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G.O., No. 366 M

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[Despatch Abstract.]

Annl budget — Procuring the Srivilliputtur
for 1898-99

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FURTHER PAPERS.

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G.O., No. 366 M., 11th February 1898.

FEBRUARY.

Municipal Budget.

Reviewing the Srívilliputtúr — for 1898-99.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTM

READ—the following papers :—

From M.R.Ry. T. RAGHAVIAH Garu, Deputy Collector in charge of the Office of Chairman, Municipal Council, Srívilliputtúr, to the Secretary to Government, Local and Municipal Department (through the Collector of Tinnevelly), dated 1st January 1898, No. 1.

I have the honour to submit, herewith, the budget estimate of receipts and charges of this municipality for the financial year 1898–99, together with the revised estimate for the current year and the usual subsidiary statements.

REVISED ESTIMATE FOR 1897–98.

2. The total receipts of the year, including an opening balance of Rs. 2,250, amount to Rs. 19,030 and the charges to Rs. 18,250 against Rs. 33,130 and Rs. 31,320, respectively, of the original estimate. The closing balance of the year, according to the revised estimate, is Rs. 780 against Rs. 1,810 of the original budget.

3. The fall in the receipts in the revised budget occurs chiefly under the following items :—

(1) Profession-tax;
(2) Animal tax;
(3) Contribution from Government;
(4) ,, local boards; and
(5) Private scavenging fees.

(*a*) The fall under profession-tax is due to the amendment by Act III of 1897 of the law relating to the levy of the tax. Items (2) and (4) appear to have been over-estimated in the original budget. The construction of a building for the municipal hospital has to be put off pending the receipt of the necessary plans from the sanitary board; and hence the fall under item (3). The system of private scavenging has not spread as rapidly as was expected owing to the want of access to the back-yards in the case of many houses and to other local difficulties. Consequently the estimate of fees from private scavenging has been reduced.

4. The variations under charges are explained below :—

(*a*) *New Works—Communications.*—The additional allotment of Rs. 50 has been made for the construction of a small tunnel to the east of the Thirumakulam tank, an incomplete work of 1896–97.

(*b*) *New Works—Buildings.*—The provision for the construction of the hospital building has been omitted. The provision of Rs. 200 made in the original budget for repair of the floor of certain latrines has been omitted as the work has since been considered unnecessary. The allotment of Rs. 160 for the purchase of iron dust-bins has been transferred to "Conservancy—contingencies." These account for the decrease under this head.

(*c*) *Original Works—Drainage and Water-supply.*—No expenditure has been incurred under these heads or is likely to be incurred before the close of the current year; hence the provision made in the original budget has been omitted.

(*d*) *Repairs—Communications.*—The decrease under this head is due to the fact that the library street, for the repair of which a sum of Rs. 100 was provided in the original budget, is in a good condition, and that a sum of Rs. 20 is considered a sufficient allotment for its repair this year.

(*e*) *Stipends to Normal Students.*—The student who was selected for normal training not having presented himself for the same, the allotment under this head has been reduced.

(*f*) *Hospital Establishment.*—The increase under this head is due to the transfer to Srívilliputtúr of an apothecary of a higher grade than the one for whom provision had been made in the original budget.

(*g*) *Medicines and Supplies.*—The sum provided is with reference to the indents already sanctioned.

(*h*) *Conservancy—Contingencies.*—The increase is due to the transfer to this head of the allotment of Rs. 160 from the head "Original works—buildings"—*vide* sub-paragraph (6) above.

(*i*) *Private Scavenging.*—The system of private scavenging not having made much progress during the year, the estimated expenditure has been reduced.

(*j*) *Epidemic Charges.*—It is expected that not more than Rs. 200 will have to be spent under this head till the close of the year, the expenditure for the first eight months of the year being only Rs. 88; hence the provision under this head has been reduced to Rs. 200.

(*k*) *Lighting Contingencies.*—The reduction under this head is due chiefly to the fall in the price of kerosine-oil.

(*l*) *Printing.*—The increase is due to payment having been made in the current year for a large portion of printing work done last year.

(*m*) *Compensation for Lands.*—No lands have yet been selected for the rubbish and night-soil depôts proposed to be opened and there is no likelihood of any being selected and acquired within the year; hence the provision made in the original budget under the head has been omitted.

BUDGET ESTIMATE FOR 1898–99.

Receipts.

5. Including an opening balance of Rs. 780, the receipts for the year are estimated at Rs. 31,070 against Rs. 19,030 in the revised estimate for 1897–98. The important variations are explained below :—

(i) The alteration in the law regarding profession-tax has had the effect of reducing considerably the income hitherto derived by this municipality from this source, while the expenditure does not allow of a corresponding reduction. The council considered it, therefore, expedient to raise the present low rate of house and land tax prevailing in the municipality, viz., $6\frac{1}{4}$ per cent., on the annual rental value of houses and lands to the rate of $7\frac{1}{2}$ per cent. of the annual rental value of houses and lands prevailing in the sister municipalities of Tinnevelly and Palamcottah, and thus make up the deficit occasioned by the fall in profession-tax. A copy of the council's resolution on the subject is submitted for the information of Government. This accounts for the increase under the head "Building and land tax" in the budget estimate for 1898–99.

(ii) The expected increase of Rs. 70 under "Tolls" is slight and can be safely budgeted for.

(iii) As the Government securities standing in favour of the hospital must be sold for raising funds for the construction of the hospital building, the *interest* hitherto realized on them has been omitted from the receipt side of the budget.

(iv) A rubbish and night-soil depôt being expected to be opened next year, an income of Rs. 150 can be derived by the sale of manure collected there.

(v) Rs. 200 can, it is expected, be realized under "Fines under the Municipal Act." This is exclusive of what may be realized under the Towns Nuisance Act which should go to the credit of the Provincial funds for meeting the pay of a clerk that may be entertained in the local sub-magistrate's office for work connected with cases triable by the Bench of Magistrates.

(vi) Under "Grants and contributions," Rs. 60 represent the Grant-in-aid to be received from Government on account of a normal student stipended by the council; Rs. 30, the grant on account of girls instructed in the municipal schools; Rs. 70, the grant towards the pay of the common drawing master and other charges connected with drawing; Rs. 3,000, the grant promised by Government towards the cost of the new hospital building; and Rs. 830, the contribution expected from the Srívilliputtúr Taluk Board towards the upkeep of the municipal hospital. This last amount is calculated with reference to G.O., Mis. No. 876 L., dated 10th May 1897, at one-third of the net charges of the hospital as budgeted for in the revised estimate for 1897–98. Rs. 200 and Rs. 300 are the usual contributions paid by the Srívilliputtúr Pennington Market Committee for educational and medical purposes, respectively.

(vii) Under "Private scavenging fees," Rs. 400 can, with the expected increase in the scavenging service, be expected to be realized during 1898–99.

(viii) Rs. 9,100 shown under "Sale-proceeds of Government securities" is, as already stated, the sale-proceeds of Government promissory notes intended to be sold to meet the cost of the hospital building.

Charges.

6. The charges for the year 1898–99 are estimated at Rs. 24,890 against Rs. 18,250 for 1897–98 according to the revised budget. The following remarks appear to be called for:—

(1) *Grant 1, Communications.*—The provision under this head is 50 per cent. of the net receipts from tolls.

(2) *Buildings.*—The provision under original works includes an allotment of Rs. 7,000 for the hospital building. It is not likely that more than this amount will be utilized during the year. The District Medical and Sanitary Officer recommends the purchase of two new iron latrines; but it is not possible to provide more than Rs. 100, which will meet the cost of one latrine.

(3) The allotments under "Drainage and water-supply" call for no remarks.

(4) *Miscellaneous Public Improvements.*—The sinking of a well in the new burning and burial ground for the use of people performing funeral rites is a matter of great necessity. The cost of the work is estimated at Rs. 450, the whole of which the council is unable to incur at present. Rs. 220 are provided for the partial execution of the work during the year.

(5) The council proposes to dispense with the services of one of the two watchmen of the Thirumakulam tank. The watchman of the travellers' bungalow situated on the western bank of the tank has not enough of work to do as the bungalow is seldom used by travellers. He will be made to watch the tank also, and his pay will be raised from Rs. 5 to Rs. 6 in consideration of the additional work given him.

(6) The pay of the municipal overseer rises from Rs. 20 to Rs. 25 by five annual increments of Re. 1 each. His present pay is Rs. 21; next year the rate of salary to be drawn by him is Rs. 22 and the same is provided for.

(7) *Grant 2.*—The Director of Public Instruction recommends increased provision under salaries of masters and under result grants. For want of funds the council is unable to adopt his recommendation to increase the provision under result grants. The teachers of the Municipal Panchama school, to whom increase of pay is recommended, are now paid at the highest rates prevalent in local fund and in other municipal schools in this district, and the council does not see any necessity for the increase in their salaries at present.

(8) *Grant 3, Hospitals and Dispensaries.*—Under establishment, provision is made for seven-eighths of the pay of the apothecary at Rs. 150 (pay Rs. 100 and charge

allowance Rs. 50). The necessity for the increase under this item has been explained in paragraph 4 (*f*) *supra*. Provision is also made for the increase in the pay of the assistant compounder from Rs. 9 to Rs. 12 from November 1898, as he then completes his five years' service and is entitled, under G.O., No. 1662 L., dated 26th July 1889, to the increase. The council is not prepared to increase the pay of the hospital cook. As a trained midwife is willing to serve in the hospital at the present rate of pay, there is no necessity to increase the present rate of the midwife's salary; but the rate of results payment is raised from As. 4 to As. 8 a case over a minimum of five cases a month with a view to offer sufficient inducement to the midwife for good work. A sum of Rs. 900 is provided for medicines and supplies to the hospital and for the purchase of amputation instruments which the hospital is now wanting in. The District Medical and Sanitary Officer's recommendation to purchase an ophthalmoscope has also been adopted, and provision for it has been made in the current year's revised budget. Under diet and contingencies, the sums of Rs. 170 and Rs. 250, respectively, are provided as in the current year and are considered sufficient.

(9) Under "Vaccination," the services of the calf peon will be dispensed with and the allotment for contingent charges reduced to Rs. 60 consequent on the proposed purchase of lymph from the Mysore vaccination depôt.

(10) The pay of the birth and death registrar has been reduced from Rs. 10 to Rs. 8 as competent men are available for the lower pay.

(11) *Conservancy.*—(*a*) There are at present 28 sweepers and ten scavengers on the conservancy staff of the municipality. Provision is made for increasing the strength of the staff by the entertainment of two additional scavengers. The pay of the sweepers and scavengers being the same, it is proposed to employ 24 men for sweeping and sixteen men for scavenging work, as the latter work demands increased attention.

(*b*) Under G.O., No. 4 M., dated 4th January 1897, municipalities, with a population exceeding 30,000 inhabitants, should employ not less than two trained sanitary inspectors—one on a minimum salary of Rs. 50 and the other on a minimum salary of Rs. 20. The population of this municipality was 29,541 at the census of 1891 and now exceeds 30,000. At present, this municipality has only one sanitary inspector on a salary of Rs. 21 and an unpassed sanitary and lighting maistry on a salary of Rs. 15. It is highly desirable that two certificated sanitary inspectors should be entertained. But the present finances of the municipality do not permit of it. With a view, therefore, to secure effective control over the work of the conservancy establishment and better attention to the sanitation of the town with the least possible addition to the present expenditure, the council proposes to give, as is the case in some other municipalities, its manager a share in the supervision of the work of the conservancy establishment and of the sanitary condition of the town on his undergoing a course of training in the sanitary class at Madras and passing the examination in Sanitation and Hygiene, which he is willing to do. The pay of the manager will, in consideration of this work, be raised by Rs. 10, and the increase in his pay debited to conservancy. A better check over encroachments can also be secured by this arrangement, which appears to the council to be advantageous in more ways than one. The council considers that the out-door work proposed to be given to the manager will in no way impair the efficiency of his office work. A copy of the resolution of the council in the matter is enclosed.

(12) The provision under "Other charges" includes the hire of twelve bullocks, the cost of two additional rubbish carts, two night-soil carts, spades, baskets, &c. It also includes a pony allowance of Rs. 8 per mensem, which the council have resolved to give the sanitary inspector of the municipality from next year, in view of the remarks of the Sanitary Commissioner on the last budget proposals of the municipality. This allowance is considered sufficient for the maintenance of a pony in a mofussil town like Srívilliputtúr, and the payment of it will be conditional on the inspector passing the prescribed test and on his maintaining a serviceable pony.

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(*b*) Under G.O., No. 4 M., dated 4th January 1897, municipalities, with a population exceeding 30,000 inhabitants, should employ not less than two trained sanitary inspectors—one on a minimum salary of Rs. 50 and the other on a minimum salary of Rs. 20. The population of this municipality was 29,541 at the census of 1891 and now exceeds 30,000. At present, this municipality has only one sanitary inspector on a salary of Rs. 21 and an unpassed sanitary and lighting maistry on a salary of Rs. 15. It is highly desirable that two certificated sanitary inspectors should be entertained. But the present finances of the municipality do not permit of it. With a view, therefore, to secure effective control over the work of the conservancy establishment and better attention to the sanitation of the town with the least possible addition to the present expenditure, the council proposes to give, as is the case in some other municipalities, its manager a share in the supervision of the work of the conservancy establishment and of the sanitary condition of the town on his undergoing a course of training in the sanitary class at Madras and passing the examination in Sanitation and Hygiene, which he is willing to do. The pay of the manager will, in consideration of this work, be raised by Rs. 10, and the increase in his pay debited to conservancy. A better check over encroachments can also be secured by this arrangement, which appears to the council to be advantageous in more ways than one. The council considers that the out-door work proposed to be given to the manager will in no way impair the efficiency of his office work. A copy of the resolution of the council in the matter is enclosed.

(12) The provision under "Other charges" includes the hire of twelve bullocks, the cost of two additional rubbish carts, two night-soil carts, spades, baskets, &c. It also includes a pony allowance of Rs. 8 per mensem, which the council have resolved to give the sanitary inspector of the municipality from next year, in view of the remarks of the Sanitary Commissioner on the last budget proposals of the municipality. This allowance is considered sufficient for the maintenance of a pony in a mofussil town like Srívilliputtúr, and the payment of it will be conditional on the inspector passing the prescribed test and on his maintaining a serviceable pony.

(13) Under "Private scavenging" provision is made for engaging six scavengers against four actually employed in the current year.

(14) A sum of Rs. 400 is provided under "Epidemic charges." As this town is removed from the line of railway communication and generally enjoys immunity from cholera, it is considered sufficient to provide Rs. 400 under this head.

(15) Under "Contingencies" provision is made for the purchase of a copy of Doctor McNally's Manual of Hygiene for the use of the sanitary inspector.

(16) *Grant 4, Lighting.*—The allotment for lighting contains provision for putting up twelve additional lights and the cost of lighting them. The present number of lights is very insufficient.

(17) As the municipal chattram is not much frequented, there is not enough of work for the chattram water-brahmin. It is, therefore, proposed to utilize his services for the water-pandal sanctioned in G.O., Mis. No. 1488 M., dated 15th September 1895, and to increase his pay from Rs. 5 to Rs. 6 in consideration of the additional work given him. As the chattram and the place where the water-pandal is now located are quite close to each other, neither the chattram nor the water-pandal will suffer by the proposed arrangement, while a large saving would be effected in the expenditure hitherto incurred by way of entertaining a water-brahmin for nine months in the year on a monthly salary of Rs. 6.

(18) The allotment of Rs. 140 under "Compensation for lands" is the estimated cost of purchasing lands required for the night-soil and rubbish depôts.

(19) *Grant 5, Office Establishment.*—A shroff is a great want in the office. There is an accountant called also the tax-clerk to maintain the necessary accounts, a clerk for petitions, correspondence and other miscellaneous work, but none for shroffing and doing the other work which necessarily devolves on the shroff. The work of the office suffers in consequence. The council, therefore, proposes to create the appointment of a shroff on Rs. 12 per mensem. When a shroff is entertained, the necessity for an attender who, in addition to his own work, is doing also clerical work, will not be much felt and there is no need for a masalchi so long as the office has no separate building of its own. It is therefore proposed to do away with the present appointments of the attender and the masalchi. The council has further resolved to increase the pay of the two bill-collectors of this municipality from Rs. 7 to Rs. 8 per mensem. Provision is made for the proposed increase.

7. The budget estimate closes with a balance of Rs. 6,180.

8. A proposition statement for the alterations in the establishments provided for in the budget is enclosed. Copies of the resolutions passed by the council in connection with the budget are also enclosed.

9. The report and the statements were passed by the council at a meeting held on the 13th December 1897.

Submitted to Government.

Revised Estimate for 1897–98.

2. (*a*) *Receipts.*—The decrease in the receipts, especially under the tax on arts, is due to the introduction of the new Municipal Act, but that under private scavenging is not satisfactory. The council, it seems, found it difficult to extend the system to all parts of the town. It is, however, hoped that the matter will receive increased attention and that the council will arrange to make the backyards easily accessible without further delay. The collections under tax on buildings during the first eight months of the year cannot be regarded as satisfactory.

(*b*) *Charges.*—Out of Rs. 1,930 provided in the budget for 1897–98 for communications (new works and repairs), only Rs. 375, or one-sixth of the allotment, has been expended up to the end of November. Every endeavour should be made to spend the balance within the year.

3. The other important variations between the figures of the revised estimate and of the budget estimate of 1897–98 have been fully explained in the Chairman's letter.

Budget Estimate of 1898–99.

4. Considering the financial condition of the municipality, the council is well advised in raising the rate of house and land tax to make up the deficit in the tax on arts, &c., caused by the introduction of the new Act.

5. The provision of Rs. 1,750 under "Communications" is adequate, being 50 per cent. of the income from tolls.

6. The proposal to sink a well in the burning-ground needs further consideration from a sanitary point of view. The provision in the budget for the same may stand subject to this remark.

7. The council's resolution to increase the conservancy staff both under public and private scavenging service may be approved. I, however, doubt whether their proposal to appoint the office manager to supervise the sanitary establishment in addition to his own scriptory work is practicable. The council, however, seem to think that encroachments may be more effectively checked under the arrangement and are confident that their proposal will not affect the work in their office. The proposal may be accepted.

8. The entertainment of a shroff on Rs. 12 by dispensing with the services of the attender and the masalchi does not seem to me judicious. I do not think that any shroff is necessary especially when the collections are, or ought to be, daily remitted into the treasury by means of chellans. This work of remittance can conveniently be done by the accountant as the amount to be remitted is not likely to be large.

9. The other proposals may be approved.

Tinnevelly,
10*th January* 1898.

(Signed) R. B. CLEGG,
Acting Collector.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 31st January 1898, No. 748.

With reference to the budget estimate of the Srívilliputtúr Municipality for 1898–99, I have the honour to state that, to the provision therein made for education should be added a sum of Rs. 100 under result grants and Rs. 40 under salary-result schools. The actual result earnings of aided schools during 1896–97 are reported to have amounted to Rs. 1,095, though only Rs. 812 were paid. The allotment of Rs. 800 made for the purpose should therefore be raised to Rs. 900 at least for the next year. The inspecting officers consider that the teachers of the Panchama school are all underpaid and recommend an increase of Re. 1 to each. This recommendation has my support, and I would accordingly propose an increased allotment of Rs. 36, or in round numbers Rs. 40, under municipal salary-result schools. The reason urged by the council against these proposals, viz., want of funds, does not seem to me valid, seeing that it spends on education only about 11 or 12 per cent. of its income from taxation and rents, which is less than what many other municipal corporations spend.

2. The sum of Rs. 60 entered under "Receipts" as stipendiary grant should be Rs. 50, as the Code allows a grant of only Rs. 4 per mensem on behalf of a lower secondary grade teacher.

3. With these modifications, the net expenditure on education will be Rs. 1,730 (2,120—390), or about 12 per cent. of the estimated income from taxation and rents.

From Surgeon-Major-General C. SIBTHORPE, C.B., F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 1st February 1898, No. 113.

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

Order—No. 366 M., dated 11th February 1898.

The estimated receipts and charges of the Srívilliputtúr 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	2,170	4,010	2,250	950
Tax on Arts	2,556	2,850	2,000	2,100
,, on Buildings and Lands	4,778	5,300	5,550	6,700
,, on Vehicles and Animals	820	1,200	1,000	1,000
,, on Carts	766	950	960	960
Tolls	3,795	3,400	3,430	3,510
Realizations under Special Acts	..	..	50	40
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	596	540	540	540
Conservancy Receipts	48	10	80	150
Fees and Revenue from Educational Institutions	46	30	40	40
,, ,, from Medical Institutions	36	10	10	10
License Fees	98	200	260	300
Other Fees	129	160	370	380
Fines under Municipal and other Acts	258	130	150	200
Interest on Investments and premium on Loans	318	..	320	..
Grants and Contributions from Government	41	3,200	110	3,150
,, ,, from Local Boards	575	1,100	840	980
,, ,, from other bodies	500	500	500	500
Recoveries for Services to Private Individuals	191	360	250	400
Miscellaneous	4	100	200	180
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	..	9,000	..	9,100
Advances Recovered	2	80	290	200
Total ..	17,727	33,130	19,200	31,390
Charges.				
Grant 1—				
New Works—				
Communications	616	550	600	150
Buildings	252	12,650	410	7,120
Drainage	..	60	..	..
Water-supply	..	160	..	..
Repairs—				
Communications	1,023	1,380	1,300	1,600
Buildings	497	350	350	160
Drainage	43	60	60	80
Water-supply	385	270	250	160
Miscellaneous Public Improvements	..	..	20	220
Establishment	240	250	250	260
Tools and Plant and other Stores	70	160	80	50
Total ..	3,126	15,830	3,320	9,800
Grant 2—				
Training Schools	76	70	20	70
Municipal Schools—				
On the Salary-result System	736	790	790	810
Result Grants	813	800	800	900
Building, Furniture, &c., Grants	50	50	50	50
Inspection	75	90	90	90
Miscellaneous	..	210	170	200
Total ..	1,750	2,010	1,920	2,120
Grant 3—				
Hospitals and Dispensaries	3,129	3,310	3,560	3,680
Contributions	117	60	60	80
Vaccination	399	300	300	180
Registration of Births and Deaths	148	130	130	110
Conservancy, Road-cleaning and Road-watering	3,184	5,900	4,710	5,950
Total ..	6,977	9,700	8,760	10,000
Grant 4—				
Lighting	1,099	1,080	850	850
Choultries	369	370	370	400
Travellers' Bungalows	76	80	80	80
Avenues	..	..	20	60
Public Garden, Survey of Land, Fire and other Charges	490	640	1,160	570
Total ..	2,034	2,170	2,480	1,960
Grant 5—				
Supervision and Management	1,556	1,560	1,470	1,470
Advances Recoverable	15	50	280	200
Refunds	20	..	20	..
Grand Total ..	15,478	31,320	18,250	25,550
Balance	2,249	1,810	950	5,840

Revised Estimate for 1897–98.

2. The current receipts and charges are now estimated at Rs. 16,780 and Rupees 18,250, respectively, against Rs. 29,120 and Rs. 31,320 anticipated in the sanctioned budget. The decrease in the receipts occurs chiefly under the tax on arts, contributions from Government and local boards and sale-proceeds of Government securities, and that in the charges under Grants 1 and 3. The collections under the taxes on arts, buildings and lands and the expenditure on communications and buildings during the first eight months of the year were not satisfactory. The net cost of the municipal hospital in 1896–97 being Rs. 2,510, the credit taken under contribution from the Srívilliputtúr Taluk Board on this account will be raised from Rs. 670 to Rupees 836, or Rs. 840 in round number. Under paragraph 1 of G.O., No. 691 M., dated 22nd June 1888, the municipal council was not competent to sanction, without reference to Government, the transfer of Rs. 160 from New works—buildings to Conservancy—contingencies, referred to in paragraph 4 (*b*) of the Chairman's letter. This transfer is, however, now approved. The reduction by two in the number of private scavengers, referred to in the last column of Statement VI and in paragraph 4 (i), is approved. The attention of the municipal council is drawn to the Collector's remark in paragraph 2 (*a*) of his endorsement regarding the extension of the private scavenging service. The balance to be carried forward to the ensuing year's budget will be Rs. 950.

Budget Estimate for 1898–99.

3. *Receipts.*—The receipts for the ensuing year are put down at Rs. 30,300 against Rs. 16,950 in the revised estimate, the increase being mainly under the tax on buildings, grants from Government and sale-proceeds of Government securities. The municipal council's proposal to raise the rate of the taxes on buildings and lands from $6\frac{1}{4}$ to $7\frac{1}{2}$ per cent. of their annual value is sanctioned. With reference to paragraph 2 of the Director's letter read above, the credit taken under Provincial grants for education will be reduced by Rs. 10. The estimated net cost of the municipal hospital in 1897–98 being Rs. 2,930, the sum of Rs. 830 entered as contribution from the Srívilliputtúr Taluk Board on this account will be raised by Rs. 150 in round figures.

4. *Charges.*—(1) The probable charges are placed at Rs. 24.890 against the revised estimate of Rs. 18,250, the increase being chiefly under Grant 1.

(2) *Grant 1.*—The abolition of the post of one of the tank watchmen on Rs. 4–8–0 and the increase in the pay of the watchman of the travellers' bungalow from Rs. 5 to Rs. 6 for watching the Thirumakulam tank, proposed in paragraph 6 (5), are sanctioned. With reference to paragraph 6 of the Collector's endorsement, it is presumed that the water of the well to be sunk in the burning-ground will not be used for drinking purposes.

(3) *Grant 2.*—As recommended by the Director of Public Instruction in paragraph 1 of his letter, the salaries of the teachers of the municipal Panchama school will be raised by Re. 1 each and the allotment for result grants will be increased from Rs. 800 to Rs. 900.

(4) *Grant 3.*—The remarks of the Sanitary Commissioner on the allotments for vaccination, registration of vital statistics and sanitation are awaited. The sum of Rs. 400 provided for epidemic charges will be raised to Rs. 1,000, the amount fixed by Government in No. 27 of the rules issued in G.O., No. 522 M., dated 13th March 1897, being Rs. 1,200.

(5) *Grant 4.*—The municipal council's proposals in paragraph 6 (17) to dispense with the services of the water-pandal Brahman and to increase the pay of the chattram water-Brahman from Rs. 5 to Rs. 6 for doing the work of the former are approved; but this increase will be allowed for only the nine months during which the water-pandal will be maintained.

(6) *Grant 5.*—The abolition of the post of masalchi on Rs. 5 in the municipal office, proposed in paragraph 6 (19), is approved; but for the reasons assigned by the Collector in paragraph 8 of his endorsement, the proposal to entertain a shroff on

Rs. 12 in lieu of the existing office attender on Rs. 7 cannot be sanctioned. For want of funds, the increase from Rs. 7 to Rs. 8 in the salaries of the two bill-collectors will be disallowed.

5. As revised by Government, the budget closes with a balance of Rs. 5,840, of which Rs. 5,100 should be reserved for expenditure on the construction of the new hospital building, leaving Rs. 740, or only 3·9 per cent. of the estimated ordinary receipts, available for general purposes. This should be increased in the course of the year by effecting savings wherever practicable.

(True Extract.)

H. TREMENHEERE,
Ag. Secretary to Government.

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

Ext. A. F. Ecclestone.

Government {1898} of Madras.

LOCAL AND MUNICIPAL.

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G.O., No. 366 M., 11th February 1898.

FEBRUARY.

Municipal Budget.

Reviewing the Srívilliputtúr — for 1898–99.

24. 2. 98.

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Reviewing the Srívilliputtúr — for 1898–99.

26. 2. 98

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From M.R.Ry. T. RAGHAVIAH Garu, Deputy Collector in charge of the Office of Chairman, Municipal Council, Srívilliputtúr, to the Secretary to Government, Local and Municipal Department (through the Collector of Tinnevelly), dated 1st January 1898, No. 1.

I have the honour to submit, herewith, the budget estimate of receipts and charges of this municipality for the financial year 1898–99, together with the revised estimate for the current year and the usual subsidiary statements.

REVISED ESTIMATE FOR 1897–98.

2. The total receipts of the year, including an opening balance of Rs. 2,250, amount to Rs. 19,030 and the charges to Rs. 18,250 against Rs. 33,130 and Rs. 31,320, respectively, of the original estimate. The closing balance of the year, according to the revised estimate, is Rs. 780 against Rs. 1,810 of the original budget.

3. The fall in the receipts in the revised budget occurs chiefly under the following items :—

(1) Profession-tax ;
(2) Animal tax ;
(3) Contribution from Government ;
(4) " local boards ; and
(5) Private scavenging fees.

(*a*) The fall under profession-tax is due to the amendment by Act III of 1897 of the law relating to the levy of the tax. Items (2) and (4) appear to have been over-estimated in the original budget. The construction of a building for the municipal hospital has to be put off pending the receipt of the necessary plans from the sanitary board ; and hence the fall under item (3). The system of private scavenging has not spread as rapidly as was expected owing to the want of access to the back-yards in the case of many houses and to other local difficulties. Consequently the estimate of fees from private scavenging has been reduced.

4. The variations under charges are explained below :—

(*a*) *New Works—Communications.*—The additional allotment of Rs. 50 has been made for the construction of a small tunnel to the east of the Thirumakulam tank, an incomplete work of 1896–97.

(*b*) *New Works—Buildings.*—The provision for the construction of the hospital building has been omitted. The provision of Rs. 200 made in the original budget for repair of the floor of certain latrines has been omitted as the work has since been considered unnecessary. The allotment of Rs. 160 for the purchase of iron dust-bins has been transferred to "Conservancy—contingencies." These account for the decrease under this head.

(*c*) *Original Works—Drainage and Water-supply.*—No expenditure has been incurred under these heads or is likely to be incurred before the close of the current year ; hence the provision made in the original budget has been omitted.

(*d*) *Repairs—Communications.*—The decrease under this head is due to the fact that the library street, for the repair of which a sum of Rs. 100 was provided in the original budget, is in a good condition, and that a sum of Rs. 20 is considered a sufficient allotment for its repair this year.

(*e*) *Stipends to Normal Students.*—The student who was selected for normal training not having presented himself for the same, the allotment under this head has been reduced.

(*f*) *Hospital Establishment.*—The increase under this head is due to the transfer to Srívilliputtúr of an apothecary of a higher grade than the one for whom provision had been made in the original budget.

(*g*) *Medicines and Supplies.*—The sum provided is with reference to the indents already sanctioned.

(*h*) *Conservancy—Contingencies.*—The increase is due to the transfer to this head of the allotment of Rs. 160 from the head "Original works—buildings"—*vide* sub-paragraph (6) above.

(*i*) *Private Scavenging.*—The system of private scavenging not having made much progress during the year, the estimated expenditure has been reduced.

(*j*) *Epidemic Charges.*—It is expected that not more than Rs. 200 will have to be spent under this head till the close of the year, the expenditure for the first eight months of the year being only Rs. 88 ; hence the provision under this head has been reduced to Rs. 200.

(*k*) *Lighting Contingencies.*—The reduction under this head is due chiefly to the fall in the price of kerosine-oil.

(*l*) *Printing.*—The increase is due to payment having been made in the current year for a large portion of printing work done last year.

(*m*) *Compensation for Lands.*—No lands have yet been selected for the rubbish and night-soil depôts proposed to be opened and there is no likelihood of any being selected and acquired within the year ; hence the provision made in the original budget under the head has been omitted.

BUDGET ESTIMATE FOR 1898–99.

Receipts.

5. Including an opening balance of Rs. 780, the receipts for the year are estimated at Rs. 31,070 against Rs. 19,030 in the revised estimate for 1897–98. The important variations are explained below :—

(i) The alteration in the law regarding profession-tax has had the effect of reducing considerably the income hitherto derived by this municipality from this source, while the expenditure does not allow of a corresponding reduction. The council considered it, therefore, expedient to raise the present low rate of house and land tax prevailing in the municipality, viz., $6\frac{1}{4}$ per cent., on the annual rental value of houses and lands to the rate of $7\frac{1}{2}$ per cent. of the annual rental value of houses and lands prevailing in the sister municipalities of Tinnevelly and Palamcottah, and thus make up the deficit occasioned by the fall in profession-tax. A copy of the council's resolution on the subject is submitted for the information of Government. This accounts for the increase under the head "Building and land tax" in the budget estimate for 1898–99.

(ii) The expected increase of Rs. 70 under "Tolls" is slight and can be safely budgeted for.

(iii) As the Government securities standing in favour of the hospital must be sold for raising funds for the construction of the hospital building, the *interest* hitherto realized on them has been omitted from the receipt side of the budget.

(iv) A rubbish and night-soil depôt being expected to be opened next year, an income of Rs. 150 can be derived by the sale of manure collected there.

(v) Rs. 200 can, it is expected, be realized under "Fines under the Municipal Act." This is exclusive of what may be realized under the Towns Nuisance Act which should go to the credit of the Provincial funds for meeting the pay of a clerk that may be entertained in the local sub-magistrate's office for work connected with cases triable by the Bench of Magistrates.

(vi) Under "Grants and contributions," Rs. 60 represent the Grant-in-aid to be received from Government on account of a normal student stipended by the council; Rs. 30, the grant on account of girls instructed in the municipal schools; Rs. 70, the grant towards the pay of the common drawing master and other charges connected with drawing; Rs. 3,000, the grant promised by Government towards the cost of the new hospital building; and Rs. 830, the contribution expected from the Srívilliputtúr Taluk Board towards the upkeep of the municipal hospital. This last amount is calculated with reference to G.O., Mis. No. 876 L., dated 10th May 1897, at one-third of the net charges of the hospital as budgeted for in the revised estimate for 1897–98. Rs. 200 and Rs. 300 are the usual contributions paid by the Srívilliputtúr Pennington Market Committee for educational and medical purposes, respectively.

(vii) Under "Private scavenging fees," Rs. 400 can, with the expected increase in the scavenging service, be expected to be realized during 1898–99.

(viii) Rs. 9,100 shown under "Sale-proceeds of Government securities" is, as already stated, the sale-proceeds of Government promissory notes intended to be sold to meet the cost of the hospital building.

Charges.

6. The charges for the year 1898–99 are estimated at Rs. 24,890 against Rs. 18,250 for 1897–98 according to the revised budget. The following remarks appear to be called for:—

(1) *Grant 1, Communications.*—The provision under this head is 50 per cent. of the net receipts from tolls.

(2) *Buildings.*—The provision under original works includes an allotment of Rs. 7,000 for the hospital building. It is not likely that more than this amount will be utilized during the year. The District Medical and Sanitary Officer recommends the purchase of two new iron latrines; but it is not possible to provide more than Rs. 100, which will meet the cost of one latrine.

(3) The allotments under "Drainage and water-supply" call for no remarks.

(4) *Miscellaneous Public Improvements.*—The sinking of a well in the new burning and burial ground for the use of people performing funeral rites is a matter of great necessity. The cost of the work is estimated at Rs. 450, the whole of which the council is unable to incur at present. Rs. 220 are provided for the partial execution of the work during the year.

(5) The council proposes to dispense with the services of one of the two watchmen of the Thirumakulam tank. The watchman of the travellers' bungalow situated on the western bank of the tank has not enough of work to do as the bungalow is seldom used by travellers. He will be made to watch the tank also, and his pay will be raised from Rs. 5 to Rs. 6 in consideration of the additional work given him.

(6) The pay of the municipal overseer rises from Rs. 20 to Rs. 25 by five annual increments of Re. 1 each. His present pay is Rs. 21; next year the rate of salary to be drawn by him is Rs. 22 and the same is provided for.

(7) *Grant 2.*—The Director of Public Instruction recommends increased provision under salaries of masters and under result grants. For want of funds the council is unable to adopt his recommendation to increase the provision under result grants. The teachers of the Municipal Panchama school, to whom increase of pay is recommended, are now paid at the highest rates prevalent in local fund and in other municipal schools in this district, and the council does not see any necessity for the increase in their salaries at present.

(8) *Grant 3, Hospitals and Dispensaries.*—Under establishment, provision is made for seven-eighths of the pay of the apothecary at Rs. 150 (pay Rs. 100 and charge

allowance Rs. 50). The necessity for the increase under this item has been explained in paragraph 4 (*f*) *supra*. Provision is also made for the increase in the pay of the assistant compounder from Rs. 9 to Rs. 12 from November 1898, as he then completes his five years' service and is entitled, under G.O., No. 1662 L., dated 26th July 1889, to the increase. The council is not prepared to increase the pay of the hospital cook. As a trained midwife is willing to serve in the hospital at the present rate of pay, there is no necessity to increase the present rate of the midwife's salary; but the rate of results payment is raised from As. 4 to As. 8 a case over a minimum of five cases a month with a view to offer sufficient inducement to the midwife for good work. A sum of Rs. 900 is provided for medicines and supplies to the hospital and for the purchase of amputation instruments which the hospital is now wanting in. The District Medical and Sanitary Officer's recommendation to purchase an ophthalmoscope has also been adopted, and provision for it has been made in the current year's revised budget. Under diet and contingencies, the sums of Rs. 170 and Rs. 250, respectively, are provided as in the current year and are considered sufficient.

(9) Under "Vaccination," the services of the calf peon will be dispensed with and the allotment for contingent charges reduced to Rs. 60 consequent on the proposed purchase of lymph from the Mysore vaccination depôt.

(10) The pay of the birth and death registrar has been reduced from Rs. 10 to Rs. 8 as competent men are available for the lower pay.

(11) *Conservancy.*—(*a*) There are at present 28 sweepers and ten scavengers on the conservancy staff of the municipality. Provision is made for increasing the strength of the staff by the entertainment of two additional scavengers. The pay of the sweepers and scavengers being the same, it is proposed to employ 24 men for sweeping and sixteen men for scavenging work, as the latter work demands increased attention.

(*b*) Under G.O., No. 4 M., dated 4th January 1897, municipalities, with a population exceeding 30,000 inhabitants, should employ not less than two trained sanitary inspectors—one on a minimum salary of Rs. 50 and the other on a minimum salary of Rs. 20. The population of this municipality was 29,541 at the census of 1891 and now exceeds 30,000. At present, this municipality has only one sanitary inspector on a salary of Rs. 21 and an unpassed sanitary and lighting maistry on a salary of Rs. 15. It is highly desirable that two certificated sanitary inspectors should be entertained. But the present finances of the municipality do not permit of it. With a view, therefore, to secure effective control over the work of the conservancy establishment and better attention to the sanitation of the town with the least possible addition to the present expenditure, the council proposes to give, as is the case in some other municipalities, its manager a share in the supervision of the work of the conservancy establishment and of the sanitary condition of the town on his undergoing a course of training in the sanitary class at Madras and passing the examination in Sanitation and Hygiene, which he is willing to do. The pay of the manager will, in consideration of this work, be raised by Rs. 10, and the increase in his pay debited to conservancy. A better check over encroachments can also be secured by this arrangement, which appears to the council to be advantageous in more ways than one. The council considers that the out-door work proposed to be given to the manager will in no way impair the efficiency of his office work. A copy of the resolution of the council in the matter is enclosed.

(12) The provision under "Other charges" includes the hire of twelve bullocks, the cost of two additional rubbish carts, two night-soil carts, spades, baskets, &c. It also includes a pony allowance of Rs. 8 per mensem, which the council have resolved to give the sanitary inspector of the municipality from next year, in view of the remarks of the Sanitary Commissioner on the last budget proposals of the municipality. This allowance is considered sufficient for the maintenance of a pony in a mofussil town like Srívilliputtúr, and the payment of it will be conditional on the inspector passing the prescribed test and on his maintaining a serviceable pony.

(13) Under "Private scavenging" provision is made for engaging six scavengers against four actually employed in the current year.

(14) A sum of Rs. 400 is provided under "Epidemic charges." As this town is removed from the line of railway communication and generally enjoys immunity from cholera, it is considered sufficient to provide Rs. 400 under this head.

(15) Under "Contingencies" provision is made for the purchase of a copy of Doctor McNally's Manual of Hygiene for the use of the sanitary inspector.

(16) *Grant 4, Lighting.*—The allotment for lighting contains provision for putting up twelve additional lights and the cost of lighting them. The present number of lights is very insufficient.

(17) As the municipal chattram is not much frequented, there is not enough of work for the chattram water-brahmin. It is, therefore, proposed to utilize his services for the water-pandal sanctioned in G.O., Mis. No. 1488 M., dated 15th September 1895, and to increase his pay from Rs. 5 to Rs. 6 in consideration of the additional work given him. As the chattram and the place where the water-pandal is now located are quite close to each other, neither the chattram nor the water-pandal will suffer by the proposed arrangement, while a large saving would be effected in the expenditure hitherto incurred by way of entertaining a water-brahmin for nine months in the year on a monthly salary of Rs. 6.

(18) The allotment of Rs. 140 under "Compensation for lands" is the estimated cost of purchasing lands required for the night-soil and rubbish depôts.

(19) *Grant 5, Office Establishment.*—A shroff is a great want in the office. There is an accountant called also the tax-clerk to maintain the necessary accounts, a clerk for petitions, correspondence and other miscellaneous work, but none for shroffing and doing the other work which necessarily devolves on the shroff. The work of the office suffers in consequence. The council, therefore, proposes to create the appointment of a shroff on Rs. 12 per mensem. When a shroff is entertained, the necessity for an attender who, in addition to his own work, is doing also clerical work, will not be much felt and there is no need for a masalchi so long as the office has no separate building of its own. It is therefore proposed to do away with the present appointments of the attender and the masalchi. The council has further resolved to increase the pay of the two bill-collectors of this municipality from Rs. 7 to Rs. 8 per mensem. Provision is made for the proposed increase.

7. The budget estimate closes with a balance of Rs. 6,180.

8. A proposition statement for the alterations in the establishments provided for in the budget is enclosed. Copies of the resolutions passed by the council in connection with the budget are also enclosed.

9. The report and the statements were passed by the council at a meeting held on the 13th December 1897.

Submitted to Government.

REVISED ESTIMATE FOR 1897–98.

2. (*a*) *Receipts.*—The decrease in the receipts, especially under the tax on arts, is due to the introduction of the new Municipal Act, but that under private scavenging is not satisfactory. The council, it seems, found it difficult to extend the system to all parts of the town. It is, however, hoped that the matter will receive increased attention and that the council will arrange to make the backyards easily accessible without further delay. The collections under tax on buildings during the first eight months of the year cannot be regarded as satisfactory.

(*b*) *Charges.*—Out of Rs. 1,930 provided in the budget for 1897–98 for communications (new works and repairs), only Rs. 375, or one-sixth of the allotment, has been expended up to the end of November. Every endeavour should be made to spend the balance within the year.

3. The other important variations between the figures of the revised estimate and of the budget estimate of 1897–98 have been fully explained in the Chairman's letter.

BUDGET ESTIMATE OF 1898–99.

4. Considering the financial condition of the municipality, the council is well advised in raising the rate of house and land tax to make up the deficit in the tax on arts, &c., caused by the introduction of the new Act.

5. The provision of Rs. 1,750 under "Communications" is adequate, being 50 per cent. of the income from tolls.

6. The proposal to sink a well in the burning-ground needs further consideration from a sanitary point of view. The provision in the budget for the same may stand subject to this remark.

7. The council's resolution to increase the conservancy staff both under public and private scavenging service may be approved. I, however, doubt whether their proposal to appoint the office manager to supervise the sanitary establishment in addition to his own scriptory work is practicable. The council, however, seem to think that encroachments may be more effectively checked under the arrangement and are confident that their proposal will not affect the work in their office. The proposal may be accepted.

8. The entertainment of a shroff on Rs. 12 by dispensing with the services of the attender and the masalchi does not seem to me judicious. I do not think that any shroff is necessary especially when the collections are, or ought to be, daily remitted into the treasury by means of chellans. This work of remittance can conveniently be done by the accountant as the amount to be remitted is not likely to be large.

9. The other proposals may be approved.

TINNEVELLY,
10*th January* 1898.

(Signed) R. B. CLEGG,
Acting Collector.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 31st January 1898, No. 748.

With reference to the budget estimate of the Srívilliputtúr Municipality for 1898–99, I have the honour to state that, to the provision therein made for education should be added a sum of Rs. 100 under result grants and Rs. 40 under salary-result schools. The actual result earnings of aided schools during 1896–97 are reported to have amounted to Rs. 1,095, though only Rs. 812 were paid. The allotment of Rs. 800 made for the purpose should therefore be raised to Rs. 900 at least for the next year. The inspecting officers consider that the teachers of the Panchama school are all underpaid and recommend an increase of Re. 1 to each. This recommendation has my support, and I would accordingly propose an increased allotment of Rs. 36, or in round numbers Rs. 40, under municipal salary-result schools. The reason urged by the council against these proposals, viz., want of funds, does not seem to me valid, seeing that it spends on education only about 11 or 12 per cent. of its income from taxation and rents, which is less than what many other municipal corporations spend.

2. The sum of Rs. 60 entered under "Receipts" as stipendiary grant should be Rs. 50, as the Code allows a grant of only Rs. 4 per mensem on behalf of a lower secondary grade teacher.

3. With these modifications, the net expenditure on education will be Rs. 1,730 (2,120—390), or about 12 per cent. of the estimated income from taxation and rents.

From Surgeon-Major-General C. SIBTHORPE, C.B., F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 1st February 1898, No. 113.

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

ORDER—No. 366 M., dated 11th February 1898.

The estimated receipts and charges of the Srívilliputtúr 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	2,170	4,010	2,250	950
Tax on Arts	2,556	2,850	2,000	2,100
,, on Buildings and Lands	4,778	5,300	5,550	6,700
,, on Vehicles and Animals	820	1,200	1,000	1,000
,, on Carts	766	950	960	960
Tolls	3,795	3,400	3,430	3,510
Realizations under Special Acts	..	..	50	40
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	596	540	540	540
Conservancy Receipts	48	10	80	150
Fees and Revenue from Educational Institutions	46	30	40	40
,, ,, from Medical Institutions	36	10	10	10
License Fees	98	200	260	300
Other Fees	129	160	370	380
Fines under Municipal and other Acts	258	130	150	200
Interest on Investments and premium on Loans	318	..	320	..
Grants and Contributions from Government	41	3,200	110	3,150
,, ,, from Local Boards	575	1,100	840	980
,, ,, from other bodies	500	500	500	500
Recoveries for Services to Private Individuals	191	360	250	400
Miscellaneous	4	100	200	180
Sale-proceeds of Government Securities, &c. and Realizations of Sinking Fund	..	9,000	..	9,100
Advances Recovered	2	80	290	200
Total ..	17,727	33,130	19,200	31,390
Charges.				
GRANT 1—				
New Works—				
Communications	616	550	600	150
Buildings	252	12,650	410	7,120
Drainage	..	60	..	..
Water-supply	..	160	..	..
Repairs—				
Communications	1,023	1,380	1,300	1,600
Buildings	497	350	350	160
Drainage	43	60	60	80
Water-supply	385	270	250	160
Miscellaneous Public Improvements	..	..	20	220
Establishment	240	250	250	260
Tools and Plant and other Stores	70	100	80	50
Total ..	3,126	15,830	3,320	9,800
GRANT 2—				
Training Schools	76	70	20	70
Municipal Schools—				
On the Salary-result System	736	790	790	810
Result Grants	813	800	800	900
Building, Furniture, &c , Grants	50	50	50	50
Inspection	75	90	90	90
Miscellaneous	..	210	170	200
Total ..	1,750	2,010	1,920	2,120
GRANT 3—				
Hospitals and Dispensaries	3,129	3,310	3,560	3,680
Contributions	117	60	60	80
Vaccination	399	300	300	180
Registration of Births and Deaths	148	130	130	110
Conservancy, Road-cleaning and Road-watering	3,184	5,900	4,710	5,950
Total ..	6,977	9,700	8,760	10,000
GRANT 4—				
Lighting	1,099	1,080	850	850
Choultries	369	370	370	400
Travellers' Bungalows	76	80	80	80
Avenues	..	..	20	60
Public Garden, Survey of Land, Fire and other Charges	490	640	1,160	570
Total ..	2,034	2,170	2,480	1,960
GRANT 5—				
Supervision and Management	1,556	1,560	1,470	1,470
Advances Recoverable	15	50	280	200
Refunds	20	..	20	..
Grand Total ..	15,478	31,320	18,250	25,550
Balance	2,249	1,810	950	5,840

REVISED ESTIMATE FOR 1897–98.

2. The current receipts and charges are now estimated at Rs. 16,780 and Rupees 18,250, respectively, against Rs. 29,120 and Rs. 31,320 anticipated in the sanctioned budget. The decrease in the receipts occurs chiefly under the tax on arts, contributions from Government and local boards and sale-proceeds of Government securities, and that in the charges under Grants 1 and 3. The collections under the taxes on arts, buildings and lands and the expenditure on communications and buildings during the first eight months of the year were not satisfactory. The net cost of the municipal hospital in 1896–97 being Rs. 2,510, the credit taken under contribution from the Srívilliputtúr Taluk Board on this account will be raised from Rs. 670 to Rupees 836, or Rs. 840 in round number. Under paragraph 1 of G.O., No. 691 M., dated 22nd June 1888, the municipal council was not competent to sanction, without reference to Government, the transfer of Rs. 160 from New works—buildings to Conservancy—contingencies, referred to in paragraph 4 (*b*) of the Chairman's letter. This transfer is, however, now approved. The reduction by two in the number of private scavengers, referred to in the last column of Statement VI and in paragraph 4 (i), is approved. The attention of the municipal council is drawn to the Collector's remark in paragraph 2 (*a*) of his endorsement regarding the extension of the private scavenging service. The balance to be carried forward to the ensuing year's budget will be Rs. 950.

BUDGET ESTIMATE FOR 1898–99.

3. *Receipts.*—The receipts for the ensuing year are put down at Rs. 30,300 against Rs. 16,950 in the revised estimate, the increase being mainly under the tax on buildings, grants from Government and sale-proceeds of Government securities. The municipal council's proposal to raise the rate of the tax on buildings and lands from $6\frac{1}{4}$ to $7\frac{1}{2}$ per cent. of their annual value is sanctioned. With reference to paragraph 2 of the Director's letter read above, the credit taken under Provincial grants for education will be reduced by Rs. 10. The estimated net cost of the municipal hospital in 1897–98 being Rs. 2,930, the sum of Rs. 830 entered as contribution from the Srívilliputtúr Taluk Board on this account will be raised by Rs. 150 in round figures.

4. *Charges.*—(1) The probable charges are placed at Rs. 24,890 against the revised estimate of Rs. 18,250, the increase being chiefly under Grant 1.

(2) *Grant 1.*—The abolition of the post of one of the tank watchmen on Rs. 4–8–0 and the increase in the pay of the watchman of the travellers' bungalow from Rs. 5 to Rs. 6 for watching the Thirumakulam tank, proposed in paragraph 6 (5), are sanctioned. With reference to paragraph 6 of the Collector's endorsement, it is presumed that the water of the well to be sunk in the burning-ground will not be used for drinking purposes.

(3) *Grant 2.*—As recommended by the Director of Public Instruction in paragraph 1 of his letter, the salaries of the teachers of the municipal Panchama school will be raised by Re. 1 each and the allotment for result grants will be increased from Rs. 800 to Rs. 900.

(4) *Grant 3.*—The remarks of the Sanitary Commissioner on the allotments for vaccination, registration of vital statistics and sanitation are awaited. The sum of Rs. 400 provided for epidemic charges will be raised to Rs. 1,000, the amount fixed by Government in No. 27 of the rules issued in G.O., No. 522 M., dated 13th March 1897, being Rs. 1,200.

(5) *Grant 4.*—The municipal council's proposals in paragraph 6 (17) to dispense with the services of the water-pandal Brahman and to increase the pay of the chattram water-Brahman from Rs. 5 to Rs. 6 for doing the work of the former are approved; but this increase will be allowed for only the nine months during which the water-pandal will be maintained.

(6) *Grant 5.*—The abolition of the post of masalji on Rs. 5 in the municipal office proposed in paragraph 6 (19) is approved; but for the reasons assigned by the Collector in paragraph 8 of his endorsement, the proposal to entertain a shroff on

Order—No. 366 M., dated 11th February 1898.

The estimated receipts and charges of the Srívilliputtúr 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	2,170	4,010	2,250	950
Tax on Arts	2,556	2,850	2,000	2,100
,, on Buildings and Lands	4,778	5,300	5,550	6,700
,, on Vehicles and Animals	820	1,200	1,000	1,000
,, on Carts	766	950	960	960
Tolls	3,795	3,400	3,430	3,510
Realizations under Special Acts	..	..	50	40
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	596	540	540	540
Conservancy Receipts	48	10	80	150
Fees and Revenue from Educational Institutions	46	30	40	40
,, ,, from Medical Institutions	36	10	10	10
License Fees	98	200	260	300
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Revised Estimate for 1897–98.

2. The current receipts and charges are now estimated at Rs. 16,780 and Rupees 18,250, respectively, against Rs. 29,120 and Rs. 31,320 anticipated in the sanctioned budget. The decrease in the receipts occurs chiefly under the tax on arts, contributions from Government and local boards and sale-proceeds of Government securities, and that in the charges under Grants 1 and 3. The collections under the taxes on arts, buildings and lands and the expenditure on communications and buildings during the first eight months of the year were not satisfactory. The net cost of the municipal hospital in 1896–97 being Rs. 2,510, the credit taken under contribution from the Srívilliputtúr Taluk Board on this account will be raised from Rs. 670 to Rupees 836, or Rs. 840 in round number. Under paragraph 1 of G.O., No. 691 M., dated 22nd June 1888, the municipal council was not competent to sanction, without reference to Government, the transfer of Rs. 160 from New works—buildings to Conservancy—contingencies, referred to in paragraph 4 (*b*) of the Chairman's letter. This transfer is, however, now approved. The reduction by two in the number of private scavengers, referred to in the last column of Statement VI and in paragraph 4 (i), is approved. The attention of the municipal council is drawn to the Collector's remark in paragraph 2 (*a*) of his endorsement regarding the extension of the private scavenging service. The balance to be carried forward to the ensuing year's budget will be Rs. 950.

Budget Estimate for 1898–99.

3. *Receipts.*—The receipts for the ensuing year are put down at Rs. 30,300 against Rs. 16,950 in the revised estimate, the increase being mainly under the tax on buildings, grants from Government and sale-proceeds of Government securities. The municipal council's proposal to raise the rate of the tax on buildings and lands from $6\frac{1}{4}$ to $7\frac{1}{2}$ per cent. of their annual value is sanctioned. With reference to paragraph 2 of the Director's letter read above, the credit taken under Provincial grants for education will be reduced by Rs. 10. The estimated net cost of the municipal hospital in 1897–98 being Rs. 2,930, the sum of Rs. 830 entered as contribution from the Srívilliputtúr Taluk Board on this account will be raised by Rs. 150 in round figures.

4. *Charges.*—(1) The probable charges are placed at Rs. 24,890 against the revised estimate of Rs. 18,250, the increase being chiefly under Grant 1.

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(4) *Grant 3.*—The remarks of the Sanitary Commissioner on the allotments for vaccination, registration of vital statistics and sanitation are awaited. The sum of Rs. 400 provided for epidemic charges will be raised to Rs. 1,000, the amount fixed by Government in No. 27 of the rules issued in G.O., No. 522 M., dated 13th March 1897, being Rs. 1,200.

(5) *Grant 4.*—The municipal council's proposals in paragraph 6 (17) to dispense with the services of the water-pandal Brahman and to increase the pay of the chattram water-Brahman from Rs. 5 to Rs. 6 for doing the work of the former are approved; but this increase will be allowed for only the nine months during which the water-pandal will be maintained.

(6) *Grant 5.*—The abolition of the post of masalji on Rs. 5 in the municipal office proposed in paragraph 6 (19) is approved; but for the reasons assigned by the Collector in paragraph 8 of his endorsement, the proposal to entertain a shroff on

Rs. 12 in lieu of the existing office attender on Rs. 7 cannot be sanctioned. For want of funds, the increase from Rs. 7 to Rs. 8 in the salaries of the two bill-collectors will be disallowed.

5. As revised by Government, the budget closes with a balance of Rs. 5,840, of which Rs. 5,100 should be reserved for expenditure on the construction of the new hospital building, leaving Rs. 740, or only 3·9 per cent. of the estimated ordinary receipts, available for general purposes. This should be increased in the course of the year by effecting savings wherever practicable.

(True Extract.)

Ag. Secretary to Government.

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

Exd. A. F. Eccleston.

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Exd. A. F. Eccleston.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From M.R.Ry. T. RAGHAVIAH Garu, Deputy Collector in charge of the Office of Chairman, Municipal Council, Srívilliputtúr, to the Secretary to Government, Local and Municipal Department (through the Collector of Tinnevelly), dated 1st January 1898, No. 1.

I have the honour to submit, herewith, the budget estimate of receipts and charges of this municipality for the financial year 1898–99, together with the revised estimate for the current year and the usual subsidiary statements.

REVISED ESTIMATE FOR 1897–98.

2. The total receipts of the year, including an opening balance of Rs. 2,250, amount to Rs. 19,030, and the charges to Rs. 18,250, against Rs. 33,130 and Rs. 31,320, respectively, of the original estimate. The closing balance of the year, according to the revised estimate, is Rs. 780, against Rs. 1,810 of the original budget.

3. The fall in the receipts in the revised budget occurs chiefly under the following items:—

(1) Profession-tax;
(2) Animal tax;
(3) Contribution from Government;
(4) ,, local boards; and
(5) Private scavenging fees.

(*a*) The fall under profession-tax is due to the amendment by Act III of 1897 of the law relating to the levy of the tax. Items (2) and (4) appear to have been over-estimated in the original budget. The construction of a building for the municipal hospital has to be put off pending the receipt of the necessary plans from the sanitary board; and hence the fall under item (3). The system of private scavenging has not spread as rapidly as was expected owing to the want of access to the backyards in the case of many houses and to other local difficulties. Consequently the estimate of fees from private scavenging has been reduced.

4. The variations under charges are explained below:—

(*a*) *New Works—Communications.*—The additional allotment of Rs. 50 has been made for the construction of a small bridge to the east of the Thirumakulam tank, an incomplete work of 1896–97.

(*b*) *New Works—Buildings.*—The provision for the construction of the hospital building has been omitted. The provision of Rs. 200 made in the original budget for repair of the floor of certain latrines has been omitted as the work has since been considered unnecessary. The allotment of Rs. 160 for the purchase of iron dust-bins has been transferred to "Conservancy, contingencies." These account for the decrease under this head.

(*c*) *Original Works—Drainage and Water-supply.*—No expenditure has been incurred under these heads or is likely to be incurred before the close of the current year; hence the provision made in the original budget has been omitted.

(*d*) *Repairs—Communications.*—The decrease under this head is due to the fact that the library street, for the repair of which a sum of Rs 100 was provided in the original budget, is in a good condition, and that a sum of Rs. 20 is considered sufficient allotment for its repair this year.

(*e*) *Stipends to Normal Students.*—The student who was selected for normal training not having presented himself for the same, the allotment under this head has been reduced.

(*f*) *Hospital Establishment.*—The increase under this head is due to the transfer to Srívilliputtúr of an apothecary of a higher grade than the one for whom provision had been made in the original budget.

(*g*) *Medicines and Supplies.*—The sum provided is with reference to the indents already sanctioned.

(*h*) *Conservancy—Contingencies.*—The increase is due to the transfer to this head of the allotment of Rs. 160 from the head "Original works, buildings"—*vide* sub-paragraph (6) above.

(*i*) *Private Scavenging.*—The system of private scavenging not having made much progress during the year, the estimated expenditure has been reduced.

(*j*) *Epidemic Charges.*—It is expected that not more than Rs. 200 will have to be spent under this head till the close of the year, the expenditure for the first eight months of the year being only Rs. 88; hence the provision under this head has been reduced to Rs. 200.

(*k*) *Lighting Contingencies.*—The reduction under this head is due chiefly to the fall in the price of kerosine-oil.

(*l*) *Printing.*—The increase is due to payment having been made in the current year for a large portion of printing work done last year.

(*m*) *Compensation for Lands.*—No lands have yet been selected for the rubbish and night-soil depôts proposed to be opened and there is no likelihood of any being selected and acquired within the year; hence the provision made in the original budget under the head has been omitted.

BUDGET ESTIMATE FOR 1898–99.

Receipts.

5. Including an opening balance of Rs. 780, the receipts for the year are estimated at Rs. 31,070 against Rs. 19,030 in the revised estimate for 1897–98. The important variations are explained below:—

(i) The alteration in the law regarding profession-tax has had the effect of reducing considerably the income hitherto derived by this municipality from this source, while the expenditure does not allow of a corresponding reduction. The council considered it, therefore, expedient to raise the present low rate of house and land tax prevailing in the municipality, viz., $6\frac{1}{4}$ per cent., on the annual rental value of houses and lands to the rate of $7\frac{1}{2}$ per cent. of the annual rental value of houses and lands prevailing in the sister municipalities of Tinnevelly and Palamcottah, and thus make up the deficit occasioned by the fall in profession-tax. A copy of the council's resolution on the subject is submitted for the information of Government. This accounts for the increase under the head "Building and land tax" in the budget estimate for 1898–99.

(ii) The expected increase of Rs. 70 under "Tolls" is slight and can be safely budgeted for.

(iii) As the Government securities standing in favour of the hospital must be sold for raising funds for the construction of the hospital building, the *interest* hitherto realized on them has been omitted from the receipt side of the budget.

(iv) A rubbish and night soil depôt being expected to be opened next year, an income of Rs. 150 can be derived by the sale of manure collected there.

(v) Rs. 200 can, it is expected, be realized under "Fines under the Municipal Act." This is exclusive of what may be realized under the Towns Nuisance Act which should go to the credit of the Provincial funds for meeting the pay of a clerk that may be entertained in the local sub-magistrate's office for work connected with cases triable by the Bench of Magistrates.

(vi) Under "Grants and contributions," Rs. 60 represent the grant-in-aid to be received from Government on account of a normal student stipended by the council; Rs. 30, the grant on account of girls instructed in the municipal schools; Rs. 70, the grant towards the pay of the common drawingmaster and other charges connected with drawing; Rs. 3,000, the grant promised by Government towards the cost of the new hospital building; and Rs. 830, the contribution expected from the Srívilliputtúr Taluk Board towards the upkeep of the municipal hospital. This last amount is calculated with reference to G.O., Mis. No. 876 L., dated 10th May 1897, at one-third of the net charges of the hospital as budgeted for in the revised estimate for 1897–98. Rs. 200 and Rs. 300 are the usual contributions paid by the Srívilliputtúr Pennington Market Committee for educational and medical purposes, respectively.

(vii) Under "Private scavenging fees," Rs. 400 can, with the expected increase in the scavenging service, be expected to be realized during 1898–99.

(viii) Rs. 9,100 shown under "Sale-proceeds of Government securities" is, as already stated, the sale-proceeds of Government promissory notes intended to be sold to meet the cost of the hospital building.

Charges.

6. The charges for the year 1898–99 are estimated at Rs. 24,890 against Rs. 18,250 for 1897–98 according to the revised budget. The following remarks appear to be called for:—

(1) *Grant 1, Communications.*—The provision under this head is 50 per cent. of the net receipts from tolls.

(2) *Buildings.*—The provision under original works includes an allotment of Rs. 7,000 for the hospital building. It is not likely that more than this amount will be utilized during the year. The District Medical and Sanitary Officer recommends the purchase of two new iron latrines; but it is not possible to provide more than Rs. 100, which will meet the cost of one latrine.

(3) The allotment under "Drainage and water-supply" call for no remarks.

(4) *Miscellaneous Public Improvements.*—The sinking of a well in the new burning and burial ground for the use of people performing funeral rites is a matter of great necessity. The cost of the work is estimated at Rs. 450, the whole of which the council is unable to incur at present. Rs. 220 are provided for the partial execution of the work during the year.

(5) The council proposes to dispense with the services of one of the two watchmen of the Thirumakulam tank. The watchman of the travellers' bungalow situated on the western bank of the tank has not enough of work to do as the bungalow is seldom used by travellers. He will be made to watch the tank also, and his pay will be raised from Rs. 5 to Rs. 6 in consideration of the additional work given him.

(6) The pay of the municipal overseer rises from Rs. 20 to Rs. 25 by five annual increments of Re. 1 each. His present pay is Rs. 21; next year the rate of salary to be drawn by him is Rs. 22 and the same is provided for.

(7) *Grant 2.*—The Director of Public Instruction recommends increased provision under salaries of masters and under results grants. For want of funds the council is unable to adopt his recommendation to increase the provision under results grants. The teachers of the Municipal Panchama school, to whom increase of pay is recommended, are now paid at the highest rates prevalent in local fund and in other municipal schools in this district, and the council does not see any necessity for the increase in their salaries at present.

(8) *Grant 3, Hospitals and Dispensaries.*—Under establishment, provision is made for seven-eighths of the pay of the apothecary at Rs. 150 (pay Rs. 100 and charge

allowance Rs. 50). The necessity for the increase under this item has been explained in paragraph 4 (*f*) *supra*. Provision is also made for the increase in the pay of the assistant compounder from Rs. 9 to Rs. 12 from November 1898, as he then completes his five years' service and is entitled, under G.O., No. 1662 L., dated 26th July 1889, to the increase. The council is not prepared to increase the pay of the hospital cook. As a trained midwife is willing to serve in the hospital at the present rate of pay, there is no necessity to increase the present rate of the midwife's salary; but the rate of results payment is raised from As. 4 to As. 8 a case over a minimum of five cases a month with a view to offer sufficient inducement to the midwife for good work. A sum of Rs. 900 is provided for medicines and supplies to the hospital and for the purchase of amputation instruments which the hospital is now wanting in. The District Medical and Sanitary Officer's recommendation to purchase an ophthalmoscope has also been adopted, and provision for it has been made in the current year's revised budget. Under diet and contingencies, the sums of Rs. 170 and Rs. 250, respectively, are provided as in the current year and are considered sufficient.

(9) Under "Vaccination," the services of the calf peon will be dispensed with and the allotment for contingent charges reduced to Rs. 60, consequent on the proposed purchase of lymph from the Mysor vaccination depôt.

(10) The pay of the birth and death registrar has been reduced from Rs. 10 to Rs. 8 as competent men are available for the lower pay.

(11) *Conservancy.*—(*a*) There are at present 28 sweepers and ten scavengers on the conservancy staff of the municipality. Provision is made for increasing the strength of the staff by the entertainment of two additional scavengers. The pay of the sweepers and scavengers being the same, it is proposed to employ 24 men for sweeping and sixteen men for scavenging work, as the latter work demands increased attention.

(*b*) Under G.O., No. 4 M., dated 4th January 1897, municipalities, with a population exceeding 30,000 inhabitants, should employ not less than two trained sanitary inspectors—one on a minimum salary of Rs. 50 and the other on a minimum salary of Rs. 20. The population of this municipality was 29,541 at the census of 1891 and now exceeds 30,000. At present, this municipality has only one sanitary inspector on a salary of Rs. 21 and an unpassed sanitary and lighting maistry on a salary of Rs. 15. It is highly desirable that two certificated sanitary inspectors should be entertained. But the present finances of the municipality do not permit of it. With a view, therefore, to secure effective control over the work of the conservancy establishment and better attention to the sanitation of the town with the least possible addition to the present expenditure, the council proposes to give, as is the case in some other municipalities, its manager a share in the supervision of the work of the conservancy establishment and of the sanitary condition of the town on his undergoing a course of training in the sanitary class at Madras and passing the examination in Sanitation and Hygiene, which he is willing to do. The pay of the manager will, in consideration of this work, be raised by Rs. 10, and the increase in his pay debited to conservancy. A better check over encroachments can also be secured by this arrangement, which appears to the council to be advantageous in more ways than one. The council considers that the out-door work proposed to be given to the manager will in no way impair the efficiency of his office work. A copy of the resolution of the council in the matter is enclosed.

(12) The provision under "Other charges" includes the hire of twelve bullocks, the cost of two additional rubbish carts, two night-soil carts, spades, baskets, &c. It also includes a pony allowance of Rs. 8 per mensem, which the council have resolved to give the sanitary inspector of the municipality from next year, in view of the remarks of the Sanitary Commissioner on the last budget proposals of the municipality. This allowance is considered sufficient for the maintenance of a pony in a mofussil town like Srívilliputtúr, and the payment of it will be conditional on the inspector passing the prescribed test and on his maintaining a serviceable pony.

(13) Under "Private scavenging" provision is made for engaging six scavengers against four actually employed in the current year.

(v) Rs. 200 can, it is expected, be realized under "Fines under the Municipal Act." This is exclusive of what may be realized under the Towns Nuisance Act which should go to the credit of the Provincial funds for meeting the pay of a clerk that may be entertained in the local sub-magistrate's office for work connected with cases triable by the Bench of Magistrates.

(vi) Under "Grants and contributions," Rs. 60 represent the grant-in-aid to be received from Government on account of a normal student stipended by the council; Rs. 30, the grant on account of girls instructed in the municipal schools; Rs. 70, the grant towards the pay of the common drawingmaster and other charges connected with drawing; Rs. 3,000, the grant promised by Government towards the cost of the new hospital building; and Rs. 830, the contribution expected from the Srívilliputtúr Taluk Board towards the upkeep of the municipal hospital. This last amount is calculated with reference to G.O., Mis. No. 876 L., dated 10th May 1897, at one-third of the net charges of the hospital as budgeted for in the revised estimate for 1897–98. Rs. 200 and Rs. 300 are the usual contributions paid by the Srívilliputtúr Pennington Market Committee for educational and medical purposes, respectively.

(vii) Under "Private scavenging fees," Rs. 400 can, with the expected increase in the scavenging service, be expected to be realized during 1898–99.

(viii) Rs. 9,100 shown under "Sale-proceeds of Government securities" is, as already stated, the sale-proceeds of Government promissory notes intended to be sold to meet the cost of the hospital building.

Charges.

6. The charges for the year 1898–99 are estimated at Rs. 24,890 against Rs. 18,250 for 1897–98 according to the revised budget. The following remarks appear to be called for :—

(1) *Grant 1, Communications.*—The provision under this head is 50 per cent. of the net receipts from tolls.

(2) *Buildings.*—The provision under original works includes an allotment of Rs. 7,000 for the hospital building. It is not likely that more than this amount will be utilized during the year. The District Medical and Sanitary Officer recommends the purchase of two new iron latrines; but it is not possible to provide more than Rs. 100, which will meet the cost of one latrine.

(3) The allotment under "Drainage and water-supply" call for no remarks.

(4) *Miscellaneous Public Improvements.*—The sinking of a well in the new burning and burial ground for the use of people performing funeral rites is a matter of great necessity. The cost of the work is estimated at Rs. 450, the whole of which the council is unable to incur at present. Rs. 220 are provided for the partial execution of the work during the year.

(5) The council proposes to dispense with the services of one of the two watchmen of the Thirumakulam tank. The watchman of the travellers' bungalow situated on the western bank of the tank has not enough of work to do as the bungalow is seldom used by travellers. He will be made to watch the tank also, and his pay will be raised from Rs. 5 to Rs. 6 in consideration of the additional work given him.

(6) The pay of the municipal overseer rises from Rs. 20 to Rs. 25 by five annual increments of Re. 1 each. His present pay is Rs. 21; next year the rate of salary to be drawn by him is Rs. 22 and the same is provided for.

(7) *Grant 2.*—The Director of Public Instruction recommends increased provision under salaries of masters and under results grants. For want of funds the council is unable to adopt his recommendation to increase the provision under results grants. The teachers of the Municipal Panchama school, to whom increase of pay is recommended, are now paid at the highest rates prevalent in local fund and in other municipal schools in this district, and the council does not see any necessity for the increase in their salaries at present.

(8) *Grant 3, Hospitals and Dispensaries.*—Under establishment, provision is made for seven-eighths of the pay of the apothecary at Rs. 150 (pay Rs. 100 and charge

allowance Rs. 50). The necessity for the increase under this item has been explained in paragraph 4 (*f*) *supra*. Provision is also made for the increase in the pay of the assistant compounder from Rs. 9 to Rs. 12 from November 1898, as he then completes his five years' service and is entitled, under G.O., No. 1662 L., dated 26th July 1889, to the increase. The council is not prepared to increase the pay of the hospital cook. As a trained midwife is willing to serve in the hospital at the present rate of pay, there is no necessity to increase the present rate of the midwife's salary; but the rate of results payment is raised from As. 4 to As. 8 a case over a minimum of five cases a month with a view to offer sufficient inducement to the midwife for good work. A sum of Rs. 900 is provided for medicines and supplies to the hospital and for the purchase of amputation instruments which the hospital is now wanting in. The District Medical and Sanitary Officer's recommendation to purchase an ophthalmoscope has also been adopted, and provision for it has been made in the current year's revised budget. Under diet and contingencies, the sums of Rs. 170 and Rs. 250, respectively, are provided as in the current year and are considered sufficient.

(9) Under "Vaccination," the services of the calf peon will be dispensed with and the allotment for contingent charges reduced to Rs. 60, consequent on the proposed purchase of lymph from the Mysor vaccination depôt.

(10) The pay of the birth and death registrar has been reduced from Rs. 10 to Rs. 8 as competent men are available for the lower pay.

(11) *Conservancy.*—(*a*) There are at present 28 sweepers and ten scavengers on the conservancy staff of the municipality. Provision is made for increasing the strength of the staff by the entertainment of two additional scavengers. The pay of the sweepers and scavengers being the same, it is proposed to employ 24 men for sweeping and sixteen men for scavenging work, as the latter work demands increased attention.

(*b*) Under G.O., No. 4 M., dated 4th January 1897, municipalities, with a population exceeding 30,000 inhabitants, should employ not less than two trained sanitary inspectors—one on a minimum salary of Rs. 50 and the other on a minimum salary of Rs. 20. The population of this municipality was 29,541 at the census of 1891 and now exceeds 30,000. At present, this municipality has only one sanitary inspector on a salary of Rs. 21 and an unpassed sanitary and lighting maistry on a salary of Rs. 15. It is highly desirable that two certificated sanitary inspectors should be entertained. But the present finances of the municipality do not permit of it. With a view, therefore, to secure effective control over the work of the conservancy establishment and better attention to the sanitation of the town with the least possible addition to the present expenditure, the council proposes to give, as is the case in some other municipalities, its manager a share in the supervision of the work of the conservancy establishment and of the sanitary condition of the town on his undergoing a course of training in the sanitary class at Madras and passing the examination in Sanitation and Hygiene, which he is willing to do. The pay of the manager will, in consideration of this work, be raised by Rs. 10, and the increase in his pay debited to conservancy. A better check over encroachments can also be secured by this arrangement, which appears to the council to be advantageous in more ways than one. The council considers that the out-door work proposed to be given to the manager will in no way impair the efficiency of his office work. A copy of the resolution of the council in the matter is enclosed.

(12) The provision under "Other charges" includes the hire of twelve bullocks, the cost of two additional rubbish carts, two night-soil carts, spades, baskets, &c. It also includes a pony allowance of Rs. 8 per mensem, which the council have resolved to give the sanitary inspector of the municipality from next year, in view of the remarks of the Sanitary Commissioner on the last budget proposals of the municipality. This allowance is considered sufficient for the maintenance of a pony in a mofussil town like Srívilliputtúr, and the payment of it will be conditional on the inspector passing the prescribed test and on his maintaining a serviceable pony.

(13) Under "Private scavenging" provision is made for engaging six scavengers against four actually employed in the current year.

(14) A sum of Rs. 400 is provided under "Epidemic charges." As this town is removed from the line of railway communication and generally enjoys immunity from cholera, it is considered sufficient to provide Rs. 400 under this head.

(15) Under "Contingencies" provision is made for the purchase of a copy of Doctor McNally's Manual of Hygiene for the use of the sanitary inspector.

(16) *Grant 4, Lighting.*—The allotment for lighting contains provision for putting up twelve additional lights and the cost of lighting them. The present number of lights is very insufficient.

(17) As the municipal chattram is not much frequented, there is not enough of work for the chattram water-brahmin. It is, therefore, proposed to utilize his services for the water-pandal sanctioned in G.O., Mis. No. 1488 M., dated 15th September 1895, and to increase his pay from Rs. 5 to Rs. 6 in consideration of the additional work given him. As the chattram and the place where the water-pandal is now located are quite close to each other, neither the chattram nor the water-pandal will suffer by the proposed arrangement, while a large saving would be effected in the expenditure hitherto incurred by way of entertaining a water-brahmin for nine months in the year on a monthly salary of Rs. 6.

(18) The allotment of Rs. 140 under "Compensation for lands" is the estimated cost of purchasing lands required for the night-soil and rubbish depôts.

(19) *Grant 5, Office Establishment.*—A shroff is a great want in the office. There is an accountant called also the tax-clerk to maintain the necessary accounts, a clerk for petitions, correspondence and other miscellaneous work, but none for shroffing and doing the other work which necessarily devolves on the shroff. The work of the office suffers in consequence. The council, therefore, proposes to create the appointment of a shroff on Rs. 12 per mensem. When a shroff is entertained, the necessity for an attender who, in addition to his own work, is doing also clerical work, will not be much felt and there is no need for a masalchi so long as the office has no separate building of its own. It is therefore proposed to do away with the present appointments of the attender and the masalchi. The council has further resolved to increase the pay of the two bill-collectors of this municipality from Rs. 7 to Rs. 8 per mensem. Provision is made for the proposed increase.

7. The budget estimate closes with a balance of Rs. 6,180.

8. A proposition statement for the alterations in the establishments provided for in the budget is enclosed. Copies of the resolutions passed by the council in connection with the budget are also enclosed.

9. The report and the statements were passed by the council at a meeting held on the 13th December 1897.

Submitted to Government.

Revised Estimate for 1897–98.

2. (*a*) *Receipts.*—The decrease in the receipts, especially under ~~taxes under~~ the tax on arts, is due to the introduction of the new Municipal Act, but that under private scavenging is not satisfactory. The council, it seems, found it difficult to extend the system to all parts of the town. It is, however, hoped that the matter will receive increased attention and that the council will arrange to make the backyards easily accessible without further delay. The collections under tax on buildings during the first eight months of the year cannot be regarded as satisfactory.

(*b*) *Charges.*—Out of Rs. 1,930 provided in the budget for 1897–98 for communications (new works and repairs), only Rs. 375, or one-sixth of the allotment, has been expended up to the end of November. Every endeavour should be made to spend the balance within the year.

3. The other important variations between the figures of the revised estimate and of the budget estimate of 1897–98 have been fully explained in the Chairman's letter.

Budget Estimate of 1898–99.

4. Considering the financial condition of the municipality, the council is well advised in raising the rate of house and land tax to make up the deficit in the tax on arts, &c., caused by the introduction of the new Act.

5. The provision of Rs. 1,750 under "Communications" is adequate, being 50 per cent. of the income from tolls.

6. The proposal to sink a well in the burning-ground needs further consideration from a sanitary point of view. The provision in the budget for the same may stand subject to this remark.

7. The council's resolution to increase the conservancy staff both under public and private scavenging service may be approved. I, however, doubt whether their proposal to appoint the office manager to supervise the sanitary establishment in addition to his own scriptory work is practicable. The council, however, seem to think that encroachments may be more effectively checked under the arrangement and are confident that their proposal will not affect the work in their office. The proposal may be accepted.

8. The entertainment of a shroff on Rs. 12 by dispensing with the services of the attender and the masalchi does not seem to me judicious. I do not think that any shroff is necessary especially when the collections are, or ought to be, daily remitted into the treasury by means of chellans. This work of remittance can conveniently be done by the accountant as the amount to be remitted is not likely to be large.

9. The other proposals may be approved.

(Signed) R. B. CLEGG,
Acting Collector.

Tinnevelly,
10*th January* 1898.

Review of the Srivilliputtur Municipal budget for 1898-99

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings :—

Current No. 1394 of 1898, dated 1-1-1898 from the Chairman Srivilliputtur

Current No. 652 h of 1898, dated 31-1-98 from the Director of Public Instn.

Current No. 653 h of 1898, dated 1st 2-98 from the Surgeon-General.

Current No. of 189 , dated from the

Order— No. 366 m dy 11-2-98

The estimated receipts and charges of the Srivilliputtur 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	2170	4010	2250	950 780
Tax on Arts	2556	2850	2100	2100
Tax on Buildings and Lands	4778	5300	5550	6700
Water-Tax on Buildings and Lands				
Tax on Vehicles and Animals	820	1200	1000	1000
Tax on Carts	766	950	960	960
Tolls	3795	3400	3430	3580
Realizations under Special Acts	..	..	50	40
Rent of Lands, Buildings, &c, and sale-proceeds of Lands, &c.	596	540	540	540
Conservancy Receipts	48	60	80	150
Fees and Revenue from Educational Institutions ..	46	30	40	40
Fees and Revenue from Medical Institutions	36	60	60	60
Income from Markets and Slaughter-houses	98	200	260	300
License fees	129	160	370	380
Other fees	258	130	150	200
Fines under Municipal and other Acts	318	-	320	..
Interest on Investments and premium on Loans ..	41	3200	110	315
Grants and Contributions from Government	575	1100	840	980
Do. from Local Boards	600	500	500	500
Do. from other bodies	191	360	250	400
Recoveries for services to private individuals	4	10	200	180
Miscellaneous				
Loans		9000		9100
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	2	80	290	200
Advances Recovered				
Total ..	17727	33130	19200	31070 31390

Charges.	Actuals, 1896-97.	Budget Estimate, 1897-98.	Revised Estimate, 1897-98.	Budget Estimate, 1898-99.
	Rs.	Rs.	Rs.	Rs.
GRANT I.				
New Works—				
Communications	616	550	600	150
Buildings	252	1265	480	7120
Drainage	..	60	..	..
Water-supply	..	160	..	..
Repairs—				
Communications	1023	1380	1300	1600
Buildings	497	350	350	160
Drainage	43	60	60	80
Water-supply	385	270	270	370
Establishment	240	250	250	260
Tools and Plant and other Stores	70	100	80	50
Contributions for Public Works	..	..	..	..
Total	3.176	15830	3320	9790
GRANT II—				
Training Schools	76	70	20	70
Municipal Schools—				
(*a*) On the Salary System	..	..	..	..
(*b*) On the Salary Result System	736	790	790	770
Salary Grants	..	..	..	..
Result Grants	813	800	800	800
Combined Grants Building Furniture &c. Grants	50	50	50	50
Inspection	75	90	90	90
Miscellaneous	..	210	170	200
Total	1750	2010	1920	1980
GRANT III—				
Hospitals and Dispensaries	3129	3310	3560	2680
Contributions	117	60	60	80
Vaccination	399	300	300	180
Registration of Births and Deaths	148	130	130	110
Conservancy, Road-cleaning and Road-watering	3184	5900	4710	5850
Total	6.977	9700	8760	9400
GRANT IV—				
Lighting	1099	1080	850	850
Markets and Slaughter-houses	..	..	..	..
Choultries	369	370	370	410
Traveller's Bungalows	76	80	80	90
Avenues	..	..	20	60
Public Garden, Survey of Land, Fire and other charges.	490	640	1160	560
Total	2034	2170	2480	1970
GRANT V—				
Supervision and Management	1556	1560	1470	1550
Repayment of Debt	..	..	..	..
Interest on loan	..	..	..	..
Advances Recoverable	15	50	280	200
Refunds	20	..	20	..
Discount	..	..	..	..
Pensions and Gratuities	..	..	..	..
Investments	..	..	..	..
Balance	2249	1810	780	6160
Grand Total	17727	33130	19250	31070
	15478	31320	19250	25550

Revised Estimate for 1897-98

2. The current receipts and charges are now estimated at Rs. 16780 and Rs 18250, respectively, against Rs 29120 and Rs 31320 anticipated in the sanctioned budget. The decrease in the receipts occurs chiefly under the tax on arts, contributions from government and local boards and sale proceeds of government securities, and that in the charges under Grants 1 and 3. The collections under the taxes on arts, buildings and lands and the expenditure on Communications and buildings during the first eight months of the year were not satisfactory. The net cost of the municipal hospital in 1896-97 being Rs 2510, the credit taken under contributions from the Srivilliputtur Taluk Board on this account will be raised from Rs 670 to Rs 8360 or Rs 8240 in round number. Under para 1 of Go No 691 M. dated 22nd June 1888, the municipal Council was not competent to sanction, without reference to Government, the transfer of Rs 160 from

New

works. Buildings to Conservancy — Contingencies referred to in para. 4(b) of the Chairman's letter. This transfer is, however, now approved. The reduction by two in the number of private Scavengers referred to in the last column of Statement VI under para. 4(c) ~~(3)~~ is approved. The attention of the Municipal Council is drawn to the Collector's remark in para. 2(a) of his endorsement regarding the extension of the private Scavenging service. The balance to be carried forward to the ensuing year's budget will be Rs 950.

Budget Estimate for 1898-99 for the ensuing year

Receipts

3. The probable receipts are put down at Rs 30,200 against Rs 16,950 in the revised estimate, the increase being mainly under the tax on buildings, grants from Government and sale proceeds of Government Securities. The Municipal Council's proposal to raise the rate of the tax on buildings and lands from 6¼ to 7½ per cent of their annual value is sanctioned. The estimated net cost of the Municipal hospital in 1897-98 being Rs 2,930, the sum of Rs 830 entered as contribution from the Srivilliputtur Union Board on this account will be raised by Rs 150 in round figures.

4. Charges (1) The probable charges are placed at Rs 24,890 against the revised estimate of Rs 18,250, the increase being chiefly under Grant 1.

(2) Grant 1. The abolition of the post of one of the tank watchmen in the pay of the watchman of the travellers' bungalow from Rs 5 to Rs 6 for watching the Thirumalai Kulam tank, proposed in para. 6(5), are sanctioned. With reference to para. 6 of the Collector's endorsement, it is presumed that the water of the well to be sunk in the burning ground will not be used for drinking purposes.

(3) Grant 2. The Govt. regrets that for want of funds, the increases in the salaries of the teachers of the municipal Panchama school and in the allotment for result grants recommended by the Director in para. 1 of his letter cannot be approved.

As recommended by the Director of Public Instruction in para 1 of his letter, the salaries of the teachers of the Municipal Panchama School will be raised by Re 1 each and the allotment for result grants will be increased from Rs 800 to 900.

(4) Grant 3. The remarks of the Director of Public Instruction in para 2 of his letter, and those of the Surgeon General to the Sanitary Commissioner on the allotments for vaccination, registration of vital statistics and sanitation are awaited. The sum of Rs 400 provided for epidemic charges will be raised to Rs 1000, the amount fixed by Government in No. 27 of the rules issued in ~~f~~ G.O. No. 522 M. dated 13th March 1897 being Rs 1,200.

With reference to para. 2 of the Director's letter read above, the credit taken under Provincial grants for education will be reduced by Rs 10.

Vide para 6(4) of the letter

5

(2) Grant 4. The municipal Council's proposals in para. 6(17) to dispense with the services of the waterpandal brahmin and to increase the pay of the Chattram water-brahmin from Rs 5 to Rs 6 for doing the work of the former are approved; but this increase will be allowed for only nine months in the year during which the waterpandal will be maintained.

(3) Grant 5. The abolition of the post of masalji on Rs 5 in the municipal office proposed in para. 6(19) is approved; but for the reasons assigned by the Collector in para. 8 of his endorsement, the proposal to entertain a sheroff on Rs 12 in lieu of the existing office attender on Rs 7 cannot be sanctioned. For want of funds, the increase from Rs 7 to 8 in the salaries of the two bill collectors will be disallowed.

5. As revised by Government, the budget closes with a balance of ~~Rs 5840~~ Rs 5100, ~~a sheroff~~ of which Rs 5100 is reserved for expenditure on the construction of the new hospital building, leaving ~~Rs 740~~ Rs 3.9 or only ~~1.8~~ 3.9 per cent of the estimated ordinary receipts available for general

× Vide fo 1488m / 1394/95 A.

Vide para. 6(19) of the letter

	Rs
Provision for the construction of the hospital	9,100
Endowment Provincial grant for the construction of the hospital	3,000
Total receipts	12,100
Allotted in 1898-99 for the construction of the hospital	7,000
Balance required for expenditure subsequent years	5,100

general purposes. This should be increased in the course the year by effecting saving wherever practicable.

V/R
8/3/98

To

The Chairman, M.C. Srivilliputtur. /2
" Collector of Tinnevelly /5
" President, Dt. Bd, Tinnevelly /18
" Accountant General /10
" Director of Public Instruction /11
" Surgeon-General /6
" Sanitary Board /1
" " Commr. /3
" " Engr. /3
Editors' Table.

Dup. 7/3/98

... Fund of the Town

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

	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.
1. BALANCE BROUGHT FORWARD—					
a. Municipal Fund	700 - -		2170 - -	3920 - -	2101 2 10
b. Endowments	80 - -		80 - -	90 - -	69 3 5
c. Water-tax Fund		780 - -			
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	2100 - -		2000 - -	2850 - -	2556 - -
b. Tax on buildings (section 63) ..	6350 - -		5250 - -	5050 - -	4589 15 -
c. Tax on lands (section 63) ..	350		300 - -	250 - -	187 10 7
d. Water-tax on buildings and lands (section 75) ..					
e. Tax on vehicles with springs and palanquins (section 77) ..	100 - -		100 - -	100 - -	96 12 -
f. Tax on animals (section 77) ..	900 - -		900 - -	1100 - -	723 6 -
g. Tax on carts and other vehicles without springs (section 85) ..	950 - -		950 - -	950 - -	766 - -
h. Tolls (section 91)—					
Gross receipts .. 5250.					
Less Local Fund share 1750	3500 - -		3430 - -	3400 - -	3794 7 5
i. Penalties on account of—					
i. Tax on arts					
ii. Tax on buildings ..					
iii. Tax on lands					
iv. Water-tax on buildings and lands					
v. Tax on vehicles, &c. ..					
vi. Tax on animals					
vii. Tax on carts, &c. ..	10 - -		10 - -	- - -	- - -
vii. Evasion of tolls		4260 - -			
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds					
b. Ferry rents					
c. Fees under Act II of 1888 ..	40 - -	40 - -	50 - -	- - -	- - -
Carried forward ..	14300 - -	14300 - -	12990 4 -	13700 - -	12714 3 -

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

—	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 ..	14300 - -	14300 - -	12990 - -	13700 - -	12714 3 -
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	320 - -		320 - -	320 - -	308 7 9
ii. Rent of buildings	120 - -		120 - -	120 - -	178 9 -
iii. Avenue receipts					
iv. Fees from Travellers' Bungalows	80 - -		80 - -	80 - -	90 4 16
b. i. Sale-proceeds of lands and buildings					
ii. Produce of lands, gardens, &c.					
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	20 - -		20 - -	20 - -	18 10 11
c. Conservancy receipts—	540		540	540	596 0 6
Sale-proceeds of night-soil, street refuse, &c.	150 - -		80 - -	10 - -	48 1 6
d. i. Fees from educational institutions	40 - -		40 - -	30 - -	45 14 9
ii. Other revenue from educational institutions ..					
e. i. Sale-proceeds and composition fees of medicines ..			10 - -	10 - -	- - -
ii. Other Hospital receipts ..	10 - -		- - -	- - -	36 4 -
iii. Vaccine receipts	- - -				
f. i. Income from markets ..					
ii. ,, slaughter-houses.					
g. Other fees			20 - -	10 - -	7 2 -
i. Distraint fees	30 - -		260 - -	200 - -	98 - 5
ii. License fees	300 - -		200	- - -	- - -
iii. ~~Cartstand~~ Warrant fees	200 - -		150	150 - -	122 - -
iv. ~~Other fees~~ Cattle fair fees ..	150 - -		150	150 - -	258 7 -
h. Fines under Municipal and other Acts.	200 - -		150 - -	130 - -	317 11 4
i. Interest on investments					
i. General, including choultries			320 - -		
ii. Educational		1620 - -			
iii. Medical					
j. Premium on loans					
Carried forward ..	15920 - -	15920 - -	14760 - -	14780 - -	14243 12 6

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Srivilliputtur 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 .	15920 - -	15920 - -	14760 - -	14780 - -	14243 12 6
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—			20 - -	60 - -	36 8 8
Normal stipends ..	60 - -				
Buildings			30 - -	30 - -	4 6 -
Municipal Schools ..	30 - -		60 - -	110 - -	- - -
Other purposes	70 - -		- - -	3000 - -	- - -
ii. Medical (Buildings)	3000 - -				
iii. Other purposes—					
Communications ..					
Water-supply					
Drainage					3200
Sanitation			110		
Other purposes ..	3160				
From Local Boards—					
i. Education					
ii. Medical	830 - -		670 - -	1100 - -	575 - -
iii. Other purposes					
c. Other grants and contributions—			200 - -	200 - -	200 - -
i. Education	200 - -		300 - -	300 - -	300 - -
ii. Medical	300 - -	4490 - -	500	500	500
iii. Other purposes	500				
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—			250 - -	360 - -	190 14 6
i. Private scavenging ..	400 - -				
ii. Other purposes					
b. Other items—			140 - -	100 - -	- - -
i. Fishery rents	140 - -		30 - -	- - -	2 - -
ii. Refunds of Expenditure of previous year	- - -		30 - -	- - -	4 6 -
iii. Fee for numbering carts, &c.	40 - -	580 - -			
iv. Other items	2 - -		200		
	180				
Carried forward ..	20990 - -	20990 - -	16490 - -	20040 - -	15554 12 8

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

1	Estimate 1898-99. Details of Minor Heads. 2	Estimate 1898-99. Totals of Major Heads. 3	Revised Estimate for 1897-98. 4	Budget Estimate for 1897-98. 5	Actuals, 1896-97 (audited figures). 6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..	14300 - -	14300 - -	12990 - -	13700 - -	12714 3 -
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	320 - -		320 - -	320 - -	308 7 9
ii. Rent of buildings	120 - -		120 - -	120 - -	178 9 -
iii. Avenue receipts			80 - -	80 - -	90 4 10
iv. Fees from Travellers' Bungalows	80 - -				
b. i. Sale-proceeds of lands and buildings					
ii. Produce of lands, gardens, &c.			20 - -	20 - -	18 10 11
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	20 - -		540	540	596 0 6
c. Conservancy receipts—	540				
Sale-proceeds of night-soil, street refuse, &c.	150 - -		80 - -	10 - -	48 1 6
d. i. Fees from educational institutions	40 - -		40 - -	30 - -	45 14 9
ii. Other revenue from educational institutions ..					
e. i. Sale-proceeds and composition fees of medicines ..			10 - -	10 - -	- - -
ii. Other Hospital receipts ..	10 - -		- - -	- - -	36 4 -
f. i. Income from markets ..					
ii. ,, slaughter-houses.			20 - -	10 - -	7 2 -
g. Other fees	30 - -		260 - -	200 - -	98 - 5
i. Distraint fees	300 - -		200	- - -	- - -
ii. License fees	200 - -		150	150 - -	122 - -
iii. Conservancy fees	150 - -		150	130 - -	258 7 -
iv. Other fees	200 - -				
h. Fines under Municipal and other Acts.					
i. Interest on investments					
i. General, including choultries			320 - -		317 11 4
ii. Educational		1620 - -			
iii. Medical					
j. Premium on loans					
Carried forward ..	15920 - -	15920 - -	14760 - -	14780 - -	14243 12 -

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

1	Estimate 1898-99. Details of Minor Heads. 2	Estimate 1898-99. Totals of Major Heads. 3	Revised Estimate for 1897-98. 4	Budget Estimate for 1897-98. 5	Actuals, 1896-97 (audited figures). 6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward .	15920 - -	15920 - -	14760 - -	14780 - -	14243 12 6
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..	60 - -		20 - -	60 - -	36 8 8
Buildings					
Municipal Schools ..	30 - -		30 - -	30 - -	4 6 -
Other purposes	70 - -		60 - -	110 - -	- - -
ii. Medical (Buildings)	3000 - -		- - -	3000 - -	- - -
iii. Other purposes—					
Communications ..					
Water-supply					
Drainage				3200	60 11
Sanitation					
Other purposes ..	3160		110		
b. From Local Boards—					
i. Education					
ii. Medical	830 - -		670 - -	1100 - -	575 - -
iii. Other purposes					
c. Other grants and contributions—					
i. Education	200 - -		200 - -	200 - -	200 - -
ii. Medical	300 - -		300 - -	300 - -	300 - -
iii. Other purposes	500	4490 - -	500	500	500
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	400 - -		250 - -	360 - -	190 14 6
ii. Other purposes					
b. Other items—					
i. Fishery rents	140 - -		140 - -	100 - -	- - -
ii. Refunds of Expenditure of previous year			30 - -		
iii. Fee for numbering carts, &c.	40 - -		30 - -		2 - -
iv. Other items	2 - -	580 - -	- - -	- - -	4 6 -
	160		200		
Carried forward ..	20990 - -	20990 - -	16490 - -	20040 - -	15554 12 8

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

1	Estimate 1898-99. Details of Minor Heads. 2	Estimate 1898-99. Totals of Major Heads. 3	Revised Estimate for 1897-98. 4	Budget Estimate for 1897-98. 5	Actuals, 1896-97 (audited figures). 6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..	14300 - -	14300 - -	12920 - -	13700 - -	12714 3 -
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	320 - -		320 - -	320 - -	308 7 9
ii. Rent of buildings	120 - -		120 - -	120 - -	178 9 -
iii. Avenue receipts			80 - -	80 - -	90 4 10
iv. Fees from Travellers' Bungalows	80 - -				
b. i. Sale-proceeds of lands and buildings					
ii. Produce of lands, gardens, &c.			20 - -	20 - -	18 10 11
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	20 - -		540	540	596 0 6
c. Conservancy receipts—	520				
Sale-proceeds of night-soil, street refuse, &c.	150 - -		80 - -	10 - -	48 1 6
d. i. Fees from educational institutions	40 - -		40 - -	30 - -	45 14 9
ii. Other revenue from educational institutions ..					
e. i. Sale-proceeds and composition fees of medicines ..			10 - -	10 - -	- - -
ii. Other Hospital receipts ..	10 - -		- - -	- - -	36 4 -
f. i. Income from markets ..					
ii. " slaughter-houses.			20 - -	10 - -	7 2 -
g. Other fees	30 - -		260 - -	200 - -	98 - 5
i. Distraint fees	300 - -		200	- - -	- - -
ii. License fees	200 - -		150	150 - -	122 - -
iii. Cartstand fees	150 - -		350	130 - -	258 7 -
iv. Other fees			150 - -		
h. Fines under Municipal and other Acts.	200 - -				
i. Interest on investments					
i. General, including choultries					317 11 4
ii. Educational			320 - -		
iii. Medical		1620 - -			
j. Premium on loans					
Carried forward ..	15920 - -	15920 - -	14760 - -	14780 - -	14243 12 7

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

1	Estimate 1898-99. Details of Minor Heads. 2	Estimate 1898-99. Totals of Major Heads. 3	Revised Estimate for 1897-98. 4	Budget Estimate for 1897-98. 5	Actuals, 1896-97 (audited figures). 6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..	15920 - -	15920 - -	14760 - -	14780 - -	14243 12 7
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends	60 - -		20 - -	60 - -	36 8 8
Buildings	30 - -		30 - -	30 - -	4 6 -
Municipal Schools ..	70 - -		60 - -	110 - -	- - -
Other purposes			- - -	3000 - -	- - -
ii. Medical (Buildings)	3000 - -				
iii. Other purposes—					
Communications ..					
Water-supply					
Drainage				320	60 11
Sanitation			110		
Other purposes ..	3160				
b. From Local Boards—					
i. Education	830 - -		670 - -	1100 - -	575 - -
ii. Medical					
iii. Other purposes					
c. Other grants and contributions—					
i. Education	200 - -		200 - -	200 - -	200 - -
ii. Medical	300 - -	4490 - -	300 - -	300 - -	300 - -
iii. Other purposes	500		500	500	500
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	400 - -		250 - -	360 - -	190 14 6
ii. Other purposes					
b. Other items—					
i. Fishery rents	140 - -		140 - -	100 - -	- - -
ii. Refunds of Expenditure of previous year			30 - -		2 - -
iii. Fee for numbering carts, &c.	40 - -		30 - -		4 4 -
iv. Other items	150	590	200		
Carried forward ..	20990 - -	20990 - -	16490 - -	20040 - -	15554 12 9

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

1	Estimate 1898-99. Details of Minor Heads. 2	Estimate 1898-99. Totals of Major Heads. 3	Revised Estimate for 1897-98. 4	Budget Estimate for 1897-98. 5	Actuals, 1896-97 (audited figures). 6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..	14300 - -	14300 - -	12920 - -	13700 - -	12714 3 -
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	320 - -		320 - -	320 - -	308 7 9
ii. Rent of buildings	120 - -		120 - -	120 - -	178 9 -
iii. Avenue receipts			80 - -	80 - -	90 4 10
iv. Fees from Travellers' Bungalows	80 - -				
b. i. Sale-proceeds of lands and buildings					
ii. Produce of lands, gardens, &c.			20 - -	20 - -	18 10 11
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	20 - -		540	540	596 0 6
c. Conservancy receipts—	540				
Sale-proceeds of night-soil, street refuse, &c.	150 - -		80 - -	10 - -	48 1 6
d. i. Fees from educational institutions	40 - -		40 - -	30 - -	45 14 9
ii. Other revenue from educational institutions ..					
e. i. Sale-proceeds and composition fees of medicines ..			10 - -	10 - -	- - -
ii. Other Hospital receipts ..	10 - -		- - -	- - -	36 4 -
iii. Vaccine receipts					
f. i. Income from markets ..					
ii. ,, slaughter-houses.			20 - -	10 - -	7 2 -
g. Other fees	30 - -		260 - -	200 - -	98 - 5
i. Distraint fees	300 - -		200	- - -	- - -
ii. License fees	200 - -		150	150 - -	122 - -
iii. Warrant and Contstand fees ..	150 - -		150	130 - -	258 7 -
iv. Other fees Cattle fair fees ..			150 - -	130 - -	258 7 -
h. Fines under Municipal and other Acts.	200 - -				
i. Interest on investments					
i. General, including choultries					317 11 4
ii. Educational			320 - -		
iii. Medical		1620 - -			
j. Premium on loans					
Carried forward ..	15920 - -	15920 - -	14760 - -	14780 - -	14243 12 6

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

1	Estimate 1898-99. Details of Minor Heads. 2	Estimate 1898-99. Totals of Major Heads. 3	Revised Estimate for 1897-98. 4	Budget Estimate for 1897-98. 5	Actuals, 1896-97 (audited figures). 6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..	15920 - -	15920 - -	14760 - -	14780 - -	14243 12 6
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..	60 - -		20 - -	60 - -	36 5 8
Buildings					
Municipal Schools ..	30 - -		30 - -	30 - -	4 6 -
Other purposes	70 - -		60 - -	110 - -	- - -
ii. Medical (Buildings)	3000 - -		- - -	3000 - -	- - -
iii. Other purposes—					
Communications ..					
Water-supply					
Drainage					
Sanitation					
Other purposes ..					
b. From Local Boards—					
i. Education					
ii. Medical	830 - -		670 - -	1100 - -	575 - -
iii. Other purposes					
c. Other grants and contributions—					
i. Education	200 - -		200 - -	200 - -	200 - -
ii. Medical	300 - -		300 - -	300 - -	300 - -
iii. Other purposes		4490 - -			
6. MISCELLANEOUS—	500		600	600	500
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	400 - -		250 - -	360 - -	190 14 6
ii. Other purposes					
b. Other items—					
i. Fishery rents	140 - -		140 - -	100 - -	- - -
ii. Refunds of Expenditure of previous year			30 - -		
iii. Fee for numbering carts, &c.					
iv. Other items Charges for issue of duplicates	40 - -	50	30 - -		2 - -
					4 12 -
Carried forward ..	20990 - -		16490 - -	30040 - -	15556 12 6

Statement I. under Section 25 and 26 of Act V of 1884 for the official year 1898-99.

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

—	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 ..	20990 - -	20990 - -	16490 - -	20040 - -	15554 12 8.
7. EXTRAORDINARY AND DEBT—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.	9100		- - -	9000 - -	- - -
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	. . .		30 . .	. . .	. . .
ii. Others	200 . .	9300 - -	260 . .	80 . .	2 2 9.
Total Receipts ..	30290 - -	30290 - -	16780 . .	29120 . .	15556 15 5.
Grand Total ..	31070 - -	31070 - -	19030 - -	33130 . .	17727 5 8.

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at ½ per cent. and tax on lands at ½ per cent. of rent value.
3. Water-tax on buildings and lands is levied at per cent.
4. Tax on vehicles and animals is levied at half the maximum rates.
5. Tax on carts, &c., is levied at Rs. 2 per cart. per annum.
6. Tolls are levied at half the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. 150-M. dated 15th January 1895 + 147-M. dated 1st February 95.
8. The house-tax registers were last revised in the official year 1896-97 and the land tax registers in the official year 1895-96.
9. Total extent of land assessed is acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—

(1). In the cases of houses let for hire, the actual rent paid in respect of such houses at the time of revision is taken into consideration and assessments fixed thereon.

(2). In the cases of houses occupied by the owners themselves or not let for hire — estimate is formed of the rental of such houses with reference to the rents fetched by similar houses in the locality & the assessment is calculated on the estimate so formed.

(3). In the case of puttah lands within the municipal limits paying also circar revenue the assessment is made on the estimated rent fetched by lands.

(4). In the case of vacant or garden lands owned by private individuals in the townsite the assessment is made at the rate of one anna for every 80 square yards.

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

Name of Institution	Amount of Funded Capital.	Opening Balance.	Interest, Produce of Land, or Rent of buildings.	Appropriation from Capital for Expenditure.	Private Contributions and Donations.	Sale of Medicines or Sundry Property.	Total (Columns 4—7).	CONTRIBUTION FROM: 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.	
Srivilliputtur Hospital	9100	-	-	9100	300	10	9410	830	3100	13240	2580	-	3680	3680	7040	10720	5100	* Represents the amount of Rs. 40 paid annually by the Hospital building Receipts Contribution from the Municipality from the 1st July 1896 Sale of Medicines - 10 Total receipts 1140 Balance (Column 16) Appropriation from Municipal fund. 2580.
Srivilliputtur Chatram	-	80	320	-	-	-	320	-	-	400	-	-	270	270	-	270	130	

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

—	Details of Minor Heads.	Totals of Major Heads.	Estimate 1898-99. Estimate for 1897-98.	Revised 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 ..	20990 - -	20990 - -	16490 - -	20040 - -	15554 12 8.
7. EXTRAORDINARY AND DEBT—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.	9100		- - -	9000 - -	- - -
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	. .		30 . .	. .	. .
ii. Others	200 . .	9300 - -	260 . .	80 . .	2 2 9
Total Receipts ..	30290 - -	30290 - -	16780 . .	29120 . .	15556 15 5
Grand Total ..	31070 - -	31070 - -	19030 - -	33130 . .	17727 5 8.

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 1/2 per cent. and tax on lands at 7½ per cent. of rent value. of lands outside the town site / annas one for every 80 square yards. on lands within the town site as stated in the note to Statement I submitted with the administration report for 1894-95 & subsequent reports.
3. Water-tax on buildings and lands is levied at per cent.
4. Tax on vehicles and animals is levied at half the maximum rates.
5. Tax on carts, &c., is levied at Rs. 2 per cart. per annum.
6. Tolls are levied at half the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. No. 50. dated 15th January 1895 & 1478. dated 1st February 95.
8. The house-tax registers were last revised in the official year 1896-97 and the land tax registers in the official year 1895-96.
9. Total extent of land assessed is acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—

(1). In the cases of houses let for hire, the actual rent paid in respect of such houses at the time of revision is taken into consideration and assessments fixed thereon.

(2). In the cases of houses occupied by the owners themselves or not let for hire — estimate is formed of the rental of such houses with reference to the rents fetched by similar houses in the locality & the assessment is calculated on the estimate so formed.

(3). In the case of puttah lands within the municipal limits paying also circar assessment the assessment is made on the estimated rent fetched by lands.

(4). In the case of vacant or garden lands owned by private individuals in the townsite the assessment is made at the rate of one anna for every 80 square yards.

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 Fund (Column 16 minus Column 10).	Invested.	Current Charges.	Total (Statement II).	Allotted for Public Works, (Statement II-A)	Total Charges (Column 14 plus Column 15).	Closing Balance (Column 10 minus Column 16).	REMARKS.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
The Hospital Hon. Hospital	9100	-	-	9100	300	10	9410	830	3100	3240	2580	-	3680	3680	7040	10720	5100	X Not entered in the account of appropriation shown in Section 2. Correct Ledger including Rs. 40 for the month of March as per the annual report of the hospital for the said year 8720 Receipts Contributions from the Municipality 800 the Taluq Board 830 from Srivilliputtur - 10 Sale proceeds - 1120 Withdrawals Balance (in) the Appropriation from Municipal fund. 2580.
Orgamudi Chatram	-	-	-	-	-	-	320	-	-	-	490	-	270	270	-	270	130	
	80	320																

STATEMENT II.—Expenditure from the Municipal Fund of the Town of Srivilliputtur for 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.
GRANT I—(*Public Works*)—					
1. NEW WORKS—					
a. Communications	150 . .		600 - -	550 - -	615 15 1
b. Buildings	7120 . .		410 - -	12650 . .	252 8 6
c. Drainage	. . .		. . .	60 - -	- - -
d. Water-supply	. . .	7270 - -	- - -	160 . .	. . .
2. REPAIRS—					
a. Communications	1600 . .		1300 . .	1380 . .	1022 12 3
b. Buildings	160 . .		350 . .	350 . .	497 2 2
c. Drainage—					
i. Repairs to works ..	80 . .		60 . .	60 . .	43 1 10
ii. Establishment for flushing drains, &c.					
d. Water-supply—					
i. Repairs to works, machinery, &c	100 . .		140 . .	160 . .	228 11 -
ii. Establishment	50 . .		110 . .	110 . .	155 11 -
iii. Contingencies	320		290	270	8
e. Miscellaneous Public Improvements	220 - -	2210 - -	20 . .	250 . .	384 12 .
3. ESTABLISHMENT	260 . .	260 - -	250 . .	250 . .	240 . .
4. TOOLS AND PLANT AND OTHER STORES. Contingencies.	54 . .	50 . .	80 . .	100 . .	70 - 11
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 ..	9790 - -	9790 - -	3320 - -	15880 - -	3126 6 9
GRANT II—(*Education*)—					
1. TRAINING SCHOOLS—					
a. Contributions to Local Boards ..					
b. Stipends to Normal students ..	70 - -	70 - -	20 . .	70 . .	73 2 4
Contingencies	. .		. . .	. . .	3 3 -
2. MUNICIPAL SCHOOLS—					
i On Salary System—					
a. Establishment					
b. Contingencies					
Carried forward ..	70 . -	70 - -	20	70	

Statement II.—Expenditure from the Municipal Fund of the Town of Srivilliputtur 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 ..	70 2 -	70 - -	20 - -	70 - -	76 5 4
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—	500 - -		500 . .	500 - -	490 2 11
a. Fixed Payments	200 . .		200 . .	200 . .	144 1 6
b. Result Grants	70 . .	770 - -	90 . .	90 . .	101 11 3
c. Contingencies	770		790	790	735 14 9
3. SALARY GRANTS	800 . .	800 - -	800 . .	800 . .	812 7 -
4. RESULTS GRANTS					
5. COMBINED GRANTS—					
a. Fixed Payments					
b. Result Grants					
6. INSPECTION—					
a. Contributions to Local Boards ..	90 . .		90 . .	90 . .	75 . .
b. Municipal Inspectors—					
i. Establishment		90 - -			
ii. Contingencies					
7. MISCELLANEOUS—					
a. Building, furniture, &c., grants ..	50 . .		50 . .	50 . .	50 . .
b. Common gymnasium—					
i. Establishment					
ii. Contingencies					
c. Common Drawing Master—					
i. Establishment	180		140 . .	180 . .	. . .
ii. Contingencies	20		30 . .	30 . .	. . .
d. Other items	200	250 - -	170	210	
Total, Grant II ..	1980 - -	1980 - -	1920 - -	2010 - -	1749 11 1
GRANT III—(*Sanitation and Medical Services*).					
1. HOSPITALS AND DISPENSARIES—					
a. Establishment	2350 . .		2180 . .	2080 - -	1995 2 6
Result Grant to the Medicine *b.* Medicines and Supplies	10 . .		10 . .	10 - -	5 8 .
c. Diet of Patients	900 . .		950 . .	800 . .	734 2 10
d. Sundries and Contingencies ..	170 . .		170 . .	170 . .	169 14 -
e. Contributions to Local Boards &c., &c., &c. ..	250 . .		250 . .	250 . .	223 9 11
		3680 - -			
Carried forward ..	3680 - -	3680 - -	3560 - -	3310 - -	3128 4 10.

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

	Estimates 1898-99.		Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
	Details of Minor Heads.	Total 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 ..	3680 - -	3680 - -	3560 - -	3310 - -	3128 4 10
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* Contributions to Provincial funds for—					
i. Medical College ..				16 . .	58 . .
ii. Sanitary Inspection ..	50 - -		30 - -	12 . .	46 . .
iii. Medical Reserve staff ..				2 . .	13 . .
iv. Cutlers' Establishment ..					
b. Contributions to Local Boards, &c., for—					
i. Medical Schools ..					
ii. Reserve staff					
District Surgeons &c. Jail &c., &c, ..	30 . .		30 . .	30 . .	
c. Other contributions		80 - -	60	60	47
3. Vaccination—					
a. Establishment	120 . .		180 . .	180 . .	164 5 4
b. Contingencies	60 . .	180 - -	120 . .	120 . .	234 13 6
c. Contributions to Local Boards ..					
4. Registration of Births and Deaths—					
a. Establishment	100 . .		120 . .	120 . .	120 . .
b. Contingencies	10 . .	110 - -	10 . .	10 . .	28 3 6
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	3150 . .		2780 . .	2910 . .	2375 2 10
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	1200 . .		1220 . .	1060 . .	360 3 11
b. Private scavenging—					
i. Establishment	360 . .		250 . .	360 . .	196 11 4
ii. Contingencies, such as cost of scavenging carts, &c. ..	40 . .		20 . .	220 . .	. . .
c. Cholera charges .. .. & other epidemic	400		200 - -	1150 . .	29 3 6
d. Contingencies	40 . .		40 . .	40 . .	45 1 7
Fairs & festivals &c., &c. ..	160 . .	5350 - -	200 . .	160 . .	177 8 11
Total, Grant III ..	9400 - -	9400 - -	8760 - -	9700 . .	6976 11 3

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

	Estimates 1898-99.		Revised 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 IV—(*Lighting and Miscellaneous Municipal purposes*).					
1. Lighting—					
a. Establishment	330 . .		330 . .	330 . .	259 14 11
b. Contingencies	520 - -	850 - -	520 - -	750 . .	839 2 11
2. i. Markets—	850		850	1080	1079 1 10
a. Establishment					
b. Contingencies					
ii. Slaughter-houses—					
a. Establishment					
b. Contingencies					
3. Choultries—					
a. Establishment	190 . .		180 . .	180 . .	180 . .
b Contingencies	70 . .		40 . .	40 . .	39 1 .
c. Feeding Travellers	150 . .	410 - -	150 . .	150 . .	150 . .
4. Travellers' bungalows—	410		370	370	369 1 1
a. Establishment	70 . .		60 . .	60 . .	70 . .
b. Contingencies	20 . .	90 - -	20 . .	20 . .	5 8 .
5. Avenues—	90		80	80	75 8 .
a. Establishment					
b. Contingencies	60 . .	60 - -	20 . .		
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.	- - -		- - -	- - -	- 3 .
9. Other charges—					
i. Work done for private individuals other than private scavenging					
Carried forward ..	1410 . .	1410 - -	1320	1580	1700

Statement II.—Expenditure from the Municipal Fund of the Town of Srivilliputtur 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 ..	1410 - -	1410 - -	1320 - -	1530 - -	1543 13 10
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. Other Charges—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..					0 30
iii. Printing	300		1000 - -	600 ..	604 11 8
iv. Compensation for lands ..	140		. . .	140 . .	. . .
v. Other items			1160	640	
(1). Water pandal theft	- - -				4905 2
(2) — do — do contingencies			60 - -	60 . .	
(3) Law charges	100 . .		70 . .	30 . .	85 6 5
(4) Miscellaneous	20 . .	560 - -	30 . .	60 . .	
Total, Grant IV ..	1970 - -	1970 - -	2480 - -	2170 - -	2034 . .
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	760 - -		700 - -	750 . .	700 10 4
ii. Inspection					
b. Collection of Municipal Taxes—					
i. Establishment	430		410 . .	410 . .	421 6 8.
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	20 - -		20 . .	60 . .	43 15 6
c. Collection of Tolls—					
i. Establishment					53 2 1
ii. Contingencies					14 10 9
d. Office contingencies other than (b) (ii)	200 - -		200 - -	200 - -	298 11 8
e. Contributions for Central office and Audit establishments ..	140 - -		140 . .	140 . .	24 . .
		1550 - -			
Total, Grant V ..	1550 - -	1550 - -	1470 . .	1560 - -	1556 9 .
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—					
[illegible] account of last year ..					

Statement II.—Expenditure from the Municipal Fund of the Town of Srivilliputtur 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			20 . .	. . .	15 -
b. Others	200	200 - -	260 . .	50 . .	. . .
Refunds of other than current collections ..			20 . .	. . .	20 6 .
Discount					
Pensions and gratuities					
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank					
Total Expenditure ..	24890 - -	24890 - -	18250 - -	31320 - -	15478 12 1
Balances—					
a. Municipal Fund	6050		700 - -	1810 - -	2171 9 11.
b. Endowments	130		80 - -	1810	76 15 8.
c. Water-tax Fund		6180 - -	780		2348 7 7
Grand Total ..	31070 - -	31070 - -	19030 - -	33130 - -	17727 5 8.

Note to Statement II.

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

Liabilities.	RS.	Assets.	RS.
Liabilities—		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 ..	
Total ..		Claims—	
		Advances Recoverable—	
		Permanent advance	
		Advances for works, &c.	
		Total ..	

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

Part I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1898-99.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications								
1	Gravelling the streets of Vadakkusrimulapuram					150	-	-	
2									
3									
	Total ..					150	-	-	
(b)	Buildings								
1	Construction of a new building for the hospital					7000	-	-	
2	Construction of latrines					100	-	-	
3	Sundry works					20	-	-	
	Total ..								

Number	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1895-96.			Remarks.
	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage								
1									
2									
3									
	Total ..								
(d)	Water-supply								
1									
2									
3									
	Total ..								

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

Part I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1898-99.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications								
1	Granelling the streets								
2	of Vadakkanchiri Village					150	-	-	
3									
	Total ..					150	-	-	
(b)	Buildings								
1	Construction of a new								
2	building for the hospital					7000	-	-	
2	Construction of								
	latrines - - -					100	-	-	
3	Sundry works -					20	-	-	
	Total ..								

Number	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1898-99.			Remarks.
	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage								
1									
2									
3									
	Total ..								
(d)	Water-supply								
1									
2									
3									
	Total ..								

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

Part II.—Repairs.

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P	Rs.	A.	P.	
(a)	Communications							
1	Maintaining the Tenkasi Madurai road	700	-	-				Total mileage of roads streets, lanes, &c., in the town.
2	Do - the Sathur road	90	-	-				Metalled or Gravelled } Unmetalled.
3	Do - the Samadhi road	90	-	-				
4	Do - Kammai path road	60	-	-				
5	Do - Krishnankoil road	50	-	-				
6	Do - Library & Kandasami street	50	-	-				Total mileage under maintenance.
7	Do - the Three car street	250	-	-				
8	Do - the hospital road	50	-	-				Metalled or Gravelled } Unmetalled.
9	Do - the main bazaar street	20	-	-				
10	Do - the Old Madura road	20	-	-				
11	Do - the Periasamikoil street	20	-	-				
12	Do - the Madurai village road	20	-	-				
13	Do - the Sathu street	30	-	-				
14	Do - the Samadhi street	30	-	-				
15	Do - the Thirumukkulam bunds	70	-	-				
16	Sundry works - -	50	-	-				
	Total ..	1600	-	-				

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	Repairing the travellers Bungalow	20	-	-				
2	Do - the Municipal Chowdry	20	-	-				
3	Do - the hospital buildings	40	-	-				
4	Do - the Nursery Cabinet	30	-	-				
5	Do - the toll sheds	20	-	-				
6	Sundry repairs to buildings	10	-	-				
	Total ..	160	-	-				

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	Maintaining the Tenkasi Industrial	700	-	-				Total mileage of roads streets, lanes, &c., in the town.
2	do — the Sastri road	90	-	-				Metalled or Gravelled } Unmetalled.
3	do — the Samadhi road	90	-	-				
4	do - Kammai path road	60	-	-				
6	do - Krishnancoil road	50	-	-				
6	do - Library & Kandadai street	50	-	-				Total mileage under maintenance.
7	do - the three car Streets	250	-	-				
8	do - the hospital road	50	-	-				Metalled or Gravelled } Unmetalled.
9	do - the main bazaar street	20	-	-				
10	do - the old Madura road	20	-	-				
11	do - the Periasamikoil Street	20	-	-				
12	do - the Gradavar village road	20	-	-				
13	do - the Mettu Street	30	-	-				
14	do - the samadhi Street	30	-	-				
15	do - the Thirumukulam bank	70	-	-				
16	Sundry works - -	50	-	-				
	Total ..	1600	-	-				

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	Repairing the travellers Bungalow	20	-	-				
2	do - the Municipal Chowdry	20	-	-				
3	do - the hospital buildings	40	-	-				
4	do - the Prisoners Latrines	30	-	-				
5	do - the toll sheds	20	-	-				
6	Sundry repairs to buildings	10	-	-				
	Total ..	160	-	-				

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	Cleaning and repairing							
2	side drains (two sets of							
3	coolies to work for six							
	months on a wage of Rs 6-12							
	for each set — —	80	-	-				
	Total ..	80	-	-				
(d)	Water-supply							
1	Repairing and improving							
2	the existing Sources of							
3	Water Supply — — —	100	-	-				
	Total	100	-	-				
	Part III.— Miscellaneous							
	Public Improvements.							
1.	Sinking a well in the							
	new burning & burial							
	ground — — —	220	-	-				
	Total ..	220	-	-				

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 .. Nil ..							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
d. Water works—							
Overseers	1	48	-	-	54	-	-
Watchmen	2	9					
Total ..	1	4	8	-	54	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..	in round numbers				50	-	-
3. General.—	21						
Overseers ..	1	22	-	-	264	-	-
Maistries							
Total ..	1	22	-	-	264	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..	in round numbers				260	-	-

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	1	6	-	-	72	-	-
Total ..	1	6	-	-	72	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..	in Round number				70	-	-
2. MUNICIPAL SCHOOLS—							
a. On the Salary System—							
Head Master							
1st Assistant Master							
2nd „ „							
Nil.							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A	P.	Rs.	A.	P.
GRANT II.—[illegible]TION—*cont.*							
b. On the Salary Result System—							
(1) Municipal Muhammadan School							
1. Head Master	1	9	-	-	108	-	-
2. 1st Assistant Master	1	7	-	-	84	-	-
3. 2nd Assistant Master	1	5	-	-	60	-	-
Total	3	21	-	-	252	-	-
(2) Municipal Panchama School							
1. Head Master	1	9	-	-	108	-	-
2. 1st Assistant Master	1	7	-	-	84	-	-
3. 2nd Assistant Master	1	5	-	-	60	-	-
Total	3	21	-	-	252	-	-
Grand Total ..	6	42	-	-	504	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..	in Round numbers				500	-	-

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	1	6	-	-	72	-	-
Total ..	1	6	-	-	72	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..	in Round number				70	-	-
2. MUNICIPAL SCHOOLS—							
a. On the Salary System—							
Head Master							
1st Assistant Master							
2nd „ „							
Nil.							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A	P.	Rs.	A.	P.
GRANT II.— ATION—*cont.*							
b. On the Salary Result System—							
(1) Municipal Mohomedan School							
1. Head Master	1	9	-	-	108	-	-
2. 1st Assistant Master	1	7	-	-	84	-	-
3. 2nd Assistant Master	1	5	-	-	60	-	-
Total	3	21	-	-	252	-	-
(2) Municipal Panchama School							
1. Head Master	1	9	-	-	108	-	-
2. 1st Assistant Master	1	7	-	-	84	-	-
3. 2nd Assistant Master	1	5	-	-	60	-	-
Total	3	21	-	-	252	-	-
Grand Total ..	6	42	-	-	504	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..	in Round number				500	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT II.—Education—*cont.*							
6. Inspection—							
Inspecting schoolmaster							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
7. *b.* Gymnastic Instructors							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
8. 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		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries—							
Medical Subordinates	1	131	4	-	1575	-	-
" "	1	10	-	-	120	-	-
Midwife (1)	1	10	-	-	120	-	-
Clerk	1	15	-	-	180	-	-
Compounder	1	9	-	-	120	-	-
Assistant Do Servants .. Peon	1	5	-	-	60	-	-
" .. Cook	1	5	-	-	60	-	-
" .. Ward cooly ..	1	4	8	-	54	-	-
Sweeper & toby							
Total ..	9	194	12	-	2349	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..	round numbers				2350	-	-

(1) at 7/8th of the pay and charge allowance.

(2). Reward at annas 8 per case over a minimum of 5 cases a month extra

(3) The pay of the assistant compounder is raised to Rs 12 a month from November 1898
9 Do for 12 months at Rs. 9 — 72 — —
for the remaining 4 months at Rs 12 — 48 — —
Total 120 — —

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

—	Number.	Salary per mensem.		Salary per annum.	
1	2	3		4	
		Rs.	A. P.	Rs.	A. P.
GRANT III.—Sanitation and Medical Services—*cont.*					
3. Vaccination—					
Vaccinators	1	10	- -	120	- -
Peons	1	5			
Total ..	1	10	- -	120	- -
Deduct Fines and Stoppages ..					
Add arrears for last year paid this year ..					
Balance (Statement II) ..				120	- -
4. Registration—					
Registrars	1	8	- -	96	- -
Peons					
Total ..	1	8	- -	96	- -
Deduct Fines and Stoppages ..					
Add arrears for last year paid this year ..					
Balance (Statement II) ..				100	- -

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."—					
Sanitary Nuisance Inspectors	1	21	- -	252	- -
Manager®	1	10	- -	120	- -
"					
Maistries	1	7	8 -	90	- -
Scavengers	16	80	- -	960	- -
Sweepers	24	120	- -	1440	- -
Peons	4	24	- -	288	- -
Total ..	47	262	8 -	3150	- -
Deduct Fines and Stoppages ..					
Add arrears for last year paid this year ..					
Balance (Statement II) ..				3150	- -

® The pay of the manager is Rs 40 per mensem of which Rs 10 is debited to Conservancy vide report, para 6 (11) b.

x His pay is Rs 15— per mensem But half of it is debited to lighting charges as he is also a lighting — Maistry

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors							
Maistries							
Scavengers	6	30	-	-	360	-	-
Total ..	6	30	-	-	360	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					360	-	-
GRANT IV.- Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents	1	7	8	-	90	-	-
Masalchies	4	20	-	-	240	-	-
Total ..	5	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 IV.—Lighting and Miscellaneous Municipal Purposes—*cont*							
2. i. Markets—							
Superintendents							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II)							
ii. Slaughter-houses—							
Superintendents							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. Choultries—							
1. Chatram at Srimillepattur							
Servants 1. Watchman & Chatram keeper ..	1	5	6	-	72	-	-
2. Sweeper & watchman	1	2	-	-	24	-	-
2. Rangammal's chatram at Kodavambakam							
1. Naidar	1	5	-	-	60	-	-
2 Cook	1	2	8	-	30	-	-
3 Sweeper	1	-	8	-	6	-	-
Total ..	5	16	-	-	192	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..	vide roundnumbers				190	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
Maty							
Servants .. Watchman	1	5 + 6	-	-	72	-	-
Total ..	1	6	-	-	72	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..	in Road Accounts				70	-	-
5. Avenues—							
Servants							
Nil							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
6. Public Garden—							
Gardeners							
Nil.							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

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

STATEMENT III.—*Municipality of* Abstract of

Deposits Account for the year 189 -9 .

	Rs.	A.	P.		Rs.	A.	P.
Balance brought forward ..							
1. Deposits by appellants				1. Credited to Municipal Funds ..			
2. Deposits by renters				2. Returned to appellants			
3. Deposits by contractors				3. Returned to renters			
4. Deposits as security by municipal servants'				4. Returned to contractors			
				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 ..			

Blank.

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.	90 - -	300 - -	390 - -	300 - -	90 - -	- - -	- - -				
2. Tax on buildings	- - -	150 - -	150 - -	100 - -	50 - -	- - -	- - -				
3. Tax on lands	80 - -	30 - -	110 - -	100 - -	10 - -	- - -	- - -				
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	- - -	20 - -	20 - -	10 - -	10 - -	- - -	- - -				
10. Rent of lands.	- - -	50 - -	50 - -	50 - -	- - -	- - -	- - -				
Total ..	170 - -	550 - -	720 - -	560 - -	160 - -	- - -	- - -				

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

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

B Cook

Appedix 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 V-A.—Showing the Statistics of Municipal Schools in the Municipality of for the official year 189 -9 .

Blank.

STATEMENT V-A.—Showing the Satistics of Municipal Schools in the Municipality of for the official year 189 -9

Schools.	Number of schools.				Number on rolls on 31st March 189 .		Average attendance throughout the year.	Receipts.					Expenditure.					Net cost to Municipality.	Average net cost per pupil in each class of municipal schools.	Remarks.
	At the beginning of the year.	Opened during the year.	Closed in the year	At the close of the year.	Boys.	Girls.		Grants from Provincial Funds.	Grants from Local Funds.	School fees.	Other receipts.	Total.	Masters.			Contingencies and Miscellaneous.	Total.			
													Fixed salary (masters, clerks and servants).	Results grant.	School fees.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
								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.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
I.—Colleges																				
II.—Upper Secondary Schools and Departments.																				
(1)																				
(2)																				
(3)																				
Total ..																				
Total of Colleges and Upper Secondary Schools and Departments ..																				
III.—Lower Secondary Schools and Departments.																				
(a) Salary System—																				
(1)																				
(2)																				
(3)																				
Total ..																				
(b) Salary-results System—																				
(1)																				
(2)																				
(3)																				
Total ..																				
Total, College and Secondary Schools																				
IV.—Primary Schools and Departments.																				
(a) Salary System—																				
(1)																				
(2)																				
(3)																				
Total ..																				

36

37

STATEMENT V-A.—Showing the Statistics of Municipal Schools in the Municipality of for the official year 189 -9 .—*cont.*

Schools.	Number of schools.				Number on rolls on 31st March 189 .		Average attendance throughout the year.	Receipts.					Expenditure.						Net cost to Municipality.	Average net cost per pupil in each class of municipal schools.	Remarks.
	At the beginning of the year.	Opened during the year.	Closed in the year.	At the close of the year.	Boys.	Girls.		Grants from Provincial Funds.	Grants from Local Funds.	School fees.	Other receipts.	Total.	Masters.			Contingencies and miscellaneous.	Total			
													Fixed salary (masters, clerks and servants).	Results grant.	School fees.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
								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.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
(*b*) Salary-results System—																					
(1)																					
(2)																					
(3)																					
Total ..																					
Total, Primary Schools ..																					
Grand Total of all Schools and Colleges																					

Foot-note to Statement V-A.

Number of Students from Municipal Schools and Colleges who appeared for and passed the several Examinations during the year.

Examinations.	Number of Pupils examined.	Number of Pupils passed.
First in Arts		
Matriculation ..		
Upper Secondary ..		
Lower Secondary ..		
Primary School ..		
Infant Standard ..		
First Standard ..		
Second Standard ..		
Third Standard ..		
Fourth Standard ..		

STATEMENT V-B.—Showing the Statistics of Aided Schools in the Municipality of for the official year 189 -9 .

Schools.	Number of Schools.				Number on rolls on 31st March 189 .		Number of pupils examined.	Number of pupils found qualified for grants.	Full amount of grant earned.	Amount of such grant payable.	Amount disbursed.			Paid as salaries to masters.	Total expenditure from Municipal funds, columns 14 and 15.	Remarks.
	At the beginning of the year.	Opened during the year.	Closed during the year.	At the close of the year.	Boys.	Girls.					For current year.	For previous year.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
									RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
GRANT-IN-AID.																
A. Result Grant (*i.e.*, Schools actually examined for results grants)—																Rate at which grants were paid.
(*a*) Secondary																
Total ..																
(*b*) Primary																
Total ..																
Grand Total ..																

STATEMENT V-B.—Showing the Statistics of Aided Schools in the Municipality of for the official year 189 -9 .

Schools.	Number of Schools.				Number on rolls on 31st March 189 .		Number of pupils examined.	Number of pupils found qualified for grants.	Full amount of grant earned.	Amount of such grant payable.	Amount disbursed.			Paid as salaries to masters.	Total expenditure from Municipal funds, columns 14 and 15.	Remarks.
	At the beginning of the year.	Opened during the year.	Closed during the year.	At the close of the year.	Boys.	Girls.					For current year.	For previous year.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
									RS A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
GRANT-IN-AID.																
A. Result Grant (*i.e.*, Schools actually examined for results grants)—																Rate at which grants were paid.
(*a*) Secondary																
Total ..																
(*b*) Primary																
Total ..																
Grand Total ..																

Statement V-B.—Showing the Statistics of Aided Schools in the Municipality of for the official year 189 -9 —*cont.*

Schools.	Number of Schools: At the beginning of the year.	Number of Schools: Opened during the year.	Number of Schools: Closed during the year.	Number of Schools: At the close of the year.	Number on rolls on 31st March 189 .: Boys.	Number on rolls on 31st March 189 .: Girls.	Number of pupils examined.	Number of pupils found qualified for grants.	Full amount of grant earned.	Amount of such grant payable.	Amount disbursed: For current year.	Amount disbursed: For previous year.	Amount disbursed: Total.	Paid as salaries to masters.	Total expenditure from Municipal funds, columns 14 and 15.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
B. Combined Grant Schools—									RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
(*a*) Secondary																
Total ..																
(*b*) Primary																
Total ..																
Grand Total ..																
C. Salary Grant Schools—																
(*a*) Secondary																
Total ..																
(*b*) Primary																
Total .																
Grand 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	2171 9 11			2170 - -	3920 - -	* in round numbers { 2170 - 0 / 80
b. Endowments	76 15 -			80 - -	90 - -	
c. Water-tax Fund						
Total	2250 - -			2250 - -	4010 - -	
2. MUNICIPAL RATES AND TAXES—						
a. Tax on arts, &c. (section 53)	789 - -	494 - -	1211 - -	2000 - -	2850 - -	Vide para 3(a) of the report
b. Tax on buildings (section 63)	2441 - -	2729 - -	2809 - -	5250 - -	5050 - -	It is expected that with the collection of arrears a sum of Rs 5250 can be realized under this head.
c. Tax on lands (section 63)	104 - -	66 - -	196 - -	300 - -	250 - -	It is expected that Rs 50 can be collected more than the budget provision.
d. Water-tax on buildings and lands (section 75)						
e. Tax on vehicles with spirings and palanquins (section 77)	99 - -	10 - -	1 - -	100 - -	100 - -	
f. Tax on animals (section 77)	464 - -	122 - -	436 - -	900 - -	1100 - -	The budget estimate is very high Rs 1100 cannot be realized. Vide para 3 (a) of the report.
g. Tax on carts and other vehicles without springs (section 85)	786 - -	76 - -	164 - -	950 - -	950 - -	
h. Tolls (section 91)—						
Gross receipts						
Less Local Fund share	2000 - -	1098	1430 - -	3430 - -	3400 - -	The increase is slight.
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.	3 - -	12 - -	7 - -	10 - -	- - -	Under Section 90(2) of the Municipal Act
viii. Evasion of tolls						
3. REALIZATIONS UNDER SPECIAL ACTS—						
a. Pounds						
b. Ferry rents						
c. Fees under Act II of 1888	50 - -	- - -	- - -	50 - -	30 - -	With reference to the actuals of the first eight months.
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—						
a. i. Rent of lands	- - -	308 - -	320 - -	320 - -	320 - -	
ii. Rent of buildings						
iii. Avenue receipts	83 - -	78 - -	37 - -	120 - -	120 - -	
iv. Fees from Travellers' Bungalows	43 - -	42 - -	37 - -	80 - -	80 - -	
b. i. Sale-proceeds of lands and buildings						
ii. Produce of lands, gardens, &c.						
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	16 - -	2 - -	4 - -	20 - -	20 - -	
Carried forward	6878 - -	5025 - -	6652 - -	13530 - -	14240 - -	

46

47

Statement V.—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 ..	6878 - -	5025 - -	6652 - -	13530 - -	14240 - -	
4. Revenue derived from Municipal property and powers apart from taxation—*cont.*						
c. Conservancy receipts—						
Sale-proceeds of night-soil, street refuse, &c.	68 - -	12 - -	12 - -	80 - -	10 - -	The increase is due to the inclusion under this head of the value of manure collected at the cattle fair held in the town.
d. i. Fees from educational institutions	23 - -	15 - -	17 - -	40 - -	30 - -	The increase is slight.
ii. Other revenue from educational institutions ..						
e. i. Sale-proceeds and composition fees of medicines ..						
ii. Other Hospital receipts ..	- - -	- - -	10 - -	10 - -	10 - -	
iii. Vaccine receipts.	- - -	17 - -	- - -	- - -	- - -	
f. i. Income from markets ..						
ii. ,, slaughter-houses.						
g. Other fees						
i. Distraint fees	7 - -	1 - -	13 - -	20 - -	10 - -	It is feared that during the current year a greater number of distraints will have to be made.
ii. License fees	236 - -	23 - -	24 - -	260 - -	200 - -	With reference to the actuals of the first eight months.
iii. Warrant fees	31 - -	- - -	169 - -	200 - -	- - -	Under Section 104 of the Municipal Act.
iv. Other fees Cattle fair fees ..	150 - -	30 - -	- - -	150 - -	150 - -	
h. Fines under Municipal and other Acts	102 - -	65 - -	48 - -	150 - -	130 - -	With reference to the actuals of the first eight months
i. Interest on investments—						
i. Genral, including choultries						
ii. Educational						
iii. Medical	318 - -	159 - -	2 - -	320 (1) - -	- - -	(1) The Government Securities not having been sold as anticipated, the interest is taken credit for.
j. Premium on loans						
5. Grants and contributions—						
a. From Government—						
i. Education—						(2) The student who was elected for normal training not having presented himself for the same no grant can be got from Government on this account. Vide also remarks against corresponding expenditure.
Normal stipends ..	12 - -	11 - -	8 - -	20 (2) - -	60 - -	
Buildings						(3) The draining master undertaken for the Municipality having passed the technical examination in the 2nd class, he is eligible only to a third grant from Government which is Rs 5 per annum. Hence the decrease.
Municipal Schools ..			30 - -	30 - -	30 - -	
Other purposes			60 - -	60 (3) - -	110 - -	
ii. Medical					3000 (4) - -	(4) As it is not likely that the construction of the building will be commenced this year, the contribution promised by Government has not been taken credit for. Vide para 3 (a) of the report.
iii. Other purposes—						
Communications ..						
Water-supply						
Drainage						
Sanitation						(5) Rs 670 is one-third of the net charges of the Municipality on account of the hospital for 1896-97 and the same has under G. O. No. 8762. Mis dated 10-5-97, been received. Vide para 3 (a) of the report.
Other purposes ..						
b. From Local Boards—						
i. Education						
ii. Medical	670 - -	575 - -	- - -	670 (5) - -	1100 - -	
iii. Other purposes						
Carried forward ..	8455 - -	5933 - -	7045 - -	15540 - -	19080 - -	

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 ..	8495 - -	5933 - -	7045 - -	15540 - -	19080 - -	
5. Grants and contributions—*cont.*						
c. Other grants and contributions—						
i. Education	- - -	200 . .	200 . .	200 . .	200 . .	
ii. Medical	- - -	300 . .	300 . .	300 . .	300 . .	
iii. Other purposes						
6. Miscellaneous—						
a. Recoveries on account of services rendered to private individuals—						
i. Private scavenging ..	65 . .	100 . .	185 . .	250 . .	360 . .	More than Rs 250 is not likely to be realized this year in spite of all the endeavours of the Council Vide para 8 (3) of the report.
ii. Other purposes						
b. Other items—						
i. Fishery rents	37 . .	. . .	103 . .	140 . .	100 . .	Rs 37 more realized is from a source other than that from which Rs 100 was expected.
ii. Refunds of Expenditure of previous year	28 . .	. . .	2 . .	30 . .	. . .	With reference to the actuals of first eight months.
iii. Fee for numbering carts, &c	13 - -	. . .	17 - -	30 - -	- - -	Under Section 20 of the Municipal Act
iv. Other items ..	. . .	4 . .	- . .	- . .	- . .	seizure & detention of carts seized 3
7. Extraordinary and debt—						
a. Sale-proceeds of Government securities and withdrawals from Savings Bank	- - -	- - -	- - -	- - -	9000 - -	It was proposed to sell the Government securities in favour of the hospital for the construction of a building for the same and the amount of the sale was shown in the original budget under this head. As it is not likely that the securities will be sold this year this amount has not now been taken for credit for
b. Loans—						
i. From Government ..						
ii. In the market from private individuals						
c. Realizations of Sinking fund for repayment of loans.						
d. Advances—						
i. Permanent	25 - -	- - -	5 . .	30 - -	- - -	With reference to the actuals of first 8 months
ii. Others	197 - -		63 - -	260 - -	80 - -	do — do — do
Total Receipts ..	8860 . .	6537 . .	7920 . .	16780 - -	29120 - -	
Grand Total ..	11110 - -	6537 - -	7920 - -	19030 - -	33130 - -	

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 ..	8495 - -	5933 - -	7045 - -	15540 - -	19080 - -	
5. Grants and contributions—*cont.*						
c. Other grants and contributions—						
i. Education	- - -	200 - -	200 - -	200 - -	200 - -	
ii. Medical	- - -	300 - -	300 - -	300 - -	300 - -	
iii. Other purposes						
6. Miscellaneous—						
a. Recoveries on account of services rendered to private individuals—						
i. Private scavenging ..	65 - -	100 - -	185 - -	250 - -	360 - -	More than Rs 250 is not likely to be realized this year in spite of all the endeavours of the Council Vide para 3 (b) of the report.
ii. Other purposes						
b. Other items—						
i. Fishery rents	37 - -	- - -	103 - -	140 - -	100 - -	Rs 37 now realized is from a source other than that from which Rs 100 was expected.
ii. Refunds of Expenditure of previous year	28 - -	- - -	2 - -	30 - -	- - -	With reference to the actuals of first eight months.
iii. Fee for numbering carts, &c	13 - -	- - -	17 - -	30 - -	- - -	Under Section 90 of the Municipal Act
iv. Other items ..	- - -	4 - -	- - -	- - -	- - -	seizure & detention of carts seized 3
7. Extraordinary and debt—						
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.	- - -	- - -	- - -	- - -	9000 - -	It was proposed to sell the Government securities in favour of the hospital for the construction of a building for the same and the amount of the sale was shown in the original budget under this head. As it is not likely that the securities will be sold this year this amount has not now been taken for. under for
b. Loans—						
i. From Government ..						
ii. In the market from private individuals						
c. Realizations of Sinking fund for repayment of loans.						
d. Advances—						
i. Permanent	25 - -	- - -	5 - -	30 - -	- - -	With reference to the actuals of first 8 months
ii. Others	197 - -	63 - -	260 - -	80 - -	do — do — do	
Total Receipts ..	8860 - -	6537 - -	7920 - -	16780 - -	29120 - -	
Grand Total ..	11110 - -	6537 - -	7920 - -	19030 - -	33130 - -	

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—				(1)		(1) The increase of Rs 50 is for the construction of a bridge to the east of Thirumukulam tank an incomplete work. Vide para 4(a) of the report
a. Communications	125 - -	280 .. .	475 - -	600 ..	550 ..	
b. Buildings	119 - -	204 - -	291 - -	418 (2) - -	12650 ..	(2) Vide para 4(b) of the report.
c. Drainage	- - -	- - -	- - -	- - -	60 - -	It is not likely that any expenditure will be incurred under these heads during the remaining months of 1897-98. Vide para 4(c) of the report.
d. Water-supply	- - -	- - -	- - -	- - -	160 - -	
2. Repairs—						
a. Communications	250 - -	388 - -	1050 - -	1300 ..	1380 - -	* Decrease due to reduced provision for the Library Street. Vide para 4(d)
b. Buildings	56 .. .	413 .. .	294	350 ..	350 ..	
c. Drainage—						
i. Repairs to works ..	26 .. .	. .. .	34 .. .	60 ..	60 ..	
ii. Establishment for flushing drains, &c.						
d. Water-supply—						
i. Repairs to works, machinery, &c.	137 - -	222 - -	3 .. .	140 .. .	160 .. .	
ii. Establishment	76 .. .	54 .. .	34 - -	110 .. .	110 .. .	
iii. Contingencies	17 - -	- - -	3 - -	20 .. .	- .. .	
3. Establishment	167 - -	78 .. .	83 .. .	250 .. .	250 .. .	As 80 now appears to sufficient
4. Tools and Plant and other stores.	43 - .	10 - -	37 - -	80 - -	100 .. .	
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 .	1016 - -	1649 - -	2304 - -	3320 - -	15830 - -	
GRANT II—(*Education*)—						
1. Training Schools—						
a. Contributions to Local Boards ..						
b. Stipends to Normal students ..	20 .. .	28 .. .	- 1 - -	20 - -	70 - -	The student who was elected for the normal training not having presented himself for the same no expenditure will be incurred under this head. Rs 20 is the charges incurred on account of the student sent up for training last year Vide para 4(e) of the report
Contingencies	- - -	3 - -	- - -	- - -	- - -	
2. Municipal Schools—						
i. On Salary System—						
a. Establishment						
b. Contingencies						
ii. On Salary-Results System—						
a. Fixed Payments	332 .. .	62 .. .	168 .. .	500 .. .	500 .. .	
b. Results Grants	129 .. .	84 .. .	71 .. .	200 .. .	200 .. .	
c. Contingencies	31 .. .	66 .. .	59 .. .	90 .. .	90 - -	
3. Salary Grants						
4. Results Grants	- - -	200 - -	800 - -	800 .. .	800 - -	
5. Combined Grants—						
a. Fixed Payments						
b. Results Grants						
6. Inspection—						
a. Contributions to Local Boards ..	. .. .	75 - -	90 .. .	90 .. .	90 .. .	
Carried forward ..	512 - -	518 - -	1188 .. .	1700 - -	1750 .. -	

53

Items.	Actuals of the first eight months of 1897–98.	Actuals of the last four months of 1897.	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 ..	512 - -	518 - -	1188 - -	1700 - -	1750 - -	
GRANT II—(*Education*)—cont.						
b. Municipal Inspectors—						
i. Establishment						
ii. Contingencies						
7. MISCELLANEOUS—						
a. Building, furniture, &c., grants ..	- - -	50 - -	50 - -	50 - -	50 - -	
b. Common gymnasium—						
i. Establishment						
ii. Contingencies						
c. Other items Common drawing Master—						
i. Establishment	75 - -	- - -	65 - -	140 - -	180 - -	The drawing master having been appointed from June 1897.
ii. Contingencies	16 - -	- - -	14 - -	30 - -	30 - -	
d. Other items						
Total, Grant II ..	603 - -	568 - -	1317 - -	1920 - -	2010 - -	
GRANT III—(*Sanitation and Medical Services.*)						
1. HOSPITALS AND DISPENSARIES—						
a. Establishment	1337 - -	667 - -	848 - -	2180 - -	2080 - -	(1) The apothecary of the hospital whose pay was Rs 75 was transferred to Rowalpindi by the Surgeon General and in his place another apothecary on a pay of Rs 100 has been posted. The increased allotment under this head is for the payment of the higher rate of pay. Vide para 4(f) of the report.
Result payment to Indentifie	- - -	6 - -	10 - -	10 - -	10 - -	
b. Medicines and Supplies	137 - -	538 - -	793 - -	950 - -	800 - -	
c. Diet of Patients	156 - -	64 - -	14 - -	170 - -	170 - -	
d. Sundries and Contingencies ..	112 - -	130 - -	138 - -	250 - -	250 - -	
e. Contributions to Local Boards ..						
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—						(2) The provision of Rs 8000 is insufficient for the supply of medicines to a hospital where a large number of patients are treated. The provision of Rs 750 in the revised budget, has been made with reference to the indents already sanctioned. Vide para 4(g) of the report.
i. Medical College ..	- - -	58 - -	30 - -	30 - -	16 - -	
ii. Sanitary Inspection ..	- - -	46 - -			12 - -	
iii. Medical Reserve staff ..	- - -	13			2 - -	
iv. Cutlers' Establishment ..						
b. CONTRIBUTIONS TO LOCAL BOARDS, &C., FOR—						
i. Medical Schools						
ii. Reserve staff			30 - -	30 - -	30 - -	
iii District Surgeon offices Establishment	- - -	- - -				
c. OTHER CONTRIBUTIONS						
3. VACCINATIONS—						
a. Establishment	120 - -	60 - -	60 - -	180 - -	180 - -	
b. Contingencies	96 - -	76 - -	24 - -	120 - -	120 - -	
c. Contributions to Local Boards						
Carried forward ..	1978 - -	1658 - -	1942 - -	3920 - -	3670 - -	

tatement VI.—Revised Estimate—(Charges) for 189 7–9 8—*continued.*

Items.	Actuals of the first eight months of 189 7–98.			Actuals of the last four months of 1887–97.			Probable charges of the last four months of 189 7–98.			Total of columns 2 and 4.			Budget grant 189 7–98, 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 ..	512	-	-	518	-	-	1188	-	-	1700	-	-	1750	-	-	
GRANT II—(*Education*)—cont.																
b. Municipal Inspectors—																
i. Establishment	335															
ii. Contingencies																
7. MISCELLANEOUS—																
a. Building, furniture, &c., grants ..	-	-	-	50	-	-	50	-	-	50	-	-	50	-	-	
b. Common gymnasium—																
i. Establishment																
ii. Contingencies																
c. ~~Other items~~ Common drawing Master—																
i. Establishment	75	-	-	180	-	-	65	-	-	140	-	-	180	-	-	The drawing master having been appointed from June 1897.
ii. Contingencies	16	-	-	12	-	-	14	-	-	30	-	-	30	-	-	
d. Other items																
Total, Grant II ..	603	-	-	568	-	-	1317	-	-	1920	-	-	2010	-	-	
GRANT III—(*Sanitation and Medical Services.*)																
1. HOSPITALS AND DISPENSARIES—																
a. Establishment	1337	-	-	667	-	-	848	-	-	2180	-	-	2080	-	-	(1) The apothecary of the hospital whose pay was Rs 75 was transferred to Madras & the Surgeon General sent in his place another apothecary on a pay of Rs 100 has been posted. The increased allotment under this head is for the payment of the higher rate of pay. Vide para 4(f) of the report
Result payment to Indents	-	-	-	6	-	-	10	-	-	10	-	-	10	-	-	
b. Medicines and Supplies	137	-	-	538	-	-	793	-	-	950	-	-	800	-	-	
c. Diet of Patients	156	-	-	64	-	-	14	-	-	170	-	-	170	-	-	
d. Sundries and Contingencies ..	112	-	-	130	-	-	138	-	-	250	-	-	250	-	-	
e. Contributions to Local Boards ..																
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—																(2) The provision of Rs 8 000 is insufficient for the supply of medicines to a hospital where a large number of patients are treated. The provision of Rs 750 in the revised budget, has been made with reference to the indents already sanctioned. Vide para 4(g) of the report.
i. Medical College ..	-	-	-	58	-	-	30	-	-	30	-	-	16	-	-	
ii. Sanitary Inspection ..	-	-	-	46	-	-							12	-	-	
iii. Medical Reserve staff ..	-	-	-	13									2	-	-	
iv. Cutlers' Establishment ..																
b. CONTRIBUTIONS TO LOCAL BOARDS, &c., FOR—																
i. Medical Schools																
ii. Reserve staff																
iii. District Surgeon's Office Establishment	-	-	-	-	-	-	30	-	-	30	-	-	30	-	-	
c. OTHER CONTRIBUTIONS																
3. VACCINATIONS—																
a. Establishment	120	-	-	60	-	-	60	-	-	180	-	-	180	-	-	
b. Contingencies	96	-	-	76	-	-	24	-	-	120	-	-	120	-	-	
c. Contributions to Local Boards																
Carried forward ..	1978	-	-	1658	-	-	1942	-	-	3920	-	-	3670	-	-	

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 ..	1978 - -	1658 - -	1942 - -	3920 - -	3670 - -	(1) The charges of this establishment for the next four months will be Rs 911 which with the expenditure already incurred will necessitate the provision of only Rs 2780.
GRANT III—*Sanitation and Medical Services*—cont.						
4. Registration of Births and Deaths—						(2) The increase is due to the transfer of an allotment of Rs 160 for the purchase of desert birds from the head "new works—live Quips" vide remarks against that head
a. Establishment	80 - -	40 - -	40 - -	120 - -	120 - -	
b. Contingencies	- - -	9 - -	10 - -	10 - -	10 - -	(3) Only four men are now employed. Vide para 4(b) against the sanctioned number of six. Hence the decrease. Vide para 4(b) of the report.
5. Conservancy, Road cleaning and Road watering—						
a. i. Establishment	1811 - -	828 - -	969 - -	(1) 2780 - -	2910 - -	(4) No expenditure has been incurred under this head during the last eight months and it is not likely that during the remaining four months more than Rs 20 will be required for the expenditure.
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	805 - -	123 - -	415 - -	(2) 1220 - -	1060 - -	
b. Private scavenging—						(5) 8 months of the year have already passed and as there is no much fear of the plague in this remote town during the remaining 4 months Rs 200 is considered a sufficient allotment under this head. Vide para 4(j) of the report.
i. Establishment	158 - -	78 - -	92 - -	(3) 250 - -	360 - -	
ii. Contingencies, such as cost of scavenging carts, &c.	- - -	- - -	20 - -	(4) 20 - -	220 - -	
c. Cholera charges & other epidemic	88 - -	29 3 6	112 - -	(5) 200 - -	1150 - -	(6) An expenditure of Rs 160 has been incurred on account of one of the two important festivals in the town. About Rs 40 will be necessary for the other festival. Hence the increased allotment.
d. Contingencies	1 - -	8 - -	39 - -	40 - -	40 - -	
e. Expenditure at fairs & festivals	161 - -	41 - -	39 - -	(6) 200 - -	160 - -	
Total, Grant III ..	5082 - -	2814 - -	3678 - -	8760 - -	9700 - -	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—						
1. Lighting—						
a. Establishment	218 - -	99 - -	112 - -	330 - -	330 - -	The probable expenditure during the remaining 4 months of the year will be Rs 118. Hence the provision of Rs 520. Vide para 4(k) of the report.
b. Contingencies	402 - -	442 - -	118 - -	520 - -	750 - -	
2. i. Markets—						
a. Establishment						
b. Contingencies						
ii. Slaughter-houses—						
a. Establishment						
b. Contingencies						
3. Choultries—						
a. Establishment	120 - -	60 - -	60 - -	180 - -	180 - -	
b. Contingencies	28 - -	13 - -	12 - -	40 - -	40 - -	
c. Feeding Travellers	100 - -	50 - -	50 - -	150 - -	150 - -	
4. Travellers' bungalows—						
a. Establishment	40 - -	20 - -	20 - -	60 - -	60 - -	
b. Contingencies	1 - -	2 - -	19 - -	20 - -	20 - -	
5. Avenues—						
a. Establishment			20 - -	20 - -	- - -	For the planting of trees.
b. Contingencies	- - -	- - -				
6. Public Garden—						
a. Establishment						
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..						
Carried forward ..	909 - -	686 - -	411 - -	1320 - -	1500 - -	

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 ..	1978 - -	1658 - -	1942 - -	3920 - -	3670 - -	(1) The charges of this establishment for the next four months will be Rs 971 which with the expenditure already incurred will necessitate the provision of only Rs 2780.
GRANT III—*Sanitation and Medical Services*—cont.						
4. Registration of Births and Deaths—						(2) The increase is due to the transfer of an allotment of Rs 160 for the purchase of dust bins from the head "new works — buildings" vide remarks against that head
a. Establishment	80 - -	40 - -	40 - -	120 - -	120 - -	
b. Contingencies	- - -	9 - -	10 - -	10 - -	10 - -	
5. Conservancy, Road cleaning and Road watering—						(3) Only four men are now employed. Vide para 4(i) against the sanctioned number of six. Hence the decrease. Vide para 4(i) of the report.
a. i. Establishment	1811 - -	828 - -	969 - -	(1) 2780 - -	2910 - -	(4) No expenditure has been incurred under this head during the last eight months and it is not likely that during the remaining four months more than Rs 20 will be required for the expenditure.
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	805 - -	123 - -	415 - -	(2) 1220 - -	1060 - -	(5) As 8 months of the year have already passed and as there is not much fear of the plague in this remote town during the remaining 4 months Rs 200 is considered a sufficient allotment under this head. Vide para 4(j) of the report.
b. Private scavenging —						
i. Establishment	158 - -	78 - -	92 - -	(3) 250 - -	360 - -	
ii. Contingencies, such as cost of scavenging carts, &c.	- - -	- - -	20 - -	(4) 20 - -	220 - -	
c. Cholera charges	88 - -	29 - -	112 - -	(5) 200 - -	1150 - -	(6) An expenditure of Rs 160 has been incurred on account of one of the two important festivals in the town. About Rs 160 will be necessary for the other festival. Hence the increased allotment.
d. Contingencies	1 - -	8 - -	39 - -	40 - -	40 - -	
e. Expenditure at fairs & festivals	161 - -	41 - -	39 - -	(6) 200 - -	160 - -	
Total, Grant III ..	5082 - -	2814 - -	3678 - -	8760 - -	9700 - -	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—						
1. Lighting—						
a. Establishment	218 - -	99 - -	112 - -	330 - -	330 - -	The probable expenditure during the remaining 4 months of the year will be Rs 118. Hence the provision of Rs 520. Vide para 4(k) of the report.
b. Contingencies	402 - -	442 - -	108 - -	520 - -	750 - -	
2. i. Markets—						
a. Establishment						
b. Contingencies						
ii. Slaughter-houses—						
a. Establishment						
b. Contingencies						
3. Choultries—						
a. Establishment	120 - -	60 - -	60 - -	180 - -	180 - -	
b. Contingencies	28 - -	13 - -	12 - -	40 - -	40 - -	
c. Feeding Travellers	100 - -	50 - -	50 - -	150 - -	150 - -	
4. Travellers' bungalows—						
a. Establishment	40 - -	20 - -	20 - -	60 - -	60 - -	
b. Contingencies	1 - -	2 - -	19 - -	20 - -	20 - -	
5. Avenues—						For the planting trees.
a. Establishment	- - -	- - -	20 - -	20 - -	- - -	
b. Contingencies						
6. Public Garden—						
a. Establishment						
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..						
Carried forward ..	909 - -	686 - -	411 - -	1320 - -	1580 - -	

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 ..	909 - -	686 - -	411 - -	1320 - -	1530 - -	
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						
iii. Printing	968 - -	163 - -	32 - -	1000 - -	400 - -	
iv. Compensation for lands ..	- - -	- - -	- - -	- - -	140 - -	
v. Other items 1. Waterproof Sett.	48 - -	4 - -	8 - -	60 - -	54 - -	
2 - do. Contingencies	4 - -	4 - -			6 - -	
3. Law charges	32 - -	25 - -	38 - -	70 - -	30 - -	
4. Miscellaneous	20 - -	1 - -	10	30 - -	10 - -	
Total, Grant IV ..	1981 - -	883 - -	499 - -	2480 - -	2170 - -	

(1) A large number of printed forms purchased during 1896-97 was paid for during the current year. Hence the increased allotment. Vide para 4(b).

(2) The land required for the conservancy depôt is not likely to be acquired during this year. The provision of Rs 1600 for compensation is not therefore necessary. Vide para 4(m)(c) of the report.

(3) Some civil suits against the council are pending. Hence the increase.

(4) With reference to the actuals of first 8 months.

GRANT V—						
a. General Establishment—						
i. Office Establishment ..	456 - -	246 - -	244 - -	700 - -	750 - -	The decrease is due to the Dasalji not having been appointed as there was no necessity for on account of the appointment of a peon.
ii. Inspection						
b. Collection of Municipal Taxes—						
i. Establishment	270 - -	136 - -	140 - -	410 - -	410 - -	
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	4 - -	13 - -	16 - -	20 - -	60 - -	With reference to the actuals.
c. Collection of Tolls—						
i. Establishment						
ii. Contingencies	- - -	3 - -	- - -	- - -	- - -	
d. Office contingencies other than (*b*) (ii)	104 - -	156 - -	96 - -	200 - -	200 - -	
e. Contributions for Central office and Audit establishments ..	- - -	24 - -	140 - -	140 - -	140 - -	
Total, Grant V ..	834 - -	578 - -	636 - -	1470 - -	1560 - -	
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.	
Brought forward ..	909 - -	686 - -	411 - -	1320 - -	1530 - -	
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						
iii. Printing	968 - -	163 - -	32 - -	1000 - -	400 - -	
iv. Compensation for lands ..	- - -	- - -	- - -	- - -	140 - -	
v. Other items 1. Water pond &c.	48 - -	4 - -	8 - -	60 - -	54 - -	
2 - Do. Contingencies	4 - -	4 - -			6 - -	
3. Law charges	32 - -	25 - -	38 - -	70 - -	30 - -	
4. Miscellaneous	20 - -	1 - -	10 - -	30 - -	10 - -	
Total, Grant IV ..	1981 - -	883 - -	499 - -	2480 - -	2170 - -	

W. A large number of printed forms purchased during 1896-97 was paid for during the current year. Hence the increased allotment. Vide para 4(b).

(2) The land required for the conservancy depôt is not likely to be acquired during this year. The provision of Rs 140 for compensation is not therefore necessary. Vide para 4(m)(c) the report.

(3) Some civil suits against the council are pending. Hence the increase.

(4) With reference to the actuals of first 8 months.

GRANT V—						
a. General Establishment—						
i. Office Establishment ..	456 - -	246 - -	244 - -	700 - -	750 - -	The decrease is due to the Rasalji not having been appointed as there was no necessity for on account of the appointment of a peon.
ii. Inspection						
b. Collection of Municipal Taxes—						
i. Establishment	270 - -	136 - -	140 - -	410 - -	410 - -	
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	4 - -	13 - -	16 - -	20 - -	60 - -	With reference to the actuals.
c. Collection of Tolls—						
i. Establishment						
ii. Contingencies	- - -	3 - -	- - -	- - -	- - -	
d. Office contingencies other than (*b*) (ii)	104 - -	156 - -	96 - -	200 - -	200 - -	
e. Contributions for Central office and Audit establishments ..	- - -	24 - -	140 - -	140 - -	140 - -	
Total, Grant V ..	834 - -	578 - -	636 - -	1470 - -	1560 - -	
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	15 - -	- - -	5 - -	20 - -	- - -	
b. Others	257 - -	- - -	3 - -	260 - -	50 - -	
Refunds of other than current collections..	12 - -	- - -	8 - -	20 - -	- - -	
Discount						
Pensions and gratuities						
Investments—						
a. In Government securities for purposes other than Sinking Fund						
b. In Saving Bank						
Totsal Expenditure ..	9800 - -	6482 - -	8450 - -	18250 - -	31320 - -	
Balances—						
a. Municipal Fund				700 - -	1810 - -	
b. Endowments				80 - -		
c. Water-tax Fund						
Grand Total ..				19030	33130 - -	

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Trichinopoly 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 ..					
Original Works Communications	550 - -	65 - -	50 - -	565 - -	Municipal Council's resolutions Nos. 547 & 619 dated 18th November 1897.

A. Rohanayapan Pillay
For Deputy Collector in charge
1-1-98.

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.	

Blank

of ~~my~~ against ~~I~~ to raise the rate of house and land tax prevailing at present in the Municipality from 6 1/4 per cent to 7 1/2 per cent on the annual rental value.

2 — The Council resolves, in view of the remarks of the Sanitary Commissioner on the last budget proposals of this Municipality, to give the Sanitary Inspector of this Municipality a pony allowance of Rupees 8, per mensem from the beginning of 1898-99; and considers that the allowance is sufficient for maintenance of a pony in a town like Trivellipeutter. The grant of this allowance will be conditional on the Sanitary Inspector passing the prescribed test in Hygiene and Practical Sanitation and on his maintaining a serviceable pony.

B.

3 — Proposed by Mr Ry Shanmuga Pillai Avergal and seconded by Mr Ry Abraham Sesiyanayagam that the Inspector of the Municipality should, on his passing the prescribed test in Hygiene and Practical Sanitation, which he is willing to do, be given a share in the supervision of the conservancy staff and made to have a general supervision of the sanitation of the town, and should have his pay raised by Rs. 10 for his out-door work.

Carried by five votes against 3 (Messrs: Vedanayaga Pillai, Ignatius Pillai and Narasimha Sastrian Avergal dissenting).

4 — The Council resolves to do away with the present appointments of the Attenders and the Inasaljee and to appoint a Shroff on Rs. 12 per

mensem

of 1/ against 1/ to raise the rate of house and land tax prevailing at present in the Municipality from 6 1/4 per cent to 7 1/2 per cent on the annual rental value.

2 — The Council resolves, in view of the remarks of the Sanitary Commissioner on the last budget proposals of this Municipality, to give the Sanitary Inspector of this Municipality a pony allowance of Rupees 8, per mensem from the beginning of 1898-99; and considers that the allowance is sufficient for maintenance of a pony in a town like Trivellipeutter. The grant of this allowance will be conditional on the Sanitary Inspector passing the prescribed test in Hygiene and Practical Sanitation and on his maintaining a serviceable pony.

3 — Proposed by Mr Ry Shanmuga Pillai Avergal and seconded by Mr Ry Abraham Periyanayagam that the Manager of the Municipality should, on his passing the prescribed test in Hygiene and Practical Sanitation, which he is willing to do, be given a share in the supervision of the conservancy staff and made to have a general supervision of the sanitation of the town, and should have his pay raised by Rs. 10 for his out-door work.

Carried by five votes against 3 (Messrs: Vedanayaga Pillai, Ignatius Pillai and Narasimha Sastriar Avergal dissenting).

4 — The Council resolves to do away with the present appointment of the Attenders and the Masaljee and to appoint a Struff on Rs. 12 per mensem

presence instead. The pay of the Birth and Death Registrar is reduced from Rs. 10 to Rs. 8 per mensem, competent men being available for the lower pay.

5th — Proposed by Mr R. Sy Ignatius Pillai and seconded by Mr R. Sy Abraham Periyanayagam that the pay of the bill collectors be raised from Rs. 7 to Rs. 8 per mensem.

Carried by a majority.

6th — Read budget estimate of receipts and charges of the Municipality for the financial year 1898-99 and the other statements connected therewith.

Read revised estimate for 1897-98.

Read also the report of the Chairman on the above.

Passed.

Signed of G. Raghaviah
Deputy Collector in charge
of the office of Chairman

(True Extract)

[illegible]
For D.y Collector in Charge.
1-1-98.

Statement of Proposition for the Official year 1898-1899.

Orders sanctioning present establishment		Office to which the proposition refers.	Present establishment		Proposed establishment temporary.		Grounds of proposition.	Recommendation of the Municipal council.
No.	Date.		No.	Designation.	Decrease per month. Period	Decrease per month. Amount.		
GO 257M	20 2/97	Grant I, Water						
			2	Tank Wa at Rs 4-8				Vide Para 6(5) of the report
		Total	2					
GO 1547 M. Dis. 4 12/94 1 " M. 20-2/97		Grant I, Public W						" Para 66
			1	Overse				para 7 of the Chairman's letter dis 25 Jan 20-2-97
		Total	1					
GO 701 Rv, Dis, 6 5/95		Grant III, Ho						
232 M	7.2.96		1	Civil Apo				
441 M Dis	14.3.96		1	Compoun				
			1	Asst Com				Vide para 6(2) of the report
			1	Midwif				
			1	Clerk				
			1	Peon				
			1	Cook				
			1	Sweep				
			1	Ward C				
		Total	9					

Srivilliputur

Dated

Chairman.

1/139 Wednesday

399.

Recommendation of the Municipal council.

Para 6(5) of the report

Para 66 of the report

Para 6(6) of the report

Proposition & Statement

2/139 Aug 1898

O., No. 3665 , dated 11-2-1898

Number of copies received ... ...

Do. re-printed ... ...

Number of copies issued.	To whom issued.	Initials of Referencer.	Remarks.

for Land Tax file, by Mr. T. A. P. K.

15

Proportion & Statements

2/139 Aug 1898

[L. & M. / 30]

5,000—11-11-04.

LOCAL AND MUNICIPAL DEPA

G.O., No. 3,66 M , dated 11—2— 190 8

Number of copies received ... ...

Do, re-printed ... ...

Date.	Number of copies issued.	To whom issued.	Initials of Referencer.	Remarks.
12/12/05		for Land Tax file, b/ hy T. A. P. [illegible]		

nt.

Statement of Proposition for the Official year 1898-1899

Orders sanctioning present establishment		Office to which the proposition refers.	Present		Temporary.		Grounds of proposition.	Recommendation of the Municipal council.
No.	Date.		No.	Designation	Period	Amount.		
				Grand Total				
232 In	7.2.98		1	Tax Collector				Vide para 16(19)
			2	Bill Collectors at Rs 7-				
				Total - 3				
				Grand Total 71				

Kavarapu Pillay
Dy. Collector
in charge
1-1-98.

Srivilliputur

Dated

Chairman.

the Official Year 1898-1899.

porary.			Grounds of proposition.	Recommendation of the Municipal council.
	Decrease per month.			
	Period	Amount.		
			Vide Para. 6 (5) of the Report	
			" Para-6(1)	
			para 7 of the Chairman's Letter in G.O. 257 Fin. 20-2-97	
			Vide para. 6(2) of the report	

1/139 Mof 1898

Chairman.

Statement of Proposition for

Orders sanctioning present establishment		Office to which the proposition refers.	Pres	
No.	Date.		No.	Design
GO 257M	20 2/97	Grant I, Water		
			2	Tank Wat at Rs 4-8
		Total	2	
GO 1867 M. Mis. 4 12/94 257 Fin.	20-2/97	Grant I, Public W		
			1	Overse
		Total	1	
GO 781 Fin. Mis.	6 5/95	Grant III, Ho		
232 Fin	7.2.96		1	Civil Apo
441 Fin Mis	14.3.96		1	Compoun
			1	Asst Com
			1	Midwi
			1	Clerk
			1	Peon
			1	Cook
			1	Sweep
			1	Ward C
		Total	9	

Srivilliputur

Dated

Statement of Proposition for the Official year 1898-1899

Orders sanctioning present establishment		Office to which the proposition refers.	Present		Temporary.		Grounds of proposition.	Recommendation of the Municipal council.
No.	Date.		No.	Designation	Decrease per month. Period	Decrease per month. Amount.		
				Graub-				
32 In	7.2.96		1	Tax C				Vide para 16(19)
			2	Bill Col at Rs 7-				
				Total -3				
				Grand Total 71				

Tax Collector
Dy. Collector
in charge
1-1-98.

Srivilliputur

Dated

Chairman.