Local & Munl. (189) Department.

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[Despatch Abstract.]

Municipal budget – Reviewing the action
for 1898-99

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Government {1898} of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1898. *Enclosures*

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G.O., No. 621 M., 22nd March 1898.

MARCH.

Municipal Budget.

Reviewing the Adóni — for 1898–99.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From M.R.Ry. G. T. RAGHAVA AIYAR Avargal, B.A., Chairman, Municipal Council, Adóni, to the Secretary to Government, Local and Municipal Department (through the Divisional-officer, Adóni, and the Collector of Bellary), dated 15th January 1898, Dis. No. 10.

I have the honour to submit, for the sanction of Government, the budget of the Adóni Municipality for the year 1898–99, together with the revised estimate, for 1897–98, as approved by the council at its meeting held on the 15th instant.

REVISED ESTIMATE FOR 1897–98.

2. The budget grant for 1897–98, as entered in column 6 of the statement VI, revised estimate, is the same as revised by Government in its Order, No. 652 M., dated the 22nd March 1897.

3. The actual opening balance on the 1st April 1897 was Rs. 13,870, in round figures, against Rs. 11,310 anticipated in the sanctioned budget. As already explained in the Administration report for 1896–97 embodied in G.O., No. 1858 M., dated 24th August 1897, the increase was due chiefly to short outlay in that year under Grant 1, Public Works.

Receipts.

4. Apart from the opening balance just mentioned, the receipts of the year are now estimated at Rs. 34,870 against Rs. 40,420 expected in the sanctioned budget. The falling off as compared with the budget is spread over nearly all the items of receipt, but occurs chiefly under the taxes on arts, buildings, and lands, water-tax taxes on animals, and carts, tolls and fines under municipal and other Acts.

5. Under the tax on arts alone, there is a decrease of Rs. 4,950 due to the schedule annexed to the District Municipalities Act IV of 1884, as amended by Act III of 1897, which authorizes the levy of the tax on incomes of the persons liable to it, instead of on trades and callings as hitherto, having been brought into force on the 4th May 1897 (*vide* Government notification published at page 102, Part I-A., of the *Fort St. George Gazette* of that date).

6. The decrease under the tax on buildings and water-tax is merely nominal, being due to the fact that a much larger amount of arrears than was anticipated when the budget for the current year was framed will be left uncollected at the close of the year, owing to the apprehension of the continued bad season.

7. The tax on lands shows a falling off of Rs. 330 owing to the exemption of lands used solely for agricultural purposes under sub-section 3, section 63 (1) of Act IV of 1884, as amended by Act III of 1897. There are no other lands in this town liable to taxation under the Act.

8. The decrease under the taxes on animals and carts is due to great mortality among cattle, and that in the latter case to many a bandy-man having had to part with his cart to maintain himself on account of the recent distress.

9. A decrease of Rs. 690 under tolls is due to want of competition among the bidders at the auction sale of the farm.

10. The income from fines is expected to amount to only Rs. 300 or Rs. 100 less than what was shown in the sanctioned budget owing, apparently to the fact that fines levied under Town Nuisance Act III of 1889, are credited to Provincial funds (*vide* G.O., No. 1460 M., dated 2nd September 1896).

11. The increase under income from markets and slaughter-houses is due to the favourable sale of the farms consequent on the keen competition among bidders present thereat.

12. The sum of Rs. 1,250 shown under "Advances" as the expenditure incurred on famine-relief works during the previous year, has been recovered from Government during the current year.

13. The variations under other heads which are small are explained in the remarks column of the revised estimate and need not be repeated here.

Charges.

14. The total charges, excluding the closing balance of Rs. 1,200, are now estimated at Rs. 47,540 as against Rs. 48,740 entered in the sanctioned budget, thus showing a decrease of Rs. 1,200, which is the net result of a decrease of Rs. 2,340 under Grants 1 and 2 and of an increase of Rs. 1,140 under all other grants. The variations are explained below.

15. The expenditure under Grant 1, Public Works, is put down at Rs. 15,960 as against Rs. 17,370 shown in the sanctioned budget, thus giving a net decrease of Rs. 1,410, which is the net result of a decrease of Rs. 2,560 under new works, counterbalanced by an increase of Rs. 1,150 under repairs and other heads, &c.

16. *New Works—Water-supply.*—Out of an allotment of Rs. 4,700 provided for water-works, a sum of Rs. 2,150 only has been spent in sinking wells in the bed of Nallacheruvu tank, providing wooden shutters for the service reservoir, purchasing water-guages, constructing parapet walls to two drawing wells, building buttress to the waste weir, and placing dry pitching in rear of the body wall of the weir. All these were not expected at the time of framing the budget, but were carried out having been found urgent and necessary. No improvements to water-supply, which were provided for in the budget, were carried out for want of funds in consequence of a great falling off in the receipts from arts-tax.

17. The expenditure under new works—buildings is put down at Rs. 5,790 against Rs. 5,900 in the sanctioned budget. The works provided for, and the allotment made for each of them, are shown below:—

		As per sanctioned budget.	As per revised estimate.
		RS.	RS.
(1)	Improvements for market stalls	800	..
(2)	Public Works Store-shed and office for the overseer ..	1,000	..
(3)	A shed for conservancy stores, lanterns lamp-posts ..	1,000	900
(4)	A latrine and urinal to be attached to the new Municipal office	550	..
(5)	Kerosine-oil depôt	250	..
(6)	A compound wall to the new Municipal office and its attached buildings	700	1,200
(7)	Additions to the police hospital in order to convert it into apothecary's quarters	600	960
(8)	Improvements to municipal choultry	500	..
(9)	Constructing Panchama's school	500	600
(10)	Constructing a cattle-shed for the accommodation of municipal cattle		210
(11)	Constructing a compound wall to cattle-shed and store-shed		270
(12)	Completing two zinc latrines		1,510
(13)	Municipal office		150

Items Nos. 1, 2, 4, 5 and 8 have been omitted from the revised estimate for want of funds.

Item No. 3.—The provision for this has been reduced to Rs. 900. This sum is considered sufficient.

Works Nos. 6, 7 and 9.—The allotments provided for these works have also been raised to meet the cost of the works as ascertained from the estimates.

Items Nos. 10 and 11.—These were obviously necessary to accommodate the municipal cattle and were carried out though no provision was made in the budget.

Work No. 12.—This work was commenced in 1896–97 and has been completed during the year at a total cost of Rs. 2,799–1–9, while the cost estimated was Rupees 2,900. A saving of Rs. 100–14–3 is thus effected.

Work No. 13.—Some minor works which were under execution at the close of the last year have been finished since its close and paid for.

18. The Nallacheruvu tank, from which the town is supplied with drinking water, became entirely dry and people had to fall back on the disused old wells for their supply, owing to the deficient rainfall which was followed by a severe drought. It was found absolutely necessary to clean and deepen the existing fresh-water wells and also to bale water from the wells sunk in the bed of the Nallacheruvu tank both by the municipality and the Public Works department for the supply of water to the town through the existing pipes. The expenditure on this account and that incurred in stopping leakage in the old sluice of the tank by sending for a diver from Madras exceeded the budget grant by Rs. 1,150. This expenditure being unavoidable was incurred and met from the balance of allotment set apart for the extension and improvement of the water works.

19. There was a pit in the new Municipal office compound which was a great nuisance having been impregnated with all sorts of filth. It has been found necessary to fill it up and a provision of Rs. 100 has accordingly been made in the revised estimate.

20. The allotment of Rs. 300 provided for the repair of buildings having been found insufficient to carry out the urgent repairs to the travellers' bungalow which was in a leaky condition and unfit for habitation, has been raised by Rs. 100. The allotment for the repair of drains has been reduced to Rs. 150 owing to there being no necessity to utilize in full the sum provided in the budget.

21. *Water-supply—Establishment.*—Owing to the scarcity of water in the town, it has been found necessary to conserve the fresh water wells, and three watchmen were employed for the purpose on Rs. 3 per mensem. An expenditure of Rs. 60 in excess of the budget allotment has therefore been incurred. The sanction of Government will be sought for it.

22. A sum of Rs. 100 has been incurred for payment to Government on account of scrutiny of estimates, &c., by the Public Works department. This was not expected when the budget was framed.

23. *Grant 2, Education.*—There is a decrease of Rs. 930 which is spread over several heads constituting the grant, but occurs chiefly under (1) Stipends to normal students, (2) Result grants to teachers in salary-result schools, (3) Result grants to other schools, and (4) Common drawing master, owing in the first case to the non-utilization of any portion of the allotment set apart for the purpose and to the difficulty experienced in inducing teachers to go up for training in the training school, in the second and third cases, to the grant earned by the schools being less than what was anticipated when the budget for the current year was framed on account of pressure of famine and in the fourth case to the vacancy in the post of drawing master for four and half months and to the contingent charges having fallen short of the budget grant.

24. *Grant 3, Sanitation and Medical Services.*—The increase of Rs. 490 under hospitals and dispensaries is mainly due to the purchase of certain medicines, &c., on extra indents and to the cost of dieting patients and sundry charges being larger than had been anticipated owing to the influx of famine patients.

25. *Conservancy, Road-cleaning and Road-watering.*—There is an increase of Rs. 560 under "Other charges, such as purchase or hire of carts, &c.," owing apparently to the rise in the prices of fodder and gram bought for feeding conservancy cattle. On the other hand there is a corresponding decrease under conservancy establishment, owing apparently to the non-employment for several months of certain toties and water-bearers though provided for in the budget. The pay of one of the four toties has been raised from Rs. 6 to Rs. 8, as he has been appointed as cart-driver for the additional cart engaged for carting away the night-soil from the three latrines recently opened for the use of the public. The additional cost thereby incurred will be met from the savings in the salaries of other toties who were engaged late in the year.

26. The increase of Rs. 250 under "Cholera charges" is due to the continuance of cholera staff longer than was expected and to the purchase of a larger quantity of disinfectants, &c., in consequence of the bubonic plague which threatens the municipality.

27. The variations in all other items, both under receipts and charges, have been fully explained in the remarks column of the revised estimate.

BUDGET ESTIMATE FOR 1898–99.

Receipts.

28. *Revenue and Receipts.*—The total receipts of the year, exclusive of the opening balance of Rs. 1,200, are estimated at Rs. 34,950 against Rs. 34,870 and Rs. 40,420, respectively, anticipated in the revised and budget estimates of the current year. There is an increase of Rs. 1,530 under "Tax on buildings, water-tax, and license fees" owing, in the first two cases, to the expected realization in the next year of the arrears which may remain uncollected at the close of the current year after allowing for irrecoverable items, and in the third case to the levy of license fees on butchers' shops, for which sanction was accorded by Government in its Order, No. 2235 M., dated 13th October 1897. On the other hand, there is a decrease of Rs. 780 under arts-tax owing to the absence of arrear collections which swelled the receipts of the current year.

29. It is also proposed to raise the water-tax from 4 per cent. to 4½ per cent. in view to meeting the normal expenditure on water-supply.

30. The municipal council has proposed to abandon the present system of disposing of the town refuse by departmental agency from next year, as it is considered too expensive and to dispose of 11 carts and 22 bullocks now maintained for the purpose. The estimated income from "conservancy receipts" includes Rs. 1,000 expected to be realized by the sale of carts and bullocks mentioned above.

31. The income from tax on lands has been omitted from the budget under the circumstances stated in paragraph 7 *supra*.

32. There is a decrease of Rs. 390 in the income from markets and slaughter-houses owing to bids for leases not being expected to be so high as in the current year, the present contractors having complained of loss in their receipts.

33. An increase of Rs. 200 in the receipts from fines under municipal and other Acts is expected to be realized in consequence of the council exercising a more careful supervision over the sanitation of the town and enforcing rigorously the provisions of municipal law, especially as regards filthy backyards and compounds of houses.

34. The other items of receipts closely follow the figures of the revised estimate and need no explanation.

Expenditure for 1898–99.

35. The total expenditure is estimated at Rs. 34,150 with a closing balance of Rs. 2,000. It is distributed among the following heads :—

	Amount. Rs.	Percentage.
Grant 1	4,720	13·8
„ 2	4,610	13·5
„ 3	15,220	44·6
„ 4	2,380	7·0
„ 5	3,290	9·6
Repayment of loan	3,930	11·5
Total ..	34,150	

In consequence of a great fall of revenue from arts-tax caused by the operation of the amended schedule which is now in force, the council, with much difficulty, adapted the expenditure to the revenue by curtailing the expenditure under Conservancy, Grant 3, and abandoning some of the new works, which were sanctioned for execution during the current year, but which will be left unexecuted at its close for want of funds.

36. *Grant 1, Public Works.*—No new works are proposed to be undertaken for reasons just quoted; but a provision of Rs. 2,500 has, however, been made for repairs. Of this sum, Rs. 1,300 are intended for the usual repairs to roads, latrines and other buildings. The remaining sum, viz., Rs. 1,200, is for the repair of drains and water-works, such as machinery, &c.

37. The amount allotted for roads (Rs. 1,000) compares badly with the net receipts (Rs. 3,000) anticipated from tolls. The former is about 33·3 per cent. of the latter. The percentage is small but the council, considering its present financial condition, feels unable to provide a higher proportion to roads.

38. *Grant 2, Education.*—No provision for stipends to normal students has been made as suggested by the Director of Public Instruction in his Proceedings, No. 10696, dated 18th September 1897.

39. The allotment for result grants has been reduced from Rs. 1,200 to Rupees 1,000 in consideration of the actuals of the past years, and that for building, furniture, &c., grants from Rs. 150 to Rs. 50. This sum is considered sufficient. It is proposed to pay the result grants at 75 per cent. to such of the schools as continue to employ untrained or uncertificated teachers as well as to infant standards.

40. The current year's budget provision for inspection is again repeated for next year, as there is every probability of the Hindu inspecting schoolmaster securing a trained teacher's certificate at the next examination, which will take place in May next.

41. The increase of Rs. 2–8–0 per mensem, in the salary of gymnastic instructor, has been made as an incentive to secure the services of a competent person for the work.

42. *Grant 3, Sanitation and Medical Services.*—The provision for hospital is almost the same as in the current year, but there is an increase of Rs. 160 under diet of patients and sundry charges, due to the expectation of the coutinuance of the high prices of provisions required for the purpose even in the next year.

43. *Conservancy, Road-cleaning and Road-watering.*—The provision under this head is less than the current year's budget by Rs. 1,650. This is due to the council proposing to abolish the present system of maintaining carts and bullocks of its own for the purpose of transporting town rubbish which is too costly in consideration of the paucity of its funds, and to engage the same number of hired carts in lieu thereof. The saving thus effected will be utilized on other more important sanitary purposes.

44. *Grant 4, Lighting and Miscellaneous Municipal Purposes—Travellers' Bungalow.*—There is an increase of Rs. 30 under the head owing to the provision having been made for crockery utensils, &c., for the use of the bungalow; on the other hand, there is a decrease of Rs. 100 under "Other items—Other charges" owing to there being no necessity to provide more for it.

45. *Grant 5.*—In obedience to the resolution of the council to request the Government to postpone the appointment of Secretary, no provision is made though sanction was accorded by Government in its Order, Mis. No. 1961 M., dated 10th September 1897.

46. A sum of Rs. 300 is provided for the payment of contributions to Government for central office and audit establishments and is calculated at the rates sanctioned in G.O., No. 2473 L., dated 22nd December 1897.

47. The expenditure under other heads does not call for remarks.

48. A proposition statement for alterations in the educational and conservancy establishments is enclosed.

49. The budget thus closes with a balance of Rs. 2,000 or 5·7 per cent. of the estimated receipts.

50. A copy of council's resolution approving the budget is enclosed.

Submitted.

2. The tax on arts is reduced by about Rs. 5,000 and the land-tax (about Rs. 800) is exempted since the introduction of the new Act. To meet this large deficiency, the council has, by curtailing expenditure under "Conservancy" and by abandoning some of the new works sanctioned in the current year, regulated the expenditure to the income. It remains, however, to be seen how far the change proposed to be introduced under "Conservancy" for the disposal of the street refuse by hired carts will be a success, and till then the amount shown as a saving under this head cannot safely be taken as such. The council has not been able to make provision for any new work, or for the 10 per cent. of the revenue as a reserve balance. With the exception of the few roads which are well kept, the whole of the town has very narrow, irregular lanes which stand in the way of improvement of sanitation, to which the attention of the council is being repeatedly drawn by the Government (*vide* Government Orders noted in the margin). Unless a certain amount is set apart for the widening of the lanes and some work done in this direction every year, little improvement can be affected in sanitation. Since the introduction of water taps, the stagnation of spilt water contributes not a little to enhance the insanitary condition of the lanes. Provision for the drainage of the stagnant water has therefore to be made, and this makes the widening of the lanes all the more necessary. For want of funds the work has not been undertaken.

1. Paragraph 5 of G.O., No. 1555 M., dated 25th September 1895.
2. Paragraph 5 of G.O., No. 1251 M., dated 27th July 1896.
3. Paragraph 5 of G.O., No. 1858 M., dated 24th August 1897.

The charges for "supervision and management" which have already reached the maximum of 10 per cent. of the revenue cannot now be increased by the addition of the Secretary's pay, nor does it appear expedient to curtail the salaries of the existing staff to make provision for the Secretary's pay. Attention is respectfully invited to paragraph 53—G.O., Nos. 2858 and 2859 M., dated 31st December 1897.

(Signed) MAHDI HUSSAIN,
Deputy Collector.

29th January 1898.

Dis. No. 578.

Forwarded.

2. The delay of one month in the submission of the report has not been explained.

3. The Divisional-officer's remarks on the proposed change in the conservancy arrangements, state of roads and sanitation of the town are endorsed.

(Signed) E. A. ELWIN,
Ag. Collector.

BELLARY,
3rd February 1898.

Memorandum of dissent to the Resolution of the Council praying the Government to postpone the appointment of Secretary.

I was one of the three dissentient members and beg permission with due deference and profound submission to state the reasons which impelled me to give vent to a dissentient opinion.

2. It will not be out of place to indite in a condensed form the steps taken by the council *in re* the appointment of Secretary. A proposal to appoint a Secretary in this municipality was placed by me before the council which resolved in the meeting held on the 9th June 1897 to appoint one with a pay of Rs. 100. On the submission of this resolution to Government, the latter in its order, Mis. No. 1510, dated 3rd July 1897, requested the council to revise its proposal with reference to paragraph 3 of G.O., No. 1465 M., dated 21st June 1897, and to state the powers which it intended to delegate to the Secretary. The Government Order in question was placed for the consideration of the council which at a meeting held on the 28th July 1897 resolved to give a salary of Rs. 100 per mensem to the Secretary with an annual increment of Rs. 5 up to a maximum of Rs. 125.

3. The council also, by means of a tabular statement, pointed out to Government that the average annual revenue of the municipality for three consecutive years ending with 1895–96 is Rs. 33,160.

The Government sanctioned the proposal of the council in its order, Mis. No. 1961 M., dated 10th September 1897. I convened a special meeting on the 30th September 1897 to select a suitable candidate for the Secretary's place from among the several applicants for the situation and the council resolved by a majority of nine against two to appoint M.R.Ry. P. Hanumanta Rao, B.A., as Secretary. The resolution of the council has already been submitted to Government for sanction.

Thus it is seen the question of Secretary's appointment was not settled in one day, but it formed a subject of deliberation by the council in three meetings (9th June, 28th July and 30th September 1897).

The main grounds upon which the request to postpone the appointment of Secretary is based are—

(1) the difficulty felt in collecting the taxes ;
(2) the unfavourable character of the season ; and
(3) the uncertainty of the realization in full of the amount of income shown in the budget. The grounds stated above are, I respectfully submit, exactly those pointing to the crying necessity of the immediate appointment of a Secretary devoting his full time and armed with powers.

The difficulty experienced in the collection of taxes is not a novel feature in this municipality, but it is a common ground of complaint in all the municipalities. In fact, difficulty is indissolubly wedded to collection in all departments of administration.

A millionaire does not pay up the assessment on the presentation of the bill and before he is dunned for the payment. *A fortiori* in the case of individuals in mediocre and impecunious condition. The ignorant people are more sensitive to their pockets than appreciate the advantages accruing from the institution of the municipality.

The very prop of the municipality—in fact its right eye—I mean the collection of revenue, rests in the hands of the bill-collectors drawing a monthly salary of Rs. 10 or Rs. 12. The maintenance of strict supervision over their work by daily perambulations in the town is a *sine quâ non* of good collection. The salutary provision in the amended District Municipalities Act making it obligatory on the part of the Chairman to delegate his powers over the collection staff to the Secretary clearly indicates that a devotion of sustained attention and stringent supervision by a full-timed officer over the collection staff are absolutely necessary to ensure efficiency of collection. The ground of difficulty in collection will, I submit, vanish away the moment a full-timed Secretary steps into the office.

The season is not so unfavourable as it was some months back. A reference to season reports submitted by the Tahsildar of Adóni will clearly indicate how far the season is unfavourable.

Even supposing the season is unfavourable, it has least to do with the Secretary's appointment. The collection of the revenue must necessarily keep pace with the expenditure.

Many people may try to evade payment taking shelter under the season and a full-timed Secretary will be highly useful in preventing evasions and in forcing payment by personal inspection of the houses constantly.

The council is of opinion that the realization of the income shown in the budget is uncertain. The budget being only a forecast of the future, the income and expenditure shown therein are uncertain. It is quite possible we may realize more or spend less than the estimate. The conversion of uncertainty into certainty may possibly be effected by a full-timed Secretary is my humble opinion.

(Signed) G. T. RAGHAVA IYER,
Chairman.

Submitted.

2. The Chairman excepted, the two dissentient councillors are M.R.Ry. Hanumantha Rau, the Secretary-elect, and the Sub-Assistant Inspector of Schools. Under section 30, clause 3 of the Act, the former was, I think, ineligible to vote on the question in which he had a "pecuniary interest." The latter is a non-resident councillor and as such could not be expected to have a thorough knowledge of the condition of the town.

3. It is said that the question had been considered in three meetings of the council. It does not, however, appear that the financial side of the question had received sufficient consideration, as the tax on arts had not then been revised under the new Act. The revision has reduced the revenue by about Rs. 5,000.

4. The condition of the population of Adóni (mostly weavers) is still such that the realization in full of the budgeted amount is considered to be impracticable. The difficulty alluded to by the councillors in the collection of taxes had reference to the poverty of the people due to adverse character of the season and not to laxity in collections on the part of the municipal subordinates.

(Signed) MAHDI HUSSAIN,
Deputy Collector.

29*th January* 1898.

Submitted.

2. The state of the season in the Adóni taluk is by no means unfavourable, and I do not consider that the majority of the municipal council has made out a good case for postponing the appointment of a Secretary.

(Signed) E. A. ELWIN,
Ag. Collector.

3*rd February* 1898.

From A. S. RUSSELL, Esq., Acting Sanitary Engineer to Government, to the Secretary to Government, Local and Municipal Department, dated Fort St. George, 31st January 1898, No. 147.

I have the honour to state that the provision made in the budget estimate of the Adóni Municipal Council for 1898–99, of which an extract has been furnished to this office, under 2 (*d*) Repairs, water-supply, calls for no remarks.

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, 2nd February 1898, No. 870.

Adverting to the budget estimate of the Adóni Municipality for 1898–99, I have the honour to state that the allotments made therein under the several heads of Grant 2 call for no remarks and may be accepted. Under receipts, credit has been taken for a sum of Rs. 60 under "Other grants and contributions", both in the revised estimate for the current year and the budget estimate for the next year ; but I am not aware for what purpose the contribution is intended. The net expenditure proposed on education is Rs. 4,120 (4,610—490), or nearly 15 per cent. of the estimated income from taxation and markets.

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, 14th February 1898, No. 160.

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

2. The construction of type-plan latrines for the hospital requires to be attended to and 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, 25th February 1898, No. 445—S.

Referring to the Adóni municipal budget for 1898–99, I have the honour to remark that the proposal of the council to do away with the present practice of removing the town sweepings and rubbish by the municipal executive, and to initiate the contract system is retrograde and should be deprecated. The pony allowance for the sanitary inspector should be raised from Rs. 10 to Rs. 15, as it is impossible to maintain an animal on Rs. 10.

ORDER—No. 621 M., dated 22nd March 1898.

The estimated receipts and charges of the Adóni 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	26,980	11,310	13,870	1,200
Tax on Arts	7,003	8,940	3,990	3,210
,, on Buildings and Lands	8,781	12,190	11,370	13,730
Water-tax on Buildings and Lands	4,684	6,190	6,070	6,890
Tax on Vehicles and Animals	989	1,020	790	830
,, on Carts	1,472	1,500	1,100	1,100
Tolls	3,512	3,600	2,910	3,000
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	216	150	280	160
Conservancy Receipts	842	1,000	1,000	1,000
Fees and Revenue from Educational Institutions	221	210	170	240
,, from Medical	67	50	50	40
Income from Markets and Slaughter-houses	2,353	1,800	2,190	1,800
License Fees	622	600	600	750
Other ,,	48	40	40	40
Fines under Municipal and other Acts	127	400	300	500
Grants and Contributions from Government	3	230	130	190
,, ,, from Local Boards	527	550	610	570
,, ,, from other Bodies	93	..	60	60
Recoveries for Services to Private Individuals	1,954	1,950	1,900	1,900
Miscellaneous	442	..	60	..
Advances Recovered	44	..	1,250	..
Total	60,980	51,730	48,740	37,210
Charges.				
GRANT 1—				
New Works—				
Communications	763	1,000	1,000	..
Buildings	8,315	5,900	5,790	..
Water-supply	1,433	4,700	2,150	..
Miscellaneous Public Improvements	..	..	100	..
Repairs—				
Communications	2,335	2,000	2,000	1,000
Buildings	479	300	400	300
Drainage	112	300	150	300
Water-supply	2,476	2,550	3,650	2,500
Establishment	473	550	550	550
Tools and Plant and other Stores	148	70	70	70
Contributions for Public Works	..	..	100	..
Total	16,534	17,370	15,960	4,720
GRANT 2—				
Training Schools	54	60	..	..
Municipal Schools—				
On the Salary-result System	2,673	2,690	2,290	2,690
Grants-in-aid—				
Result Grants	1,025	1,200	900	1,000
Building, Furniture, &c., Grants	150	150	150	50
Inspection	312	310	300	310
Miscellaneous	388	530	370	530
Total	4,602	4,940	4,010	4,580

—	Actuals, 1896–97.	Budget estimate, 1897–98.	Revised estimate, 1897–98.	Budget estimate, 1898–99.
Charges—cont.	Rs.	Rs.	Rs.	Rs.
GRANT 3—				
Hospitals and Dispensaries	2,747	3,120	3,610	3,280
Contributions	355	340	370	400
Vaccination	253	280	300	300
Registration of Births and Deaths	161	190	220	200
Conservancy, Road-cleaning and Road-watering	11,372	12,690	13,070	12,690
Total	14,888	16,620	17,570	16,870
GRANT 4—				
Lighting	1,413	1,500	1,560	1,500
Markets and Slaughter-houses	111	130	130	130
Choultries	24	30	30	30
Travellers' Bungalows	124	100	100	130
Avenues	56	130	120	130
Public Garden, Survey of Land, Fire and other Charges	440	560	560	460
Total	2,168	2,450	2,500	2,380
GRANT 5—				
Supervision and Management	3,730	3,430	3,570	4,490
Repayment of Debt	1,244	1,300	1,300	1,350
Interest on Loan	2,688	2,630	2,630	2,580
Advances Recoverable	1,251	..	..	..
Refunds	4	..	..	..
Grand Total	47,109	48,740	47,540	36,970
Balance	13,871	2,990	1,200	240

REVISED ESTIMATE FOR 1897–98.

2. The current receipts and charges are now estimated at Rs. 34,870 and Rupees 47,540, respectively, against Rs. 40,420 and Rs. 48,740 anticipated in the sanctioned budget. The decrease in the receipts, which occurs chiefly under the taxes on arts, buildings, lands, animals and carts, and tolls, is partly counterbalanced by an increase under the income from markets and slaughter-houses and advances recovered, while the decrease in the charges, which appears under Grants 1 and 2, is partly met by an increase under Grant 3. The collections under the tax on buildings and water-tax and the expenditure on new works—communications during the first eight months of the year were most unsatisfactory. The application for the sanction of Government required for the entertainment of the well watchmen, referred to in paragraph 21 of the Chairman's letter, should be submitted without further delay. The sanction of Government has not been obtained for the increase in the salary of the toti referred to in paragraph 25. This should also be done at an early date.

BUDGET ESTIMATE FOR 1898–99.

3. *Receipts.*—The receipts for 1898–99 are put down at Rs. 34,950 against the revised estimate of Rs. 34,870, the increase, which occurs chiefly under the tax on buildings, water-tax, conservancy receipts and fines, being nearly counterbalanced by a decrease under the tax on arts, income from markets and slaughter-houses and advances recovered. With reference to paragraphs 7 and 31 of the Chairman's letter, it is observed that lands used solely for agricultural purposes, though exempt from the tax leviable under sub-section (3) of section 63 of the Act, with reference to their area, remain liable to taxation under sub-section (2) of the same section. The municipal council's proposal in paragraph 29 to raise the rate of the water-tax from 4 to 4½ per cent. of the annual rental is sanctioned. As the funds at the disposal of the municipal council are not sufficient to meet the charges, the only course open appears to be to raise the rate of the tax on buildings from 7½ to 8½ per cent. and to levy the tax on lands also at this rate. Under section 49 of the Act, the municipal council is requested to show cause, within one month from the date of receipt of this order, why this proposal should not be adopted. Meanwhile the amount taken credit for under these heads will be raised by Rs. 1,560 and Rs. 500, respectively. With

reference to paragraph 4 (4) below, the sum of Rs. 1,000 taken credit for as the sale-proceeds of conservancy bullocks and carts will be struck out. With reference to the remarks of the Director of Public Instruction in his letter read above regarding the sum of Rs. 60 for which credit has been taken under "Other contributions," it is observed that this amount represents the one-third share of the salary of the gymnastic instructor contributed by the London Mission school.

4. *Charges.*—(1) The probable charges are entered as Rs. 34,150 against Rupees 47,540 in the revised estimate, the decrease being most marked under Grants 1 and 3.

(2) *Grant 1.*—In the present state of the municipal finances, the allotment for the maintenance of roads, which is only one-third of the receipts from tolls, will be passed. The municipal council's attention is drawn to the remarks of the Deputy Collector in paragraph 2 of his first endorsement regarding the necessity for widening the lanes in the town.

(3) *Grant 2.*—For want of funds, the increase in the salary of the gymnastic instructor proposed in paragraph 41 of the Chairman's letter cannot be approved.

(4) *Grant 3.*—The construction of type-plan latrines for the hospital referred to in paragraph 2 of the Surgeon-General's letter read above should be undertaken when funds become available. For the reasons stated by the Revenue Divisional Officer in paragraph 2 of his first endorsement and by the Sanitary Commissioner in his letter read above, the municipal council's proposal in paragraph 43 to abolish the present system of removing the town rubbish cannot be approved. The allotment for conservancy will accordingly be raised by Rs. 1,650. The Sanitary Commissioner's suggestion to raise the horse allowance of the sanitary inspector from Rs. 10 to Rs. 15 will be referred to the municipal council for consideration.

(5) *Grant 5.*—The Government agrees with the Collector in considering that a good case for postponing the appointment of a secretary has not been made out. A sum of Rs. 1,200 will, therefore, be provided for this purpose. The municipal council should consider the advisability of reducing the salary of the office manager from Rs. 60 to Rs. 35, with reference to paragraph 2 of G.O., No. 1465 M., dated 21st June 1897, and report the result to Government at an early date.

5. As revised by Government, the budget closes with a balance of Rs. 240 or only ·6 per cent. of the estimated receipts. This should be increased by effecting economies wherever possible in the course of the year.

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

7. The delay of more than six weeks in the submission of this budget is very unsatisfactory and should have been explained.

(True Extract.)

H. TREMENHEERE,
Ag. Secretary to Government.

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

Exd. W. D'Moss.

Government {1898} of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1898. Enclosures
Regd. } Spare copies

G.O., No. 621 M., 22nd March 1898.

MARCH.

Municipal Budget.

Reviewing the Adóni — for 1898-99.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers:—

From M.R.Ry. G. T. RAGHAVA AIYAR Avargal, B.A., Chairman, Municipal Council, Adóni, to the Secretary to Government, Local and Municipal Department (through the Divisional-officer, Adóni, and the Collector of Bellary), dated 15th January 1898, Dis. No. 10.

I have the honour to submit, for the sanction of Government, the budget of the Adóni Municipality for the year 1898–99, together with the revised estimate, for 1897–98, as approved by the council at its meeting held on the 15th instant.

Revised Estimate for 1897–98.

2. The budget grant for 1897–98, as entered in column 6 of the statement VI, revised estimate, is the same as revised by Government in its Order, No. 652 M., dated the 22nd March 1897.

3. The actual opening balance on the 1st April 1897 was Rs. 13,870, in round figures, against Rs. 11,310 anticipated in the sanctioned budget. As already explained in the Administration report for 1896–97 embodied in G.O., No. 1858 M., dated 24th August 1897, the increase was due chiefly to short outlay in that year under Grant 1, Public Works.

Receipts.

4. Apart from the opening balance just mentioned, the receipts of the year are now estimated at Rs. 34,870 against Rs. 40,420 expected in the sanctioned budget. The falling off as compared with the budget is spread over nearly all the items of receipt, but occurs chiefly under the taxes on arts, buildings, and lands, water-tax taxes on animals, and carts, tolls and fines under municipal and other Acts.

5. Under the tax on arts alone, there is a decrease of Rs. 4,950 due to the schedule annexed to the District Municipalities Act IV of 1884, as amended by Act III of 1897, which authorizes the levy of the tax on incomes of the persons liable to it, instead of on trades and callings as hitherto, having been brought into force on the 4th May 1897 (*vide* Government notification published at page 102, Part I-A., of the *Fort St. George Gazette* of that date).

6. The decrease under the tax on buildings and water-tax is merely nominal, being due to the fact that a much larger amount of arrears than was anticipated when the budget for the current year was framed will be left uncollected at the close of the year, owing to the apprehension of the continued bad season.

7. The tax on lands shows a falling off of Rs. 330 owing to the exemption of lands used solely for agricultural purposes under sub-section 3, section 63 (1) of Act IV of 1884, as amended by Act III of 1897. There are no other lands in this town liable to taxation under the Act.

8. The decrease under the taxes on animals and carts is due to great mortality among cattle, and that in the latter case to many a bandy-man having had to part with his cart to maintain himself on account of the recent distress.

9. A decrease of Rs. 690 under tolls is due to want of competition among the bidders at the auction sale of the farm.

10. The income from fines is expected to amount to only Rs. 300 or Rs. 100 less than what was shown in the sanctioned budget owing, apparently to the fact that fines levied under Town Nuisance Act III of 1889, are credited to Provincial funds (*vide* G.O., No. 1460 M., dated 2nd September 1896).

11. The increase under income from markets and slaughter-houses is due to the favourable sale of the farms consequent on the keen competition among bidders present thereat.

12. The sum of Rs. 1,250 shown under "Advances" as the expenditure incurred on famine-relief works during the previous year, has been recovered from Government during the current year.

13. The variations under other heads which are small are explained in the remarks column of the revised estimate and need not be repeated here.

Charges.

14. The total charges, excluding the closing balance of Rs. 1,200, are now estimated at Rs. 47,540 as against Rs. 48,740 entered in the sanctioned budget, thus showing a decrease of Rs. 1,200, which is the net result of a decrease of Rs. 2,340 under Grants 1 and 2 and of an increase of Rs. 1,140 under all other grants. The variations are explained below.

15. The expenditure under Grant 1, Public Works, is put down at Rs. 15,960 as against Rs. 17,370 shown in the sanctioned budget, thus giving a net decrease of Rs. 1,410, which is the net result of a decrease of Rs. 2,560 under new works, counterbalanced by an increase of Rs. 1,150 under repairs and other heads, &c.

16. *New Works—Water-supply.*—Out of an allotment of Rs. 4,700 provided for water-works, a sum of Rs. 2,150 only has been spent in sinking wells in the bed of Nallacheruvu tank, providing wooden shutters for the service reservoir, purchasing water-guages, constructing parapet walls to two drawing wells, building buttress to the waste weir, and placing dry pitching in rear of the body wall of the weir. All these were not expected at the time of framing the budget, but were carried out having been found urgent and necessary. No improvements to water-supply, which were provided for in the budget, were carried out for want of funds in consequence of a great falling off in the receipts from arts-tax.

17. The expenditure under new works—buildings is put down at Rs. 5,790 against Rs. 5,900 in the sanctioned budget. The works provided for, and the allotment made for each of them, are shown below:—

	As per sanctioned budget.	As per revised estimate.
	Rs.	Rs.
(1) Improvements for market stalls	800	..
(2) Public Works Store-shed and office for the overseer ..	1,000	..
(3) A shed for conservancy stores, lanterns lamp-posts ..	1,000	900
(4) A latrine and urinal to be attached to the new Municipal office	550	..
(5) Kerosine-oil depôt	250	..
(6) A compound wall to the new Municipal office and its attached buildings	700	1,200
(7) Additions to the police hospital in order to convert it into apothecary's quarters	600	960
(8) Improvements to municipal choultry	500	..
(9) Constructing Panchama's school	500	600
(10) Constructing a cattle-shed for the accommodation of municipal cattle	..	210
(11) Constructing a compound wall to cattle-shed and store-shed	..	270
(12) Completing two zinc latrines	..	1,510
(13) Municipal office	..	150

Items Nos. 1, 2, 4, 5 and 8 have been omitted from the revised estimate for want of funds.

Item No. 3.—The provision for this has been reduced to Rs. 900. This sum is considered sufficient.

Works Nos. 6, 7 and 9.—The allotments provided for these works have also been raised to meet the cost of the works as ascertained from the estimates.

Items Nos. 10 and 11.—These were obviously necessary to accommodate the municipal cattle and were carried out though no provision was made in the budget.

Work No. 12.—This work was commenced in 1896–97 and has been completed during the year at a total cost of Rs. 2,799–1–9, while the cost estimated was Rupees 2,900. A saving of Rs. 100–14–3 is thus effected.

Work No. 13.—Some minor works which were under execution at the close of the last year have been finished since its close and paid for.

18. The Nallacheruvu tank, from which the town is supplied with drinking water, became entirely dry and people had to fall back on the disused old wells for their supply, owing to the deficient rainfall which was followed by a severe drought. It was found absolutely necessary to clean and deepen the existing fresh-water wells and also to bale water from the wells sunk in the bed of the Nallacheruvu tank both by the municipality and the Public Works department for the supply of water to the town through the existing pipes. The expenditure on this account and that incurred in stopping leakage in the old sluice of the tank by sending for a diver from Madras exceeded the budget grant by Rs. 1,150. This expenditure being unavoidable was incurred and met from the balance of allotment set apart for the extension and improvement of the water works.

19. There was a pit in the new Municipal office compound which was a great nuisance having been impregnated with all sorts of filth. It has been found necessary to fill it up and a provision of Rs. 100 has accordingly been made in the revised estimate.

20. The allotment of Rs. 300 provided for the repair of buildings having been found insufficient to carry out the urgent repairs to the travellers' bungalow which was in a leaky condition and unfit for habitation, has been raised by Rs. 100. The allotment for the repair of drains has been reduced to Rs. 150 owing to there being no necessity to utilize in full the sum provided in the budget.

21. *Water-supply—Establishment.*—Owing to the scarcity of water in the town, it has been found necessary to conserve the fresh water wells, and three watchmen were employed for the purpose on Rs. 3 per mensem. An expenditure of Rs. 60 in excess of the budget allotment has therefore been incurred. The sanction of Government will be sought for it.

22. A sum of Rs. 100 has been incurred for payment to Government on account of scrutiny of estimates, &c., by the Public Works department. This was not expected when the budget was framed.

23. *Grant 2, Education.*—There is a decrease of Rs. 930 which is spread over several heads constituting the grant, but occurs chiefly under (1) Stipends to normal students, (2) Result grants to teachers in salary-result schools, (3) Result grants to other schools, and (4) Common drawing master, owing in the first case to the non-utilization of any portion of the allotment set apart for the purpose and to the difficulty experienced in inducing teachers to go up for training in the training school, in the second and third cases, to the grant earned by the schools being less than what was anticipated when the budget for the current year was framed on account of pressure of famine and in the fourth case to the vacancy in the post of drawing master for four and half months and to the contingent charges having fallen short of the budget grant.

24. *Grant 3, Sanitation and Medical Services.*—The increase of Rs. 490 under hospitals and dispensaries is mainly due to the purchase of certain medicines, &c., on extra indents and to the cost of dieting patients and sundry charges being larger than had been anticipated owing to the influx of famine patients.

25. *Conservancy, Road-cleaning and Road-watering.*—There is an increase of Rs. 560 under "Other charges, such as purchase or hire of carts, &c.," owing apparently to the rise in the prices of fodder and gram bought for feeding conservancy cattle. On the other hand there is a corresponding decrease under conservancy

establishment, owing apparently to the non-employment for several months of certain toties and water-bearers though provided for in the budget. The pay of one of the four toties has been raised from Rs. 6 to Rs. 8, as he has been appointed as cart-driver for the additional cart engaged for carting away the night-soil from the three latrines recently opened for the use of the public. The additional cost thereby incurred will be met from the savings in the salaries of other toties who were engaged late in the year.

26. The increase of Rs. 250 under "Cholera charges" is due to the continuance of cholera staff longer than was expected and to the purchase of a larger quantity of disinfectants, &c., in consequence of the bubonic plague which threatens the municipality.

27. The variations in all other items, both under receipts and charges, have been fully explained in the remarks column of the revised estimate.

BUDGET ESTIMATE FOR 1898–99.

Receipts.

28. *Revenue and Receipts.*—The total receipts of the year, exclusive of the opening balance of Rs. 1,200, are estimated at Rs. 34,950 against Rs. 34,870 and Rs. 40,420, respectively, anticipated in the revised and budget estimates of the current year. There is an increase of Rs. 1,530 under "Tax on buildings, water-tax, and license fees" owing, in the first two cases, to the expected realization in the next year of the arrears which may remain uncollected at the close of the current year after allowing for irrecoverable items, and in the third case to the levy of license fees on butchers' shops, for which sanction was accorded by Government in its Order, No. 2235 M., dated 13th October 1897. On the other hand, there is a decrease of Rs. 780 under arts-tax owing to the absence of arrear collections which swelled the receipts of the current year.

29. It is also proposed to raise the water-tax from 4 per cent. to 4½ per cent. in view to meeting the normal expenditure on water-supply.

30. The municipal council has proposed to abandon the present system of disposing of the town refuse by departmental agency from next year, as it is considered too expensive and to dispose of 11 carts and 22 bullocks now maintained for the purpose. The estimated income from "conservancy receipts" includes Rs. 1,000 expected to be realized by the sale of carts and bullocks mentioned above.

31. The income from tax on lands has been omitted from the budget under the circumstances stated in paragraph 7 *supra*.

32. There is a decrease of Rs. 390 in the income from markets and slaughter-houses owing to bids for leases not being expected to be so high as in the current year, the present contractors having complained of loss in their receipts.

33. An increase of Rs. 200 in the receipts from fines under municipal and other Acts is expected to be realized in consequence of the council exercising a more careful supervision over the sanitation of the town and enforcing rigorously the provisions of municipal law, especially as regards filthy backyards and compounds of houses.

34. The other items of receipts closely follow the figures of the revised estimate and need no explanation.

Expenditure for 1898–99.

35. The total expenditure is estimated at Rs. 34,150 with a closing balance of Rs. 2,000. It is distributed among the following heads :—

	Amount. Rs.	Percentage.
Grant 1	4,720	13·8
„ 2	4,610	13·5
„ 3	15,220	44·6
„ 4	2,380	7·0
„ 5	3,290	9·6
Repayment of loan	3,930	11·5
Total ..	34,150	

In consequence of a great fall of revenue from arts-tax caused by the operation of the amended schedule which is now in force, the council, with much difficulty, adapted the expenditure to the revenue by curtailing the expenditure under Conservancy, Grant 3, and abandoning some of the new works, which were sanctioned for execution during the current year, but which will be left unexecuted at its close for want of funds.

36. *Grant 1, Public Works.*—No new works are proposed to be undertaken for reasons just quoted; but a provision of Rs. 2,500 has, however, been made for repairs. Of this sum, Rs. 1,300 are intended for the usual repairs to roads, latrines and other buildings. The remaining sum, viz., Rs. 1,200, is for the repair of drains and water-works, such as machinery, &c.

37. The amount allotted for roads (Rs. 1,000) compares badly with the net receipts (Rs. 3,000) anticipated from tolls. The former is about 33·3 per cent. of the latter. The percentage is small but the council, considering its present financial condition, feels unable to provide a higher proportion to roads.

38. *Grant 2, Education.*—No provision for stipends to normal students has been made as suggested by the Director of Public Instruction in his Proceedings, No. 10696, dated 18th September 1897.

39. The allotment for result grants has been reduced from Rs. 1,200 to Rupees 1,000 in consideration of the actuals of the past years, and that for building, furniture, &c., grants from Rs. 150 to Rs. 50. This sum is considered sufficient. It is proposed to pay the result grants at 75 per cent. to such of the schools as continue to employ untrained or uncertificated teachers as well as to infant standards.

40 The current year's budget provision for inspection is again repeated for next year, as there is every probability of the Hindu inspecting schoolmaster securing a trained teacher's certificate at the next examination, which will take place in May next.

41. The increase of Rs. 2–8–0 per mensem, in the salary of gymnastic instructor, has been made as an incentive to secure the services of a competent person for the work.

42. *Grant 3, Sanitation and Medical Services.*—The provision for hospital is almost the same as in the current year, but there is an increase of Rs. 160 under diet of patients and sundry charges, due to the expectation of the continuance of the high prices of provisions required for the purpose even in the next year.

43. *Conservancy, Road-cleaning and Road-watering.*—The provision under this head is less than the current year's budget by Rs. 1,650. This is due to the council proposing to abolish the present system of maintaining carts and bullocks of its own for the purpose of transporting town rubbish which is too costly in consideration of the paucity of its funds, and to engage the same number of hired carts in lieu thereof. The saving thus effected will be utilized on other more important sanitary purposes.

44. *Grant 4, Lighting and Miscellaneous Municipal Purposes—Travellers' Bungalow.*—There is an increase of Rs. 30 under the head owing to the provision having been made for crockery utensils, &c., for the use of the bungalow; on the other hand, there is a decrease of Rs. 100 under "Other items—Other charges" owing to there being no necessity to provide more for it.

45. *Grant 5.*—In obedience to the resolution of the council to request the Government to postpone the appointment of Secretary, no provision is made though sanction was accorded by Government in its Order, Mis. No. 1961 M., dated 10th September 1897.

46. A sum of Rs. 300 is provided for the payment of contributions to Government for central office and audit establishments and is calculated at the rates sanctioned in G.O., No. 2473 L., dated 22nd December 1897.

47. The expenditure under other heads does not call for remarks.

48. A proposition statement for alterations in the educational and conservancy establishments is enclosed.

49. The budget thus closes with a balance of Rs. 2,000 or 5·7 per cent. of the estimated receipts.

50. A copy of council's resolution approving the budget is enclosed.

Submitted.

2. The tax on arts is reduced by about Rs. 5,000 and the land-tax (about Rs. 800) is exempted since the introduction of the new Act. To meet this large deficiency, the council has, by curtailing expenditure under "Conservancy" and by abandoning some of the new works sanctioned in the current year, regulate the expenditure according to the income. It remains, however, to be seen how far the change proposed to be introduced under "Conservancy" for the disposal of the street refuse by hired carts will be a success, and till then the amount shown as a saving under this head cannot safely be taken as such. The council has not been able to make provision for any new work, or for the 10 per cent. of the revenue as a reserve balance. With the exception of the few roads which are well kept, the whole of the town has very narrow, irregular lanes which stand in the way of improvement of sanitation, to which the attention of the council is being repeatedly drawn by the Government (*vide* Government Orders noted in the margin). Unless a certain amount is set apart for the widening of the lanes and some work done in this direction every year, little improvement can be affected in sanitation. Since the introduction of water taps, the stagnation of spilt water contributes not a little to enhance the insanitary condition of the lanes. Provision for the drainage of the stagnant water has therefore to be made, and this makes the widening of the lanes all the more necessary. For want of funds the work has not been undertaken.

1. Paragraph 5 of G.O., No. 1555 M., dated 25th September 1895.
2. Paragraph 5 of G.O., No. 1251 M., dated 27th July 1876.
3. Paragraph 5 of G.O., No. 1858 M., dated 24th August 1897.

The charges for "supervision and management" which have already reached the maximum of 10 per cent. of the revenue cannot now be increased by the addition of the Secretary's pay, nor does it appear expedient to curtail the salaries of the existing staff to make provision for the Secretary's pay. Attention is respectfully invited to paragraph 53—G.O., Nos. 2858 and 2859 M., dated 31st December 1897.

(Signed) MAHDI HUSSAIN,
Deputy Collector.

29th January 1898.

Dis. No. 578.

Forwarded.

2. The delay of one month in the submission of the report has not been explained.

3. The Divisional-officer's remarks on the proposed change in the conservancy arrangements, state of roads and sanitation of the town are endorsed.

(Signed) E. A. ELWIN,
Ag. Collector.

BELLARY,
3rd February 1898.

Memorandum of dissent to the Resolution of the Council praying the Government to postpone the appointment of Secretary.

I was one of the three dissentient members and beg permission with due deference and profound submission to state the reasons which impelled me to give vent to a dissentient opinion.

2. It will not be out of place to indite in a condensed form the steps taken by the council *in re* the appointment of Secretary. A proposal to appoint a Secretary in this municipality was placed by me before the council which resolved in the meeting held on the 9th June 1897 to appoint one with a pay of Rs. 100. On the submission of this resolution to Government, the latter in its order, Mis No. 1510, dated 3rd July 1897, requested the council to revise its proposal with reference to paragraph 3 of G.O., No. 1465 M., dated 21st June 1897, and to state the powers which it intended to delegate to the Secretary. The Government Order in question was placed for the consideration of the council which at a meeting held on the 28th July 1897 resolved to give a salary of Rs. 100 per mensem to the Secretary with an annual increment of Rs. 5 up to a maximum of Rs. 125.

3. The council also, by means of a tabular statement, pointed out to Government that the average annual revenue of the municipality for three consecutive years ending with 1895–96 is Rs. 33,160.

The Government sanctioned the proposal of the council in its order, Mis. No. 1961 M., dated 10th September 1897. I convened a special meeting on the 30th September 1897 to select a suitable candidate for the Secretary's place from among the several applicants for the situation and the council resolved by a majority of nine against two to appoint M.R.Ry. P. Hanumanta Rao, B.A., as Secretary. The resolution of the council has already been submitted to Government for sanction.

Thus it is seen the question of Secretary's appointment was not settled in one day, but it formed a subject of deliberation by the council in three meetings (9th June, 28th July and 30th September 1897).

The main grounds upon which the request to postpone the appointment of Secretary is based are—

(1) the difficulty felt in collecting the taxes ;
(2) the unfavourable character of the season ; and
(3) the uncertainty of the realization in full of the amount of income shown in the budget. The grounds stated above are, I respectfully submit, exactly those pointing to the crying necessity of the immediate appointment of a Secretary devoting his full time and armed with powers.

The difficulty experienced in the collection of taxes is not a novel feature in this municipality, but it is a common ground of complaint in all the municipalities. In fact, difficulty is indissolubly wedded to collection in all departments of administration.

A millionaire does not pay up the assessment on the presentation of the bill and before he is dunned for the payment. *A fortiori* in the case of individuals in mediocre and impecunious condition. The ignorant people are more sensitive to their pockets than appreciate the advantages accruing from the institution of the municipality.

The very prop of the municipality—in fact its right eye—I mean the collection of revenue, rests in the hands of the bill-collectors drawing a monthly salary of Rs. 10 or Rs. 12. The maintenance of strict supervision over their work by daily perambulations in the town is a *sine quâ non* of good collection. The salutary provision in the amended District Municipalities Act making it obligatory on the part of the Chairman to delegate his powers over the collection staff to the Secretary clearly indicates that a devotion of sustained attention and stringent supervision by a full-timed officer over the collection staff are absolutely necessary to ensure efficiency of collection. The ground of difficulty in collection will, I submit, vanish away the moment a full-timed Secretary steps into the office.

The season is not so unfavourable as it was some months back. A reference to season reports submitted by the Tahsildar of Adóni will clearly indicate how far the season is unfavourable.

Even supposing the season is unfavourable, it has least to do with the Secretary's appointment. The collection of the revenue must necessarily keep pace with the expenditure.

Many people may try to evade payment taking shelter under the season and a full-timed Secretary will be highly useful in preventing evasions and in forcing payment by personal inspection of the houses constantly.

The council is of opinion that the realization of the income shown in the budget is uncertain. The budget being only a forecast of the future, the income and expenditure shown therein are uncertain. It is quite possible we may realize more or spend less than the estimate. The conversion of uncertainty into certainty may possibly be effected by a full-timed Secretary is my humble opinion.

(Signed) G. T. RAGHAVA IYER,
Chairman.

Submitted.

2. The Chairman excepted, the two dissentient councillors are M.R.Ry. Hanumantha Rau, the Secretary-elect, and the Sub-Assistant Inspector of Schools. Under section 30, clause 3 of the Act, the former was, I think, ineligible to vote on the question in which he had a "pecuniary interest." The latter is a non-resident councillor and as such could not be expected to have a thorough knowledge of the condition of the town.

3. It is said that the question had been considered in three meetings of the council. It does not, however, appear that the financial side of the question had received sufficient consideration, as the tax on arts had not then been revised under the new Act. The revision has reduced the revenue by about Rs. 5,000.

4. The condition of the population of Adóni (mostly weavers) is still such that the realization in full of the budgeted amount is considered to be impracticable. The difficulty alluded to by the councillors in the collection of taxes had reference to the poverty of the people due to adverse character of the season and not to laxity in collections on the part of the municipal subordinates.

(Signed) MAHDI HUSSAIN,
Deputy Collector.

29*th January* 1898.

Submitted.

2. The state of the season in the Adóni taluk is by no means unfavourable, and I do not consider that the majority of the municipal council has made out a good case for postponing the appointment of a Secretary.

(Signed) E. A. ELWIN,
Ag. Collector.

3*rd February* 1898.

From A. S. RUSSELL, Esq., Acting Sanitary Engineer to Government, to the Secretary to Government, Local and Municipal Department, dated Fort St. George, 31st January 1898, No. 147.

I have the honour to state that the provision made in the budget estimate of the Adóni Municipal Council for 1898–99, of which an extract has been furnished to this office, under 2 (*d*) Repairs, water-supply, calls for no remarks.

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, 2nd February 1898, No. 870.

Adverting to the budget estimate of the Adóni Municipality for 1898–99, I have the honour to state that the allotments made therein under the several heads of Grant 2 call for no remarks and may be accepted. Under receipts, credit has been taken for a sum of Rs. 60 under "Other grants and contributions", both in the revised estimate for the current year and the budget estimate for the next year ; but I am not aware for what purpose the contribution is intended. The net expenditure proposed on education is Rs. 4,120 (4,610—490), or nearly 15 per cent. of the estimated income from taxation and markets.

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, 14th February 1898, No. 160.

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

2. The construction of type-plan latrines for the hospital requires to be attended to and 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, 25th February 1898, No. 445—S.

Referring to the Adóni municipal budget for 1898–99, I have the honour to remark that the proposal of the council to do away with the present practice of removing the town sweepings and rubbish by the municipal executive, and to initiate the contract system is retrograde and should be deprecated. The pony allowance for the sanitary inspector should be raised from Rs. 10 to Rs. 15, as it is impossible to maintain an animal on Rs. 10.

ORDER—No. 621 M., dated 22nd March 1898.

The estimated receipts and charges of the Adóni 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	26,980	11,310	13,870	1,200
Tax on Arts	7,003	8,940	3,990	3,210
,, on Buildings and Lands	8,781	12,190	11,370	13,730
Water-tax on Buildings and Lands	4,684	6,190	6,070	6,890
Tax on Vehicles and Animals	989	1,020	790	830
,, on Carts	1,472	1,500	1,100	1,100
Tolls	3,512	3,600	2,910	3,000
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	216	150	280	160
Conservancy Receipts	842	1,000	1,000	1,000
Fees and Revenue from Educational Institutions	221	210	170	240
,, ,, from Medical ,,	67	50	50	40
Income from Markets and Slaughter-houses	2,353	1,800	2,190	1,800
License Fees	622	600	600	750
Other ,,	48	40	40	40
Fines under Municipal and other Acts	127	400	300	500
Grants and Contributions from Government	3	230	130	190
,, ,, from Local Boards	527	550	610	570
,, ,, from other Bodies	93	..	60	60
Recoveries for Services to Private Individuals	1,954	1,950	1,900	1,900
Miscellaneous	442	..	60	..
Advances Recovered	44	..	1,250	..
Total ..	60,980	51,730	48,740	37,210
Charges.				
GRANT 1—				
New Works—				
Communications	763	1,000	1,000	..
Buildings	8,315	5,900	5,790	..
Water-supply	1,433	4,700	2,150	..
Miscellaneous Public Improvements	..	..	100	..
Repairs—				
Communications	2,335	2,000	2,000	1,000
Buildings	479	300	400	300
Drainage	112	300	150	300
Water-supply	2,476	2,550	3,650	2,500
Establishment	473	550	550	550
Tools and Plant and other Stores	148	70	70	70
Contributions for Public Works	..	..	100	..
Total ..	16,534	17,370	15,960	4,720
GRANT 2—				
Training Schools	54	60	..	..
Municipal Schools—				
On the Salary-result System	2,673	2,690	2,290	2,690
Grants-in-aid—				
Result Grants	1,025	1,200	900	1,000
Building, Furniture, &c., Grants	150	150	150	50
Inspection	312	310	300	310
Miscellaneous	388	530	370	530
Total ..	4,602	4,940	4,010	4,580

	Actuals, 1896–97.	Budget estimate, 1897–98.	Revised estimate, 1897–98.	Budget estimate, 1898–99.
Charges—cont.	Rs.	Rs.	Rs.	Rs.
GRANT 3—				
Hospitals and Dispensaries	2,747	3,120	3,610	3,280
Contributions	355	340	370	400
Vaccination	253	280	300	300
Registration of Births and Deaths	161	190	220	200
Conservancy, Road-cleaning and Road-watering	11,372	12,690	13,070	12,690
Total ..	14,888	16,620	17,570	16,870
GRANT 4—				
Lighting	1,413	1,500	1,560	1,500
Markets and Slaughter-houses	111	130	130	130
Cheultries	24	30	30	30
Travellers' Bungalows	124	100	100	130
Avenues	56	130	120	130
Public Garden, Survey of Land, Fire and other Charges	440	560	560	460
Total ..	2,168	2,450	2,500	2,380
GRANT 5—				
Supervision and Management	3,730	3,430	3,570	4,490
Repayment of Debt	1,244	1,300	1,300	1,350
Interest on Loan	2,688	2,630	2,630	2,580
Advances Recoverable	1,251	..	..	..
Refunds	4	..	..	..
Grand Total ..	47,109	48,740	47,540	36,970
Balance	13,871	2,990	1,200	240

REVISED ESTIMATE FOR 1897–98.

2. The current receipts and charges are now estimated at Rs. 34,870 and Rupees 47,540, respectively, against Rs. 40,420 and Rs. 48,740 anticipated in the sanctioned budget. The decrease in the receipts, which occurs chiefly under the taxes on arts, buildings, lands, animals and carts, and tolls, is partly counterbalanced by an increase under the income from markets and slaughter-houses and advances recovered, while the decrease in the charges, which appears under Grants 1 and 2, is partly met by an increase under Grant 3. The collections under the tax on buildings and water-tax and the expenditure on new works, communications during the first eight months of the year were most unsatisfactory. The application for the sanction of Government required for the entertainment of the well watchmen, referred to in paragraph 21 of the Chairman's letter, should be submitted without further delay. The sanction of Government has not been obtained for the increase in the salary of the toti referred to in paragraph 25. This should also be done at an early date.

BUDGET ESTIMATE FOR 1898–99.

3. *Receipts.*—The receipts for 1898–99 are put down at Rs. 34,950 against the revised estimate of Rs. 34,870, the increase, which occurs chiefly under the tax on buildings, water-tax, conservancy receipts and fines, being nearly counterbalanced by a decrease under the tax on arts, income from markets and slaughter-houses and advances recovered. With reference to paragraphs 7 and 31 of the Chairman's letter, it is observed that lands used solely for agricultural purposes, though exempt from the tax leviable under sub-section (3) of section 63 of the Act, with reference to their area, remain liable to taxation under sub-section (2) of the same section. The municipal council's proposal in paragraph 29 to raise the rate of the water-tax, from 4 to 4½ per cent. of the annual rental, is sanctioned. As the funds at the disposal of the municipal council are not sufficient to meet the charges, the only course open appears to be to raise the rate of the tax on buildings from 7½ to 8½ per cent. and to levy the tax on lands also at this rate. Under section 49 of the Act, the municipal council is requested to show cause, within one month from the date of receipt of this order, why this proposal should not be adopted. Meanwhile the amount taken credit for under these heads will be raised by Rs. 1,560 and Rs. 500, respectively. With

reference to paragraph 4 (4) below, the sum of Rs. 1,000 taken credit for as the sale-proceeds of conservancy bullocks and carts will be struck out. With reference to the remarks of the Director of Public Instruction in his letter read above regarding the sum of Rs. 60 for which credit has been taken under "Other contributions," it is observed that this amount represents the one-third share of the salary of the gymnastic instructor contributed by the London Mission school.

4. *Charges.*—(1) The probable charges are entered as Rs. 34,150 against Rupees 47,540 in the revised estimate, the decrease being most marked under Grants 1 and 3.

(2) *Grant 1.*—In the present state of the municipal finances, the allotment for the maintenance of roads, which is only one-third of the receipts from tolls, will be passed. The municipal council's attention is drawn to the remarks of the Deputy Collector in paragraph 2 of his first endorsement regarding the necessity for widening the lanes in the town.

(3) *Grant 2.*—For want of funds, the increase in the salary of the gymnastic instructor proposed in paragraph 41 of the Chairman's letter cannot be approved.

(4) *Grant 3.*—The construction of type-plan latrines for the hospital referred to in paragraph 2 of the Surgeon-General's letter read above should be undertaken when funds become available. For the reasons stated by the Revenue Divisional Officer in paragraph 2 of his first endorsement and by the Sanitary Commissioner in his letter read above, the municipal council's proposal in paragraph 43 to abolish the present system of removing the town rubbish cannot be approved. The allotment for conservancy will accordingly be raised by Rs. 1,650. The Sanitary Commissioner's suggestion to raise the horse allowance of the sanitary inspector from Rs. 10 to Rs. 15 will be referred to the municipal council for consideration.

(5) *Grant 5.*—The Government agrees with the Collector in considering that a good case for postponing the appointment of a secretary has not been made out. A sum of Rs. 1,200 will, therefore, be provided for this purpose.

5. As revised by Government, the budget closes with a balance of Rs. 240, or only ·6 per cent. of the estimated receipts. This should be increased by effecting economies wherever possible in the course of the year.

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

7. The delay of more than six weeks in the submission of this budget is very unsatisfactory and should have been explained.

(True Extract.)

for *Ag. Secretary to Government.*

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

Exd. W. D'Moss.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From M.R.Ry. G. T. RAGHAVA IYER Avargal, B.A., Chairman, Municipal Council, Adóni, to the Secretary to Government, Local and Municipal Department (through the Divisional-officer, Adóni, and the Collector of Bellary), dated 15th January 1898, Dis. No. 10.

I have the honour to submit, for the sanction of Government, the budget of the Adóni Municipality for the ensuing financial year 1898–99, together with the revised estimate as approved by the council at its meeting held on the 15th instant.

REVISED ESTIMATE FOR 1897–98.

2. The budget grant for 1897–98, as entered in column 6 of the statement VI, revised estimate, is the same as revised by Government in its Order, No. 652 M., dated the 22nd March 1897.

3. The actual opening balance on the 1st April 1897 was Rs. 13,870, in round figures, against Rs. 11,310 anticipated in the sanctioned budget. The increase is due chiefly, as already explained in the Administration report for 1896–97 embodied in G.O., No. 1858 M., dated 24th August 1897, to short outlay in that year under Grant 1, Public Works.

Receipts.

4. Apart from the opening balance just mentioned, the receipts of the year are now estimated at Rs. 34,870 against Rs. 40,420 expected in the sanctioned budget. The falling off, as compared with the budget, is spread over nearly all the items of receipt, but occurs chiefly under tax on arts, tax on buildings, tax on lands, water-tax on buildings and lands, tax on animals, tax on carts, tolls and fines under municipal and other Acts.

5. Under tax on arts alone, there is a decrease of Rs. 4,950 due to the amended schedule annexed to the District Municipalities Act IV of 1884, as amended by Act III of 1897, authorizing the levy of the tax on incomes of the persons liable to it, instead of on trades and callings as hitherto, having been brought into force on the 4th May 1897 (*vide* Government notification published at page 102, Part I-A., of the *Fort St. George Gazette* of that date).

6. The decrease under tax on buildings and water-tax is merely nominal, arising from the fact that a much larger amount of arrears than was anticipated when the budget for the current year was framed will be left uncollected at the close of the year, owing to the apprehension of the continued bad season.

7. The tax on lands shows a falling off of Rs. 330 owing to the exemption of lands used solely for agricultural purposes under sub-section 3, section 63 (1) of Act IV of 1884, as amended by Act III of 1897. There are no other lands in this town liable to taxation under the Act.

8. The decrease under tax on animals and carts is due in the first case to great mortality among cattle, and that in the latter case to many a bandy-man having had to part with his cart to maintain himself on account of the recent distress.

9. A decrease of Rs. 690 under tolls is due to want of competition among the bidders at the auction sale of the farm.

10. The income from fines is expected to realize only Rs. 300, or Rs. 100 less than what was shown in the sanctioned budget owing, apparently, to the fines levied under Town Nuisance Act III of 1889, being apportioned to the Provincial funds (*vide* G.O., No. 1460 M., dated 2nd September 1896).

11. The increase under income from markets and slaughter-houses is due to the favourable sale of the farms consequent on the keen competition among bidders present thereat.

12. The sum of Rs. 1,250 shown under "Advances" as the expenditure incurred on famine-relief works during the previous year, had been recovered from Government during the current year.

13. The variations under other heads which are small are explained in the remarks column of the revised estimate and need not be repeated here.

Charges.

14. The total charges, with a closing balance of Rs. 1,200, are now estimated at Rs. 47,540 as against Rs. 48,740 entered in the sanctioned budget, thus showing a decrease of Rs. 1,200, which is the net result of a decrease of Rs. 2,340 under Grants 1 and 2 and of an increase of Rs. 1,140 under all other grants. The variations are explained below.

15. The expenditure under Grant 1, Public Works, is put down at Rs. 15,960 as against Rs. 17,370 shown in the sanctioned budget, thus giving a net decrease of Rs. 1,410, which is the net result of a decrease of Rs. 2,560 under new works, counterbalanced by an increase of Rs. 1,150 under repairs and other heads, &c.

16. *New Works—Water-supply.*—Out of an allotment of Rs. 4,700 provided for water-works, a sum of Rs. 2,150 only has been spent in sinking wells in the bed of Nallacheruvu tank, providing wooden shutters for the service reservoir, purchasing water-guages, constructing parapet walls to two drawing wells, building buttress to the waste weir, and placing dry pitching in rear of the body wall of the weir. All these were not expected at the time of framing the budget, but were carried out having been found urgent and necessary. No improvements to water-supply, which were provided for in the budget, were carried out for want of funds in consequence of a great falling off in the receipts from arts-tax.

17. The expenditure under new works—buildings is put down at Rs. 5,790 against Rs. 5,900 in the sanctioned budget. The works provided for, and the allotment made for each of them, are shown below:—

	As per sanctioned budget.	As per revised estimate.
	Rs.	Rs.
(1) Improvements for market stalls	800	..
(2) Public Works Store-shed and office for the overseer	1,000	..
(3) A shed for conservancy stores, lanterns lamp-posts	1,000	900
(4) A latrine and urinal to be attached to the new Municipal office	550	..
(5) Kerosine-oil depôt	250	..
(6) A compound wall to the new Municipal office and its attached buildings	700	1,200
(7) Additions to the police hospital in order to convert it into apothecary's quarters	600	960
(8) Improvements to municipal choultry	500	..
(9) Constructing Panchama's school	500	600
(10) Constructing a cattle-shed for the accommodation of municipal cattle	..	210
(11) Constructing a compound wall to cattle-shed and store-shed	..	270
(12) Completing two zinc latrines	..	1,510
(13) Municipal office	..	150

Items Nos. 1, 2, 4, 5 and 8 have been omitted from the revised estimate for want of funds.

Item No. 3.—The provision for this has been reduced to Rs. 900. This sum is considered sufficient.

Works Nos. 6, 7 and 9.—The allotments provided for these works have also been raised to meet the cost of the works as ascertained from the estimates.

Items Nos. 10 and 11.—These are obviously necessary to accommodate the municipal cattle and were carried out though no provision was made in the budget.

Work No. 12.—This work was commenced in 1896–97, and has been completed during the year at a total cost of Rs. 2,799–1–9, while the cost estimated was Rupees 2,900. A saving of Rs. 100–14–3 is thus effected.

Work No. 13.—Some minor works, which were under execution at the close of the last year, have been finished since its close and paid for.

18. The Nallacheruvu tank, from which the town is supplied with drinking water, became entirely dry, and people had to fall back on the disused old wells for their supply, owing to the deficient rainfall which was followed by a severe drought. It was found absolutely necessary to clean and deepen the existing fresh-water wells and also to bale water from the wells sunk in the bed of the Nallacheruvu tank both by the municipality and the Public Works department for the supply of water to the town through the existing pipes. The expenditure on this account and that incurred in stopping leakage in the old sluice of the tank by sending for a diver from Madras exceeded the budget grant by Rs. 1,150. This expenditure being unavoidable was incurred and met from the balance of allotment set apart for the extension and improvement of the water works.

19. There was a pit in the new Municipal office compound which was a great nuisance having been impregnated with all sorts of filth. It has been found necessary to fill it up and a provision of Rs. 100 has accordingly been made in the revised estimate.

20. The allotment of Rs. 300 provided for the repair of buildings having been found insufficient to carry out the urgent repairs to the travellers' bungalow which was in a leaky condition and unfit for habitation, has been raised by Rs. 100 and shown in the revised estimate. The allotment for the repair of drains has been reduced to Rs. 150 owing to there being no necessity to utilize in full the sum provided for in the budget.

21. *Water-supply—Establishment.*—Owing to the scarcity of water in the town it has been found necessary to conserve the fresh water wells, and three watchmen were employed for the purpose on Rs. 3 per mensem. An expenditure of Rs. 60 in excess of the budget allotment has therefore been incurred. The sanction of Government will be sought for it.

22. A sum of Rs. 100 has been incurred for payment to Government on account of scrutiny of estimates, &c., by the Public Works department. This was not expected when the budget was framed.

23. *Grant 2, Education.*—There is a decrease of Rs. 930 which is spread over under several heads constituting the grant, but occurs chiefly under (1) Stipends to normal students, (2) Results grants to teachers in salary-result schools, (3) Results grants to other schools, and (4) Common drawing, owing in the first case to the non-utilization of any portion of the allotment set apart for the purpose and to the difficulty experienced in inducing teachers to go up for training in the training school, in the second and third cases, to the grant earned by the schools being less than what was anticipated when the budget for the current year was framed on account of pressure of famine and in the fourth case to the vacancy in the post of drawing master for four and half months and to the contingent charges having fallen short of the budget grant.

24. *Grant 3, Sanitation and Medical Services.*—The increase of Rs. 490 under hospitals and dispensaries is mainly due to the purchase of certain medicines, &c., on extra indents and to the cost of dieting patients and sundry charges being larger than had been anticipated owing to the influx of famine patients.

25. *Conservancy, Road-cleaning and Road-watering.*—There is an increase of Rs. 560 under "Other charges, such as purchase or hire of carts, &c.," owing apparently to the rise in the prices of fodder and gram bought for feeding conservancy cattle. On the other hand there is a corresponding decrease under conservancy

establishment, owing apparently to the non-employment for several months of certain toties and water-bearers though provided for in the budget. The pay of one of the four toties has been raised from Rs. 6 to Rs. 8, as he has been appointed as cart-driver for the additional cart engaged for carting away the night-soil from the three latrines recently opened for the use of the public. The additional cost thereby incurred will be met from the savings in the salaries of other toties who were engaged late in the year.

26. The increase of Rs. 250 under "Cholera charges" is due to the continuance of cholera staff longer than was expected and to the purchase of larger quantity of disinfectants, &c., in consequence of threatened bubonic plague.

27. The variations in all other items, both under receipts and charges, have been fully explained in the remark column of the revised estimate.

Budget for 1898–99.

Receipts.

28. *Revenue and Receipts.*—The total receipts of the year, exclusive of the opening balance, Rs. 1,200, are estimated at Rs. 34,950 against Rs. 34,870 and Rs. 40,420, respectively, anticipated in the revised estimate and sanctioned budget of the current year. There is an increase of Rs. 1,530 under "Tax on buildings, water-tax, and license fees" owing, in the first-mentioned two cases, to the expected realization in the next year of the arrears which may remain uncollected at the close of the current year after allowing for irrecoverable items, and in the latter case to the levy of license fees on butchers' shops, for which sanction was accorded by Government in its Order, No. 2235 M., dated 13th October 1897. On the other hand, there is a falling off of Rs. 780 under arts-tax owing to the absence of arrear collections which swelled the receipts of the current year.

29. It is also proposed to raise the water-tax from 4 per cent. to 4½ per cent. in view to meeting the normal expenditure on water-supply.

30. The municipal council has proposed to abandon the present system of disposing of the town refuse by departmental agency from next year, as it is considered too expensive and to dispose of 11 carts and 22 bullocks now maintained for the purpose. The estimated income from "conservancy receipts" includes Rs. 1,000 expected to be realized by the sale of carts and bullocks mentioned above.

31. The income from tax on lands has been omitted from the budget under the circumstances stated in paragraph 7 *supra*.

32. There is a decrease of Rs. 390 in the income from markets and slaughter-houses owing to bids for leases will, it is thought, not be so high as in the current year, the present contractors having complained of loss in their receipts.

33. An increase of Rs. 200 in the receipts from fines under municipal and other Acts is expected to realize in consequence of the council exercising a more careful supervision over the sanitation of the town and enforcing rigorously the provisions of municipal law, especially as regards filthy backyards and compounds of houses.

34. The other items of receipts closely follow the figures of the revised estimate and need no explanation.

Expenditure for 1898–99.

35. The total expenditure is estimated at Rs. 34,150 with a closing balance of Rs. 2,000. It is distributed among the following heads :—

	Amount.	Percentage.
	Rs.	
Grant 1	4,720	13·8
„ 2	4,610	13·5
„ 3	15,220	44·6
„ 4	2,390	7·0
„ 5	3,270	9·6
Repayment of loan	3,930	11·5
Total ..	34,150	

In consequence of a great fall of revenue from arts-tax by the amended schedule which is now in force, the council, with much difficulty, adopted the expenditure to the revenue by curtailing the expenditure under Conservancy, Grant 3, and abandoning some of the new works, which were sanctioned for execution during the current year, will be left unexecuted at its close for want of funds.

36. *Grant 1, Public Works.*—No new works are proposed to be undertaken for reasons just quoted; but a provision of Rs. 2,500 has, however, been made for repairs. Of this sum, Rs. 1,300 are intended for the usual repairs to roads, latrines and other buildings. The remaining sum, viz., Rs. 1,200, is for the repair of drains and water-works, such as machinery, &c.

37. The amount allotted for roads (Rs. 1,000) compares ~~hardly~~ with the net receipts (Rs. 3,000) anticipated from tolls. The former is about 33·3 per cent. of the latter. The percentage is small but the council, considering its present financial condition, feels unable to provide a higher proportion to roads.

38. *Grant 2, Education.*—No provision for stipends to normal students has been made as suggested by the Director of Public Instruction in his Proceedings, No. 10696, dated 18th September 1897.

39. The allotment for results grants has been reduced from Rs. 1,200 to Rupees 1,000 in consideration of the actuals of the past years, and that for building, furniture, &c., grant from Rs. 150 to Rs. 50. This sum is considered sufficient. It is proposed to pay the results grants at 75 per cent. to such of the schools as continue to employ untrained or uncertificated teachers as well as to infant standards.

40. The current year's budget provision for inspection is again repeated for next year, as there is every probability of the Hindu inspecting schoolmaster securing a trained teacher's certificate at the next examination, which will take place in May next.

41. The increase of Rs. 2–8–0 per mensem, in the salary of gymnastic instructor, has been made as an incentive to secure the services of a competent person for the work.

42. *Grant 3, Sanitation and Medical Services.*—The provision for hospital is almost the same as in the current year, but there is an increase of Rs. 160 under diet of patients and sundry charges due to the expectation of the continuance of the high prices of provisions required for the purpose even in the next year.

43. *Conservancy, Road-cleaning and Road-watering.*—The provision under this head is less than the current year's budget by Rs. 1,650. This is due to the council proposing to abolish the present system of maintaining carts and bullocks of its own for the purpose of transporting town rubbish which is too costly in consideration of the paucity of its funds, and to engage the same number of hired carts in lieu thereof. The saving thus effected will be utilized on other more important sanitary purposes.

44. *Grant 4, Lighting and Miscellaneous Municipal Purposes—Travellers' Bungalow.*—There is an increase of Rs. 30 under the head owing to the provision having been made for crockery utensils, &c., for the use of the bungalow; on the other hand, there is a decrease of Rs. 100 under "Other items—Other charges" owing to there being no necessity to provide more for it.

45. *Grant 5.*—In obedience to the resolution of the council to request the Government to postpone the appointment of Secretary, no provision is made though sanction was accorded by Government in its Order, Mis. No. 1961 M., dated 10th September 1897.

46. A sum of Rs. 300 is provided for the payment of contributions to Government for central office and audit establishments and is calculated at the rates sanctioned in G.O., No. 2473 L., dated 22nd December 1897.

47. The expenditure under other heads does not call for remarks.

48. A proposition statement for alterations in the educational and conservancy establishments is enclosed.

49. The budget thus closes with a balance of Rs. 2,000 or 5·7 per cent. of the estimated receipts.

50. A copy of council's resolution approving the budget is enclosed.

Submitted.

2. The tax on arts is reduced by about Rs. 5,000 and the land-tax (about Rs. 800) is exempted since the introduction of the new Act. To meet this large deficiency, the council has, by curtailing expenditure under "Conservancy" and by abandoning some of the new works sanctioned in the current year, regulated the expenditure to the income. It remains, however, to be seen how far the change proposed to be introduced under "Conservancy" for the disposal of the street refuse by hired carts would be a success, and till then the amount shown as a saving under this head cannot safely be taken as such. The council has not been able to make provision for any new work, or for the 10 per cent. of the revenue as a reserve balance. With the exception of the few roads which are well kept, the whole of the town has very narrow, irregular lanes which stand in the way of ~~the~~ improvement of ~~the~~ sanitation, to which the attention of the council is being repeatedly drawn by the Government (*vide* Government Orders noted in the margin). Unless a certain amount is set apart for the widening of the lanes and some work done in this direction every year, little improvement can be affected in sanitation. Since the introduction of water taps, the stagnation of spilt water contributes not a little to enhance the insanitary condition of the lanes. Provision for the drainage of the stagnant water has therefore to be made, and this makes the widening of the lanes all the more necessary. For want of funds the work has not been undertaken.

1. Paragraph 5 of G.O., No. 1555 M., dated 25th September 1895.
2. Paragraph 5 of G.O., No. 1251 M., dated 27th July 1896.
3. Paragraph 5 of G.O., No. 1858 M., dated 24th August 1897.

The charges for "supervision and management" which have already reached the maximum of 10 per cent. of the revenue cannot now be increased by the addition of the Secretary's pay, nor does it appear expedient to curtail the salaries of the existing staff to make provision for the Secretary's pay. Attention is respectfully invited to paragraph 53—G.O., Nos. 2858 and 2859 M., dated 31st December 1897.

(Signed) ~~MUHAMMAD~~ HUSSAIN,
Deputy Collector.

29*th January* 1898.

Memorandum of dissent to the Resolution of the Council praying the Government to postpone the appointment of Secretary.

I was one of the three dissentient members and beg permission with due deference and profound submission to state the reasons which impelled me to give vent to a dissentient opinion.

2. It will not be out of place to indite in a condensed form the steps taken by the council *in re* the appointment of Secretary. A proposal to appoint a Secretary in this municipality was placed by me before the council which resolved in the meeting held on the 9th June 1897 to appoint one with a pay of Rs. 100. On the submission of this resolution to Government, the latter in its order, Mis. No. 1510, dated 3rd July 1897, requested the council to revise its proposal with reference to paragraph 3 of G.O., No. 1465 M., dated 21st June 1897, and to state the powers which it intended to delegate to the Secretary. The Government Order in question was placed for the consideration of the council which at a meeting held on the 28th July 1897 resolved to give a salary of Rs. 100 per mensem to the Secretary with an annual increment of Rs. 5 up to a maximum of Rs. 125.

3. The council also, by means of a tabular statement, pointed out to Government that the average annual revenue of the municipality for three consecutive years ending with 1895–96 is Rs. 33,160.

The Government sanctioned the proposal of the council in its order, Mis. No. 1961 M., dated 10th September 1897. I convened a special meeting on the 30th September 1897 to select a suitable candidate for the Secretary's place from among the several applicants for the situation and the council resolved by a majority of nine against two to appoint M.R.Ry. P. Hanumanta Rao, B.A., as Secretary. The resolution of the council has already been submitted to Government for sanction.

Thus it is seen the question of Secretary's appointment was not settled in one day, but it formed a subject of deliberation by the council in three meetings (9th June, 28th July and 30th September 1897).

The main grounds upon which the request to postpone the appointment of Secretary is based are—

(1) the difficulty felt in collecting the taxes ;
(2) the unfavourable character of the season ; and
(3) the uncertainty of the realization in full of the amount of income shown in the budget. The grounds stated above are, I respectfully submit, exactly those pointing to the crying necessity of the immediate appointment of a Secretary devoting his full time and armed with powers.

The difficulty experienced in the collection of taxes is not a novel feature in this municipality, but it is a common ground of complaint in all the municipalities. In fact, difficulty is indissolubly wedded to collection in all departments of administration.

A millionaire does not pay up the assessment on the presentation of the bill and before he is dunned for the payment. *A fortiori* in the case of individuals in mediocre and impecunious condition. The ignorant people are more sensitive to their pockets than appreciate the advantages accruing from the institution of the municipality.

The very prop of the municipality—in fact its right eye—I mean the collection of revenue, rests in the hands of the bill-collectors drawing a monthly salary of Rs. 10 or Rs. 12. The maintenance of strict supervision over their work by daily perambulations in the town is a *sine quâ non* of good collection. The salutary provision in the amended District Municipalities Act making it obligatory on the part of the Chairman to delegate his powers over the collection staff to the Secretary clearly indicates that a devotion of sustained attention and stringent supervision by a full-timed officer over the collection staff are absolutely necessary to ensure efficiency of collection. The ground of difficulty in collection will, I submit, vanish away the moment a full-timed Secretary steps into the office.

The season is not so unfavourable as it was some months back. A reference to season reports submitted by the Tahsildar of Adóni will clearly indicate how far the season is unfavourable.

Even supposing the season is unfavourable, it has least to do with the Secretary's appointment. The collection of the revenue must necessarily keep pace with the expenditure.

Many people may try to evade payment taking shelter under the season and a full-timed Secretary would be highly useful in preventing evasions and in forcing payment by personal inspection of the houses constantly.

The council is of opinion that the realization of the income shown in the budget is uncertain. The budget being only a forecast of the future, the income and expenditure shown therein are uncertain. It is quite possible we may realize more or spend less than the estimate. The conversion of uncertainty into certainty may possibly be effected by a full-timed Secretary is my humble opinion.

(Signed) G. T. RAGHAVA IYER,
Chairman.

Submitted.

2. The Chairman excepted, the two dissentient councillors are Mr. Hanumantha Rau, the Secretary-elect, and the Sub-Assistant Inspector of Schools. Under section 30, clause 3 of the Act, the former was, I think, ineligible to vote on the question in which he had a "pecuniary interest." The latter is a non-resident councillor and as such could not be expected to have a thorough knowledge of the condition of the town.

3. It is said that the question had been considered in three meetings of the council. It does not, however, appear that the financial side of the question had received sufficient consideration, as the tax on arts had not then been revised under the new Act. The revision has reduced the revenue by about Rs. 5,000.

4. The condition of the population of Adóni (mostly weavers) is still such that the realization in full of the budgeted amount is considered to be impracticable. The difficulty alluded to by the councillors in the collection of taxes had reference to the poverty of the people due to adverse character of the season and not to laxity in collections on the part of the municipal subordinates.

(Signed) MUHAMMAD HUSSAIN,
Deputy Collector.

29th January 1898.

Dis. No. 578.

Forwarded.

2. The delay of one month in the submission of the report has not been explained.

3. The Divisional-officer's remarks on the proposed change in the conservancy arrangements, state of roads and sanitation of the town are endorsed.

(Signed) E. A. ELWIN,
Ag. Collector.

BELLARY,
3rd February 1898.

Submitted.

2. The state of the season in the Adóni taluk is by no means unfavourable, and I do not consider that the majority of the municipal councillors has made out a good case for postponing the appointment of a Secretary.

(Signed) E. A. ELWIN,
Ag. Collector.

3rd February 1898.

Adoni Municipality Jan to Sept 98.

68

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings:—

Current No 6772 of 1898, dated 15-1-98 from the Ch. Ins. Adoni

Current No 5872 of 1898, dated 31-1-98 from the Sanitary Engineer

Current No. 6232 of 1898, dated 2-2-98 from the D.P.I

Current No. ~~7992~~ 9122 of 1898, dated ~~4-2-98~~ 25-2-98 from the Sanitary Commr.

Order. No 621 MD 22/3/98

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

	Actuals, 1896-97.	Budget Estimate, 1897-98.	Revised Estimate, 1897-98.	Budget Estimate 1898-99.	
	Rs.	Rs.	Rs.	Rs.	
Receipts.					
Balance brought forward	26980	11310	13870	1200	
Tax on Arts	7003	8940	3990	3210	
Tax on Buildings and Lands	8782	12190	11370	~~11670~~	13730
Water-Tax on Buildings and Lands	4684	6190	6070	6890	
Tax on Vehicles and Animals	989	1020	790	830	
Tax on Carts	1472	1500	1100	1100	
Tolls	3512	3600	2910	3000	
Realizations under Special Acts	216	150	280	160	
Rent of Lands, Buildings, &c, and sale-proceeds of Lands, &c.	842	1000	1000	~~2000~~	1000
Conservancy Receipts	221	210	170	240	
Fees and Revenue from Educational Institutions ..	67	50	50	40	
Fees and Revenue from Medical Institutions	2353	1800	2190	1800	
Income from Markets and Slaughter-houses	624	600	600	750	
License fees	48	40	40	40	
Other fees	127	400	300	500	
Fines under Municipal and other Acts					
Interest on Investments and premium on Loans ..	3	230	130	190	
Grants and Contributions from Government	527	550	610	570	
Do. from Local Boards	93	..	60	60	
Do. from other bodies	1954	1950	1900	1900	
Recoveries for services to private individuals	442	..	60	..	
Miscellaneous					
Loans					
Sale-proceeds of Government Securities, &c, and Realizations of Sinking Fund					
Advances Recovered	44	..	1250	..	21
Total ..	60980	51730 11310	48740 13870	~~36150~~ 1200	37[illegible]

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	763	1000	1050	..	
Buildings	8315	5900	5790	..	
Drainage					
Water-supply	1433	4700	2650	..	
Miscellaneous Public Improvements			100		
Repairs—					
Communications	2335	2000	2000	1000	
Buildings	479	300	400	300	
Drainage	112	300	150	300	
Water-supply	2476	2550	3650	2500	
Establishment	473	550	550	550	
Tools and Plant and other Stores	148	70	70	70	
Contributions for Public Works	..	..	100	..	
Total	16534	17370	15960	4720	
Grant 2.					
Training Schools	54	60	..	..	
Municipal Schools—					
(a) On the Salary System					
(b) On the Salary Result System	2673	2690	2290	2690	
Grants-in-aid—					
(a) Salary grants					
(b) Result grants	1025	1200	900	1000	
(c) Building, Furniture, &c., grants	150	150	150	50	
Inspection	312	310	300	310	
Miscellaneous	388	530	370	~~560~~	530
Total	4602	4940	4010	~~4610~~	4580
Grant 3.					
Hospitals and Dispensaries	2747	3120	3610	3250	
Contributions	355	340	370	400	
Vaccination	253	280	300	300	
Registration of Births and Deaths	161	190	220	200	
Conservancy, Road-cleaning and Road-watering	11,372	12690	13070	~~14040~~	12690
Total	14888	16620	17570	~~15220~~	16870
Grant 4.					
Lighting	1413	1500	1560	1500	
Markets and Slaughter-houses	111	130	130	120	
Choultries	24	30	~~130~~	~~230~~	
Travellers' Bungalows	124	100	100	130	
Avenues	56	130	120	130	
Public Garden, Survey of Land, Fire and other charges	440	560	560	460	
Total	2168	2450	2500	2380	
Grant 5.					
Supervision and management	3730	3430	3570	~~3290~~	4490
Repayment of Debt	12454	1300	1300	~~1360~~	1350
Interest on loan	2688	2630	2630	~~2570~~	2680
Advances Recoverable	1251	..	..	..	
Refunds	24	..	..	..	
Discount					
Pensions and Gratuities					
Investments					
Grand Total	47109	48740	47540	~~34150~~	36970
Balance	13871	2990	1200	~~2000~~	3240

6090 (1730 6040

Collects:
Tax on buildings. 15·7 per cent.
Water-tax. 16·8.
Sundry Sources. 6·6.

Revised estimate for 1897-98.

2. The current receipts and charges are now estimated at Rs. 34,870 and Rs. 47,540, respectively against Rs 40420 and Rs. 48740 anticipated in the sanctioned budget. The decrease in the receipts, which occurs chiefly under the taxes on arts buildings, lands, animals and carts and tolls is partly counterbalanced by an increase under the income from markets and slaughter-houses and advances recovered, while the decrease in the charges, which appears under Grants 1 and 2, is partly met by an increase under Grant 3. The collections under the tax on buildings and lands and water-tax and the expenditure on new works—communications during the first eight months of the year were most unsatisfactory. The application for the sanction of Govt. required for the entertainment of the well-watchmen referred to in para. 21. of the Chairman's letter should be submitted without further

increase in the salary of the toti referred to in para. 25. This should also be done at an early date.

Budget Estimate for 1898-99.

3. Receipts. The receipts for 1898-99 are put down at Rs. 34.950 against the revised estimate of Rs. 34.870, the increase which occurs chiefly under the tax on buildings, water-tax, conservancy receipts and fines being nearly counterbalanced by a decrease under the tax on carts, income from markets and slaughter-houses and advances recovered. With reference to paras. 7 and 31 of the chairman's letter, it is observed that lands used solely for agricultural purposes, though exempt from the tax leviable under sub-section (3) of Section 68. of the Act with reference to their area, remain liable to taxation under sub-section 2. of the same Section. The municipal Council's proposal in para. 29. to raise the rate of the water-tax from 4 to 4½ per. cent. of the annual rental is sanctioned.

Note. For a precedent please see G.O. 387-2nd 16-2-98 H.

not sufficient to meet the charges, the only course open appears to be to raise the rate of the tax on buildings from 7½ to 8½ per. cent. and to levy the tax on lands also at this rate. Under Sec. 49. of the act, the Municipal Council is requested to show cause, within one month from the date of receipt of this order, why this proposal should not be adopted. Meanwhile the amount taken credit for under these heads will be raised by Rs 1580 and Rs. 500 respectively. With reference to para 4(4) below, the sum of Rs 1000 taken credit for as the sale-proceeds of conservancy bullocks and carts will be struck out. With reference to the remarks of the Director of Public Instruction in his letter read above, regarding the sum of Rs. 60. for which credit has been taken under 'other contributions', it is observed that this amount represents the one-third share of the salary of the Gymnastic Instructor contributed by the London Mission School

Vide para. 30. of the Chs letter.

Vide Statement VI.

Rs. 47,540 in the revised estimate, the decrease being most marked under Grants 1 and 3.

(2) Grant 1. In the present state of the municipal finances, the allotment for the maintenance of roads, which is only one-third of the receipts from tolls will be passed. The municipal Council's attention is drawn to the remarks of the Deputy Collector in para 2. of his first endorsement, regarding the necessity for widening the lanes in the town.

Note. The allotment is Rs 1000 & the estimated toll-income Rs 3000.

(3) Grant 2. For want of funds, the increase in the salary of the Gymnastic Instructor proposed in para. 4. of the Chairman's letter cannot be approved.

(4) Grant. 3. The construction of type-plan latrines for the hospital referred to in para. 2. of the Surgeon General's letter read above should be undertaken when funds become available. For the reasons stated by the Revenue Divisional Officer in para. 2. his first endorsement and by the Commissioner in his letter

Vide para 43 of the Chairman's letter

Vide para 2. of the Collr's 2nd Endt.

The Secretary's salary is Rs 100 a month 90. 1961. Jn 10.9.97

Council's proposal in para. 43. to abolish the present system of removing the town rubbish cannot be approved. The allotment for conservancy will accordingly be raised by Rs 1650. The Sanitary Commissioner's suggestion to raise the horse-allowance of the Sanitary Inspector from Rs 10 to Rs 15 will be referred to the municipal Council for consideration.

(5) Grant 5. The Govt. agrees with the Collector in considering that a good case for postponing the appointment of a Secretary has not been made out. A sum of Rs. 1200 will therefore be provided for this purpose.

5. As revised by Govt, the budget closes with a balance of Rs 240 or only .6 per cent. of the estimated receipts. This should be increased by effecting economies wherever possible in the course of the year.

6. The Chairman's letter was disfigured by numerous faults in style and grammar which have now been cor-

avoid such mistakes in future.

7. The delay of more than six weeks in the submission of this budget is unsatisfactory and should have been explained.

V.R.
19/3/98

21398

To. The Chairman Rd Adgio.
" " Collector of Bellary. 3
" " Presd. Ot. Bd do. 13
" " Accountant General 10
" " Director of Public Instruction 14
" " Surgeon General 16
" " Sanitary Bd. 1

12 Nov 8078/98

1898-99

Budget of the Municipality for the Financial Year 1898-99

621 MR
27/3

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

	Budget 1898-99. Details of Minor Heads.			Budget 1898-99. Totals of Major Heads.			Revised Estimate for 1897-98.			Budget Estimate for 1897-98.			Actuals, 1896-97 (audited figures).		
1	2			3			4			5			6		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. BALANCE BROUGHT FORWARD—															
a. Municipal Fund	1200	-	-				13870	-	-	11310	-	-	26980	-	-
b. Endowments	-	-	-				-	-	-	-	-	-	-	-	-
c. Water-tax Fund	-	-	-	1200	-	-	-	-	-	-	-	-	-	-	-
2. MUNICIPAL RATES AND TAXES—															
a. Tax on arts, &c. (section 53) ..	3210	-	-				3990	-	-	8940	-	-	7003	-	-
b. Tax on buildings (section 63) ..	11670	-	-				11110	-	-	11600	-	-	8440	-	-
c. Tax on lands (section 63)	"	"	"				260	-	-	590	-	-	341	-	-
d. Water-tax on buildings and lands (section 75)	6890	-	-				6070	-	-	6190	-	-	4684	-	-
e. Tax on vehicles with springs and palanquins (section 77)	30	-	-				40	-	-	20	-	-	21	-	-
f. Tax on animals (section 77) ..	800	-	-				780	-	-	1000	-	-	965	-	-
g. Tax on carts and other vehicles without springs (section 85) ..	1100	-	-				1100	-	-	1500	-	-	1472	-	-
h. Tolls (section 91)—															
Gross receipts	4000	-	-				3880	-	-	4800	-	-	4683	-	-
Less Local Fund share	1000	-	-				970	-	-	1200	-	-	1171	-	-
i. Penalties on account of—	3000	-	-				2910	-	-	3600	-	-	3512	-	-
i. Tax on arts	"	"	"				"	"	"	"	"	"	"	"	"
ii. Tax on buildings	"	"	"				"	"	"	"	"	"	1	"	"
iii. Tax on lands	"	"	"				"	"	"	"	"	"	"	"	"
iv. Water-tax on buildings and lands	"	"	"				"	"	"	"	"	"	"	"	"
v. Tax on vehicles, &c.	"	"	"				"	"	"	"	"	"	"	"	"
vi. Tax on animals	"	"	"				"	"	"	"	"	"	"	"	"
vii. Tax on carts, &c.	"	"	"				"	"	"	"	"	"	"	"	"
viii. Evasion of tolls	"	"	"	26700	-	-	"	"	"	"	"	"	"	"	"
3. REALIZATIONS UNDER SPECIAL ACTS—															
a. Pounds	"	"	"				"	"	"	"	"	"	"	"	"
b. Ferry rents	"	"	"				"	"	"	"	"	"	"	"	"
c. Fees under Act II of 1888 ..	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Carried forward ..				26700	-	-	26230	-	-	33440	-	-	26442	-	-

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

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Budget Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		26,700 - -	26,230 - -	32440 - -	26442 - -
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	- - -		- - -	- - -	- - -
ii. Rent of buildings	- - -		- - -	- - -	- - -
iii. Avenue receipts	10 - -		10 - -	30 - -	9 - -
iv. Fees from Traveller's Bungalows	100 - -	110 - -	210 - -	100 - -	177 - -
b. i. Sale-proceeds of lands and buildings	- - -		- - -	- - -	- - -
ii. Produce of lands, gardens, &c.	- - -		- - -	- - -	- - -
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	50 - -	50 - -	60 - -	20 - -	30 - -
c. Conservancy receipts— Sale-proceeds of night-soil, street refuse, &c.	2,000 - -	2,000 - -	1,000 - -	1,000 - -	842 - -
d. i. Fees from educational institutions	240 - -		170 - -	210 - -	221 - -
ii. Other revenue from educational institutions	- - -	240 - -	- - -	- - -	- - -
e. i. Sale-proceeds and composition fees of medicines	40 - -		40 - -	50 - -	67 - -
ii. Other Hospital receipts ..	- - -	40 - -	10 - -	- - -	- - -
f. i. Income from markets	1,200 - -		1,410 - -	1,200 - -	1658 - -
ii. „ slaughter-houses..	600 - -	1800 - -	780 - -	600 - -	695 - -
g. Other fees— i. Distraint fees	- - -		- - -	- - -	- - -
ii. License fees	750 - -		600 - -	600 - -	621 - -
iii. Cartstand fees	40 - -		40 - -	40 - -	47 - -
iv. Other fees	- - -	790 - -	- - -	- - -	1 - -
h. Fines under Municipal and other Acts	500 - -	500 - -	300 - -	400 - -	127 - -
i. Interest on investments—					
i. General, including choultries	- - -		- - -	- - -	- - -
ii. Educational	- - -		- - -	- - -	- - -
iii. Medical	- - -		- - -	- - -	- - -
j. Premium on loans	- - -		- - -	- - -	- - -
Carried forward ..		32,230 - -	30,860 - -	37,690 - -	30937 - -

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

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Budget Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		32,230 - -	30,860 - -	37,690 - -	30,937 - -
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends	- - -		- - -	40 - -	- - -
Buildings	- - -		- - -	- - -	- - -
Municipal Schools	50 - -		- - -	50 - -	3 - -
Other purposes	140 - -	190 - -	130 - -	140 - -	- - -
ii. Medical	- - -		- - -	- - -	- - -
iii. Other purposes—					
Communications	- - -		- - -	- - -	- - -
Water-supply	- - -		- - -	- - -	- - -
Drainage	- - -		- - -	- - -	- - -
Sanitation	- - -		- - -	- - -	- - -
Other purposes	- - -	- - -	- - -	- - -	- - -
b. From Local Boards—					
i. Education	- - -		- - -	- - -	- - -
ii. Medical	410 - -		450 - -	390 - -	367 - -
iii. Other purposes	160 - -	570 - -	160 - -	160 - -	160 - -
c. Other grants and contributions—					
i. Education	60 - -		60 - -	- - -	93 - -
ii. Medical	- - -		- - -	- - -	- - -
iii. Other purposes	- - -	60 - -	- - -	- - -	- - -
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging	1,900 - -		1,900 - -	1950 - -	1954 - -
ii. Other purposes	- - -	1,900 - -	- - -	- - -	- - -
b. Other items—					
i. Fishery rents	- - -		50 - -	- - -	1 - -
ii. Refunds of Expenditure of previous year	- - -		- - -	- - -	326 - -
iii. Fee for numbering carts, &c.	- - -		- - -	- - -	2 - -
iv. Other items	- - -		10 - -	- - -	113 - -
Carried forward ..		34,950 - -	28,620 - -	40420 - -	33956 - -

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

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Budget Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		34,950 - -	33,620 - -	40420 - -	33956 - -
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	- - -	- - -	1,250 - -	- - -	44 - -
Total Receipts ..		34,950 - -	34870 - -	40420 - -	34,000 - -
Grand Total ..		36150 - -	48740 - -	51730 - -	69980 - -

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 7½ per cent. ~~and tax on lands at~~ ~~per cent. of rent value.~~
3. Water-tax on buildings and lands is levied at 4½ per cent. annas ~~for every 80 square yards~~
4. Tax on vehicles and animals is levied at ~~the full~~ the maximum rates. (Schedule B of the Act)
5. Tax on carts, &c., is levied at Rs. 4 per cart. per annum.
6. Tolls are levied at ~~the full~~ the maximum rates. (Schedule D of the Act)
7. License-fees are levied at the rates sanctioned in G.O. Ms. 1398 11-11-68, 1072 25-8-70, 1186 7-4-77, 78 7-8-89, 1129 6-9-89, 528 Ms 25-8-96 & 2235 13-10-97.
8. The house-tax registers were last revised in the official year 1894-95 and the land tax registers in the official year.
9. Total extent of land assessed is 4 — acres.
10. The mode of estimating the annual rental of houses and lands is as follows :—

The buildings are assessed with reference to the gross rent for which each building might reasonably be expected to be let and the locality in which it is situated. —

Adoni Municipal Council's office
15th January 1898.

G. Raghava Rao
Chairman
Municipality

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

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

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

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Budget Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
GRANT 1.—(*Public Works*)—	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. NEW WORKS—					
a. Communications	- - -				
b. Buildings	- - -		1,000 - -	1,000 - -	763 - -
c. Drainage	- - -		5,790 - -	5,900 - -	8,315 - -
d. Water-supply	- - -		- - -	- - -	- - -
e. Miscellaneous ___	- - -		2150 - -	4,700 - -	1,433 - -
2. REPAIRS—					
a. Communications	1,000 - -		100 - -	- - -	- - -
b. Buildings	300 - -		2,000 - -	2,000 - -	2335 - -
c. Drainage—		1,300 - -	400 - -	300 - -	477 - -
i. Repairs to works	300 - -		150 - -	300 - -	112 - -
ii. Establishment for flushing drains, &c.	- - -				
d. Water-supply—		300 - -	- - -	- - -	- - -
i. Repairs to works, machinery, &c.	900 - -		2050 - -	900 - -	929 - -
ii. Establishment	1390 - -		1,450 - -	1,390 - -	1280 - -
iii. Contingencies	210 - -		150 - -	260 - -	267 - -
3. ESTABLISHMENT	550 - -	2500 - -	550 - -	650 - -	473 - -
4. TOOLS AND PLANT AND OTHER STORES.	70 - -	70 - -	70 - -	70 - -	148 - -
5. CONTRIBUTIONS—					
a. To Local Boards for works ..	- - -		- - -	- - -	- - -
b. To Provincial Funds for scrutiny of estimates, &c.	- - -		- - -	- - -	- - -
c. To others for public works ..	- - -		100 - -	- - -	- - -
Total, Grant 1 ..		4,720 - -	15,960 - -	17,370 - -	16534 - -
GRANT 2.—(*Education*)—					
1. TRAINING SCHOOLS—					
a. Contributions to Local Boards ..	- - -		- - -	- - -	- - -
b. Stipends to Normal students ..	- - -		- - -	- - -	- - -
2. MUNICIPAL SCHOOLS—			- - -	60 - -	54 - -
i. On Salary System—					
a. Establishment	- - -		- - -	- - -	- - -
b. Contingencies	- - -		- - -	- - -	- - -
Carried forward ..		- - -	- - -	60 - -	54 - -

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

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Budget Estimate for 1897-98.	Revised Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
Brought forward ..	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
			- - -	60 - -	54 - -
GRANT 2.—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	1580 - -		1,580 - -	1,580 - -	1551 - -
b. Result Grants	900 - -		500 - -	900 - -	729 - -
c. Contingencies	210 - -	2690 - -	210 - -	210 - -	395 - -
3. SALARY GRANTS	- - -	- - -	- - -	- - -	- - -
4. RESULTS GRANTS	1000 - -	1000 - -	900 - -	1200 - -	1025 - -
5. COMBINED GRANTS—					
a. Fixed Payments	- - -		- - -	- - -	- - -
b. Result Grants	- - -		- - -	- - -	- - -
6. INSPECTION—					
a. Contributions to Local Boards ..	- - -		- - -	- - -	- - -
b. Municipal Inspectors—					
i. Establishment	270 - -		240 - -	270 - -	240 - -
ii. Contingencies	40 - -	310 - -	60 - -	40 - -	72 - -
7. MISCELLANEOUS—					
a. Building, furniture, &c., grants ..	50 - -	50 - -	150 - -	150 - -	150 - -
b. Common gymnasium—					
i. Establishment	210 - -		150 - -	180 - -	180 - -
ii. Contingencies	30 - -	240 - -	10 - -	30 - -	- - -
c. Common Drawing Master—					
i. Establishment	240 - -		150 - -	240 - -	204 - -
ii. Contingencies	40 - -	280 - -	30 - -	40 - -	4 - -
d. Other items	40 - -	40 - -	- - -	40 - -	- - -
Total, Grant 2 ..		4610 - -	4,010 - -	4940 - -	4602 - -
GRANT 3.—(*Sanitation and Medical Services*).					
1. HOSPITALS AND DISPENSARIES—					
a. Establishment	2250 - -		2,220 - -	2250 - -	2096 - -
b. Medicines and Supplies	500 - -		760 - -	500 - -	232 - -
c. Diet of Patients	250 - -		300 - -	110 - -	122 - -
d. Sundries and Contingencies ..	220 - -		270 - -	200 - -	239 - -
e. Contributions to Local Boards ..	60 - -		60 - -	60 - -	58 - -
&c., &c., &c. ..		3280 - -			
Carried forward ..		3280 - -	3,610 - -	3120 - -	2747 - -

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

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Budget Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward ..		3280 - -	3610 - -	3120 - -	2747 - -
GRANT 3.—(*Sanitation and Medical Services*)—cont.					
2. *a.* Contributions to Provincial Funds for—					
i. Medical College	200 - -		190 - -	190 - -	175 - -
ii. Sanitary Inspection ..	150 - -		140 - -	130 - -	140 - -
iii. Medical Reserve staff ..	50 - -		40 - -	20 - -	40 - -
iv. Cutlers' Establishment ..	- - -	400 - -	- - -	- - -	- - -
b. Contributions to Local Boards, &c., for—					
i. Medical Schools	- - -		- - -	- - -	- - -
ii. Reserve staff	- - -		- - -	- - -	- - -
&c., &c., &c. ..		- - -			
c. Other contributions	- - -	- - -	- - -	- - -	- - -
3. Vaccination—					
a. Establishment	180 - -		180 - -	180 - -	180 - -
b. Contingencies	120 - -		120 - -	100 - -	73 - -
c. Contributions to Local Boards ..	- - -	300 - -	- - -	- - -	- - -
4. Registration of Births and Deaths—					
a. Establishment	180 - -		180 - -	180 - -	128 - -
b. Contingencies	20 - -	200 - -	40 - -	10 - -	33 - -
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	5420 - -		5860 - -	6380 - -	5626 - -
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	2590 - -		3620 - -	3060 - -	3544 - -
b. Private scavenging—					
i. Establishment	1480 - -		1450 - -	1480 - -	1432 - -
ii. Contingencies, such as cost of scavenging carts, &c.	300 - -		540 - -	420 - -	300 - -
c. Cholera charges	1050 - -		1300 - -	1050 - -	181 - -
d. Contingencies	200 - -		300 - -	300 - -	289 - -
&c., &c., &c. ..		11040 - -			
Total, Grant 3 ..		15220 - -	17570 - -	16620 - -	14888 - -

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

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Budget Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*).					
1. Lighting—					
a. Establishment	360 - -		360 - -	360 - -	355 - -
b. Contingencies	1140 - -	1500 - -	1200 - -	1140 - -	1058 - -
2. i. Markets—					
a. Establishment	" " "		- - -	- - -	- - -
b. Contingencies	" " "	- - -	- - -	- - -	- - -
ii. Slaughter-houses—					
a. Establishment	120 - -		120 - -	120 - -	109 - -
b. Contingencies	10 - -	130 - -	10 - -	10 - -	2 - -
3. Choultries—					
a. Establishment	20 - -		20 - -	20 - -	24 - -
b. Contingencies	10 - -		10 - -	10 - -	- - -
c. Feeding Travellers	" " "	30 - -	" " "	- - -	- - -
4. Travellers' Bungalows—					
a. Establishment	80 - -		80 - -	80 - -	78 - -
b. Contingencies	50 - -	130 - -	20 - -	20 - -	46 - -
5. Avenues—					
a. Establishment	120 " "		120 " "	120 " "	56 " "
b. Contingencies	10 " "	130 " "	" " "	10 " "	- - -
6. Public Garden—					
a. Establishment	" " "		- - -	- - -	- - -
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	" " "	- - -	" " "	- - -	- - -
7. Survey of Land	" " "	- - -	" " "	- - -	- - -
8. Fire—					
a. Establishment	" " "		- - -	- - -	- - -
b. Purchase of fire-engine, buckets, repairs, &c.	" " "	- - -	- - -	- - -	- - -
9. Other charges—					
i. Work done for private individuals other than private scavenging ..	" " "	- - -	- - -	- - -	- - -
Carried forward ..		1920 - -	1940 - -	1890 - -	1728 - -

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

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Budget Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		1,920 - -	1,940 - -	1,890 - -	1,728 - -
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. OTHER CHARGES—cont.					
ii. Rewards for destruction of wild animals and snakes	- - -		- - -	- - -	- - -
iii. Printing	360 - -		360 - -	360 - -	303 - -
iv. Compensation for lands	- - -		- - -	- - -	- - -
v. Other items	100 - -	460 - -	200 - -	200 - -	137 - -
Total, Grant 4 ..		2380 - -	2500 - -	2450 - -	2168 - -
GRANT 5—					
a. General Establishment—					
i. Office Establishment	1740 - -		1740 - -	1740 - -	1647 - -
ii. Inspection	- - -	1740 - -	- - -	- - -	- - -
b. Collection of Municipal Taxes—					
i. Establishment	660 - -		710 - -	660 - -	664 - -
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c.	270 - -	930 - -	270 - -	270 - -	175 - -
c. Collection of Tolls—					
i. Establishment	- - -		- - -	- - -	- - -
ii. Contingencies	- - -	- - -	30 - -	- - -	- - -
d. Office contingencies other than (*b*) (ii)	320 - -	320 - -	380 - -	320 - -	636 - -
e. Contributions for Central office and Audit establishments	300 - -	300 - -	440 - -	440 - -	608 - -
Total, Grant 5 ..		3290 - -	3570 - -	3430 - -	3730 - -
REPAYMENT OF DEBT—					
a. Instalments paid during the year..	1360 - -		1300 - -	1300 - -	1245 - -
b. Invested on account of Sinking Fund (Value of securities purchased)	1350 - - -		- - -	- - -	- - -
c. Charges of investment	- - -	1360 - -	- - -	- - -	- - -
INTEREST—					
a. On account of last year	2580 - -		- - -	- - -	- - -
b. On account of current years ..	2570 - -	2570 - -	2630 - -	2630 - -	2688 - -

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

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Budget Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS A P	RS. A. P.	RS. A. P.	RS. A. P.
Advances recoverable—					
a. Permanent	- - -	- - -	- - -	- - -	- - -
b. Others	- - -	- - -	- - -	- - -	1251 - -
Refunds of other than current collections ..	- - -	- - -	- - -	- - -	3 - -
Discount	- - -	- - -	- - -	- - -	- - -
Pensions and gratuities	- - -	- - -	- - -	- - -	- - -
Investments—					
a. In Government securities for purposes other than Sinking Fund	- - -	- - -	- - -	- - -	- - -
b. In Savings Bank	- - -	- - -	- - -	- - -	- - -
Total Expenditure ..		34,150 - -	47,540 - -	48,740 - -	47,109 - -
Balances—					
a. Municipal Fund		2000 - -	1200 - -	2990 - -	13871 - -
b. Endowments		- - -	- - -	- - -	- - -
c. Water-tax Fund		- - -	- - -	- - -	- - -
Grand Total ..		36,150 - -	48740 - -	51730 - -	60980 - -

NOTE TO STATEMENT II.

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

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

G. Raphael
Chairman

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

Part I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 189 –9 .			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(*a*)	Communications								
1									
2									
3			Nil						
	Total ..								
(*b*)	Buildings								
1									
2			Nil						
3									
	Total ..								

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

Part I.—New Works—*cont.*

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

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

PART II.—Repairs.

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications							
1	Kilinochchi branch Road	300	"	"				Total mileage of roads, streets, lanes, &c., in the town.
2	Fort Road	200	"	"				
3	Bellary Road	200	"	"				Metalled or Gravelled } 7 ~~Unmetalled.~~
4	Mathavarum Road ..	200	"	"				Unmetalled 2
5	Havanna Patta Road ..	100	"	"				Total mileage under maintenance.
								Metalled ~~or Gravelled~~ } 7 ~~Unmetalled.~~
								Unmetalled 2
	Total ..	1000	"	"				

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

PART II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(b)	Buildings							
1	Veerakanna Kanny Latrine	200	"	"				
2	Fire Latrines	100	"	"				
3								
	Total ..	300	"	"				

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage							
1	Fort Road —	100	0	0				
2	Goods Municipal Road	100	0	0				
3	Kanchanjar Bazaar Road	100	0	0				
	Total ..	300	0	0				
(d)	Water-supply							
1	Adoni Water Supply —	900	0	0				
2								
3								
	Total ..	900	0	0				

G. Rathnam
Chairman

Statement II-B.—Details of Municipal Establishments.

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 1.—2. *c.* Drainage—							
Overseers	0	0	0	0	0	0	0
Drain cleaners	0	0	0	0	0	0	0
Total ..	0	0	0	0	0	0	0
Deduct Fines and Stoppages ..					0	0	0
Add arrears for last year paid this year ..					0	0	0
Balance (Statement II) ..					0	0	0
d. Water works—							
Overseers 2/3 Pay of Rs 60-0-0 per mensem Rs 40-0-0 do. do. Conveyance allowance @ Rs 15 .... Rs 10-0-0	1	60	0	0	600	0	0
~~Watchmen~~	1	16	0	0	192	0	0
~~Fitter~~ —							
Turn Cocks @ Rs 7-0-0 each	2	14	0	0	168	0	0
Watchmen @ Rs 6-0-0 do.	2	12	0	0	144	0	0
~~Fountain cleaners~~ @ Rs 6-0-0 do.	2	12	0	0	144	0	0
Tank watcher — —	1	5	0	0	60	0	0
do —	1	4	0	0	48	0	0
do —	1	3	0	0	36	0	0
Total ..	11	116	0	0	1392	0	0
Deduct Fines and Stoppages ..					0	0	0
Add arrears for last year paid this year ..					0	0	0
Balance (Statement II) ..					1392	0	0
3. General—							
Overseers 1/3 Pay of Rs 60-0-0 20-0-0 do. do. Conveyance allowance Rs 5-0-0	1	25	0	0	300	0	0
Maistries	1	15	0	0	180	0	0
Lascar	1	6	0	0	72	0	0
Total ..	3	46	0	0	552	0	0
Deduct Fines and Stoppages ..					0	0	0
Add arrears for last year paid this year ..					0	0	0
Balance (Statement II) ..					552	0	0

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

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

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 2.—EDUCATION—*cont.*							
b. On the Salary Result System—							
Head master — —	1	20	-	-	240	-	-
do — masters @ Rs 12 — each	2	24	-	-	288	-	-
Assistant masters @ Rs 10 — do	1	10	-	-	120	-	-
do — @ Rs 9 — do	2	18	-	-	216	-	-
Master — @ Rs 8 — do	1	8	-	-	96	-	-
Assistant Masters @ Rs 7 — do	4	28	-	-	336	-	-
Master — — —	1	5	-	-	60	-	-
Peon -	1	5	-	-	60	-	-
do — @ Rs 4 — each —	2	8	-	-	96	-	-
Sweepers @ Rs 2 — do —	3	6	-	-	72	-	-
N. B. Details of Schools Establishment.							
Mohammadan School —							
1 Head Masters on Rs 20 —							
1 Assistant Master on Rs 10 —							
1 Telugu master on Rs 7 —							
1 Peon on Rs 5 — 42 —							
Veeraderpatta Poor School							
1 Head Master on Rs 12 —							
1 Assistant master on Rs 9 —							
1 — do — do — on Rs 7 —							
1 Peon — on Rs 4 — 32 —							
Haramma Patta Poor School —							
1 Head master on Rs 12 —							
1 Assistant Master on Rs 9 —							
1 — do — do — on Rs 7 —							
1 Peon — on Rs 4 — 32 —							
Hindu Night School —							
1 Teacher on Rs — 7 —							
1 Sweeper on Rs — 2 — 9 —							
Mohammadan night School —							
1 Teacher on Rs — 5 —							
1 Sweeper on Rs — 2 — 7 —							
Panchamee School —							
1 Teacher — on Rs 8 —							
1 Sweeper — on Rs 2 — 10 —							
Total — 132 —							
Total ..	18	132	-	-	1584	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					1584	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 2.—Education—*cont.*							
6. Inspection—							
Inspecting Schoolmaster	1	17	8	-	210	-	-
00	1	5	-	-	60	-	-
Total ..	2	22	8	-	270	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					270	-	-
7. *b.* Common Gymnastic Instructors	1	17 15	8	-	210	-	-
Total ..	1	17	8	-	210	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					210	-	-
c. Common Drawing Masters	1	20	-	-	240	-	-
Total ..	1	20	-	-	240	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					240	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 3.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries—							
Medical Subordinates	1	109	6	-	1312	8	-
„ „	1	25	-	-	300	-	-
Midwife	1	15	-	-	180	-	-
Clerk	-	-	-	-	-	-	-
Compounder	1	9	-	-	108	-	-
Servants Peon and Cook @ Rs [illegible] each	2	12	-	-	144	-	-
00 Ward Coolies @ Rs [illegible] do	2	10	-	-	120	-	-
Toty	1	7	-	-	84	-	-
Total ..	9	187	6	-	2248	8	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					2248	8	-

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

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

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

——	Number.	Salary per mensem.	Salary per annum.
1	2	3	4
		Rs. A. P.	Rs. A. P.
GRANT 3.—Sanitation and Medical Services—*cont.*			
5. *a.* "Conservancy, Road-cleaning and Road-watering"—			
Sanitary Inspectors .. Pay Rs.30 — Pony allowance 10 —	1	40 - -	480 - -
Nuisance Inspectors	-	- - -	- - -
"	-	- - -	- - -
"	"	" " "	" " "
Maistries	1	15 - -	180 - -
~~Scavengers~~ Peons @ Rs 6 — each	6	36 - -	432 - -
~~Sweepers~~ Jotiers @ Rs 8 — do	4	32 " "	384 - -
do @ Rs 7 — do	10	70 - -	840 - -
do @ Rs 6 — do	13	78 - -	936 - -
30 Sweepers and 2 water bearers @ Rs 5 — each	32	160 - -	1920 - -
2 Water bearers and 1 cattle Shed keeper @ Rs 4 — each	3	12 - -	144 - -
Coolies for road watering for 6 months @ Rs 6 — each per mensem	3	18 - -	108 - -
Carpenter	1	6	
Total ..	73	461 - -	5424 - -
Deduct Fines and Stoppages ..			- - -
Add arrears for last year paid this year ..			- - -
Balance (Statement II) ..			5424 - -

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 3.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors	-	-	-	-	-	-	-
Maistries	1	12	"	"	144	"	"
Scavengers @ Rs 8 each	2	16	"	"	192	"	"
Do @ Rs 7 do	11	77	"	"	924	"	"
Do @ Rs 6 do	3	18	"	"	216	"	"
Total ..	17	123	"	"	1476	"	"
Deduct Fines and Stoppages ..					-	"	"
Add arrears for last year paid this year ..					-	"	"
Balance (Statement II) ..					1476	"	"
GRANT 4.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents	"	-	-	-	"	-	-
Masalchies @ Rs 6 each	5	30	"	"	360	"	"
Total ..	5	30	"	"	360	"	"
Deduct Fines and Stoppages ..					-	"	"
Add arrears for last year paid this year ..					-	"	"
Balance (Statement II) ..					360	"	"

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 4.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
2. i. Markets—							
Superintendents	-	Nil					
Servants							
Total ..	-	-	-	-	-	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					-	-	-
ii. Slaughter-houses—							
Superintendents	-	-	-	-	-	-	-
Servants @ Rs 10 each	2	10	"	"	120	"	"
Total ..	2	10	"	"	120	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					-	"	"
Balance (Statement II) ..					120	"	"
3. Choultries—							
Servants	1	2	"	"	24	"	"
Total ..	1	2	"	"	24	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					-	"	"
Balance (Statement II) ..					24	"	"

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 4.—LIGHTING AND MISCELLANEOUS MUNICIPAL PURPOSES—*cont.*							
4. TRAVELLERS' BUNGALOWS—							
Maty	1	7	-	-	84	-	-
Servants	-	-	-	-	-	-	-
Total ..	1	7	-	-	84	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					84	-	-
5. AVENUES—							
Servants @ Rs 5 - - - each	2	10	-	-	120	-	-
Total ..	2	10	-	-	120	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					120	-	-
6. PUBLIC GARDEN—							
Gardeners	—	Nil			—		
Total ..	-	-	-	-	-	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					-	-	-

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

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

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 5.—*a.* General Establishment—							
i. Office—							
Manager	1	60	"	"	720	"	"
Clerks	1	25	"	"	300	"	"
~~Peons~~	1	15	"	"	180	"	"
"	"	"	"	"	"	"	"
Accountants	1	25	"	"	300	"	"
Peons .. @ Rs. 7 — each —	2	14	"	"	168	"	"
Watchman —	1	6	"	"	72	"	"
Total ..	7	145	"	"	1,740	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					1	"	"
Balance (Statement II) ..					1,740	"	"
ii. Inspection—							
Chairman's salary or carriage allowance	—	Nil			—		
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 5.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks	1	15	"	"	216	"	"
Bill Collectors	1	15	"	"	180	"	"
~~Peons~~	1	12	"	"	144	"	"
"	1	10	"	"	120	"	"
Total ..	4	55	"	"	660	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					660	"	"
c. Collection of tolls—							
Inspectors	—	Nil			—		
Gate-keepers							
Total ..	"	"	"	"	"	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					"	"	"

STATEMENT IV-A.—*Municipality of* Adoni 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).		
1	2			3			4			5			6			7			8		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Tax on arts, &c.	3150	-	-	100	-	-	3050	-	-	2800	-	-	✓	-	-	-	-	-	250	-	-
2. Tax on buildings	10600	-	-	20	-	-	10580	-	-	10100	-	-	✓	-	-	-	-	-	480	-	-
3. Tax on lands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4. Water-tax on buildings and lands	6360	-	-	10	-	-	6350	-	-	6060	-	-	✓	-	-	-	-	-	290	-	-
5. Tolls (gross receipts)	4000	-	-	-	-	-	4000	-	-	4000	-	-	✓	-	-	-	-	-	-	-	-
6. Market rents	1200	-	-	-	-	-	1200	-	-	1200	-	-	✓	-	-	-	-	-	-	-	-
7. Slaughter-house fees	600	-	-	-	-	-	600	-	-	600	-	-	✓	-	-	-	-	-	-	-	-
8. Rent of cart-stands	40	-	-	-	-	-	40	-	-	40	-	-	✓	-	-	-	-	-	-	-	-
9. Private scavenging fees	1900	-	-	-	-	-	1900	-	-	1900	-	-	✓	-	-	-	-	-	-	-	-
Total	27850	-	-	130	-	-	27720	-	-	26700	-	-	-	-	-	-	-	-	1020	-	-

Statement IV-B.—Arrears.

—	Balance of old demand.			Arrears of previous year.			Total demand.			Collected.			Remitted.			Written off.			Balance (column 4 *minus* columns 5, 6 and 7).			Years to which the balance relates.			
1	2			3			4			5			6			7			8			9			
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	A.	B.	C.	&c.
1. Tax on arts, &c.	400	"	"	210	"	"	610	"	"	410	"	"	"	"	"	200	"	"	"	"	"	"	"	"	
2. Tax on buildings	490	"	"	1,150	"	"	1,640	"	"	1,570	"	"	"	"	"	70	"	"	"	"	"	"	"	"	
3. Tax on lands	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
4. Water-tax on buildings and lands ..	260	"	"	610	"	"	870	"	"	830	"	"	"	"	"	40	"	"	"	"	"	"	"	"	
5. Tolls	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
6. Market rents	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
7. Slaughter-house fees	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
8. Rent of cart-stands	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
9. Private scavenging fees	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
Total ..	1150	"	"	1970	"	"	3120	"	"	2870	"	"	"	"	"	510	"	"	"	"	"	"	"	"	

G. Rajkumar
Chairman

Statement VI.—Revised Estimate for 189 7-98.

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

Items.	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896-97.	Probable receipts of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
1. Balance brought forward—	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
a. Municipal Fund	13870 . .	. . .	. . .	13870 . .	11310 . .	Vide para 3 of the accompanying budget covering letter.
b. Endowments						
c. Water-tax Fund						
2. Municipal rates and taxes—						
a. Tax on arts, &c. (section 53) ..	2430 . .	5245 . .	1560 . .	3990 . .	8940 . .	Vide para 5 of the budget
b. Tax on buildings (section 63) ..	1740 . .	7253 . .	9370 . .	11110 . .	11600 . .	covering letter.
c. Tax on lands (section 63) ..	167 . .	235 . .	93 . .	260 . .	590 . .	do do 6 of do
d. Water-tax on buildings and lands (section 75)	1017 . .	3994 . .	5053 . .	6070 . .	6190 . .	do do 7 of do
e. Tax on vehicles with springs and palanquins (section 77) ..	31 . .	9 . .	9 . .	40 . .	20 . .	do do 6 of do
f. Tax on animals (section 77) ..	620 . .	66 . .	130 . .	750 . .	1000 . .	Increase due to the levy of tax on bicycles under the amended Act which came into force on the 4th May 1897
g. Tax on carts and other vehicles without springs (section 85) ..	900 . .	162 . .	200 . .	1100 . .	1500 . .	Vide para 8 of the covering letter.
h. Tolls (section 91)—						
Gross receipts	2587 . .	1963 . .	1293 . .	3880 . .	4800 . .	
Less Local Fund share ..	647 . .	491 . .	323 . .	970 . .	1200 . .	do do 9 of do
	1940 . .	1472 . .	970 . .	2910 . .	3600 . .	
i. Penalties on account of—						
i. Tax on arts	. . .	. . .	. . .	. . .	. . .	
ii. Tax on buildings	. . .	. . .	. . .	. . .	. . .	
iii. Tax on lands	. . .	. . .	. . .	. . .	. . .	
iv. Water-tax on buildings and lands	. . .	. . .	. . .	. . .	. . .	
v. Tax on vehicles, &c. ..	. . .	. . .	. . .	. . .	. . .	
vi. Tax on animals	. . .	. . .	. . .	. . .	. . .	
vii. Tax on carts, &c.	. . .	. . .	. . .	. . .	. . .	
viii. Evasion of tolls	. . .	. . .	. . .	. . .	. . .	
3. Realizations under Special Acts—						
a. Pounds	. . .	. . .	. . .	. . .	. . .	
b. Ferry rents	. . .	. . .	. . .	. . .	. . .	
c. Fees under Act II of 1888 ..	. . .	. . .	. . .	. . .	. . .	
4. Revenue derived from Municipal property and powers apart from taxation—						
a. i. Rent of lands	. . .	. . .	. . .	. . .	. . .	
ii. Rent of buildings	. . .	. . .	. . .	. . .	. . .	
iii. Avenue receipts	. . .	7 . .	10 . .	10 . .	30 . .	A fluctuating item.
iv. Fees from Travellers' Bungalows	192 . .	96 . .	18 . .	210 . .	100 . .	Increase due to more frequent use of the Travellers bungalow than was anticipated when the budget was framed.
b. i. Sale-proceeds of lands and buildings	. . .	. . .	. . .	. . .	. . .	
ii. Produce of lands, gardens, &c.	. . .	. . .	. . .	. . .	. . .	
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	60 . .	28 . .	. . .	60 . .	20 . .	This is a fluctuating item and includes the sale proceeds of rusty oil cans, packing cases and other articles accumulated in the offices which were not expected when framing the budget.
Carried forward ..	9097 . .	18562 . .	17413 . .	26510 . .	33590 . .	

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

Items.	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896-97.	Probable receipts of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	9097 0 0	18562 0 0	17413 0 0	26510 0 0	33590 0 0	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*cont.*						
c. Conservancy receipts—						
Sale-proceeds of night-soil, street refuse, &c.	405 0 0	494 0 0	595 0 0	1000 0 0	1000 0 0	—" —
d. i. Fees from educational institutions	86 0 0	53 0 0	84 0 0	170 0 0	210 0 0	Decrease due to levy of the school fees at the reduced rates at the suggestion of the Educational authorities owing to the prevalence of famine.—
ii. Other revenue from educational institutions ..	- 0 0	0 0 0	0 0 0	0 0 0	0 0 0	
e. i. Sale-proceeds and composition fees of medicines ..	29 0 0	17 0 0	11 0 0	40 0 0	50 0 0	Slight variation calls for no remarks.—
ii. Other Hospital receipts ..	6 0 0	0 0 0	4 0 0	10 0 0	0 0 0	Sale proceeds of empty bottles & other packings realised with the supply of medicines for the Hospital.—
f. i. Income from markets ..	943 0 0	691 0 0	467 0 0	1410 0 0	1200 0 0	Increases due to keen competition among bidders at the auction sale of the farms.—
ii. ,, slaughter-houses.	391 0 0	332 0 0	389 0 0	780 0 0	600 0 0	
g. Other fees—						
i. Distraint fees	- 0 0	0 0 0	0 0 0	0 0 0	0 0 0	—" —
ii. License fees	282 0 0	83 0 0	318 0 0	600 0 0	600 0 0	—" —
iii. Cart-stand fees	20 0 0	28 0 0	20 0 0	40 0 0	40 0 0	—" —
iv. Other fees	- 0 0	0 0 0	0 0 0	0 0 0	0 0 0	
h. Fines under Municipal and other Acts	250 0 0	0 0 0	50 0 0	300 0 0	400 0 0	Vide item 10 of the Conservancy letter.—
i. Interest on investments—						
i. General, including choultries	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	—" —
ii. Educational	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	—" —
iii. Medical	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	—" —
j. Premium on loans	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	—" —
5. GRANTS AND CONTRIBUTIONS—						
a. From Government—						
i. Education—						
Normal stipends	0 0 0	0 0 0	0 0 0	0 0 0	40 0 0	Credit has been taken for these sums in the budget at the suggestion of the Director of Public Instruction but as they will not be received within the close of the current year they are omitted from the revised Estimate.—
Buildings	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	
Municipal Schools	0 0 0	3 0 0	0 0 0	0 0 0	50 0 0	
Other purposes	0 0 0	0 0 0	130 0 0	130 0 0	140 0 0	
ii. Medical	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	
iii. Other purposes—						
Communications	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	—" —
Water-supply	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	—" —
Drainage	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	—" —
Sanitation	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	—" —
Other purposes	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	—" —
b. From Local Boards—						
i. Education	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	—" —
ii. Medical	0 0 0	367 0 0	450 0 0	450 0 0	390 0 0	Decrease occurs in the amount of the contribution on account of Current charges of the Municipal Hospital which were in excess of those anticipated in the budget.—
iii. Other purposes	0 0 0	160 0 0	160 0 0	160 0 0	160 0 0	
Carried forward ..	11509 0 0	20791 0 0	20091 0 0	31600 0 0	38470 0 0	

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

Items.	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896-97.	Probable receipts of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	11,509 0 -	20,791 0 0	20,091 0 0	31,600 0 0	38,470 0 0	
5. GRANTS AND CONTRIBUTIONS—*cont.*						
c. Other grants and contributions—						
i. Education	0 0 0	55 0 0	60 0 0	60 0 0	- 0 0	This is one-third of the cost of the Gymnastic Instructor contributed by the London Mission School but was omitted to be shown in the budget through oversight. — 50
ii. Medical	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	
iii. Other purposes	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	
6. MISCELLANEOUS—						
a. Recoveries on account of services rendered to private individuals—						
i. Private scavenging ..	1029 0 0	614 0 0	871 0 0	1,900 0 0	1,950 0 0	
ii. Other purposes	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	
b. Other items—						
i. Fishery rents	50 0 0	0 0 0	0 0 0	50 0 0	0 0 0	
ii. Refunds of expenditure of previous year	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	
iii. Fee for numbering carts, &c.	0 0 0	2 0 0	0 0 0	0 0 0	0 0 0	
iv. Other items Sale-proceeds of pasts —	3 0 0	113 0 0	7 0 0	10 0 0	0 0 0	This item is not susceptible of explanation. —
7. EXTRAORDINARY AND DEBT—						
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.						
b. Loans—						
i. From Government	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	
ii. In the market from private individuals	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	
c. Realizations of Sinking fund for repayment of loans.	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	
d. Advances—						
i. Permanent	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	
ii. Others	1250 0 0	44 0 0	0 0 0	1250 0 0	0 0 0	Vide para 12 of the budget covering letter. — 51
Total Receipts ..	13841 0 0	21619 0 0	21029 0 0	34870 0 0	40420 0 0	
Grand Total ..	27711 0 0	- 0 0	21029 0 0	48740 0 0	51730 0 0	

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

Items.	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896-97	Probable charges of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
GRANT 1—(*Public Works*)—						
1. NEW WORKS—						
a. Communications	66 - -	350 - -	934 - -	1000 - -	1000 - -	"
b. Buildings	2,358 - -	2002 - -	3432 - -	5790 - -	5900 - -	Vide para 17 of the budget covering letter.
c. Drainage	" " "	" " "	" " "	" " "	" " "	"
d. Water-supply	1690 - -	744 - -	460 - -	2150 - -	4700 - -	Do Do 16 of Do
2. REPAIRS—						
b. Miscellaneous ..	67 - -	" " "	33 - -	100 - -	" " "	Do Do 19 of Do
a. Communications	941 - -	538 - -	1059 - -	2000 - -	2000 - -	"
b. Buildings	286 - -	337 - -	114 - -	400 - -	300 - -	
c. Drainage—						Do Do 20 of Do
i. Repairs to works	78 - -	15 - -	72 - -	150 - -	300 - -	
ii. Establishment for flushing drains, &c.	" " "	" " "	" " "	" " "	" " "	"
d. Water-supply—						
i. Repairs to works, machinery, &c.	1651 - -	361 - -	399 - -	2050 - -	900 - -	Do Do 18 of Do
ii. Establishment	977 - -	460 - -	473 - -	1450 - -	1390 - -	Do Do 21 of Do
iii. Contingencies	68 - -	42 - -	82 - -	150 - -	260 - -	Decrease due to contingent charges having fallen short of the budget grant. The revised estimate figures are based on the actuals of the first eight months of the year.
3. ESTABLISHMENT	361 - -	158 - -	189 - -	550 - -	550 - -	
4. TOOLS AND PLANT AND OTHER STORES.	45 - -	53 - -	25 - -	70 - -	70 - -	
5. CONTRIBUTIONS—						
a. To Local Boards for works ..	" " "	" " "	" " "	" " "	" " "	"
b. To Provincial Funds for scrutiny of estimates, &c.	40 - -	" " "	60 - -	100 - -	" " "	Vide para 23 of the budget covering letter.
c. To others for public works ..	" " "	" " "	" " "	" " "	" " "	"
Total, Grant 1 ..	8628 - -	5060 - -	7332 - -	15960 - -	17370 - -	
GRANT 2—(*Education*)—						
1. TRAINING SCHOOLS—						
a. Contributions to Local Boards ..	" " "	" " "	" " "	" " "	" " "	"
b. Stipends to Normal students ..	" " "	3 - -	" " "	" " "	60 - -	Vide para 23 of the budget covering letter.
2. MUNICIPAL SCHOOLS—						
i. On Salary System—						
a. Establishment	" " "	" " "	" " "	" " "	" " "	"
b. Contingencies	" " "	" " "	" " "	" " "	" " "	"
ii. On Salary-Results System—						
a. Fixed Payments	1053 - -	376 - -	527 - -	1580 - -	1580 - -	"
b. Results Grants	58 - -	176 - -	442 - -	500 - -	900 - -	Vide para 23 of the budget covering letter.
c. Contingencies	139 - -	249 - -	71 - -	210 - -	210 - -	"
3. SALARY GRANTS	" " "	" " "	" " "	" " "	" " "	
4. RESULTS GRANTS	2 - -	1025 - -	898 - -	900 - -	1200 - -	Do Do 23 of Do
5. COMBINED GRANTS—						
a. Fixed Payments	" " "	" " "	" " "	" " "	" " "	"
b. Results Grants	" " "	" " "	" " "	" " "	" " "	"
6. INSPECTION—						
a. Contributions to Local Boards ..	" " "	" " "	" " "	" " "	" " "	"
Carried forward ..	1252 - -	2469 - -	1938 - -	3190 - -	3950 - -	

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

Items.	Actuals of the first eight months of 1897-98.	Actuals of the first four months of 1896-97.	Probable charges of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	1252 - -	2469 - -	1938 - -	3190 - -	3950 - -	
GRANT 2—(*Education*)—cont.						
b. Municipal Inspectors—						
i. Establishment	160 - -	80 - -	80 - -	240 - -	270 - -	
ii. Contingencies	45 - -	33 - -	15 - -	60 - -	40 - -	Decrease caused by the non-payment to the Sheristadar Inspecting Sebad Master of the increased pay provided for in the budget in consequence of his not having yet obtained the Teacher's certificate.
7. MISCELLANEOUS—						
a. Building, furniture, &c., grants ..	150 - -	150 - -	- - -	150 - -	150 - -	
b. Common gymnasium—						
i. Establishment	120 - -	60 - -	60 - -	180 - -	180 - -	
ii. Contingencies	3 - -	- - -	7 - -	10 - -	30 - -	
c. ~~Other items~~ Drawing—						
Establishment—	66 - -	53 - -	84 - -	150 - -	240 - -	
Contingencies—	19 - -	- - -	11 - -	30 - -	40 - -	Provided in the Slight Variation.
d Other items—	- - -	- - -	- - -	- - -	40 - -	This item has been omitted from the revised Estimate as no necessity has been found to incur any expenditure on that account.
Total, Grant 2 ..	1815 - -	2845 - -	2195 - -	4010 - -	4940 - -	
GRANT 3—(*Sanitation and Medical Services*).						
1. HOSPITALS AND DISPENSARIES—						
a. Establishment	1473 - -	745 - -	747 - -	2220 - -	2250 - -	The absence of the Hospital Assistant attached to the Municipal Hospital on Charge duty for about a month led to decrease.
b. Medicines and Supplies ..	685 - -	122 - -	75 - -	760 - -	500 - -	
c. Diet of Patients	238 - -	67 - -	62 - -	300 - -	110 - -	
d. Sundries and Contingencies ..	183 - -	100 - -	87 - -	270 - -	200 - -	
e. Contributions to Local Boards ..	- - -	58 - -	60 - -	60 - -	60 - -	"
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—						
i. Medical College ..	- - -	175 - -	190 - -	190 - -	190 - -	"
ii. Sanitary Inspection ..	- - -	140 - -	140 - -	140 - -	130 - -	The revised Estimate figures are based on the actuals of the year—
iii. Medical Reserve staff ..	- - -	40 - -	40 - -	40 - -	20 - -	
iv. Cutlers' Establishment ..	- - -	- - -	- - -	- - -	- - -	"
b. CONTRIBUTIONS TO LOCAL BOARDS, &c., FOR—						
i. Medical Schools ..	- - -	- - -	- - -	- - -	- - -	"
ii. Reserve staff	- - -	- - -	- - -	- - -	- - -	"
c. OTHER CONTRIBUTIONS ..	- - -	- - -	- - -	- - -	- - -	"
3. VACCINATIONS—						
a. Establishment	120 - -	60 - -	60 - -	180 - -	180 - -	"
b. Contingencies	79 - -	23 - -	61 - -	120 - -	100 - -	Slight increase called for on renewal.
c. Contributions to Local Boards ..	- - -	- - -	- - -	- - -	- - -	"
Carried forward ..	2778 - -	1530 - -	1502 - -	4280 - -	3740 - -	

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

Items.	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896-97.	Probable charges of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	2779 - -	1530 - -	1502 - -	4280 - -	3740 - -	
GRANT 3—(*Sanitation and Medical Services*)—cont.						
4. REGISTRATION OF BIRTHS AND DEATHS—						
a. Establishment	117 - -	48 - -	63 - -	180 - -	180 - -	"
b. Contingencies	37 - -	- - -	3 - -	40 - -	10 - -	Increase due to the purchase of a supply of new registers and forms introduced by the Sanitary Commissioner for adoption.
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—						
a. i. Establishment	3785 - -	1904 - -	2075 - -	5860 - -	6380 - -	
ii. Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	2571 - -	1006 - -	1049 - -	3620 - -	3060 - -	Vide para 25 of the budget covering letter.
b. Private scavenging—						
i. Establishment	960 - -	469 - -	490 - -	1450 - -	1480 - -	
ii. Contingencies, such as cost of scavenging carts, &c.	300 - -	- - -	240 - -	540 - -	420 - -	
c. Cholera charges	1135 - -	8 - -	165 - -	1300 - -	1050 - -	Do — Do — 26 of Do.
d. Contingencies	238 - -	72 - -	62 - -	300 - -	300 - -	"
Total, Grant 3 ..	11,921 - -	5037 - -	5649 - -	17,570 - -	16620 - -	
GRANT 4—(*Lighting and Miscellaneous Municipal purposes*)—						
1. LIGHTING—						
a. Establishment	239 - -	120 - -	121 - -	360 - -	360 - -	"
b. Contingencies	878 - -	629 - -	322 - -	1200 - -	1140 - -	Increase due chiefly to the rise in the price of the kerosene oil bought for lighting the town.
2. i. MARKETS—						
a. Establishment	- - -	- - -	- - -	- - -	- - -	"
b. Contingencies	- - -	- - -	- - -	- - -	- - -	"
ii. SLAUGHTER-HOUSES—						
a. Establishment	79 - -	40 - -	41 - -	120 - -	120 - -	"
b. Contingencies	2 - -	2 - -	8 - -	10 - -	10 - -	"
3. CHOULTRIES—						
a. Establishment	16 - -	8 - -	4 - -	20 - -	20 - -	"
b. Contingencies	- - -	- - -	10 - -	10 - -	10 - -	"
c. Feeding Travellers	- - -	- - -	- - -	- - -	- - -	"
4. TRAVELLERS' BUNGALOWS—						
a. Establishment	56 - -	28 - -	24 - -	80 - -	80 - -	"
b. Contingencies	15 - -	14 - -	5 - -	20 - -	20 - -	"
5. AVENUES—						
a. Establishment	80 - -	40 - -	40 - -	120 - -	120 - -	"
b. Contingencies	- - -	- - -	- - -	- - -	10 - -	This has been omitted from the revised estimate, there being no necessity for it.
6. PUBLIC GARDEN—						
a. Establishment	- - -	- - -	- - -	- - -	- - -	"
b. Purchase of seeds, repair of well, purchase of bullocks, &c, ..	- - -	- - -	- - -	- - -	- - -	"
Carried forward ..	1365 - -	881 - -	575 - -	1940 - -	1890 - -	

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

Items.	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896-97.	Probable charges of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98 excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	1365 - -	887 - -	575 - -	1940 - -	1890 - -	
GRANT 4—(*Lighting and Miscellaneous Municipal purposes*)—cont.						
7. SURVEY OF LAND	" " "	" " "	" " "	" " "	" " "	"
8. FIRE—						
a. Establishment	" " "	" " "	" " "	" " "	" " "	"
b. Purchase of fire-engine, buckets, repairs, &c.	" " "	" " "	" " "	" " "	" " "	"
9. OTHER CHARGES—						
i. Work done for private individuals other than private scavenging	" " "	" " "	" " "	" " "	" " "	"
ii. Rewards for destruction of wild animals and snakes	" " "	" " "	" " "	" " "	" " "	"
iii. Printing	250 - -	83 - -	110 - -	360 - -	360 - -	"
iv. Compensation for lands	" " "	" " "	" " "	" " "	" " "	"
v. Other items	7 - -	123 - -	193 - -	200 - -	200 - -	"
Total, Grant 4 ..	1622 - -	1087 - -	878 - -	2500 - -	2450 - -	
GRANT 5—						
a. General Establishment—						
i. Office Establishment ..	1162 - -	555 - -	578 - -	1740 - -	1740 - -	"
ii. Inspection	" " "	" " "	" " "	" " "	" " "	"
b. Collection of Municipal Taxes—						
i. Establishment	485 - -	243 - -	225 - -	710 - -	660 - -	
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	" " "	153 - -	270 - -	270 - -	270 - -	
c. Collection of Tolls—						
i. Establishment	" " "	" " "	" " "	" " "	" " "	
ii. Contingencies	23 - -	" " "	7 " "	30 - -	" " "	
d. Office contingencies other than (*b*) (ii)	335 - "	352 - "	45 - -	380 - -	320 - "	
e. Contributions for Central office and Audit establishments ..	" " "	608 - -	440 - -	440 - -	440 - -	
Total, Grant 5 ..	2005 - -	1911 - -	1565 - -	3570 - -	3430 - -	
REPAYMENT OF DEBT—						
a. Instalments paid during the year.	" " "	1244 - -	1300 - -	1300 - -	1300 - -	
b. Invested on account of Sinking Fund (value of securities purchased)	" " "	" " "	" " "	" " "	" " "	"
c. Charges of investment ..	" " "	" " "	" " "	" " "	" " "	"
INTEREST—						
a. On account of last year ..	" " "	" " "	" " "	" " "	" " "	"
b. On account of current year ..	1318 - -	1345 - -	1312 - -	2630 - -	2630 - -	"

Great difficulty having been experienced in collecting Municipal dues at the beginning of the current year owing to the continuance of famine the three temporary establishments sanctioned last year under Rs. 6524 in Government in its order dated 22nd March 1897, were continued for about three months and these have formed the increase in the expenditure.—

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

Items.	Actuals of the first eight months of 1897-98.			Actuals of the last four months of 1896-97			Probable charges of the last four months of 1897-98.			Total of columns 2 and 4.			Budget grant 1897-98 excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
Advances recoverable—																
a. Permanent	"	"	"	1251	-	"	"	"	"	"	"	"	"	"	"	"
b. Others	"	"	"	3	"	"	"	"	"	"	"	"	"	"	"	"
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 ..	27309	-	"	19783	"	"	20231	"	"	47540	"	"	48740	"	"	
Balances—																
a. Municipal Fund										1200	"	"	2990	"	"	
b. Endowments										"	"	"	"	"	"	
c. Water-tax Fund										"	"	"	"	"	"	
Grand Total ..										48740	"	"	51730	"	"	

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G. Raghavaiah Clk
& Chairman Adoni 2nd

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

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

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

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

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

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

Chairman
Am6

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STATEMENT VII.—Tolls.

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

Chairman
Am6

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Statement VIII.—Loans.

Amount of loan and rate of interest.	For what purpose and terms on which obtained and year in which taken.	Date of Government sanction.	Amount repaid			Amount transferred to Sinking Fund			Invested out of the total amount transferred up to end of 1897-98.	
			Up to 31st March 1898.		In 1898-99.	Up to 31st March 1898.		In 1898-99.	In Government Securities.	In the Savings Bank.
			Number of years.	Amount.		Number of years.	Amount.			
1	2	3	4	5	6	7	8	9	10	11
Rs. A. P.				Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
66000 - - @ 4½ per cent interest	Adani water supply scheme Loan taken from Government in 1893-94 and repayable by 30 equal annual payments Rs 3933 — — including interest	Government Order No 1126 dated 13th November 1893 Financial	4	5280 - -	1350 - -	- - -	- - -	62015 60220 1295	- - -	- - -

64

528
131
659

Examined
Chairman
Auditor

Adoni — MUNICIPA

or revision of Establishment.

Statement of Proposition fo

STATEMENT VIII.—Loans.

OF CHARGE.				PROPOSITION.			NATURE			
Proposed Scale.							Present Scale.			
Number	Designation.	Pay.		Increase per month.	Decrease per month.	Gro of prop	Number	Designation.	Pay.	
		Minimum.	Maximum.	Amount.	Amount.				Minimum.	Maximum
		RS.	RS.	RS.	RS.				RS.	RS.
	Grant 2. Education 7. Miscellaneous (a) Common Gymnasium i Establishment									
1		17-8-0	17-8-0	2-8-0	"		1	Gymnastic Instructor	15-0-0	15-0-0
1		17-8-0	17-8-0	2-8-0	-		1		15-0-0	15-0-0
	Grant 3- Sanitation and Medical Services 5. a. i. Conservancy Road cleaning and Road watering — a 1 Establishment									
1	Sanitary Inspectors Pay Rs 30-0-0 w. Poney allowance Rs 10-0-0	40-0-0	40-0-0	"	"		1	Sanitary Inspectors Pay — Rs 30-0-0 w. Poney allowance Rs 10-0-0	40-0-0	40-0-0
1	Maistry (Conservancy)	15-0-0	15-0-0	"	"		1	Maistry (Conservancy)	15-0-0	15-0-0
"	"	"	"	"	"		1	do (Road cleaning)	10-0-0	10-0-0
6	Peons	36-0-0	36-0-0	-	-		6	Peons	36-0-0	36-0-0
4	Tolies	32-0-0	32-0-0	8-0-0	-		3	Tolies	24-0-0	24-0-0
10	— do —	70-0-0	70-0-0	"	-		10	— do —	70-0-0	70-0-0
13	— do —	78-0-0	78-0-0	"	18-0-0		16	— do —	96-0-0	96-0-0
"	"	"	"	"	60-0-0		10	Cart drivers	60-0-0	60-0-0
32	Sweepers & Water bearers	160-0-0	160-0-0	"	"		32	Sweepers & Water bearers	160-0-0	160-0-0
3	Water bearers & Cattle Shed Keeper —	12-0-0	12-0-0	"	"		3	Water bearers & Cattle Shed Keeper —	12-0-0	12-0-0
3	Coolies for road watering for 6 Months	18-0-0	18-0-0	"	"		3	Coolies for road watering for 6 Months	18-0-0	18-0-0
73		461-0-0	461-0-0	8-0-0	88-0-0		86		541-0-0	541-0-0

Sanctioning present Establishment. Date. — Office to which the proposition refers.

Sy. C. No. 652 dt. 22nd March 1893

500—12-12-93.

Secretary / Chairman

Adoni Municipal Council's office 15-6 January 1897

Enclosed ✓ 87
His. No 10 of 98

Proceedings of the Special Meeting of the Adoni Municipal Council Dated 8th January 1898.

Present.

MRRy G. T. Raghava Iyer Avergal B.a. Chairman.

Councillors

Mahdi Hussain Saib Bahadur.

" P. Subbarayadu Modaliar Avergal Rao Bahadur.

" P. Hanumanta Rao Garu B.a.

" J. Vital Pant Garu.

" S. Bheema Rao Garu.

" G. Venkoba Rao Garu.

" A. Venkoba Rao Garu.

" T. Anniah Garu.

" G. Hampiah Garu.

" K. Seethambadeeng Hazari Garu.

" M. Dhakappa Garu.

Kathees Saib Hazaratt Saib

1. Proposed by MRRy P. Hanumanta Rao Garu and seconded by MRRy J. Vital Pant Garu, to abolish the present System of maintaining bullocks and Carts for Conservancy purposes to be substituted by Contract System. —

Resolved

-cipality are in a bad condi-

Resolved that 11 Conservancy Carts and 22 bullocks be abolished and one Cart and two bullocks be retained.

Resolved also that the appointment of Cart Maistry be dispensed with.

2. Proposed by the Chairman and seconded by MrRy P. Hanumanta Rao Garu, that the House tax be raised by one half per cent to meet the ex-penditure ie, from 7 1/2 to 8 per cent.

Resolved that the house tax should not be raised considering the un-favorable character of the season.

3. Proposed by Chairman and seconded by MrRy P. Hanumanta Rao Garu, that the water tax be raised from 4 to 6 per cent.

Proposed an amendment by MrRy J. Vital Pant Garu that the tax be raised from 4 to 5 per cent and seconded by MrRy P. Hanu-manta Rao Garu. —

Resolved that the tax be not raised to five per cent. —

4. Proposed by MrRy P. Subba Rao Bahadur raya modaliar Avergal and seconded by

by MrRy G. Venkoba Rao Garu that the water tax be raised from 4 to 4 1/2 per cent. —

Resolved to raise the tax from 4 to 4 1/2 per cent to meet the normal expenditure. —

Meeting adjourned to 6 P.M.

The Council met again at 5-30 P.M.

All but Kathee b Sait Hazarath Sait were present. —

5. Proposed by MrRy K. Seetharam-iah reading Hazari Garu, and seconded by MrRy G. Venkoba Rao Garu that the appointment of Paid Secretary be suspended for the present, as the financial Condition of the Municipality is bad owing to the prevailing distress and also to the difficulty felt in collecting the taxes. —

Resolved by a majority of 9 against 3 that the Government may be respectfully moved to suspend the appointment of Secretary for the present, as the finances of the Munic-ipality are in as bad condition

owing to the unfavorable Character
of the season and the realizations
in full of the amount of income is
shown in the budget is uncertain.

(Signed) G.T. Raghava Ayr
Chairman

(True Copy)

G Raghava Ayr
Chairman
Asst

lcs
17.1

Enclosure 2 of
Dis. No 10 of 98

Municipal Council Dated
January 1898.

Present

MRRy G.T. Raghava Ayer Avergal B.a
Chairman.

Councillors

Mahdi Hussain Saib Bahadur.
" P. Subbaraya Modaliar Avergal Rao Bahadur.
" P. Hanumanta Rao Garu B.a.
" G. Venkoba Rao Garu
" K. Peethambaraswamy Hazari Garu
" T. Amiah Garu.
Kathreb Saib Hazarath Saib.

1. Read Budget for 1898-99 and Revised Estimate for 1897-98.

Apptroved.

(Signed) G.T. Raghava Ayr.
Chairman
Asst Inc

(True Extract)

G Raghava Ayr
Chairman
Asst

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