* is chiefly under *Consolidated*
 1898-99, as passed by Government, are compared with other bodies and advances
 estimates for the year *97-98* and the actuals of 1896-97. *red line* and is partly *Counter*
led by a decline under the

	Receipts.	
Balance brought forward	..	Gr
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 Realizations of Sinking Fund	..	..
Advances Recovered	..	..

Total

Collector ~~and District Officer~~
of this Endorsement.
ence to the ~~same~~ latter H.
Collectors
No. 2 of the Endorsement,
he is referred to G.O. No.
14 th January 1898,

Revised Estimate for 1897-98

2. The Current receipts and Charges are now estimated at Rs- 82810 and Rs 88960, respectively, against Rs 80480 and Rs 81150, anticipated in the Sanctioned budget. The increase in the receipts occurs chiefly under Contributions from other bodies and advances recovered ~~and~~ and is partly Counter-balanced by a decline under the tax on carts and tolls, while the increase in the Charges appears under Grants 1, 3 and 5 and under refunds being partly met by de-creases under grants 2 and 4. The Collections under the taxes on carts and buildings and the expenditure on repairs. Communications during the first eight months of the year were unsatisfactory. The shortfalls under the tax on buildings and repairs-Communications, has been explained in paragraphs 4 and 27 of the Chairman's letter. The attention of the municipal Council is drawn to the remarks of the Subcollector ~~and~~ in para. 2 of his Endorsement. with reference to the ~~latter~~ part of para. 2 of the ~~Collector's~~ Endorsement, ~~the~~ he is referred to G.O. No. 774, dated 14th January 1898,

Revised Estimate for 1897-98
 2. The Current receipts and Charges are now estimated at Rs- 82810 and Rs 88960, respectively, against Rs 80480 and Rs 81150, anticipated in the Sanctioned budget. The increase in the receipts occurs chiefly under Contributions from other bodies and advances recovered ~~and~~ and is partly Counter-balanced by a decline under the tax on carts and tolls, while the increase in the Charges appears under Grants 1, 3 and 5 and under refunds being partly met by de-creases under grants 2 and 4. The Collections under the taxes on carts and buildings and the expenditure on repairs. Communications during the first eight months of the year were unsatisfactory. The shortfalls under the tax on buildings and repairs-Communications, has been explained in paragraphs 4 and 27 of the Chairman's letter. The attention of the municipal Council is drawn to the remarks of the Subcollector ~~and~~ in para. 2 of his Endorsement. with reference to the ~~latter~~ part of para. 2 of the ~~Collector's~~ Endorsement, ~~the~~ he is referred to G.O. No. 774, dated 14th January 1898,

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 ..	1,798	700	700	500
Buildings ..	513	6400	4400	5180
Drainage ..	15,452	3000	2540	3300
Water-supply ..	902	300	2340	150
Repairs—				
Communications ..	8587	8000	8000	8000
Buildings ..	424	700	2500	700
Drainage ..	212	370	670	570
Water-supply ..	3299	490	5250	2570
Establishment ..	1029	1040	1040	920
Tools and Plant and other Stores ..	41	100	100	100
Contributions for Public Works ..				
Total ..	32,257	21,100	27,540	49,510
GRANT 2.				
Training Schools ..				
Municipal Schools—				
(a) On the Salary System ..				
(b) On the Salary Result System ..	3549	4010	3660	3800
Grants-in-aid—				
(a) Salary grants ..				
(b) Result grants ..	3010	2700	2700	2700
(c) Building, Furniture, &c., grants ..	120	100	100	100
Inspection ..	444	440	450	450
Miscellaneous ..	883	980	940	1050
Total ..	8006	8230	7850	8520
GRANT 3.				
Hospitals and Dispensaries ..	7485	8110	8460	8050
Contributions ..	585	590	590	590
Vaccination ..	758	780	760	760
Registration of Births and Deaths ..	386	340	330	340
Conservancy, Road-cleaning and Road-watering ..	42300	24850	25460	29390
Total ..	51510	34670	35580	39800
GRANT 4.				
Lighting ..	3947	5160	3740	4130
Markets and Slaughter-houses ..	345	370	360	320
Chaultries ..	170	130	130	130
Travellers' Bungalows ..				
Avenues ..	697	500	660	700
Public Garden, Survey of Land, Fire and other charges ..	555	730	690	700
Total ..	5714	6890	5580	6080
GRANT 5.				
Supervision and management ..	7348	5650	6160	6270
Repayment of Debt ..	2163	2230	2350	2340
Interest on loan ..	2451	2380	2350	2350
Advances Recoverable ..	4835		1320	2110
Refunds ..	2		1640	
Discount ..				
Pensions and Gratuities ..				
Investments ..				
Grand Total ..	114,296	81,150	88,960	115,360
Balance ..	8,219	6060	2,190	4,260

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 ..

Total ..

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 ..

Total ..

GRANT 3.

Hospitals and Dispensaries ..

Contributions ..

Vaccination ..

Registration of Births and Deaths ..

Conservancy, Road-cleaning and Road-watering ..

Total ..

GRANT 4.

Lighting ..

Markets and Slaughter-houses ..

Chaultries ..

Travellers' Bungalows ..

Avenues ..

Public Garden, Survey of Land, Fire and other charges ..

Total ..

GRANT 5.

Supervision and management ..

Repayment of Debt ..

Interest on loan ..

Advances Recoverable ..

Refunds ..

Discount ..

Pensions and Gratuities ..

Investments ..

Grand Total ..

Balance ..

in which the Accountant General has been asked to recover from the Municipal Council. the salary of the special Deputy Collector. The Council's proposal not to open the girls' school at Kottaypur referred to in para. 32 is approved.

Budget Estimate for 1898-99

3. Receipts (1) The receipts for the ensuing year are placed at Rs 1,24,370 against Rs 82,810. in the revised Estimate, the increase which appears mainly under the tax on buildings, tolls, contributions from other bodies, recoveries for services to private individuals and loans, being partly counterbalanced by a fall under the tax on arts, Sale proceeds of Govt Securities and advances. The attention of the Municipal Council is drawn to the remarks of the Sub-collector and the Collector in paras 3 and 4 of their respective Endorsements, regarding the revision of the land tax registers. The result of this revision should be reported to Govt as soon as it is completed. As recommended by the Director of Public Instruction in his letter read above, the Credit taken under Provincial Grants on account of the

Please see para 2 of this letter.

Please also see para 51 of this letter.

Vide para. 65. of the this letter.

3
drawing master will be raised by Rs 60, but with reference to para. 5 of the Sub-collector's endorsement, the Estimate under loans will be reduced from Rs 35000 to Rs 28000. The loan should be raised in the open market, as the Govt. cannot, in the existing state of its finances, advance the required money from Provincial funds. The Municipal Council's proposals regarding the transfer of the girls' school to Govt, ^{contained} in para. 61 of the Chairman's letter, will be referred to the Director of Public Instruction for remarks. The further Communication on the working of the system for the cleaning of Cesspools promised in para. 64, is awaited.

4. Charges (1) The probable Charges are put down at Rs 1,17,410 against the revised Estimate of Rs 88,960, the increase being chiefly under Grants 1 and 3.

(2) Grants. The proposals for a ^{drainage} scheme for the town made by the Chairman in para. 65, and the observations thereon of the Sub-collector and the Collector in paras 4 and 5 respectively of their

endorsements, will be referred to the Sanitary Board for remarks. In the meantime, the allotment for new works - drainage will be allowed to stand. With reference to para. 7 of the Subcollector's endorsement, the Chairman is requested to report in detail on the necessity for the cleansing of the tanks ^{separately} in question, but pending receipt of this report, the sum of Rs 2200 provided for this purpose will be struck out. The reduction in the salary of the public works overseer from Rs 60 to Rs 50, proposed in para. 75, is approved.

(3) Grant 2. As suggested by the Director, the allotments under "Result Grants" and under "Miscellaneous - Drawing master", will be raised by Rs 300 and Rs 120 respectively. The abolition of the post of third mistress in the Silk weavers' Street Girls' School, and the entertainment of an additional drawing master, whose salary as the Director recommends should be fixed at Rs 15 per mensem, instead of Rs 10, referred to in paras 76 and 80 are sanctioned; but the proposed reduction in the salary of the drawing master from Rs 25 to 20, cannot be approved.

para 73. of the Ch's letter.

In this connection, the attention of the Council is drawn to the Subcollector's remarks in paras. 8 of his Endorsement.

para. 90. of the Ch's letter.

para. 91.

(4) Grant 3. The increases in the salaries of the brahmin Cook attached to the hospital and of one of the registrars of births and deaths, proposed in paras. 82 and 83 will be disallowed, as they do not appear to be necessary. In G.O. 4261 dated 22nd February 1898, the Municipal Council has been directed to adopt the scale of the supervising Sanitary Staff sanctioned in G.O. 2397 dated 1st November 1897. The other alterations in the Conservancy and private scavenging establishments, ~~elsewhere~~ referred to in paras. 84 and 86, are approved. The allotment ~~for~~ for Cholera Charges will be raised from Rs 2,170 to 2,340 as suggested by the San. Council.

(5) Grant 4. The entertainment of three additional avenue Constables on Rs 4-8-0, each is sanctioned, but the proposed increase in the salaries of the avenue constables and the public gardeners cannot be approved, as the Govt. is not satisfied of its necessity.

(6) Grant 5. The report regarding the powers to be delegated to the Secretary, called for in Govt. No. 24551 of 6th November 1897, should be expedited. In the meantime, the

provision made for the salary of the Secretary will be allowed to stand. The payment of the Chairman's Carriage allowance should be discontinued as soon as a Secretary is appointed. With reference to No 24731 dated 22nd December 1897. The Contn. for the Central office Establishments will be reduced from Rs 720, to Rs 624 or Rs 630 in round numbers. 5. As revised by the budget closes with a balance of Rs 4260 or 5.2 percent of the estimated ordinary receipts.

V.A.
11/3/98

12395

- To The Chairman. Mr. Kumbakam
- Collector of Tanjore
- President D.P. Tanjore
- Accountant General
- Director of Public Inst.
- Surgeon General
- Law Board
- Comm. by
- Engrs. 1/4/98

Estelle.

Local & Munl. (1898) Department.

CURRENT No. 465



Cur. No 21

From

The Chairman
Municipal Council
Kumbakam

Order.

No. 16.

Dated

7th January 1898.

Received

27-1-98

Registered

27-1-98

Enclosures

3 Four

Spare copies

SUBJECT.

Submitting the budget estimates of receipts and charges for

1898-99

20/1/98

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

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

	Budget for 1898-99.				Revised 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.
1. BALANCE BROUGHT FORWARD—										
a. Municipal Fund ..	2190				8340		6730		26718	58
b. Endowments ..										
c. Water-tax Fund ..			2190							
2. MUNICIPAL RATES AND TAXES—										
a. Tax on arts, &c. (section 53) ..	7000				10000		11000		8278	8
b. Tax on buildings (section 63) ..	26000				21000		21000		17733	33
c. Tax on lands (section 63) ..	1600				1200		1200		1286	14
d. Water-tax on buildings and lands (section 75) ..										
e. Tax on vehicles, with springs and palanquins (section 77) ..	1700				1750		1600		1681	8
f. Tax on animals (section 77) ..	2500				2600		2500		2431	12
g. Tax on carts and other vehicles without springs (section 85) ..	2800				2800		2800		2884	
h. Tolls (section 91)—										
Gross receipts	26000									
Less Local Fund share	8670		17330		16270		18670		20949	11 10
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. ..	10				10					
viii. Evasion of tolls ..										
3. REALIZATIONS UNDER SPECIAL ACTS—										
a. Pounds ..										
b. Ferry rents ..	350				350		300		332	
c. Fees under Act II of 1888 ..	200		550		200		200		350	
Carried forward ..			57490		56180		59270		55926	125

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

		Budget for 1898-99.			Revised 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 ..		59490 ..	56180 ..	59270 ..	55926 12 5					
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—										
a. i. Rent of lands ..	500 ..		500 ..	600 ..	474 6 4					
ii. Rent of buildings ..					18 .. 9					
iii. Avenue receipts ..	600 ..		700 ..	500 ..	1153 9 9					
iv. Fees from Travellers' Bungalows ..	200 ..		200 ..	200 ..	319 8 ..					
b. i. Sale-proceeds of lands and buildings ..										
ii. Produce of lands, gardens, &c.	120 ..		120 ..	110 ..	122 10 ..					
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	20 ..		20 ..	100 ..	113 12 11					
c. Conservancy receipts--										
Sale-proceeds of night-soil, street refuse, &c. ..	500 ..		500 ..	500 ..	361 10 11					
d. i. Fees from educational institutions ..	100 ..		100 ..	200 ..						
ii. Other revenue from educational institutions ..										
e. i. Sale-proceeds and composition fees of medicines ..	500 ..		500 ..	500 ..	430 3 ..					
ii. Other Hospital receipts ..	180 ..		180 ..	180 ..	167 6 10					
f. i. Income from markets ..	3000 ..		3150 ..	3200 ..	2960 13 4					
ii. „ slaughter-houses.	800 ..		800 ..	900 ..	860 ..					
g. Other fees ..										
i. Distraint fees & warrant fees ..	100 ..		80 ..	20 ..	1 10 ..					
ii. License fees ..	2000 ..		2000 ..	2000 ..	1994 13 3					
iii. Cartstand fees ..	250 ..				137 ..					
iv. Other fees (Fines for by-laws) ..	20 ..		20 ..	20 ..	19 8 ..					
v. Fines for fair & festivals ..	200 ..									
h. Fines under Municipal and other Acts. ..	2500 ..		2500 ..	2500 ..	201 8 ..					
i. Interest on investments										
i. General, including choultries ..										
ii. Educational ..										
iii. Medical ..	870 ..		910 ..	870 ..	907 11 8					
j. Premium on loans ..										
		12460 ..								
Carried forward ..		71950 ..	68460 ..	71670 ..	66171 1 2					

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

		Budget for 1898-99.		Revised 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				71950		68460		71670		66171	12		
5. GRANTS AND CONTRIBUTIONS—													
a. From Government—													
i. Education—													
Normal stipends		..											
Buildings		..											
Municipal Schools		..		1000		800		1150		713	1		
Other purposes		..		330		250		300		243	139		
ii. Medical		..											
iii. Other purposes—													
Communications		..											
Water-supply		..											
Drainage		..											
Sanitation		..											
Other purposes		..								10000			
b. From Local Boards—													
i. Education												..	
ii. Medical												..	
iii. Other purposes												..	
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												..	
ii. Other purposes												..	
b. Other items—													
i. Fishery rents												..	
ii. Refunds of Expenditure of previous year												..	
iii. Fee for numbering carts, &c.												..	
iv. Other items												..	
Carried forward												..	

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

		Budget for 1898-99.				Revised 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 ..			89370		76980		79480		82200	72
7. EXTRAORDINARY AND DEBT—											
a. Sale-proceeds of Government securities and withdrawals from Savings Bank ..											
						1000		1000			
b. Loans—											
i. From Government ..											
ii. In the market from private individuals ..											
		35000									
c. Realizations of Sinking fund for repayment of loans.											
d. Advances—											
i. Permanent ..											
ii. Others ..											
				35000		4830				13586	53
	Total Receipts ..			124370		82810		80480		95786	125
	Grand Total ..			126560		91150		87210		122505	21

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on the first all classes.
2. Tax on buildings is levied at $7\frac{1}{2}$ per cent. and tax on lands at $7\frac{1}{2}$ per cent. of rent value. annas 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. 24-3-86 and 13-6-87.
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:—

Chairman

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

Name of Institution	1	2	3	4	5	6	7	8	CONTRIBUTION FROM		9	10	11	12	13	14	15	16	17	18
Kumbakonam Municipal Hospital and Branch Dispensary.		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).	Local Funds.	Provincial Funds.		Total Receipts (Columns 8 and 9).	Appropriation from Municipal Funds (Column 10).	Invested.	Current Charges.	Total (Statement II).	Alotted for Public Works, (Statement II-A).	Total Charges (Column 14 plus Column 15).	Closing Balance (Column 16).	REMARKS.
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
		25000		870			680	1550			2000	3550	9740		8610	8610	4680	13290		

Chairman

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

Budget for 1898-99.			Revised		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	
GRANT I—(Public Works)—			RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
1. NEW WORKS—												
a. Communications ..			500				700	700	1798	8		
b. Buildings ..			5180				4400	6400	513			
c. Drainage ..			33000				2540	3000	15452	47		
d. Water-supply ..			150		38820		2340	300	901	84		
2. REPAIRS—												
a. Communications ..			8000				8000	8000	8586	146		
b. Buildings ..			700				2500	700	423	145		
c. Drainage—												
i. Repairs to works ..			500				600	300	25	68		
ii. Establishment for flushing drains, &c. ..			70				70	70	186	6		
d. Water-supply—												
i. Repairs to works, machinery, &c. ..			2200				5000	100	2802	129		
ii. Establishment ..			360				240	360	273	411		
iii. Contingencies ..			30		11860		10	30	222	126		
3. ESTABLISHMENT ..			920		920		1040	1040	1029	72		
4. TOOLS AND PLANT AND OTHER STORES.			100		100		100	100	41	5		
5. CONTRIBUTIONS—												
a. To Local Boards for works ..												
b. To Provincial Funds for scrutiny of estimates, &c. ..												
c. To others for public works ..												
Total, Grant I ..					57710		27540	21100	32259	16		
GRANT II—(Education)—												
1. TRAINING SCHOOLS—												
a. Contributions to Local Boards ..												
b. Stipends to Normal students ..												
2. MUNICIPAL SCHOOLS—												
i. On Salary System—												
a. Establishment ..												
b. Contingencies ..												
Carried forward ..												

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

	Budget for 1898-99.				Revised 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 ..										
GRANT II—(Education)—cont.										
ii. On Salary-Results System—										
a. Fixed Payments ..	2800				2730		2980		2589	11
b. Result Grants ..	150				100		150		165	2
c. Contingencies ..	850				830		880		794	35
3. SALARY GRANTS ..			3800							
4. RESULTS GRANTS ..	2700		2700		2700		2700		3010	
5. COMBINED GRANTS—										
a. Fixed Payments ..										
b. Result Grants ..										
6. INSPECTION—										
a. Contributions to Local Boards ..										
b. Municipal Inspectors—										
i. Establishment ..	420				420		420		420	
ii. Contingencies ..	30				30		20		23	101
7. MISCELLANEOUS—			450							
a. Building, furniture, &c., grants ..	100				100		100		120	
b. Common gymnasium—										
i. Establishment ..	300				300		300		287	116
ii. Contingencies ..	60				10		10		46	
c. Common Drawing Master—										
i. Establishment ..	360				300		300		293	89
ii. Contingencies ..	10				10		20			
d. Other items ..										
Contributions to Provincial Funds										
towards the pay of A. S. Teachers										
Printing charges ..										
Total, Grant II 3000										
20										
8100										
7850										
8230										
8005										
1174										
GRANT III—(Sanitation and Medical Services).										
1. HOSPITALS AND DISPENSARIES—										
a. Establishment ..	4910				4760		4760		4664	16
b. Medicines and Supplies ..	1600				1600		1600		844	124
c. Diet of Patients ..	1750				1750		1400		1602	26
d. Sundries and Contingencies ..	350				350		350		369	56
e. Contributions to Local Boards ..										
&c., &c., &c. ..			8610							
Carried forward ..			8610		8460		8110		7480	510

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

1	Budget for 1898-99.				Revised Budget				Actuals, 1896-97 (audited figures).	
	Details of Minor Heads.		Total of Major Heads.		Estimate for 1897-98.		Estimate for 1897-98.			
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Brought forward ..			8610		8460		8110		7480	510
GRANT III—Sanitation and Medical Services—cont.										
2. a. CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—										
i. Medical College ..										
ii. Sanitary Inspection ..	250				250		250		231	
iii. Medical Reserve staff ..										
iv. Cutlers' Establishment ..										
b. CONTRIBUTIONS TO LOCAL BOARDS, &c., FOR—										
i. Medical Schools ..	240				240		240		240	
ii. Reserve staff ..	40				40		40		55	16
iii. District Surgeon &c. &c. &c. &c.	60				60		60		58	128
c. OTHER CONTRIBUTIONS ..										
3. VACCINATION—			590							
a. Establishment ..	300				300		300		300	
b. Contingencies ..	200				200		240		181	68
c. Contributions to Local Boards ..										
4. REGISTRATION OF BIRTHS and DEATHS—			740		240		240		276	125
a. Establishment ..	320				300		300		302	118
b. Contingencies ..	40				30		40		83	53
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—			360							
a. i. Establishment ..	10940				8360		8360		7738	8
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	11280				10000		10120		9292	33
b. Private scavenging—										
i. Establishment ..	3660				2400		3130		1783	65
ii. Contingencies, such as cost of scavenging carts, &c. ..	1140				800		870		380	39
c. Cholera charges & Epidemics ..	2170				3500		2170		2125	711
d. Contingencies ..	100				100		100		85	109
e. <i>Makham festival</i> ..	100				300		100		208	514
Total, Grant III ..			39690		35580		34670		51509	99

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

1	Budget for 1898-99.				Revised Budget				Actuals, 1896-97 (audited figures).	
	Details of Minor Heads.		Totals of Major Heads.		Estimate for 1897-98.		Estimate for 1897-98.			
	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 ..	1720				1540		1560		1382	811
b. Contingencies ..	2400				2200		3600		2564	49
2. i. MARKETS—			4130							
a. Establishment ..	50				40		50		30	73
b. Contingencies ..	200				250		250		191	12
ii. SLAUGHTER-HOUSES—										
a. Establishment ..	60				60		60		65	31
b. Contingencies ..	10				10		10		57	109
3. CHOUTRIES—			320							
a. Establishment ..										
b. Contingencies ..										
c. Feeding Travellers ..										
4. TRAVELLERS' BUNGALOWS—										
a. Establishment ..	110				110		110		113	8
b. Contingencies ..	20				20		20		56	3
5. AVENUES—			130							
a. Establishment ..	620				460		450		695	102
b. Contingencies ..	150				200		50		1	93
6. PUBLIC GARDEN—			770							
a. Establishment ..	70				60		60		60	
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	20				20		20		10	55
7. SURVEY OF LAND ..			90		10					
8. FIRE—										
a. Establishment ..										
b. Purchase of fire-engine, buckets, repairs, &c. ..										
9. OTHER CHARGES—			90		90		80		70	50
i. Work done for private individ- uals other than private sea- venging ..										
Carried forward ..			5440		4980		6240		5229	27

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

Budget for 1898-99.		Revised Budget				Actuals, 1896-97 (audited figures).		
Details of Minor Heads.		Totals of Major Heads.		Estimate for 1897-98		Estimate for 1897-98.	Actuals, 1896-97 (audited figures).	
1	2	3	4	5	6			
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Brought forward ..			5440 ..	4980 ..	6240 ..		5229	27
GRANT IV—(Lighting and Miscellaneous Municipal purposes)—cont.								
9. OTHER CHARGES—cont.								
ii. Rewards for destruction of wild animals and snakes <i>dogs &c.</i> ..	50 ..			30 ..	50 ..		15	12
iii. Printing ..	320 ..			320 ..	300 ..		322	14 7
iv. Compensation for lands ..								
v. Other items ..	250 ..			250 ..	300 ..		145	15 6
			620 ..	190 ..	730 ..		555	
Total, Grant IV ..			6060 ..	5580 ..	6890 ..		5713	12 8
GRANT V—								
a. General Establishment—								
i. Office Establishment ..	4130 ..			2330 ..	2330 ..		2145	8
ii. Inspection ..	" ..			440 ..	480 ..		396	1 5
b. Collection of Municipal Taxes—								
i. Establishment ..	1160 ..			1490 ..	1160 ..		1148	11 3
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	400 ..			400 ..	400 ..		368	10 6
c. Collection of Tolls—								
i. Establishment ..				210 ..			2082	12 7
ii. Contingencies ..				10 ..			186	5
d. Office contingencies other than (i) (ii) ..	500 ..			500 ..	500 ..		424	8 1
e. Contributions for Central office and Audit establishments ..	720 ..			720 ..	720 ..		541	
f. <i>Contributions for the Mayor of the Municipal Council in the collection of tolls</i> ..	60 ..			60 ..	60 ..		54	11 8
Total, Grant V ..			6970 ..	6160 ..	5650 ..		7348	4 6
REPAYMENT OF DEBT—								
a. Instalments paid during the year ..	2380 ..			2260 ..	2230 ..		2163	4 10
b. Invested on account of Sinking Fund (Value of securities purchased) ..								
c. Charges of investment ..								
INTEREST—								
a. On account of last year ..			2330 ..					
b. " of current years ..	2280 ..			2350 ..	2380 ..		2450	11 2
			2280 ..					

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

1	Budget for 1898-99.						Revised			Budget			Actuals, 1896-97 (audited figures).																		
	Details of Minor Heads.			Totals of Major Heads.			Estimate for 1897-98.			Estimate for 1897-98.																					
	2			3			4			5			6																		
															RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.		
Advances recoverable—																															
a. Permanent																															
b. Others																															
Refunds of other than current collections ..																															
Discount																															
Pensions and gratuities ..																															
Investments—																															
a. In Government securities for purposes other than Sinking Fund																															
b. In Savings Bank ..																															
Total Expenditure ..																															
Balances—																															
a. Municipal Fund ..																															
b. Endowments ..																															
c. Water-tax Fund ..																															
Grand Total ..																															

NOTE TO STATEMENT II.

Position of the Municipality of

on 31st March 1899

Liabilities—	rs.	Assets.	
		Municipal Balance ..	Cash ..
			Securities ..
		Deposit Balance ..	Cash ..
			Securities ..
Balance of Loans ..		Sinking Fund of loans ..	
Deposits to be adjusted ..		Funded Capital of endowed institutions, Hospitals, &c. ..	
Other Liabilities (in detail) ..		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 ..	

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

PART I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.	Expenditure in 1898-99.	REMARKS.
1	2	3	4	5	6
		RS.	RS. A. P.	RS. A. P.	
(a)	Communications ..				
1	Widening the northern bank of the Arasillar			500	The amounts here given are based on approximate estimates. Detailed estimates will be prepared before the works are started.
	Total ..			500	
(b)	Buildings ..				
1	Branch Dispensary and its Hospital -				
2	Assistant's quarters.	6880	2700	4180	
3	Latrines			500	
4	Operation room in the Municipal hospital.			500	
	Total ..	6880	2700	5180	

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

PART I.—New Works.—cont.

Number	Project.	Amount of estimate.	Past expenditure.	Expenditure in 1898-99.	REMARKS.
1	2	3	4	5	6
		RS.	RS. A. P.	RS. A. P.	
(c)	Drainage ..				
1	Sewage scheme of the Pattinam block and of Solaiyappa Eundali Street &c.			30000	The amounts here given are based on approximate estimates. Detailed estimates will be prepared before the works are started.
2	Subsidiary drains to connect with the drainage channel.			3000	
	Total ..			33000	
(d)	Water-supply ..				
1	Sinking wells			150	
	Total ..			150	

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

PART II.—Repairs.

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

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

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

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 H. Wissauway 403/5
Chairman

1	Number.	Salary per mensem.			Salary per annum.		
		2	3	4	RS.	A.	P.
GRANT I.—2. c. DRAINAGE—							
Overseers							
Drain cleaners							
<i>Lascars</i>	<i>6</i>	<i>1</i>	<i>6</i>	<i>72</i>			
Total				<i>72</i>			
Deduct Fines and Stoppages							
Add arrears for last year paid this year							
Balance (Statement II)							
d. Water works—							
Overseers							
Tank Watchmen	<i>4</i>	<i>3</i>	<i>12</i>	<i>144</i>			
River watchmen for 6 months	<i>4</i>	<i>4</i>	<i>16</i>	<i>80</i>			
Fireman of Pump engine	<i>10</i>	<i>1</i>	<i>10</i>	<i>120</i>			
Watchman for regulating the head sluice of the Shepperton anallot channel for 6 months	<i>3</i>	<i>1</i>	<i>3</i>	<i>18</i>			
Total				<i>362</i>			
Deduct Fines and Stoppages							
Add arrears for last year paid this year							
Balance (Statement II)							
3. GENERAL.—							
Overseers	<i>1</i>	<i>65</i>	<i>780</i>				
Muistries	<i>6</i>	<i>2</i>	<i>12</i>	<i>144</i>			
Total				<i>924</i>			
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—					
1. TRAINING SCHOOLS—					
Pupils receiving scholarships					
Total ..					
Deduct Fines and Stoppages ..					
Add arrears for last year paid this year ..					
Balance (Statement II) ..					
2. MUNICIPAL SCHOOLS—					
a. On the Salary System—					
Head Master					
1st Assistant Master					
2nd " "					

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—			
Fixed payments.			
Girls' School in Kadavangudi Street.			
Headmistress.	20	1	20
2 ^d Do	15	1	15
3 ^d Do	10	1	10
4 th Do	8	1	8
5 th Do	7	1	7
6 th Do	6	1	6
Conductress.	3.8	1	3.8
Girls' School in Pettai Street.			
Headmistress.	15	1	15
2 ^d Do	10	1	10
3 ^d Do	7	1	7
Conductress.	3	1	3
Girls' School in Banadurai.			
Headmistress.	15	1	15
2 ^d Mistress.	14	1	14
3 ^d Mistress.	7	1	7
Conductress.	3	1	3
Girls' School in Silkmeenai Street.			
Headmistress.	12	1	12
2 ^d Mistress.	8	1	8
Conductress.	3	1	3
Boys' School in Silkmeenai Street.			
Headmaster.	10	1	10
2 ^d Do	8	1	8
3 ^d Do	6	1	6
Peon	5	1	5
Night School in Pettai Street.			
Headmaster.	7	1	7
2 ^d Do	6	1	6
Panchama School			
Headmaster.	8	1	8
2 ^d Do	5	1	5
Mahomedan School			
Headmaster.	7	1	7
2 ^d Do	5	1	5
Total			2802
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— <i>cont.</i>					
6. INSPECTION—					
Inspecting schoolmaster	1	35		420	
Total ..				420	
Deduct Fines and Stoppages ..					
Add arrears for last year paid this year ..					
Balance (Statement II) ..					
7. GYMNASIUM INSTRUCTORS ..					
Assistant Do ..	1	15		180	
Assistant Do ..	1	10		120	
Total ..				300	
Deduct Fines and Stoppages ..					
Add arrears for last year paid this year ..					
Balance (Statement II) ..					
8. DRAWING MASTERS ..					
Assistant Do ..	1	20		240	
Assistant Do ..	1	10		120	
Total ..				360	
Deduct Fines and Stoppages ..					
Add arrears for last year paid this year ..					
Balance (Statement II) ..					

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

1	Number.	Salary per mensem.		Salary per annum.	
		3		4	
		RS.	A. P.	RS.	A. P.
GRANT III.—SANITATION AND MEDICAL SERVICES—					
1. HOSPITALS AND DISPENSARIES—					
Medical Subordinates					
Municipal Hospital					
Civil Apothecary .. 131 4	1	131 4		1575	
Second class Hospital Assistant 35	1	35		420	
Midwife					
Third class Hospital Assistant 25	1	25		300	
Clerk					
Compounder 18	1	18		216	
Do 15	1	15		180	
Servants					
Do 9	2	18		216	
Druggist 10	1	10		120	
Peon 8	1	8		96	
Ward coolies .. 6	3	18		216	
Cook 9	1	9		108	
Assistant Cook .. 4	1	4		48	
Brahmin Cook .. 6	1	6		72	
Midwife 10	1	10		120	
Nurse 5	1	5		60	
Male toty 7	1	7		84	
Female toty 5	1	5		60	
Gardener 5	1	5		60	
Dholi 7	1	7		84	
Pariah nurse .. 4	1	4		48	
Branch Dispensary ..					
Third class Hospital Assistant 25	1	25		300	
Compounder 18	1	18		216	
Midwife 15	1	15		180	
Ward cooly 6	1	6		72	
Nurse 5	1	5		60	
Total 4911 " "					
Deduct Fines and Stoppages					
Add arrears for last year paid this year					
Balance (Statement II)					

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

1	Number.	Salary per mensem.		Salary per annum.	
		3		4	
	2	RS.	A. P.	RS.	A. P.
GRANT III.—SANITATION AND MEDICAL SERVICES—cont.					
3. VACCINATION—					
1 st class Vaccinators ..	1	15		180	
2 nd class Vaccinators ..	1	10		120	
Peons ..					
Total ..				300	
Deduct Fines and Stoppages ..					
Add arrears for last year paid this year ..					
Balance (Statement II) ..					
4. REGISTRATION—					
Registrars ..	1	15		180	
Do ..	1	12		144	
Peons ..					
Total ..				324	
Deduct Fines and Stoppages ..					
Add arrears for last year paid this year ..					
Balance (Statement II) ..					

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

1	Number.	Salary per mensem.		Salary per annum.	
		3		4	
	2	RS.	A. P.	RS.	A. P.
GRANT III.—SANITATION AND MEDICAL SERVICES—cont.					
5. a. "CONSERVANCY, ROAD-CLEANING AND ROAD-WATERING."—					
Nuisance Inspectors ..					
Chief Sanitary Inspector ..	1	65		780	
Assistant ..	1	40		480	
Do ..	2	70		840	
Maistries ..					
Conservancy Maistries ..	5	75		900	
Scavengers ..	2	24		288	
Do ..	8	48		576	
Sweepers ..	12	84		1008	
Peons ..	15	90		1080	
Do ..	4	16		192	
Do ..	30	90		1080	
Sweepers ..	40	240		2880	
Defolmatchmen ..	2	10		120	
Cesspool toties ..	10	60		720	
Total ..				10944	
Deduct Fines and Stoppages ..					
Add arrears for last year paid this year ..					
Balance (Statement II) ..					

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

	Number.	Salary per mensem.	Salary per annum.
1	2	3	4
GRANT III.—SANITATION AND MEDICAL SERVICES—cont.			
b. Private Scavenging—			
Inspectors			
Maistries			
Scavengers			
<i>Toties</i>	6	36	432
<i>Do</i>	13	65	780
<i>Do</i>	51	204	2448
Total			3660
Deduct Fines and Stoppages			
Add arrears for last year paid this year			
Balance (Statement II)			
GRANT IV.—LIGHTING AND MISCELLANEOUS MUNICIPAL PURPOSES—			
1. LIGHTING—			
Superintendents			
Maistries			
<i>Maistries</i>	2	20	240
<i>Do</i>	2	14	168
<i>Maistries</i>	22	110	1320
Total			1728
Deduct Fines and Stoppages			
Add arrears for last year paid this year			
Balance (Statement II)			

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

	Number.	Salary per mensem.	Salary per annum.
1	2	3	4
		RS.	A. P.
GRANT IV.—LIGHTING AND MISCELLANEOUS MUNICIPAL PURPOSES—cont			
2. i. MARKETS—			
Superintendents			
Servants			
<i>Fish & meat market</i>			
<i>Watchman</i>	4	4	48
Total			48
Deduct Fines and Stoppages			
Add arrears for last year paid this year			
Balance (Statement II)			
ii. Slaughter-houses—			
Superintendents			
Servants			
<i>Sweeper</i>	5	5	60
Total			60
Deduct Fines and Stoppages			
Add arrears for last year paid this year			
Balance (Statement II)			
3. CHOUTRIES—			
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	1	6			72		
Servants ..	1	38			42		
<i>Swampet</i> ..							
Total ..					114		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
5. AVENUES—							
Servants ..	1	7			84		
<i>Maitiy</i> ..							
Coolies ..	10	45			540		
Total ..					624		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
6. PUBLIC GARDEN—							
Gardeners ..	1	6			72		
Total ..					72		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

1	Number.	Salary per mensem.			Salary per annum.		
	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT IV.—LIGHTING AND MISCELLANEOUS MUNICIPAL PURPOSES—cont.							
8. FIRE—							
Servants!							

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

1	Number.	Salary per mensem.		Salary per annum.	
		3		4	
	2	RS.	A. P.	RS.	A. P.
GRANT V.—a. GENERAL ESTABLISHMENT—					
i. Office—					
Secretary	1	150 ..		1800 ..	
Manager	1	60 ..		720 ..	
Head Clerks	1	35 ..		420 ..	
2 ^d Do.	1	30 ..		360 ..	
3 ^d Do.	1	12 ..		144 ..	
Accountants	1	20 ..		240 ..	
Peons	1	10 ..		120 ..	
Attender	1	8 ..		96 ..	
Duffadar	2	7 ..		168 ..	
Peons	1	5 ..		60 ..	
Watchman and Sweeper ..	1				
Total				4128 ..	
Deduct Fines and Stoppages ..					
Add arrears for last year paid this year ..					
Balance (Statement II) ..					
ii. Inspection—					
Chairman's salary or carriage allowance ..					
Total					
Deduct Fines and Stoppages ..					
Add arrears for last year paid this year ..					
Balance (Statement II) ..					

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

1	Number.	Salary per mensem.		Salary per annum.	
		3		4	
	2	RS.	A. P.	RS.	A. P.
GRANT V.—a. GENERAL ESTABLISHMENT—cont.					
b. Collection—					
Clerks	1	15 ..		180 ..	
Bill Collectors	2	24 ..		288 ..	
Peons	5	50 ..		600 ..	
Karnam	1	8 ..		96 ..	
Total				1164 ..	
Deduct Fines and Stoppages ..					
Add arrears for last year paid this year ..					
Balance (Statement II) ..					
c. Collection of tolls—					
Inspectors					
Gate-keepers					
Total					
Deduct Fines and Stoppages ..					
Add arrears for last year paid this year ..					
Balance (Statement II) ..					

Chairman

1000

16000 16000

16000

1. Tax on arts, &c.
2. Tax on buildings
3. Tax on lands
4. Water-tax on buildings and lands
5. Tolls (gross receipts)
6. Market rents
7. Slaughter-house fees
8. Rent of cart-stands
9. Private scavenging fees
10. Tax on Vehicles with passengers
11. Tax on Animals
12. Tax on Carts
13. C. Amusements
14. Fichery
15. Ferry rights

320
500
900
800
520
1200
4200
520
800
2000
5000
1000
2000
2000
1000

320
500
900
800
520
1200
4200
520
800
2000
5000
1000
2000
2000
1000

320
500
900
800
520
1200
4200
520
800
2000
5000
1000
2000
2000
1000

320
500
900
800
520
1200
4200
520
800
2000
5000
1000
2000
2000
1000

400
200

400
200

400
200

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

Tax.	Demand as originally assessed by the Chairman.		Remitted by the Council on appeal.		Demand as finally settled (column 2 minus column 3).		Collected.		Remitted on account of vacant houses, &c.		Written off as irrecoverable.		Balance (column 4 minus columns 5, 6 and 7).	
	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.	7000				7000		6500						500	
2. Tax on buildings	26000				26000		25600						400	
3. Tax on lands	1600				1600		1600							
4. Water-tax on buildings and lands														
5. Tolls (gross receipts)	26000				26000		26000							
6. Market rents	3000				3000		3000							
7. Slaughter-house fees	800				800		800							
8. Rent of cart-stands	250				250		250							
9. Private scavenging fees	4800				4800		4800							
10. Tax on Vehicles with passengers	1700				1700		1700							
11. Tax on Animals	2500				2500		2500							
12. Tax on Carts	2800				2800		2800							
13. C. Amusements	600				600		600							
14. Fichery	200				200		200							
15. Ferry rights	350				350		350							
Total	77600				77600		76700						900	

to be returned to the Municipality

MS

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

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).
	2		3		4		5		6		7		
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	
1. Tax on arts, &c.	7000	..	..	..	7000	..	6500	..	..	..	500	..	
2. Tax on buildings	26000	..	..	..	26000	..	25600	..	..	..	400	..	
3. Tax on lands	1600	..	..	..	1600	..	1600	..	..	..	..	..	
4. Water-tax on buildings and lands	..	..	..	..	..	..	..	..	..	..	..	..	
5. Tolls (gross receipts)	26000	..	..	..	26000	..	26000	..	..	..	..	..	
6. Market rents	3000	..	..	..	3000	..	3000	..	..	..	..	..	
7. Slaughter-house fees	800	..	..	..	800	..	800	..	..	..	..	..	
8. Rent of cart-stands	250	..	..	..	250	..	250	..	..	..	..	..	
9. Private scavenging fees	4800	..	..	..	4800	..	4800	..	..	..	..	..	
10. Tax on Vehicles with passengers	1700	..	..	..	1700	..	1700	..	..	..	..	..	
11. Tax on Animals	2500	..	..	..	2500	..	2500	..	..	..	..	..	
12. Tax on Carts	2800	..	..	..	2800	..	2800	..	..	..	..	..	
13. C. Amencues	600	..	..	..	600	..	600	..	..	..	..	..	
14. Frickey	200	..	..	..	200	..	200	..	..	..	..	..	
15. Cherry rents.	350	..	..	..	350	..	350	..	..	..	..	..	
Total ..	77600	..	..	..	77600	..	76700	..	..	..	900	..	

Total

Dr. Lissak

STATEMENT IV-B.—Arrears.

[illegible]

Total

32

Dr. J. H. Henshaw

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

Items.	2		3		4		5		Budget grant 1897-98, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.		
1. BALANCE BROUGHT FORWARD—										
a. Municipal Fund ..	8340	25854 83					8340	6730		
b. Endowments ..										
c. Water-tax Fund ..										
2. MUNICIPAL RATES AND TAXES—										
a. Tax on arts, &c. (section 53) ..	3961	3916 8	6039	10000			11000			
b. Tax on buildings (section 63) ..	1436 8	10683 12	19563 8	21000			21000			
c. Tax on lands (section 63) ..	618 84	672 8 11	581 78	1200			1200			
d. Water-tax on buildings and lands (section 75) ..										
e. Tax on vehicles with spirings and palanquins (section 77) ..	1601 8	174	148 8	1750			1600			
f. Tax on animals (section 77) ..	2208 4	399 4	391 12	2600			2500			
g. Tax on carts and other vehicles without springs (section 85) ..	2508	390	292	2800			2800			
A. Tolls (section 91)—										
Gross receipts 13235-12--	8294 14	6893 28	7975 14 8	16270			18670			
Less Local Fund share 4941-10-8										

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are explained separately in the Receipts Schedule.

10000) 2861

21000) 1436 7

12000) 672 8

47

i. Penalties on account of—10-8	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8
i. Tax on arts	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8
ii. Tax on buildings	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8
iii. Tax on lands	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8
iv. Water-tax on buildings and lands	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8
v. Tax on vehicles, &c	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8
vi. Tax on animals	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8
vii. Tax on carts, &c.	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8
viii. Evasion of tolls	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8
3. REALIZATIONS UNDER SPECIAL ACTS—										
a. Pounds	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8
b. Ferry rents	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8
c. Fees under Act II of 1888	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—										
a. i. Rent of lands	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8
ii. Rent of buildings	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8
iii. Avenue receipts	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8
iv. Fees from Travellers' Bungalows	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8
b. i. Sale-proceeds of lands and buildings	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8
ii. Produce of lands, gardens, &c.	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8	10 8
Carried forward	21625 11 10	24958 28	36094 42	57720			60780			

All the variations in the Report are explained separately in the Receipts Schedule.

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.
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	
Brought forward ..	21625	110	24958	2836094	4257720	..	60780	..	..	..	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS AFAST FROM TAXATION—cont.											
a. Conservancy receipts—											
Sale-proceeds of night-soil, street refuse, &c. ..	239	38	25	126	260	124	500	..	500	..	
b. i. Fees from educational institutions ..	36	5	..	..	63	4	100	..	200	..	
ii. Other revenue from educational institutions ..	..	..	..	..	..	..	..	..	..	..	
c. i. Sale-proceeds and composition fees of medicines ..	360	8	154	9	139	154	500	..	500	..	
ii. Other Hospital receipts ..	74	139	87	47	105	23	180	..	180	..	
f. i. Income from markets ..	1809	14	1286	8	1340	48	3150	..	3200	..	
ii. „ slaughter-houses.	467	18	430	..	332	144	800	..	900	..	
g. Other fees ..	..	..	..	..	..	..	..	..	..	..	
i. Distraint fees 44 ⁴⁴ ..	35	..	..	14	45	..	80	..	20	..	
ii. License fees ..	1491	165	540	6	508	7	2000	..	2000	..	
iii. Cartstand fees ..	..	..	137	..	..	..	..	..	..	..	
iv. Other fees ..	12	8	1	8	7	8	20	..	20	..	
h. Fines under Municipal and other Acts ..	1911	84	42	12	588	78	2500	..	2500	..	

are explained therein in the Revised Estimate

i. Interest on investments—											
i. General, including choultries ..	15	8	..	..	..	..	..	..	..	..	
ii. Educational ..	..	..	..	..	..	..	..	..	..	..	
iii. Medical ..	907	118	453	1310	2	44	910	..	870	..	
j. Premium on loans ..	..	..	..	..	..	..	..	..	..	..	
5. GRANTS AND CONTRIBUTIONS—											
a. From Government—											
i. Education—											
Normal stipends ..	..	..	..	..	..	..	..	..	..	..	
Buildings ..	..	..	..	..	..	..	..	..	..	..	
Municipal Schools ..	..	..	713	1	800	..	800	..	1150	..	
Result grant to girls' schools and ..	..	..	..	..	..	..	..	..	..	..	
Other purposes ..	83	28	80	134	166	134	250	..	300	..	
ii. Medical ..	..	..	..	..	..	..	..	..	..	..	
iii. Other purposes—											
Communications ..	..	..	..	..	..	..	..	..	..	..	
Water-supply ..	..	..	..	..	..	..	..	..	..	..	
Drainage ..	..	..	..	..	..	..	..	..	..	..	
Sanitation ..	..	..	..	..	..	..	..	..	..	..	
Other purposes ..	..	..	10000	..	..	..	..	..	..	..	
b. From Local Boards—											
i. Education ..	..	..	..	..	..	..	..	..	..	..	
ii. Medical ..	2000	..	..	..	..	..	2000	..	2000	..	
iii. Other purposes ..	..	..	..	..	..	..	..	..	..	..	
Carried forward ..	31054	4	38712	13540455	12	71570	..	75120	..	..	

All the variations in the Report are

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.
	RS.	A.	RS.	A.	RS.	A.	RS.	A.	RS.	A.	
1	2		3		4		5		6		7
Brought forward ..	31054.4		38712.12		40655.12		71510.		75720.		
5. GRANTS AND CONTRIBUTIONS—cont.											
c. Other grants and contributions—											
i. Education ..											
ii. Medical ..											
iii. Other purposes ..					1000.		1000.				
6. MISCELLANEOUS—											
a. Recoveries on account of services rendered to private individuals—											
i. Private scavenging ..	2306.4		1286.8		1693.12		4000.		4000.		
ii. Other purposes ..			3.12								
b. Other items—											
i. Fishery rents ..	195.				5.		200.		300.		
ii. Refunds of Expenditure of previous year ..	175.46				4.16		180.				
iii. Fee for numbering carts, &c.	40.12		6.156		19.4		60.		50.		
iv. Other items ..	22.13.11		4.		7.21		30.		10.		
7. EXTRAORDINARY AND DEBT—											
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.					1000.		1000.		1000.		
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 ..	3400.12		44.		1629.4		4830.				
Total Receipts ..	37195.12		54002.4		45614.37		82810.		80480.		
Grand Total ..	45535.12		587813.2		45614.37		91150.		87210.		

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 ..

Grand Total ..

All the variations
are explained in the
Account Book

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

Items.	2		3		4		Total of columns 2 and 4.	6		Explanation of variations between columns 5 and 6.
	RS.	A. P.	RS.	A. P.	RS.	A. P.		RS.	A. P.	
1										
GRANT I—(Public Works)—										
1. NEW WORKS—										
a. Communications ..	172.12	94	446	94	527.4	700	700	700		
b. Buildings ..	801.10		496		3598.6	4400	4400	6400		
c. Drainage ..	162.10	11	31		2377.51	2540	2540	3000		
d. Water-supply ..	336	710	36	10	2003.82	2340	2340	300		
2. REPAIRS—										
a. Communications ..	1090	22	6785	51	6909	1510	8000	8000		
b. Buildings ..	1183	4	381	110	1316	12	2500	700		
c. Drainage—										
i. Repairs to works ..	275	3			324	13	600	300		
ii. Establishment for flushing drains, &c. ..	54		48		16		70	70		
d. Water-supply—										
i. Repairs to works, machinery, &c. ..	2880	84	1838	4	2419	78	5000	100		
ii. Establishment ..	108	88	133	150	131	74	240	360		
iii. Contingencies ..	1	2	53	4	8	14	10	30		
3. ESTABLISHMENT ..	695	37	346	6	344	125	1040	1040		
4. TOOLS AND PLANT AND OTHER STORES.	10	156			89	6	100	100		

5 CONTRIBUTIONS—

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

Total, Grant I ..

GRANT II—(Education)—

- TRAINING SCHOOLS—
 - Contributions to Local Boards ..
 - Stipends to Normal students ..
- MUNICIPAL SCHOOLS—
 - On Salary System—
 - Establishment ..
 - Contingencies ..
 - On Salary-Results System—
 - Fixed Payments ..
 - Results Grants ..
 - Contingencies ..
- SALARY GRANTS ..
- RESULTS GRANTS ..
- COMBINED GRANTS—
 - Fixed Payments ..
 - Results Grants ..
- INSPECTION—
 - Contributions to Local Boards ..

Carried forward ..

All the variations are in the Report on the

Explanatory Statement

Revised Estimate

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tatement 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.
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.		
1	2		3		4		5		6	7
Brought forward ..	2168	110	2381	69	4191	442	6360	..	6710	
GRANT II.—(Education)—cont.										
d. Municipal Inspectors—										
i. Establishment ..	280	..	140	..	140	..	420	..	420	
ii. Contingencies ..	192	..	1210	..	1014	..	30	..	20	
7. MISCELLANEOUS—										
a. Building, furniture, &c., grants ..			120	..	100	..	100	..	100	
b. Common gymnasium—										
i. Establishment ..	196	111	95	..	103	141	300	..	300	
ii. Contingencies ..	1123	..	46	..	839	..	10	..	10	
c. <i>Other items</i> i. <i>Establishment</i> ..	200	..	93	89	100	..	300	..	300	
ii. <i>Contingencies</i> ..	..	..	..	..	10	..	70	..	20	
d. <i>Other items</i> ..	200	..	100	..	120	..	320	..	350	
Total, Grant II ..	3065	2	2942	44	4784	14	7850	..	8230	

Explanatory Statement in the Report on the Revised Estimate

GRANT III.—(Sanitation and Medical Services.)										
1. HOSPITALS AND DISPENSARIES—										
a. Establishment ..	3145	10	1541	8	1614	6	4760	..	4760	
b. Medicines and Supplies ..	840	710	572	157	759	82	1600	..	1600	
c. Diet of Patients ..	1186	21	611	58	563	1311	1750	..	1400	
d. Sundries and Contingencies ..	150	15	184	44	199	1	350	..	350	
e. Contributions to Local Boards ..	..	..	..	..	..	..	..	..	..	
2. a. CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—										
i. Medical College ..	..	..	..	..	..	..	..	..	..	
ii. Sanitary Inspection ..	..	..	231	..	250	..	250	..	250	
iii. Medical Reserve staff ..	..	..	..	..	..	..	..	..	..	
iv. Outlers' Establishment ..	..	..	..	..	..	..	..	..	..	
b. CONTRIBUTIONS TO LOCAL BOARDS, &c., FOR—										
i. Medical Schools ..	..	..	240	..	240	..	240	..	240	
ii. Reserve staff ..	..	..	46	89	40	..	40	..	40	
iii. District Surgeons &c. ..	..	..	58	128	60	..	60	..	60	
c. OTHER CONTRIBUTIONS ..										
3. VACCINATIONS—										
a. Establishment ..	200	..	100	..	100	..	300	..	300	
b. Contingencies ..	20	47	56	14	199	45	200	..	240	
c. Contributions to Local Boards ..	160	..	80	..	80	..	240	..	240	
d. <i>Allowance to the Local Boards for carrying on the work</i> ..	5703	46	3722	84	4086	86	9790	..	9480	

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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.
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	
1											7
Brought forward ..	5703	463722	84	4086	86	9790			9480		
GRANT III—Sanitation and Medical Services—cont.											
4. REGISTRATION OF BIRTHS AND DEATHS—											
a. Establishment ..	200		100		100		300		300		
b. Contingencies ..	6		1		24		30		40		
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—											
a. i. Establishment ..	5365	72	2517	72	2994	810	8360		8360		
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	6415	1311	3477	106	3584	21	10000		10120		
b. Private scavenging—											
i. Establishment ..	1640	1211	712	710	959	31	2400		3130		
ii. Contingencies, such as cost of scavenging carts, &c. ..	458	13	122	79	341	3	800		870		
c. Cholera charges & epidemics ..	2101	99	2114	911	1398	63	3500		2170		
d. Contingencies ..	38	79	31	46	61	83	100		100		
e. <i>Amulmakhani</i> ..	190	15	209	59	109	47	300		100		
Total, Grant III ..	21921	3533725	116	1365812	7	35580			34670		

All the variations are Report on the Revenue

GRANT IV—(Lighting and Miscellaneous Municipal purposes)—

1. LIGHTING—											
a. Establishment ..	985	8	673	22	554	8	1540		1560		
b. Contingencies ..	1333	113	787	46	866	49	2200		3600		
2. i. MARKETS—											
a. Establishment ..	24		16		16		40		50		
b. Contingencies ..	150		31	8	100		250		250		
ii. SLAUGHTER-HOUSES—											
a. Establishment ..	40		20		20		60		60		
b. Contingencies ..	86		79		97	6	10		10		
3. CHOUTRIES—											
a. Establishment ..											
b. Contingencies ..											
c. Feeding Travellers ..											
4. TRAVELLERS' BUNGALOWS—											
a. Establishment ..	76		37	8	34		110		110		
b. Contingencies ..			30	4	20		20		20		
5. AVENUES—											
a. Establishment ..	313	410	231	2	146	112	460		450		
b. Contingencies ..			1	73	200		200		60		
6. PUBLIC GARDEN—											
a. Establishment ..	39	10	20		20	6	60		60		
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	9	9	3	711	10	7	20		20		
Carried forward ..	2972	371652	37	1997	125	4970			6240		

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are explained separately

All the variations
in the text are

*f. Construction for the pay of
and Audit establishments
of the Municipal Corporation
the Collector's Office.*

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 1897-98		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.
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	
Advances recoverable—											
a. Permanent											
b. Others											
Refunds of other than current collections.											
Discount											
Pensions and gratuities											
Investments—											
a. In Government securities for purposes other than Sinking Fund											
b. In Saving Bank											
Total Expenditure	43575.14.6		54486.1.3		45384.1.6		88960.		81150.		
Balances—											
a. Municipal Fund											
b. Endowments	2190.		11392.11.11				2190.		6060.		
c. Water-tax Fund											
Grand Total	45765.14.6		65878.13.2		45384.1.6		91150.		87210.		

vs. previous budget
Chairman

STATEMENT VI.A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of *Kumbhakonam*.

for the year 1897-98.

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

Items of Expenditure.	Original budget grant as sanctioned by Government.		Subsequent additions.		Subsequent deductions.		Total grant.		Authority for the additions and deductions shown in columns 3 and 4.
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	
1			3		4		5		6
Entries as per Statement II wherever there is alteration									
Grant I. Public Works									
(a) New Works									
(i) Water supply.	300.		2000.				2300.		Resolution of the Council dated 20-11-97. Sanction of Government has also been applied for in this official letter No. 760 dated 29-11-97.
2. Repairs.									
(b) Buildings.	700.		1800.				2500.		Resolution of the Council dated 30-12-97. Sanction of Government has also been applied for in this official letter No. 14 dated 7-1-98.
(c) Drainage (i) Repairs to works.	300.		300.				600.		Resolution of the Council dated 30-12-97. Do. Sanction of Govt. has also been applied for in this official letter No. 14 dated 7-1-98.
(d) Water supply (i) Repairs to works.	100.		1000.				1100.		Do. Sanction of Govt. has also been applied for in this official letter No. 14 dated 7-1-98.
Grant III. Hospitals &c									
(c) Diet of patients.	1400.		350.				1750.		Resolution of the Council dated 30-12-97.
Grant IV. 5. Conservancy &c									
(a) i) Electric light.	8360.		770.				9130.		Sanction of Govt. has also been applied for in this official letter No. 766 dated 30-11-97.
Carried over	11160.		6220.				17380.		

Town of Kumbhakuram

for the year 1897-98 --- continued.

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

STATEMENT VII.—Tolls.[illegible]

STATEMENT V.III—Loans.

STATEMENT V.III—Loans.													INVESTED OUT OF THE TOTAL AMOUNT TRANSFERRED UP TO END OF 1898-99				
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.				In Government Securities.		In the Savings Bank.	
				Up to 31st March 1898.		In 1898-99.		Up to 31st March 1898.		In 1898-99.		10	11				
				Number of years.	Amount.	Number of years.	Amount.	Number of years.	Amount.	Number of years.	Amount.						
RS.	A. P.			4	5	6	7	8	9	RS.	A. P.	RS.	A. P.	RS.	A. P.		
10,000	4 1/2 per cent	For carrying out the town drainage scheme. The whole loan is to be repaid with interest in 20 years from the time principal paid in G. A. Ck the above Rs 290 has been drawn in 1889-90, and Rs 40000 in 1892-93.						52832 2230 50502					52832 x 9 2 (475488 2377.9 4613 2378 2235				
				20 years 1894, 1895, 1896 and 1897													
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29. loans

Ad. Sept 1st to 4

Part 7

Kumbakonam Municipality

Budget Statement

1898-99.

Original

2

450 not 1875

1898-99

Original

Handwritten notes and figures in the right margin, including a vertical list of numbers and some illegible text.

ion of Establishment.

Kumbhakaram MUNICIPAL

Designation	Proposed Scale.		PROPOSITION.		Grounds of proposition.
	Pay.		crease month.	Decrease per month.	
	Minimum.	Maximum.		Amount.	
	RS.	RS. RS.		RS.	
<i>Cal. Continued:</i>					
Compounder	15	8.0	a		
Compounder ¹⁰⁷	18	2.			
Passenger	10				
Peon	8				
Ward Coolie ¹⁰⁶	18				
Cook	7				
Asst. ¹⁰⁵	4				
Practical Cook	6	1	a		
Midwife	10				
Nurse	5				
Partial Nurse	4				
Male ¹⁰⁴	7				
Female ¹⁰³	5				
Gardener	5				
Shoofy	7				
<i>septs-</i>					
3. ¹⁰² ¹⁰¹ ¹⁰⁰ ⁹⁹ ⁹⁸ ⁹⁷ ⁹⁶ ⁹⁵ ⁹⁴ ⁹³ ⁹² ⁹¹ ⁹⁰ ⁸⁹ ⁸⁸ ⁸⁷ ⁸⁶ ⁸⁵ ⁸⁴ ⁸³ ⁸² ⁸¹ ⁸⁰ ⁷⁹ ⁷⁸ ⁷⁷ ⁷⁶ ⁷⁵ ⁷⁴ ⁷³ ⁷² ⁷¹ ⁷⁰ ⁶⁹ ⁶⁸ ⁶⁷ ⁶⁶ ⁶⁵ ⁶⁴ ⁶³ ⁶² ⁶¹ ⁶⁰ ⁵⁹ ⁵⁸ ⁵⁷ ⁵⁶ ⁵⁵ ⁵⁴ ⁵³ ⁵² ⁵¹ ⁵⁰ ⁴⁹ ⁴⁸ ⁴⁷ ⁴⁶ ⁴⁵ ⁴⁴ ⁴³ ⁴² ⁴¹ ⁴⁰ ³⁹ ³⁸ ³⁷ ³⁶ ³⁵ ³⁴ ³³ ³² ³¹ ³⁰ ²⁹ ²⁸ ²⁷ ²⁶ ²⁵ ²⁴ ²³ ²² ²¹ ²⁰ ¹⁹ ¹⁸ ¹⁷ ¹⁶ ¹⁵ ¹⁴ ¹³ ¹² ¹¹ ¹⁰ ⁹ ⁸ ⁷ ⁶ ⁵ ⁴ ³ ² ¹	25				
Compounder	18	3	a		
Midwife	15				
Ward Cooly	6				
Nurse	5				

Statement of Proposition

NAT

Present Scale.

Pay.

Minimum.

Maximum.

Order sanctioning present establishment.

Office to which the proposition refers.

Number

Designation.

Number

Date.

RS.

RS.

Grant I. 3. General

1 Overseer 604 15

2 Lascar at 106 12

Grant II Education (4)

Girls' School in S.

1 Headmistress 12

1 2^d Teacher 8

1 3^d Teacher 7

1 Conductress 3

Girls' School at

1 Mistress 8

7(1).

1 Drawing Teacher 25

Grant III Sanitation

1 Registrar 15

1 S. 10

Hospital at

1 Civil Dispensary 15

1 2^d class Hosp. 25

1 3^d class S. 25

1 Compounder 15

G. O. 149 7/15/18

27th March 1897

Kumbakonam Municipality

Kumbakonam MUNICIPALITY.

Division of Establishment.

PROPOSITION.

Grounds of proposition.

Proposed Scale.

Pay.

Increase per month.

Decrease per month.

Designation

Minimum.

Maxima.

Amount.

Amount.

RS.

RS.

RS.

RS.

1 Overseer 504 15

2 Lascar at 106 12

2. 2^d class Dispensary

in S. 10

Headmistress 12

2^d Teacher 8

Conductress 3

1

1

1

1

1

1

1

1

1

1

1

1

1

1

1

3

Order sanctioning present establishment.		Office to which the proposition refers.	Present Scale.				NATU	
			Number	Designation.	Pay.			
					Minimum.	Maximum.		
Number	Date.				RS.	RS.		
		Kumbhakaram Municipality		Branch III Municipal				
			1	Dispensary Asst	12.8.0			
			1	Compounder	9			
			1	Probationary D ^y	6			
			1	Dispenser	10			
			1	Dean	8			
			3	Ward Coolies & Hb.	18			
			1	Cook	9			
			1	Chief D ^y	4			
			1	Babun D ^y	5			
			1	Midwife	10			
			1	Trained female Nurse	9.			
			1	Male D ^y	7			
			1	Female D ^y	5.			
			1	Gardener	5.			
			1	Shoey	7.			
					Branch Dis			
				1	3 ^d Class Asst Pl. Asst	25		
				1	Compounder	15		
				1	Midwife	15.		
			1	Ward Cooly	6.			
			1	Nurse	5.			

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Order sanct
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establish

Number

VICPAL

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Revision of Establishment.

Kumbhakonam M.

CHARGE.

Proposed Scale.

PROPOSITION.

Number	Designation	Pay.		Increase per month.	Decrease per month.	Grounds of proposition
		Minimum.	Maximum.	Amount.	Amount.	
		RS.	RS.	RS.	RS.	
10.						
1	Chief Sanitary Inspr	75+15		20		
1	Sub Do	25+15				
2	Do Inspectors	50+30		10		
	Centurionaries	75				
	Do	24				
2	Takies	84				
	Do	90				
4	Do	16				
30	Do	90				
8	Peons	48				
20	Sweepers	240		30		
2	Depot watchmen	10				
9	Carpool Stationary	60				
	"					
5	Takies	36		18		X
3	Do	65				
1	Do	204		103		
0			164			
	Quartermasters	20				
	Do	14		14		X
	Quartermasters	110				

Why here:
already sanctioned in 182/58

Statement of Proposition for

NATURE.

Present Scale.

Order sanctioning
present
establishment.

Office to which the proposition
refers.

Number Date.

Number

Designation.

Pay.

Minimum. Maximum

Number	Date.	Office to which the proposition refers.	Number	Designation.	Pay.	
					Minimum.	Maximum
					RS.	RS.
				Grant III. 5. Contingency		
				No fixed scale is sanctioned for the Superior Staff.		
			10	Laboratory at Rs. 70		
			15	Do. at Rs. 90		
			2	Trenchers at Rs. 14		
			8	Peons at Rs. 48		
			4	River bank labor at Rs. 16		
			30	Street labor at Rs. 90		
			2	Published Depot watchmen at Rs. 10		
			35	Sweepers at Rs. 210		
				Private Scavenging		
			3	Quartermasters at Rs. 18		
			10	Takies at Rs. 35		
			42	Do. at Rs. 168		
			8	Do. at Rs. 40		
				Grant IV. 1. Lighting		
			2	Quartermasters at Rs. 20		
			22	Quartermasters at Rs. 110		

1-4-97,

7. Dec. 1. 19

Arrival

450

Order can
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Division of Establishment.

Kumbhakonam MUNICIPALITY.

Number	Designation	Proposed Scale.		PROPOSITION.		Grounds of proposition.
		Pay.		Increase per month.	Decrease per month.	
		Minimum.	Maximum.	Amount.	Amount.	
		RS.	RS.	RS.	RS.	
1	Quaity	7	1	x		
10	Coolies at Rs. 4.80	48.	3.8.0.	x		
Less:-						
1	Gardener	6	1	x		
Establishments.						
1	Secretary	150.	150.			
1	Manager	60.				
1	Head Clerk	35.				
1	2 ^d So.	30.				
1	3 ^d So.	12				
1	Shroff	20				
1	Attender	10				
1	Safadar	8				
2	Peons at Rs. 7.	14				
1	Watchman & Sweeper	5.				

L. Sivaraman

Statement of Proposition for

Order sanctioning present establishment.		Office to which the proposition refers.	Present Scale.				NATU
			Number	Designation.	Pay.		
					Minimum.	Maximum.	
Number	Date.				RS.	RS.	
				Grant IV & V. Revenue			
1				Quaity	6.		
7				Coolies at Rs. 4.80	21.8.0		
					6. Public to		
1				Gardener	5.		
				Grant IV (a) General			
1				Manager	60		
1				Head Clerk	35.		
1				2 ^d So.	30		
1				3 ^d So.	12.		
1				Shroff	20.		
1				Attender	10.		
1				Safadar	8.		
2				Peons at Rs. 7.	14.		
1				Watchman & Sweeper	5.		

Kumbhakonam Municipality

14-97,

7. 1. 98

Santh

2. K. R. R. R.

Kumbakonam

Proceedings of the Special Meeting of the
Municipal Council, Kumbakonam,
held on the 29th December 1897.

Present

Mr. J. S. Sivasamy Adayar, Surgeon, Chairman.
B.A.

" Rao Bahadur C. Nagaji Rao " B.A.

Mr. Mahomed Hussain Babu Sahib.

Mr. A. C. Narayanasamy, Surgeon, B.A.

" J. Krishnaswami Chariar " B.A.

" S. Sivasubramaniam Chettiar " B.A. B.L.

" N. Krishnasamy, Engineer " B.A. B.L.

" V. S. Chinnaiah Pillai "

" S. V. S. Sundarar " "

" J. S. Sivasubramaniam Adayar " "

" J. V. Raghavayya Chettiar " "

" Dr. C. Dasasamy Chettiar " "

1. Read the draft budget prepared by

the Chairman for the year 1898-99.

The whole of the receipts and expenditure under Grant I were discussed.

Mr. J. S. Sivasubramaniam, Surgeon, proposed that the overseer be paid Rs 30 + 15a

monthly.

Mr. A. C. Narayanasamy, Surgeon, seconded

Seconded

3
450 mops 1898

Vyapuri Bandahar charged that, as the Council spends Rs 2808 annually on female Education which according to existing rules is not a legitimate charge on Municipal finances, the Government be requested to take over the management of the Girls' Schools as early as possible or to pay the Council the full amount of grants earned by the Schools instead of a fourth of the net cash as it is done at present, should the Council continue to manage them. Carried.

3. Resolved that a loan of Rs 35,000 be applied for from Government, or raised privately, for improving the drainage of the town and for Sewage Works of the Putturul quarters and for the cleaning of Tanks.

4. Read list of allotments for 1897-98 for Sanction.

Rs 5680 is sanctioned as per list.

5. Other Subjects to be over.

(S) J. S. Sivasamy Adayar

Chairman
(Two Copy)

J. S. Sivasamy Adayar

nt to Press. REQUIRED. (Order complete with Letter.

[4 signature. 31-3-98

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No.

DATED

TO C. No.

OF GOVERNMENT

OF GOVERNMENT.

STATEMENT WITH DITTO.

NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.

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= Print abstract only.
Q = Print heading only.

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Kumbakonam

Proceedings of the Special Meeting of the
Municipal Council, Kumbakonam,
held on the 29th December 1897.

Present

Mr. J. S. Sivasamy, Mayor & Municipal Chairman.

" Rao Bahadur C. Nagaji Rao " B.A.

Mr. Muhammad Tahir Khan Sahib.

Mr. A. C. Narayanasamy, Esq. & Municipal.

" J. Krishnaswami Chettiar " B.A.

" S. Sivasubramanian Chettiar " B.A. & B.L.

" N. Krishnasamy, Esq. " B.A. & B.L.

" V. S. Chinnasamy Pillai "

" S. Vyasani Sundarar " "

" J. S. Sivasubramanian Mayor " "

" J. V. Pathrasamy Chettiar " "

" Dr. C. Dasasamy Chettiar " "

1. Read the draft budget prepared by
the Chairman for the year 1898-99.

The whole of the receipts and expendi-
ture under Grant I were discussed.

Mr. J. V. Pathrasamy, Esq. & Municipal
proposed that the overseer be paid Rs 30 + 15a,
monthly.

Mr. A. C. Narayanasamy, Esq. & Municipal

Seconds

3
450 mops 1898

Seconded the proposition. 5 voted for the proposition and 3 against, 2 not voting. The proposition is lost by the casting vote of the Chairman.

2. Proposed by Mr. K. J. C. Dorasamy Chettiar and Seconded by Mr. K. J. S. Sivasubramanian that the overseen be paid Rs. 50 + 10. Carried by a majority.

3. The Consideration of the remaining portion of the budget and the other subjects to be taken up at 8 a.m. to-morrow.

(S) J. S. Sivasubramanian Adayar

Chairman

(True Copy)

L. Sivasubramanian

Chairman

Dr. J.

Proceedings of the adjourned meeting of the Municipal Council, Kumbakonam, held on the 30th December 1897.

Present

Mr. J. S. Sivasubramanian, Adayar Chettiar, Chairman.
" Rao Bahadur C. Nagaji Rao " B.A.
" A. C. Narayanasamy Iyer " B.A.
" V. Krishna Iyer " B.A. B.D.
" J. Krishnaswami Chettiar " B.A.
" A. Ramalinga Chettiar " B.A. B.D.
" S. Sivasubramanian Chettiar " B.A. B.D.
" A. Krishna Iyer " B.A. B.D.
" V. S. Chinnasamy Pillai "
" J. V. Sivasubramanian Adayar "
" J. V. Sivasubramanian Chettiar "
" A. Krishna Iyer Chettiar "
" Mr. C. Dorasamy Chettiar "
" Mr. C. Sivasubramanian Chettiar "

1. Resolved that the draft budget as modified at the meetings of the Council of yesterday and today be approved.

2. Proposed by Mr. K. J. S. Sivasubramanian Adayar Chettiar and Seconded by Mr. K. J. S. Sivasubramanian Chettiar

Vyakarnam

Vyakarni Bandari's charge that, as the
Council spends Rs 2808 annually on female
Education which according to existing
rules is not a legitimate charge on munici-
cipal finances, the Government requested
to take over the management of the Girls' Schools
as early as possible or to pay the Council,
the full amount of grants earned by the
Schools instead of a fourth of the net cash
if it is done otherwise, should the Council
continue to manage them. Carried.

3. Resolved that a loan of Rs 35,000 be ap-
plied for from Government, or raised
privately, for improving the drainage
of the town and for Sewage Works of the
Puttungal quarters to and for the cleaning
of tanks.

4. Read list of allotments for 1897-98 for
Sanctions.

Rs 680 is sanctioned as per list.

5. Other Subjects to be over.

(S) J. S. Sivasamy Adayar
Chairman
(Two Copies)

L. Sivasamy Adayar

Signature. 3/1-3-78

print. 1-11-78

No.

DATED

TO C. No.

OF GOVERNMENT

OF GOVERNMENT

STATEMENT WITH DITTO.

NOT FILED UP, BEING MEANT FOR DESPATCH
IN ORIGINAL.

N.B. -

A = Print in full.
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= Print abstract only.
Q = Print heading only.

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2/10/78

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Press

Ordinary No

Recd

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14-2-1898

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Date taken out.	FOR WHAT PURPOSE.			Initials of clerk taking the paper or of attender.	Date returned.	Initials of attender.
	Department.	C. No.	Year.			
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8/9/41	<i>RV</i> <i>D</i> <i>RV</i> <i>41</i>			<i>RV</i>	22-9-41	<i>ch</i>