V.E

Local & Munl. (189) Department.

INDEXED.

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G.O., No. 625 M—

DATED 22/3/88

DESPATCHED

[Despatch Abstract.]

Municipal budgets — Returning the Vizianagram —— for 1858 —— 59

BACK PAPERS.

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

FURTHER PAPERS.

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

Government {1898} of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1898. *Enclosures*

Regd. } *Spare copies*

G.O., No. 625 M., 22nd March 1898.

MARCH.

Municipal Budget

Reviewing the Vizianagram — for 1898–99.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From M.R.Ry. V. VENKATARAYA SASTRI Garu, Chairman, Municipal Council, Vizianagram, to the Principal Assistant Collector, Vizagapatam, dated 29th January 1898, No. 200.

I have the honour to forward herewith the revised and budget estimates of the Vizianagram Municipality for the official years 1897–98 and 1898–99, respectively, together with the usual statements and request you will be so good as to transmit the same to the Secretary to Government, Local and Municipal Department, Madras, at your earliest convenience.

ENCLOSURE.

From the Chairman, Municipal Council, Vizianagram, to the Secretary to Government, Local and Municipal Department, dated 28th January 1898, No. 199.

I have the honour to submit, herewith, the revised and budget estimates of the Vizianagram Municipality for the years 1897–98 and 1898–99, respectively, in the forms prescribed by Government in their order, No. 2193 M., dated 10th December 1891, together with the usual explanatory memoranda duly approved by the council at its meetings held on the 4th December 1897 and 21st instant.

REVISED ESTIMATE FOR 1897–98.

2. The causes of variations between the figures of the original budget of the year and those of the revised estimate are explained in the last column of statement VI both on the receipt and expenditure sides.

Receipts.

3. The opening balance actually brought forward for the year was Rs. 657. The estimated receipts as revised amount to Rs. 31,343 in all, making Rs. 32,000 including the balance.

4. Owing to the prevailing distress, the collections during the first eight months were not as satisfactory as they ought to be.

5. *Tax on Arts.*—The collectable arrears of the previous years and a major portion of the first half year's assessment, amounting to Rs. 1,729, have been collected during the first eight months and a sum of Rs. 1,971 will be collected during the last four months of the year which makes a total of Rs. 3,700. The decrease in the revenue under this head is not only due to the prevailing distress, but also to the reduced rates of assessment that had to be adopted under the amendment Act in which the schedule rates were thoroughly revised according to the estimated incomes of tax-payers.

6. *Tax on Buildings.*—The amount collected under this head, viz., Rs. 6,447, includes the arrear collections of the previous years and a major portion of the first half year's assessment and a small portion of that of the second half year. The council

cannot, under the peculiar circumstances of the year, expect to collect more than Rs. 3,753 during the remaining portion of the year. The total collections under this head will therefore be Rs. 10,200.

Tax on Lands.—The amount originally estimated can be expected to be collected within the close of the year.

7. *Tax on Vehicles and Animals.*—There is a great falling off in the collections under these heads. The decrease is due to the fact that the Samastanam has reduced the number of carriages and horses maintained by it subsequent to the demise of the late Maharaja.

8. *Tax on Carts, &c.*—Many of the owners of carts residing in Dasannapeta sold them during the recent famine, as they could find no occupation for them during the season. Hence the decrease.

9. *Tolls.*—It is much to be regretted that since the advent of the East Coast Railway, there has been a gradual decline year after year in the collection of tolls. Year after year the council has been experiencing much difficulty in finding a sufficient number of people to compete in the auction sale of the right of collecting tolls. In the current year it was with much difficulty that the tolls were farmed out for an amount of Rs. 12,250 against Rs. 14,000 in the year 1896–97. A sum of Rs. 5,604 was collected during the first eight months and the remaining sum of Rs. 6,646 out of Rs. 12,250 will be realized before the end of the current year.

10. *Produce of Lands and Gardens.*—Rs. 400 will be collected under this head both from the sale of grass and other produce of the park.

11. *Sale-proceeds of Night-soil and Street Refuse.*—The whole rubbish of the town was sold for Rs. 170 against Rs. 190 of the previous year. The amount expected to be collected from the sale of night-soil pits is Rs. 40. The total collections under the head will, therefore, be Rs. 210 against Rs. 250 anticipated in the original budget. The decrease is chiefly due to the failure of crops and the consequent absence of necessity for manure to cultivators.

12. *Fees from Educational Institutions.*—A sum of Rs. 20 is expected to be collected as school-fees from boys of the Muhammadan school, and a further sum of Rs. 50 can be expected to be collected as fees from subscribers to the Wenlock Library for using the books.

13. *Slaughter-house Fees.*—The right of collecting fees at the municipal slaughter-houses was sold for Rs. 650 in the current year. The whole amount will be collected in the year. The increase in the collections under the head is due to the fact that the arrear outstanding from the previous year's contractor was collected in the current year.

14. *Distraint Fees.*—A sum of Rs. 20 is provided under this head as, under the amendment Act, fees on warrants are being collected on the warrants issued, besides the distraint fees.

15. *License Fees.*—There will be an increase of Rs. 40 under this head owing to the fact that some petty traders of dangerous callings who have been relieved of the payment of tax on arts have been brought under the licensing control of the municipality under section 188 of the Act.

16. *Contributions from Government—Normal Stipends.*—As no teacher-pupils were sent for training in the year, contributions from Provincial funds cannot be claimed.

Other Purposes.—The sum expected for under this head will be realised as contributions from Provincial funds for municipal gymnasium.

17. *Private Contributions.*—No contributions from private gentlemen can be expected this year as originally proposed.

18. *Miscellaneous—Private Scavenging.*—The amount entered in the original budget will be collected.

Fees for Numbering Carts.—The decrease under this head is due to the fall in the number of carts to be registered as shown above.

Other items under receipts call for no remarks.

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Fees for Numbering Carts.—The decrease under this head is due to the fall in the number of carts to be registered as shown above.

Other items under receipts call for no remarks.

Charges.

19. *Grant 1, New Works—Buildings.*—The sum of Rs. 1,000 provided in the original budget was intended to be spent in the construction of a suitable building for the Municipal Muhammadan school. The idea of constructing a school-house is now postponed as the Muhammadan gentlemen who promised to contribute a moiety of the amount provided have failed to do so. The municipal council finds it necessary to increase the number of latrines. An iron latrine will therefore be purchased at a cost of Rs. 500 and the same will be fixed in the place where there is an old masonry latrine in the fish market, as suggested by the Sanitary Commissioner.

20. *Water-supply.*—A sum of Rs. 1,000 was provided in the original budget towards the charges for investigating a water-supply scheme for the town. Towards the close of the last year, a supervisor was sent by the Sanitary Engineer's department for the purpose. His salary and travelling allowances were paid besides the imprest held by the Sanitary Engineer.

21. *Repairs—Communications.*—As the income from tolls is reduced to Rs. 12,250, the amount to be provided towards the repairs of roads, calculated at 50 per cent. on the net income of the municipality under this head, will be Rs. 4,600; but, considering the present good condition of the roads and the financial pressure to meet expenses in other departments, Rs. 4,200 only are provided for the current year for which sanction is particularly solicited.

22. *Repairs—Buildings.*—In order to provide funds for expenditure under other grants, a sum of Rs. 150 only will be spent under this head.

The expenditure under other heads of Grant 1 is estimated to be the same as that provided in the budget. Hence it calls for no explanations.

23. *Grant 2, Education—Training Schools—Normal Stipends.*—As no teacher-pupils were sent this year, the provision is not utilized.

24. *Result Grants.*—The increase in the expenditure over the amount provided in the budget is due to the payment of arrear grants to Ripon Hindu lower school outstanding since last year.

25. (7) *Miscellaneous—Other Items—Library.*—The increase in the column of revised estimate is due to the purchase of certain books to the Wenlock Library.

Drawing Master.—Although the council is prepared to spend Rs. 220 towards the expenses of entertaining a drawing master and his contingencies, yet the provision is not utilized, as no candidate was found available for the appointment though the vacancy was advertised in the *Fort St. George Gazette* by the Assistant Inspector of Schools.

26. *Grant 3, Hospitals and Dispensaries.*—The increase in the establishment charges is due to the fact that in addition to the midwife already in the employment of the council, a trained midwife on Rs. 15 was entertained as directed by Government. The council obtained the sanction of Government for retaining the services of the old midwife in consideration of her long and popular service.

27. *Contribution to Local Boards.*—The sum provided under this head was Rs. 1,000 in the original budget as the council then entertained an idea of obtaining the sanction of Government for converting the police hospital into a quasi-Government institution by contributing this sum towards its maintenance with the addition of a similar amount from the district board as suggested by the Collector. The provision was not utilised as the original proposal fell through under orders of Government, Mis. No. 1400 M., dated 12th June 1897.

28. *Conservancy—Other Charges.*—The sum provided in the budget, viz., Rs. 3,000, including Rs. 600 estimated for the purchase of dust-bins and night-soil carts, &c., cannot be fully utilised in the year for want of funds.

29. *Grant 4, Other Charges.*—The provision made for printing charges will not be fully utilized, as also that made under "Compensation for lands" totally for want of funds.

The other items under all grants of expenditure closely follow those provided originally in the budget, and hence call for no special explanations.

The year is estimated to close with a balance of Rs. 1,000.

BUDGET ESTIMATE FOR 1898–99.

30. Including the opening balance as per revised estimate for the current year, the receipts for the year 1898–99 will be Rs. 31,800 against the sum of Rs. 32,000 of the revised estimate and against Rs. 38,780, the budget estimate for 1897–98.

Receipts.

31. Though famine has passed away, still the prices of food-stuffs continue to be high, and hence there is no near prospect of the inhabitants of Vizianagram being completely relieved from the distress to which they have been recently put. The exports of food-grains from this district have already commenced, and the prices which were nominally reduced have again commenced to rise. Hence the council cannot safely expect to collect more than what has been estimated under tax on arts and buildings in the revised estimate for the current year. It therefore expects to collect only Rs. 3,700 under the former and Rs. 10,200 under the latter head as in the present year.

32. The toll-contractor for the current year, it is apprehended, will have a loss. It is impossible therefore to realise more than Rs. 12,000.

33. Since the death of the Maharaja, the number of carriages, horses and other animals have been reduced in the current year and will further be reduced ere long. Consequently, not only no increase under tax on animals and vehicles can be expected in 1898–99, but the council apprehend a heavy fall of revenue under this head. Hence Rs. 500 under tax on vehicles and Rs. 1,700 under tax on animals are shown as receipts under these heads. As stated in paragraph 8 *supra*, the collections under tax on carts will further be reduced to Rs. 1,500 as many cartmen sold away their carts during the current year.

34. *Income from Slaughter-houses.*—As explained above, the figure shown in the revised estimate includes the arrear collections of the previous year. In the current year, the right of collecting fees in the slaughter-houses was farmed out at Rs. 650. The contractor has made some profit and so Rs. 700 may safely be expected for the year 1898–99.

35. As no teacher-pupils are proposed by the educational authorities to be sent for training during the next year, no contribution from Government can be expected. Hence no provision is made under this head of receipts.

36. The increase under contributions from Government—"other purposes"—is due to the provision made by the educational authorities towards the contribution from Provincial funds as a drawing master is proposed to be entertained in the next year.

Other items call for no special remarks.

Expenditure.

37. The sum available for expenditure as per budget estimate is proposed to be spent as under:—

	Rs.
Grant 1	
„ 2	8,620
„ 3	3,660
„ 4	11,790
„ 5	3,480
Refunds	2,790
Balance	60
	1,400
Total ..	31,800

No new works of any description are proposed for the next year, except that a provision of Rs. 600 be made towards the completion of water-supply scheme since a sum of Rs. 1,400 has already been spent for taking preliminary levels in connection with it out of the amount of Rs. 2,000 originally sanctioned by Government for the purpose.

38. *Repairs—Communications.*—A sum of Rs. 4,500, which is just 50 per cent. of the estimated income from tolls, is provided for the repairs of town roads and the sum will be spent as detailed in Statement II-A. The maintenance of petty lanes and culverts can be met by the provision of Rs. 420 and the remaining sum of Rs. 480 is allotted for the maintenance of permanent road coolies for doing petty and patch works throughout the town.

39. *Repairs—Buildings.*—Rs. 200 will be spent in repairing all the municipal buildings, viz., public choultries and masonry latrines, of which there are four of the former and twenty-eight of the latter.

40. *Drainage.*—A sum of Rs. 200 is considered sufficient for making petty repairs to the existing masonry drains. The drainage of the town is, no doubt, very defective, but the original idea of undertaking a scheme to improve it at a cost of two lakhs and upwards was abandoned as it appeared that the water scheme is more pressing. The above sum for petty repairs is recommended only for preventing matters from getting worse.

Drain-flushing Establishment.—There are no fresh proposals to be made in this department during the course of next year.

41. *Water-supply.*—Rs. 100 are provided for the repairs of public wells and their platforms.

Water-supply Establishment.—The existing establishment for guarding the public tanks and wells will be maintained at a cost of Rs. 400.

42. *Public Works Establishment.*—The council recommends an increase of Rupees 10 to the municipal overseer. He was originally a clerk of long standing in the municipal office who was appointed overseer on probation for six months from 1st November 1895 and was required to acquire some knowledge of surveying and levelling during that period without prejudice to his duties. On the score of satisfactory work, he was confirmed later on and a cart allowance of Rs. 10 was granted to him in April last. The council now recommends an increase of Rs. 10 to his pay, a thing which I omitted in my original proposals as a thing that may be put off for some future occasion on account of the state of finances.

Tools and Plant, &c.—The provision under this head is reduced to Rs. 100 as the provision under road repairs is reduced.

43. *Grant 2, Education.*—With the exception of the provision made under result grants, which is reduced to Rs. 2,000 on account of the present financial crisis, the recommendations under all heads of Grant 2 made by the educational authorities are closely adopted, including an increase of Rs. 4 to the present salary of the inspecting schoolmaster, viz., Rs. 16. The assistant inspector of schools strongly urges that he deserves a salary of Rs. 20 and did so on more than one previous occasion on the score of long service and the satisfactory work being turned out by him, though on the latter point the Inspector of Schools does not seem to agree with the assistant inspector. The council, however, adopts the figure in deference to the educational authorities and leaves the matter for the consideration of the Government. The budget proposals as submitted by the assistant inspector with its covering letter are herewith forwarded in original.

44. *Grant 3,* (1) *Hospitals and Dispensaries.*—In the current year, the services of a trained midwife have been secured by the council; the unqualified midwife who has put in fourteen years' service and has been popular throughout is also retained in

service, the Government having been pleased to sanction the measure on condition that she undergoes training in the Women's Hospital at Vizagapatam—*vide* G.O., Mis. No. 1865 M., dated 25th August 1897.

45. *Medicines and Supplies.*—At the request of the Collector and Guardian of the Vizianagram zemindari, a provision of Rs. 1,000 is made under the head "Medicines and Supplies." The question of improving medical aid in the town has been engaging the attention of the council for several years past, and there was much correspondence on the subject between the council, the Vizianagram zemindari, and the medical authorities. Several proposals were laid before the Government, but none of them could be carried out on account of no other than financial reasons on all sides. The necessity of paying attention to the subject becomes, however, more and more pressing, and the Collector and Guardian of the Samastanam was accordingly addressed on the subject immediately after he took charge of the office, who suggested the above provision to be made for the present. After hearing more definitely from him on the subject, definite proposals will be laid before the Government for their consideration. The council is keenly alive to the necessity of as well as to its responsibilities in, the matter and is willing to contribute all that it can, or all that it may be compelled to contribute by the authorities, for improving the condition of medical aid.

46. *Vaccination—(a) Establishment.*—An increase of Rs. 2–8–0 is recommended again to the municipal vaccinator. The council proposed this increase on more than one previous occasion; but the Government have not been pleased to accord their sanction. He has put in already a service of five years and his work has been characterised as satisfactory both by the council and the inspector of vaccination as may be seen from several of his annual reports.

(4) *Registration.*—The usual provision under this head is repeated.

47. (5) *Conservancy—Road-cleaning and Road-watering.*—No changes are proposed in the conservancy or private scavenging establishment except that the number of road-sweepers on Rs. 2 is reduced from 61 to 57, while the number of those on Rs. 1–8–0 is increased as shown in the proposition statement, and that a sum of Rs. 180 is provided towards the charges of a pony allowance of Rs. 15 a month to the chief sanitary inspector of the town debitable under "Conservancy—Other Charges." Sanction of Government for the above is solicited.

48. *Grant 4, Lighting Establishment and Contingencies—Market Establishment, Feeding the Poor, Clock Tower Establishment.*—All these are retained as usual. The cost of purchase of seeds, &c., under public gardens is reduced to Rs. 120 in deference to the remarks of Government for reduction of charges under public gardens.

As sanctioned in G.O., Mis. No. 1414 M., dated the 18th June 1897, Rs. 100 are provided towards the construction of a masonry wall around the park.

Other items under Grant 4 call for no special remarks.

49. *Grant 5.*—There are no changes proposed either in the office or collection establishments, and hence no explanation is necessary.

The budget closes with a balance of Rs. 1,400.

S. C. No. 219.

Submitted.

2. The increase of Rs. 10 in the pay of the municipal overseer is not called for. The present incumbent has been in office little more than two years and is not a properly qualified man. I would much rather that the Rs. 10 or more be added to the pay of the Chief Sanitary Inspector and a trained man obtained from Madras.

VIZIANAGRAM,
3rd February 1898.

(Signed) H. F. W. GILLMAN,
Ag. Principal Head Assistant Collector.

No. — .

Forwarded to Government. The undersigned concurs with the Principal Assistant Collector's remarks.

9*th February* 1898. (Signed) W. O. HORNE,
Acting Collector.

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, 16th February 1898, No. 174.

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

2. As regards the opening of a dispensary, the Chairman reports that definite proposals will be submitted to Government as soon as reply is received from the Collector and Guardian of the Samastanam.

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, 21st February 1898, No. 1703.

I have the honour to submit the following remarks on the educational portion of the budget estimate of the Vizianagram Municipality for 1898–99.

2. With reference to the remarks of Government in its order reviewing the report of the working of the municipal council for 1896–97, some provision should be made every year for the training of teachers. An allotment of Rs. 120 may therefore be made for the training of two primary grade teachers, credit being taken for a grant of Rs. 70 from Provincial funds.

3. The difficulty in securing the services of a drawing master seems to me to be due to the low pay attached to the post. It may be raised to Rs. 20 per mensem, and if this is approved the grant for which credit has been taken may be raised from Rs. 170 to Rs. 200.

4. With the above modifications, the net expenditure under Grant 2 will be Rs. 3,500 (Rs. 3,840—Rs. 340) or about 13 per cent. of the estimated income of the municipality from taxation.

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, 10th March 1898, No. 575-S.

Referring to the Vizianagram municipal budget for 1898–99, I have the honour to remark that the council's estimate under "Cholera charges" which is entered as Rs. 1,000 should be raised by Rs. 240, and that provision should be made for the employment of a second certificated sanitary inspector on Rs. 20 + Rs. 15, as required by G.O., No. 4 M., dated 4th January 1897.

2. As the number of operations performed by the municipal vaccinator in 1897 showed a falling off by over 300 cases in comparison with that of 1896, I am not in favour of the increase of salary recommended for him by the municipal council.

ORDER—No. 625 M., dated 22nd March 1898.

The estimated receipts and charges of the Vizianagram 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	943	3,230	660	1,000
Tax on Arts	3,437	4,200	3,700	3,700
,, on Buildings and Lands	10,259	11,000	10,300	10,300
,, on Vehicles and Animals	2,430	2,750	2,370	2,200
,, on Carts	1,688	1,700	1,530	1,500
Tolls	10,500	11,250	9,190	9,000
Realizations under Special Acts	35	30	..	..
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	358	320	420	420
Conservancy Receipts	230	250	210	210
Fees and Revenue from Educational Institutions	70	70	70	70
Income from Markets and Slaughter-houses	480	760	870	790
License Fees	313	300	340	340
Other Fees	5	10	30	40
Fines under Municipal and other Acts	97	280	280	280
Interest on Investments and Premium on Loans	175	180	180	180
Grants and Contributions from Government	115	230	80	170
,, ,, from other bodies	110	500	..	..
Recoveries for Services to Private individuals	1,355	1,600	1,600	1,600
Miscellaneous	107	120	100	90
Advances Recovered	100	..	70	..
Total ..	32,807	38,780	32,000	31,800
Charges.				
GRANT 1—				
New Works—				
Communications	122	300	300	..
Buildings	367	1,000	700	..
Drainage	696	250	250	..
Water-supply	659	1,000	1,400	600
Repairs—				
Communications	6,023	5,200	4,200	4,500
Buildings	287	350	150	200
Drainage	2,190	1,840	1,840	1,860
Water-supply	404	520	520	520
Establishment	590	720	720	720
Tools and Plant and other Stores	366	150	150	100
Total ..	11,704	11,330	10,230	8,500
GRANT 2—				
Training Schools	131	120	..	..
Municipal Schools—				
On the Salary-result System	674	690	690	690
Grants-in-aid—				
Result Grants	1,557	2,000	2,200	2,000
Building, Furniture, &c., Grants	113	200	200	200
Inspection	200	200	200	200
Miscellaneous	404	540	350	520
Total ..	3,079	3,750	3,640	3,610
GRANT 3—				
Hospitals and Dispensaries	160	1,180	330	1,180
Contributions	99	100	100	100
Vaccination	328	250	250	250
Registration of Births and Deaths	240	250	250	250
Conservancy, Road-cleaning and Road-watering	9,838	10,670	9,830	9,830
Total ..	10,665	12,450	10,760	11,610
GRANT 4—				
Lighting	2,323	1,880	1,880	1,880
Markets and Slaughter-houses	120	120	120	120
Choultries	160	180	180	180
Clock Tower	48	50	50	50
Public Garden, Survey of Land, Fire and other charges	1,472	2,450	1,200	1,250
Total ..	4,123	4,680	3,430	3,480

—	Actuals, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1897-98.	Budget estimate, 1898-99.
Charges—cont.	RS.	RS.	RS.	RS.
GRANT 5—				
Supervision and Management	2,665	2,790	2,790	4,140
Advances Recoverable	60	..	100	..
Refunds	..	50	50	60
Grand Total ..	32,296	35,050	31,000	31,400
Balance	511	3,730	1,000	400

REVISED ESTIMATE FOR 1897-98.

2. The current receipts and charges are now estimated at Rs. 31,340 and Rs. 31,000, respectively, against Rs. 35,550 and Rs. 35,050 anticipated in the sanctioned budget. The decrease in the receipts occurs chiefly under the taxes on arts and buildings, tolls and contributions from other bodies, while that in the charges appears mainly under Grants 1, 3 and 4. The expenditure on communications and new works—buildings during the first eight months of the year was unsatisfactory. In the circumstances stated in paragraph 21 of the Chairman's letter, the revised estimate for expenditure on communications which is only 45·7 per cent. of the net municipal income from tolls, against the minimum of 50 per cent. prescribed by Government, will be passed.

BUDGET ESTIMATE FOR 1898-99.

3. *Receipts.*—The receipts for 1898-99 are put down at Rs. 30,800 against the revised estimate of Rs. 31,340, the decrease being chiefly under the tax on animals, tolls and slaughter-house fees.

4. *Charges.*—(1) The probable charges are entered as Rs. 30,400 against Rupees 31,000 in the revised estimate, the decrease which occurs under Grant 1 being partly counterbalanced by an increase under Grant 3.

(2) *Grant 1.*—For the reasons stated in paragraph 2 of the Principal Head Assistant Collector's endorsement, the municipal council's proposal in paragraph 42 of the Chairman's letter to raise the salary of the overseer from Rs. 30 to Rs. 40 cannot be approved.

(3) *Grant 2.*—For want of funds, the increase of Rs. 4 in the salary of the Inspecting schoolmaster proposed in paragraph 43 cannot be sanctioned, and the suggestions of the Director of Public Instruction in paragraphs 2 and 3 of his letter read above cannot be adopted.

(4) *Grant 3.*—As the retention of the untrained midwife, referred to in paragraph 44 of the Chairman's letter, was sanctioned only for the year 1897-98, the amount provided for her salary will be struck out. Her services should be dispensed with on receipt of this order. The communication promised in paragraph 45 regarding the question of improving medical aid in the town is awaited. For the reason assigned by the Sanitary Commissioner in paragraph 2 of his letter read above, the increase of Rs. 2-8-0 in the salary of the vaccinator proposed in paragraph 46 cannot be approved. The alterations in the conservancy establishment, referred to in paragraph 47, are sanctioned. For want of funds, the suggestions made by the Sanitary Commissioner to raise the allotment for epidemic charges by Rs. 240 and to employ a second sanitary inspector on Rs. 20 + Rs. 15 cannot be adopted.

(5) *Grant 5.*—With reference to G.O., No. 2647 M., dated 29th November 1897, a sum of Rs. 1,380 will be provided for the salary of the secretary, and with reference to G.O., No. 2473 L., dated 22nd December 1897, the contribution for the central office establishments will be reduced from Rs. 310 to Rs. 276 or Rs. 280 in round figures.

5. As revised by Government, the budget closes with a balance of Rs. 400 or only 1·3 per cent. of the estimated receipts. This should be increased by effecting economies wherever possible during the year.

6. The delay of nearly two months 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, Vizianagram.
" Collector of Vizagapatam.
" President, District Board, Vizagapatam.
" Accountant-General.
" Director of Public Instruction.
" Surgeon-General.
" Sanitary Board.
" " Commissioner.
" " Engineer.
Editors' Table.

Exd. A. F. Eccleston.

Government {1898} of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1898. Enclosures

Regd. } Spare copies

G.O., No. 625 M., 22nd March 1898.

MARCH.

Municipal Budget

Reviewing the Vizianagram — for 1898–99.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From M.R.Ry. V. VENKATARAYA SASTRI Garu, Chairman, Municipal Council, Vizianagram, to the Principal Assistant Collector, Vizagapatam, dated 29th January 1898, No. 200.

I have the honour to forward herewith the revised and budget estimates of the Vizianagram Municipality for the official years 1897–98 and 1898–99, respectively, together with the usual statements and request you will be so good as to transmit the same to the Secretary to Government, Local and Municipal Department, Madras, at your earliest convenience.

ENCLOSURE.

From the Chairman, Municipal Council, Vizianagram, to the Secretary to Government, Local and Municipal Department, dated 28th January 1898, No. 199.

I have the honour to submit, herewith, the revised and budget estimates of the Vizianagram Municipality for the years 1897–98 and 1898–99, respectively, in the forms prescribed by Government in their order, No. 2193 M., dated 10th December 1891, together with the usual explanatory memoranda duly approved by the council at its meetings held on the 4th December 1897 and 21st instant.

REVISED ESTIMATE FOR 1897–98.

2. The causes of variations between the figures of the original budget of the year and those of the revised estimate are explained in the last column of statement VI both on the receipt and expenditure sides.

Receipts.

3. The opening balance actually brought forward for the year was Rs. 657. The estimated receipts as revised amount to Rs. 31,343 in all, making Rs. 32,000 including the balance.

4. Owing to the prevailing distress, the collections during the first eight months were not as satisfactory as they ought to be.

5. *Tax on Arts.*—The collectable arrears of the previous years and a major portion of the first half year's assessment, amounting to Rs. 1,729, have been collected during the first eight months and a sum of Rs. 1,971 will be collected during the last four months of the year which makes a total of Rs. 3,700. The decrease in the revenue under this head is not only due to the prevailing distress, but also to the reduced rates of assessment that had to be adopted under the amendment Act in which the schedule rates were thoroughly revised according to the estimated incomes of tax-payers.

6. *Tax on Buildings.*—The amount collected under this head, viz., Rs. 6,147, includes the arrear collections of the previous years and a major portion of the first half year's assessment and a small portion of that of the second half year. The council

cannot, under the peculiar circumstances of the year, expect to collect more than Rs. 3,753 during the remaining portion of the year. The total collections under this head will therefore be Rs. 10,200.

Tax on Lands.—The amount originally estimated can be expected to be collected within the close of the year.

7. *Tax on Vehicles and Animals.*—There is a great falling off in the collections under these heads. The decrease is due to the fact that the Samastanam has reduced the number of carriages and horses maintained by it subsequent to the demise of the late Maharaja.

8. *Tax on Carts, &c.*—Many of the owners of carts residing in Dasannapeta sold them during the recent famine, as they could find no occupation for them during the season. Hence the decrease.

9. *Tolls.*—It is much to be regretted that since the advent of the East Coast Railway, there has been a gradual decline year after year in the collection of tolls. Year after year the council has been experiencing much difficulty in finding a sufficient number of people to compete in the auction sale of the right of collecting tolls. In the current year it was with much difficulty that the tolls were farmed out for an amount of Rs. 12,250 against Rs. 14,000 in the year 1896–97. A sum of Rs. 5,604 was collected during the first eight months and the remaining sum of Rs. 6,646 out of Rs. 12,250 will be realized before the end of the current year.

10. *Produce of Lands and Gardens.*—Rs. 490 will be collected under this head both from the sale of grass and other produce of the park.

11. *Sale-proceeds of Night-soil and Street Refuse.*—The whole rubbish of the town was sold for Rs. 170 against Rs. 190 of the previous year. The amount expected to be collected from the sale of night-soil pits is Rs. 40. The total collections under the head will, therefore, be Rs. 210 against Rs. 250 anticipated in the original budget. The decrease is chiefly due to the failure of crops and the consequent absence of necessity for manure to cultivators.

12. *Fees from Educational Institutions.*—A sum of Rs. 20 is expected to be collected as school-fees from boys of the Muhammadan school, and a further sum of Rs. 50 can be expected to be collected as fees from subscribers to the Wenlock Library for using the books.

13. *Slaughter-house Fees.*—The right of collecting fees at the municipal slaughter-houses was sold for Rs. 650 in the current year. The whole amount will be collected in the year. The increase in the collections under the head is due to the fact that the arrear outstanding from the previous year's contractor was collected in the current year.

14. *Distraint Fees.*—A sum of Rs. 20 is provided under this head as, under the amendment Act, fees on warrants are being collected on the warrants issued, besides the distraint fees.

15. *License Fees.*—There will be an increase of Rs. 40 under this head owing to the fact that some petty traders of dangerous callings who have been relieved of the payment of tax on arts have been brought under the licensing control of the municipality under section 188 of the Act.

16. *Contributions from Government—Normal Stipends.*—As no teacher-pupils were sent for training in the year, contributions from Provincial funds cannot be claimed.

Other Purposes.—The sum expected for under this head will be realised as contributions from Provincial funds for municipal gymnasium.

17. *Private Contributions.*—No contributions from private gentlemen can be expected this year as originally proposed.

18. *Miscellaneous—Private Scavenging.*—The amount entered for in the original budget will be collected.

Fees for Numbering Carts.—The decrease under this head is due to the fall in the number of carts to be registered as shown above.

Other items under receipts call for no remarks.

Charges.

19. *Grant 1, New Works—Buildings.*—The sum of Rs. 1,000 provided in the original budget was intended to be spent in the construction of a suitable building for the Municipal Muhammadan school. The idea of constructing a school-house is now postponed as the Muhammadan gentlemen who promised to contribute a moiety of the amount provided have failed to do so. The municipal council finds it necessary to increase the number of latrines. An iron latrine will therefore be purchased at a cost of Rs. 500 and the same will be fixed in the place where there is an old masonry latrine in the fish market, as suggested by the Sanitary Commissioner.

20. *Water-supply.*—A sum of Rs. 1,000 was provided in the original budget towards the charges for investigating a water-supply scheme for the town. Towards the close of the last year, a supervisor was sent by the Sanitary Engineer's department for the purpose. His salary and travelling allowances were paid besides the imprest held by the Sanitary Engineer.

21. *Repairs—Communications.*—As the income from tolls is reduced to Rs. 12,250, the amount to be provided towards the repairs of roads, calculated at 50 per cent. on the net income of the municipality under this head, will be Rs. 4,600; but, considering the present good condition of the roads and the financial pressure to meet expenses in other departments, Rs. 4,200 only are provided for the current year for which sanction is particularly solicited.

22. *Repairs—Buildings.*—In order to provide funds for expenditure under other grants, a sum of Rs. 150 only will be spent under this head.

The expenditure under other heads of Grant 1 is estimated to be the same as that provided in the budget. Hence it calls for no explanations.

23. *Grant 2, Education—Training Schools—Normal Stipends.*—As no teacher-pupils were sent this year, the provision is not utilized.

24. *Result Grants.*—The increase in the expenditure over the amount provided in the budget is due to the payment of arrear grants to Ripon Hindu lower school outstanding since last year.

25. (7) *Miscellaneous—Other Items—Library.*—The increase in the column of revised estimate is due to the purchase of certain books to the Wenlock Library.

Drawing Master.—Although the council is prepared to spend Rs. 220 towards the expenses of entertaining a drawing master and his contingencies, yet the provision is not utilized, as no candidate was found available for the appointment though the vacancy was advertised in the *Fort St. George Gazette* by the Assistant Inspector of Schools.

26. *Grant 3, Hospitals and Dispensaries.*—The increase in the establishment charges is due to the fact that in addition to the midwife already in the employment of the council, a trained midwife on Rs. 15 was entertained as directed by Government. The council obtained the sanction of Government for retaining the services of the old midwife in consideration of her long and popular service.

27. *Contribution to Local Boards.*—The sum provided under this head was Rs. 1,000 in the original budget as the council then entertained an idea of obtaining the sanction of Government for converting the police hospital into a quasi-Government institution by contributing this sum towards its maintenance with the addition of a similar amount from the district board as suggested by the Collector. The provision was not utilised as the original proposal fell through under orders of Government, Mis. No. 1400 M., dated 12th June 1897.

28. *Conservancy—Other Charges.*—The sum provided in the budget, viz., Rs. 3,000, including Rs. 600 estimated for the purchase of dust-bins and night-soil carts, &c., cannot be fully utilised in the year for want of funds.

29. *Grant 4, Other Charges.*—The provision made for printing charges will not be fully utilized, as also that made under "Compensation for lands" totally for want of funds.

The other items under all grants of expenditure closely follow those provided originally in the budget, and hence call for no special explanations.

The year is estimated to close with a balance of Rs. 1,000.

BUDGET ESTIMATE FOR 1898–99.

30. Including the opening balance as per revised estimate for the current year, the receipts for the year 1898–99 will be Rs. 31,800 against the sum of Rs. 32,000 of the revised estimate and against Rs. 38,780, the budget estimate for 1897–98.

Receipts.

31. Though famine has passed away, still the prices of food-stuffs continue to be high, and hence there is no near prospect of the inhabitants of Vizianagram being completely relieved from the distress to which they have been recently put. The exports of food-grains from this district have already commenced, and the prices which were nominally reduced have again commenced to rise. Hence the council cannot safely expect to collect more than what has been estimated under tax on arts and buildings in the revised estimate for the current year. It therefore expects to collect only Rs. 3,700 under the former and Rs. 10,200 under the latter head as in the present year.

32. The toll-contractor for the current year, it is apprehended, will have a loss. It is impossible therefore to realise more than Rs. 12,000.

33. Since the death of the Maharaja, the number of carriages, horses and other animals have been reduced in the current year and will further be reduced ere long. Consequently, not only no increase under tax on animals and vehicles can be expected in 1898–99, but the council apprehend a heavy fall of revenue under this head. Hence Rs. 500 under tax on vehicles and Rs. 1,700 under tax on animals are shown as receipts under these heads. As stated in paragraph 8 *supra*, the collections under tax on carts will further be reduced to Rs. 1,500 as many cartmen sold away their carts during the current year.

34. *Income from Slaughter-houses.*—As explained above, the figure shown in the revised estimate includes the arrear collections of the previous year. In the current year, the right of collecting fees in the slaughter-houses was farmed out at Rs. 650. The contractor has made some profit and so Rs. 700 may safely be expected for the year 1898–99.

35. As no teacher-pupils are proposed by the educational authorities to be sent for training during the next year, no contribution from Government can be expected. Hence no provision is made under this head of receipts.

36. The increase under contributions from Government—"other purposes"—is due to the provision made by the educational authorities towards the contribution from Provincial funds as a drawing master is proposed to be entertained in the next year.

Other items call for no special remarks.

Expenditure.

37. The sum available for expenditure as per budget estimate is proposed to be spent as under: —

	Rs.
Grant 1	8,620
„ 2	3,660
„ 3	11,790
„ 4	3,480
„ 5	2,790
Refunds	60
Balance	1,400
Total ..	31,800

No new works of any description are proposed for the next year, except that a provision of Rs. 600 be made towards the completion of water-supply scheme since a sum of Rs. 1,400 has already been spent for taking preliminary levels in connection with it out of the amount of Rs. 2,000 originally sanctioned by Government for the purpose.

38. *Repairs—Communications.*—A sum of Rs. 4,500, which is just 50 per cent. of the estimated income from tolls, is provided for the repairs of town roads and the sum will be spent as detailed in Statement II-A. The maintenance of petty lanes and culverts can be met by the provision of Rs. 420 and the remaining sum of Rs. 480 is allotted for the maintenance of permanent road coolies for doing petty and patch works throughout the town.

39. *Repairs—Buildings.*—Rs. 200 will be spent in repairing all the municipal buildings, viz., public choultries and masonry latrines, of which there are four of the former and twenty-eight of the latter.

40. *Drainage.*—A sum of Rs. 200 is considered sufficient for making petty repairs to the existing masonry drains. The drainage of the town is, no doubt, very defective, but the original idea of undertaking a scheme to improve it at a cost of two lakhs and upwards was abandoned as it appeared that the water scheme is more pressing. The above sum for petty repairs is recommended only for preventing matters from getting worse.

Drain-flushing Establishment.—There are no fresh proposals to be made in this department during the course of next year.

41. *Water-supply.*—Rs. 100 are provided for the repairs of public wells and their platforms.

Water-supply Establishment.—The existing establishment for guarding the public tanks and wells will be maintained at a cost of Rs. 400.

42. *Public Works Establishment.*—The council recommends an increase of Rupees 10 to the municipal overseer. He was originally a clerk of long standing in the municipal office who was appointed overseer on probation for six months from 1st November 1895 and was required to acquire some knowledge of surveying and leveling during that period without prejudice to his duties. On the score of satisfactory work, he was confirmed later on and a cart allowance of Rs. 10 was granted to him in April last. The council now recommends an increase of Rs. 10 to his pay, a thing which I omitted in my original proposals as a thing that may be put off for some future occasion on account of the state of finances.

Tools and Plant, &c.—The provision under this head is reduced to Rs. 100 as the provision under road repairs is reduced.

43. *Grant 2, Education.*—With the exception of the provision made under result grants, which is reduced to Rs. 2,000 on account of the present financial crisis, the recommendations under all heads of Grant 2 made by the educational authorities are closely adopted, including an increase of Rs. 4 to the present salary of the inspecting schoolmaster, viz., Rs. 16. The assistant inspector of schools strongly urges that he deserves a salary of Rs. 20 and did so on more than one previous occasion on the score of long service and the satisfactory work being turned out by him, though on the latter point the Inspector of Schools does not seem to agree with the assistant inspector. The council, however, adopts the figure in deference to the educational authorities and leaves the matter for the consideration of the Government. The budget proposals as submitted by the assistant inspector with its covering letter are herewith forwarded in original.

44. *Grant 3,* (1) *Hospitals and Dispensaries.*—In the current year, the services of a trained midwife have been secured by the council; the unqualified midwife who has put in fourteen years' service and has been popular throughout is also retained in

service, the Government having been pleased to sanction the measure on condition that she undergoes training in the Women's Hospital at Vizagapatam—*vide* G.O., Mis. No. 1865 M., dated 25th August 1897.

45. *Medicines and Supplies.*—At the request of the Collector and Guardian of the Vizianagram zemindari, a provision of Rs. 1,000 is made under the head "Medicines and Supplies." The question of improving the medical aid in the town has been engaging the attention of the council for several years past, and there was much correspondence on the subject between the council, the Vizianagram zemindari, and the medical authorities. Several proposals were laid before the Government, but none of them could be carried out on account of no other than financial reasons on all sides. The necessity of paying attention to the subject becomes, however, more and more pressing, and the Collector and Guardian of the Samastanam was accordingly addressed on the subject immediately after he took charge of the office, who suggested the above provision to be made for the present. After hearing more definitely from him on the subject, definite proposals will be laid before the Government for their consideration. The council is keenly alive to the necessity as well as to its responsibilities in the matter and is willing to contribute all that it can, or all that it may be compelled to contribute by the authorities, for improving the condition of medical aid.

46. *Vaccination*—(*a*) *Establishment.*—An increase of Rs. 2–8–0 is recommended again to the municipal vaccinator. The council proposed this increase on more than one previous occasion; but the Government have not been pleased to accord their sanction. He has put in already a service of five years and his work has been characterised as satisfactory both by the council and the inspector of vaccination as may be seen from several of his annual reports.

(4) *Registration.*—The usual provision under this head is repeated.

47. (5) *Conservancy—Road-cleaning and Road-watering.*—No changes are proposed in the conservancy or private scavenging establishment except that the number of road-sweepers on Rs. 2 is reduced from 61 to 57, while the number of those on Rs. 1–8–0 is increased as shown in the proposition statement, and that a sum of Rs. 180 is provided towards the charges of a pony allowance of Rs. 15 a month to the chief sanitary inspector of the town debitable under "Conservancy—Other Charges." Sanction of Government for the above is solicited.

48. *Grant 4, Lighting Establishment and Contingencies—Market Establishment, Feeding the Poor, Clock Tower Establishment.*—All these are retained as usual. The cost of purchase of seeds, &c., under public gardens is reduced to Rs. 120 in defereuce to the remarks of Government for reduction of charges under public gardens.

As sanctioned in G.O., Mis. No. 1414 M., dated the 18th June 1897, Rs. 100 are provided towards the construction of a masonry wall around the park.

Other items under Grant 4 call for no special remarks.

49. *Grant 5.*—There are no changes proposed either in the office or collection establishments, and hence no explanation is necessary.

The budget closes with a balance of Rs. 1,400.

S. C. No. 219.

Submitted.

2. The increase of Rs. 10 in the pay of the municipal overseer is not called for. The present incumbent has been in office little more than two years and is not a properly qualified man. I would much rather that the Rs. 10 or more be added to the pay of the Chief Sanitary Inspector and a trained man obtained from Madras.

VIZIANAGRAM,
3rd February 1898.

(Signed) H. F. W. GILLMAN,
Ag. Principal Head Assistant Collector.

No. — .

Forwarded to Government. The undersigned concurs with the Principal Assistant Collector's remarks.

9th February 1898. (Signed) W. O. HORNE.
Acting Collector.

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, 16th February 1898, No. 174.

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

2. As regards the opening of a dispensary, the Chairman reports that definite proposals will be submitted to Government as soon as reply is received from the Collector and Guardian of the Samastanam.

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, 21st February 1898, No. 1703.

I have the honour to submit the following remarks on the educational portion of the budget estimate of the Vizianagram Municipality for 1898–99.

2. With reference to the remarks of Government in its order reviewing the report of the working of the municipal council for 1896–97, some provision should be made every year for the training of teachers. An allotment of Rs. 120 may therefore be made for the training of two primary grade teachers, credit being taken for a grant of Rs. 70 from Provincial funds.

3. The difficulty in securing the services of a drawing master seems to me to be due to the low pay attached to the post. It may be raised to Rs. 20 per mensem, and if this is approved the grant for which credit has been taken may be raised from Rs. 170 to Rs. 200.

4. With the above modifications, the net expenditure under Grant 2 will be Rs. 3,500 (Rs. 3,840—Rs. 340) or about 13 per cent. of the estimated income of the municipality from taxation.

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, 10th March 1898, No. 575-S.

Referring to the Vizianagram municipal budget for 1898–99, I have the honour to remark that the council's estimate under "Cholera charges" which is entered as Rs. 1,000 should be raised by Rs. 240, and that provision should be made for the employment of a second certificated sanitary inspector on Rs. 20 + Rs. 15, as required by G.O., No. 4 M., dated 4th January 1897.

2. As the number of operations performed by the municipal vaccinator in 1897 showed a falling off by over 300 cases in comparison with that of 1896, I am not in favour of the increase of salary recommended for him by the municipal council.

ORDER—No. 625 M., dated 22nd March 1898.

The estimated receipts and charges of the Vizianagram 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	943	3,230	660	1,000
Tax on Arts	3,437	4,200	3,700	3,700
,, on Buildings and Lands	10,259	11,000	10,300	10,300
,, on Vehicles and Animals	2,430	2,750	2,370	2,200
,, on Carts	1,688	1,700	1,530	1,500
Tolls	10,500	11,250	9,190	9,000
Realizations under Special Acts	35	30	..	..
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	358	320	420	420
Conservancy Receipts	230	250	210	210
Fees and Revenue from Educational Institutions	70	70	70	70
Income from Markets and Slaughter-houses	480	760	870	790
License Fees	313	300	340	340
Other Fees	5	10	30	40
Fines under Municipal and other Acts	97	280	280	280
Interest on Investments and Premium on Loans	175	180	180	180
Grants and Contributions from Government	115	230	80	170
,, ,, from other bodies	110	500	..	..
Recoveries for Services to Private individuals	1,355	1,600	1,600	1,600
Miscellaneous	107	120	100	90
Advances Recovered	100	..	70	..
Total ..	32,807	38,780	32,000	31,800
Charges.				
GRANT 1—				
New Works—				
Communications	122	300	300	..
Buildings	367	1,000	700	..
Drainage	696	250	250	..
Water-supply	659	1,000	1,400	600
Repairs—				
Communications	6,023	5,200	4,200	4,500
Buildings	287	350	150	200
Drainage	2,190	1,840	1,840	1,860
Water-supply	404	520	520	520
Establishment	590	720	720	720
Tools and Plant and other Stores	366	150	150	100
Total ..	11,704	11,330	10,230	8,500
GRANT 2—				
Training Schools	131	120	..	..
Municipal Schools—				
On the Salary-result System	674	690	690	690
Grant-in-aid—				
Result Grants	1,557	2,000	2,200	2,000
Building, Furniture, &c., Grants	113	200	200	200
Inspection	200	200	200	200
Miscellaneous	404	540	350	520
Total ..	3,079	3,750	3,640	3,610
GRANT 3—				
Hospitals and Dispensaries	160	1,180	330	1,180
Contributions	99	100	100	100
Vaccination	328	250	250	250
Registration of Births and Deaths	240	250	250	250
Conservancy, Road-cleaning and Road-watering	9,838	10,670	9,830	9,830
Total ..	10,665	12,450	10,760	11,610
GRANT 4—				
Lighting	2,323	1,880	1,880	1,880
Markets and Slaughter-houses	120	120	120	120
Choultries	160	180	180	180
Clock Tower	48	50	50	50
Public Garden, Survey of Land, Fire and other charges	1,472	2,450	1,200	1,250
Total ..	4,123	4,680	3,430	3,480

—	Actuals, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1897-98.	Budget estimate, 1898-99.
Charges — cont.				
GRANT 5—	RS.	RS.	RS.	RS.
Supervision and Management	2,665	2,790	2,790	4,140
Advances Recoverable	60	..	100	..
Refunds	..	50	50	60
Grand Total ..	32,296	35,050	31,000	31,400
Balance	511	3,730	1,000	400

REVISED ESTIMATE FOR 1897-98.

2. The current receipts and charges are now estimated at Rs. 31,340 and Rs. 31,000, respectively, against Rs. 35,050 and Rs. 35,050 anticipated in the sanctioned budget. The decrease in the receipts occurs chiefly under the taxes on arts and buildings, tolls and contributions from other bodies, while that in the charges appears mainly under Grants 1, 3 and 4. The expenditure on communications and new works—buildings during the first eight months of the year were unsatisfactory. In the circumstances stated in paragraph 21 of the Chairman's letter, the revised estimate for expenditure on communications which is only 45·7 per cent. of the net municipal income from tolls, against the minimum of 50 per cent. prescribed by Government, will be passed.

BUDGET ESTIMATE FOR 1898-99.

3. *Receipts.*—The receipts for 1898-99 are put down at Rs. 30,800 against the revised estimate of Rs. 31,340, the decrease being chiefly under the tax on animals, tolls and slaughter-house fees.

4. *Charges.*—(1) The probable charges are entered as Rs. 30,400 against Rupees 31,000 in the revised estimate, the decrease which occurs under Grant 1 being partly counterbalanced by an increase under Grant 3.

(2) *Grant 1.*—For the reasons stated in paragraph 2 of the Principal Head Assistant Collector's endorsement, the municipal council's proposal in paragraph 42 of the Chairman's letter to raise the salary of the overseer from Rs. 30 to Rs. 40 cannot be approved.

(3) *Grant 2.*—For want of funds, the increase of Rs. 4 in the salary of the inspecting schoolmaster proposed in paragraph 43 cannot be sanctioned, and the suggestions of the Director of Public Instruction in paragraphs 2 and 3 of his letter read above cannot be adopted.

(4) *Grant 3.*—As the retention of the untrained midwife, referred to in paragraph 44 of the Chairman's letter, was sanctioned only for the year 1897-98, the amount provided for her salary will be struck out. Her services should be dispensed with on receipt of this order. The communication promised in paragraph 45 regarding the question of improving medical aid in the town is awaited. For the reason assigned by the Sanitary Commissioner in paragraph 2 of his letter read above, the increase of Rs. 2-8-0 in the salary of the vaccinator proposed in paragraph 46 cannot be approved. The alterations in the conservancy establishment, referred to in paragraph 47, are sanctioned. For want of funds the suggestions made by the Sanitary Commissioner to raise the allotment for epidemic charges by Rs. 240 and to employ a second sanitary inspector on Rs. 20 + Rs. 15 cannot be adopted.

(5) *Grant 5.*—With reference to G.O., No. 2647 M., dated 29th November 1897, a sum of Rs. 1,380 will be provided for the salary of the secretary, and with reference to G.O., No. 2473 L., dated 22nd December 1897, the contribution for the central office establishments will be reduced from Rs. 310 to Rs. 276, or Rs. 280 in round figures.

5. As revised by Government, the budget closes with a balance of Rs. 400 or only 1·3 per cent. of the estimated receipts. This should be increased by effecting economies wherever possible during the year.

6. The delay of nearly two months in the submission of this budget is very unsatisfactory and should have been explained.

(True Extract.)

Ag. Secretary to Government.

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

Exd. A. F. Eccleston.

Act 812. Rs.
L 833. Rs.

Proof 8/3/98

Vizianagram Municipal Budget 98-99.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers:—

From M.R.Ry. V. VENKATARAYA SASTRI Garu, Chairman, Municipal Council, Vizianagram, to the Principal Assistant Collector, Vizagapatam, dated 29th January 1898, No. 200.

I have the honour to forward herewith the revised and budget estimates of the Vizianagram Municipality for the official years 1897–98 and 1898–99, respectively, together with the usual statements and request you will be so good as to transmit the same to the Secretary to Government, Local and Municipal Department, Madras, at your earliest convenience.

Enclosure.

From the Chairman, Municipal Council, Vizianagram, to the Secretary to Government, Local and Municipal Department, dated 28th January 1898, No. 199.

I have the honour to submit, herewith, the revised and budget estimates of the Vizianagram Municipality for the years 1897–98 and 1898–99, respectively, in the forms prescribed by Government in their order, No. 2193 M., dated 10th December 1891, together with the usual explanatory memoranda duly approved ~~of~~ by the council at its meetings held on the 4th December 1897 and 21st instant.

Revised Estimate for 1897–98.

2. The causes of variations ~~of~~ figures between those of the original budget of the year and those of the revised estimate are explained in the last column of statement VI both on receipt and expenditure sides.

Receipts.

3. The opening balance actually brought forward for the year was Rs. 657. The receipts estimated as revised amount to Rs. 31,343 in all making Rs. 32,000 including the balance.

4. Owing to the prevailing distress the collections during the first eight months were not as satisfactory as they ought to be.

5. *Tax on Arts.*—The collectable arrears of the previous years and a major portion of the first half year's assessment, amounting to Rs. 1,729, have been collected during the first eight months and a sum of Rs. 1,971 will be collected during the last four months of the year which makes a total of Rs. 3,700. The decrease in the revenue under this head is not only due to the prevailing distress, but also to the reduced rates of assessment that had to be adopted under the amendment Act in which the schedule rates were thoroughly revised according to the estimated incomes of tax-payers.

6. *Tax on Buildings.*—The amount collected under this head, viz., Rs. 6,447, includes the arrear collections of the previous years and a major portion of the first half year's assessment and a small portion of that of the second half year. The council

cannot, under the peculiar circumstances of the year, expect to collect more than Rs. 3,753 during the remaining portion of the year. The total collections under this head will therefore be Rs. 10,200.

Tax on Lands.—The amount originally estimated can be expected to be collected within the close of the year.

7. *Tax on Vehicles and Animals.*—There is a great falling off in the collections under these heads. The decrease is due to the fact that the Samastanam has reduced the number of carriages and horses maintained by it subsequent to the demise of the late Maharaja.

8. *Tax on Carts, &c.*—Many of the owners of carts residing in Dasannapeta sold ~~their carts~~ during the recent famine, as they could find no occupation for them during the season. Hence the decrease.

9. *Tolls.*—It is much to be regretted that since the advent of the East Coast Railway, there has been a gradual decline year after year in the collection of tolls. Year after year the council has been experiencing much difficulty in finding a sufficient number of people to compete in the auction sale of the right of collecting tolls. In the current year it was with much difficulty that the tolls were farmed out ~~to~~ an amount of Rs. 12,250 against Rs. 14,000 in the year 1896–97. A sum of Rs. 5,604 was collected during the first eight months and the remaining sum of Rs. 6,646 out of Rs. 12,250 will be realized before the end of the current year.

10. *Produce of Lands and Gardens.*—Rs. 400 will be collected under this head both from the sale of grass and other produce of the park.

11. *Sale-proceeds of Night-soil and Street Refuse.*—The whole rubbish of the town was sold for Rs. 170 against Rs. 190 of the previous year. The amount expected to be collected from the sale of night-soil pits is Rs. 40. The total collections under the head will, therefore, be Rs. 210 against Rs. 250 ~~provided for~~ in the original budget. The decrease is chiefly due to the failure of crops and the consequent absence of necessity for ~~the~~ manure to ~~the~~ cultivators.

12. *Fees from Educational Institutions.*—A sum of Rs. 20 is expected to be collected as school-fees from boys of the Muhammadan school; and a further sum of Rs. 50 can be expected to be collected as fees from subscribers to the Wenlock Library for using the books.

13. *Slaughter-house Fees.*—The right of collecting fees at the municipal slaughter-houses was sold for Rs. 650 in the current year. The whole amount will be collected in the year. The increase in the collections under the head is due to the fact that the arrear outstanding from the previous year's contractor was collected in the current year.

14. *Distraint Fees.*—A sum of Rs. 20 is provided under this head as, under the amendment Act, fees on warrants are being collected on the warrants issued, besides the distraint fees.

15. *License Fees.*—There will be an increase of Rs. 40 under this head owing to the fact that some petty traders of dangerous callings who have been relieved of the payment of tax on arts have been brought under the licensing control of the municipality under section 188 of the Act.

16. *Contributions from Government—Normal Stipends.*—As no teacher-pupils were sent for training in the year, contributions from Provincial funds cannot be claimed.

Other Purposes.—The sum ~~provided for~~ under this head will be realised as contributions from Provincial funds for municipal gymnasium.

17. *Private Contributions.*—No contributions from private gentlemen can be expected this year as originally proposed.

18. *Miscellaneous—Private Scavenging.*—The amount ~~provided for~~ in the original budget will be collected.

Fees for Numbering Carts.—The decrease under this head is due to the fall in the number of carts to be registered as shown above.

Other items under receipts call for no remarks.

Charges.

19. *Grant 1, New Works—Buildings.*—The sum of Rs. 1,000 provided for in the original budget was intended to be spent in the construction of a suitable building for the Municipal Muhammadan school. The idea of constructing a school-house is now postponed as the Muhammadan gentlemen who promised to contribute a moiety of the amount provided have failed to do so. The municipal council finds it necessary to increase the number of latrines. An iron latrine will therefore be purchased at a cost of Rs. 500 and the same will be fixed in the place where there is an old masonry latrine in the fish market as suggested by the Sanitary Commissioner.

20. *Water-supply.*—A sum of Rs. 1,000 was provided in the original budget towards the charges for investigating a water-supply scheme for the town. Towards the close of the last year, a supervisor was sent by the Sanitary Engineer's department for the purpose. His salary and travelling allowances were paid besides the imprest held by the Sanitary Engineer.

21. *Repairs—Communications.*—As the income from tolls is reduced to Rs. 12,250 the amount to be provided for towards the repairs of roads calculating at 50 per cent. on the net income of the municipality under this head will be Rs. 4,600; but, considering the present good condition of the roads and the financial pressure to meet expenses in other departments, Rs. 4,200 only are provided for the current year for which sanction is particularly solicited.

22. *Repairs—Buildings.*—In order to provide funds for expenditure under other grants, a sum of Rs. 150 only will be spent under this head.

The expenditure under other heads of Grant 1 is estimated to be the same as that provided for in the budget. Hence it calls for no explanations.

23. *Grant 2, Education—Training Schools—Normal Stipends.*—As no teacher-pupils were sent this year, the provision is not utilized.

24. *Results Grants.*—The increase in the expenditure over the amount provided in the budget is due to the payment of arrear grants to Ripon Hindu lower school outstanding since last year.

25. (7) *Miscellaneous—Other Items—Library.*—The increase in the column of revised estimate is due to the purchase of certain books to the Wenlock Library.

Drawing Master.—Although the council is prepared to spend Rs. 220 towards the expenses of entertaining a drawing master and his contingencies, yet the provision is not utilized, as no candidate was found available for the appointment though the vacancy was advertised in the *Fort St. George Gazette* by the Assistant Inspector of Schools.

26. *Grant 3, Hospitals and Dispensaries.*—The increase in the establishment charges is due to the fact that in addition to the midwife already in the employment of the council, a trained midwife on Rs. 15 was entertained as directed by Government. The council obtained the sanction of Government for retaining the services of the old midwife in consideration of her long and popular service.

27. *Contribution to Local Boards.*—The sum provided for under this head was Rs. 1,000 in the original budget as the council then entertained an idea of obtaining the sanction of Government for converting the police hospital into a quasi-Government institution by contributing this sum towards its maintenance with the addition of a similar amount from the district board as suggested by the Collector. The provision was not utilised as the original proposal fell through under orders of Government, Mis. No. 1400 M., dated 12th June 1897.

28. *Conservancy—Other Charges.*—The sum provided for in the budget, viz., Rs. 3,000, including Rs. 600 estimated for the purchase of dust-bins and night-soil carts, &c., cannot be fully utilised in the year for want of funds.

29. *Grant 4, Other Charges.*—The provision made for printing charges will not be fully utilized, as also that made under "Compensation for lands" totally for want of funds.

Other items under all grants of expenditure closely follow those provided originally in the budget, and hence call for no special explanations.

The year is estimated to close with a balance of Rs. 1,000.

BUDGET ESTIMATE FOR 1898–99.

30. Including the opening balance as per revised estimate for the current year, the receipts for the year 1898–99 will be Rs. 31,800 against the sum of Rs. 32,000 of the revised estimate and against Rs. 38,780 of the budget estimate for 1897–98.

Receipts.

31. Though famine has passed away, still the prices of food-stuffs continue to be high, and hence there is no near prospect of the inhabitants of Vizianagram being completely relieved from the distress to which they have been recently put. The exports of food-grains from this district have already commenced, and the prices which were nominally reduced have again commenced to rise. Hence the council cannot safely expect to collect more than what has been estimated under tax on arts and buildings in the revised estimate for the current year. It therefore expects to collect only Rs. 3,700 under the former and Rs. 10,200 under the latter head as in the present year.

32. The toll-contractor for the current year, it is apprehended, will have a loss. It is impossible therefore to realise more than Rs. 12,000.

33. Since the death of the Maharaja, the number of carriages, horses and other animals have been reduced in the current year and will further be reduced ere long. Consequently, not only no increase under tax on animals and vehicles can be expected in 1898–99, but the council apprehend a heavy fall of revenue under this head. Hence Rs. 500 under tax on vehicles and Rs. 1,700 under tax on animals are shown as receipts under these heads. As stated in paragraph 8 *supra*, the collections under tax on carts will further be reduced to Rs. 1,500 as many cartmen sold away their carts during the current year.

34. *Income from Slaughter-houses.*—As explained above, the figure shown in the revised estimate includes the arrear collections of the previous year. In the current year, the right of collecting fees in the slaughter-houses was farmed out at Rs. 650. The contractor has made some profit and so Rs. 700 may safely be expected for the year 1898–99.

35. As no teacher-pupils are proposed by the educational authorities to be sent for training during the next year, no contribution from Government can be expected. Hence no provision is made under this head of receipts.

36. The increase under contributions from Government—"other purposes"—is due to the provision made by the educational authorities towards the contribution from Provincial funds as a drawing master is proposed to be entertained in the next year.

Other items call for no special remarks.

Expenditure.

37. The sum available for expenditure as per budget estimate is proposed to be spent as under: –

	Rs.
Grant 1	8,620
„ 2	3,660
„ 3	11,790
„ 4	3,480
„ 5	2,790
Refunds	60
Balance	1,400
Total ..	31,800

No new works of any description are proposed for the next year, except that a provision of Rs. 600 be made towards the completion of water-supply scheme since a

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, 16th February 1898, No. 174.

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

2. As regards the opening of a dispensary, the Chairman reports that definite proposals will be submitted to Government as soon as reply is received from the Collector and Guardian of the Samastanum.

Vizianagram Budget for 1898-99

48

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings:—

Current No. 812 of 1898, dated 29 Jany. from the Ch. Off. Vizianagram

Current No. 8332 of 1898, dated 16 Feby. from the Surg. Gl.

Current No. 8642 of 1898, dated 21 Feby. from the D.P.I.

Current No. 10102 of 1898, dated 10 March from the Sanity. Commr.

Order. No. 625 M 22/3/98

The estimated receipts and charges of the Vizianagram Municipality for 1898-99, as passed by Government, are compared below with the budget and revised estimates for the year 1897-98 and the actuals of 1896-97.

Receipts.	Actuals, 1896-97.	Budget Estimate, 1897-98.	Revised Estimate, 1897-98.	Budget Estimate, 1898-99.
	Rs.	Rs.	Rs.	Rs.
Balance brought forward	943	3230	660	1000
Tax on Arts	3437	4200	3700	3700
Tax on Buildings and Lands	10259	11000	10300	10300
Water-Tax on Buildings and Lands				
Tax on Vehicles and Animals	2430	2750	2370	2200
Tax on Carts	1688	1700	1520	1500
Tolls	10500	11250	9190	9000
Realizations under Special Acts	35	30	..	..
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	358	320	420	420
Conservancy Receipts	230	250	210	210
Fees and Revenue from Educational Institutions ..	70	70	70	70
Fees and Revenue from Medical Institutions				
Income from Markets and Slaughter-houses	480	760	870	700
License fees	313	300	340	340
Other fees	5	10	30	40
Fines under Municipal and other Acts	97	280	280	280
Interest on Investments and premium on Loans ..	175	180	180	180
Grants and Contributions from Government	115	230	80	170
Do. from Local Boards				
Do. from other bodies	110	500	..	..
Recoveries for services to private individuals	1355	1600	1600	1600
Miscellaneous	107	120	100	90
Loans				
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund				
Advances Recovered	100	..	70	..
Total ..	32807	38780	32000	31800

sum of Rs. 1,400 has already been spent for taking preliminary levels in connection with it out of the amount of Rs. 2,000 originally sanctioned by Government for the purpose.

38. *Repairs—Communications.*—A sum of Rs. 4,500, which is just 50 per cent. of the estimated income from tolls, is provided for the repairs of town roads and the sum will be spent as detailed in Statement II-A. The maintenance of petty lanes and culverts can be met by the provision of Rs. 420 and the remaining sum of Rs. 480 is allotted for the maintenance of permanent road coolies for doing petty and patch works throughout the town.

39. *Repairs—Buildings.*—Rs. 200 will be spent in repairing all the municipal buildings, viz., public choultries and masonry latrines, of which there are four of the former and twenty-eight of the latter.

40. *Drainage.*—A sum of Rs. 200 is considered sufficient for making petty repairs to the existing masonry drains. The drainage of the town is, no doubt, very defective, but the original idea of undertaking a scheme to improve it at a cost of two lakhs and upwards was abandoned as it appeared that the water scheme is more pressing. The above sum for petty repairs is recommended only for preventing matters from getting worse.

Drain-flushing Establishment.—There are no fresh proposals to be made in this department during the course of next year.

41. *Water-supply.*—Rs. 100 are provided for the repairs of public wells and their platforms.

Water-supply Establishment.—The existing establishment for guarding the public tanks and wells will be maintained at a cost of Rs. 400.

42. *Public Works Establishment.*—The council recommends an increase of Rupees 10 to the municipal overseer. He was originally a clerk of long standing in the municipal office who was appointed overseer on probation for six months from 1st November 1895 and was required to acquire some knowledge of surveying and levelling during that period without prejudice to his duties. On the score of satisfactory work, he was confirmed later on and a cart allowance of Rs. 10 was granted to him in April last. The council now recommends an increase of Rs. 10 to his pay, a thing which I omitted in my original proposals as a thing that may be put off for some future occasion on account of the state of finances.

Tools and Plant, &c.—The provision under this head is reduced to Rs. 100 as the provision under road repairs is reduced.

43. *Grant 2, Education.*—With the exception of the provision made under results grants which is reduced to Rs. 2,000 on account of the present financial crisis, the recommendations under all heads of Grant 2 made by the educational authorities are closely adopted, including an increase of Rs. 4 to the present salary of the inspecting schoolmaster, viz., Rs. 16. The assistant inspector of schools strongly urges that he deserves a salary of Rs. 20 and did so on more than one previous occasion on the score of long service and the satisfactory work being turned out by him, though on the latter point the Inspector of Schools does not seem to agree with the assistant inspector. The council, however, adopts the figure in deference to the educational authorities and leaves the matter for the consideration of the Government. The budget proposals as submitted by the assistant inspector with its covering letter are herewith forwarded in original.

44. *Grant 3,* (1) *Hospitals and Dispensaries.*—In the current year, the services of a trained midwife have been secured by the council; the unqualified midwife who has put in fourteen years' service and has been popular throughout is also retained in service, the Government having been pleased to sanction the measure on condition that she undergoes training in the Women's Hospital at Vizagapatam—*vide* G.O., Mis. No. 1865 M., dated 25th August 1897.

45. *Medicines and Supplies.*—At the request of the Collector and Guardian of the Vizianagram zemindari, a provision of Rs. 1,000 is made under the head "Medicines and Supplies." The question of improving the medical aid in the town has been

engaging the attention of the council for several years past, and there was much correspondence on the subject between the council, the Vizianagram zemindari, and the medical authorities. Several proposals were laid before the Government, but none of which could be carried out on account of no other than financial reasons on all sides. The necessity of paying attention to the subject becomes, however, more and more pressing, and the Collector and Guardian of the Samastanam was accordingly addressed on the subject immediately after he took charge of the office, who suggested the above provision to be made for the present. After hearing more definitely from him on the subject, definite proposals will be laid before the Government for their consideration. The council is keenly alive to the necessity as well as of its responsibilities in the matter and is willing to contribute all that it can, or all that it may be compelled to contribute by the authorities, for improving the condition of medical aid.

46. *Vaccination—(a) Establishment.*—An increase of Rs. 2–8–0 is recommended again to the municipal vaccinator. The council proposed this increase on more than one previous occasion; but the Government have not been pleased to accord their sanction. He has put in already a service of five years and his work has been characterised as satisfactory both by the council and the inspector of vaccination as may be seen from several of his annual reports.

(4) *Registration.*—The usual provision under this head is repeated.

47. (5) *Conservancy—Road-cleaning and Road-watering.*—No changes are proposed in the conservancy or private scavenging establishment except that the number of road-sweepers on Rs. 2 is reduced from 61 to 57, while the number of those on Rs. 1–8–0 is increased as shown in the proposition statement, and that a sum of Rs. 180 is provided towards the charges of a pony allowance of Rs. 15 a month to the chief sanitary inspector of the town debitable under "Conservancy—Other Charges." Sanction of Government for the above is solicited.

48. *Grant 4, Lighting Establishment and Contingencies—Market Establishment, Feeding the Poor, Clock Tower Establishment.*—All these are retained as usual. The cost of purchase of seeds, &c., under public gardens is reduced to Rs. 120 in deference to the remarks of Government for reduction of charges under public gardens.

As sanctioned in G.O., Mis. No. 1414 M., dated the 18th June 1897, Rs. 100 are provided towards the construction of a masonry wall around the park.

Other items under Grant 4 call for no special remarks.

49. *Grant 5.*—There are no changes proposed either in the office or collection establishments, and hence no explanation is necessary.

The budget closes with a balance of Rs. 1,4 0.

S. C. No. 219.

Submitted.

2. The increase of Rs. 10 in the pay of the municipal overseer is not called for. The present incumbent has been in office little more than two years and is not a properly qualified man. I would much rather that the Rs. 10 or more be added to the pay of the Chief Sanitary Inspector and a trained man obtained from Madras.

VIZIANAGRAM,
3rd February 1898.

(Signed) H. F. W. GILLMAN,
Ag. Principal Head Assistant Collector.

No. — .

Forwarded to Government. The undersigned concurs with the Principal Assistant Collector's remarks.

9th February 1898.

(Signed) W. O. HORNE,
Acting Collector.

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	122	300	300	–	
Buildings	367	1000	700	–	
Drainage	696	250	250	–	
Water-supply	659	1000	1400	600	
Repairs—					
Communications	6023	5200	4200	4500	
Buildings	287	350	150	200	
Drainage	2198	1840	1840	1860	
Water-supply	404	520	520	520	
Establishment	590	720	720	840	720
Tools and Plant and other Stores	366	150	150	100	
Contributions for Public Works					
Total	11704	11330	10230	8620	8500
Grant 2.					
Training Schools	131	120	–	–	
Municipal Schools—					
(a) On the Salary System					
(b) On the Salary Result System	674	690	690	690	
Grants-in-aid—					
(a) Salary grants					
(b) Result grants	1557	2000	2200	2000	
(c) Building, Furniture, &c., grants	113	200	200	200	
Inspection	200	200	200	250	200
Miscellaneous	404	540	350	520	
Total	3079	3750	3640	3660	3610
Grant 3.					
Hospitals and Dispensaries	160	1180	330	1330	1180
Contributions	99	100	100	100	
Vaccination	328	250	250	280	250
Registration of Births and Deaths	240	250	250	250	
Conservancy, Road-cleaning and Road-watering	9838	10670	9830	9830	
Total	10665	12450	10760	11790	11610
Grant 4.					
Lighting	2323	1880	1880	1880	
Markets and Slaughter-houses	120	120	120	120	
Choultries	160	180	180	180	
Travellers' Bungalows Clock Tower	48	50	50	50	
Avenues					
Public Garden, Survey of Land, Fire and other charges	1472	2450	1200	1250	
Total	4123	4680	3430	3480	
Grant 5.					
Supervision and management	2665	2790	2790	2790	4480
Repayment of Debt					
Interest on loan					
Advances Recoverable	60		100		
Refunds		50	50	60	
Discount					
Pensions and Gratuities					
Investments					
Grand Total	32296	35850	31000	30660	31400
Balance	511	3730	1000	1450	400

32800 35,750 32000 31400 Rec.

Revised Estimate for 1897-98.

2. The current charges are estimated at Rs. 31340 and Rs. 31,000 respectively against Rs 35,550 and Rs 35050 anticipated in the sanctioned budget. The decrease in the receipts occurs chiefly under the taxes on animals and buildings, tolls and contributions from other bodies, while that in the charges appears mainly under Grants 1, 3 and 4. The expenditure on communications and new works-buildings during the first eight months of the year were unsatisfactory. In the circumstances stated in para 21 of the chairman's letter, the revised estimate of expenditure on communications which is only 45.7 per cent. of the net municipal income from tolls, against a minimum of 50 percent. prescribed by Govt. will be passed.

Budget Estimate for 1898-99

3. Receipts. The receipts for 1898-99 are put down at Rs. 30,800 against the revised estimate of Rs 31,340, the decrease being chiefly under the tax on animals, tolls and slaughter house fees.

4. Charges.

4 Charges (1). The probable charges are entered as Rs 30,400 against Rs. 31,000 in the revised estimate, the decrease which occurs under Grant 1. being partly counterbalanced by an increase under Grant 3.

(2) Grant 1. For the reasons stated in para 2 of the Principal Head Assistant Collector's endorsement, the Municipal Council's proposal in para. 42. of the Chairman's letter to raise the salary of the overseer from Rs. 30 to Rs. 40 cannot be approved.

(3) Grant 2. For want of funds, the increase of Rs 4- in the salary of the Inspecting Schoolmaster proposed in para 43. cannot be sanctioned, and the suggestions of the Director of Public Instruction in paras 2 & 3 of his letter read above cannot be adopted.

(4) Grant 3. As the retention of the untrained midwife, referred to in para. 44. of the chairman's letter, was sanctioned only for the year 1897-98, the amount provided for her salary will be struck out. Her services should be dispensed with on receipt

of

× 2n G.O. 1865.2 / 25-8-97 H.

of this order. The communication promised in para. 45 regarding the question of improving the medical aid in the town is awaited. For the reason assigned by the Sanitary Commissioner in paragraph 2. of his letter read above, the increase of Rs.2-8- in the salary of the vaccinator proposed in para 46. cannot be approved. The alterations in the conservancy establishment referred to in para 47. are sanctioned. For want of funds the suggestions made by the Sanitary Commissioner to raise the allotment for epidemic charges by Rs 240 and to employ a second sanitary Inspector on Rs 20+15 cannot be adopted.

M.

(5.) Grant 5. With reference to G.O. No 2647.2n. dated 29th November 1897, a sum of Rs. 1380 will be provided for the salary of the Secretary, and with reference to G.O No 2473.2. dated 22nd December 1897, the contribution for the central office establishments will be reduced from Rs 310 to Rs. 280 or Rs 280,

in round figures.

5. As revised by Govt., the budget closes with a balance of Rs 400 or only 1·3 per cent of the estimated receipts. This should be increased by effecting economies wherever possible during the year.

6. The delay of nearly two months in the submission of this budget is very unsatisfactory and should have been explained.

V.B
21/3/98

K.I.
22/3/98

To the Chairman M.C. Vizianagram
" " Collr. of Vizagapatam. 1/6
" " Presidt. Dt Bd. do. 1/3
" " Accountant General 1/10
" " Director of Public Instn 1/11
" " Surgeon General 1/6
" " Sanitary Bd 1/1
" " do. Commr 1/5
" " Engineer
Editors' Table Dupd 21/3/98

Dupd 21/3/98

823 C.F. 1895 M. 13158

Statement showing the receipts and charges of the Municipality of Vizianagram under Education for 1898-99.

	Estimate 1898-99. Details Grand Total Rs.	Estimate 1898-99. Detail. Major Items Rs.	Revised Estimate 1897-98.	Actuals 1896-97.	
Statement I. Revenue & Receipts.					
4. Revenue derived from Municipal property & powers apart from taxation.					
(d) i Fees from Educational Institutions	25.	25	20	24.	
ii other revenue from do.					
5. Grants & Contributions					
(a) From Government.					
i Education.					
Normal Schools & Committees.					
Gymnasium.	50.	50.	230.	116.	
Buildings.					
From other bodies.					
Municipal Schools.			(a) 500		(a) Towards Subsidy Schools Buildings.
other purposes.					
Miscellaneous					
Fines.			(b)		
Rents.	50.	50.	50.	45.	(b) Library fees.
Boarders Grant.	90.	90	-	-	
Total.		215.	800.	185.	
Expenditure.					
Public works.					
Buildings		-	1000.	nil	
Repairs					
Buildings.					
Total.	-	-	1000	-	

Statement showing the Receipts & Charges of the Municipality of Pondicherry for Education for 1898-99.

	Estimate 1898-99 Detail minor head.	Estimate 1898-99 Total major head.	Budget Estimate 1897-98.	Actual 1896-97	
Grant II. Education					
1 Training Schools:-					
(a) Stipends to Normal Students	Not necessary.		120	131	
2. Municipal Schools.					
ii On Salary Result System.					
(a) Fixed payments	490.		490.	463.	
(b) Results stipends	100		100.	95.	
(c) Contingencies	100	690.	100.	124	
3. Salary grants.					
4. Results grants	2300	2300.	2000.	1857	The Grants out of the Result Fund will be shortly annulled & Rs 400 only paid in the year
(6) Inspection					
(6) Municipal Inspection					
i Establishment	240.		200.	191.	
ii Contingencies	10.	250.	10.	9.	
7. Miscellaneous					
(a) i Building grants	100.		100.	113.	
ii Furniture grants & Result grants	100.	200.	100		
(6) Common Gymnasiums					
i Establishment	200.		200	192	
ii Contingencies	40	240.	40.	111	
(C) Other items	80	80	80.	102.	
(d) Drawing Master	180.		180		
ii Contingencies	20	200.	40		
Total.		3960.	3760.	3080	

Statement II. B Details of Municipal Establishments

	No.	Salary per mensem	Salary per annum	Remarks.
1 Training Schools.				
2. Municipal Schools.				
ii Salary Result system				
1 Muhammedan School.				
1st Master.	1	10 - -	120 - -	
1st Asstt.	1	7 8 -	90 - -	
2nd do.	1	5 - -	60 - -	
Servant.	1	3 - -	36 - -	
Parish School.				
Teacher	1	7 8 -	90 - -	
Night-School.	1	8 - -	96 - -	
Total	6	41 - -	492 - -	
Inspection				
Inspecting School Master	1	20 - -	240 - -	
Miscellaneous				
Accountant.	1	12 - -	144	
Servant.	1	5 - -	60 - -	
Total.	2	17 - -	204 - -	
Drawing Master	1	15 - -	180 - -	

Pondicherry
the 12th September 1897

G. V. Subbarayanar
Assistant Inspector of Schools
Karaikal Division

No 2512. Office of the Assistant Inspector of Schools
Gajapati. Vizagapatam Division
Camp. Srikakulam.
Dated 9th September 1897

From,

M.R.R. G. V. Subbarayudu Sastri Garu B.A.
Assistant Inspector of Schools.
Gajapati. Vizagapatam Division.

To,

The Chairman
Municipal Council
Vizianagaram
Through the Inspector of Schools. R.C.

Sir,

I have the honour to submit herewith the budget estimates for 1898-99 with the following remarks.

2. No alterations are proposed to be made in the current year's budget grant in respect to Receipts and charges except under two heads.

3 Inspection - The Inspecting School Masters salary is proposed to be raised to Rs 20 per mensem in consideration of his very long service and the hard work he has to do. There are 26 schools under him and the town is a large one. Municipalities smaller than Vizianagaram employ an Inspecting School Master at Rs 20 though the number of schools under them is less. Ramamurti Pantulu's work has been uniformly satisfactory and he deserves a salary of Rs 20

4. Results grants - The provision under this head is fixed at Rs 2300 in reference to the actual earnings of the last year and the ~~and the~~ flourishing condition of the schools. The earnings under Results grants amounted

838 Inspection.

last year to Rs 2350 and the grants earned in excess of the assignment have been repeatedly refused to the managers. The council does not maintain any day school for caste Hindus and the net charge upon education in the last year was only 10·6 per cent of the receipts from tolls and taxation. The statement made in para 22 of your budget letter for the current year, was not borne out by facts, and for the actual earnings were in no year less than Rs 2000 and the actual payments fell short of the allotment on account of the non-payment of teachers' dues in full, and in time. Also the statement regarding the increase under Results grants recorded in para 52 (Sub. para 4), cannot, I think, be substantiated. substantiated.

I request therefore, you will kindly move the council to raise the allotment for the next year by at least Rs 200. The total estimated expenditure for the next year is Rs 3960 which exceeds the current years grant by Rs. 200 But it is far below the percentage of the income from taxation and tolls, specified to be devoted to education.

I have the honor to be,
Sir,
Your most Obedient Servant.

G. V. Subbaraya
Assistant Inspector of Schools.
Gunjam - Vizagapatam Division

in round figures.

Rep no 1748/1897

From

The Assistant Inspector of Schools
Gunjam-Vizagapatam Dn.

To

The Chairman, Municipal Council
Vizianagaram.
Through the Inspector of Schools Nb

Dated 9th
Despatched 10th September 1897
Received 13-9-97

No. D 372
Enclosures. Nil

Subject

Submitting Budget proposals for 1898-99.

Issued
V-V 8/10/97

2/438 wopp 1898

Rec no. 12644/97.

DESPATCHED 27 SEP 1897

Camp Bapatla
27. 9. 1897.

No. D/399.

Submitted to the Director of Public Instruction, Madras, for transmission to the Chairman of the Municipal Council, Vizianagaram.

2. The allotments proposed by the Assistant Inspector may be approved the Inspecting School-Master of the Municipality did not seem to me as being sufficiently energetic, but as the assistant Inspector says that his work has been uniformly satisfactory, he may be given the increased pay recommended.

L. C. Flanagan
Inspector of Schools, Nc

No. 11202
5-10-97

Forwarded to the Chairman, Municipal Council, Vizianagram, for favour of adoption of the Asstt: Inspector's proposals in this Entirety. The allotment proposed for building and furniture grants should appear below the allotment for Salary and results grants.

S Duncan
Director of Public Instruction

833 Cyo 625 m 22/3/98

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Vizianagaram 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		1000	657	3230	943
b. Endowments					
c. Water-tax Fund					
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	3700	✓	3700	4200	3437
b. Tax on buildings (section 63) ..	10200	✓	10200	10900	10159
c. Tax on lands (section 63) ..	100	✓	100	100	100
d. Water-tax on buildings and lands (section 75)					
e. Tax on vehicles with springs and palanquins (section 77) ..	500		580	750	647
f. Tax on animals (section 77) ..	1700		1820	2000	1783
g. Tax on carts and other vehicles without springs (section 85) ..	1500		1530	1700	1688
h. Tolls (section 91)—		✓			
Gross receipts ..	12000		12250	15000	14000
Less Local Fund share ..	3000		3060	3750	3500
	9000		9190	11250	10500
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. ..					
vii. Evasion of tolls		26700			
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds					
b. Ferry rents					
c. Fees under Act II of 1888 ..				30	35 .. ..
Carried forward ..		26700	27090	30930	28349 .. ..

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

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (~~audited figures~~).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		26700	27090	30930	28349
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands					
ii. Rent of buildings					
iii. Avenue receipts					
iv. Fees from Travellers' Bungalows					
b. i. Sale-proceeds of lands and buildings					
ii. Produce of lands, gardens, &c.	400		400	320	324 .. ..
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	20		20		34
c. Conservancy receipts—					
Sale-proceeds of night-soil, street refuse, &c.	210		210	258	230
d. i. Fees from educational institutions	20		20	20	24
ii Other revenue from educational institutions ..	50		50	50 —	46
e. i. Sale-proceeds and composition fees of medicines ..					
ii. Other Hospital receipts ..					
f. i. Income from markets ..					
ii. ,, slaughter-houses.	700		870	760	480 ..
g. Other fees					
i. Distraint fees	30		20		3
ii. License fees	340		340	300	313
iii. Cartstand fees					
iv. Other fees	10		10	10	2
h. Fines under Municipal and other Acts.	280		280	280	97
i. Interest on investments					
i. General, including choultries	180		180	180	175
ii. Educational					
iii. Medical					
j. Premium on loans					
		2240			
Carried forward ..		28940	29490	33100	30077 .. ..

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

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (~~audited figures~~).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward .		28940	29490	33100	30077 .. ..
GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..				70	67
Buildings					
Municipal Schools ..					
Other purposes	170		80	160	48
ii. Medical					
iii. Other purposes—					
Communications ..					
Water-supply					
Drainage					
Sanitation					
Other purposes ..					
b. From Local Boards—					
i. Education					
ii. Medical					
iii. Other purposes					
c. Other grants and contributions—					
i. Education					
ii. Medical					
iii. Other purposes				500	110
6. MISCELLANEOUS—		170			
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	1600		1600	1600	1344
ii. Other purposes					11
b. Other items—					
i. Fishery rents					
ii. Refunds of Expenditure of previous year					
iii. Fee for numbering carts, &c.	90		90	110	100
iv. Other items			13	10	7
		1690			
Carried forward ..		30800	31273	35550	31764 —

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

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		30800	31273	35550	31764
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			70		100
Total Receipts ..		30800	31343	35550	31864
Grand Total ..		31800	32000	38780	32807

Note to Statement I.

1. Tax on arts, &c., ~~is~~ will be levied on ~~the first~~ all classes.
2. Tax on buildings ~~is~~ will be levied at 7½ per cent. and tax on lands at 7½ per cent. of rent value.
3. Water-tax on buildings and lands ~~is~~ will not be levied at annas ¼ - ½ as ¾ for every 80 square yards. per cent.
4. Tax on vehicles and animals ~~is~~ will be levied at the maximum rates.
5. Tax on carts, &c., ~~is~~ will be levied at Rs. 4 per cart. per annum.
6. Tolls ~~are~~ will be levied at the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. 8 Lr April 1891 No 514 - Boundings of Govt no m. min # Q. 0.26 Lr 24 1.5.0 No 288.
8. The house-tax registers were last revised in the official year ; and the land tax registers in the official year 1895-96.
9. Total extent of land assessed is 27 acres.
10. ~~The mode of estimating the annual rental of houses and lands is as follows :—~~

municipal office
Vizianagaram
22nd January 98

V. Venkatayanthi
Chairman I/C
Vizianagaram

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 Funds (Column 16 minus Column 10).	Invested.	Current Charges.	Total (Statement II).	Allotted for Public Works, (Statement II-A).	Total Charges (Column 14 plus Column 15).	Closing Balance (Column 10 minus Column 16).	REMARKS.
1	2	3	4	5	6	7	8	9		10	11	12	13	14	15	16	17	18
	RS	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Rai Bahadur Sri D. Jagannadha Rau Sahib Endowment Fund for feeding the poor during the Dasara festival	5000		180				180			180			180	180		180		

V. Venkatayanthi
Chairman I/C
Vizianagaram

Vizianagaram
22nd January 98

Statement II.—Expenditure from the Municipal Fund of the Town of Vizianagaram for 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.
GRANT I—(*Public Works*)—					
1. NEW WORKS—					
a. Communications			300	300	122
b. Buildings			700	1000	367
c. Drainage			250	250	696
d. Water-supply	600		1400	1000	659
		600			
2. REPAIRS—					
a. Communications	4500		4200	5200	6023
b. Buildings	200		150	350	287
c. Drainage—					
i. Repairs to works ..	200		180	180	568
ii. Establishment for flushing drains, &c.	1660		1660	1660	1622
d. Water-supply—					
i. Repairs to works, machinery, &c.	100		100	100	27
ii. Establishment	400		400	400	350
iii. Contingencies	20		20	20	27
		7080			
3. ESTABLISHMENT Contingencies		720	720	600	590
4. TOOLS AND PLANT AND OTHER STORES.		120		120	
5. CONTRIBUTIONS—		100	150	150	366
a. To Local Boards for works ..					
b. To Provincial Funds for scrutiny of estimates, &c. ..					
c. To others for public works ..					
Total, Grant I ..		8620	10230	11330	11704
GRANT II—(*Education*)—					
1. TRAINING SCHOOLS—					
a. Contributions to Local Boards ..					
b. Stipends to Normal students ..					
2. MUNICIPAL SCHOOLS—					
i On Salary System—				120	131
a. Establishment					
b. Contingencies					
Carried forward ..				120	131

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

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..				120	131
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	490		490	490	455
b. Result Grants	100		100	100	95
c. Contingencies	100		100	100	124
		690			
3. SALARY GRANTS					
4. RESULTS GRANTS		2000	2200	2000	1567
5. COMBINED GRANTS—					
a. Fixed Payments					
b. Result Grants					
6. INSPECTION—					
a. Contributions to Local Boards ..					
b. Municipal Inspectors—					
i. Establishment	240		190	200	191
ii. Contingencies	10		10		9
		250			
7. MISCELLANEOUS—					
a. Building, furniture, &c., grants ..	200		200	200	113
b. Common gymnasium—					
i. Establishment	200		200	200	192
ii. Contingencies	40		40	40	111
c. Common Drawing Master—					
i. Establishment	180			180	
ii. Contingencies	20			40	
d. Other items	80		110	80	101
		720			
Total, Grant II ..		3660	3640	3750	3079
GRANT III—(*Sanitation and Medical Services*).					
1. HOSPITALS AND DISPENSARIES—					
a. Establishment	330		330	180	150
b. Medicines and Supplies	1000			1000	
c. Diet of Patients					
d. Sundries and Contingencies ..					10
e. Contributions to Local Boards ..					
&c., &c., &c. ..		1330			
Carried forward ..		1330	330	1180	160

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

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Total of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		1330	330	1180	160
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—					
i. Medical College ..					
ii. Sanitary Inspection ..	100		100	100	99
iii. Medical Reserve staff ..					
iv. Cutlers' Establishment ..					
b. CONTRIBUTIONS TO LOCAL BOARDS, &C., FOR—					
i. Medical Schools ..					
ii. Reserve staff					
&c., &c., &c, ..					
c. OTHER CONTRIBUTIONS		100			
3. VACCINATION—					
a. Establishment	210	✓	180	180	180
b. Contingencies	70		70	70	148
c. Contributions to Local Boards ..		280			
4. REGISTRATION OF BIRTHS AND DEATHS—					
a. Establishment	240	✓	240	240	240
b. Contingencies	10		10	10	
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—		250			
a. i. Establishment	4460	✓	4460	4460	4417
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	2400		2400	3000	2850
b. Private scavenging—					
i. Establishment	1450	✓	1450	1450	1451
ii. Contingencies, such as cost of scavenging carts, &c. ..	420		420	420	429
c. Cholera charges	1000		1000	1240	682
d. Contingencies	100		100	100	9
&c., &c., &c. ..		9830			
Total, Grant III ..		11790	10760	12450	10665

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

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*).					
1. LIGHTING—					
a. Establishment	480	✓	480	480	443
b. Contingencies	1400	1880 - -	1400	1400	1880
2. i. MARKETS—		✓			
a. Establishment	120		120	120	120
b. Contingencies		120 - -			
ii. SLAUGHTER-HOUSES—					
a. Establishment					
b. Contingencies					
3. CHOULTRIES—					
a. Establishment					
b Contingencies					
c. Feeding ~~Travellers~~ poor ..	180	180 - -	180	180	160
4. TRAVELLERS' BUNGALOWS—					
a. Establishment	50	✓	50	50	48
b. Contingencies		50 - -			
5. AVENUES—					
a. Establishment					
b. Contingencies					
6. PUBLIC GARDEN—					
a. Establishment	480	✓	480	480	476
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	120		170	170	272
(c) Path works	100	700		1000	
7. SURVEY OF LAND					
8. FIRE—					
a. Establishment					
b. Purchase of fire-engine, buckets, repairs, &c.		100	650	650	748
9. OTHER CHARGES—					
i. Work done for private individuals other than private scavenging					
Carried forward ..		2930 - -	2880 - -	3880	3399 -

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

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		2930	2880	3880	3399
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. Other Charges—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..	50		50	100	59
iii. Printing	300		300	400	539
iv. Compensation for lands ..				150	50
v. Other items	150		150	150	76
vi Hotweather charges	50		50		
	550	550			147
Total, Grant IV ..		3480	3430	4680	4123
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	1530		1530	1530	1409
ii. Inspection					
b. Collection of Municipal Taxes—					
i. Establishment	650		650	650	640
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	100		100	100	30
c. Collection of Tolls—					
i. Establishment					
ii. Contingencies					
d. Office contingencies other than (*b*) (ii)	200		200	200	372
e. Contributions for Central office and Audit establishments ..	310		310	310	214
		2790			
Total, Grant V ..		2790	2790	2790	2665
Repayment of Debt—					
a. Instalments paid during the year.					
b. Invested on account of Sinking Fund (Value of securities purchased)					
c. Charges of investment ..					
Interest—					
a. On account of last year ..					
b. „ of current years.					

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

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
nces recoverable—					
a. Permanent					
b. Others			100		60
nds of other than current collections ..	60		60	50	
unt					
ons and gratuities					
tments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank		60			
Total Expenditure ..		30400	31000	35050	32296
ces—					
a. Municipal Fund		1400	1000	3730	571
b. Endowments					
c. Water-tax Fund					
Grand Total ..		31800	32000	38780	32867

Note to Statement II.

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

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

Vizianagaram
22nd January 98

V. Venkatarayasastri
Chairman M.C

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

Part I.—New Works.

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

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

Part I.—New Works.—*cont.*

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1898-99 .			Remarks.
	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
	Drainage								
1									
2									
3									
	Total ..								
(d)	Water-supply								
1	For completion of preliminary								
2	levelos & surveys for the water	2 000	1400	--		600	--		
3	supply scheme								
	Total ..	2 000	1400	--		600	--		

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	Repairing Kaspa & Lumtapeta							Total mileage of streets, lanes, &c. in town.
2	main roads	1800	—	—	1800	—	—	
3	" Streets & lanes in Lumtapeta Division	900	—	—	900	—	—	Metalled or Gravelled } Unmetal
3	" Streets & lanes in Kaspa Do	900	—	—	900	—	—	
4	" Petty lanes & culverts	420	—	—	420	—	—	Total mileage under tenance.
5	Permanent road coolies & mistries for making patch repairs to roads &c	480	—	—	480	—	—	Metalled or Gravelled } Unmetal
	Total ..	4500	—	—	4500	—	—	

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

PART II.—Repairs—*cont.*

Project.	Grant.			Actual expenditure.			Remarks.
2	3			4			5
	RS.	A.	P.	RS.	A.	P.	
Buildings							
Repairing municipal choultries & masonry latrines	200	—	—	200	—	—	
Total ..	200	—	—	200	—	—	

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	Repairs to the existing masonry	200	—	—	200	—	—	
2	drains							
3								
	Total ..	200	—	—	200	—	—	
(*d*)	Water-supply							
1	Repairs to public wells							
2	& other platforms	100	—	—	100	—	—	
3								
	Total ..	100			100	—	—	

Municipal office
Vizianagaram
22 January 98

V Venkata ayyanthi
Chairman M.C

Statement II-B.—Details of Municipal Establishments.

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT I.—2. *c.* DRAINAGE—							
Overseers							
Drain cleaners at Rs 3½ each	11	38	8	—	462	—	—
" at Rs 3 each	23	69	—	—	828	—	—
" at Rs 2½ each	12	30	—	—	360	—	—
Total ..	46	137	8	—	1650	—	—
Deduct Fines and Stoppages ..					—	—	—
Add arrears for last year paid this year ..					10	—	—
Balance (Statement II) ..					1660	—	—
d. Water works—							
Overseers							
Watchmen	1	4	—	—	48	—	—
" at Rs 3 each	10	30	—	—	360	—	—
Total ..	11	34	—	—	408	—	—
Deduct Fines and Stoppages ..					8	—	—
Add arrears for last year paid this year ..					—	—	—
Balance (Statement II) ..					400	—	—
8. GENERAL.—							
Overseers	1	40	—	—	480	—	—
Maistries	2	20	—	—	240	—	—
Total ..	3	60	—	—	720	—	—
Deduct Fines and Stoppages ..					—	—	—
Add arrears for last year paid this year ..					—	—	—
Balance (Statement II) ..					720	—	—

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

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

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS	A	P.	RS.	A.	P.
GRANT II.—EDUCATION—*cont.*							
b. On the Salary Result System—							
1- Mohomedan school							
Head master	1	10	—	—	120	—	—
Asstt. master	1	7	8	—	90	—	—
Second asstt master	1	5	—	—	60	—	—
Peon	1	3	—	—	36	—	—
2- Night school							
master	1	8	—	—	96	—	—
3 Pariah school							
master	1	7	8	—	90	—	—
Total ..	6	41	—	—	492	—	—
Deduct Fines and Stoppages ..					2	—	—
Add arrears for last year paid this year ..					—	—	—
Balance (Statement II) ..					490	—	—

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
GRANT II.—EDUCATION—*cont.*		RS.	A.	P.	RS.	A.	P.
6. INSPECTION—							
Inspecting schoolmaster	1	20	—	—	240	—	—
Total ..	1	20	—	—	240	—	—
Deduct Fines and Stoppages ..					—	—	—
Add arrears for last year paid this year ..					✓	—	—
Balance (Statement II) ..					240	—	—
7. *b.* GYMNASTIC INSTRUCTORS	1	12	—	—	144	—	—
Servant	1	5	—	—	60	—	—
Total ..	2	17	—	—	204	—	—
Deduct Fines and Stoppages ..					4	—	—
Add arrears for last year paid this year ..					—	—	—
Balance (Statement II) ..					200	—	—
c. DRAWING MASTERS	1	15	—	—	180	—	—
Total ..	1	15	—	—	180	—	—
Deduct Fines and Stoppages .					—	—	—
Add arrears for last year paid this year ..					—	—	—
Balance (Statement II) ..					180	—	—

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
GRANT III.—SANITATION AND MEDICAL SERVICES—		RS.	A.	P	RS.	A.	P.
1. HOSPITALS AND DISPENSARIES—							
Medical Subordinates							
„ „							
Midwife	1	15	—	—	180	—	—
~~Clerk~~	1	12	8	—	150	—	—
Compounder							
Servants							
„							
„							
Total ..	2	27	8	—	330	—	—
Deduct Fines and Stoppages ..					—	—	—
Add arrears for last year paid this year ..					—	—	—
Balance (Statement II) ..					330	—	—

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

——	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
3. Vaccination—							
Vaccinators	1	17	8	-	210	-	-
Peons							
Total ..	1	17	8	-	210	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					210	-	-
4. Registration—							
Registrars	2	20	-	-	240	-	-
Peons							
Total ..					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 III.—Sanitation and Medical Services—*cont.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering."—							
Nuisance Inspectors	1	25	-	-	300	-	-
"	2	24	-	-	288	-	-
"	1	10	-	-	120	-	-
~~Maistries~~ Sergeant	1	9	-	-	108	-	-
~~Scavengers~~ Do	1	7	-	-	84	-	-
~~Sweepers~~ Do	1	6	8	-	78	-	-
Do	1	6	-	-	72	-	-
4 Sergeants at Rs 5/- each	4	20	-	-	240	-	-
Sergeant	1	4	-	-	48	-	-
Sweepers at Rs 2 4 each	50	112	8	-	1350	-	-
" at Rs 2 each	57	114	-	-	1368	-	-
" at Rs 1½ each	22	33	-	-	396	-	-
Total ..	142	371	-	-	4452	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					8	-	-
Balance (Statement II) ..					4460	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors	1	6	—	—	72	—	—
Maistries	1	5	—	—	60	—	—
Scavengers .. at Rs 3/ each ..	13	39	—	—	468	—	—
" at Rs 2¾ "	2	5	8	—	66	—	—
" Rs 2½ each	11	27	8	—	330	—	—
" at Rs 2 each	7	14	—	—	168	—	—
" Rs 1½ each	6	9	—	—	108	—	—
" Rs 1/- each	5	5	—	—	60	—	—
" Rs ¾ each	7	5	4	—	63	—	—
" Rs ½ each	7	3	8	—	42	—	—
" Rs ¼ each	5	1	4	—	15	—	—
Total ..	65	121	—	—	1452	—	—
Deduct Fines and Stoppages ..					2	—	—
Add arrears for last year paid this year ..					7	—	—
Balance (Statement II) ..					1450	—	—
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents	1	10	—	—	120	—	—
Masalchies at Rs 3/- each ..	10	30	—	—	360	—	—
Total ..	11	40	—	—	480	—	—
Deduct Fines and Stoppages ..					—	—	—
Add arrears for last year paid this year ..					—	—	—
Balance (Statement II) ..					480	—	—

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

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

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows— Clock Towers							
Maty							
Servants	1	4	—	—	48	—	—
Total ..	1	4	—	—	48	—	—
Deduct Fines and Stoppages ..					—	—	—
Add arrears for last year paid this year ..					2	—	—
Balance (Statement II) ..					50	—	—
5. Avenues—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
6. Public Gardens—							
Gardeners	1	6	—	—	72	—	—
Do at Rs 4 each	7	28	—	—	336	—	—
Do at Rs 3 each	2	6	—	—	72	—	—
Total ..	10	40	—	—	480	—	—
Deduct Fines and Stoppages ..					—	—	—
Add arrears for last year paid this year ..					—	—	—
Balance (Statement II) ..					480	—	—

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

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

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT V.—*a.* General Establishment—							
i. Office—							
Manager	1	50	—	—	600	—	—
Clerks	1	20	—	—	240	—	—
"	1	15	—	—	180	—	—
"							
Accountants							
Peons	1	25	—	—	300	—	—
—	1	6	—	—	72	—	—
Sweeper	1	5	—	—	60	—	—
night watchman	1	4	—	—	48	—	—
	1	2	8	—	30	—	—
Total ..	8	127	8	—	1530	—	—
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1530	—	—
ii. Inspection—							
Chairman's salary or carriage allowance ..							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT V.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks							
Bill Collectors .. .. at Rs 8/- ..	2	16	—	—	192	—	—
~~Peons~~ Do .. .. at Rs 7/ each ..	2	14	—	—	168	—	—
do 6/-	4	24	—	—	288	—	—
Total ..	8	54	—	—	648	—	—
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					2/	—	—
Balance (Statement II) ..					650	—	—
c. Collection of tolls—							
Inspectors							
Gate-keepers							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Municipal office
Kizhanangam
22nd January 98

V Venkatarayudu
Chairman M.C

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

Current.

Tax.	Demand as originally assessed by the Chairman.			Remitted by the Council on appeal.			Demand as finally settled (column 2 *minus* column 3).			Collected.			Remitted on account of vacant houses, &c.			Written off as irrecoverable.			Balance (column 4 *minus* columns 5, 6 and 7).		
1	2			3			4			5			6			7			8		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Tax on arts, &c.	4200	—	—	100	—	—	4100	—	—	3000	—	—							1100	—	—
2. Tax on buildings	11200			50			11150	—	—	9300	—	—							1850	—	—
3. Tax on lands	105	—	—				105	—	—	95	—	—							10	—	—
4. Water-tax on buildings and lands ..																					
5. Tolls (gross receipts)	12000	—	—				12000	—	—	12000	—	—									
6. Market rents																					
7. Slaughter-house fees	700	—	—				700	—	—	700	—	—									
8. Rent of cart-stands																					
9. Private scavenging fees	1700						1700	—	—	1400	—	—							300	—	—
Total ..	29905	—	—	150	—	—	29755			26495	—	—							3260	—	—

V. Venkatayasastri
Chairman M.C.

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.	950	—	—	1000	—	—	1950	—	—	700	—	—				450	—	—	800	—	—				
2. Tax on buildings	850	—	—	1870	—	—	2720	—	—	900	—	—				550	—	—	1270	—	—				
3. Tax on lands				10	—	—	10	—	—	5	—	—				5	—	—							
4. Water-tax on buildings and lands ..																									
5. Tolls																									
6. Market rents																									
7. Slaughter-house fees																									
8. Rent of cart-stands																									
9. Private scavenging fees				400	—	—	400	—	—	200	—	—				200	—	—							
Total ..	1800	—	—	3280	—	—	5080	—	—	1805	—	—				1205	—	—	2070	—	—				

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Statement VI.—Revised Estimate for 1897-98.

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

Items.	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896-97.	Probable receipts of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
1. Balance brought forward—						
a. Municipal Fund	657 - -			657 - -	3230 - -	
b. Endowments						
c. Water-tax Fund						
2. Municipal rates and taxes—						
a. Tax on arts, &c. (section 53) ..	1729 - -	1589 - -	1971 - -	3700 - -	4200 - -	The decrease in the revised estimate is due to causes explained in para 5 of the report
b. Tax on buildings (section 63) ..	6447 - -	3319 - -	3753 - -	10200	10900 - -	Vide para 6 of the report.
c. Tax on lands (section 63) ..	27 - -	39 - -	73 - -	100 - -	100 - -	
d. Water-tax on buildings and lands (section 75)						
e. Tax on vehicles with spirings and palanquins (section 77) ..	521 - -	23 - -	29 - -	550 - -	750 - -	Vide para 7 of the report.
f. Tax on animals (section 77) ..	1710 - -	32 - -	110 - -	1820 - -	2000 - -	
g. Tax on carts and other vehicles without springs (section 85) ..	1422 - -	54 - -	108 - -	1530 - -	1700 - -	Vide para 8 of the report
h. Tolls (section 91)—						
Gross receipts	5604 - -	7000 - -	6646 - -	12250 - -	15000 - -	Vide para 9
Less Local Fund share ..	1401 - -	1750 - -	1661 - -	3060 - -	3750 - -	
	4203 - -	5250 - -	4985 - -	9188 - -	11250 - -	
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 ..					30 - -	
4. Revenue derived from Municipal property and powers apart from taxation—						
a. i. Rent of lands						
ii. Rent of buildings						
iii. Avenue receipts						
iv. Fees from Travellers' Bungalows						
b. i. Sale-proceeds of lands and buildings						
ii. Produce of lands, gardens, &c.	130 - -	117 - -	270 - -	400 - -	300 - -	The increase is due to the fact that at the auction sale of grass in the Park, there is an increase over that of the previous year.
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.		22 - -	20 - -	20 - -	20 - -	
Carried forward ..	16189 - -	10445 - -	11321 - -	27510 - -	31250 - -	

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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 ..	16189	10445	11321	27510	31250	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*cont.*						
c. Conservancy receipts—						
Sale-proceeds of night-soil, street refuse, &c.	51	118	159	210	250	Owing to failure of monsoons in the beginning of the year there was no demand for manure - Hence the decrease
d. i. Fees from educational institutions	10	8	10	20	20	
ii. Other revenue from educational institutions ..	20	15	30	50	50	
e. i. Sale-proceeds and composition fees of medicines ..						
ii. Other Hospital receipts ..						
f. i. Income from markets ..						
ii. ,, slaughter-houses.	568	130	302	870	760	The increase is due to the fact that the arrear dues from the Contractor was made in the year-
g. Other fees						
i. Distraint fees	6	2	14	20	10	
ii. License fees	281	99	59	340	300	Under the amendment act, a fee for each warrant issued is charged - Hence the increase
iii. Cartstand fees						
iv. Other fees	2	2	8	10		License fees are charged on construction of houses, storing material &c - Hence the increase -
h. Fines under Municipal and other Acts	179		101	280	280	This sum is provided in expectation of certain sums leviable for granting extracts from death birth registers &c
i. Interest on investments—						
i. Genral, including choultries	175	88	5	180	180	
ii. Educational						
iii. Medical						
j. Premium on loans						
5. GRANTS AND CONTRIBUTIONS—						
a. From Government—						
i. Education—						
Normal stipends ..		68			70	No teacher pupils are proposed to be sent up for normal training - Hence no provision is made.
Buildings						
Municipal Schools ..						
Other purposes	24	48	56	80	160	The sum shown in Column 5 Viz Rs 80 is expected as a contribution from Provincial funds to the Gymnasium
ii. Medical						
iii. Other purposes—						
Communications ..						
Water-supply						
Drainage						
Sanitation						
Other purposes ..						
b. From Local Boards—						
i. Education						
ii. Medical						
iii. Other purposes						
Carried forward ..	17505	11023	12065	29570	33330	

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

Items.	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896-97.	Probable receipts of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	17505 --	11023 --	12065 --	29570 --	33330 --	
5. GRANTS AND CONTRIBUTIONS—*cont.*						
c. Other grants and contributions—						
i. Education						
ii. Medical						
iii. Other purposes		110 --			500 --	no private contributions are expected in the current year as was originally done.
6. MISCELLANEOUS—						
a. Recoveries on account of services rendered to private individuals—						
i. Private scavenging ..	620 --	622 --	980 --	1600 --	1600 --	
ii. Other purposes						
b. Other items—						
i. Fishery rents						
ii. Refunds of Expenditure of previous year						
iii. Fee for numbering carts, &	82 --	4 --	8 --	90 --	110 --	The registration of carts is fallen off Hence the decrease
iv. Other items ..	6 --	1 --	7 --	13 --	10 --	under this head.
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	56 --	100 --	14 --	70 --		
Total Receipts ..	18269 --	11860 --	13074 --	31343 --	35550 --	
Grand Total ..	18926 --		13074 --	32000 --	38780 --	

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 I—(*Public Works*)—											
1. New Works—											
a. Communications	25	— —	49	— —	275	— —	300	— —	300	— —	
b. Buildings	182	— —	203	— —	518	— —	700	— —	1000	— —	Vide para 19 of the report
c. Drainage	197	— —	143	— —	53	— —	250	— —	250	— —	
d. Water-supply	1362	— —	349	— —	38	— —	1400	— —	1000	— —	Vide para 20 of the report
2. Repairs—											
a. Communications	1376	— —	1039	— —	2824	— —	4200	— —	5200	— —	causes for the decrease explained in para 21 of the report
b. Buildings	93	— —	75	— —	57	— —	150	— —	350	— —	Do in para 22 of the report
c. Drainage—											
i. Repairs to works ..	122	— —	305	— —	58	— —	180	— —	180	— —	
ii. Establishment for flushing drains, &c.	1100	— —	549	— —	560	— —	1660	— —	1660	— —	
d. Water-supply—											
i. Repairs to works, machinery, &c.	18	— —	4	— —	82	— —	100	— —	100	— —	
ii. Establishment	272	— —	124	— —	128	— —	400	— —	400	— —	
iii. Contingencies			11	— —	20	— —	20	— —	20	— —	
3. Establishment	470	— —	192	— —	250	— —	720	— —	{600 120	— — — —	
4. Tools and Plant and other stores.	141	— —	236	— —	9	— —	150	— —	150	— —	
5. Contributions—											
a. To Local Boards for works ..											
b. To Provincial Funds for scrutiny of estimates, &c.											
c. To others for public works ..											
Total, Grant I .	5358	— —	3279	— —	4872	— —	10230	— —	11330	— —	
GRANT II—(*Education*)—											
1. Training Schools—											
a. Contributions to Local Boards ..											
b. Stipends to Normal students ..			19	— —					120	— —	no teacher pupils were sent up for training. Hence no provision is required in col 5.
2. Municipal Schools—											
i. On Salary System—											
a. Establishment											
b. Contingencies											
ii. On Salary-Results System—											
a. Fixed Payments	317	— —	152	— —	173	— —	490	— —	490	— —	
b. Results Grants			95	— —	100	— —	100	— —	100	— —	
c. Contingencies	61	— —			39	— —	100	— —	100	— —	
3. Salary Grants											
4. Results Grants	422	— —	1557	— —	1778	— —	2200	— —	2000	— —	The increase in column 5 is due to the fact that ~~all~~ arrear grant outstanding in the previous year had to be paid in the year.
5. Combined Grants—											
a. Fixed Payments											
b. Results Grants											
6. Inspection—											
a. Contributions to Local Boards ..											
Carried forward ..	800	— —	1823	— —	2090	— —	2890	— —	2810	— —	

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 ..	800	—	—	1823	—	—	2090	—	—	2890	—	—	2810	—	—	
GRANT II—(*Education*)—cont.																
b. Municipal Inspectors—																
i. Establishment	112	—	—	64	—	—	78	—	—	190	—	—	190	—	—	
ii. Contingencies	3	—	—	3	—	—	7	—	—	10	—	—	10	—	—	
7. MISCELLANEOUS—																
a. Building, furniture, &c., grants ..				41	—	—	200	—	—	200	—	—	200	—	—	
b. Common gymnasium—																
i. Establishment	118	—	—	64	—	—	82	—	—	200	—	—	200	—	—	
ii. Contingencies	3	—	—	56	—	—	37	—	—	40	—	—	40	—	—	
c. Other items	89	—	—	20	—	—	21	—	—	110	—	—	80	—	—	Vide report 25 of the report.
Drawing Master.																
1- Establishment													180	—	—	notwithstanding the advertisements published in the official year in the Gazettes no applications for the post created were received. Hence the sum provided for could not be utilised.
ii Contingencies													40	—	—	
Total, Grant II ..	1125	—	—	2071	—	—	2515	—	—	3640	—	—	3750	—	—	
GRANT III—(*Sanitation and Medical Services.*)																
1. HOSPITALS AND DISPENSARIES—																
a. Establishment	176	—	—	50	—	—	154	—	—	330	—	—	180	—	—	Vide para 26 of the report
b. Medicines and Supplies																
c. Diet of Patients																
d. Sundries and Contingencies ..				10	—	—										
e. Contributions to Local Boards ..													1000			Vide para 27 of the report.
2. *a.* CONTRIBUTIONS TO PROVINCIAL PUNDS FOR—																
i. Medical College ..																
ii. Sanitary Inspection ..				99	—	—	100	—	—	100	—	—	100	—	—	
iii. Medical Reserve staff ..																
iv. Cutlers' Establishment ..																
b. CONTRIBUTIONS TO LOCAL BOARDS, &C., FOR—																
i. Medical Schools																
ii. Reserve staff																
c. OTHER CONTRIBUTIONS																
3. VACCINATIONS—																
a. Establishment	105	—	—	60	—	—	75	—	—	180	—	—	180	—	—	
b. Contingencies	12	—	—	70	—	—	58	—	—	70	—	—	70	—	—	
c. Contributions to Local Boards .																
Carried forward ..	293	—	—	289	—	—	387	—	—	680	—	—	1530	—	—	

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 ..	293 — —	289 — —	387 — —	680 — —	1530 — —	
GRANT III—*Sanitation and Medical Services*—cont.						
4. REGISTRATION OF BIRTHS AND DEATHS—						
a. Establishment	140 — —	80 — —	100 — —	240 — —	240 — —	
b. Contingencies			10 — —	10 — —	10 — —	
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—						
a. i. Establishment	2835 — —	1462 — —	1625 — —	4460 — —	4460 — —	
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	1392 — —	678 — —	1008 — —	2400 — —	3000 — —	
b. Private scavenging—						
i. Establishment	968 — —	484 — —	482 — —	1450 — —	1450 — —	
ii. Contingencies, such as cost of scavenging carts, &c.	309 — —	130 — —	111 — —	420 — —	420 — —	
c. Cholera charges	454 — —	107 — —	546 — —	1000 — —	1240 — —	The actual expenditure under this head during the past eight months was Rs 454 it is therefore estimated that no more than Rs 546 will be required for the next four months - Hence the provision is reduced to Rs 1000
d. Contingencies	56 — —		44 — —	100 — —	100 — —	
Total, Grant III ..	6447 — —	3230 — —	4313 — —	10760 — —	12450	

GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—						
1. LIGHTING—						
a. Establishment	317 — —	148 — —	163 — —	480 — —	480 — —	
b. Contingencies	1115 — —	659 — —	285 — —	1400 — —	1400 — —	
2. i. MARKETS—						
a. Establishment	80 — —	40 — —	40 — —	120 — —	120 — —	
b. Contingencies						
ii. SLAUGHTER-HOUSES—						
a. Establishment						
b. Contingencies						
3. CHOULTRIES—						
a. Establishment						
b. Contingencies						
c. Feeding Travellers .. .. Clock Towers		160 — —	180 — —	180 — —	180 — —	
4. TRAVELLERS' BUNGALOWS—						
a. Establishment	32 — —	16 — —	18 — —	50 — —	50 — —	
b. Contingencies						
5. AVENUES—						
a. Establishment						
b. Contingencies						
6. PUBLIC GARDEN—						
a. Establishment	314 — —	160 — —	166 — —	480 — —	480 — —	
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	114 — —	127 — —	56 — —	170 — —	170 — —	
Carried forward ..	1972 — —	1310 — —	908 — —	2880 — —	3880 — —	

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 ..	1972 — —	1310 — —	908 — —	2880 — —	3880 — —	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.						
7. SURVEY OF LAND						
8. FIRE—						
a. Establishment						
b. Purchase of fire-engine, buckets, repairs, &c.						
9. OTHER CHARGES—						
i. Work done for private individuals other than private scavenging						
ii. Rewards for destruction of wild animals and snakes	1 — —	48 — —	49 — —	50 — —	100 — —	a fluctuating item
iii. Printing		352 — —	300 — —	300 — —	400 — —	
iv. Compensation for lands ..					150 — —	No lands can be required in the year owing to the financial pressure.
v. Other items	57 — —	41 — —	93 — —	150 — —	150 — —	
Hot weather charges	39 — —		11 — —	50 — —		As sanctioned in G.O., 25th Sept 1893 No 1293 M. a provision under hot weather charges is made
Total, Grant IV ..	2069 — —	1754 — —	1361 — —	3430 — —	4680 — —	
GRANT V—						
a. General Establishment—						
i. Office Establishment ..	1018 — —	500 — —	512 — —	1530 — —	1530 — —	
ii. Inspection						
b. Collection of Municipal Taxes—						
i. Establishment	270 — —	210 — —	380 — —	650 — —	650 — —	
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	13 — —		87 — —	100 — —	100 — —	
c. Collection of Tolls—						
i. Establishment						
ii. Contingencies						
d. Office contingencies other than (*b*) (ii)	79 — —	123 — —	121 — —	200 — —	200 — —	
e. Contributions for Central office and Audit establishments ..		214 — —	310 — —	310 — —	310 — —	
Total, Grant V ..	1380 — —	1047 — —	1410 — —	2790 — —	2790 — —	
REPAYMENT OF DEBT—						
a. Instalments paid during the year.						
b. Invested on account of Sinking Fund (value of securities purchased)						
c. Charges of investment ..						
INTEREST—						
a. On account of last year ..						
b. ,, of current year ..						

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																
b. Others	100	—	—	47	—	—				100	—	—				
Refunds of other than current collections..	37	—	—				13	—	—	50	—	—	50	—	—	
Discount																
Pensions and gratuities																
Investments—																
a. In Government securities for purposes other than Sinking Fund																
b. In Saving Bank																
Totsal Expenditure ..	16516	—	—	11428	—	—	14484	—	—	31000	—	—	35050	—	—	
Balances—																
a. Municipal Fund							1000	—	—	1000	—	—	3730	—	—	
b. Endowments																
c. Water-tax Fund																
Grand Total ..	16516	—	—				15484	—	—	32000	—	—	38780	—	—	

V. Venkatayaramiah
Chairman in-C.

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

Vide agreement
22nd January 98

V. Venkatayaramiah
Chairman in-C.

61

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

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

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

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No.

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

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

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

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LETTER OF GOVERNMENT.

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LOCAL AND MUNICIPAL.

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G.O., No. 626 M., 22nd March 1898.

MARCH.

Municipal Budget.

Reviewing the Madura — for 1898–99

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From R. FISCHER, Esq., Chairman, Municipal Council, Madura, to the Secretary to Government, Local and Municipal Department (through the Divisional Officer and Collector of Madura), dated 3rd January 1898, No. 1.

I have the honour to submit the budget estimates of the Madura Municipality for the year 1898–99 as passed by the municipal council in the enclosed resolution No. 472, dated 30th December 1897.

REVISED ESTIMATES FOR 1897–98.

2. The year opened with a balance of Rs. 13,320 as detailed below:—

	RS.
(*a*) Municipal funds	11,480
Endowments	1,840

3. The total receipts excluding the opening balance amount to Rs. 1,68,580 as against the budget estimate of Rs. 1,81,470.

Short Receipts.

	RS.
(1) Water-tax	1,740
(2) Tolls	1,230
(3) Produce of lands, etc.	100
(4) Income from markets	1,240
(5) Fees from slaughter-houses	180
(6) Fines under Municipal and other Acts	800
(7) Private scavenging fees	2,020
(8) Other purposes	18,000
(9) Fishery rents	40
Total ..	25,350

Excess Receipts.

(10) Tax on arts	3,030
(11) „ on buildings	4,320
(12) „ on lands	220
(13) „ on vehicles	400
(14) „ on animals	100
(15) Penalties on tax on arts	20
(16) „ on buildings and water-tax	120
(17) „ on carts	100
(18) Fees under Act II of 1888	100
(19) Rent of lands	650
(20) Sale-proceeds of lands	460
(21) „ of old materials	500
(22) „ of night-soil	70
(23) Other hospital receipts	70
(24) Warrant fees	500
(25) Cart-stand fees	160
(26) Balance of fines	1,060
(27) Other grants and contributions	10
(28) Refunds of expenditure of previous year	10
(29) Fees for numbering carts	10
(30) Other items	20
(31) Advance, others	530
Total ..	12,460

4. *Item No.* 1.—This was due to remissions on account of houses that are situated beyond 150 yards of a fountain.

5. *Item No.* 2.—This was owing to the low amounts fetched by some of the toll-gates at the bids of sales.

6. *Item No.* 3.—There was no receipt under this item this year, as the sale of grass in the park for the year 1897–98 took place in December 1896 and the sale-proceeds were realized and credited in the accounts of that year.

7. *Item No.* 4.—Several of the butchers have opened shops in public streets and lanes in spite of the systematic prosecutions instituted against them.

8. *Item No.* 5.—The contractor to whom the right of collecting fees in all the three slaughter-houses was leased out for Rs. 1,415 a year, having failed to pay a few instalments, his contract was resold for Rs. 700 for a period of ten months; hence the decrease. Steps are being taken for the recovery of the arrears due by the defaulter.

9. *Item No.* 6.—The amount expected under this item has greatly fallen owing to less number of prosecutions disposed of by the Bench Court.

10. *Item No.* 7.—More houses could not be registered under the private scavenging system as was anticipated in the last budget owing to the difficulty in procuring the services of the required number of toties. All future progress in the direction of extension will therefore be naturally slow but steady.

11. *Item No.* 8.—As the house service system was newly introduced, it was anticipated that people would freely avail themselves of its advantages and the sum of Rs. 26,000 was therefore put down as the probable receipts thereunder; but experience has falsified the anticipation. Only Rs. 8,000 can be expected under this item.

12. *Item No.* 9.—Fishery in Krishna Rao's Teppakulam was not sold during the year. Hence the decrease.

Excess Receipts.

13. *Items Nos.* 10, 11 *and* 12.—In spite of the stringent measures taken last year, as was explained in paragraph 10 of the Administration Report embodied in G.O., No. 2047 M., dated 20th September 1897, a sum of Rs. 10,730 under these heads was left uncollected. This, added to the previous arrears, made up Rs. 17,270. Now that the current and arrear collections are being pushed forward and coercive processes are insisted on, it is hoped that Rs. 3,030 under tax on arts, Rs. 4,320 under that on buildings and Rs. 220 under land-tax will be realized over the amounts anticipated in the budget.

14. *Items Nos.* 13 *and* 14.—The increase is due to the greater care and vigilance taken to guard against evasion of these taxes. Further, the owners come forward to register their carts, etc., more promptly than before in view of the rigorous provisions of section 90 of the amended Act which have been widely made known to all concerned.

15. *Items Nos.* 15 *and* 16.—As a large number of prosecutions has been instituted for the recovery of the old arrears, Rs. 120 is anticipated as the probable receipt.

16. *Item No.* 17.—This is the penalty levied on unregistered carts seized and detained under the provisions of the new Municipal Act.

17. *Item No.* 18.—Licenses were granted to four dramatic companies and one circus party during the year.

18. *Item No.* 19.—The increase under this item was due to the recovery of the arrears due by the lessees of the Karuppatti chattram lands.

19. *Item No.* 20.—A portion of the land attached to the travellers' bungalow was sold to the Railway Company for Rs. 990 as against Rs. 530 anticipated in the budget.

20. *Item No.* 21.—No. 9 pulsometer that was lent to the Trichinopoly water-works was returned broken. The cost thereof, viz., Rs. 1,000, was recovered from the

contractor. This, together with Rs. 500, being sale-proceeds of broken cast-iron pipes, etc., accounts for the increase.

21. *Item No.* 22.—The increase was due to higher amount fetched by the sale of sweepings at the annual cattle fair.

22. *Item No.* 23.—Unserviceable articles of the hospital, and packing cases of medicines, were sold for Rs. 120; hence the increase.

23. *Item No.* 24.—As the levy of these fees has become compulsory under the Act, irrespective of the fact of execution of the warrants issued, Rs. 500 is expected to be collected within the current year.

24. *Item No.* 25.—The increase is due to competition in the bids at the sale.

25. *Item No.* 26.—Rs. 3,060 is the actual amount credited to the Municipal funds against Rs. 2,000 expected in the budget.

26. *Items Nos.* 27, 28, 29 *and* 30.—The increase being slight calls for no remarks.

27. *Item No.* 31.—These are advances made to the contractors and others in previous years and recovered during the year.

Charges.

28. The total charges as per revised estimate amount to Rs. 1,68,570 against the budget amount of Rs. 1,86,610 and the difference of Rs. 18,040 is on account of short expenditure counterbalanced in some cases by excess outlay as shown below :—

These occur under the following items :—

	Rs.
Grant 1—	
Public Works—	
(1) New Works—	
(*b*) Buildings	6,810
(2) Repairs—	
(*d*) Water-supply—(iii) Contingencies	1,000
Total ..	7,810
Grant 3—	
2 (*a*) Contribution to Provincial funds	140
5 (*b*) (i) Establishment	1,350
Total ..	1,490
Grant 4—	
(1) Work done for private individuals other than private scavenging	18,000
(2) Rewards for destruction of wild animals	30
Compensation for lands	1,000
Total ..	19,030
Interest on account of current year	1,420

Excess Expenditure.

Grant 2—	
(iii) Salary grants	200
Grant 3, Sanitation and Medical Services—	
(i) (*a*) Establishment	20
(3) Vaccination—	
(*b*) Contingencies	10
(5) Conservancy, etc.—	
(*a*) (i) Establishment	1,450
(ii) Other charges	1,520
Total ..	3,200

	Rs.
Grant 4—	
(i) Lighting—	
(*b*) Contingencies	880
(9) Other charges—	
(v) Other items	680
Grant 5—	
(*a*) (i) Establishment	1,200
Repayment of debt—	
(*b*) Invested on account of Sinking Fund of loans	960
(*c*) Charges of investment	130
Interest on account of last year	810
Advance recoverable—	
(*a*) Permanent	50
(*b*) Others	3,000
Refunds other than current collections	800

29. *Grant 1, Public Works*—(i) *New Works*—(*b*) *Buildings.*—The sites selected for the erection of some latrines have not as yet been acquired, nor is there any probability of the same being done within the end of the current year. Consequently, the provision made therefor in the budget could not be fully utilized. Further, the estimate prepared for the extension of the hospital buildings had to be revised with reference to the standard design; and this has rendered the execution of the work impracticable within the current year; hence the decrease.

30. (2) *Repairs*—(*d*) *Water-supply*—(iii) *Contingencies.*—There will be no necessity to dig a feeding channel to supplement the supply of water to the filter bed during the current year; hence the decrease.

31. *Grant 3*—(2) (*a*) *Contribution to Provincial funds.*—The decrease is due to the actuals of the past year having been adopted in the current year.

32. (5) (*b*) (i) *Establishment.*—For reasons stated in paragraph 10 *supra*, only Rs. 2,000 will be spent under this item during the year.

33. *Grant 4*—(i) *Work done for Private Individuals other than Private Scavenging.*—As the expenditure will be in proportion to the receipts, only Rs. 7,000 will probably be spent during the year.

34. (2) *Rewards for Destruction of Wild Animals.*—Rs. 70 is the actual amount spent towards the destruction of stray dogs in the town.

35. *Compensation for Lands.*—The provision of Rs. 1,000 made on account of the Muhammadan burial-grounds in the budget was not utilized, as the sites selected have not as yet been approved by the District Medical and Sanitary Officer.

36. *Interest on account of current year.*—Rs. 8,620 is the amount of interest paid on the balance of Government loan for water-works as well as on the debenture loans.

Excess Charges.

37. *Grant 2*—(iii) *Salary Grants.*—The allotment under this head was raised in accordance with the actuals of last year.

38. *Grant 3*—(i) (*a*) *Establishment.*—The increase is due to the pay of the ward attendant having been raised from July last.

39. (5) *Conservancy* (*a*) (i) *and* (ii).—The additional number of street toties and carts sanctioned in G.O., Mis. No. 1512 M., dated 3rd July 1897, was entertained from August last; hence the increase.

40. *Grant 4*—(i) (*b*) *Contingencies.*—The increase was mainly due to the additional number of lamps put up during the year and to the payment of the cost of burners, &c., purchased and of repairs executed to the lanterns.

41. (9) (v) *Other items.*—This is made up of the following items :—

	Rs.
(1) Miscellaneous expenditure	95
(2) Payment of kist on municipal lands	156
(3) Pay of club gardener	72
(4) Law charges	1,284
(5) Pay of clock-winder	60
(6) Numbering of carts	13

42. *Grant 5—(a)* (i) *Establishment.*—As a paid secretary was proposed to be appointed from August 1897, a sum of Rs. 1,200 was provided under this item; hence the increase.

43. *Repayment of debt (b) and (c).*—Rs. 960 provided in the budget for 1896-97 towards the Sinking Fund of loans was not invested during that year. This, together with Rs. 1,310 for the current year, will be invested within the year.

44. *Interest on account of last year.*—Arrears of interest on a debenture loan of Rs. 19,500 was paid during the year.

45. *Advances recoverable—(a) Permanent.*—As the office permanent advance was found inadequate, an additional sum of Rs. 50 was sanctioned.

46. *(b) Others.*—Some advances have been made on account of purchase of pipes and other materials for house service, and these will be recovered from the sums deposited by the parties when their accounts are finally settled.

BUDGET ESTIMATES FOR 1898-99.

47. The year is expected to start with an opening balance of Rs. 13,330, which is the closing balance of the revised estimate of the current year, and the total receipts are estimated at Rs. 1,68,440. The principal variations under the several heads between the budget figures and those of the revised estimate of the current year are explained below :—

Receipts.

48. *Tax on Arts, Buildings and Land-tax.*—As under the present arrangements, a greater portion of the arrears under these heads will be collected before the end of the current year, leaving a comparatively less balance for collection next year, it is hoped that Rs. 13,700 under the tax on arts, Rs. 49,180 under that on buildings and Rs. 2,400 under the land-tax will be realized during the budget year.

	Tax on arts.	Tax on Buildings.	Land-tax.
	RS.	RS.	RS.
Revised estimate for 1897-98	16,540	50,320	3,060
Budget „ for 1898-99	13,700	49,180	2,400

49. *Water-tax.*—The pipe line has been extended to Sandapet and fountains are in the course of construction within the town so as to include the houses which are beyond a distance of 150 yards of a fountain. It is therefore expected that Rs. 870 will be realized over the revised estimate of the current year.

	RS.
Revised estimate for 1897-98 ..	25,280
Budget „ for 1898-99 ..	26,150

50. *Tax on Vehicles, Animals and Carts.*—The figures of the revised estimate have been repeated for 1898-99 under these heads and they therefore call for no remarks.

	Tax on vehicles.	Tax on animals.	Tax on carts.
	RS.	RS.	RS.
Revised estimate for 1897-98	1,600	2,900	2,400
Budget „ for 1898-99	1,600	2,900	2,400

51. *Tolls.*—As the old arrears were not recovered during the current year, it is expected that the same will be collected in the ensuing year; hence the increase.

	RS.
Revised estimate for 1897-98 ..	21,470
Budget „ for 1898-99 ..	22,970

52. *Rent of Lands.*—The increase in the revised estimate was due to the collection of arrears from the lessees of the lands in Karuppatti village forming part of the endowments of the Karuppatti chattram (*vide* paragraph 18 *supra*).

	RS.
Revised estimate for 1897-98	1,650
Budget „ for 1898-99	1,000

53. *Sale-proceeds of Lands.*—A piece of waste land near Maninagaram will be sold in the ensuing year, and Rs. 200 is anticipated as receipts under this item.

	RS.
Revised estimate for 1897-98	990
Budget „ for 1898-99	200

54. *Sale-proceeds of Old Materials.*—As it is in contemplation to sell the pumping engines, with boiler, &c., of the old water-works now lying idle, Rs. 6,000 is expected as the probable receipt therefrom, together with the sale-proceeds of other minor articles.

	RS.
Revised estimate for 1897-98	1,500
Budget „ for 1898-99	6,000

55. *Sale of Sweepings.*—As the term of the lease of the town sweepings will expire by the end of the current year and as the benefit of using them as manure is much appreciated by the ryots of the villages adjacent to Madura, an increase of Rs. 230 is anticipated in the next sale.

	RS.
Revised estimate for 1897-98	970
Budget „ for 1898-99	1,200

56. *Other Hospital Receipts.*—The increase in the previous year has already been accounted for in paragraph 22 *supra*.

	RS.
Revised estimate for 1897-98	120
Budget „ for 1898-99	50

57. *Markets.*—As the stalls and fish bazaars of the markets are likely to fetch higher rent in the ensuing year, an increase of Rs. 100 is provided under this item.

	RS.
Revised estimate for 1897-98	8,760
Budget „ for 1898-99	8,860

58. *Slaughter-house.*—The arrears due by the defaulting contractors will, in all probability, be recovered in the ensuing year; hence the increase.

	RS.
Revised estimate for 1897-98	1,330
Budget „ for 1898-99	2,940

59. *Warrant fees.*—The decrease in the revised estimate was owing to the issue of warrants for a portion of the year, while the figure in the budget estimate is for the full year.

	RS.
Revised estimate for 1897-98	500
Budget „ for 1898-99	800

60. *Cart-stand fees.*—Rs. 1,200 is the probable income from the two bandy pettas belonging to the municipality.

	RS.
Revised estimate for 1897-98	1,160
Budget „ for 1898-99	1,200

61. *Interest—Medical.*—This is the usual interest due from the investments made on account of the lying-in hospital.

	RS.
Revised estimate for 1897-98	1,600
Budget „ for 1898-99	1,600

62. *Municipal Schools.*—Credit is taken for a Provincial grant of Rs. 240 for the gymnastic instructor-drawingmaster who has become entitled to the half grant, as he has passed the advance grade in drawing, and for the girls attending the Panchama school.

	RS.
Revised estimate for 1897-98	200
Budget „ for 1898-99	240

63. (iii) *Other purposes.*—This is the usual amount paid every year on account of the tasdik allowance of the Kunnathúr chattram.

	RS.
Revised estimate for 1897-98	2,450
Budget „ for 1898-99	2,450

64. *(b) From Local Boards*—(ii) *Medical.*—This is the annual contribution from local funds towards the diet, &c., charges of the municipal hospital.

	RS.
Revised estimate for 1897-98	1,300
Budget „ for 1898-99	1,300

65. (iii) *Other purposes.*—The Madura Taluk Board has resolved to discontinue the usual annual contribution of Rs. 50 towards the Samarathanai expenses during the Chittrai feast; hence the decrease.

	RS.
Revised estimate for 1897-98	250
Budget „ for 1898-99	200

66. (6) *Miscellaneous*—(*a*) (i) *Private Scavenging.*—As all possible efforts will be made to extend the system in spite of the difficulty noticed in paragraph 10 *supra*, an increase is anticipated under this item.

	RS.
Revised estimate for 1897-98	2,650
Budget „ for 1898-99	3,000

67. (ii) *Other purposes.*—Rs. 5,000 will be the probable receipts in connection with supplying pipe water to private houses.

	RS.
Revised estimate for 1897-98	8,000
Budget „ for 1898-99	5,000

68. *Fishery rent.*—Fishery in Krishna Rao's tank was not sold during the current year, but the same is likely to be leased out in the ensuing year; Rs. 40 is the probable receipt therefrom.

	RS.
Revised estimate for 1897-98	
Budget „ for 1898-99	40

69. *Realizations for Sinking funds for repayment of loans.*—As the sum payable towards the Sinking Fund of loans will be paid within the current year, Rs. 320 is expected as interest thereon.

	RS.
Revised estimate for 1897-98	280
Budget „ for 1898-99	320

Charges.

70. *Grant 1*—(i) *New Works*—(*a*) *Communications.*—Rs. 2,000 is provided under Grant 1, New Works, to purchase lands for widening the narrow lanes in the town.

	RS.
Revised estimate for 1897-98	3,000
Budget „ for 1898-99	2,000

71. (*b*) *Buildings.*—As the Sanitary Commissioner has approved of the selection of the distillery buildings situated to the south of the town for the segregation and treatment of persons affected with contagious diseases, Rs. 6,000 is provided for acquiring the same under the Land Acquisition Act. Provision is also made (1) for extending the hospital buildings on a small scale according to the standard plan, (2) for the erection of four latrines and (3) for raising compound wall to the newly-proposed European cemetery.

	RS.
Revised estimate for 1897-98	7,190
Budget „ for 1898-99	16,000

72. (*d*) *Water-supply.*—Rs. 2,510 is provided for altering the configuration of the north bank of the river Vaigai and Rs. 2,000 for extending the pipe line to Thiruvapudayarcoil, Sellore, &c., villages and for constructing additional fountains in the town.

	RS.
Revised estimate for 1897-98	6,450
Budget „ for 1898-99	4,510

73. (2) *Repairs—Communications.*—As most of the roads will have been re-metalled by the end of the current year, Rs. 12,000 is considered sufficient for maintaining them in a tolerably good condition.

	RS.
Revised estimate for 1897-98	13,000
Budget „ for 1898-99	12,000

74. (*b*) *Buildings.*—Rs. 1,300 will be the probable expenditure towards the repair of branch dispensary, east market, and other municipal buildings.

	RS.
Revised estimate for 1897-98 ..	1,700
Budget „ for 1898-99 ..	1,300

75. (*c*) (ii) *Establishment for flushing Drains.*—This is the actual expenditure towards the pay of the drain-cleaners.

	RS.
Revised estimate for 1897-98	1,800
Budget „ for 1898-99	1,800

76. *Water-supply—Repairs—Contingencies.*—The figures of the revised estimate have been adopted for the ensuing year.

	Repairs.	Contingencies.
	RS.	RS.
Revised estimate for 1897-98	6,000	4,100
Budget „ for 1898-99	6,000	4,100

77. *Establishment.*—The increase is due to the pay of the water-works overseer having been raised by Rs. 5 on the recommendation of the Sanitary Engineer to Government in consideration of the additional work devolving on him consequent on the erection of extra fountains. Some more are also in course of construction.

	RS.
Revised estimate for 1897-98	6,190
Budget „ for 1898-99	6,250

78. (3) *Establishment.*—This is the usual expenditure towards the pay of the overseer and his staff.

	RS.
Revised estimate for 1897-98	1,080
Budget „ for 1898-99	1,080

79. *Grant 2, Training Schools*—(*a*) *Contribution to Local Boards.*—This is the contribution paid to the district board towards the upkeep of the Technico-Normal Institute.

	RS.
Revised estimate for 1897-98	1,000
Budget „ for 1898-99	1,000

80. (*b*) *Stipends to Normal Students.*—This amount represents the stipends payable to normal students who will be trained in the Technico-Normal Institute.

	RS.
Revised estimate for 1897-98	380
Budget „ for 1898-99	380

81. (2) *Salary-result System*—(*a*) *Fixed Payments and Result Grants.*—It is proposed to raise the salary of the third master of the Panchama board school, as the present salary, viz., Rs. 5, is too low. A fourth class has also been opened in the Panchama board school; hence the increase.

	RS.
Revised estimate for 1897-98	760
Budget „ for 1898-99	790

82. *Salary Grants.*—There is no variation in the figures, as those of the revised estimate have been adopted for the ensuing year.

	RS.
Revised estimate for 1897-98	3,200
Budget „ for 1898-99	3,200

83. (7) *Miscellaneous*—(*a*) *Building, Furniture, &c., Grants.*—This is made up of Rs. 2,390, being building grant to Sethupathi high school already sanctioned by the council on the recommendation of the Director of Public Instruction and Rs. 300, being furniture grants to other schools.

	RS.
Revised estimate for 1897-98	300
Budget „ for 1898-99	2,690

84. *Grant 3.*—(*a*) *Establishment.*—On the recommendation of the District Medical and Sanitary Officer, it is proposed to increase by Rs. 2 the pay of the compounder on Rs. 15, who is doing the duties of a purveyor and that of the midwife by Re. 1.

	RS.
Revised estimate for 1897-98	6,110
Budget „ for 1898-99	6,160

Of the three hospital assistants, two have been provided with free quarters and the third is given a house-rent of Rs. 5 per mensem.

85. (2) (*a*) *Contribution to Provincial Funds.*—The figures of the revised estimate have been adopted for the budget year also.

	RS.
Revised estimate for 1897-98	1,090
Budget „ for 1898-99	1,090

86. (*c*) *Other Contributions.*—This is the usual contribution paid towards the upkeep of the American Mission dispensary.

	RS.
Revised estimate for 1897-98	800
Budget „ for 1898-99	800

87. (5) (*a*) (i) *and* (ii) *Establishment and other charges.*—The increase over the revised estimate is on account of the entertainment of additional toties and carts for the full year (*vide* paragraph 39 *supra*). Further, it is proposed to appoint a Health Officer on a salary of Rs. 75 —5—100 + Rs.15 horse allowance per mensem in lieu of the chief sanitary inspector as recommended by the Sanitary Commissioner.

	RS.
Revised estimate for 1897-98 ..	29,450
Budget „ for 1898-99 ..	31,100

88. (*b*) (i) *Private Scavenging.*—An increase of Rs. 500 is provided under this item to meet extra expenditure consequent on the probable entertainment of additional toties for cleaning private latrines.

		RS.
Revised estimate for 1897–98 ..	..	2,000
Budget „ for 1898–99 ..	..	2,500

89. (ii) *Contingencies.*—No expenditure will be incurred in connection with the purchase of night-soil carts during the budget year.

		RS.
Revised estimate for 1897–98 ..	..	1,300
Budget „ for 1898–99 ..	..	100

90. *Grant 4—(a) Lighting Establishment.*—With the increase of the number of lights in the town, it has become necessary to employ four additional lamplighters; this accounts for the difference.

		RS.
Revised estimate for 1897–98 ..	..	2,030
Budget „ for 1898–99 ..	..	2,290

91. (i) (*b*) *Lighting Contingencies.*—As additional lights will have to be put up in the course of the budget year in places where they are found necessary, provision is made therefor. The increase in the revised estimate has been explained in paragraph 40 *supra*.

		RS.
Revised estimate for 1897–98 ..	..	5,380
Budget „ for 1898–99 ..	..	5,300

92. (4) (*a*) *Travellers' Bungalow Establishment.*—In consideration of the long and good service of the butler attached to the travellers' bungalow, his pay is increased by Rs. 2.

		RS.
Revised estimate for 1897–98 ..	..	200
Budget „ for 1898–99 ..	..	220

93. (9) *Other Charges—Work done for Private Individuals other than Private Scavenging.*—Rs. 4,500 will be the probable expenditure towards the supply of pipe-water to private houses.

		RS.
Revised estimate for 1897–98 ..	..	7,000
Budget „ for 1898–99 ..	..	4,500

94. (9) (ii) *Rewards for Destruction of Wild Animals.*—This is the usual provision made towards the destruction of stray dogs in the town.

		RS.
Revised estimate for 1897–98 ..	..	70
Budget „ for 1898–99 ..	..	100

95. (5) *Other Items.*—Rs. 1,000 is allotted, as usual, to cover law charges and sundry others, such as club gardener's and clock winder's pay, kist of municipal lands, cost of numbering carts, &c.

		RS.
Revised estimate for 1897–98 ..	..	1,680
Budget „ for 1898–99 ..	..	1,000

96. *Grant 5*, (*a*) (i) *and* (*b*) (i) *Office and Collection Establishment.*—Provision is made for the employment of a paid secretary on a salary of Rs. 200 per mensem, as sanctioned by Government in G.O., Mis. No. 1833 M., dated 21st August 1897. The pay of the manager has been reduced by Rs. 20, whilst that of the head accountant and the house and water tax clerk increased by Rs. 5 and $2\frac{1}{2}$, respectively. The increase to the former is sanctioned, as recommended by the Inspector of Local Fund Accounts in his audit notes for 1895–96, and that to the latter on account of his long and good service and extra work entailed on him from the early part of the year.

		RS.
Revised estimate for 1897–98 ..	..	6,640
Budget „ for 1898–99 ..	..	7,610

97. *Contribution for Central Office Establishment.*—As the total receipts of the municipality for 1895–96 are the same as those of the previous year, Rs. 1,340 is allotted under this item. It may be stated here that the figures of 1896–97 have not as yet been audited.

		RS.
Revised estimate for 1897–98 ..	..	1,340
Budget „ for 1898–99 ..	..	1,340

98. *Repayment of Debt.*—Rs. 3,900 has been taken as the probable amount of instalment to be paid during the year towards the liquidation of Government loan for water-works.

		RS.
Revised estimate for 1897–98 ..	..	3,740
Budget „ for 1898–99 ..	..	3,900

99. *Interest on account of Sinking Fund.*—The sum of Rs. 1,300 will be invested towards Sinking Fund of loans during the year, and Rs. 150 is the probable amount required to cover the charges relating to the same.

		RS.
Revised estimate for 1897–98 ..	..	2,520
Budget „ for 1898–99 ..	..	1,450

100. *Interest on account of current year.*—This is the amount of interest due on the Government loan for water-works and on debenture loans.

		RS.
Revised estimate for 1897–98 ..	..	8,620
Budget „ for 1898–99 ..	..	10,000

101. The year is expected to close with a balance of Rs. 11,330, of which Rs. 8,090 relates to Municipal funds and Rs. 3,240 to endowments.

102. Proposition statements and copies of resolutions of the municipal council for the revision of establishment and other charges are herewith submitted for the sanction of Government.

N. Dis. No. 65-Genl.

The Budget Estimate of the Madura Municiplity.

Submitted to the Collector.

2. *Paragraph* 10.—So far as I know, the difficulty is not in getting the required number of toties, but in inducing house-owners to register their houses for the scavengering service.

3. *Paragraph* 29.—Out of eighteen sites selected, seven sites are municipal property and ten sites have already been handed over. The municipal council may now proceed to put up suitable latrines.

4. *Paragraph* 42.—This is not clear; the explanation is one for decrease and not increase.

5. *Paragraph* 54.—During the hot season, when the river is dry, the pumps in the Mayamantapam are useful, as the springs thereabouts are more fertile than those near the present head works. The sale should not be sanctioned without further consideration.

6. *Paragraph* 71.—The provision is handsome, especially that for latrines. The council must make efforts to utilise it fully.

7. *Paragraph* 73.—The roads have steadily deteriorated; I oppose any reduction however slight in the allotment.

8. *Paragraph* 87.—The appointment of a health officer is an important one and deserves to be dealt with in a separate communication.

9. *Paragraph* 96.—With the advent of a paid secretary, the office establishment may be considerably curtailed. The manager's post may be abolished; a head clerk on 40 or 45 rupees per mensem can manage the office under the secretary. The increases recommended are not justifiable, and I request that the issue of orders may be held over until a secretary is appointed.

10. It is a pity the Chairman was able to present his budget report only during the Christmas holidays; otherwise there might have been a fuller meeting and presumably more intelligent criticism of the proposals now submitted.

CAMP, KALLANDRI,
7th January 1898.

(Signed) R. RAMACHANDRA RAO,
Deputy Collector.

N. Dis. No. 66-Genl.

Submitted to the Collector in continuation of this office N. Dis. No. 65-Genl., dated 7th January 1898.

(Signed) R. RAMACHANDRA RAO,
Deputy Collector.

7th January 1898.

Dis. No. 171.

Submitted.

2. The Deputy Collector's remarks in paragraphs 2 to 4 and 6 to 9 are endorsed. As to the sale of the old pumps, I think that it is advisable, unless Sanitary Engineer objects, as there will be much water in the Vaigai hereafter.

(Signed) J. G. D. PARTRIDGE,
Acting Collector.

MADURA,
17*th January* 1898.

From the Honourable Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 15th January 1898, No. 311.

I have the honour to state that the provision made for education in the budget estimates of the Madura Municipality for 1898–99 calls for no remarks and may be accepted. The net expenditure proposed under Grant 2 is Rs. 12,150 (Rs. 12,690—540) or about 9 per cent. of the estimated income of the municipality from taxation, markets and rents.

2. The inspecting officers recommend that in view of the large area of the town and the high rate of house-rent, the inspecting schoolmaster be given a carriage allowance of Rs. 4 per mensem and a house-rent allowance of Re. 1 per mensem. I would strongly support the recommendation. If approved, a sum of Rs. 60 should be added under "Inspection."

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, 24th January 1898, No. 67.

With reference to Grant 3 of the budget estimate of the Madura Municipality for the year 1898–99, I have the honour to state that no provision appears to have been made for the hospital which badly requires reconstruction and improvement—a subject which has been before the municipality for years past.

2. The other items call for no remarks.

From Surgeon-Lieut.-Colonel W. G. KING, M.B., C.M., D.P.H., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Fort St. George, 22nd February 1898, No. 377-S.

Referring to the Madura Municipal budget for 1898–99, I have the honour to state that the proposed expenditure on conservancy is only 23·6 per cent. of the estimated current receipts. The item is very much underestimated. Cholera charges are entered as Rs. 3,500 and should be raised by Rs. 360 with reference to the average estimated population of the ensuing official year. No extracts from statements II-A and II-B have been sent to me. I am, therefore, unable to say whether any provision is made under Grant 1 for extending the public latrine accommodation

which at present is deplorably deficient, and whether the council has made any effort to improve and strengthen the existing conservancy staff and plant, as advised in my review of the last budget.

ORDER—No. 626 M., dated 22nd March 1898.

The estimated receipts and charges of the Madura 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	— 5,626	13,870	13,320	14,530
Tax on Arts	14,023	13,510	16,560	13,720
,, on Buildings and Lands	47,863	48,840	53,480	51,680
Water-tax on Buildings and Lands	24,863	27,020	25,300	26,170
Tax on Vehicles and Animals	3,805	4,000	4,500	4,500
,, on Carts	2,496	2,400	2,500	2,500
Tolls	23,712	22,700	21,470	22,970
Realizations under Special Acts	90	100	200	200
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	9,853	5,150	6,660	9,720
Conservancy Receipts	865	900	970	1,200
Fees and Revenue from Educational Institutions	64	70	70	80
Fees and Revenue from Medical Institutions	151	150	220	150
Income from Markets and Slaughter-houses	9,427	11,510	10,090	11,800
License fees	2,226	2,500	2,500	2,500
Other fees	1,211	1,410	2,070	2,410
Fines under Municipal and other Acts	1,740	4,000	4,260	4,260
Interest on Investments and Premium on Loans	1,602	1,600	1,600	1,600
Grants and Contributions from Government	2,776	2,870	2,870	2,910
Do. from Local Boards	1,553	1,550	1,550	1,500
Do. from other bodies	2	..	10	10
Recoveries for Services to Private individuals	4,614	30,670	10,650	8,000
Miscellaneous	345	240	240	240
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	2,380	280	280	320
Advances Recovered	4,050	..	530	..
Total	1,53,585	1,95,340	1,81,900	1,82,970
Charges.				
Grant 1—				
New Works—				
Communications	45	3,000	3,000	2,000
Buildings	8,535	14,000	7,190	16,000
Water-supply	2,819	6,450	6,450	4,510
Repairs—				
Communications	7,051	13,000	13,000	12,000
Buildings	249	1,700	1,700	1,300
Drainage	1,820	1,800	1,800	1,800
Water-supply	14,951	17,290	16,290	16,290
Establishment	680	1,080	1,080	1,080
Tools and Plant and other Stores	10	300	300	300
Total	36,160	58,620	50,810	55,280
Grant 2—				
Training Schools	1,303	1,380	1,380	1,380
Municipal Schools—				
On the Salary-result System	871	950	950	980
Grants-in-aid—				
Salary grants	3,247	3,000	3,200	3,200
Result grants	3,193	3,500	3,500	3,500
Building, Furniture, &c., grants	292	300	300	2,690
Inspection	451	450	450	450
Miscellaneous	555	490	490	490
Total	9,912	10,070	10,270	12,690
Grant 3—				
Hospitals and Dispensaries	15,969	16,140	16,160	16,170
Contributions	1,887	2,030	1,890	1,890
Vaccination	642	620	630	640
Registration of Births and Deaths	676	530	530	530
Conservancy, Road-cleaning and Road-watering	32,995	37,130	38,750	39,700
Total	52,169	56,450	57,960	58,930

	Actuals, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1897-98.	Budget estimate, 1898-99.
Charges—cont.	Rs.	Rs.	Rs.	Rs.
Grant 4—				
Lighting	7,381	6,530	7,410	7,590
Markets and Slaughter-houses	238	260	260	260
Choultries	2,873	2,420	2,420	2,420
Travellers' Bungalows	244	250	250	250
Avenues	88	100	100	100
Public Garden, Survey of Land, Fire and other charges	4,404	28,100	9,750	6,600
Total	15,228	37,660	20,190	17,220
Grant 5—				
Supervision and Management	8,264	8,600	8,600	10,770
Repayment of Debt	7,047	5,170	6,260	5,350
Interest on Loan	10,466	10,040	9,430	10,000
Advances Recoverable	714	..	3,050	..
Refunds	301	..	800	..
Grand Total	1,40,261	1,86,610	1,67,370	1,70,240
Balance	13,324	8,730	14,530	12,730

REVISED ESTIMATE FOR 1897–98.

2. The current receipts and charges are now estimated at Rs. 1,68,580 and Rs. 1,68,570, respectively, against Rs. 1,81,470 and Rs. 1,86,610 anticipated in the sanctioned budget. The decrease in the receipts occurs chiefly under the water-tax, tolls, income from markets and recoveries for services to private individuals and is partly made good by an increase under the taxes on arts and buildings and fines, while the decrease in the charges appears mainly under Grants 1 and 4. The collections under the principal taxes and the expenditure on communications and buildings during the first eight months of the year were unsatisfactory. With reference to paragraph 10 of the Chairman's letter, the municipal council's attention is drawn to the Deputy Collector's remarks in paragraph 2 of his endorsement and it will be pointed out that the best means of inducing house-owners to join the private scavenging service is systematic prosecution of owners of insanitary premises. The council's attention is also drawn to the Deputy Collector's remarks in paragraph 3 of his endorsement regarding the construction of latrines. As no expenditure will be incurred on account of the salary of the secretary in the current year, the provision of Rs. 1,200 made for this purpose will be struck out. The balance to be carried forward to the ensuing year's budget will then be Rs. 14,530.

BUDGET ESTIMATE FOR 1898–99.

3. *Receipts.*—The receipts for the ensuing year are put down at Rs. 1,68,440 against Rs. 1,68,580 in the revised estimate. Although the totals do not differ materially, there is a marked decrease under the taxes on arts and buildings and recoveries for services to private individuals, which is nearly counterbalanced by an increase under the water-tax, tolls, sale-proceeds of old materials and income from slaughter-houses.

4. *Charges.*—(1) The probable charges are entered as Rs. 1,70,440 against Rs. 1,67,370 in the revised estimate, the increase under Grants 1 to 3 and 5 being partly counterbalanced by a decrease under Grant 4 and advances recoverable. With reference to the remarks of the Deputy Collector and the Collector in paragraphs 5 and 2 of their respective endorsements, the Sanitary Engineer is requested to report on the advisability of the sale of the old pumps proposed in paragraph 54 of the Chairman's letter. Meanwhile the amount taken credit for under this head will be allowed to stand.

(2) *Grant 1.*—With reference to paragraph 7 of the Deputy Collector's endorsement, it is observed that the allotment for communications amounting to Rs. 14,000 is more than 60 per cent. of the net municipal income from tolls against

the prescribed minimun of 50 per cent. The increase of Rs. 5 in the salary of the water-works overseer, proposed in paragraph 77 of the Chairman's letter, cannot be approved, as he is, in the opinion of Government, already sufficiently well paid The remarks of the Sanitary Engineer on this portion of the budget should be expedited.

(3) *Grant 2.*—The alterations in the salaries of the teachers of the Muhammadan school shown in the proposition statement and the increase of one rupee in the salary of the third master of the Panchama school proposed in paragraph 81 are sanctioned; but reference should have been made to the former proposal in the Chairman's letter. The suggestion made by the Director of Public Instruction in paragraph 2 of his letter read above will be commended to the municipal council for consideration.

(4) *Grant 3.*—The increase in the salaries of the compounder and the hospital midwife proposed in paragraph 84 will be disallowed, as the Government is not satisfied of its necessity. The attention of the Surgeon-General is drawn to the remarks of the Chairman in paragraphs 71 and 74 of his letter regarding the improvements and repairs to the hospital buildings. As remarked by the Deputy Collector in paragraph 8 of his endorsement, the council's proposal to appoint a Health Officer should form the subject of a separate communication. Meanwhile the allotment under this head will be allowed to stand. With reference to the Sanitary Commissioner's suggestion in his letter read above, it is observed that it will be sufficient to fix the provision for cholera charges with reference to the population according to the last census. The attention of the Chairman is drawn to the omission pointed out by Surgeon-Lieutenant-Colonel King.

(5) *Grant 4.*—The entertainment of four additional lamp-lighters on Rs. 5–8–0 referred to in paragraph 90 is sanctioned; but the proposed increase of Rs. 2 in the pay of the butler attached to the travellers' bungalow cannot be approved, as the Government is not satisfied of its necessity.

(6) *Grant 5.*—The reduction of Rs. 20 in the salary of the municipal office manager referred to in paragraph 96 is approved; but the proposed increase in the salaries of the head accountant and the house and water tax clerk will be disallowed, as the necessity for it has not been established. The suggestion made by the Deputy Collector in paragraph 9 of his endorsement that the post of the manager might be abolished should be carefully considered by the council and the result reported to Government. With reference to G.O., No. 2473 L., dated 22nd December 1897, the contribution for the central office establishments will be raised from Rs. 1,340 to Rs. 1,349 or Rs. 1,350 in round numbers.

5. As revised by Government, the budget closes with a balance of Rs. 12,730 or 7·6 per cent. of the estimated receipts.

6. The Chairman's covering letter is needlessly long.

(True Extract.)

H. TREMENHEERE,
Ag. Secretary to Government.

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

Exd. A. F. Eccleston.

Government {1898} of Madras.

LOCAL AND MUNICIPAL.

Proof for approval.

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G.O., No. 626 M., 22nd March 1898.

MARCH.

Municipal Budget.

Reviewing the Madura — for 1898–99.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From R. FISCHER, Esq., Chairman, Municipal Council, Madura, to the Secretary to Government, Local and Municipal Department (through the Divisional Officer and Collector of Madura), dated 3rd January 1898, No. 1.

I have the honour to submit the budget estimates of the Madura Municipality for the year 1898–99 as passed by the municipal council in the enclosed resolution No. 472, dated 30th December 1897.

REVISED ESTIMATES FOR 1897–98.

2. The year opened with a balance of Rs. 13,320 as detailed below:—

		RS.
(*a*)	Municipal funds	11,480
	Endowments	1,840

3. The total receipts excluding the opening balance amount to Rs. 1,68,580 as against the budget estimate of Rs. 1,81,470.

Short Receipts.

		RS.
(1)	Water-tax	1,740
(2)	Tolls	1,230
(3)	Produce of lands, etc.	100
(4)	Income from markets	1,240
(5)	Fees from slaughter-houses	180
(6)	Fines under Municipal and other Acts	800
(7)	Private scavenging fees	2,020
(8)	Other purposes	18,000
(9)	Fishery rents	40
	Total ..	25,350

Excess Receipts.

(10)	Tax on arts	3,030
(11)	„ on buildings	4,320
(12)	„ on lands	220
(13)	„ on vehicles	400
(14)	„ on animals	100
(15)	Penalties on tax on arts	20
(16)	„ on buildings and water-tax	120
(17)	„ on carts	100
(18)	Fees under Act II of 1888	100
(19)	Rent of lands	650
(20)	Sale-proceeds of lands	460
(21)	„ of old materials	500
(22)	„ of night-soil	70
(23)	Other hospital receipts	70
(24)	Warrant fees	500
(25)	Cart-stand fees	160
(26)	Balance of fines	1,060
(27)	Other grants and contributions	10
(28)	Refunds of expenditure of previous year	10
(29)	Fees for numbering carts	10
(30)	Other items	20
(31)	Advance, others	530
	Total ..	12,160

4. *Item No.* 1.—This was due to remissions on account of houses that are situated beyond 150 yards of a fountain.

5. *Item No.* 2.—This was owing to the low amounts fetched by some of the toll-gates at the bids of sales.

6. *Item No.* 3.—There was no receipt under this item this year, as the sale of grass in the park for the year 1897–98 took place in December 1896 and the sale-proceeds were realized and credited in the accounts of that year.

7. *Item No.* 4.—Several of the butchers have opened shops in public streets and lanes in spite of the systematic prosecutions instituted against them.

8. *Item No.* 5.—The contractor to whom the right of collecting fees in all the three slaughter-houses was leased out for Rs. 1,415 a year, having failed to pay a few instalments, his contract was resold for Rs. 700 for a period of ten months; hence the decrease. Steps are being taken for the recovery of the arrears due by the defaulter.

9. *Item No.* 6.—The amount expected under this item has greatly fallen owing to less number of prosecutions disposed of by the Bench Court.

10. *Item No.* 7.—More houses could not be registered under the private scavenging system as was anticipated in the last budget owing to the difficulty in procuring the services of the required number of toties. All future progress in the direction of extension will therefore be naturally slow but steady.

11. *Item No.* 8.—As the house service system was newly introduced, it was anticipated that people would freely avail themselves of its advantages and the sum of Rs. 26,000 was therefore put down as the probable receipts thereunder; but experience has falsified the anticipation. Only Rs. 8,000 can be expected under this item.

12. *Item No.* 9.—Fishery in Krishna Rao's Teppakulam was not sold during the year. Hence the decrease.

Excess Receipts.

13. *Items Nos.* 10, 11 *and* 12.—In spite of the stringent measures taken last year, as was explained in paragraph 10 of the Administration Report embodied in G.O., No. 2047 M., dated 20th September 1897, a sum of Rs. 10,730 under these heads was left uncollected. This, added to the previous arrears, made up Rs. 17,270. Now that the current and arrear collections are being pushed forward and coercive processes are insisted on, it is hoped that Rs. 3,030 under tax on arts, Rs. 4,320 under that on buildings and Rs. 220 under land-tax will be realized over the amounts anticipated in the budget.

14. *Items Nos.* 13 *and* 14.—The increase is due to the greater care and vigilance taken to guard against evasion of these taxes. Further, the owners come forward to register their carts, etc., more promptly than before in view of the rigorous provisions of section 90 of the amended Act which have been widely made known to all concerned.

15. *Items Nos.* 15 *and* 16.—As a large number of prosecutions has been instituted for the recovery of the old arrears, Rs. 120 is anticipated as the probable receipt.

16. *Item No.* 17.—This is the penalty levied on unregistered carts seized and detained under the provisions of the new Municipal Act.

17. *Item No.* 18.—Licenses were granted to four dramatic companies and one circus party during the year.

18. *Item No.* 19.—The increase under this item was due to the recovery of the arrears due by the lessees of the Karuppatti chattram lands.

19. *Item No.* 20.—A portion of the land attached to the travellers' bungalow was sold to the Railway Company for Rs. 990 as against Rs. 530 anticipated in the budget.

20. *Item No.* 21.—No. 9 pulsometer that was lent to the Trichinopoly water-works was returned broken. The cost thereof, viz., Rs. 1,000, was recovered from the

contractor. This, together with Rs. 500, being sale-proceeds of broken cast-iron pipes, etc., accounts for the increase.

21. *Item No.* 22.—The increase was due to higher amount fetched by the sale of sweepings at the annual cattle fair.

22. *Item No.* 23.—Unserviceable articles of the hospital, and packing cases of medicines, were sold for Rs. 120; hence the increase.

23. *Item No.* 24.—As the levy of these fees has become compulsory under the Act, irrespective of the fact of execution of the warrants issued, Rs. 500 is expected to be collected within the current year.

24. *Item No.* 25.—The increase is due to competition in the bids at the sale.

25. *Item No.* 26.—Rs. 3,060 is the actual amount credited to the Municipal funds against Rs. 2,000 expected in the budget.

26. *Items Nos.* 27, 28, 29 *and* 30.—The increase being slight calls for no remarks.

27. *Item No.* 31.—These are advances made to the contractors and others in previous years and recovered during the year.

Charges.

28. The total charges as per revised estimate amount to Rs. 1,68,570 against the budget amount of Rs. 1,86,610 and the difference of Rs. 18,040 is on account of short expenditure counterbalanced in some cases by excess outlay as shown below :—

These occur under the following items :—

	Rs.
Grant 1—	
Public Works—	
(1) New Works—	
(*b*) Buildings	6,810
(2) Repairs—	
(*d*) Water-supply—(iii) Contingencies	1,000
Total ..	7,810
Grant 3—	
2 (*a*) Contribution to Provincial funds	140
5 (*b*) (i) Establishment	1,350
Total ..	1,490
Grant 4—	
(1) Work done for private individuals other than private scavenging	18,000
(2) Rewards for destruction of wild animals	30
Compensation for lands	1,000
Total ..	19,030
Interest on acccunt of current year	1,420

Excess Expenditure.

Grant 2—	
(iii) Salary grants	200
Grant 3, Sanitation and Medical Services—	
(i) (*a*) Establishment	20
(3) Vaccination—	
(*b*) Contingencies	10
(5) Conservancy, etc.—	
(*a*) (i) Establishment	1,450
(ii) Other charges	1,520
Total ..	3,200

	Rs.
Grant 4—	
(i) Lighting—	
(*b*) Contingencies	880
(9) Other charges—	
(v) Other items	680
Grant 5—	
(*a*) (i) Establishment	1,200
Repayment of debt—	
(*b*) Invested on account of Sinking Fund of loans	960
(*c*) Charges of investment	130
Interest on account of last year	810
Advance recoverable—	
(*a*) Permanent	50
(*b*) Others	3,000
Refunds other than current collections	800

29. *Grant 1, Public Works*—(i) *New Works*—(*b*) *Buildings.*—The sites selected for the erection of some latrines have not as yet been acquired, nor is there any probability of the same being done within the end of the current year. Consequently, the provision made therefor in the budget could not be fully utilized. Further, the estimate prepared for the extension of the hospital buildings had to be revised with reference to the standard design; and this has rendered the execution of the work impracticable within the current year; hence the decrease.

30. (2) *Repairs*—(*d*) *Water-supply*—(iii) *Contingencies.*—There will be no necessity to dig a feeding channel to supplement the supply of water to the filter bed during the current year; hence the decrease.

31. *Grant 3*—(2) (*a*) *Contribution to Provincial funds.*—The decrease is due to the actuals of the past year having been adopted in the current year.

32. (5) (*b*) (i) *Establishment.*—For reasons stated in paragraph 10 *supra*, only Rs. 2,000 will be spent under this item during the year.

33. *Grant 4*—(i) *Work done for Private Individuals other than Private Scavenging.* —As the expenditure will be in proportion to the receipts, only Rs. 7,000 will probably be spent during the year.

34. (2) *Rewards for Destruction of Wild Animals.*—Rs. 70 is the actual amount spent towards the destruction of stray dogs in the town.

35. *Compensation for Lands.*—The provision of Rs. 1,000 made on account of the Muhammadan burial-grounds in the budget was not utilized, as the sites selected have not as yet been approved by the District Medical and Sanitary Officer.

36. *Interest on account of current year.*—Rs. 8,620 is the amount of interest paid on the balance of Government loan for water-works as weli as on the debenture loans.

Excess Charges.

37. *Grant 2*—(iii) *Salary Grants.*—The allotment under this head was raised in accordance with the actuals of last year.

38. *Grant 3*—(i) (*a*) *Establishment.*—The increase is due to the pay of the ward attendant having been raised from July last.

39. (5) *Conservancy* (*a*) (i) *and* (ii).—The additional number of street toties and carts sanctioned in G.O., Mis. No. 1512 M., dated 3rd July 1897, was entertained from August last; hence the increase.

40. *Grant 4*—(i) (*b*) *Coniingencies.*—The increase was mainly due to the additional number of lamps put up during the year and to the payment of the cost of burners, &c., purchased and of repairs executed to the lanterns.

41. (9) (v) *Other items.*—This is made up of the following items :—

	Rs.
(1) Miscellaneous expenditure	95
(2) Payment of kist on municipal lands	156
(3) Pay of club gardener	72
(4) Law charges	1,284
(5) Pay of clock-winder	60
(6) Numbering of carts	13

42. *Grant 5—(a)* (i) *Establishment.*—As a paid secretary was proposed to be appointed from August 1897, a sum of Rs. 1,200 was provided under this item; hence the increase.

43. *Repayment of debt (b) and (c).*—Rs. 960 provided in the budget for 1896-97 towards the Sinking Fund of loans was not invested during that year. This, together with Rs. 1,310 for the current year, will be invested within the year.

44. *Interest on account of last year.*—Arrears of interest on a debenture loan of Rs. 19,500 was paid during the year.

45. *Advances recoverable—(a) Permanent.*—As the office permanent advance was found inadequate, an additional sum of Rs. 50 was sanctioned.

46. *(b) Others.*—Some advances have been made on account of purchase of pipes and other materials for house service, and these will be recovered from the sums deposited by the parties when their accounts are finally settled.

BUDGET ESTIMATES FOR 1898-99.

47. The year is expected to start with an opening balance of Rs. 13,330, which is the closing balance of the revised estimate of the current year, and the total receipts are estimated at Rs. 1,68,440. The principal variations under the several heads between the budget figures and those of the revised estimate of the current year are explained below:—

Receipts.

48. *Tax on Arts, Buildings and Land-tax.*—As under the present arrangements, a greater portion of the arrears under these heads will be collected before the end of the current year, leaving a comparatively less balance for collection next year, it is hoped that Rs. 13,700 under the tax on arts, Rs. 49,180 under that on buildings and Rs. 2,400 under the land-tax will be realized during the budget year.

	Tax on arts.	Tax on Buildings.	Land-tax.
	RS.	RS.	RS.
Revised estimate for 1897-98	16,540	50,320	3,060
Budget „ for 1898-99	13,700	49,180	2,400

49. *Water-tax.*—The pipe line has been extended to Sandapet and fountains are in the course of construction within the town so as to include the houses which are beyond a distance of 150 yards of a fountain. It is therefore expected that Rs. 870 will be realized over the revised estimate of the current year.

	RS.
Revised estimate for 1897-98 ..	25,280
Budget „ for 1898-99 ..	26,150

50. *Tax on Vehicles, Animals and Carts.*—The figures of the revised estimate have been repeated for 1898-99 under these heads and they therefore call for no remarks.

	Tax on vehicles.	Tax on animals.	Tax on carts.
	RS.	RS.	RS.
Revised estimate for 1897-98	1,600	2,900	2,400
Budget „ for 1898-99	1,600	2,900	2,400

51. *Tolls.*—As the old arrears were not recovered during the current year, it is expected that the same will be collected in the ensuing year; hence the increase.

	RS.
Revised estimate for 1897-98 ..	21,470
Budget „ for 1898-99 ..	22,970

52. *Rent of Lands.*—The increase in the revised estimate was due to the collection of arrears from the lessees of the lands in Karuppatti village forming part of the endowments of the Karuppatti chattram (*vide* paragraph 18 *supra*).

	RS.
Revised estimate for 1897-98	1,650
Budget „ for 1898-99	1,000

53. *Sale-proceeds of Lands.*—A piece of waste land near Maninagaram will be sold in the ensuing year, and Rs. 200 is anticipated as receipts under this item.

54. *Sale-proceeds of Old Materials.*—As it is in contemplation to sell the pumping engines, with boiler, &c., of the old water-works now lying idle, Rs. 6,000 is expected as the probable receipt therefrom, together with the sale-proceeds of other minor articles.

	RS.
Revised estimate for 1897-98	1,509
Budget „ for 1898-99	6,000

55. *Sale of Sweepings.*—As the term of the lease of the town sweepings will expire by the end of the current year and as the benefit of using them as manure is much appreciated by the ryots of the villages adjacent to Madura, an increase of Rs. 230 is anticipated in the next sale.

	RS.
Revised estimate for 1897-98	970
Budget „ for 1898-99	1,200

56. *Other Hospital Receipts.*—The increase in the previous year has already been accounted for in paragraph 22 *supra*.

	RS.
Revised estimate for 1897-98	120
Budget „ for 1898-99	50

57. *Markets.*—As the stalls and fish bazaars of the markets are likely to fetch higher rent in the ensuing year, an increase of Rs. 100 is provided under this item.

	RS.
Revised estimate for 1897-98	8,760
Budget „ for 1898-99	8,860

58. *Slaughter-house.*—The arrears due by the defaulting contractors will, in all probability, be recovered in the ensuing year; hence the increase.

	RS.
Revised estimate for 1897-98	1,330
Budget „ for 1898-99	2,940

59. *Warrant fees.*—The decrease in the revised estimate was owing to the issue of warrants for a portion of the year, while the figure in the budget estimate is for the full year.

	RS.
Revised estimate for 1897-98	500
Budget „ for 1898-99	800

60. *Cart-stand fees.*—Rs. 1,200 is the probable income from the two bandy pettas belonging to the municipality.

	RS.
Revised estimate for 1897-98	1,160
Budget „ for 1898-99	1,200

61. *Interest—Medical.*—This is the usual interest due from the investments made on account of the lying-in hospital.

	RS.
Revised estimate for 1897-98	1,600
Budget „ for 1898-99	1,600

62. *Municipal Schools.*—Credit is taken for a Provincial grant of Rs. 240 for the gymnastic instructor-drawingmaster who has become entitled to the half grant, as he has passed the advance grade in drawing, and for the girls attending the Panchama school.

	RS.
Revised estimate for 1897-98	200
Budget „ for 1898-99	240

63. (iii) *Other purposes.*—This is the usual amount paid every year on account of the tasdik allowance of the Kunnathúr chattram.

	RS.
Revised estimate for 1897-98	2,450
Budget „ for 1898-99	2,450

64. *(b) From Local Boards*—(ii) *Medical.*—This is the annual contribution from local funds towards the diet, &c., charges of the municipal hospital.

	RS.
Revised estimate for 1897-98	1,300
Budget „ for 1898-99	1,300

65. (iii) *Other purposes.*—The Madura Taluk Board has resolved to discontinue the usual annual contribution of Rs. 50 towards the Samarathanai expenses during the Chittrai feast; hence the decrease.

	RS.
Revised estimate for 1897-98	250
Budget „ for 1898-99	200

66. (6) *Miscellaneous*—(*a*) (i) *Private Scavenging.*—As all possible efforts will be made to extend the system in spite of the difficulty noticed in paragraph 10 *supra*, an increase is anticipated under this item.

	RS.
Revised estimate for 1897–98	2,650
Budget „ for 1898–99	3,000

67. (ii) *Other purposes.*—Rs. 5,000 will be the probable receipts in connection with supplying pipe water to private houses.

	RS.
Revised estimate for 1897–98	8,000
Budget „ for 1898–99	5,000

68. *Fishery rent.*—Fishery in Krishna Rao's tank was not sold during the current year, but the same is likely to be leased out in the ensuing year; Rs. 40 is the probable receipt therefrom.

	RS.
Revised estimate for 1897–98	..
Budget „ for 1898–99	40

69. *Realizations for Sinking funds for repayment of loans.*—As the sum payable towards the Sinking Fund of loans will be paid within the current year, Rs. 320 is expected as interest thereon.

	RS.
Revised estimate for 1897–98	280
Budget „ for 1898–99	320

Charges.

70. *Grant 1*—(i) *New Works*—(*a*) *Communications.*—Rs. 2,000 is provided under Grant 1, New Works, to purchase lands for widening the narrow lanes in the town.

	RS.
Revised estimate for 1897–98	3,000
Budget „ for 1898–99	2,000

71. (*b*) *Buildings.*—As the Sanitary Commissioner has approved of the selection of the distillery buildings situated to the south of the town for the segregation and treatment of persons affected with contagious diseases, Rs. 6,000 is provided for acquiring the same under the Land Acquisition Act. Provision is also made (1) for extending the hospital buildings on a small scale according to the standard plan, (2) for the erection of four latrines and (3) for raising compound wall to the newly-proposed European cemetery.

	RS.
Revised estimate for 1897–98	7,190
Budget „ for 1898–99	16,000

72. (*d*) *Water-supply.*—Rs. 2,510 is provided for altering the configuration of the north bank of the river Vaigai and Rs. 2,000 for extending the pipe line to Thiruvapudayarcoil, Sellore, &c., villages and for constructing additional fountains in the town.

	RS.
Revised estimate for 1897–98	6,450
Budget „ for 1898–99	4,510

73. (2) *Repairs—Communications.*—As most of the roads will have been re-metalled by the end of the current year, Rs. 12,000 is considered sufficient for maintaining them in a tolerably good condition.

	RS.
Revised estimate for 1897–98	13,000
Budget „ for 1898–99	12,000

74. (*b*) *Buildings.*—Rs. 1,300 will be the probable expenditure towards the repair of branch dispensary, east market, and other municipal buildings.

	RS.
Revised estimate for 1897–98 ..	1,700
Budget „ for 1898–99 ..	1,300

75. (*c*) (ii) *Establishment for flushing Drains.*—This is the actual expenditure towards the pay of the drain-cleaners.

	RS.
Revised estimate for 1897–98	1,800
Budget „ for 1898–99	1,800

76. *Water-supply—Repairs—Contingencies.*—The figures of the revised estimate have been adopted for the ensuing year.

	Repairs. RS.	Contingencies. RS.
Revised estimate for 1897–98	6,000	4,100
Budget „ for 1898–99	6,000	4,100

77. *Establishment.*—The increase is due to the pay of the water-works overseer having been raised by Rs. 5 on the recommendation of the Sanitary Engineer to Government in consideration of the additional work devolving on him consequent on the erection of extra fountains. Some more are also in course of construction.

	RS.
Revised estimate for 1897–98	6,190
Budget „ for 1898–99	6,250

78. (3) *Establishment.*—This is the usual expenditure towards the pay of the overseer and his staff.

	RS.
Revised estimate for 1897–98	1,080
Budget „ for 1898–99	1,080

79. *Grant 2, Training Schools*—(*a*) *Contribution to Local Boards.*—This is the contribution paid to the district board towards the upkeep of the Technico-Normal Institute.

	RS.
Revised estimate for 1897–98	1,000
Budget „ for 1898–99	1,000

80. (*b*) *Stipends to Normal Students.*—This amount represents the stipends payable to normal students who will be trained in the Technico-Normal Institute.

	RS.
Revised estimate for 1897–98	380
Budget „ for 1898–99	380

81. (2) *Salary-result System*—(*a*) *Fixed Payments and Result Grants.*—It is proposed to raise the salary of the third master of the Panchama board school, as the present salary, viz., Rs. 5, is too low. A fourth class has also been opened in the Panchama board school; hence the increase.

	RS.
Revised estimate for 1897–98	760
Budget „ for 1898–99	790

82. *Salary Grants.*—There is no variation in the figures, as those of the revised estimate have been adopted for the ensuing year.

	RS.
Revised estimate for 1897–98	3,200
Budget „ for 1898–99	3,200

83. (7) *Miscellaneous*—(*a*) *Building, Furniture, &c., Grants.*—This is made up of Rs. 2,390, being building grant to Sethupathi high school already sanctioned by the council on the recommendation of the Director of Public Instruction and Rs. 300, being furniture grants to other schools.

	RS.
Revised estimate for 1897–98	300
Budget „ for 1898–99	2,690

84. *Grant 3.*—(*a*) *Establishment.*—On the recommendation of the District Medical and Sanitary Officer, it is proposed to increase by Rs. 2 the pay of the compounder on Rs. 15, who is doing the duties of a purveyor and that of the midwife by Re. 1.

	RS.
Revised estimate for 1897–98	6,110
Budget „ for 1898–99	6,160

Of the three hospital assistants, two have been provided with free quarters and the third is given a house-rent of Rs. 5 per mensem.

85. (2) (*a*) *Contribution to Provincial Funds.*—The figures of the revised estimate have been adopted for the budget year also.

	RS.
Revised estimate for 1897–98	1,090
Budget „ for 1898–99	1,090

86. (*c*) *Other Contributions.*—This is the usual contribution paid towards the upkeep of the American Mission dispensary.

	RS.
Revised estimate for 1897–98	800
Budget „ for 1898–99	800

87. (5) (*a*) (i) *and* (ii) *Establishment and other charges.*—The increase over the revised estimate is on account of the entertainment of additional toties and carts for the full year (*vide* paragraph 39 *supra*). Further, it is proposed to appoint a Health Officer on a salary of Rs. 75 —5—100 + Rs.15 horse allowance per mensem in lieu of the chief sanitary inspector as recommended by the Sanitary Commissioner.

	RS.
Revised estimate for 1897–98	29,450
Budget „ for 1898–99	31,100

88. (*b*) (i) *Private Scavenging.*—An increase of Rs. 500 is provided under this item to meet extra expenditure consequent on the probable entertainment of additional toties for cleaning private latrines.

		RS.
Revised estimate for 1897-98	..	2,000
Budget „ for 1898-99	..	2,500

89. (ii) *Contingencies.*—No expenditure will be incurred in connection with the purchase of night-soil carts during the budget year.

		RS.
Revised estimate for 1897-98	..	1,300
Budget „ for 1898-99	..	100

90. *Grant 4—(a) Lighting Establishment.*—With the increase of the number of lights in the town, it has become necessary to employ four additional lamplighters; this accounts for the difference.

		RS.
Revised estimate for 1897-98	..	2,030
Budget „ for 1898-99	..	2,290

91. (i) (*b*) *Lighting Contingencies.*—As additional lights will have to be put up in the course of the budget year in places where they are found necessary, provision is made therefor. The increase in the revised estimate has been explained in paragraph 40 *supra*.

		RS.
Revised estimate for 1897-98	..	5,380
Budget „ for 1898-99	..	5,300

92. (4) (*a*) *Travellers' Bungalow Establishment.*—In consideration of the long and good service of the butler attached to the travellers' bungalow, his pay is increased by Rs. 2.

		RS.
Revised estimate for 1897-98	..	200
Budget „ for 1898-99	..	220

93. (9) *Other Charges—Work done for Private Individuals other than Private Scavenging.*—Rs. 4,500 will be the probable expenditure towards the supply of pipe-water to private houses.

		RS.
Revised estimate for 1897-98	..	7,000
Budget „ for 1898-99	..	4,500

94. (9) (ii) *Rewards for Destruction of Wild Animals.*—This is the usual provision made towards the destruction of stray dogs in the town.

		RS.
Revised estimate for 1897-98	..	70
Budget „ for 1898-99	..	100

95. (5) *Other Items.*—Rs. 1,000 is allotted, as usual, to cover law charges and sundry others, such as club gardener's and clock winder's pay, kist of municipal lands, cost of numbering carts, &c.

		RS.
Revised estimate for 1897-98	..	1,680
Budget „ for 1898-99	..	1,000

96. *Grant 5*, (*a*) (i) *and* (*b*) (i) *Office and Collection Establishment.*—Provision is made for the employment of a paid secretary on a salary of Rs. 200 per mensem, as sanctioned by Government in G.O., Mis. No. 1833 M., dated 21st August 1897. The pay of the manager has been reduced by Rs. 20, whilst that of the head accountant and the house and water tax clerk increased by Rs. 5 and $2\frac{1}{2}$, respectively. The increase to the former is sanctioned, as recommended by the Inspector of Local Fund Accounts in his audit notes for 1895-96, and that to the latter on account of his long and good service and extra work entailed on him from the early part of the year.

		RS.
Revised estimate for 1897-98	..	6,640
Budget „ for 1898-99	..	7,610

97. *Contribution for Central Office Establishment.*—As the total receipts of the municipality for 1895-96 are the same as those of the previous year, Rs. 1,340 is allotted under this item. It may be stated here that the figures of 1896-97 have not as yet been audited.

		RS.
Revised estimate for 1897-98	..	1,340
Budget „ for 1898-99	..	1,340

98. *Repayment of Debt.*—Rs. 3,900 has been taken as the probable amount of instalment to be paid during the year towards the liquidation of Government loan for water-works.

		RS.
Revised estimate for 1897-98	..	3,740
Budget „ for 1898-99	..	3,900

99. *Interest on account of Sinking Fund.*—The sum of Rs. 1,300 will be invested towards Sinking Fund of loans during the year, and Rs. 150 is the probable amount required to cover the charges relating to the same.

		RS.
Revised estimate for 1897-98	..	2,520
Budget „ for 1898-99	..	1,450

100. *Interest on account of current year.*—This is the amount of interest due on the Government loan for water-works and on debenture loans.

		RS.
Revised estimate for 1897-98	..	8,620
Budget „ for 1898-99	..	10,000

101. The year is expected to close with a balance of Rs. 11,330, of which Rs. 8,090 relates to Municipal funds and Rs. 3,240 to endowments.

102. Proposition statements and copies of resolutions of the municipal council for the revision of establishment and other charges are herewith submitted for the sanction of Government.

N. Dis. No. 65-Geul.

The Budget Estimate of the Madura Municiplity.

Submitted to the Collector.

2. *Paragraph* 10.—So far as I know, the difficulty is not in getting the required number of toties, but in inducing house-owners to register their houses for the scavengering service.

3. *Paragraph* 29.—Out of eighteen sites selected, seven sites are municipal property and ten sites have already been handed over. The municipal council may now proceed to put up suitable latrines.

4. *Paragraph* 42.—This is not clear; the explanation is one for decrease and not increase.

5. *Paragraph* 54.—During the hot season, when the river is dry, the pumps in the Mayamantapam are useful, as the springs thereabouts are more fertile than those near the present head works. The sale should not be sanctioned without further consideration.

6. *Paragraph* 71.—The provision is handsome, especially that for latrines. The council must make efforts to utilise it fully.

7. *Paragraph* 73.—The roads have steadily deteriorated; I oppose any reduction however slight in the allotment.

8. *Paragraph* 87.—The appointment of a health officer is an important one and deserves to be dealt with in a separate communication.

9. *Paragraph* 96.—With the advent of a paid secretary, the office establishment may be considerably curtailed. The manager's post may be abolished; a head clerk on 40 or 45 rupees per mensem can manage the office under the secretary. The increases recommended are not justifiable, and I request that the issue of orders may be held over until a secretary is appointed.

10. It is a pity the Chairman was able to present his budget report only during the Christmas holidays; otherwise there might have been a fuller meeting and presumably more intelligent criticism of the proposals now submitted.

CAMP, KALLANDRI,
7th January 1898.

(Signed) R. RAMACHANDRA RAO,
Deputy Collector.

N. Dis. No. 66-Genl.

Submitted to the Collector in continuation of this office N. Dis. No. 65-Genl., dated 7th January 1898.

(Signed) R. RAMACHANDRA RAO,
Deputy Collector.

7th January 1898.

Dis. No. 171.

Submitted.

2. The Deputy Collector's remarks in paragraphs 2 to 4 and 6 to 9 are endorsed. As to the sale of the old pumps, I think that it is advisable, unless Sanitary Engineer objects, as there will be much water in the Vaigai hereafter.

MADURA,
17*th January* 1898.

(Signed) J. G. D. PARTRIDGE,
Acting Collector.

From the Honourable Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 15th January 1898, No. 311.

I have the honour to state that the provision made for education in the budget estimates of the Madura Municipality for 1898–99 calls for no remarks and may be accepted. The net expenditure proposed under Grant 2 is Rs. 12,150 (Rs. 12,690—540) or about 9 per cent. of the estimated income of the municipality from taxation, markets and rents.

2. The inspecting officers recommend that in view of the large area of the town and the high rate of house-rent, the inspecting schoolmaster be given a carriage allowance of Rs. 4 per mensem and a house-rent allowance of Re. 1 per mensem. I would strongly support the recommendation. If approved, a sum of Rs. 60 should be added under "Inspection."

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, 24th January 1898, No. 67.

With reference to Grant 3 of the budget estimate of the Madura Municipality for the year 1898–99, I have the honour to state that no provision appears to have been made for the hospital which badly requires reconstruction and improvement—a subject which has been before the municipality for years past.

2. The other items call for no remarks.

From Surgeon-Lieut.-Colonel W. G. KING, M.B., C.M., D.P.H., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Fort St. George, 22nd February 1898, No. 377-S.

Referring to the Madura Municipal budget for 1898–99, I have the honour to state that the proposed expenditure on conservancy is only 23·6 per cent. of the estimated current receipts. The item is very much underestimated. Cholera charges are entered as Rs. 3,500 and should be raised by Rs. 360 with reference to the average estimated population of the ensuing official year. No extracts from statements II-A and II-B have been sent to me. I am, therefore, unable to say whether any provision is made under Grant 1 for extending the public latrine accommodation

which at present is deplorably deficient, and whether the council has made any effort to improve and strengthen the existing conservancy staff and plant, as advised in my review of the last budget.

ORDER—No. 626 M., dated 22nd March 1898.

The estimated receipts and charges of the Madura 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	— 5,626	13,870	13,320	14,530
Tax on Arts	14,023	13,510	16,560	13,720
,, on Buildings and Lands	47,363	48,840	53,480	51,680
Water-tax on Buildings and Lands	24,863	27,020	25,300	26,170
Tax on Vehicles and Animals	3,805	4,000	4,500	4,500
,, on Carts	2,496	2,400	2,500	2,500
Tolls	23,712	22,700	21,470	22,970
Realizations under Special Acts	90	100	200	200
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	9,853	5,150	6,660	9,720
Conservancy Receipts	865	900	970	1,200
Fees and Revenue from Educational Institutions	64	70	70	80
Fees and Revenue from Medical Institutions	151	150	220	150
Income from Markets and Slaughter-houses	9,427	11,510	10,090	11,800
License fees	2,226	2,500	2,500	2,500
Other fees	1,211	1,410	2,070	2,410
Fines under Municipal and other Acts	1,740	4,000	4,260	4,260
Interest on Investments and Premium on Loans	1,602	1,600	1,600	1,600
Grants and Contributions from Government	2,776	2,870	2,870	2,910
Do. from Local Boards	1,553	1,550	1,550	1,500
Do. from other bodies	2	..	10	10
Recoveries for Services to Private individuals	4,614	30,670	10,650	8,000
Miscellaneous	345	240	240	240
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	2,380	280	280	320
Advances Recovered	4,050	..	530	..
Total	1,53,585	1,95,340	1,81,900	1,82,970
Charges.				
Grant 1—				
New Works—				
Communications	45	3,000	3,000	2,000
Buildings	8,535	14,000	7,190	15,000
Water-supply	2,819	6,450	6,450	4,510
Repairs—				
Communications	7,051	13,000	13,000	12,000
Buildings	249	1,700	1,700	1,300
Drainage	1,820	1,800	1,800	1,300
Water-supply	14,951	17,290	16,290	16,290
Establishment	680	1,080	1,080	1,080
Tools and Plant and other Stores	10	300	300	300
Total	36,160	58,620	50,810	55,280
Grant 2—				
Training Schools	1,303	1,380	1,380	1,380
Municipal Schools—				
On the Salary-result System	871	950	950	980
Grants-in-aid—				
Salary grants	3,247	3,000	3,200	3,200
Result grants	3,193	3,500	3,500	3,500
Building, Furniture, &c., grants	292	300	300	2,690
Inspection	451	450	450	450
Miscellaneous	555	490	490	490
Total	9,912	10,070	10,270	12,690
Grant 3—				
Hospitals and Dispensaries	15,969	16,140	16,160	16,170
Contributions	1,887	2,030	1,890	1,890
Vaccination	642	620	630	640
Registration of Births and Deaths	676	530	530	530
Conservancy, Road-cleaning and Road-watering	32,995	37,130	38,750	39,720
Total	52,169	56,450	57,960	58,950

—	Actuals, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1897-98.	Budget estimate, 1898-99.
Charges—cont.				
	Rs.	Rs.	Rs.	Rs.
Grant 4—				
Lighting	7,381	6,530	7,410	7,590
Markets and Slaughter-houses	238	260	260	260
Choultries	2,873	2,420	2,420	2,420
Travellers' Bungalows	244	250	250	250
Avenues	88	100	100	100
Public Garden, Survey of Land, Fire and other charges ..	4,404	28,100	9,750	6,600
Total ..	15,228	37,660	20,190	17,220
Grant 5—				
Supervision and Management	8,264	8,600	8,600	10,770
Repayment of Debt	7,047	5,170	6,260	5,350
Interest on Loan	10,466	10,040	9,430	10,000
Advances Recoverable	714	..	3,050	..
Refunds	301	..	800	..
Grand Total ..	1,40,261	1,86,610	1,67,370	1,70,240
Balance	13,324	8,730	14,530	12,730

REVISED ESTIMATE FOR 1897-98.

2. The current receipts and charges are now estimated at Rs. 1,68,580 and Rs. 1,68,570, respectively, against Rs. 1,81,170 and Rs. 1,86,610 anticipated in the sanctioned budget. The decrease in the receipts occurs chiefly under the water-tax, tolls, income from markets and recoveries for services to private individuals and is partly made good by an increase under the taxes on arts and buildings and fines, while the decrease in the charges appears mainly under Grants 1 and 4. The collections under the principal taxes and the expenditure on communications and buildings during the first eight months of the year were unsatisfactory. With reference to paragraph 10 of the Chairman's letter, the municipal council's attention is drawn to the Deputy Collector's remarks in paragraph 2 of his endorsement and it will be pointed out that the best means of inducing house owners to join the private scavenging service is systematic prosecution of owners of insanitary premises. The council's attention is also drawn to the Deputy Collector's remarks in paragraph 3 of his endorsement regarding the construction of latrines. As it is not likely that any expenditure will be incurred on account of the salary of the secretary in the current year, the provision of Rs. 1,200 made for this purpose will be struck out. The balance to be carried forward to the ensuing year's budget will then be Rs. 14,530.

BUDGET ESTIMATE FOR 1898-99.

3. *Receipts.*—The receipts for the ensuing year are put down at Rs. 1,68,440 against Rs. 1,68,580 in the revised estimate. Although the totals do not differ materially, there is a marked decrease under the taxes on arts and buildings and recoveries for services to private individuals, which is nearly counterbalanced by an increase under the water-tax, tolls, sale-proceeds of old materials and income from slaughter-houses.

4. *Charges.*—(1) The probable charges are entered as Rs. 1,70,440 against Rs. 1,67,370 in the revised estimate, the increase under Grants 1 to 3 and 5 being partly counterbalanced by a decrease under Grant 4 and advances recoverable. With reference to the remarks of the Deputy Collector and the Collector in paragraphs 5 and 2 of their respective endorsements, the Sanitary Engineer will be requested to report on the advisability of the sale of the old pumps proposed in paragraph 54 of the Chairman's letter. Meanwhile the amount taken credit for under this head will be allowed to stand.

(2) *Grant 1.*—With reference to paragraph 7 of the Deputy Collector's endorsement, it is observed that the allotment for communications amounting to Rs. 14,000 is more than 60 per cent. of the net municipal income from tolls against

the prescribed minimun of 50 per cent. The increase of Rs. 5 in the salary of the water-works overseer, proposed in paragraph 77 of the Chairman's letter, cannot be approved, as he is, in the opinion of Government, already sufficiently well paid The remarks of the Sanitary Engineer on this portion of the budget should be expedited.

(3) *Grant 2.*—The alterations in the salaries of the teachers of the Muhammadan school shown in the proposition statement and the increase of one rupee in the salary of the third master of the Panchama school proposed in paragraph 81 are sanctioned; but reference should have been made to the former proposal in the Chairman's letter. The suggestion made by the Director of Public Instruction in paragraph 2 of his letter read above will be commended to the municipal council for consideration.

(4) *Grant 3.*—The increase in the salaries of the compounder and the hospital midwife proposed in paragraph 84 will be disallowed, as the Government is not satisfied of its necessity. The attention of the Surgeon-General is drawn to the remarks of the Chairman in paragraphs 71 and 74 of his letter regarding the improvements and repairs to the hospital buildings. As remarked by the Deputy Collector in paragraph 8 of his endorsement, the council's proposal to appoint a health officer should form the subject of a separate communication. Meanwhile the allotment under this head will be allowed to stand. With reference to Sanitary Commissioner's suggestion in his letter read above, it is observed that it will be sufficient to fix the provision for cholera charges with reference to the population according to the last census. The attention of the Chairman is drawn to the omission pointed out by Surgeon-Lieutenant-Colonel King.

(5) *Grant 4.*—The entertainment of four additional lamp-lighters on Rs. 5-8-0 referred to in paragraph 90 is sanctioned; but the proposed increase of Rs. 2 in the pay of the butler attached to the travellers' bungalow cannot be approved as the Government is not satisfied of its necessity.

(6) *Grant 5.*—The reduction of Rs. 20 in the salary of the municipal office manager referred to in paragraph 96 is approved; but the proposed increase in the salaries of the head accountant and the house and water tax clerk will be disallowed as the necessity for it has not been established. The suggestion made by the Deputy Collector in paragraph 9 of his endorsement that the post of the manager might be abolished should be carefully considered by the council and the result reported to Government. With reference to G.O., No. 2473 L., dated 22nd December 1897, the contribution for the central office establishments will be raised from Rs. 1,340 to Rs. 1,349, or Rs. 1,350 in round numbers.

5. As revised by Government, the budget closes with a balance of Rs. 12,730 or 7·6 per cent. of the estimated receipts.

6. The Chairman's covering letter is needlessly long.

(True Extract.)

Ag. Secretary to Government.

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

Exd. A. F. Eccleston.

Ord. 313. 2.

7 Bike cable

Pumping Stations

1	Head Engineer	100	✓
1	Assistant Engineer	85	✓
1	Store keeper	25	✓
3	Firemen @ Rs 65 each	195	✓
6	Engine Cleaners @ Rs 42 each	252	✓
2	Watchmen @ Rs 6 each	12	✓

Out door:

1	Overseer Rs 65 + 15 horse allowance	80.	✓ 5 X
2	Fitters @ Rs 9 each	18	✓
3	Turncocks @ Rs 8 each	24	✓
10	Cleaners @ Rs 6 each	60	✓

Work Shop

1	Black Smith	25	✓
1	Fitter	20	✓
1	Hammer man	7	✓
1	Bellows boy	4	✓
1	Store keeper	12	✓
2	Watchman @ Rs 6 each	12	✓

13th March 1877

Grant III ia Hospital and Dispensary Establishment

Grant II ia Salary

13th March 1877

	Municipal Schools Brahmin Schools		
1	Head Master	12	✓
1	Second Master	7	✓
1	Third Master & Head Panchama School	5	✓
	Panchama School		
1	Head Master	12	✓
1	Second Master	7	✓
1	Third Master	5	✓
	Woman & Children Dispensary		
1	Lady Apothecary	50	✓
1	Female Compounder	12	✓
1	Nursing Woman	6	✓
1	Servant	5	✓
	Civil Hospital		
2	Hospital Assistant @ 55 Rs each	110	✓
1	Compounder	18	✓
2	Compounders at 15 Rs each	30	✓

7	Bitchers				
	Municipal Schools Brahmin Schools				
1	Head Master	12	✓		
1	Second Master	6	X	/	/
1	Third Master & Head Panchama School	6	X /		
	Panchama School				
1	Head Master	12	✓		
1	Second Master	7	✓		/
1	Third Master	6	X /		
	Woman & Children Dispensary				
1	Lady Apothecary	50	✓		
1	Female Compounder	12	✓		
1	Nursing Woman	6	/		
1	Servant	5	/		
	Civil Hospital				
2	Hospital Assistant @ 55 Rs each	110	/		
1	Compounder	18	/		
2	Compounders at one on Rs 17 & one on Rs 15	32	X 2		X

2	Compounders @ 12 Rs each	24	✓	12 ✓
1	Brahmin Cook	10	✓	7 ✓
1	Pion & Bihi Cooks	8	✓	5 ✓
1	Sudra Cook	8	✓	
2	Ward Coolies @ 6 Rs each	12	✓	2 ✓
2	Do 5 Rs each	10	✓	1 ✓
2	Gardeners one on Rs 5 & one on Rs 4	9	✓	
1	Watchman	5	✓	
1	Nurse	6	✓	
1	Dhoby	8	✓	
4	Jatties 3 on Rs 6 each & one on Rs 5	23	✓	
1	Ward attendant	10	✓	
	Lying in Hospital			
1	Matron	50	✓	
1	Midwife	12	✓	
1	Dhoti	5	✓	
1	Water Woman	6	✓	

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Cal. 313. 2.

2	Compounders @ 12 Rs each	24	✓	
1	Brahmin Cook	10	✓	
1	Pion & Bihi Cooks	8	✓	
1	Sudra Cook	8	✓	
2	Ward Coolies @ 6 Rs each	12	✓	
2	Do 5 Rs each	10	✓	
2	Gardeners one on Rs 5 & one on Rs 4	9	✓	
1	Watchman	5	✓	
1	Nurse	6	✓	
1	Dhoby	8	✓	
4	Jatties 3 on Rs 6 each & one on Rs 5	23	✓	
1	Ward attendant	10	✓	
	Lying in Hospital			
1	Matron	50	✓	
1	Midwife	13	X	1
1	Dhoti	5		//
1	Water Woman	6		/

1	Dhooly	6	✓	1	Dhooly	6	✓			
	Branch Dispensary				Branch Dispensary					
1	Hospital Assistants on Rs 55	55	✓	1	Hospital Peons	55	✓			
1	Compounder	9	✓	1	Compounder	9	✓			
1	Sweeper	3	✓	1	Sweeper	3	✓			
	Conservancy Establishment				Conservancy Establishment					
1	Chief Sanitary Peon (Peon on Rs 15 house allowance	75	✓	1	Health Officer @ 75+15 house allowance	90	✓	15	✓	
3	Sanitary Inspectors on Rs 25 each	75	✓	3	Sanitary Inspectors on Rs 25 each	75	✓			
3	Do on Rs 20 each	60	✓	3	Do on Rs 20 each	60	✓			
4	Do on Rs 15 each	60	✓	4	Do on Rs 15 each	60	✓			
5	Peons @ Rs 8 each	40	✓	5	Peons @ Rs 8 each	40	✓			
6	Do on Rs 5 each	30	✓	6	Do on Rs 5 each	30	✓			
68	Sweepers @ Rs 5 each	340	✓	68	Sweepers @ Rs 5 each	340	✓			
50	Dotties ab Rs 5 each	250	✓	50	Dotties ab Rs 5 each	250	✓			
28	Female Dotties @ Rs 4 each	112	✓	28	Female Dotties @ Rs 4 each	112	✓			

3 2 July 1869

No. 1877

1	Clerk		15	1	Clerk		15
1	Depot Keeper		6	1	Depot Keeper		6
3	Jetties on Rd 5		15	3	Jetties on Rd 5		15
	Private Scavenging				**Private Scavenging**		
69	Scavengers at Rate Rate		276	69	Scavengers at Rate Rate		276
1	do on Rd 5		5		do		5
	Lighting Establishment				**Lighting Establishment**		
1	Lighting Superintendent		10	1	Lighting Superintendent		10
2	do on Rd 8 each		16	2	do on Rd 8 each		16
30	Lamplighters Rd 8 each		143	30	Lamplighters Rd 8 each		165

x 22.

52 days

13th March 1897

13th July 1897

Ord 313. 2.

Sl/ 2.

18. March 1897

Sl/ 2.

13th July 1897

Ord 1911 dated August 1897

Sporeker Bungalow

1	Mate	8	✓
1	Servant	3	✓
1	Gardner	5	✓
1	Dholey	8	✓

Office Establishment

1	Manager	90	
1	Clerk	30	
1	do	15	✓
1	Record keeper	15	✓
1	Accountant	30	
1	Cashier	28	

Sporeker Bungalow

1	Mate	10	x 2.	
1	Servant	3	✓	
1	Gardner	5	✓	
1	Dholey	8	✓	

(new)

1	Paid Secretary	200	x 200	
1	Manager	70	x	20
1	Clerk	30	✓	
1	do	15	✓	
1	Record keeper	15	✓	
1	Accountant	35		
1	Cashier	20	x 5	

1	Attenders	8
1	Brochi	8
1	Head Peon	8
1	Peons	7
2	Peons on Rs 6 each	12
1	Masalchi	7

Collection Establishment

1	Accountant	22-8-2-8
1	Do	20
1	Do	15
2	Bill Collectors on Rs 13 each	26
2	Do on Rs 12 each	24
2	Do on Rs 11 each	22

1	Attenders	8
1	Brochi	8
1	Head Peon	8
1	Peons	7
2	Peons on Rs 6 each	12
1	Masalchi	7

Collection Establishment

1	Accountant	20
1	Do	20
1	Do	15
2	Bill Collectors on Rs 13 each	26
2	Do on Rs 12 each	24
2	Do on Rs 11 each	22

7	Bill Collectors on Ro 10 each	70	

7	Bill Collectors on Ro 10 each	70	

R Finch
Chairman

ras
3/1/98

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following paper:—

From R. FISCHER, Esq., Chairman, Municipal Council, Madura, to the Secretary to Government, Local and Municipal Department (through the Divisional Officer and Collector of Madura), dated 3rd January 1898, No. 1.

I have the honour to submit the budget estimates of the Madura Municipality for the year 1898–99 as passed by the municipal council in the enclosed resolution No. 472, dated 30th December 1897.

Revised Estimates for 1897–98.

2. The year opened with a balance of Rs. 13,320 as detailed below:—

	Rs.
(*a*) Municipal funds	11,480
Endowments	1,840

3. The total receipts excluding the opening balance amount to Rs. 1,68,580 as against the budget estimate of Rs. 1,81,470.

Short Receipts.

	Rs.
(1) Water-tax	1,740
(2) Tolls	1,230
(3) Produce of lands, etc.	100
(4) Income from markets	1,240
(5) Fees from slaughter-houses	180
(6) Fines under Municipal and other Acts	800
(7) Private scavenging fees	2,020
(8) Other purposes	18,000
(9) Fishery rents	40
Total ..	25,350

Excess Receipts.

	Rs.
(10) Tax on arts	3,030
(11) „ on buildings	4,320
(12) „ on lands	220
(13) „ on vehicles	400
(14) „ on animals	100
(15) Penalties on tax on arts	20
(16) „ on buildings and water-tax	120
(17) „ on carts	100
(18) Fees under Act II of 1888	100
(19) Rent of lands	650
(20) Sale-proceeds of lands	460
(21) „ of old materials	500
(22) „ of night-soil	70
(23) Other hospital receipts	70
(24) Warrant fees	500
(25) Cart-stand fees	160
(26) Balance of fines	1,060
(27) Other grants and contributions	10
(28) Refunds of expenditure of previous year	10
(29) Fees for numbering carts	10
(30) Other items	20
(31) Advance, others	530
Total ..	12,460

4. *Item No.* 1.—This was due to remissions on account of houses that are situated beyond 150 yards of a fountain.

5. *Item No.* 2.—This was owing to the low amounts fetched by some of the toll-gates at the bids of sales.

6. *Item No.* 3.—There was no receipt under this item this year, as the sale of grass in the park for the year 1897–98 took place in December 1896 and the sale-proceeds were realized and credited in the accounts of that year.

7. *Item No.* 4.—Several of the butchers have opened shops in public streets and lanes in spite of the systematic prosecutions instituted against them.

8. *Item No.* 5.—The contractor to whom the right of collecting fees in all the three slaughter-houses was leased out for Rs. 1,415 a year, having failed to pay a few instalments, his contract was resold for Rs. 700 for a period of ten months; hence the decrease. Steps are being taken for the recovery of the arrears due by the defaulter.

9. *Item No.* 6.—The amount expected under this item has greatly fallen owing to less number of prosecutions disposed of by the Bench Court.

10. *Item No.* 7.—More houses could not be registered under the private scavenging system as was anticipated in the last budget owing to the difficulty in procuring the services of the required number of toties. All future progress in the direction of extension will therefore be naturally slow but steady.

11. *Item No.* 8.—As the house service system was newly introduced, it was anticipated that people would freely avail themselves of its advantages and the sum of Rs. 26,000 was therefore put down as the probable receipts thereunder; but experience has falsified the anticipation. Only Rs. 8,000 can be expected under this item.

12. *Item No.* 9.—Fishery in Krishna Row's Teppakulam was not sold during the years. Hence the decrease.

Excess Receipts.

13. *Items Nos.* 10, 11 *and* 12.—In spite of the stringent measures taken last year, as was explained in paragraph 10 of the Administration Report embodied in G.O., No. 2047 M., dated 20th September 1897, a sum of Rs. 10,730 under these heads was left uncollected. This, added to the previous arrears, made up Rs. 17,270. Now that the current and arrear collections are being pushed forward and coercive processes are insisted on, it hoped that Rs. 3,030 under tax on arts, Rs. 4,320 under that on buildings and Rs. 220 under land-tax will be realized over the amounts anticipated in the budget.

14. *Items Nos.* 13 *and* 14.—The increase is due to the greater care and vigilance taken to guard against evasion of these taxes. Further, the owners come forward to register their carts, etc., more promptly than before in view of the rigorous provision of section 90 of the amended Act which has been widely made known to all concerned.

15. *Items Nos.* 15 *and* 16.—As large number of prosecutions has been instituted for the recovery of the old arrears, Rs. 120 is anticipated as the probable receipt.

16. *Item No.* 17.—This is the penalty levied on unregistered carts seized and detained under the provision of the new Municipal Act.

17. *Item No.* 18.—Licenses were granted to four dramatic companies and one circus party during the year.

18. *Item No.* 19.—The increase under this item was due to the recovery of the arrears due by the lessees of the Karuppatti chattram lands.

19. *Item No.* 20.—A portion of the land attached to the travellers' bungalow was sold to the Railway Company for Rs. 990 as against Rs. 530 anticipated in the budget.

20. *Item No.* 21.—No. 9 pulsometer that was lent to the Trichinopoly water-works was returned broken. The cost thereof, viz., Rs. 1,000, was recovered from the contractor. This, together with Rs. 500, being sale-proceeds of broken cast-iron pipes, etc., account for the increase.

21. *Item No.* 22.—The increase was due to higher amount fetched by the sale of sweepings at the annual cattle fair.

22. *Item No.* 23.—Unserviceable articles of the hospital, and packing cases of medicines, were sold for Rs. 120; hence the increase.

23. *Item No.* 24.—As the levy of these fees has become compulsory under the Act, irrespective of the fact of execution of the warrants issued, Rs. 500 is expected to be collected within the current year.

24. *Item No.* 25.—The increase is due to competition in the bids at the sale.

25. *Item No.* 26.—Rs. 3,060 is the actual amount credited to the Municipal funds against Rs. 2,000 expected in the budget.

26. *Items Nos.* 27, 28, 29 *and* 30.—The increase being slight calls for no remarks.

27. *Item No.* 31.—These are advances made to the contractors and others in previous years and recovered during the year.

Charges.

28. The total charges as per revised estimate amount to Rs. 1,68,570 against the budget amount of Rs. 1,86,610 and the difference of Rs. 18,040 is on account of short expenditure counterbalanced in some cases by excess outlay as shown below :—

These occur under the following items :—

	Rs.
Grant 1—	
Public Works—	
(1) New Works—	
(*b*) Buildings	6,810
(2) Repairs—	
(*d*) Water-supply—(iii) Contingencies	1,000
Total ..	7,810
Grant 3—	
2 (*a*) Contribution to Provincial funds	140
5 (*b*) (i) Establishment	1,350
Total ..	1,490
Grant 4—	
(1) Work done for private individuals other than private scavenging	18,000
(2) Rewards for destruction of wild animals	30
Compensation for lands	1,000
Total ..	19,030
Interest on account of current year	1,420

Excess Expenditure.

Grant 2—	
(iii) Salary grants	200
Grant 3, Sanitation and Medical Services—	
(i) (*a*) Establishment	20
(3) Vaccination—	
(*b*) Contingencies	10
(5) Conservancy, etc.—	
(*a*) (i) Establishment	1,450
(ii) Other charges	1,520
Total ..	3,200

	Rs.
Grant 4—	
(i) Lighting—	
(*b*) Contingencies	880
(9) Other charges—	
(v) Other items	680
Grant 5—	
(*a*) (i) Establishment	1,200
Repayment of debt—	
(*b*) Invested on account of Sinking Fund of loans	960
(*c*) Charges of investment	130
Interest on account of last year	810
Advance recoverable—	
(*a*) Permanent	50
(*b*) Others	3,000
Refunds other than current collections	800

29. *Grant 1, Public Works*—(i) *New Works*—(*b*) *Buildings.*—The sites selected for the erection of some latrines have not as yet been acquired, nor is there any probability of the same being done within the end of the current year. Consequently, the provision made thereof in the budget could not be fully utilized. Further, the estimate prepared for the extension of the hospital buildings had to be revised with reference to the standard design; and this has rendered the execution of the work impracticable within the current year; hence the decrease.

30. (2) *Repairs*—(*d*) *Water-supply*—(iii) *Contingencies.*—There will be no necessity to dig a feeding channel to supplement the supply of water to the filter bed during the current year; hence the decrease.

31. *Grant 3*—(2) (*a*) *Contribution to Provincial funds.*—The decrease is due to the actuals of the past year having been adopted in the current year.

32. (5) (*b*) (i) *Establishment.*—For reasons stated in paragraph 10 *supra*, only Rs. 2,000 will be spent under this item during the year.

33. *Grant 4*—(i) *Work done for Private Individuals other than Private Scavenging.*—As the expenditure will be in proportion to the receipts, only Rs. 7,000 will probably be spent during the year.

34. (2) *Rewards for Destruction of Wild Animals.*—Rs. 70 is the actual amount spent towards the destruction of stray dogs in the town.

35. *Compensation for Lands.*—The provision of Rs. 1,000 made on account of the Muhammadan burial-grounds in the budget was not utilized, as the sites selected have not as yet been approved by the District Medical and Sanitary Officer.

36. *Interest on account of current year.*—Rs. 8,620 is the amount of interest paid on the balance of Government loan for water-works as well as on the debenture loans.

Excess Charges.

37. *Grant 2*—(iii) *Salary Grants.*—The allotment under this head was raised in accordance with the actuals of last year.

38. *Grant 3*—(i) (*a*) *Establishment.*—The increase is due to the pay of the ward attendant having been raised from July last.

39. (5) *Conservancy* (*a*) (i) *and* (ii).—The additional number of street toties and carts sanctioned in G.O., Mis. No. 1512 M., dated 3rd July 1897, was entertained from August last; hence the increase.

40. *Grant 4*—(i) (*b*) *Contingencies.*—The increase was mainly due to the additional number of lamps put up during the year and to the payment of the cost of burners, &c., purchased and of repairs executed to the lanterns.

41. (9) (v) *Other items.*—This is made up of the following items :—

	Rs.
(1) Miscellaneous expenditure	95
(2) Payment of kist on municipal lands	156
(3) Pay of club gardener	72
(4) Law charges	1,284
(5) Pay of clock-winder	60
(6) Numbering of carts	13

42. *Grant 5—(a)* (i) *Establishment.*—As a paid secretary was proposed to be appointed from August 1897, a sum of Rs. 1,200 was provided under this item; hence the increase.

43. *Repayment of debt (b) and (c).*—Rs. 960 provided in the budget for 1896–97 towards the Sinking Fund of loans was not invested during that year. This, together with Rs. 1,310 for the current year, will be invested within the year.

44. *Interest on account of last year.*—Arrears of interest on a debenture loan of Rs. 19,500 was paid during the year.

45. *Advances recoverable—(a) Permanent.*—As the office permanent advance was found inadequate, an additional sum of Rs. 50 was sanctioned.

46. *(b) Others.*—Some advances have been made on account of purchase of pipes and other materials for house service, and these will be recovered from the sums deposited by the parties when their accounts are finally settled.

Budget Estimates for 1898–99.

47. The year is expected to start with an opening balance of Rs. 13,330, which is the closing balance of the revised estimate of the current year, and the total receipts are estimated at Rs. 1,68,440. The principal variations under the several heads between the budget figures and those of the revised estimate of the current year are explained below :—

Receipts.

48. *Tax on Arts, Buildings and Land-tax.*—As under the present arrangements, a greater portion of the arrears under these heads will be collected before the end of the current year, leaving a comparatively less balance for collection next year, it is hoped that Rs. 13,700 under the tax on arts, Rs. 49,180 under that on buildings and Rs. 2,400 under the land-tax will be realized during the budget year.

	Tax on arts.	Tax on Buildings.	Land-tax.
	Rs.	Rs.	Rs.
Revised estimate for 1897–98	16,540	50,320	3,060
Budget „ for 1898–99	13,700	49,180	2,400

49. *Water-tax.*—The pipe line has been extended to Sandapet and fountains are in course of construction within the town so as to include the houses which are beyond a distance of 150 yards of a fountain. It is therefore expected that Rs. 870 will be realized over the revised estimate of the current year.

	Rs.
Revised estimate for 1897–98 ..	25,280
Budget „ for 1898–99 ..	26,150

50. *Tax on Vehicles, Animals and Carts.*—The figures of the revised estimate have been repeated for 1898–99 under these heads and they therefore call for no remarks.

	Tax on vehicles.	Tax on animals.	Tax on carts.
	Rs.	Rs.	Rs.
Revised estimate for 1897–98	1,600	2,900	2,400
Budget „ for 1898–99	1,600	2,900	2,400

51. *Tolls.*—As the old arrears were not recovered during the current year, it is expected that the same will be collected in the ensuing year; hence the increase.

	Rs.
Revised estimate for 1897–98 ..	21,470
Budget „ for 1898–99 ..	22,970

52. *Rent of Lands.*—The increase in the revised estimate was due to the collection of arrears from the lessees of the lands in Karuppatti village forming part of the endowments of the Karuppatti chattram (*vide* paragraph 18 *supra*).

	Rs.
Revised estimate for 1897–98	1,650
Budget „ for 1898–99	1,000

53. *Sale-proceeds of Lands.*—A piece of waste land near the Maninagaram will be sold in the ensuing year, and Rs. 200 is anticipated as receipts under this item.

	Rs.
Revised estimate for 1897–98	990
Budget „ for 1898–99	200

54. *Sale-proceeds of Old Materials.*—As it is in contemplation to sell the pumping engines, with boiler, &c., of the old water-works now lying idle, Rs. 6,000 is expected as the probable receipt therefrom, together with the sale-proceeds of other minor articles.

	Rs.
Revised estimate for 1897–98	1,500
Budget „ for 1898–99	6,000

55. *Sale of Sweepings.*—As the term of the lease of the town sweepings will expire by the end of the current year and as the benefit of using them as manure is much appreciated by the ryots of the villages adjacent to Madura, an increase of Rs. 230 is anticipated in the next sale.

	Rs.
Revised estimate for 1897–98	970
Budget „ for 1898–99	1,200

56. *Other Hospital Receipts.*—The increase in the previous year has already been accounted for in paragraph 22 *supra*.

	Rs.
Revised estimate for 1897–98	120
Budget „ for 1898–99	50

57. *Markets.*—As the stalls and fish bazaars of the markets are likely to fetch higher rent in the ensuing year, an increase of Rs. 100 is provided under this item.

	Rs.
Revised estimate for 1897–98	8,760
Budget „ for 1898–99	8,860

58. *Slaughter-house.*—The arrears due by the defaulting contractors will, in all probability, be recovered in the ensuing year; hence the increase.

	Rs.
Revised estimate for 1897–98	1,330
Budget „ for 1898–99	2,940

59. *Warrant fees.*—The decrease in the revised estimate was owing to the issue of warrants for a portion of the year, while the figure in the budget estimate is for the full year.

	Rs.
Revised estimate for 1897–98	500
Budget „ for 1898–99	800

60. *Cart-stand fees.*—Rs. 1,200 is the probable income from the two bandy pettas belonging to the municipality.

	Rs.
Revised estimate for 1897–98	1,160
Budget „ for 1898–99	1,200

61. *Interest—Medical.*—This is the usual interest due from the investments made on account of the lying-in hospital.

	Rs.
Revised estimate for 1897–98	1,600
Budget „ for 1898–99	1,600

62. *Municipal Schools.*—Credit is taken for a Provincial grant of Rs. 240 for the gymnastic instructor-drawingmaster who has become entitled to the half grant, as he has passed the advance grade in drawing, and for the girls attending the Panchama school.

	Rs.
Revised estimate for 1897–98	200
Budget „ for 1898–99	240

63. (iii) *Other purposes.*—This is the usual amount paid every year on account of the tasdik allowance of the Kunnathere chattram.

	Rs.
Revised estimate for 1897–98	2,450
Budget „ for 1898–99	2,450

64. *(b) From Local Boards*—(ii) *Medical.*—This is the annual contribution from local funds towards the diet, &c., charges of the municipal hospital.

	Rs.
Revised estimate for 1897–98	1,300
Budget „ for 1898–99	1,300

65. (iii) *Other purposes.*—The Madura Taluk Board has resolved to discontinue the usual annual contribution of Rs. 50 towards the Samarathanai expenses during the Chittrai feast; hence the decrease.

	Rs.
Revised estimate for 1897–98	250
Budget „ for 1898–99	200

66. (6) *Miscellaneous*—(*a*) (i) *Private Scavenging.*—As all possible efforts will be made to extend the system in spite of the difficulty noticed in paragraph 10 *supra*, an increase is anticipated under this item.

	Rs.
Revised estimate for 1897–98	2,650
Budget „ for 1898–99	3,000

67. (ii) *Other purposes.*—Rs. 5,000 will be the probable receipts in connection with supplying pipe water to private houses.

	Rs.
Revised estimate for 1897–98	8,000
Budget „ for 1898–99	5,000

68. *Fishery rent.*—Fishery in Krishna Row's tank was not sold during the current year, but the same is likely to be leased out in the ensuing year; Rs. 40 is the probable receipt therefrom.

	Rs.
Revised estimate for 1897–98	..
Budget „ for 1898–99	40

69. *Realizations for Sinking funds for repayment of loans.*—As the sum payable towards the Sinking Fund of loans will be paid within the current year, Rs. 320 is expected as interest thereon.

	Rs.
Revised estimate for 1897–98	280
Budget „ for 1898–99	320

Charges.

70. *Grant 1*—(i) *New Works*—(*a*) *Communications.*—Rs. 2,000 is provided under Grant 1, New Works, to purchase lands for widening the narrow lanes in the town.

	Rs.
Revised estimate for 1897–98	3,000
Budget „ for 1898–99	2,000

71. (*b*) *Buildings.*—As the Sanitary Commissioner has approved of the selection of the distillery buildings situated to the south of the town for the segregation and treatment of persons affected with contagious diseases, Rs. 6,000 is provided for acquiring the same under the Land Acquisition Act. Provision is also made (1) for extending the hospital buildings on a small scale according to the standard plan, (2) for the erection of four latrines and (3) for raising compound wall to the newly-proposed European cemetery.

	Rs.
Revised estimate for 1897–98	7,190
Budget „ for 1898–99	16,000

72. (*d*) *Water-supply.*—Rs. 2,510 is provided for altering the configuration of the north bank of the river Vaigai and Rs. 2,000 for extending the pipe line to Thiruvapudayarcoil, Sellore, &c., villages and for constructing additional fountains in the town.

	Rs.
Revised estimate for 1897–98	6,450
Budget „ for 1898–99	4,510

73. (2) *Repairs—Communications.*—As most of the roads will have been re-metalled by the end of the current year, Rs. 12,000 is considered sufficient for maintaining them in a tolerably good condition.

	Rs.
Revised estimate for 1897–98	13,000
Budget „ for 1898–99	12,000

74. (*b*) *Buildings.*—Rs. 1,300 will be the probable expenditure towards the repair of branch dispensary, east market, and other municipal buildings.

	Rs.
Revised estimate for 1897–98 ..	1,700
Budget „ for 1898–99 ..	1,300

75. (*c*) (ii) *Establishment for flushing Drains.*—This is the actual expenditure towards the pay of the drain-cleaners.

	Rs.
Revised estimate for 1897–98	1,800
Budget „ for 1898–99	1,800

76. *Water-supply—Repairs—Contingencies.*—The figures of the revised estimate have been adopted for the ensuing year.

	Repairs.	Contingencies.
	Rs.	Rs.
Revised estimate for 1897–98	6,000	4,100
Budget „ for 1898–99	6,000	4,100

77. *Establishment.*—The increase is due to the pay of the water-works overseer having been raised by Rs. 5 on the recommendation of the Sanitary Engineer to Government in consideration of the additional work devolving on him consequent on the erection of extra fountains. Some more are also in course of construction.

	Rs.
Revised estimate for 1897–98	6,190
Budget „ for 1898–99	6,250

78. (3) *Establishment.*—This is the usual expenditure towards the pay of the overseer and his staff.

	Rs.
Revised estimate for 1897–98	1,080
Budget „ for 1898–99	1,080

79. *Grant 2, Training Schools*—(*a*) *Contribution to Local Boards.*—This is the contribution paid to the district board towards the upkeep of the Technico-Normal Institute.

	Rs.
Revised estimate for 1897–98	1,000
Budget „ for 1898–99	1,000

80. (*b*) *Stipends to Normal Students.*—This amount represents the stipends payable to normal students who will be trained in the Technico-Normal Institute.

	Rs.
Revised estimate for 1897–98	380
Budget „ for 1898–99	380

81. (2) *Salary-results System*—(*a*) *Fixed Payments and Results Grants.*—It is proposed to raise the salary of the third master of the Panchama board school, as the present salary, viz., Rs. 5, is too low. A fourth class has also been opened in Panchama board school; hence the increase.

	Rs.
Revised estimate for 1897–98	760
Budget „ for 1898–99	790

82. *Salary Grants.*—There is no variation in the figures, as those of the revised estimate have been adopted for the ensuing year.

	Rs.
Revised estimate for 1897–98	3,200
Budget „ for 1898–99	3,200

(7) *Miscellaneous*—(*a*) *Building, Furniture, &c., Grants.*—This is made up of Rs. 2,390, being building grant to Sethupathi high school already sanctioned by the council on the recommendation of the Director of Public Instruction and Rs. 300, being furniture grants to other schools.

	Rs.
Revised estimate for 1897–98	300
Budget „ for 1898–99	2,690

84. *Grant 3.*—(*a*) *Establishment.*—On the recommendation of the District Medical and Sanitary Officer, it is proposed to increase by Rs. 2 the pay of the compounder on Rs. 15, who is doing the duties of a purveyor and that of the midwife by Re. 1.

	Rs.
Revised estimate for 1897–98	6,110
Budget „ for 1898–99	6,160

Of the three hospital assistants, two have been provided with free quarters and the third is given a house-rent of Rs. 5 per mensem.

85. (2) (*a*) *Contribution to Provincial Funds.*—The figures of the revised estimate have been adopted for the budget year also.

	Rs.
Revised estimate for 1897–98	1,090
Budget „ for 1898–99	1,090

86. (*c*) *Other Contributions.*—This is the usual contribution paid towards the upkeep of the American Mission dispensary.

	Rs.
Revised estimate for 1897–98	800
Budget „ for 1898–99	800

87. (5) (*a*) (i) *and* (ii) *Establishment and other charges.*—The increase over the revised estimate is on account of the entertainment of additional toties and carts for the full year (*vide* paragraph 39 *supra*). Further, it is proposed to appoint a Health Officer on a salary of Rs. 75 —5—100 + Rs.15 horse allowance per mensem in lieu of the chief sanitary inspector as recommended by the Sanitary Commissioner.

	Rs.
Revised estimate for 1897–98	29,450
Budget „ for 1898–99	31,100

88. (*b*) (i) *Private Scavenging.*—An increase of Rs. 500 is provided under this item to meet extra expenditure consequent on the probable entertainment of additional toties for cleaning private latrines.

	Rs.
Revised estimate for 1897–98	2,000
Budget „ for 1898–99	2,500

89. (ii) *Contingencies.*—No expenditure will be incurred in connection with the purchase of night-soil carts during the budget year.

	Rs.
Revised estimate for 1897–98	1,300
Budget „ for 1898–99	100

90. *Grant 4—(a) Lighting Establishment.*—With the increase of the number of lights in the town, it has become necessary to employ four additional lamplighters; this accounts for the difference.

	Rs.
Revised estimate for 1897–98	2,030
Budget „ for 1898–99	2,290

91. (i) (*b*) *Lighting Contingencies.*—As additional lights will have to be put up in the course of the budget year in places where they are found necessary, provision is made therefor. The increase in the revised estimate has been explained in paragraph 40 *supra.*

	Rs.
Revised estimate for 1897–98	5,380
Budget „ for 1898–99	5,300

92. (4) (*a*) *Travellers' Bungalow Establishment.*—In consideration of the long and good service of the butler attached to the travellers' bungalow, his pay is increased by Rs. 2.

	Rs.
Revised estimate for 1897–98	200
Budget „ for 1898–99	220

93. (9) *Other Charges—Work done for Private Individuals other than Private Scavenging.*—Rs. 4,500 will be the probable expenditure towards the supply of pipe-water to private houses.

	Rs.
Revised estimate for 1897–98	7,000
Budget „ for 1898–99	4,500

94. (9) (ii) *Rewards for Destruction of Wild Animals.*—This is the usual provision made towards the destruction of stray dogs in the town.

	Rs.
Revised estimate for 1897–98	70
Budget „ for 1898–99	100

95. (5) *Other Items.*—Rs. 1,000 is allotted, as usual, to cover law charges and sundry others, such as club gardener's and clock winder's pay, kist of municipal lands, cost of numbering carts, &c.

	Rs.
Revised estimate for 1897–98	1,680
Budget „ for 1898–99	1,000

96. *Grant 5,* (*a*) (i) *and* (*b*) (i) *Office and Collection Establishment.*—Provision is made for the employment of a paid secretary on a salary of Rs. 200 per mensem, as sanctioned by Government in G.O., Mis. No. 1833 M., dated 21st August 1897. The pay of the manager has been reduced by Rs. 20, whilst that of the head accountant and the house and water tax clerk increased by Rs. ~~10 and 5~~, respectively. The increase to the former is sanctioned, as recommended by the Inspector of Local Fund Accounts in his audit notes for 1895–96, and that to the latter on account of his long and good service and extra work entailed on him from the early part of the year.

	Rs.
Revised estimate for 1897–98	6,640
Budget „ for 1898–99	7,610

97. *Contribution for Central Office Establishment.*—As the total receipts of the municipality for 1895–96 is the same as that of the previous year, Rs. 1,340 is allotted under this item. It may be stated here that the figures of 1896–97 have not as yet been audited.

	Rs.
Revised estimate for 1897–98	1,340
Budget „ for 1898–99	1,340

98. *Repayment of Debt.*—Rs. 3,900 has been taken as the probable amount of instalment to be paid during the year towards the liquidation of Government loan for water-works.

	Rs.
Revised estimate for 1897–98	3,740
Budget „ for 1898–99	3,900

99. *Interest on account of Sinking Fund.*—The sum of Rs. 1,300 will be invested towards Sinking Fund of loans during the year, and Rs. 150 is the probable amount required to cover the charges relating to the same.

	Rs.
Revised estimate for 1897–98	2,520
Budget „ for 1898–99	1,450

100. *Interest on account of current year.*—This is the amount of interest due on the Government loan for water-works and on debenture loans.

	Rs.
Revised estimate for 1897–98	8,620
Budget „ for 1898–99	10,000

101. The year is expected to close with a balance of Rs. 11,330, of which Rs. 8,090 relates to Municipal funds and Rs. 3,240 to endowments.

102. Proposition statements and copies of resolutions of the municipal council for the revision of establishment and other charges are herewith submitted for the sanction of Government.

N. Dis. No. 65-Genl.

The Budget Estimate of the Madura Municiplity.

Submitted to the Collector.

2. *Paragraph* 10.—So far as I know, the difficulty is not in getting the required number of toties, but in inducing house-owners to register their houses for the scavengering service.

3. *Paragraph* 29.—Out of eighteen sites selected, seven sites are municipal property and ten sites have already been handed over. The municipal council may now proceed to put up suitable latrines.

4. *Paragraph* 42.—This is not clear; the explanation is one for decrease and not increase.

5. *Paragraph* 54.—During the hot season, when the river is dry, the pumps in the Mayamantapam are useful, as the springs thereabouts are more fertile than those near the present head works. The sale should not be sanctioned without further consideration.

6. *Paragraph* 71.—The provision is handsome, especially that for latrines. The council must make efforts to utilise it fully.

7. *Paragraph* 73.—The roads have steadily deteriorated; I oppose any deduction however slight in the allotment.

8. *Paragraph* 87.—The appointment of a health officer is an important one and deserves to be dealt with in a separate communication.

9. *Paragraph* 96.—With the advent of a paid secretary, the office establishment may be considerably curtailed. The manager's post may be abolished; a head clerk on 40 or 45 rupees per mensem can manage the office under the secretary. The increases recommended are not justifiable, and I request that the issue of orders may be held over until a secretary is appointed.

10. It is a pity the Chairman was able to present his budget report only during the Christmas holidays; otherwise there might have been a fuller meeting and presumably more intelligent criticism of the proposals now submitted.

CAMP, KALLANDRI,
7th January 1898.

(Signed) R. RAMACHANDRA RAO,
Deputy Collector.

N. Dis. No. 66-Genl.

Submitted to the Collector in continuation of this office N. Dis. No. 65-Genl., dated 7th January 1898.

(Signed) R. RAMACHANDRA RAO,
Deputy Collector.

7th January 1898.

Dis. No. 171.

Submitted.

2. The Deputy Collector's remarks in paragraphs 2 to 4 and 6 to 9 are endorsed. As to the sale of the old pumps, I think that is advisable, unless Sanitary Engineer objects, as there will be much water in the Vaigai hereafter.

MADURA,
17*th January* 1898.

(Signed) J. G. D. PARTRIDGE,
Acting Collector.

Madura Mul Budget for 1898-99.

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings:—

Current No. 313 of 1898, dated 3rd Jan. 98 from the Chairman, Mul Madura
Current No 209 of 1898, dated 24-1-98 from the Surgeon General
Current No. 879 of 1898 dated 22-2-98 from the Sanry: Commr
Current No. of 189 , dated from the

Order. No. 626 m & 22/3/98

The estimated receipts and charges of the Madura Municipality for 1898-99, as passed by Government, are compared below with the budget and revised estimates for the year 1897-98 and the actuals of 1896-97.

	Actuals, 1896-97.	Budget Estimate, 1897-98.	Revised Estimate, 1897-98.	Budget Estimate 1898-99.
	Rs.	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	7913	13870	13320	13330
Tax on Arts	14023	13510	16560	13720
Tax on Buildings and Lands	4736 3	4884 0	5398 0	5160
Water-Tax on Buildings and Lands	24863	27020	25200	26170
Tax on Vehicles and Animals	3805	4000	4500	4500
Tax on Carts	2496	2400	2600	2500
Tolls	237.12	22700	21470	22970
Realizations under Special Acts	90	100	20	200
Rent of Lands, Buildings, &c, and sale-proceeds of Lands, &c.	9853	5150	6660	9720
Conservancy Receipts	865	900	970	1200
Fees and Revenue from Educational Institutions ..	64	70	70	80
Fees and Revenue from Medical Institutions	151	150	220	150
Income from Markets and Slaughter-houses	9427	11510	10090	11800
License fees	2225	2500	2500	2500
Other fees	1211	1410	2070	2410
Fines under Municipal and other Acts	1740	4000	4260	4260
Interest on Investments and premium on Loans ...	1602	1600	1600	1600
Grants and Contributions from Government	2776	2870	2870	2910
Do. from Local Boards	1553	1550	1550	1500
Do. from other bodies	2	-	10	1062
Recoveries for services to private individuals	4614	30670	10650	8000
Miscellaneous	345	240	240	240
Loans				
Sale-proceeds of Government Securities, &c, and Realizations of Sinking Fund	2380	280	280	320
Advances Recovered	4050	-	530	-
Total ..	153585	195340	181900	181770
	+3678	+2870	+1332 0	+1333 0
	159214	181470	168580	168440

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	45	2000	3000	2000	
Buildings	8535	14.000	7190	16000	
Drainage					
Water-supply	2819	6450	6450	4510	
Repairs—					
Communications	7050	13000	13000	12000	
Buildings	249	1700	1700	1300	
Drainage	1820	1800	1800	1800	
Water-supply	14951	17290	16290	16350	16240
Establishment	680	1080	1080	1080	
Tools and Plant and other Stores	10	300	300	300	
Contributions for Public Works					
Total	36159	56620	50870	55340	55230
GRANT 2.					
Training Schools	1304	1380	1380	1380	
Municipal Schools—					
(*a*) On the Salary System					
(*b*) On the Salary Result System	872	950	950	980	
Grants-in-aid—					
(*a*) Salary grants	3247	3000	3200	3200	
(*b*) Result grants	3193	3500	3500	3570	
(*c*) Building, Furniture, &c., grants	292	300	300	2690	
Inspection	450	450	450	450	
Miscellaneous	555	490	490	490	
Total	9912	10.070	10270	12690	
GRANT 3.					
Hospitals and Dispensaries	15969	16140	16160	16440	16170
Contributions	187	2030	1890	1890	
Vaccination	642	620	630	640	
Registration of Births and Deaths	676	530	530	530	
Conservancy, Road-cleaning and Road-watering	32995	37130	35750	39700	
Total	52169	56450	57960	58970	58930
GRANT 4.					
Lighting	7389	6530	7410	7590	
Markets and Slaughter-houses	238	260	260	260	
Choultries	2873	2420	2420	2420	
Travellers' Bungalows	244	250	250	270	250
Avenues	88	100	100	100	
Public Garden, Survey of Land, Fire and other charges	4404	28100	9750	6600	
Total	15228	37660	20190	17240	17220
GRANT 5.					
Supervision and management	8264	8600	9200	10850	10770
Repayment of Debt	7047	8170	6260	5350	
Interest on loan	10486	10040	9430	10000	
Advances Recoverable	714	..	3050	..	
Refunds	301	..	800	..	
Discount					
Pensions and Gratuities					
Investments					
Grand Total	140261	186610	168570	170440	170240
Balance	18324	8730	13000	11320	12730
	153585	195340	181570	181760	182970

Jaxon and 38·8
48·4
18·0
41·0
10·4

Revised Estimate for 1897-98

2. The current receipts and charges are now estimated at Rs. 168580 and Rs. 168570 respectively against Rs. 181470 and Rs. 186610 anticipated in the sanctioned budget. The decrease in the receipts occurs chiefly under the water tax, tolls, income from markets and recoveries for services to private individuals, and is partly made good by an increase under the taxes on arts and buildings and fines, while the decrease in the charges appears mainly under heads 1 and 4. The collections under the municipal taxes and the expenditure on communications and buildings during the first eight months of the year were unsatisfactory. With reference to para. 10 of the chairman's letter, the municipal council's attention is drawn to the Deputy Collector's remarks in para. 2 of his endorsement and it will be pointed out that the best means of inducing householders to join the municipal scavenging service is the systematic prosecution of the owners of insanitary premises. The

Council's attention is also drawn to the Deputy Collector's remarks in para. 3 of his endorsement, regarding ~~the sites for~~ the construction of latrines. As it is not likely that ~~any~~ no expenditure will be incurred on account of the salary of the Secretary in the current year, the provision of Rs 1200 made for this purpose will be struck out. The balance to be carried forward to the ensuing year's budget will then be Rs 14,530

Vide para 12. of the Chn's letter.

Budget Estimate for 1898-99.

3. Receipts. The receipts for the ensuing year are put down at Rs 168,580 in the revised estimate against Rs 168,440 in the revised estimate. Although the totals do not differ materially, there is a marked decrease under the taxes on arts and buildings, and recoveries for services hypothecated to miscellaneous, which is nearly counterbalanced by an increase under the water tax, tolls, sale proceeds of old materials and income from slaughterhouses.

4. Charges (1) The probable charges are entered as Rs 170,440 against Rs 167,370 in the revised Estimate estimate, the increase under grants 1 to 3 and 5 being partly counterbalanced by a decrease under grant 4 and advances recoverable. With reference to the remarks of the Deputy Collector and the Collector in paras. 5 and 2 of their respective endorsements, the Sanitary Engineer ~~will be~~ is requested to report on the advisability of the sale of the old pumps proposed in para. 5 of the Chairman's letter. Meanwhile the amount taken credit for under this head will be allowed to stand.

(2) Grant 1 — With reference to para. 7 of the Dy: Collector's endorsement, it is observed that the allotment for communication amounting to Rs 14,000 is more than 60 percent of the net municipal income from tolls against the prescribed minimum of 50 p. cent. The increase of Rs 5 in the salary of the waterworks Overseer proposed in para. 7 of the Chairman's letter cannot be approved as he is in the opinion of Government already sufficiently well paid. The remarks of the Sanitary Engineer

The estimated net income from tolls is Rs 22970.

He is now getting Rs. 60 + 15, a total

Engineer on this portion of the budget should be expedited.

(3) Grant. 2— The alterations in the salaries of the teachers of the muhammadan school shown in the proposition statement and the increase of one rupee in the salary of the third master of the Sanskrit school proposed in para. 81 are sanctioned; but reference should have been made to the former proposal in the chairman's letter. The suggestion made by the Director of Public Instruction in para. 2 of his letter read above will be communicated to the municipal council for consideration.

(4) Grant. 3— The increase in the salaries of the compounder and the hospital midwife proposed in para. 84 will be disallowed as the government is not satisfied of its necessity. The attention of the Surgeon-General is drawn to the remarks of the chairman in paras. 71 and 74 of his letter regarding the improvement and

and repairs to the hospital buildings. As remarked by the Deputy Collector in para. 8 of his endorsement, the proposal to appoint a Health officer should form the subject of a separate communication. Meanwhile, the allotment under this head will be allowed to stand. With reference to the Sanitary Commissioner's suggestion in his letter read above, it is observed that it will be sufficient to fix the provision for cholera charges with reference to the population according to the last census. The attention of the chairman is drawn to the omission pointed out by Surgeon Lieutenant Col: King.

Vide para 87. of this letter.

(5) Grant. 4— The entertainment of four additional lamp-lighters on Rs 5-8 referred to in para. 90 is sanctioned; but the proposed increase of Rs 2 in the pay of the butler attached to the Travellers' bungalow cannot be affirmed as the government is not satisfied of its necessity.

Vide para 92.

(6) Grant. 5— The reduction of Rs 20 in the salary of the municipal office

affice manager referred to in para. 96 is approved; but the proposed increase in the salaries of the Head Accountant and the house and water-tax clerk will be disallowed, as the necessity for it has not been established. The suggestion made by the Deputy Collector in para. 9 of his endorsement that the post of the manager might be abolished should be carefully considered by the commit and the result reported to Government. Write Reference to Go. no. 2473-L. 22d December 1897, the contribution for the central affice establishments will be raised from Rs 1340 to Rs 1349 or Rs 1350 in round numbers.

5. As revised by Government the budget closes with a balance of Rs 12730 or 7.6 percent of the estimated receipts.

6. The Chairman covering VR 19/3/98 letter is needlessly long. H. I. 22398

To The Chairman M.C. Madura
" Member of Do
" Pt Dt Bd Do
" South Coast
" D.C. I.
" S. General
" Secy: B d

Dup. sent 23/3/98

Please also see para 9. of Asst. Coll. 28/3

13 Jur. 626 23/3/98

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

	Estimate 1898-99. Details of Minor Heads.	Estimate 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	10800 - -		11480 - -	12080 - -	6769 6 11
b. Endowments	2530 - -		1840 - -	1790 - -	1143 12 3
c. Water-tax Fund		13330 - -			
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53)	13700 - -		16540 - -	13510 - -	14022 4 -
b. Tax on buildings (section 63)	49180 - -		50320 - -	46000 - -	45194 6 -
c. Tax on lands (section 63)	2400 - -		3060 - -	2840 - -	2686 3 -
d. Water-tax on buildings and lands (section 75)	26150		25280 - -	27020 - -	24862 14 -
e. Tax on vehicles with springs and palanquins (section 77)	1800 - -		1800 - -	1200 - -	1185 - -
f. Tax on animals (section 77)	2900 - -		2900 - -	2800 - -	2619 12 -
g. Tax on carts and other vehicles without springs (section 85)	2400 - -		2400 - -	2400 - -	2496 - -
h. Tolls (section 91)—					
Gross receipts 34450					
Less Local Fund share 11480	22970 - -		2470 - -	22700 - -	2370 10 -
i. Penalties on account of—					
i. Tax on arts	20 - -		20 - -		1 - -
ii. Tax on buildings	100 - -		100 - -		22 -
iii. Tax on lands					
iv. Water-tax on buildings and lands	20 - -		20 - -		2 -
v. Tax on vehicles, &c.					
vi. Tax on animals					
vii. Tax on carts, &c.	100 - -		100		
viii. Evasion of tolls		12540 - -			
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds					
b. Ferry rents					
c. Fees under Act II of 1888	200 - -	200	200	100 - -	90 -
Carried forward		12740 - -	124810 - -	118570 - -	116357 14 -

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

	Estimate 1898-99. Details of Minor Heads.	Estimate 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 ..		12148 - -	12010 - -	11870 - -	11251 14 -
4. Revenue derived from Municipal property and powers apart from taxation—					
a. i. Rent of lands	1000 - -		1650 - -	1000 - -	1702 14 1
ii. Rent of buildings	1120 - -		1120 - -	1120 - -	1364 10 2
iii. Avenue receipts	800 - -		800 - -	800 - -	587 13 10
iv. Fees from Traveller's Bungalows	600 - -		600 - -	600 - -	541 - -
b. i. Sale-proceeds of lands and buildings	200 - -		990 - -	530 - -	5069 14 -
ii. Produce of lands, gardens, &c.				100 - -	139 6 -
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	6000 - -		1600 - -	1000 - -	447 6 5
c. Conservancy receipts— Sale-proceeds of night-soil, street refuse, &c.	1200 - -		970 - -	900 - -	865 - -
d. i. Fees from educational institutions	40 - -		30 - -	30 - -	39 6 8
ii. Other revenue from educational institutions					
e. i. Sale-proceeds and composition fees of medicines	100 - -		100 - -	100 - -	126 14 1
ii. Other Hospital receipts ..	50 - -		120 - -	50 - -	24 2 9
f. i. Income from markets	8860 - -		8760 - -	10000 - -	8466 11 -
ii. ,, slaughter-houses..	2940 - -		1330 - -	1510 - -	960 12 8
g. Other fees— i. Distraint fees	800 - -		500 - -		
ii. License fees	400 - -		400 - -	400 - -	118 2 -
iii. Cartstand fees	2500 - -		2500 - -	2500 - -	2225 8 -
iv. Other fees	1200 - -		1160 - -	1000 - -	1086 14 1
h. Fines under Municipal and other Acts	10 - -		10 - -	10 - -	5 8 -
i. Interest on investments—	1200 - -		1200 - -	2000 - -	1739 13 6
i. General, including choultries	3060 - -		3060 - -	2000 - -	
ii. Educational					
iii. Medical	1600 - -		1600 - -	1600 - -	1602 7 8
j. Premium on loans		33720 - -			
Carried forward ..		155460 - -	153450 - -	145210 - -	143490 13 9

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

	Estimate 1898-99. Details of Minor Heads.	Estimate 1898-99. Totals of Major Heads.	Revised Budget Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1895-96 (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 ..		155460 - -	153450 - -	145360 - -	143490 13 9
5. Grants and contributions—					
a. From Government—					
i. Education—					
Normal stipends	220 - -		220 - -	220 - -	167 13 4
Buildings					
Municipal Schools	240 - -		200 - -	200 - -	167 10 4
Other purposes					
ii. Medical					
iii. Other purposes—					
Communications					
Water-supply					
Drainage					
Sanitation					
Other purposes	2450 - -		2450 - -	2450 - -	2450 8 6
b. From Local Boards—					
i. Education					
ii. Medical	1300 - -		1300 - -	1300 - -	1300 - -
iii. Other purposes	200 - -		250 - -	250 - -	253 - 6
c. Other grants and contributions—					
i. Education					
ii. Medical	10 - -		10 - -		1 15 11
iii. Other purposes		4420 - -			
6. Miscellaneous—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging	3000 - -		2650 - -	4670 - -	1038 4 -
ii. Other purposes	5000 - -		8000 - -	26000 - -	3575 6 10
b. Other items—					
i. Fishery rents	460 - -			460 - -	460 - -
ii. Refunds of Expenditure of previous year			10 - -		176 15 8
iii. Fee for numbering carts, &c.	100 - -		110 - -	100 - -	87 8 -
iv. Other items	100 - -	8240 - -	120 - -	100 - -	402 - -
Carried forward ..		168120 - -	167770 - -	181140 - -	152780 2 10

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

	Estimate 1898-99. Details of Minor Heads.	Estimate 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 ..		12174 - -	12410 - -	11887 - -	11657 14 -
4. Revenue derived from Municipal property and powers apart from taxation—					
a. i. Rent of lands	1000 - -		1650 - -	1000 - -	1702 14 1
ii. Rent of buildings	1120 - -		1120 - -	1120 - -	1364 10 2
iii. Avenue receipts	800 - -		800 - -	800 - -	587 13 10
iv. Fees from Traveller's Bungalows	600 - -		600 - -	600 - -	541 - -
b. i. Sale-proceeds of lands and buildings	200 - -		990 - -	530 - -	5069 4 -
ii. Produce of lands, gardens, &c.				100 - -	139 6 -
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	6000 - -		1600 - -	1000 - -	447 6 5
c. Conservancy receipts— Sale-proceeds of night-soil, street refuse, &c.	1200 - -		970 - -	900 - -	865 - -
d. i. Fees from educational institutions	40 - -		30 - -	30 - -	39 6 8
ii. Other revenue from educational institutions					
e. i. Sale-proceeds and composition fees of medicines	100 - -		100 - -	100 - -	126 14 1
ii. Other Hospital receipts ..	50 - -		120 - -	50 - -	24 2 9
f. i. Income from markets	8860 - -		8760 - -	10000 - -	8466 11 -
ii. ,, slaughter-houses..	2940 - -		1330 - -	1510 - -	960 12 8
g. Other fees— i. Distraint fees	800 - -		500 - -	400 - -	
ii. License fees	2500 - -		2500 - -	2500 - -	118 2 -
iii. Cartstand fees	1200 - -		1160 - -	1000 - -	2225 8 -
iv. Other fees	10 - -		10 - -	10 - -	1086 14 1
h. Fines under Municipal and other Acts	1200 - -		1200 - -	2000 - -	1739 13 6
i. Interest on investments—	3060 - -		3060 - -	2000 - -	
i. General, including choultries					
ii. Educational					
iii. Medical	1600 - -		1600 - -	1600 - -	1602 7 8
j. Premium on loans		38720 - -			
Carried forward ..		155460 - -	152450 - -	145360 - -	143490 13 9

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

	Estimate 1898-99. Details of Minor Heads.	Estimate 1898-99. Totals of Major Heads.	Revised Budget Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1895-96 (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 ..		156460 - -	152450 - -	145360 - -	143490 13 9
5. Grants and contributions—					
a. From Government—					
i. Education—					
Normal stipends	220 - -		220 - -	220 - -	157 13 4
Buildings					
Municipal Schools	240 - -		200 - -	200 - -	167 10 4
Other purposes					
ii. Medical	- - -				
iii. Other purposes—					
Communications					
Water-supply					
Drainage					
Sanitation					
Other purposes	2450 - -		2450 - -	2450 - -	2450 8 6
b. From Local Boards—	2940		2870	2870	2776 -
i. Education					
ii. Medical	1300 - -		1300 - -	1300 - -	1300 - -
iii. Other purposes	200 - -		250 - -	250 - -	253 - 6
c. Other grants and contributions—	1500		1530	1530	1553
i. Education					
ii. Medical	10 - -		10 - -		1 15 11
iii. Other purposes		4420 - -			
6. Miscellaneous—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging	3000 - -		2650 - -	4670 - -	1038 4 -
ii. Other purposes	5000 - -		8000 - -	26000 - -	3545 6 10
b. Other items—	8847		10652	30670	4613 9
i. Fishery rents	160 - -			160 - -	160 - -
ii. Refunds of Expenditure of previous year			10 - -		176 15 8
iii. Fee for numbering carts, &c.	100 - -		110 - -	100 - -	87 8 -
iv. Other items	100 - -		120 - -	100 - -	402 - -
	920	8240 - -	920	240	3849
Carried forward ..		168120 - -	167770 - -	161990 - -	152780 2 10

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

	Estimate 1898-99. Details of Minor Heads.	Estimate 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		16820 - -	167770 - -	181470 - -	152780 2 10
7. EXTRAORDINARY AND DEBT—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.					
b. Loans—					2141 2 -
i. From Government					
ii. In the market from private individuals					
c. Realizations of Sinking fund for repayment of loans.	320 - -		280 - -	280 - -	239 2 5
d. Advances—					
i. Permanent					1 11 -
ii. Others		320 - -	530 - -		4048 7 11
Total Receipts ..		16840 - -	16880 - -	18140 - -	159210 10 2
Grand Total ..		18160 - -	18190 - -	19530 - -	153584 5 6

Note to Statement I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 7½ per cent. and tax on lands at 7½ per cent. of rent value.
3. Water-tax on buildings and lands is levied at 4 per cent.
4. Tax on vehicles and animals is levied at ~~—~~ the maximum rates.
5. Tax on carts, &c., is levied at Rs. 2 per cart. per annum.
6. Tolls are levied at ¾ the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. No. 1760 M. dated 8th November 1888. and G.O. No. 163 M. dated 15th February 1895
8. The house-tax registers were last revised in the official year 1895-96 and the land tax registers in the official year. 1896-96
9. Total extent of land assessed is 1676.6 acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—

In Cases where the buildings are rented the actual amount derived therefrom is taken as the rental of such buildings and the tax levied at 7½ per cent of this sum but in all other Cases where they are not so rented but are occupied by the owners themselves the rental is fixed having regard to the importance of the locality in which they are situated, its proximity to the river, bazaar temple &c and the demand for the same.

The tax on lands is also levied at 7½ percent and on leasing if the annual rental is adopted as the basis in Calculating the tax.

Statement I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act V of 1884 for the official year 1896-97.

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		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.	
Chattram	43900 - -	2380 - -	680 - -			150 - -	680 - -	1800 - -	2950 - -	3380 - -	17000 - -		130 - -	130 - -		130 - -	2930 - -	
			2670 - -							2670 - -			2290 - -	2290 - -	4800 - -	2990 - -	210 - -	
										4050 - -			1620 - -	1620 - -		2120 - -		
Committee of the Chattram																		

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

	Estimate 1897-98. Details of Minor Heads.	Estimate 1897-98. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT 1.—(*Public Works*)—					
1. NEW WORKS—					
a. Communications	2000		3000	3000	458 7
b. Buildings	14000		7190	14000	8534 11 4
c. Drainage					
d. Water-supply	2570	22570	6450	6450	2819 6 7
2. REPAIRS—					
a. Communications	12000		13000	13000	7050 6 1
b. Buildings	1300		1700	1700	248 14 11
c. Drainage—					
i. Repairs to works					
ii. Establishment for flushing drains, &c.	1800		1800	1800	1819 15 3
d. Water-supply—					
i. Repairs to works, machinery, &c.	6000		4000	4000	7054 3 9
ii. Establishment	6250	12350	6190	6190	6061 3 4
iii. Contingencies	4100	31450	4100	5700	1835 9 1
3. ESTABLISHMENT	1080	4080	1080	1080	680 9
4. TOOLS AND PLANT AND OTHER STORES.	300	300	300	300	10
5. CONTRIBUTIONS—					
a. To Local Boards for works ..					
b. To Provincial Funds for scrutiny of estimates, &c.					
c. To others for public works ..					
Total, Grant 1 ..		55340	56810	58620	36157 7 8
GRANT 2.—(*Education*)—					
1. TRAINING SCHOOLS—					
a. Contributions to Local Boards ..	1000		1000	1000	1000
b. Stipends to Normal students ..	380	1380	380	380	303 8 8.
2. MUNICIPAL SCHOOLS—					
i. On Salary System—					
a. Establishment					
b. Contingencies					
Carried forward ..		1380	1380	1380	1303 8 8.

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

	Estimate 1897-98. Details of Minor Heads.	Estimate 1897-98. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		1380	1380	1380	1343 8 8.
GRANT 2.—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	590		580	580	502 ..
b. Result Grants	200		180	180	142 7 ..
c. Contingencies	190	980	190	190	226 13 4
3. SALARY GRANTS	3200	3200	3200	3000	3246 11 3
4. RESULTS GRANTS	3500	3500	3500	3500	3193
5. COMBINED GRANTS—					
a. Fixed Payments					
b. Result Grants					
6. INSPECTION—					
a. Contributions to Local Boards ..					
b. Municipal Inspectors—					
i. Establishment	420		420	420	420
ii. Contingencies	30	450	30	30	30 9 3
7. MISCELLANEOUS—					
a. Building, furniture, &c., grants ..	2690		300	300	292 8 6
b. Common gymnasium—					
i. Establishment	180		180	180	180
ii. Contingencies	10		10	10	37 12 9
c. Common Drawing Master—					
i. Establishment	240		240	240	225 12 11
ii. Contingencies	10		10	10	61 12 ..
d. Other items	50	3180	50	50	49 5 4
Total, Grant 2 ..		12690	10270	10070	9912 5 ..
GRANT 3.—(*Sanitation and Medical Services*).					
1. HOSPITALS AND DISPENSARIES—					
a. Establishment	6160		6160	6090	5867 6 6
b. Medicines and Supplies	4500		4500	4500	6024 1 5
c. Diet of Patients	3000		3000	3000	2029 9 7
d. Sundries and Contingencies ..	2350		2350	2850	1856 6 10
e. Contributions to Local Boards ..	200		200	200	192
&c., &c., &c. ..		16210			
Carried forward ..		16210	16160	16140	15969 7 4

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

	Estimate 1898-99.		Revised Budget Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.			
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		16210	16160	16140	15969 7 4
GRANT 3.—(*Sanitation and Medical Services*)—cont.					
2. *a.* Contributions to Provincial Funds for—					
i. Medical College	540		540	680	537
ii. Sanitary Inspection ..	430		430	460	429
iii. Medical Reserve staff ..	120		120	90	121
iv. Cutlers' Establishment ..					
b. Contributions to Local Boards, &c., for—					
i. Medical Schools					
ii. Reserve staff					
&c., &c., &c. ..					
c. Other contributions	800	1890	800	800	800
3. Vaccination—					
a. Establishment	420		420	420	395 8 8
b. Contingencies	220		210	200	246 5 10
c. Contributions to Local Boards ..		640	630	620	641 4 6
4. Registration of Births and Deaths—					
a. Establishment	480		480	480	477 1 8
b. Contingencies	50	530	50	50	198 13 11
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	12820		11930	10480	9966 9 5
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	18280		17620	16000	17171 9 4
b. Private scavenging—					
i. Establishment	2500		2000	3350	902 3
ii. Contingencies, such as cost of scavenging carts, &c.	100		1300	1300	3 15 6
c. Cholera charges	3500		3500	3500	2525 12 10
d. Contingencies	2500		2500	2500	2444 15 10
&c., &c., &c. ..	39700	39700	37130	39495 0 6	
Total, Grant 3 ..		58970	57960	56450	52169 4 7

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

	Estimate 1898-97.		Revised Budget Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.			
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	2390		2030	2030	1997 3 9
b. Contingencies	5300	7690	5380	4500	5381 1 6
2. i. Markets—					
a. Establishment	240		240	240	228 10 4
b. Contingencies	20		20	20	9 10 6
ii. Slaughter-houses—					
a. Establishment					
b. Contingencies		260			
3. Choultries—					
a. Establishment	860		860	860	881 4 2
b. Contingencies	20		20	20	94 8 2
c. Feeding Travellers	540	2420	1540	1540	1897 13 6
4. Travellers' Bungalows—					
a. Establishment	220		200	200	198 . .
b. Contingencies	50	270	50	50	65 14 .
5. Avenues—					
a. Establishment	100		100	100	88 . .
b. Contingencies		100			
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 ..	4500		7000	25000	563 . 1
Carried forward ..		10640	17440	34560	11386 13 6

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

—	Estimate 1898-99. Details of Minor Heads.	Estimate 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		10640	17448	34560	11386 8
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. OTHER CHARGES—cont.					
ii. Rewards for destruction of wild animals and snakes	100		70	100	71 8
iii. Printing	1000		1000	1000	366 2
iv. Compensation for lands				1000	
v. Other items	1000	6600	1680	1000	970 8
					2434 5 2
Total, Grant 4 ..		17240	20190	37660	15227 12 10
GRANT 5—					
a. General Establishment—					
i. Office Establishment	5220		4280	3080	2702 7
ii. Inspection					
b. Collection of Municipal Taxes—					
i. Establishment	2390		2360	2360	2196 6 10
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c.	300		300	300	28
c. Collection of Tolls—					
i. Establishment					
ii. Contingencies					
d. Office contingencies other than (*b*) (ii)	1600		1600	1600	2 8
e. Contributions for Central office and Audit establishments ..	1340		1340	1340	2143 13
					980
					211 4
Total, Grant 5 ..		10850	9880	8700	8264 7
REPAYMENT OF DEBT—					
a. Instalments paid during the year..	3740		3740	3740	3529 6
b. Invested on account of Sinking Fund (Value of securities purchased)	1300		2270	1310	3200
c. Charges of investment	150		250	120	317 8 10
INTEREST—					
a. On account of last year			810		675
b. On account of current years ..	10000		8620	10040	9791 5 6

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

—	Estimate 1898-99. Details of Minor Heads.	Estimate 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.
Advances recoverable—					
a. Permanent			50		10
b. Others			3000		703 12 9
Refunds of other than current collections ..			800		300 13
Discount					
Pensions and gratuities					
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank					
Total Expenditure ..		170440	16380	18661	14026 1 3
Balances—					
a. Municipal Fund	8090		10800	6500	11485 15 6
b. Endowments	3240	11330	2530	2230	1837 14 10
c. Water-tax Fund					
Grand Total ..		181770	181900	195391	15358 15 6

NOTE TO STATEMENT II.

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

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

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

Part I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 189 -9 .			h
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications								
1	Roads	1000				1000			
2	Tunnels	1000				1000			
3									
	Total ..	2000				2000			
(b)	Buildings								
1	Latrines	24000	4500			4000			
2	Inspection Wards	6000				6000			
3	Hospital		6340			6000			
4	Compound wall for the new European Cemetery	2000				2000			
	Total ..					16000			

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

Part I.—New Works—*cont.*

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 189 -9 .			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage								
1									
2									
3									
	Total ..								
(d)	Water-supply								
1	Extension of pipes	1000				1000			
2	Additional fountains	1000	1000			1000			
3	Altering the Configuration of the north bank by the pines Vagi for the protection of water supply.	2510				2510			
	Total ..	4510	1000			4510			

11000 with the budget for 1897-98

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	Labour	4000	-	-				Total mileage of roads, streets, lanes, &c., in the town: 39
2	Road materials	7500	-	-				Metalled or Gravelled: 26 — Unmetalled: 13
3	Tunnels	200	-	-				
	Contingencies and Miscellaneous							
	Finance of Contracts	300	-	-				Total mileage under maintenance. 39
								Metalled or Gravelled: 26 — Unmetalled: 13
	Total ..	12000						

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	East Market	300	-	-				
2	Hospital & Dispensary	800	-	-				
3	Other buildings	200	-	-				
	Total ..	1300	-	-				

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage							
1								
2								
3								
	Total ..							
(d)	Water-supply							
1	Final Charge	5000	..					
2	Repairs to fountains	300	..					
3	Tools &c	100	..					
	Inspection	600	..					Municipal Inter-Colonies
	Total ..	6000						

Statement II-B.—Details of Municipal Establishments.

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 1.—2. *c.* Drainage—							
Overseers							
Drain cleaners @ Rs. 5 each ..	31	155	..	..	1860	..	..
Total ..	31	155	..	..	1860	..	..
Deduct Fines and Stoppages ..					60	..	..
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1800	..	..
d. Water works—							
Pumping Station							
Head Driver	1	100	..	..	1200	..	..
Assistant Driver	1	35	..	..	420	..	..
Store keeper	1	25	..	..	300	..	..
Fireman @ Rs 15 each	3	45	..	..	540	..	..
Engine Cleaners @ Rs 7 each	6	42	..	..	504	..	..
Watchman @ Rs 6 each	2	12	..	..	144	..	..
	16	259	..	..	3108	..	..
Out door							
Overseer 65 + 15 horse allowance	1	80	..	..	960	..	..
Fitters @ Rs 9 each	2	18	..	..	216	..	..
Town Cocks @ Rs 8 each	3	24	..	..	288	..	..
Cleaners @ Rs 6 each	10	60	..	..	720	..	..
	16	182	..	..	2184	..	..
Work Shop							
Blacksmith	1	25	..	..	300	..	..
Fitter	1	20	..	..	240	..	..
Hammerman	1	7	..	..	84	..	..
Bellows boy	1	4	..	..	48	..	..
Store keeper	1	12	..	..	144	..	..
Watchman @ Rs 6 each	2	12	..	..	144	..	..
	7	80	..	..	960	..	..
	37	521	..	..	6252	..	..
Add net fines & stoppages					2	..	..
					6250	..	..

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage							
1								
2								
3								
	Total ..							
(d)	Water-supply							
1	Fuel Charges	5000	--	--				
2	Repairs to fountains	300	--	--				
3	Tools &c	100	--	--				
	Inspection	600	--	--				Misld to under Charges
	Total ..	6000						

Statement II-B.—Details of Municipal Establishments.

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 1.—2. *c.* Drainage—							
Overseers							
Drain cleaners @ Rs. 5 -- each ..	31	155	--	--	1860	--	--
Total ..	31	155	--	--	1860	--	--
Deduct Fines and Stoppages ..					60	--	--
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1800	--	--
d. Water works—							
Pumping Station							
Head Driver	35 - 1	100	--	--	1200	--	--
Assistant Driver	25 - 1	300			300	--	--
Storekeeper	6	540			540	--	--
Fireman @ Rs 15 each	12	504			504	--	--
Engine Cleaners at Rs 7 each	2	12	--	--	144	--	--
Watchman @ Rs 6 each	46	259	--	--	3108	--	--
Outdoor							
Overseer 65 + 15 horse allowance	1	80	--	--	960	--	--
Fitters at Rs 9 each	2	18	--	--	216	--	--
Pump Cooks at Rs 8 each	3	24	--	--	288	--	--
Cleaners at Rs 6 each	10	60	--	--	720	--	--
	16	182	--		2184	--	--
Work Shop							
Blacksmith	1	25	--	--	300	--	--
Fitter	1	20	--	--	240	--	--
Hammerman	1	7	--	--	84	--	--
Bellows boy	1	4	--	--	48	--	--
Store keeper	1	12	--	--	144	--	--
Watchman at Rs 6 each	2	12	--	--	144	--	--
	7	80	--	--	960	--	--
	37	521	--		6252	--	--
Add net fines & stoppages					2	--	--
					6250	--	--

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

—	Number.	Salary per mensem.	Salary per annum.
1	2	3	4
		Rs. A. P.	Rs. A. P.
GRANT 2.—Education—			
1. Training Schools—			
Pupils receiving scholarships at Rs. 6 for 11 months	6	36 - -	396 - -
Total ..	6	36 - -	396 - -
Deduct Fines and Stoppages ..			16 - -
Add arrears for last year paid this year ..			- - -
Balance (Statement II) ..			380 - -
2. Municipal Schools—			
a. On the Salary System—			
Head Master			
1st Assistant Master			
2nd „ „			
Total ..			
Deduct Fines and Stoppages ..			
Add arrears for last year paid this year ..			
Balance (Statement II) ..			

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

—	Number.	Salary per mensem.	Salary per annum.
1	2	3	4
		Rs. A. P.	Rs. A. P.
GRANT 2.—Education—*cont.*			
b. On the Salary Result System—			
Mahommaden Schools			
Head Master	1	12 - -	144 - -
Second Master	1	6 - -	72 - -
Third Master and Rent	1	6 - -	72 - -
Panchama Schools.			
Head Master	1	12 - -	144 - -
Second Master	1	7 - -	84 - -
Third Master at Rs. 6 -	1	6 - -	72 - -
Total ..	6	49 - -	588 - -
Deduct Fines and Stoppages ..			2 - -
Add arrears for last year paid this year ..			
Balance (Statement II) ..			590 - -

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	35			420		
Total ..	1	35			420		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					420		
7. *b.* COMMON GYMNASTIC INSTRUCTORS	1	15			180		
Total ..	1	15			180		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					180		
c. COMMON DRAWING MASTERS	1	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	60			600		
" "	1	12			144		
" "	1	6			72		
" "	1	5			60		
" "	2	110			1320		
" "	1	18			216		
Clerk ..	2	32			384		
Compounder	2	24			288		
Servants	1	10			120		
"	1	10			120		
"	1	8			96		
"	1	8			96		
"	2	12			144		
"	2	10			120		
"	2	9			108		
"	1	5			60		
"	1	6			72		
"	1	8			96		
"	3	18			216		
"	1	5			60		
"	1	50			600		
"	1	13			156		
"	1	5			60		
"	1	6			72		
"	1	6			72		
"	1	55			660		
"	1	9			108		
"	1	3			36		
Total ..	36	573			6156		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					4		
Balance (Statement II) ..					6160		

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 3.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors							
Maistries							
Scavengers .. on Rs. 5 each ..	1	5	—		60	—	
do Rs. 4 each	52	× 208	—		2496	—	
		28 Carts 1 Cart Vacant 29 @ 7.25 M.			2397		
Total ..	53	213	—		2556	—	
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					66	—	
Balance (Statement II) ..					2500	—	
GRANT 4.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents on Rs. 10	1	10	—		120	—	
Masalchies .. do on Rs. 8 each ..	2	16	—		192	—	
Choolchies at Rs. 5-8 each ..	30	× 165	—		1980	—	
Total ..	33	191	—		2292	—	
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					2	—	
					2290	—	

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	1	15	—		180	—	
Servants	1	5	—		60	—	
Total ..	2	20	—		240	—	
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Slaughter-houses—							
Superintendents							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. Choultries— Hakdars on Rs. 21 one on Rs. 16							
Servants .. Sirkarzada	2	37	8		444	—	
Cooks on Rs. 6 each	1	8	—		96	—	
Chowkeydars Jaga makers	2	12	—		144	—	
Korakkars	1	3	—		36	—	
Pagoda Jaga makers	1	4	—		48	—	
Sweepers	1	2	11		25	7	—
Sakki	1	1	—		12	—	
Harrippatti Chalavans watchmen	1	1	—		12	—	
Total ..	11	72	1	11	865	7	—
Deduct Fines and Stoppages ..					5	7	—
Add arrears for last year paid this year ..							
Balance (Statement II) ..					860	—	

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	3	30 —	360 —
Peons	1	5 —	60 —
Total ..	4	35 —	420 —
Deduct Fines and Stoppages ..			
Add arrears for last year paid this year ..			
Balance (Statement II) ..			420 —
4. Registration—			
Registrars at Rs 10 each	4	40 —	480 —
Peons			
Total ..	4	40 —	480 —
Deduct Fines and Stoppages ..			
Add arrears for last year paid this year ..			
Balance (Statement II) ..			480 —

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

—	Number.	Salary per mensem.	Salary per annum.
1	2	3	4
		Rs. A. P.	Rs. A. P.
GRANT 3.—Sanitation and Medical Services—*cont.*			
5. *a.* "Conservancy, Road-cleaning and Road-watering"—			
Health Officer & Sanitary Inspectors on Rs 75 + 15 ..	1	90 —	1080 —
Nuisance Inspectors at Rs 25 each.	3	75 —	900 —
„ do. at Rs 20 each.	3	60 —	720 —
„ do at Rs 15 „ do.	4	60 —	720 —
Maistries Peons at Rs 6 each ..	5	30 —	360 —
Scavengers do .. Rs 5 each ..	6	30 —	360 —
Sweepers on Rs 5 each ..	68	340 —	4080 —
Sanitation Male Sweepers on Rs 5 each	50	250 —	3000 —
Fo. 7512 M. 1-7-97 Female Sweepers at Rs 4	28	112 —	1344 —
Clerk	1	15 —	180 —
Depot Peon	1	6 —	72 —
Dafrins on Rs 5 each	3	15 —	180 —
Total ..	173	1083 —	12996 —
Deduct Fines and Stoppages ..			176
Add arrears for last year paid this year ..			12820 —
Balance (Statement II) ..			

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 4.—LIGHTING AND MISCELLANEOUS MUNICIPAL PURPOSES—*cont.*							
4. TRAVELLERS' BUNGALOWS—							
Maty	1	8	10	—	120	—	—
Servants	1		3	—	36	—	—
Gardner	1		5	—	60	—	—
Whaby	1		1	8	6	—	—
Total ..	4	18	8	—	222	—	—
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					2	—	—
Balance (Statement II) ..					220	—	—
5. AVENUES—							
Servants .. Peiagal	1		5	—	60	—	—
Chetab	1		3	—	36	—	—
Total ..	2	8	—		96	—	—
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					4	—	—
Balance (Statement II) ..					100	—	—
6. PUBLIC GARDEN—							
Gardeners							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 4.—LIGHTING AND MISCELLANEOUS MUNICIPAL PURPOSES—*cont.*							
8. FIRE—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
9.—							
Clock winder	1	5	—	✓	60	—	✓
English Club Gardner	1	6	—	✓	72	—	—
	1	6	—	—	72	—	—
Deduct fines and stoppages					2	—	—
					70	—	—

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

1	Number.	Salary per mensem.			Salary per annum.		
	2	3			4		
GRANT 5.—*a.* GENERAL ESTABLISHMENT—		RS.	A.	P.	RS.	A.	P.
i. Office—							
Manager .. .. Paid Secretary for 12 months on Rs 90	1	(new)					
Clerks	1	200		×	2000		
"	1	90	70	×	0		
" Record Keeper	1		30	✓	3		
Accountants	1		15	✓			
Peons .. Cash Keeper	1		15	✓			
Attender	1	30	35	×	420		
Mochi	1		20	✓	240		
Head Peon	1		8	✓	96		
Peon	1		8	✓	96		
Peon at 6 Rs each	1		8	✓	96		
Masalchi	2		7	✓	96		
	1		12	✓	144		
			7	✓	84		
Total ..	14	435			5220		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Inspection—							
Chairman's salary or carriage allowance							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

1	Number.	Salary per mensem.			Salary per annum.		
	2	3			4		
GRANT 5.—*a.* GENERAL ESTABLISHMENT—*cont.*		RS.	A.	P.	RS.	A.	P.
b. Collection—							
Clerks .. on Rs 20	2	42	8	✓	510		
Do on the 20th each	1	15		✓	180		
Bill Collectors .. on Rs 13 each	2	26		✓	312		
Peons .. Do 12 Do	2	24		✓	288		
Do 11 Do	2	22		✓	264		
Do 10 Do	7	70		✓	840		
Total ..	16	199	8	✓	2394		✓
Deduct Fines and Stoppages ..					4		
Add arrears for last year paid this year ..							
Balance (Statement II) ..					2390		✓
c. Collection of tolls—							
Inspectors							
Gate-keepers							
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—							
i. Office—							
Paid Secretary for 12 months (new)	1	200			2400		
Manager .. .. on Rs 70	1	90	70				
Clerks	1		30		360		
.. ..	1		15		180		
.. ..	1		15		180		
Record keeper	1		15		180		
..	1	30	35		420		
Accountants	1		20		240		
Peons Cash keeper	1		8		96		
Attender	1		8		96		
Mochi	1		8		96		
Head Peon	1		7		84		
Peon	2		12		144		
Peon at 6 Rs each	1		7		84		
Masalchi							
Total ..	14	435			5220		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Inspection—							
Chairman's salary or carriage allowance							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	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 .. on Rs 20 .. .. another rate 22-8 ..	2	62	8		510		
do do	1	15			180		
Bill Collectors .. on .. Rs. 13 each	2	26			312		
Peons .. do 12 do	2	24			288		
do do do	2	22			264		
do do do	7	70			840		
Total ..	16	199	8		2394		
Deduct Fines and Stoppages ..					4		
Add arrears for last year paid this year ..							
Balance (Statement II) ..					2390		
c. Collection of tolls—							
Inspectors							
Gate-keepers							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

STATEMENT III.—*Municipality of* Abstract of

Deposits Account for the year 189 –9 .

	Rs.	A.	P.		Rs.	A.	P.
Balance brought forward ..							
				1. Credited to Municipal Funds ..			
1. Deposits by appellants							
				2. Returned to appellants			
2. Deposits by renters							
				3. Returned to renters			
3. Deposits by contractors							
				4. Returned to contractors			
4. Deposits as security by municipal servants							
				5. Returned to municipal servants ..			
5. Deposited for the execution of work for which private parties are liable.							
				6. Returned to parties			
6. Other deposits under the Act or bye-laws				7. Paid to claimants			
				Total ..			
Total, Receipts ..				Balance ..			
Total, including balance ..				Total ..			

STATEMENT IV-A.—*Municipality of* Madura Demand, Collection and Balance statement for the year 1896–97.

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.	14000			500			13500			13000									600		
2. Tax on buildings	48000			200			47800			46400									1200		
3. Tax on lands	2500						2500			2200									300		
4. Water-tax on buildings and lands	25600			100			25500			24850									650		
5. Tolls (gross receipts)	33000						33000			32000											
6. Market rents	6000						6000			5800									200		
7. Slaughter-house fees	2000						2000			2000											
8. Rent of cart-stands	1200						1200			1200											
9. Private scavenging fees	3000						3000			3000											
10 Income from Bricks	3000						3000			3000											
11 Warrant fees	800						800			670									130		
Total ..	139100			800			138300			135320									2980		

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.	590 —	140 —	730 —	700 —	30 —	— —	— —	— — — —
2. Tax on buildings	750 —	2130 —	2880 —	2580 —	— —	— —	300 —	1895-96. 1896-97
3. Tax on lands	30 —	340 —	370 —	200 —	— —	— —	170 —	1894-95. 1895-96. 1896-97
4. Water-tax on buildings and lands ..	350 —	1120 —	1470 —	1300 —	— —	— —	170 —	1895-96. 1896-97
5. Tolls	1450 —	— —	1450 —	1450 —	— —	— —	— —	— — — —
6. Market rents	40 —	50 —	90 —	60 —	— —	— —	30 —	— — — —
7. Slaughter-house fees	940 —	— —	940 —	940 —	— —	— —	— —	— — — —
8. Rent of cart-stands	460 —	— —	460 —	— —	— —	— —	460 —	— — — —
9. Private scavenging fees	— —	— —	— —	— —	— —	— —	— —	— — — —
10 Income from Markets	350 —	— —	350 —	— —	— —	— —	350 —	— — — —
11 Warrant fees.	50 —	150 —	200 —	130 —	— —	— —	70 —	— — — —
Total ..	5010 —	3930 —	8940 —	7360 —	30 —	— —	1550 —	

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

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

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

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

Statement VI.—Revised Estimate for 1897-98.

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

Items.	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896-97.	Probable receipts of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
1. BALANCE BROUGHT FORWARD—						
a. Municipal Fund	11480			11480	12880	
b. Endowments	1840			1840	1790	
c. Water-tax Fund	13320			13320	13870	
2. MUNICIPAL RATES AND TAXES—						
a. Tax on arts, &c. (section 53) ..	6421	9462	10119	16540	13510	The increase under these heads is due to collection of old arrears together with arrears of 1896-97
b. Tax on buildings (section 63) ..	24343	32068	25977	58320	46000	
c. Tax on lands (section 63) ..	560	1851	2510	2060	2840	
d. Water-tax on buildings and lands (section 75)	12628	15540	12652	28280	27820	
e. Tax on vehicles with springs and palanquins (section 77) ..	1423	102	177	1600	1200	This is due to remissions on account of changes that are effected beyond 100 yards of Fazl Ghat
f. Tax on animals (section 77) ..	2654	421	246	2900	2800	This is due to greater care and vigilance now for guard against evasion of these taxes and also owing to the provisions of the new Municipal Act.
g. Tax on carts and other vehicles without springs (section 85) ..	2025	380	375	2400	2400	
h. Tolls (section 91)—						
Gross receipts ..	32210					
Less Local Fund share ..	13952	8932	7518	21470	22760	This was owing to an amount refused by the Toll Contractor at the kidery Sales.
i. Penalties on account of—						
i. Tax on arts	1	1	19	20	1	This is owing to the large amount instituted for the recovery of the arrears
ii. Tax on buildings	1	2	99	100	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.			32	100		This is the penalty levied under the new Municipal Act
viii. Evasion of tolls						
3. REALIZATIONS UNDER SPECIAL ACTS—						
a. Pounds						
b. Ferry rents						
c. Fees under Act II of 1888 ..	184	90	16	200	100	Licences were granted to 4 Dramatic Companies and one Circus party during the year
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—						
a. i. Rent of lands	937	646	718	1655	1000	This is due to the recovery of the
ii. Rent of buildings	603	658	617	1120	1120	
iii. Avenue receipts	302	311	498	800	840	
iv. Fees from Travellers' Bungalows	312	289	288	600	600	
b. i. Sale-proceeds of lands and buildings	990			990	530	The increase is due to Sale of a piece of land attached the Travellers Bungalow
ii. Produce of lands, gardens, &c.		135			100	
Sale-proceeds of old materials, empty oil cans, packing cases, &c.	249	38	1257	1500	1000	Cost of the dog pulse maker recovered from the Shirley Water Works accounts for the increase
Carried forward ..	67643	69806	63827	132670	122726	

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 ..	67643	- -	69806	- -	63027	- -	130670	- -	123720	- -	
3. Revenue derived from Municipal property and powers apart from taxation—*cont.*											
c. Conservancy receipts—											
Sale-proceeds of night-soil, street refuse, &c.			260	- -	970	- -	970	- -	900	- -	The Sale of Sweepings at the annual sale fetched a higher sum.
d. i. Fees from educational institutions	17	- -	18	- -	32	- -	32	- -	32	- -	
ii. Other revenue from educational institutions ..	26	- -	10	- -	14	- -	40	- -	40	- -	Why?
iii. Sale of books ..											
e. i. Sale-proceeds and composition fees of medicines ..	76	- -	61	- -	28	- -	120	- -	60	- -	This is due to the Sale of unserviceable articles and packing cases & upholstery
ii. Other Hospital receipts ..	72	- -			48	- -	120	- -	1000	- -	This is owing to the Sweepers having opened much Cash out past the municipal market.
f. i. Income from markets ..	5473	- -	4073	- -	3281	- -	8760	- -	1870	- -	The original contract amount may not fetch the rental and it had to be resold at a less advance to the present contractor.
ii. „ slaughter-houses.	806	- -	238	- -	524	- -	1330	- -	500	- -	As the levy of this fee has become Compulsory under the Act Rs 500/- is anticipated to
g. Other fees—					472	- -	500	- -			
a- Warrant fees.	28	- -			28	- -	56	- -	60	- -	
i. Distraint fees	103	- -	84	- -	297	- -	400	- -	250	- -	
ii. License fees	1530	- -	807	- -	970	- -	2500	- -	1000	- -	The increase is due to the keen Competition of the Sales
iii. Cart-stand fees	487	- -	579	- -	643	- -	1122	- -	1000	- -	This is owing to the number of proseu
iv. Other fees	10						10	- -	10	- -	
h. Fines under Municipal and other Acts	877	- -	1197	- -	323	- -	1200	- -	1000	- -	disposed of by the Bench Combi-
							3060	- -	2000	- -	This is the amount actually credited to Municipal funds.
11 Balance of fines under Sec 3	3060	- -									by
i. Interest on investments—											
i. General, including choultries											
ii. Educational											
iii. Medical	1650	- -	822	- -	93	- -	1650	- -	1650	- -	
j. Premium on loans											
5. Grants and contributions—											
a. From Government—											
i. Education—											
Normal stipends											
Buildings											
Municipal Schools	99	- -	164	- -	101	- -	200	- -	200	- -	
Other purposes											
ii. Medical											
iii. Other purposes—											
Communications											
Water-supply											
Drainage											
Sanitation											
Other purposes	2450	- -					2450	- -	2450	- -	
b. From Local Boards—											
i. Education											
ii. Medical	1300	- -					1800	- -	1350	- -	
iii. Other purposes	50	- -			200	- -	250	- -	250	- -	
Carried forward ..	85766	- -	78165	- -	71104	- -	156870	- -	145245	- -	

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 ..	85766	-	-	78165	-	-	7 1104	-	-	156870	-	-	150280	-	-	
5. GRANTS AND CONTRIBUTIONS—*cont.*																
c. Other grants and contributions—																
i. Education																
ii. Medical	10	-	-							10	-	-				
iii. Other purposes																
6. MISCELLANEOUS—																
a. Recoveries on account of services rendered to private individuals—																
i. Private scavenging ..	1	-	-		-	-		-	-		-	-		-	-	house houses could not be collected owing to the difficulty in procuring the services of the required number, taken into the account.
ii. Other purposes	6963	-	-	3556	-	-	1037	-	-	8000	-	-	2800	-	-	Supply of pipe water to Private houses was not freely taken advantage of by the public as was anticipated in the Budget.
b. Other items—																
i. Fishery rents .. .													60	-	-	Fishery in Krishna Rao's tank was not sold during the year as it was full of water throughout the year.
ii. Refunds of expenditure of previous year	10	-	-	168	-	-				10	-	-				
iii. Fee for numbering carts, &c.	371	-	-	378	-	-	59	-	-	770	-	-	700	-	-	
iv. Other items	17	-	-	20	-	-	103	-	-	120	-	-	100	-	-	
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.	240	-	-	120	-	-	40	-	-	280	-	-	280	-	-	
d. Advances—																
i. Permanent																
ii. Others																there are advances made to Contractors in the previous year and recovered during the year.
Total Receipts ..	94682	-	-	82494	-	-	7369 8	-	-	176580	-	-	151470	-	-	
Grand Total ..	108002	-	-	82494	-	-	73698	-	-	181700	-	-	195340	-	-	

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			
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
GRANT 1—(*Public Works*)—																
1. NEW WORKS—																
a. Communications	109	-	-				2891	-	-	3000	-	-	3000	-	-	Sites Selected for Latrines have not been acquired and the amount provided cannot be fully utilized: the cattle of the hospital establishment will not be on hand during the year.
b. Buildings	850	-	-	7556	-	-	6340	-	-	7190	-	-	14000	-	-	
c. Drainage																
d. Water-supply	5953	-	-	124	-	-	497	-	-	6450	-	-	6450	-	-	
2. REPAIRS—																
a. Communications	6454	-	-	3337	-	-	6546	-	-	13000	-	-	13000	-	-	
b. Buildings	78	-	-	107	-	-	1622	-	-	1700	-	-	1700	-	-	
c. Drainage—																
i. Repairs to works																
ii. Establishment for flushing drains, &c.	1211	-	-	609	-	-	589	-	-	1800	-	-	1800	-	-	
d. Water-supply—																
i. Repairs to works, machinery, &c.	4029	-	-	2946	-	-	1972	-	-	6000	-	-	6000	-	-	
ii. Establishment	4097	-	-	2032	-	-	2093	-	-	6190	-	-	6190	-	-	
iii. Contingencies	770	-	-	518	-	-	3330	-	-	4100	-	-	5100	-	-	Both the feeding channels to supplement the ... of water on the filters had will not be ... during the year there will be no ... under this item
3. ESTABLISHMENT	513	-	-	200	-	-	567	-	-	1080	-	-	1080	-	-	
4. TOOLS AND PLANT AND OTHER STORES.	300	-	-	10	-	-				300	-	-	300	-	-	
5. CONTRIBUTIONS—																
a. To Local Boards for works ..																
b. To Provincial Funds for scrutiny of estimates, &c.																
c. To others for public works ..																
Total, Grant 1 ..	24363	-	-	17434	-	-	26447	-	-	50810	-	-	58620	-	-	
GRANT 2—(*Education*)—																
1. TRAINING SCHOOLS—																
a. Contributions to Local Boards ..	1000	-	-							1000	-	-	1000	-	-	
b. Stipends to Normal students ..	98	-	-	129	-	-	282	-	-	380	-	-	380	-	-	
2. MUNICIPAL SCHOOLS—																
i. On Salary System—																
a. Establishment																
b. Contingencies																
ii. On Salary-Results System—																
a. Fixed Payments	338	-	-	168	-	-	242	-	-	580	-	-	580	-	-	
b. Results Grants				142	-	-	180	-	-	180	-	-	180	-	-	
c. Contingencies	141			91	-	-	49	-	-	190	-	-	190	-	-	
3. SALARY GRANTS	1950	-	-	1260	-	-	1250	-	-	3200	-	-	3000	-	-	The allotment under this head was paid in accordance with the actuals of the last ...
4. RESULTS GRANTS	448	-	-	3864	-	-	3052	-	-	3500	-	-	3500	-	-	
5. COMBINED GRANTS—																
a. Fixed Payments																
b. Results Grants																
6. INSPECTION—																
a. Contributions to Local Boards ..																
Carried forward ..	3975	-	-	4854	-	-	5056	-	-	9030	-	-	8830	-	-	

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

Items.	Actuals of the first eight months of 1897-98.	Actua's 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 ..	3972 - -	4854 - -	6088 - -	9030 - -	8930 - -	
GRANT 2—(*Education*)—cont.						
b. Municipal Inspectors—						
i. Establishment	280 - -	140 - -	140 - -	420 - -	420 - -	
ii. Contingencies	11 - -	19 - -	19 - -	30 - -	30 - -	
7. MISCELLANEOUS—						
a. Building, furniture, &c., grants ..	50 - -	292 - -	250 - -	300 - -	300 - -	
b. Common gymnasium—						
i. Establishment	120 - -	60 - -	60 - -	180 - -	180 - -	
ii. Contingencies	16 - -	13 - -	10 - -	26 - -	26 - -	
c. Other items						
i Establishment	160 - -		80 - -	240 - -	240 - -	
ii Contingencies	2 - -	128 - -	8 - -	10 - -	10 - -	
d. Other items	32 - -		18 - -	50 - -	60 - -	
Total, Grant 2 ..	4630 - -	5481 - -	5640 - -	10270 - -	10070 - -	
GRANT 3—(*Sanitation and Medical Services*).						
1. HOSPITALS AND DISPENSARIES—						
a. Establishment	3797 - -	1973 - -	2313 - -	6110 - -	6398 - -	Increased rate of pay Rs 10/ was passed to the Local Board after June G. O No 1530 Dt. 8-7-97
b. Medicines and Supplies ..	1105 - -	8219 - -	3398 - -	4503 - -	4500 - -	
c. Diet of Patients	1361 - -	602 - -	1627 - -	3988 - -	3988 - -	
d. Sundries and Contingencies ..	928 - -	337 - -	422 - -	2350 - -	2352 - -	
e. Contributions to Local Boards ..	192 - -		8 - -	200 - -	200 - -	
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—						
i. Medical College ..		537 - -	540 - -	540 - -	680 - -	These are the estimates of the past years.
ii. Sanitary Inspection ..	1033 - -	2227 - -	4330 - -	4330 - -	4260 - -	
iii. Medical Reserve staff ..		121 - -	120 - -	120 - -	90 - -	
iv. Cutlers' Establishment ..						
b. CONTRIBUTIONS TO LOCAL BOARDS, &c., FOR—						
i. Medical Schools ..						
ii. Reserve staff						
c. OTHER CONTRIBUTIONS ..	800 - -			800 - -	800 - -	
3. VACCINATIONS—						
a. Establishment	254 - -	117 - -	166 - -	420 - -	420 - -	
b. Contingencies	201 - -	92 - -	9 - -	210 - -	200 - -	
c. Contributions to Local Boards ..						
Carried forward ..	8638 - -	7427 - -	10042 - -	18680 - -	18790 - -	

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 ..	8638 — —	7427 — —	10042 — —	18680 — —	18790 — —	
GRANT 3—(*Sanitation and Medical Services*)—cont.						
4. Registration of Births and Deaths—						
a. Establishment	318 — —	157 — —	162 — —	480 — —	✓ 480 — —	
b. Contingencies	16 — —	183 — —	34 — —	50 — —	✓ 50 — —	
5. Conservancy, Road cleaning and Road watering—						
a. i. Establishment	7092 — —	3328 — —	1888 — —	11020 — —	✓ 10420 — —	There is entering to the employment of additional number of Coolies and Cart.
ii. Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	12068 — —	5881 — —	6452 — —	17520 — —	✓ 18000 — —	
b. Private scavenging—						
i. Establishment	866 — —	358 — —	1134 — —	2000 — —	✓ 2250 — —	The short expenditure is due to the difficulty in procuring Coolies at reasonable rates.
ii. Contingencies, such as cost of scavenging carts, &c.	456 — —	231 — —	1344 — —	1800 — —	✓ 1800 — —	
c. Cholera charges	1566 — —	1732 — —	1964 — —	3530 — —	✓ 3530 — —	
d. Contingencies	1468 — —	101 — —	1062 — —	2530 — —	✓ 2500 — —	
Total, Grant 3 ..	32022 — —	19305 — —	25938 — —	57960 — —	56450 — —	
GRANT 4—(*Lighting and Miscellaneous Municipal purposes*)—						
1. Lighting—						
a. Establishment	1345 — —	654 — —	685 — —	2030 — —	✓ 2030 — —	
b. Contingencies	4881 — —	1491 — —	1499 — —	6380 — —	✓ 4500 — —	The provision is due to the additional number of lamps put up. Moving the Office and to the employment of Cost of kerosine purchased
2. i. Markets—						
a. Establishment	145 — —	70 — —	95 — —	240 — —	✓ 240 — —	
b. Contingencies	1 — —	1 — —	19 — —	20 — —	✓ 20 — —	
ii. Slaughter-houses—						
a. Establishment						
b. Contingencies						
3. Choultries—						
a. Establishment	556 — —	283 — —	304 — —	860 — —	✓ 860 — —	
b. Contingencies	10 — —	85 — —	10 — —	20 — —	✓ 20 — —	
c. Feeding Travellers	1001 — —	644 — —	539 — —	1540 — —	✓ 1540 — —	
4. Travellers' bungalows—						
a. Establishment	132 — —	66 — —	68 — —	200 — —	✓ 200 — —	
b. Contingencies	31 — —	28 — —	19 — —	50 — —	✓ 50 — —	
5. Avenues—						
a. Establishment	68 — —	32 — —	52 — —	100 — —	✓ 100 — —	
b. Contingencies						
6. Public Garden—						
a. Establishment						
b. Purchase of seeds, repair of well, purchase of bullocks, &c, ..						
Carried forward ..	8750 — —	3633 — —	2290 — —	10440 — —	9560 — —	

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

Items.	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1897-98	Probable charges of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	8150	3633	2290	10440	9560	
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	3391	563	3649	7000	25000	This will be the expenditure in proportion to the receipts.
ii. Rewards for destruction of wild animals and snakes	70	1		70	100	Rs 70 is the actual expenditure for the destruction of stray dogs.
iii. Printing	248	2	752	1000	1000	
iv. Compensation for lands		970			1000	The decrease is due to the land selected for the Krishnarao burial ground not having been purchased during the year.
v. Other items	1631	1673	49	7680	7000	
Total, Grant 4 ..	13490	6842	6700	20190	37660	
GRANT 5—						
a. General Establishment—						
i. Office Establishment ..	2073	726	2127	4200	3000	The increase is due to provision having been made for a paid Secretary vide Bo. No. 1832 21-8-97.
ii. Inspection						
b. Collection of Municipal Taxes—						
i. Establishment	1372	513	989	2360	2360	
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	67	6	253	320	300	
c. Collection of Tolls—						
i. Establishment						
ii. Contingencies		2				
d. Office contingencies other than (*b*) (ii)	931	1584	669	1600	1600	
e. Contributions for Central office and Audit establishments ..		980	1340	1340	1340	
Bench Establishment		23				
Total, Grant 5 ..	4423	3834	5377	9801	8660	
REPAYMENT OF DEBT—						
a. Instalments paid during the year.	3735	3529	5	3740	3740	
b. Invested on account of Sinking Fund (value of securities purchased)			2270	2270	1310	Rs 2270 will be invested towards the Sinking Fund of loans this year.
c. Charges of investment ..			250	250	120	
INTEREST—						
a. On account of last year ..	870			870		Arrears of interest due on a debenture loan was paid during the year
b. On account of current year ..	8370	4632	230	9620	10240	This is the amount of interest paid on Govt. & debenture loans.

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	50 — —	10 — —		50 — —	✓	The office permanent advance was raised by
b. Others	2932 — —	297 — —	68 — —	3000 — —	✓	There are advances made on account of
Refunds of other than current collections ..	768 — —	29 — —	35 — —	832 — —	✓	from the sums deposited by the parties
Discount						Taxes collected in previous years
Pensions and gratuities						to the postes accounts for the increas
Investments—						
a. In Government securities for purposes other than Sinking Fund						
b. In Savings Bank						
Total Expenditure ..	76840 — —	61297 — —	72760 — —	168537 — —	186640 — —	
Balances—						
a. Municipal Fund				10800 — —	8300 — —	
b. Endowments				2530 — —	2230 — —	
c. Water-tax Fund						
Grand Total ..	108002 — —	82494 — —	73898 — —	181900 — —	196340 — —	

56 60

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Madura 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 ..					
(1) Grant III 5 a i Establishment	10680 — —	1450 — —		11930 — —	Vide G.O. No 1512 Fin. 3-7-97.
ii. Other Charges	16000 — —	1520 — —		17520 — —	
(2) Grant III					
Sanitation and Medical Service					
1. Hospitals & Dispensaries Establishment	6090 — —	20 — —		6110 — —	Vide G.O. No 1530 Fin. 3-7-97
(3) Grant V.					
a General Establishment		1200 — —		4200 — —	Vide G.O No 1833 21-9-97
1 Office Establishment	3000 — —				

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

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

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

STATEMENT VII.—Tolls.

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

Statement VIII.—Loans.

1	2	3	Amount repaid			Amount transferred to Sinking Fund			Invested out of the total amount transferred up to end of 1898-99.	
			Up to 31st March 1898.		In 1898-99.	Up to 31st March 1898.		In 1898-99.	In Government Securities.	In the Savings Bank.
Amount of loan and rate of interest.	For what purpose and terms on which obtained and year in which taken.	Date of Government sanction.	Number of years.	Amount.		Number of years.	Amount.			
			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.
5000 at 5 percent 5000 at 5 percent	Water Supply and Jaigal bridge	No. 2995 dated 23-12-86				12 12	1380 -- 1380 --	200 -- 200 --		
27000 at 6 percent	Water Supply	No 638 Mis dt 7-7-86				11	6190 --	900 --	10500 --	1040 --
164000 at 4½ per cent	New water works.	No 894 13-9-94	4	11950 --	3300 --	Intent	1290 --			
315000 at 4 1/6 per Cent	Do	No. 1910 Mis Mis 20-11-95 2133 Mo 21-12-95	2	1050 --	600 --					
				13000 --	3900 --		10240 --	1300 --	10500 --	1040 --

Rs 3/1/98

Chairman

Statement of R… evision of Establishment.

Order sanctioning present establishment.		Office to which the proposition refers.	Present Scale.				CHARGE. Proposed Scale.			
			Number	Designation.	Pay.		mber	Designation	Pay.	
Number	Date.				Minimum.	M…			Minimum.	Maximum
				Pumping Station	Rs.	Rs.			Rs.	Rs.
			1	Head Mistri		100				
			1	Assistant Mistri		35				
			1	Store keeper		25				
			3	Fire men @ 15 Rs each		45				
			6	Engine Cleaners @ 7 Rs each		42				
			2	Watchmen @ 6 Rs each		12				
				Out Door.						
			1	Overseer but 15 horse allowance		75				
			2	Fitters @ 9 Rs each						
			3	Iron Coolies @ 8 Rs each						
			10	Cleaners @ 6 Rs each						
				Work shops						
			1	Block Smith						
			1	Fitter						
			1	Hammer man						
			1	Bellows boy						
			1	Store keeper						
			2	Watchmen @ 6 Rs each						
			37							

5/7 Rs.

13 Rs Increase

Grant I (2) d. H. Establishment

1

2/3

56 60

Statement of E… …vision of E…tablishment.

Order sanctioning present establishment.		Office to which the proposition refers.	Present Scale.				Proposed Scale.					
			Number	Designation.	Pay.		CHARGE.					
Number	Date.				Minimum.	M…	nber	Designation	Pay.		Increase per month.	…
									Minimum.	Maximum.	Amount.	Amount.
				Pumping Station	Rs.	Rs.			Rs.	Rs.	Rs.	Rs.
			1	Head Mpires		100						
			1	Assistant Mpires		35						
			1	Store keeper		25						
			3	Fire men @ 15 Rs each		45						
			6	Engine Cleaners @ 7 Rs each		42						
			2	Watchmen @ 6 Rs each		12						
				Ant Door.								
			1	Pretover bot 15 horse allowance		75						
			2	Firemen @ 9 Rs each								
			3	Inn Cooks @ 8 Rs each								
			10	Cleaners @ 6 Rs each								
				Work Shop								
			1	Block Smith								
			1	Fitter								
			1	Hammer man								
			1	Bellows boy								
			1	Store keeper								
			2	Watchmen @ 6 Rs each								
			37									

517 Re.

13th March 1897

Grant I (2) of II Establishment

500—21-4-97.

1

313