& Munl. (1898) Department.

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G.O., No. 387 M

DATED 16/12/98

[Despatch Abstract.]

Munl bridges - Renewing the Palamcottah

for 1898-99

BACK PAPERS.

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

LOCAL

FURTHER PAPERS.

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

Government {1898} of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1898. *Enclosures*

Regd. } *Spare copies*

G.O., No. 387 M., 16th February 1898.

FEBRUARY.

Municipal Budget.

Reviewing the Palamcottah — for 1898–99.

	Actuals, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1897-98.	Budget estimate, 1898-99.
Charges.				
GRANT 1—	Rs.	Rs.	Rs.	Rs.
New Works—				
Communications	905	350	300	..
Buildings	771	450	330	..
Water-supply	42	150	150	..
Repairs—				
Communications	2,121	2,180	2,180	1,570
Buildings	620	1,030	1,380	500
Drainage	117	130	50	..
Water-supply	60	170	170	140
Establishment	229	240	240	240
Tools and Plant and other Stores	1	10	10	10
Total ..	4,866	4,710	4,810	2,460
GRANT 2—				
Training Schools	26	90	90	30
Municipal Schools—				
On the Salary-result System	194	220	280	310
Grants-in-aid—				
Salary Grants	741	750	750	750
Result ,,	815	850	850	850
Building, Furniture, &c., Grants	98	90	90	90
Inspection	152	150	160	160
Miscellaneous	310	320	320	320
Total ..	2,336	2,470	2,540	2,510
GRANT 3—				
Hospitals and Dispensaries	6,517	6,350	7,050	6,410
Contributions	205	240	240	240
Vaccination	301	310	300	280
Registration of Births and Deaths	164	160	160	150
Conservancy, Road-cleaning and Road-watering	6,590	8,070	7,540	8,340
Total ..	13,777	15,130	15,290	15,420
GRANT 4—				
Lighting	1,830	2,110	1,750	1,820
Markets and Slaughter-houses	292	310	300	310
Travellers' Bungalows	143	160	160	160
Avenues	7	10	10	10
Public Garden, Survey of Land, Fire and other Charges	299	320	310	320
Total ..	2,571	2,910	2,530	2,620
GRANT 5—				
Supervision and Management	2,348	2,410	2,410	2,390
Pensions and Gratuities	..	..	100	..
Grand Total ..	25,898	27,630	27,680	25,400
Balance	4,992	1,460	1,760	790

REVISED ESTIMATE FOR 1897-98.

2. The current receipts and charges are now estimated at Rs. 24,290 and Rupees 27,680, respectively, against Rs. 25,360 and Rs. 27,630 anticipated in the sanctioned budget. The decrease in the receipts occurs chiefly under the tax on arts. The action of the municipal council in exempting all lands used solely for agricultural purposes from the municipal land-tax was unauthorized, for, although under the proviso to sub-section (3) of section 63 of the Act, such lands cannot be taxed under that sub-section with reference to their area, they still remain liable to taxation under sub-section (2) of the same section. The credit taken under the tax on lands, both in the revised estimate and in the budget for the ensuing year, will accordingly be raised to the original budget figure of Rs. 330. In this connection, the attention of the municipal council is drawn to the remarks of the Deputy Collector and the Collector in paragraphs 3 and 2, respectively, of their endorsements. The balance to be carried forward to the ensuing year's budget will be Rs. 1,760.

BUDGET ESTIMATE FOR 1898-99.

3. *Receipts.*—The receipts for the ensuing year are put down at Rs. 24,270 against the revised estimate of Rs. 24,450.

4. *Charges.*—(1) The probable charges are entered as Rs. 25,350 against Rupees 27,680 in the revised estimate, the decrease appearing chiefly under grant 1.

(2) *Grant 1.*—As observed by the Deputy Collector in paragraph 2 of his endorsement, the allotment of Rs. 1,570 for the maintenance of roads is inadequate: but in view of the existing state of the municipal finances, it will be allowed to stand. With reference to the remarks of the Deputy Collector and the Collector in paragraphs 4 and 5 of their respective endorsements, the allotment for repairs—water-supply will be raised from Rs. 10 to Rs. 100.

(3) *Grant 3.*—The proposed reductions, from Rs. 6 to Rs. 5, in the salary of the surgery attendant, shown in the proposition statement, and from Rs. 5 to Rs. 3 in that of the vaccinator's peon, referred to in paragraph 8 of the Chairman's letter, are approved; but reference should have been made to the first proposal in the Chairman's letter. For want of funds, the allotment for epidemic charges cannot be raised from Rs. 400 to Rs. 760, as recommended by the Sanitary Commissioner.

(4) *Grant 5.*—The increase of Re. 1 each in the salaries of the bill-collectors, proposed in paragraph 12 of the Chairman's letter, cannot be approved owing to paucity of funds. With reference to G.O., No. 2473 L., dated 22nd December 1897, the contribution for the Central office establishments will be reduced from Rs. 250 to Rs. 226, or Rs. 230 in round figures.

5. As revised by Government, the budget closes with a balance of Rs. 790, or only 3·2 per cent. of the estimated receipts. This should be increased by effecting economies wherever possible in the course of the year.

(True Extract.)

H. TREMENHEERE,
Ag. Secretary to Government.

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1045

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

Exd W D'Moss.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From M.R.Ry. B. S. SREENIVASSA, Chairman, Municipal Council, Palamcottah, to the Secretary to Government, Local and Municipal Department (through the Divisional Officer and Collector of Tinnevelly), dated 29th December 1897, No. 520.

I have the honour to forward herewith the budget estimates of receipts and charges of this municipality for the year 1898–99.

REVISED ESTIMATES FOR 1897–98.

2. *Opening Balance.*—The year opened with a balance of Rs. 4,990 against an estimate of Rs. 3,730, the increase being due partly to enhanced receipts under the several heads of taxation, avenue receipts and private scavenging fees and partly to short expenditure under Grants 1 to 4 in 1896–97.

3. The receipts and charges for the current year are now estimated at Rs. 24,290 and Rs. 27,680, respectively, against Rs. 25,360 and Rs. 27,630 in the sanctioned budget. The principal variations between columns 5 and 6 of Statement VI have been duly explained in column 7 of the statement. With reference to paragraph 3 of G.O., No. 1918 M., dated 1st September 1897, reviewing the administration report of this municipality for 1896–97, I have the honour to state that the profession-tax register was thoroughly and carefully revised by two of the councillors during the current year with the result that the total demand of the year assessed up to date was only Rs. 1,430, of which Rs. 1,400 is expected to be realized after granting remissions on appeals. When compared with the total demand of the previous year, there is a large decrease of Rs. 1,541, which is chiefly due to the levy of tax on the incomes derived by persons from their professions with reference to the revised schedule attached to the new Act, while under the old Act it was levied solely on professions irrespective of incomes. This town is not a centre of business, and owing to the paucity of trade, many persons, especially silk-weavers, are in distressed circumstances. They were exempted from taxation this year with the exception of a few, as their income was much below Rs. 30 a month, and many were assessed in the lowest class in consideration of the fact that they carry on business on a small scale. Under land tax, there is a decrease of Rs. 161 when compared with the actual collections of the previous year. The decrease is chiefly due to the exemption from taxation this year of all lands used solely for agricultural purposes under the resolution of the council, dated 27th November 1897 (copy enclosed). The council by a majority was of opinion that the imposition of tax on such lands works a great hardship on the people.

BUDGET ESTIMATES FOR 1898–99.

Receipts.

4. The receipts for 1898–99, excluding the opening balance, are estimated at Rs. 24,270 or Rs. 20 less than the revised estimate.

(*a*) *Contribution from Local Boards—Medical.*—This is in excess of the revised estimate by Rs. 260. The increase is owing to the heavy expenditure which the council has to incur during the current year on account of the hospital.

(*b*) The other items of receipts call for no remarks as they agree more or less with the revised estimate.

Expenditure.

5. *Grant 1, Public Works.*—For want of funds, no new works are proposed to be undertaken during the year 1898–99. Rs. 1,570 is provided for maintaining the existing roads and streets within municipal limits, and Rs. 500 for making necessary repairs to the hospital and other buildings belonging to the municipality. As all the principal roads in the town were metalled this year, the council considers that the allotment of Rs. 1,570 for road repairs is sufficient, which forms about 35 per cent. of the estimated receipts from tolls.

6. *Grant 2, Education*—(*a*) *Sessional Schools.*—Rs. 30 is provided under this head to grant bonus to the inspecting schoolmaster for successfully training teachers and to pay the rent of a building secured by the council for the location of the sessional school.

(*b*) *Municipal Schools on Salary-result System—Contingencies.*—An increased provision of Rs. 80 is made under this head in order to secure a better building for the Panchama school, as the owner of the present building has given notice to vacate it within three months.

(*c*) *Salary Grants.*—With reference to the actual expenditure incurred in 1896–97, the allotment under this head is fixed at Rs. 750.

(*d*) *Miscellaneous—Furniture Grant.*—No reason has been assigned by the educational officer for the increased provision. The allotment under this head is therefore fixed at the same figure as that in the revised estimate.

7. *Grant 3, Hospital.*—The allotment under this head is Rs. 6,410 against the revised estimate of Rs. 7,050, the increase in the latter being due partly to the increased cost incurred on account of diet of patients and partly to the purchase of iron cots and supply of bedding and clothing for the use of in-patients. For want of funds, the council regrets that it is unable to adopt the proposal of the medical officer in charge of the hospital to increase the salary of the hospital writer by Rs. 2 and to construct three buildings—one to be used as out-patient department, one for high caste men and one for women suffering from venereal diseases. The proposal is therefore postponed till funds permit. The other proposals of the above officer with regard to the allotments to be made for establishments, medicines and supplies, diet of patients and sundries and contingencies have been fully adopted.

8. *Vaccination.*—The small decrease under this head is due to the reduction made in the salary of the vaccinator's peon from Rs. 5 to Rs. 3 per mensem.

9. *Conservancy.*—Rs. 8,340 is provided against Rs. 7,540 in the revised estimate. The excess is due to the provision made in the budget for the purchase of new carts and iron buckets to replace the old ones which have become unserviceable.

10. *Grant 4, Lighting—Contingencies.*—The increase of Rs. 70 under this head over the revised estimate is intended chiefly to meet the cost of purchasing new burners to replace the old ones.

11. *Market and Slaughter-house.*—This item requires no explanation as the allotment made by the council is about the same as for the current year. As in the current year, the establishments are proposed to be maintained conjointly for market and slaughter-house, the share debitable to each head is separately calculated and entered in Statement II.

12. *Grant 5, Collection of Municipal taxes—Establishment.*—In consideration of heavy work that has to be done by the bill-collectors, the council by a majority is of opinion that their pay be raised by Re. 1 per head; hence the increase under this head.

13. The other items of expenditure require no particular explanation as they closely follow the revised estimate.

14. A copy of the resolution of the council passing the budget is enclosed, together with proposition statement showing the alterations and additions proposed in the existing establishments.

I. Cur. No. 2513.

1. Submitted.

2. The provision made in the budget of 1898–99 for the maintenance of roads is inadequate.

3. The council's resolution to exempt agricultural lands situated within the municipal limits from land tax is ill-advised. These lands have for many years been paying the tax from which they have been now exempted, and there is no special reason for the concession being shown at present. The provision in the District Municipalities Act for the levy of land tax in lieu of the land-cess (which is lighter) on agricultural lands lying within municipal limits is based on the fact of their being more valuable than similar lands situated in rural areas. The effect of the council's resolution is to let the richer lands escape with lighter taxation. The resolution is also very inopportune, as it tends to curtail the resources of the municipality already considerably curtailed by the fall in profession tax.

4. No provision has been made for sinking fresh water wells, the necessity for which is very great in the parts of the municipality adjoining the channel.

(Signed) T. RAGHAVIAH,
Head-Quarters Dy. Collector.

31*st December* 1897.

Cur. No. 67-G1.

Submited to Government.

Revised Estimate for 1897–98.

2. The increase under tax on buildings and under tax on vehicles with springs, as well as the collection work under "Rates and Taxes" during the first eight months of the year, is satisfactory. The decrease under tax on lands is due to the exemption of agricultural lands within municipal limits from land tax by the council. I fully endorse the remarks of Divisional Officer in regard to this point.

3. The variations under other heads have been explained by the Chairman in the statement.

Budget Estimate for 1898–99.

4. The explanation of the council for the low percentage of the estimated receipts from tolls (35 per cent.) that has been provided for "Communications" (new works and repairs) may be accepted, though it would be better to have allotted a greater sum.

5. Although the necessity for a good water supply to the Palamcottah town has been urged by the Sanitary Commissioner in his last inspection notes (G.O., No. 795 M., dated 9th May 1896), it is noted that the council has not yet spent the allotment of Rs. 150 provided in the current year to meet the cost of an inlet to the Mulikulam tank. In the face of the Sanitary Commissioner's remarks in the inspection notes and the promises of the council, Rs. 10 is a paltry sum to allot under "Water-supply" for repairs.

6. The increased pay recommended to the bill-collectors may be sanctioned.

TINNEVELLY,
11*th January* 1898.

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

From Surgeon-Major-General C. SIBTHORPE, C.B., F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 10th January 1898, No. 15.

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

2. The recommendations of the District Medical and Sanitary Officer have been attended to with the exception of the construction of three buildings (*i.e.*, one for an out-patient department, one for high caste men, and one for women suffering from venereal diseases) which need to be provided for as funds become available.

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, 14th January 1898, No. 240.

Adverting to the budget estimate of the Palamcottah Municipality for 1898–99, I have the honour to state that the allotments made therein under the several heads of grant 2 may be accepted. The net expenditure proposed is Rs. 2,390 (2,510—120), or about 15·6 per cent. of the estimated income from taxation, markets and rents.

From Surgeon-Lieutenant-Colonel W. G. KING, M.B., C.M., D.PH., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Fort St. George, 1st February 1898, No. 194-S.

I have the honour to state that I have no remarks to offer on the provision made by the Palamcottah municipal council for vaccination and conservancy in its budget for the ensuing year, except that the allotment made for meeting the charges incidental to outbreaks of cholera or plague is less than requisite. I would advise that it be raised to Rs. 760. The proposed conservancy expenditure is 34·4 per cent. of the estimated current receipts.

ORDER—No. 387 M., dated 16th February 1898.

The estimated receipts and charges of the Palamcottah 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	4,860	3,730	4,990	1,760
Tax on Arts	2,824	2,710	1,410	1,410
,, Buildings and Lands	5,848	5,830	5,930	5,930
,, Vehicles and Animals	2,117	2,080	2,200	2,190
,, Carts	662	670	630	630
Tolls	4,500	4,500	4,500	4,500
Realizations under Special Acts	20	..	100	..
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c. ..	768	490	420	420
Conservancy Receipts	320	300	280	280
Fees and Revenue from Medical Institutions	329	230	230	230
Income from Markets and Slaughter-houses	1,110	1,140	1,110	1,110
License Fees	148	140	130	130
Other Fees	22	10	60	60
Fines under Municipal and other Acts	318	280	280	280
Interest on Investments and Premium on Loans	2,846	2,850	2,850	2,850
Grants and Contributions from Government	120	160	160	120
,, ,, from Local Boards	663	740	800	1,060
Recoveries for Services to Private Individuals	3,397	3,210	3,210	3,210
Miscellaneous	18	20	150	20
Total ..	30,890	29,090	29,440	26,190

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	Actuals, 1896–97.	Budget estimate, 1897–98.	Revised estimate, 1897–98.	Budget estimate, 1898–99.
Charges.				
GRANT 1—	RS.	RS.	RS.	RS.
New Works—				
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Balance	4,992	1,460	1,760	790

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(True Extract.)

H. TREMENHEERE,
Ag. Secretary to Government.

To the Chairman, Municipal Council, Palamcottah.
,, Collector of Tinnevelly.
,, President, District Board, Tinnevelly.
,, Accountant-General.
,, Director of Public Instruction.
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BUDGET ESTIMATES FOR 1898–99.

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4. The receipts for 1898–99, excluding the opening balance, are estimated at Rs. 24,270 or Rs. 20 less than the revised estimate.

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(*b*) The other items of receipts call for no remarks as they agree more or less with the revised estimate.

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5. *Grant 1, Public Works.*—For want of funds, no new works are proposed to be undertaken during the year 1898–99. Rs. 1,570 is provided for maintaining the existing roads and streets within municipal limits, and Rs. 500 for making necessary repairs to the hospital and other buildings belonging to the municipality. As all the principal roads in the town were metalled this year, the council considers that the allotment of Rs. 1,570 for road repairs is sufficient, which forms about 35 per cent. of the estimated receipts from tolls.

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(*b*) *Municipal Schools on Salary-result System—Contingencies.*—An increased provision of Rs. 80 is made under this head in order to secure a better building for the Panchama school, as the owner of the present building has given notice to vacate it within three months.

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(*d*) *Miscellaneous—Furniture Grant.*—No reason has been assigned by the educational officer for the increased provision. The allotment under this head is therefore fixed at the same figure as that in the revised estimate.

7. *Grant 3, Hospital.*—The allotment under this head is Rs. 6,410 against the revised estimate of Rs. 7,050, the increase in the latter being due partly to the increased cost incurred on account of diet of patients and partly to the purchase of iron cots and supply of bedding and clothing for the use of in-patients. For want of funds, the council regrets that it is unable to adopt the proposal of the medical officer in charge of the hospital to increase the salary of the hospital writer by Rs. 2 and to construct three buildings—one to be used as out-patient department, one for high caste men and one for women suffering from venereal diseases. The proposal is therefore postponed till funds permit. The other proposals of the above officer with regard to the allotments to be made for establishments, medicines and supplies, diet of patients and sundries and contingencies have been fully adopted.

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9. *Conservancy.*—Rs. 8,340 is provided against Rs. 7,540 in the revised estimate. The excess is due to the provision made in the budget for the purchase of new carts and iron buckets to replace the old ones which have become unserviceable.

10. *Grant 4, Lighting—Contingencies.*—The increase of Rs. 70 under this head over the revised estimate is intended chiefly to meet the cost of purchasing new burners to replace the old ones.

11. *Market and Slaughter-house.*—This item requires no explanation as the allotment made by the council is about the same as for the current year. As in the current year, the establishments are proposed to be maintained conjointly for market and slaughter-house, the share debitable to each head is separately calculated and entered in Statement II.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers:—

From M.R.Ry. B. S. SREENIVASSA, Chairman, Municipal Council, Palamcottah, to the Secretary to Government, Local and Municipal Department (through the Divisional Officer and Collector of Tinnevelly), dated 29th December 1897, No. 520.

I have the honour to forward herewith the budget estimates of receipts and charges of this municipality for the year 1898–99.

Revised Estimates for 1897–98.

2. *Opening Balance.*—The year opened with a balance of Rs. 4,990 against an estimate of Rs. 3,730, the increase being due partly to enhanced receipts under the several heads of taxation, avenue receipts and private scavenging fees and partly to short expenditure under Grants 1 to 4 in 1896–97.

3. The receipts and charges for the current year are now estimated at Rs. 24,290 and Rs. 27,680, respectively, against Rs. 25,360 and Rs. 27,630 in the sanctioned budget. The principal variations between columns 5 and 6 of Statement VI have been duly explained in column 7 of the statement. With reference to paragraph 3 of G.O., No. 1918 M., dated 1st September 1897, reviewing the administration report of this municipality for 1896–97, I have the honour to state that the profession-tax register was thoroughly and carefully revised by two of the councillors during the current year with the result that the total demand of the year assessed up to date was only Rs. 1,430, of which Rs. 1,400 is expected to be realized after granting remissions on appeals. When compared with the total demand of the previous year, there is a large decrease of Rs. 1,541, which is chiefly due to the levy of tax on the incomes derived by persons from their professions with reference to the revised schedule attached to the new Act, while under the old Act it was levied solely on professions irrespective of incomes. This town is not a centre of business, and owing to the paucity of trade, many persons, especially silk-weavers, are in distressed circumstances. They were exempted from taxation this year with the exception of a few, as their income was much below Rs. 30 a month, and many were assessed in the lowest class in consideration of the fact that they carry on business on a small scale. Under land tax, there is a decrease of Rs. 161 when compared with the actual collections of the previous year. The decrease is chiefly due to the exemption from taxation this year of all lands used solely for agricultural purposes under the resolution of the council, dated 27th November 1897 (copy enclosed). The council by a majority was of opinion that the imposition of tax on such lands works a great hardship on the people.

Budget Estimates for 1898–99.

Receipts.

4. The receipts for 1898–99, excluding the opening balance, are estimated at Rs. 24,270 or Rs. 20 less than the revised estimate.

(*a*) *Contribution from Local Boards—Medical.*—This is in excess of the revised estimate by Rs. 260. The increase is owing to the heavy expenditure which the council has to incur during the current year on account of the hospital.

(*b*) The other items of receipts call for no remarks as they agree more or less with the revised estimate.

Expenditure.

5. *Grant 1, Public Works.*—For want of funds, no new works are proposed to be undertaken during the year 1898–99. Rs. 1,570 is provided for maintaining the existing roads and streets within municipal limits, and Rs. 500 for making necessary repairs to the hospital and other buildings belonging to the municipality. As all the principal roads in the town were metalled this year, the council considers that the allotment of Rs. 1,570 for road repairs is sufficient, which forms about 35 per cent. of the estimated receipts from tolls.

6. *Grant 2, Education*—(*a*) *Sessional Schools.*—Rs. 30 is provided under this head to grant bonus to the inspecting schoolmaster for successfully training teachers and to pay the rent of a building secured by the council for the location of the sessional school.

(*b*) *Municipal Schools on Salary-result System—Contingencies.*—An increased provision of Rs. 80 is made under this head in order to secure a better building for the Panchama school, as the owner of the present building has given notice to vacate it within three months.

(*c*) *Salary Grants.*—With reference to the actual expenditure incurred in 1896–97, the allotment under this head is fixed at Rs. 750.

(*d*) *Miscellaneous—Furniture Grant.*—No reason has been assigned by the educational officer for the increased provision. The allotment under this head is therefore fixed at the same figure as that in the revised estimate.

7. *Grant 3, Hospital.*—The allotment under this head is Rs. 6,410 against the revised estimate of Rs. 7,050, the increase in the latter being due partly to the increased cost incurred on account of diet of patients and partly to the purchase of iron cots and supply of bedding and clothing for the use of in-patients. For want of funds, the council regrets that it is unable to adopt the proposal of the medical officer in charge of the hospital to increase the salary of the hospital writer by Rs. 2 and to construct three buildings—one to be used as out-patient department, one for high caste men and one for women suffering from venereal diseases. The proposal is therefore postponed till funds permit. The other proposals of the above officer with regard to the allotments to be made for establishments, medicines and supplies, diet of patients and sundries and contingencies have been fully adopted.

8. *Vaccination.*—The small decrease under this head is due to the reduction made in the salary of the vaccinator's peon from Rs. 5 to Rs. 3 per mensem.

9. *Conservancy.*—Rs. 8,340 is provided against Rs. 7,540 in the revised estimate. The excess is due to the provision made in the budget for the purchase of new carts and iron buckets to replace the old ones which have become unserviceable.

10. *Grant 4, Lighting—Contingencies.*—The increase of Rs. 70 under this head over the revised estimate is intended chiefly to meet the cost of purchasing new burners to replace the old ones.

11. *Market and Slaughter-house.*—This item requires no explanation as the allotment made by the council is about the same as for the current year. As in the current year, the establishments are proposed to be maintained conjointly for market and slaughter-house, the share debitable to each head is separately calculated and entered in Statement II.

12. *Grant 5, Collection of Municipal taxes—Establishment.*—In consideration of heavy work that has to be done by the bill-collectors, the council by a majority is of opinion that their pay be raised by Re. 1 per head; hence the increase under this head.

13. The other items of expenditure require no particular explanation as they closely follow the revised estimate.

14. A copy of the resolution of the council passing the budget is enclosed, together with proposition statement showing the alterations and additions proposed in the existing establishments.

I. Cur. No. 2513.

1. Submitted.

2. The provision made in the budget of 1898–99 for the maintenance of roads is inadequate.

3. The council's resolution to exempt agricultural lands situated within the municipal limits from land tax is ill-advised. These lands have for many years been paying the tax from which they have been now exempted, and there is no special reason for the concession being shown at present. The provision in the District Municipalities Act for the levy of land tax in lieu of the land-cess (which is lighter) on agricultural lands lying within municipal limits is based on the fact of their being more valuable than similar lands situated in rural areas. The effect of the council's resolution is to let the richer lands escape with lighter taxation. The resolution is also very inopportune, as it tends to curtail the resources of the municipality already considerably curtailed by the fall in profession tax.

4. No provision has been made for sinking fresh water wells, the necessity for which is very great in the parts of the municipality adjoining the channel.

31*st December* 1897. (Signed) T. RAGHAVIAH,
Head-Quarters Dy. Collector.

Cur. No. 67-G1.

Submited to Government.

Revised Estimate for 1897–98.

2. The increase under tax on buildings and under tax on vehicles with springs, as well as the collection work under "Rates and Taxes" during the first eight months of the year, is satisfactory. The decrease under tax on lands is due to the exemption of agricultural lands within municipal limits from land tax by the council. I fully endorse the remarks of Divisional Officer in regard to this point.

3. The variations under other heads have been explained by the Chairman in the statement.

Budget Estimate for 1898–99.

4. The explanation of the council for the low percentage of the estimated receipts from tolls (35 per cent.) that has been provided for "Communications" (new works and repairs) may be accepted, though it would be better to have allotted a greater sum.

5. Although the necessity for a good water supply to the Palamcottah town has been urged by the Sanitary Commissioner in his last inspection notes (G.O., No. 795 M., dated 9th May 1896), it is noted that the council has not yet spent the allotment of Rs. 150 provided in the current year to meet the cost of an inlet to the Mulikulam tank. In the face of the Sanitary Commissioner's remarks in the inspection notes and the promises of the council, Rs. 10 is a paltry sum to allot under "Water-supply" for repairs.

6. The increased pay recommended to the bill-collectors may be sanctioned.

Tinnevelly, (Signed) R. B. CLEGG,
11*th January* 1898. *Acting Collector.*

From Surgeon-Major-General C. SIBTHORPE, C.B., F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 10th January 1898, No. 15.

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

2. The recommendations of the District Medical and Sanitary Officer have been attended to with the exception of the construction of three buildings (*i.e.*, one for an out-patient department, one for high caste men, and one for women suffering from venereal diseases) which need to be provided for as funds become available.

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, 14th January 1898, No. 240.

Adverting to the budget estimate of the Palamcottah Municipality for 1898–99, I have the honour to state that the allotments made therein under the several heads of grant 2 may be accepted. The net expenditure proposed is Rs. 2,390 (2,510—120), or about 15·6 per cent. of the estimated income from taxation, markets and rents.

From Surgeon-Lieutenant-Colonel W. G. KING, M.B., C.M., D.PH., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Fort St. George, 1st February 1898, No. 194-S.

I have the honour to state that I have no remarks to offer on the provision made by the Palamcottah municipal council for vaccination and conservancy in its budget for the ensuing year, except that the allotment made for meeting the charges incidental to outbreaks of cholera or plague is less than requisite. I would advise that it be raised to Rs. 760. The proposed conservancy expenditure is 34·4 per cent. of the estimated current receipts.

Order—No. 387 M., dated 16th February 1898.

The estimated receipts and charges of the Palamcottah 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	4,860	3,730	4,990	1,760
Tax on Arts	2,824	2,710	1,410	1,410
,, Buildings and Lands	5,848	5,830	5,930	5,930
,, Vehicles and Animals	2,117	2,080	2,200	2,190
,, Carts	662	670	630	630
Tolls	4,500	4,500	4,500	4,500
Realizations under Special Acts	20	..	100	..
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	768	490	420	420
Conservancy Receipts	320	300	280	280
Fees and Revenue from Medical Institutions	329	230	230	230
Income from Markets and Slaughter-houses	1,110	1,140	1,110	1,110
License Fees	148	140	130	130
Other Fees	22	10	60	60
Fines under Municipal and other Acts	318	280	280	280
Interest on Investments and Premium on Loans	2,846	2,850	2,850	2,850
Grants and Contributions from Government	120	160	160	120
,, ,, from Local Boards	663	740	800	1,060
Recoveries for Services to Private Individuals	3,397	3,210	3,210	3,210
Miscellaneous	18	20	150	20
Total	30,890	29,090	29,440	26,190

	Actuals, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1897-98.	Budget estimate, 1898-99.
Charges.				
Grant 1—	Rs.	Rs.	Rs.	Rs.
New Works—				
Communications	905	350	300	..
Buildings	771	450	330	..
Water-supply	42	150	150	..
Repairs—				
Communications	2,121	2,180	2,180	1,570
Buildings	620	1,030	1,380	500
Drainage	117	130	50	..
Water-supply	60	170	170	140
Establishment	229	240	240	240
Tools and Plant and other Stores	1	10	10	10
Total ..	4,866	4,710	4,810	2,460
Grant 2—				
Training Schools	26	90	90	30
Municipal Schools—				
On the Salary-result System	194	220	280	310
Grants-in-aid—				
Salary Grants	741	750	750	750
Result ,, ...	815	850	850	850
Building, Furniture, &c., Grants	98	90	90	90
Inspection	152	150	160	160
Miscellaneous	310	320	320	320
Total ..	2,336	2,470	2,540	2,510
Grant 3—				
Hospitals and Dispensaries	6,517	6,350	7,050	6,410
Contributions	205	240	240	240
Vaccination	301	310	300	280
Registration of Births and Deaths	164	160	160	150
Conservancy, Road-cleaning and Road-watering	6,590	8,070	7,540	8,340
Total ..	13,777	15,130	15,290	15,420
Grant 4—				
Lighting	1,830	2,110	1,750	1,820
Markets and Slaughter-houses	292	310	300	310
Travellers' Bungalows	143	160	160	160
Avenues	7	10	10	10
Public Garden, Survey of Land, Fire and other Charges ..	299	320	310	320
Total ..	2,571	2,910	2,530	2,620
Grant 5—				
Supervision and Management	2,348	2,410	2,410	2,390
Pensions and Gratuities	..	..	100	..
Grand Total ..	25,898	27,630	27,680	25,400
Balance	4,992	1,460	1,760	790

Revised Estimate for 1897–98.

2. The current receipts and charges are now estimated at Rs. 24,290 and Rupees 27,680, respectively, against Rs. 25,360 and Rs. 27,630 anticipated in the sanctioned budget. The decrease in the receipts occurs chiefly under the tax on arts. The action of the municipal council in exempting all lands used solely for agricultural purposes from the municipal land-tax was unauthorized, for, although under the proviso to sub-section (3) of section 63 of the Act, such lands cannot be taxed under that sub-section, with reference to their area, they still remain liable to taxation under sub-section (2) of the same section. The credit taken under the tax on lands, both in the revised estimate and in the budget for the ensuing year, will accordingly be raised to the original budget figure of Rs. 330. In this connection, the attention of the municipal council is drawn to the remarks of the Deputy Collector and the Collector in paragraphs 3 and 2, respectively, of their endorsements. The balance to be carried forward to the ensuing year's budget will be Rs. 1,760.

Budget Estimate for 1898–99.

3. *Receipts.*—The receipts for the ensuing year are put down at Rs. 24,270 against the revised estimate of Rs. 24,450.

4. *Charges.*—(1) The probable charges are entered as Rs. 25,350 against Rupees 27,680 in the revised estimate, the decrease appearing chiefly under grant 1.

(2) *Grant 1.*—As observed by the Deputy Collector in paragraph 2 of his endorsement, the allotment of Rs. 1,570 for the maintenance of roads is inadequate: but in view of the existing state of the municipal finances, it will be allowed to stand. With reference to the remarks of the Deputy Collector and the Collector in paragraphs 4 and 5 of their respective endorsements, the allotment for repairs—water-supply will be raised from Rs. 10 to Rs. 100.

(3) *Grant 3.*—The proposed reductions, from Rs. 6 to Rs. 5, in the salary of the surgery attendant, shown in the proposition statement, and from Rs. 5 to Rs. 3 in that of the vaccinator's peon, referred to in paragraph 8 of the Chairman's letter, are approved; but reference should have been made to the first proposal in the Chairman's letter. For want of funds, the allotment for epidemic charges cannot be raised from Rs. 400 to Rs. 760, as recommended by the Sanitary Commissioner.

(4) *Grant 5.*—The increase of Re. 1 each in the salaries of the bill-collectors proposed in paragraph 12 of the Chairman's letter cannot be approved owing to paucity of funds. With reference to G.O., No. 2473 L., dated 22nd December 1897, the contribution for the Central office establishments will be reduced from Rs. 250 to Rs. 226, or Rs. 230 in round figures.

5. As revised by Government, the budget closes with a balance of Rs. 790, or only 3·2 per cent. of the estimated receipts. This should be increased by effecting economies wherever possible in the course of the year.

(True Extract.)

Ag. Secretary to Government.

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

Ed W D'Mos.

1st Area

Cir: 137m

Palamcottah

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following paper:—

From M.R.Ry. B. S. SHREENIVASSA, Chairman, Municipal Council, Palamcottah, to the Secretary to Government, Local and Municipal Department (through the Divisional Officer and Collector of Tinnevelly), dated 29th December 1897, No. 520.

I have the honour to forward herewith the budget estimates of receipts and charges of this municipality for the year 1898-99.

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2. *Opening Balance.*—The year opened with a balance of Rs. 4,990 against an estimate of Rs. 3,730, the increase being due partly to enhanced receipts under the several heads of taxation, avenue receipts and private scavenging fees and partly to short expenditure under Grants 1 to 4 in 1896-97.

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Budget Estimates for 1898-99.

Receipts.

4. The receipts for 1898-99, excluding the opening balance, are estimated at Rs. 24,270, or Rs. 20 less than the revised estimate.

(*a*) *Contribution from Local Boards—Medical.*—This is in excess of the revised estimate by Rs. 260. The increase is owing to the heavy expenditure which the council has to incur during the current year on account of the hospital.

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8. *Vaccination.*—The small decrease under this head is due to the reduction made in the salary of the vaccinator's peon from Rs. 5 to Rs. 3 per mensem.

9. *Conservancy.*—Rs. 8,340 is provided against Rs. 7,540 in the revised estimate. The excess is due to the provision made in the budget for the purchase of new carts and iron buckets to replace the old ones which have become unserviceable.

10. *Grant 4, Lighting—Contingencies.*—The increase of Rs. 70 under this head over the revised estimate is intended chiefly to meet the cost of purchasing new burners to replace the old ones.

11. *Market and Slaughter-house.*—This item requires no explanation as the allotment made by the council is about the same as for the current year. As in the current year, the establishments are proposed to be maintained conjointly for market and slaughter-house, the share debitable to each head is separately calculated and entered in Statement II alone.

12. *Grant 5, Collection of Municipal taxes—Establishment.*—In consideration of heavy work that has to be done by the bill-collectors, the council by a majority is of opinion that their pay be raised by Re. 1 per head; hence the increase under this head.

13. The other items of expenditure require no particular explanation as they closely follow the revised estimate.

14. A copy of the resolution of the council passing the budget is enclosed, together with proposition statement showing the alterations and additions proposed in the existing establishments.

I. Cur. No. 2513.

1. Submitted.

2. The provision made in the budget of 1898–99 for the maintenance of roads is inadequate.

3. The council's resolution to exempt agricultural lands situated within the municipal limits from land tax is ill-advised. These lands have for many years been paying the tax from which they have been now exempted, and there is no special reason for the concession being shown at present. The provision in the District Municipalities Act for the levy of land tax in lieu of the land-cess (which is lighter) on agricultural lands lying within municipal limits is based on the fact of their being more valuable than similar lands situated in rural areas. The effect of the council's resolution is to let the richer lands escape with lighter taxation. The resolution is also very inopportune, as it tends to curtail the resources of the municipality already considerably curtailed by the fall in profession tax.

4. No provision has been made for sinking fresh water wells, the necessity for which is very great in the parts of the municipality adjoining the channel.

(Signed) T. RAGHAVIAH,
Head-Quarters Dy. Collector.

31*st December* 1897.

Cur. No. 67-Gl.

Submited to Government.

Revised Estimate for 1897–98.

2. The increase under tax on buildings and under tax on vehicles with springs, as well as the collection work under "Rates and Taxes" during the first eight months of the year, is satisfactory. The decrease under tax on lands is due to the exemption of agricultural lands within municipal limits from land tax by the council. I fully endorse the remarks of Divisional Officer in regard to this point.

3. The variations under other heads have been explained by the Chairman in the statement.

Budget Estimate for 1898–99.

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5. Although the necessity for a good water supply to the Palamcottah town has been urged by the Sanitary Commissioner in his last inspection notes (G.O., No. 795 M., dated 9th May 1896), it is noted that the council have not yet spent the allotment of Rs. 150 provided in the current year to meet the cost of an inlet to the Mulikulam tank. In the face of the Sanitary Commissioner's remarks in the inspection notes and the promises of the council, Rs. 10 is a paltry sum to allot under "Water-supply" for repairs.

6. The increased pay recommended to the bill-collectors may be sanctioned.

TINNEVELLY,
11*th January* 1898.

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

Palamcottah municipal Budget for 1898-99.

LOCAL AND MUNICIPAL DEPARTMENT.

50

No. 387

Papers to be read in Proceedings:—

Current No. 137 of 1898, dated 29th Dec/97 from the Chairman, Mc. Palamcottah.
Current No 181 of 1898, dated 14-1-98 from the D.C. I.
Current No. 585 of 1898, dated 1st July/98 from the Sanitary Comrs.
Current No. of 189 , dated from the

Order. No. 387 M dt 16/2/98

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

	Actuals, 1896-97.	Budget Estimate, 1897-98.	Revised Estimate, 1897-98.	Budget Estimate 1898-99.
	Rs.	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	4860	3730	4990	1760
Tax on Arts	2824	2710	1410	1410
Tax on Buildings and Lands	5846	5830	8770 / 5930	8770 / 5920
Water-Tax on Buildings and Lands				
Tax on Vehicles and Animals	2117	2080	2200	2190
Tax on Carts	662	670	630	630
Tolls	4500	4500	4500	4500
Realizations under Special Acts	20	-	100	..
Rent of Lands, Buildings, &c, and sale-proceeds of Lands, &c.	748	490	420	420
Conservancy Receipts	320	300	280	280
Fees and Revenue from Educational Institutions ..				
Fees and Revenue from Medical Institutions	329	230	230	230
Income from Markets and Slaughter-houses	1110	1140	1110	1110
License fees	148	160	130	130
Other fees	22	10	60	60
Fines under Municipal and other Acts	318	280	280	280
Interest on Investments and premium on Loans ..	2845	2850	2850	2850
Grants and Contributions from Government	120	160	160	120
Do. from Local Boards	663	740	800	1060
Do. from other bodies				
Recoveries for services to private individuals	3397	3210	3210	3210
Miscellaneous	18	20	150 / 40	20
Loans				
Sale-proceeds of Government Securities, &c, and Realizations of Sinking Fund				
Advances Recovered				
Total ..	30890	29090	29440 / 29250	25870 / 26490

26360 2629 24270

Charges.	Actuals, 1896-97	Budget Estimate, 1897-98	Revised Estimate, 1897-98	Budget Estimate, 1898-99
	Rs.	Rs.	Rs.	Rs.
Grant 1.				
New Works—				
Communications	905	350	300	
Buildings	771	450	330	..
Drainage				
Water-supply				
Repairs—	42	150	150	..
Communications				
Buildings	2121	2180	2180	1570
Drainage	620	1030	1380	500
Water-supply	117	130	50	..
Establishment	60	170	170	60
Tools and Plant and other Stores	229	240	240	240
Contributions for Public Works	1	100	100	100
Total	4866	4710	4810	2370
Grant 2.				
Training Schools	26	90	90	30
Municipal Schools—				
(a) On the Salary System				
(b) On the Salary Result System	194	220	280	310
Grants-in-aid—				
(a) Salary grants	741	750	750	750
(b) Result grants	815	850	850	850
(c) Building, Furniture, &c., grants	98	90	90	90
Inspection	152	150	160	160
Miscellaneous	310	320	320	320
Total	2336	2470	2540	2510
Grant 3.				
Hospitals and Dispensaries				
Contributions	6517	6350	7050	6410
Vaccination	205	240	240	240
Registration of Births and Deaths	301	310	300	280
Conservancy, Road-cleaning and Road-watering	164	160	160	150
	6590	8070	7540	8340
Total	13777	15130	15290	15420
Grant 4.				
Lighting	1830	2110	1750	1820
Markets and Slaughter-houses	292	310	300	310
Choultries				
Travellers' Bungalows	143	160	160	160
Avenues	7	60	60	60
Public Garden, Survey of Land, Fire and other charges	299	320	310	320
Total	2571	2910	2530	2620
Grant 5.				
Supervision and management				
Repayment of Debt	2348	2410	2410	2390
Interest on loan				
Advances Recoverable				
Refunds				
Discount				
Pensions and Gratuities				
Investments	..	..	100	..
Grand Total	25898	27630	27680	25680
Balance	4992	1460	1760	790

St.

Revised estimate for 1897-98.

2. The current receipts and charges are now estimated at Rs.24,290 and Rs.27,680 respectively against Rs.25,360 and Rs.27,630 anticipated in the sanctioned budget. The decrease in the receipts occurs chiefly under the tax on arts. The action of the Municipal Council in exempting all lands used solely for agricultural purposes from the Municipal land tax was unauthorized, for, although under the proviso to sub-section (3) of section 63 of the Act, such lands cannot be taxed under that sub-section with reference to their area, they still remain liable to taxation under sub-section (2) of the same section. The credit taken under the tax on lands, both in the revised estimate and in the budget for the ensuing year, will accordingly be raised to the original budget figure of Rs.330. In this connection, the attention of the Municipal Council is drawn to the remarks of the Deputy Collector and the Collector in para 3 and 2 respectively of their endorsements The balance to be carried forward to the ensuing year's budget will be Rs.1,760.

Budget estimate for 1898-99.

3. Receipts - The receipts for the ensuing year are put down at Rs.24,270 against the revised estimate of Rs.24,450.

4. Charges (1) The probable charges are entered as Rs.25,350 against Rs.27,680 in the revised estimate, the decrease appearing chiefly under grant 1.

(2) Grant 1 As observed by the Deputy Collector in para.2 of his endorsement, the allotment of Rs.1,570 for the maintenance of roads is inadequate:, but

but in view of the existing state of the Municipal finances, it will be allowed to stand. With reference to the remarks of the Deputy Collector and the Collector in paras.4 and 5 of their respective endorsements, the allotment for repairs - water - supply, will be raised from Rs.10 to Rs.100.

(3) grant 3 - The proposed reductions from Rs.6 to 5 in the salary of the surgery attendant, shown in the proposition statement and from Rs.5 to 3 in that of the vaccinator's peon, referred to in para 8 of the Chairman's letter, are approved; but reference should have been made to the first proposal in the Chairman's letter. For want of funds, the allotment for epidemic charges cannot be raised from Rs.400 to 760, as recommended by the Sanitary Commissioner.

(4) grant 5. The increase of one rupee each in the salaries of the bill collectors proposed in para 12 of the Chairman's letter cannot be approved owing to paucity of funds. With reference to G.O.No.2473 L, dated 22nd December 1897, the contribution for the central office establishments will be reduced from Rs.250 to Rs.226 or Rs.230 in round figures.

5. As revised by Government, the budget closes with a balance of Rs.790 or only 3.2 per cent, of the estimated receipts. This should be increased by effecting economies wherever possible in the course of the year.

V.R
14/2/98

To
The Chairman, M.C., Palamcottah
" Collector of Tinnevelly.
" President, Dt.Bd., Tinnevelly.
" Accountant-General.
" Dir. of Pub. Instruction.
" Surgeon-General.
" Sanitary Board.
" Sanitary Commissioner.
" Sanitary Engineer,
Editors' Table.

Enclosure no. I to G.O. 67 dated 23rd Feb 1898

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

	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. BALANCE BROUGHT FORWARD—					
a. Municipal Fund	1600 - -		4990 - -	3730 - -	4860 3 3
b. Endowments	- - -		- - -	- - -	- - -
c. Water-tax Fund	- - -	1600 - -	- - -	- - -	- - -
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	1400 - -		1400 - -	2700 - -	2820 12 -
b. Tax on buildings (section 63) ..	5600 - -		5600 - -	5500 - -	5516 6 8
c. Tax on lands (section 63) ..	170 - -		170 - -	330 - -	331 10 10
d. Water-tax on buildings and lands (section 75)	- - -		- - -	- - -	- - -
e. Tax on vehicles with springs and palanquins (section 77) ..	1100 - -		1110 - -	990 - -	1014 - -
f. Tax on animals (section 77) ..	1090 - -		1090 - -	1090 - -	1103 4 -
g. Tax on carts and other vehicles without springs (section 85) ..	630 - -		630 - -	670 - -	662 - -
h. Tolls (section 91)—					
Gross receipts ..	4500 - -		4500 - -	4500 - -	4500 - -
Less Local Fund share ..					
i. Penalties on account of—					
i. Tax on arts	10 - -		10 - -	10 - -	3 - -
ii. Tax on buildings ..	- - -		- - -	- - -	1 4 -
iii. Tax on lands	- - -		- - -	- - -	- - -
iv. Water-tax on buildings and lands	- - -		- - -	- - -	- - -
v. Tax on vehicles, &c. ..	- - -		- - -	- - -	- - -
vi. Tax on animals	- - -		- - -	- - -	- - -
vii. Tax on carts, &c. ..	- - -		- - -	- - -	- - -
vii. Evasion of tolls	- - -	14500 - -	- - -	- - -	- - -
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds	- - -		- - -	- - -	- - -
b. Ferry rents	- - -		- - -	- - -	- - -
c. Fees under Act II of 1888 ..	- - -		100 - -	- - -	20 - -
Carried forward ..		14500 - -	14610 - -	15790 - -	15971 5 6

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

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		14500 - -	14610 - -	15790 - -	15971 5 6
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	- - -		- - -	- - -	- - -
ii. Rent of buildings	50 - -		50 - -	50 - -	50 - -
iii. Avenue receipts	50 - -		50 - -	100 - -	364 4
iv. Fees from Travellers' Bungalows	290 - -		290 - -	300 - -	291 - -
b. i. Sale-proceeds of lands and buildings	- - -		- - -	- - -	- - -
ii. Produce of lands, gardens, &c.	20 - -		20 - -	30 - -	31 4
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	10 - -		10 - -	10 - -	31 10 6
c. Conservancy receipts—	420		420	480	768
Sale-proceeds of night-soil, street refuse, &c.	280 - -		280 - -	300 - -	319 12
d. i. Fees from educational institutions	- - -		- - -	- - -	- - -
ii Other revenue from educational institutions ..	- - -		- - -	- - -	- - -
e. i. Sale-proceeds and composition fees of medicines ..	180 - -		180 - -	180 - -	248 15 4
ii. Other Hospital receipts ..	50 - -		50 - -	50 - -	80 5
f. i. Income from markets ..	750 - -		750 - -	750 - -	719 14 3
ii. „ slaughter-houses.	360 - -		360 - -	390 - -	390 6
g. Other fees ..	Warrant fees 50 - -		50 - -	- - -	- - -
i. Distraint fees	10 - -		10 - -	10 - -	21 - -
ii. License fees	130 - -		130 - -	140 - -	148 - -
iii. Cartstand fees	60 - -		60 - -	60 - -	1 - -
iv. Other fees	- - -		- - -	- - -	- - -
h. Fines under Municipal and other Acts.	280 - -		280 - -	280 - -	317 11
i. Interest on investments					
i. General, including choultries	- - -		- - -	- - -	- - -
ii. Educational	- - -		- - -	- - -	- - -
iii. Medical	2850 - -		2845 - -	2850 - -	2845 5 10
j. Premium on loans	- - -		- - -	- - -	- - -
		5360 - -			
Carried forward ..		19860 - -	19965 - -	21230 - -	21831 13 5

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

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		19860 - -	19965 - -	21230 - -	21831 13 5
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..	- - -		40 - -	40 - -	- - -
Buildings	- - -		- - -	- - -	- - -
Municipal Schools ..	- - -		- - -	- - -	- - -
Other purposes	120 - -		120 - -	120 - -	120 - -
ii. Medical	- - -		- - -	- - -	- - -
iii. Other purposes—					
Communications ..	- - -		- - -	- - -	- - -
Water-supply	- - -		- - -	- - -	- - -
Drainage	- - -		- - -	- - -	- - -
Sanitation	- - -		- - -	- - -	- - -
Other purposes ..	- - -		- - -	- - -	- - -
b. From Local Boards—					
i. Education	- - -		- - -	- - -	- - -
ii. Medical	1060 - -		800 - -	740 - -	662 10 8
iii. Other purposes	- - -		- - -	- - -	- - -
c. Other grants and contributions—					
i. Education	- - -		- - -	- - -	- - -
ii. Medical	- - -		- - -	- - -	- - -
iii. Other purposes	- - -	1180 - -	- - -	- - -	- - -
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	3200 - -		3200 - -	3200 - -	3389 12 -
ii. Other purposes	10 - -		10 - -	10 - -	7 4 10
b. Other items—					3347
i. Fishery rents	20 - -		25 - -	20 - -	17 4 -
ii. Refunds of Expenditure of previous year	- - -		130 - -	- - -	- - -
iii. Fee for numbering carts, &c.	- - -		- - -	- - -	10 -
iv. Other items	- - -		- - -	- - -	- - -
		3230 - -			
Carried forward ..		24270 - -	24290 - -	25360 - -	26029 6 11

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

	Budget 1898-99.		Revised Budget		Actuals, 1896-97 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.	Estimate for 1897-98.	Estimate for 1897-98.	
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		24,270	24,290	25360	26029 6 11
7. EXTRAORDINARY AND DEBT—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.					
b. Loans—					
i. From Government ..					
ii. In the market from private individuals					
c. Realizations of Sinking fund for repayment of loans.					
d. Advances—					
i. Permanent					
ii. Others					
Total Receipts ..		24,270	24,290	25360	26029 6 11
Grand Total ..		25870	29280	29090	30889 10 2

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 7½ per cent. and tax on lands at ~~annas~~ ½ per cent. of rent value. ~~for every 80 square yards.~~
3. Water-tax on buildings and lands is levied at - per cent.
4. Tax on vehicles and animals is levied ~~at~~ at the maximum rates.
5. Tax on carts, &c., is levied at Rs. 2 per cart. per annum.
6. Tolls are levied ~~at the maximum rates.~~ by the Central Board
7. License-fees are levied at the rates sanctioned in G.O.s Nos. 2294 259 1224 & 927 20-12-78 9-7-85 7-8-91 20-7-94
8. The house-tax registers were last revised in the official year and the land tax registers in the official year.
9. Total extent of land assessed is acres.
10. The mode of estimating the annual rental of houses and lands is as follows :—

Jas. S. Simmons
Chairman

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

No.	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.	Contribution from Local Funds.	Contribution from Provincial Funds.	Total (Columns 4—7)	Sale of Medicines or Sundry Property.	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		Rs.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	18
		81500	2850				1060		3080	230	4470	2470		6410	6410	200	6610		

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

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT I—(*Public Works*)—					
1. NEW WORKS—					
a. Communications			300 . .	350 . .	905 . 7
b. Buildings			330 . .	450 . .	770 13 7
c. Drainage			. . .	. . .	. . .
d. Water-supply			150 . .	150 . .	42 . .
2. REPAIRS—					
a. Communications	1570 . .		2180 . .	2180 . .	2120 15 8
b. Buildings	500 . .		1380 . .	1030 . .	619 15 2
c. Drainage—					
i. Repairs to works ..	. . .		10 . .	10 . .	. 13 .
ii. Establishment for flushing drains, &c.	. . .		40 . .	120 . .	115 8 9
d. Water-supply—			50	130	110
i. Repairs to works, machinery, &c.	10 . .		120 . .	120 . .	16 1 8
ii. Establishment	40 . .		50 . .	50 . .	40 12 .
iii. Contingencies	. . .		170 . .	170 . .	2 15 1
3. ESTABLISHMENT	240 . .	2120 . .	240 . .	240 . .	229 5 2
4. TOOLS AND PLANT AND OTHER STORES.	10 . .	240 . .	10 . .	10 . .	15 . .
5. CONTRIBUTIONS—		10 . .			
a. To Local Boards for works ..	. . .		. . .	. . .	. . .
b. To Provincial Funds for scrutiny of estimates, &c. ..	. . .		. . .	. . .	. . .
c. To others for public works ..	. . .		. . .	. . .	. . .
Total, Grant I ..		2370 . .	4810 . .	4710 . .	4865 9 8
GRANT II—(*Education*)—					
1. TRAINING SCHOOLS—					
a. Contributions to Local Boards ..	. . .		. . .	. . .	. . .
b. Stipends to Normal students ..	. . .		60 . .	60 . .	. . .
(c) Normal School Contingencies	30 . .		30 . .	30 . .	25 14 .
2. MUNICIPAL SCHOOLS—		30 . .			
i. On Salary System—					
a. Establishment	. . .		. . .	. . .	. . .
b. Contingencies	. . .		. . .	. . .	. . .
Carried forward ..		30 . .	90 . .	90 . .	25 14 .

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

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		30 . .	90 . .	90 . .	25 14 .
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	190 . .		190 . .	130 . .	120 . .
b. Result Grants	40 . .		30 . .	30 . .	20 . .
c. Contingencies	80 . .		60 . .	60 . .	53 8 4
3. SALARY GRANTS	750 . .	310 . .	750 . .	750 . .	740 9 10
4. RESULTS GRANTS	850 . .	850 . .	850 . .	850 . .	815 3 .
5. COMBINED GRANTS—					
a. Fixed Payments	. . .		. . .	. . .	. . .
b. Result Grants	. . .		. . .	. . .	. . .
6. INSPECTION—					
a. Contributions to Local Boards ..	. . .		. . .	. . .	. . .
b. Municipal Inspectors—					
i. Establishment	120 . .		120 . .	120 . .	120 . .
ii. Contingencies	40 . .	160 . .	40 . .	30 . .	32 8 2
7. MISCELLANEOUS—					
(a) Grant-in-aid					
i Building, furniture, &c., grants ..	50 . .		50 . .	50 . .	61 8 .
ii Rent grant ..	40 . .		40 . .	40 . .	36 10 8
b. Common gymnasium—	90		90	90	98 2
i. Establishment	120 . .		120 . .	120 . .	120 . .
ii. Contingencies	10 . .		10 . .	10 . .	3 4 5
c. Common Drawing Master—					
i. Establishment	180 . .		180 . .	180 . .	180 . .
ii. Contingencies	10 . .		10 . .	10 . .	6 15 4
d. Other items	320 . .	410 . .	820 . .	320 . .	310 3 .
Total, Grant II ..		2510 . .	2540 . .	2470 . .	2336 1 9
GRANT III—(*Sanitation and Medical Services*).					
1. HOSPITALS AND DISPENSARIES—					
a. Establishment	1890 . .		1900 . .	1900 . .	1809 12 2
b. Medicines and Supplies	1600 . .		1600 . .	1200 . .	1490 5 3
c. Diet of Patients	1100 . .		1300 . .	1000 . .	1024 5 1
d. Sundries and Contingencies ..	550 . .		980 . .	900 . .	869 3 9
e. Contributions to Local Boards Tinnevelly Hospital &c., &c.	950 . .		950 . .	950 . .	950 . .
	320 . .	6410 . .	320 . .	400 . .	373 . .
Carried forward ..		6410 . .	7050 . .	6350 . .	6516 10 3

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

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Total of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward ..		6410 ..	7050 ..	6350 ..	6516 10 3
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* Contributions to Provincial funds for—					
i. Medical College ..	100 ..		100 ..	100 ..	101 ..
ii. Sanitary Inspection ..	60 ..		60 ..	60 ..	81 ..
iii. Medical Reserve staff ..	20 ..		20 ..	20 ..	23 ..
iv. Cutlers' Establishment ..	.. ..		.. ..	.. ..	.. ..
b. Contributions to Local Boards, &c., for—					
i. Medical Schools ..	.. ..		.. ..	.. ..	.. ..
ii. Reserve staff	.. ..		.. ..	.. ..	.. ..
&c., &c., &c, ..	.. ..		.. ..	.. ..	.. ..
c. Other contributions	60 ..	240 ..	60 ..	60 ..	.. ..
3. Vaccination—					
a. Establishment	220 ..		240 ..	240 ..	239 8 ..
b. Contingencies	60 ..		60 ..	70 ..	61 3 1
c. Contributions to Local Boards ..	.. ..	280 ..	.. ..	.. ..	.. ..
4. Registration of Births and Deaths—					
a. Establishment	140 ..		140 ..	140 ..	114 ..
b. Contingencies	10 ..		20 ..	20 ..	19 15 9
5. Conservancy, Road cleaning and Road watering—		150 ..			
a. i. Establishment	2480 ..		2440 ..	2480 ..	2037 15 9
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	2220 ..		1850 ..	1850 ..	1662 15 2
b. Private scavenging—					
i. Establishment	2470 ..		2320 ..	2470 ..	2250 12 6
ii. Contingencies, such as cost of scavenging carts, &c. ..	710 ..		470 ..	450 ..	355 14 3
c. Cholera charges ..	400 ..		400 ..	760 ..	216 3 7
d. Contingencies	60 ..		60 ..	60 ..	66 1 5
&c., &c., &c. ..	834 ..	8340 ..	7540 ..	8072 ..	5921 ..
Total, Grant III ..		15420 ..	15290 ..	15130 ..	13776 13 9

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

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*).					
1. Lighting—					
a. Establishment	550 ..		550 ..	550 ..	541 12 ..
b. Contingencies	1270 ..	1820 ..	1200 ..	1560 ..	1288 8 5
2. i. Markets—					
a. Establishment	180 ..		180 ..	180 ..	159 5 9
b. Contingencies	50 ..		50 ..	50 ..	46 4 4
ii. Slaughter-houses—					
a. Establishment	70 ..		70 ..	70 ..	86 5 2
b. Contingencies	10 ..	310 ..	.. ..	10 ..	.. ..
3. Choultries—					
a. Establishment	.. ..		.. ..	.. ..	.. ..
b Contingencies	.. ..		.. ..	.. ..	.. ..
c. Feeding Travellers	.. ..		.. ..	.. ..	.. ..
4. Travellers' bungalows—					
a Establishment	140 ..		140 ..	140 ..	138 ..
b. Contingencies	20 ..	160 ..	20 ..	20 ..	5 4 ..
5. Avenues—					
a. Establishment	.. ..		.. ..	.. ..	.. ..
b. Contingencies	10 ..	10 ..	10 ..	10 ..	6 14 8
6. Public Garden—					
a. Establishment	.. ..		.. ..	.. ..	.. ..
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	.. ..		.. ..	.. ..	.. ..
7. Survey of land	.. ..		.. ..	.. ..	.. ..
8. Fire—					
a. Establishment	.. ..		.. ..	.. ..	.. ..
b. Purchase of fire-engine, buckets, repairs, &c.	.. ..		.. ..	.. ..	.. ..
9. Other charges—					
i. Work done for private individuals other than private scavenging	.. ..		.. ..	.. ..	.. ..
Carried forward ..		2300 ..	2220 ..	2590 ..	2272 6 4

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

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Total of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		6410	7050	6350	6516 10 3
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* Contributions to Provincial Funds for—					
i. Medical College ..	100		100	100	101
ii. Sanitary Inspection ..	60		60	60	81
iii. Medical Reserve staff ..	20		20	20	23
iv. Cutlers' Establishment ..					
b. Contributions to Local Boards, &c., for—					
i. Medical Schools ..					
ii. Reserve staff					
&c., &c., &c, ..					
c. Other contributions	60	240	60	60	
3. Vaccination—	240		240	240	255
a. Establishment	220		240	240	239 8
b. Contingencies	60		60	70	61 3 1
c. Contributions to Local Boards ..					
4. Registration of Births and Deaths—		280	300	310	301
a. Establishment	140		140	140	144
b. Contingencies	10		20	20	19 15 9
5. Conservancy, Road cleaning and Road watering—		150	160	160	163
a. i. Establishment	2480		2440	2480	2037 15 9
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	2220		1850	1850	1662 15 2
b. Private scavenging—					
i. Establishment	2470		2320	2470	2250 12 6
ii. Contingencies, such as cost of scavenging carts, &c. ..	710		470	450	355 14 3
c. Cholera charges	400		400	760	216 3 7
d. Contingencies	60		60	60	66 1 5
&c., &c., &c. ..	8340	8340	7540	8072	582 14 -
Total, Grant III ..		15420	15290	15130	13776 13 9

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

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*).					
1. Lighting—					
a. Establishment	550		550	550	541 12 -
b. Contingencies	1270		1200	1560	1288 8 5
2. i. Markets—	1820	1820	1750	1810	1830 1
a. Establishment	180		180	180	159 5 9
b. Contingencies	50		50	50	46 4 4
ii. Slaughter-houses—	230		230	260	205 10 -
a. Establishment	70		70	70	86 5 2
b. Contingencies	10			10	
3. Choultries—		310			
a. Establishment	310		310	310	291 15 3
b Contingencies					
c. Feeding Travellers					
4. Travellers' bungalows—					
a Establishment	140		140	140	138 - -
b. Contingencies	20		20	20	5 4 -
5. Avenues—		160			
a. Establishment					
b. Contingencies	10		10	10	6 14 8
6. Public Garden—		10			
a. Establishment					
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..					
7. Survey of land					
8. Fire—					
a. Establishment					
b. Purchase of fire-engine, buckets, repairs, &c.					
9. Other charges—					
i. Work done for private individuals other than private scavenging					
Carried forward ..		2300	2220	2590	2272 6 4

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

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		2300	2220	2590	2272 6 4
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)— cont.					
9. Other Charges—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..	10				
iii. Printing	260		260	10	14 8
iv. Compensation for lands ..				260	234 6 3
v. Other items	50		50	50	49 13 10
	320	320	310	320	298 12 1
Total, Grant IV ..		2620	2530	2910	2571 2 5
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	1120		1120	1120	1112 9 2
ii. Inspection	420		420	420	416 9 9
b. Collection of Municipal Taxes—					
i. Establishment	240		220	220	214
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..					
c. Collection of Tolls—					
i. Establishment					
ii. Contingencies					
d. Office contingencies other than (*b*) (ii)	400		400	400	426 8 3
e. Contributions for Central office and Audit establishments ..	250		250	250	178
		2430			
Total, Grant V ..		2430	2410	2410	2347 11 2
Repayment of Debt—					
a. Instalments paid during the year.					
b. Invested on account of Sinking Fund (Value of securities purchased)					
c. Charges of investment ..					
Interest—					
a. On account of last year ..					
b. „ of current years.					

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

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Advances recoverable—					
a. Permanent					
b. Others					
Refunds of other than current collections ..					
Discount					
Pensions and gratuities			100		
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank					
Total Expenditure		25350	27680	27630	25897 6 9
Balances—					
a. Municipal Fund	520		1600	1460	4992 3 5
b. Endowments					
c. Water-tax Fund		520			
Grand Total ..		25870	29280	29090	30889 10 2

Note to Statement II.

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

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

Bab. S. Thannikar

S. Bairagee

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

Part I.—New Works.

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

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

Part I.—New Works.—*cont.*

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

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

Part II.—Repairs.

Number.	Project.	Grant. Rs.	A.	P	Actual expenditure. Rs.	A.	P	Remarks.
1	2	3			4			5
(a)	Communications							
1	Charges for Road Coolies	670	.	.				Total mileage of roads streets, lanes, &c., in the town. 3 miles 4 19 Yards
2	Maintenance Gravel &							Metalled or Gravelled } Unmetalled. 7 miles & 68 Yards
3	Broken Stones for Repair of Streets & Roads	900	.	.				12 miles and 168½ Yards
								Total mileage under maintenance. 3 miles 4 19 Yards
								Metalled or Gravelled } Unmetalled. 12 miles and 168½ Yards
	Total ..	1570	.	.				

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant. Rs.	A.	P	Actual expenditure. Rs.	A.	P	Remarks.
1	2	3			4			5
(b)	Buildings							
1	Repairs & Whitewashing the hospital Quarters	200	.	.				
2	Do Do Market Buildings	100	.	.				
3	Do Do Travellers Bungalow	30	.	.				
4	Do Do Slaughter house	20	.	.				
5	Do Do Toll gates	50	.	.				
6	Do Do Latrines	100	.	.				
	Total ..	500	.	.				

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A	P	Rs.	A	P	
(c)	Drainage							
1								
2								
3								
	Total ..							
(d)	Water-supply							
1	Repair of the sluices of							
2	the Muletalau Reservoir							
3	and Ramasamy Moriel	10						
	Square tank							
	Total ..	10						

Sale. D. Shadbolt Esq
Chairman

Statement II-B.—Details of Municipal Establishments.

	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
Grant I—2a Repairs Communication & Miscellaneous	15	Rs. 56	A.	P.	Rs. 672	A	P
GRANT I.—2. *c.* Drainage—							
Overseers							
Drain cleaners							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
d. Water works—							
Overseers	1	3			36		
Watchmen	1 on 3 / 1 on 2						
Total ..	1	3			36		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. General.—							
Overseers	1	20			240		
Maistries							
Total ..	1	20			240		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

* 8 on Rs 5 each per Mensem
1 on Rs 1. 4 Do
6 on Rs 2 Do

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

——	Number	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT II.—Education—							
1. Training Schools—							
Pupils receiving scholarships							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
2. Municipal Schools—							
a. On the Salary System—							
Head Master							
1st Assistant Master							
2nd „ „							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

——	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A	P.	Rs.	A.	P.
GRANT II.—Education—*cont.*							
b. On the Salary Result System—							
Head Master	1	8	. .	✓	96	. .	✓
Assistant Master (Sanctioned in G. 835 dt. 8-4-97)	1	5	. .	✓	60	. .	✓
Conductor	1	3	. .	✓	36	. .	✓
Total ..	3	16	. .		192	. .	✓
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT II.—Education—*cont.*							
6. Inspection—							
Inspecting schoolmaster	1	10	.	.	120	.	.
Total ..	1	10	.	.	120	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
7. *b.* Gymnastic Instructors	1	10	.	.	120	.	.
Total ..	1	10	.	.	120	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
c. Drawing Masters	1	15	.	.	180	.	.
Total ..	1	15	.	.	180	.	.
Deduct Fines and Stoppages .							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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	55	.	.	660	.	.
„ „							
Midwife	1	15	.	.	180	.	.
Clerk	1	10	.	.	120	.	.
Compounder one on Re 15 & one on Re 9 per mensem ..	2	24	.	.	288	.	.
Servants	11	53	8	.	642	.	.
„							
„							
1 Ward Cooly on Re 6-8-							
1 Peon on Re 6-0-							
1 Brahmin Cook on Re 3-8-							
1 Sudra Cook on Re 5-8-							
1 Watchman on Re 5-0-							
1 Nurse on Re 4-0-							
1 Ayah on Re 7-0-							
1 Surgery attendant on Re 5-0-							
1 Dhoby on Re 3-0-							
1 female Cooly on Re 3-0-							
1 Sweeper on Re 5-0-							
Total 53-8-							
Total ..	16	157	8	.	1,890	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT II.—Education—*cont.*							
6. Inspection—							
Inspecting schoolmaster	1	10	.	.	120	.	.
Total ..	1	10	.	.	120	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
7. *b.* Gymnastic Instructors	1	10	.	.	120	.	.
Total ..	1	10	.	.	120	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
c. Drawing Masters	1	15	.	.	180	.	.
Total ..	1	15	.	.	180	.	.
Deduct Fines and Stoppages .							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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	55	.	.	660	.	.
„ „							
Midwife	1	15	.	.	180	.	.
Clerk	1	10	.	.	120	.	.
Compounder one on Rs 15 & one on Rs 9 per mensem ..	2	24	.	.	288	.	.
Servants	11	53	8		642	.	.
„							
„							
1 Ward Cooly on Rs 6-8—							
1 Peon — on Rs 6—0							
1 Brahmin Cook on Rs 3-8—							
1 Sudra Cook on Rs 5-8—							
1 Watchman on Rs 5—0							
1 Nurse — on Rs 4—0							
1 Coly — on Rs 7—0							
1 Surgery attendant on Rs 5—0							
1 Dhoby on Rs 3—0							
1 female Coly on Rs 3—0							
1 Sweeper on Rs 5—0							
Total 53-8—							
Total ..	16	157	8		1890	.	.
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 III.—Sanitation and Medical Services—*cont.*							
3. Vaccination—							
Vaccinators	1	15	.	.	180	.	.
Peons	1	3	.	.	36	.	.
Total ..	2	18	.	.	216	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
4. Registration—							
Registrars	1	12	.	.	144	.	.
Peons							
Total ..	1	12	.	.	144	.	.
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 III.—Sanitation and Medical Services—*cont.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering."—							
Nuisance Inspectors	1	35	.	.	420	.	.
"							
"							
Maistries							
Scavengers on Rs 5 each ..	23	115	.	.	1380	.	.
Sweepers on Rs 5 each ..	9	45	.	.	540	.	.
Peons on Rs 6 each ..	2	12	.	.	144	.	.
Total ..	35	207	.	.	2484	.	.
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 III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors on Rs 10 each ..	2 ✓	20	..	✓	240	..	
Maistries	.	.	..		.	..	
Scavengers on Rs 5 each ..	36 ✓	180	..	✓	2160	..	
Coon	1	6	..	✓	72	..	
Total ..	39	206	..		2472	..	
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents	1	6	..	✓	72		
Masalchies on Rs 5 each ..	8 ✓	40	..	✓	480		
Total ..	9	46	..		552	..	
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A.	P.	Rs.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont*							
2. i. Markets—							
Superintendents	1	10	..	✓	120	..	✓
Servants	3	10	8	✓	126	..	✓
1 Coon on Rs 6 per Mensem							
1 Sweeper on Rs 2 Do							
1 Watchman on Rs 2-8 Do							✓
Total ..	4	20	8		246	..	
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Slaughter-houses—							
Superintendents							
Servants							
No separate establishment is maintained for this.							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. Choultries—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors on Re 10 each ..	2 ✓	20	.	.	✓ 240	.	.
Maistries	.	.	.	.	.	.	.
Scavengers on Re 5 each ..	36 ✓	180	.	.	✓ 2160	.	.
Coon	1	6	.	.	✓ 72	.	.
Total ..	39	206	.	.	2472 ✓	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents	1	6	.	.	✓ 72	✓	.
Masalchies on Re 4.5 each ..	8 ✓	40	.	.	✓ 480	✓	.
Total ..	9	46	.	.	552 ✓	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A.	P.	Rs.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont*							
2. i. Markets—							
Superintendents	1	10	.	.	✓ 120	.	✓
Servants	3	10	8	.	✓ 126	.	✓
1 Coon on Re 6 per mensem							
1 Sweeper on Re 2 Do							
1 Watchman on Re 2-8 Do							✓
Total ..	4	20	8	.	246	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Slaughter-houses—							
Superintendents							
Servants							
No separate establishment is maintained for this.							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. Choultries—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors on Re 10 each ..	2	20	.	.	240	.	.
Maistries	.	.	.	.	.	.	.
Scavengers on Re 5 each ..	36	180	.	.	2160	.	.
Peon ..	1	6	.	.	72	.	.
Total ..	39	206	.	.	2472	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents	1	6	.	.	72	.	.
Masalchies on Re 5 each ..	8	40	.	.	480	.	.
Total ..	9	46	.	.	552	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A.	P.	Rs.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont*							
2. i. Markets—							
Superintendents	1	10	.	.	120	.	.
Servants	3	10	8	.	126	.	.
1 Peon on Re 6 per mensem 1 Sweeper on Re 2 Do 1 Watchman on Re 2-8 Do							
Total ..	4	20	8	.	246	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Slaughter-houses—							
Superintendents							
Servants							
No separate establishment is maintained for this.							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. Choultries—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
Maty	1	7	.	.	84	.	.
Servants	2	4	8	.	54	.	.
1 Watchman on Rs 4							
1 Dhoby on Rs 4-8-0							
Total ..	3	11	8	.	138	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
5. Avenues—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
6. Public Garden—							
Gardeners							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

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

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT V.—*a.* General Establishment—							
i. Office—							
Manager	1	35	.	.	420	.	.
Clerks	1	21	.	.	252	.	.
"	-	-	-	-	-	-	-
"	-	-	-	-	-	-	-
Accountants	1	15	.	.	180	.	.
Peons on Rs. 6 each	2	12	.	.	144	.	.
Attendar ———	1	7	.	.	84	.	.
Lascar ———	1	3	.	.	36	.	.
Total ..	7	93	.	.	1116	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Inspection—							
Chairman's ~~salary or~~ carriage allowance ..	1	35	.	.	420	.	.
Total ..	1	35	.	.	420	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT V.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks	-	-	-	-	-	-	-
Bill Collectors on Rs. 10 each ..	2	20	.	.	240	.	.
Peons	-	-	-	-	-	-	-
Total ..	2	20	.	.	240	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
c. Collection of tolls—							
Inspectors							
Gate-keepers							
Total ..	-	-	-	-	-	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Sale. S. Khanna
Chairman

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.																									
2. Tax on buildings																									
3. Tax on lands																									
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																									
Total ..																									

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

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.																									
2. Tax on buildings																									
3. Tax on lands																									
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																									
Total ..																									

Statement VI.—Revised Estimate for 189 -9 8.

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

Current.

Tax.	Demand as originally assessed by the Chairman.			Remitted by the Council on appeal.			Demand as finally settled (column 2 *minus* column 3).			Collected.			Remitted on account of vacant houses, &c.			Written off as irrecoverable.			Balance (column 4 *minus* columns 5, 6 and 7).		
1	2			3			4			5			6			7			8		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Tax on arts, &c.	1480	.	.	40	.	.	1440	.	.	1400	.	.	✓	.	.	40	.	.	.	.	.
2. Tax on buildings	5670	.	.	30	.	.	5640	.	.	5600	.	.	✓	20	.	20	.	.	.	.	.
3. Tax on lands	175	.	.	5	.	.	170	.	.	170	.	.	✓	.	.	.	.	.	.	.	.
4. Water-tax on buildings and lands ..	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
5. Tolls (gross receipts)	4500	.	.	.	.	.	4500	.	.	4500	.	.	✓	.	.	.	.	.	.	.	.
6. Market rents	140	.	.	.	.	.	140	.	.	140	.	.	✓	.	.	.	.	.	.	.	.
7. Slaughter-house fees	360	.	.	.	.	.	360	.	.	360	.	.	✓	.	.	.	.	.	.	.	.
8. Rent of cart-stands	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
9. Private scavenging fees	3250	.	.	50	.	.	3200	.	.	3200	.	.	✓	.	.	.	.	.	.	.	.
10 Rent of buildings	50	.	.	.	.	.	50	.	.	50	.	.	✓	.	.	.	.	.	.	.	.
11 Produce of lands &c. &c.	20	.	.	.	.	.	20	.	.	20	.	.	✓	.	.	.	.	.	.	.	.
12 Warrant fees	50	.	.	.	.	.	50	.	.	50	.	.	✓	.	.	.	.	.	.	.	.
Total ..	15695	.	.	125	.	.	15570	.	.	15490	.	.	20	.	.	60	.	.	.	.	.

Palamcottah
Chairman

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) Increase is due partly to an honest
a. Municipal Fund				4990 .. (a)	√ 3730 ..	estimate of receipts under the several heads of
b. Endowments				.. ..	.. ..	taxation, avenue receipts & private
c. Water-tax Fund				.. ..	.. ..	leadings, fees and partly to a short
						expenditure under Grants 1 to 4 in
						1896-97.
2. MUNICIPAL RATES AND TAXES—						(b) The large decrease is due
a. Tax on arts, &c. (section 53) ..	729 ..	2040 ..	671 ..	1400 .. (b)	√ 2700 ..	to the levy of tax on income with
b. Tax on buildings (section 63) ..	4499 ..	2725 ..	1101 ..	5600 .. (c)	√ 5500 ..	reference to the revised schedule
c. Tax on lands (section 63) ..	114 ..	220 ..	56 ..	170 .. (c)	√ 330 ..	attached to the new Act
d. Water-tax on buildings and lands (section 75)	.. ..	.. ..	.. ..	.. ..	.. ..	(c) New buildings here brought to taxation this year; hence the increase
e. Tax on vehicles with spirings and palanquins (section 77) ..	1045 ..	31 ..	65 ..	1110 .. (d)	√ 990 ..	(d) Decrease is due to the exemption from taxation, of all lands used solely for agricultural purposes under the Council's resolution No. 2 27-11-97.
f. Tax on animals (section 77) ..	995 ..	91 ..	95 ..	1090 .. (e)	√ 1090 ..	(e) Due to increase in the number of vehicles.
g. Tax on carts and other vehicles without springs (section 85) ..	615 ..	18 ..	15 ..	630 .. (f)	√ 670 ..	(f) Due to decrease in the number of carts without springs
h. Tolls (section 91)—						
Gross receipts	2250 ..	2250 ..	2250 ..	4500 ..	√ 4500 ..	
Less Local Fund share ..						
i. Penalties on account of—						
i. Tax on arts	4 ..	2 ..	6 ..	10 ..	√ 10 ..	
ii. Tax on buildings ..	.. ..	1 ..	.. ..	.. ..	.. ..	
iii. Tax on lands	.. ..	.. ..	.. ..	.. ..	.. ..	
iv. Water-tax on buildings and lands	.. ..	.. ..	.. ..	.. ..	.. ..	
v. Tax on vehicles, &c ..	.. ..	.. ..	.. ..	.. ..	.. ..	
vi. Tax on animals	.. ..	.. ..	.. ..	.. ..	.. ..	
vii. Tax on carts, &c. ..	.. ..	.. ..	.. ..	.. ..	.. ..	
viii. Evasion of tolls	.. ..	.. ..	.. ..	.. ..	.. ..	
3. REALIZATIONS UNDER SPECIAL ACTS—						
a. Pounds	.. ..	.. ..	.. ..	.. ..	.. ..	
b. Ferry rents	.. ..	.. ..	.. ..	.. ..	.. ..	
c. Fees under Act II of 1888 ..	100 ..	.. ..	.. ..	100 .. (g)	√	(g) This is an uncertain item of revenue
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—						
a. i. Rent of lands	.. ..	.. ..	.. ..	.. ..	.. ..	
ii. Rent of buildings	25 ..	25 ..	25 ..	50 ..	√ 50 ..	
iii. Avenue receipts	36 ..	80 ..	14 ..	50 .. (h)	√ 100 ..	(h) This is of a fundry nature.
iv. Fees from Travellers' Bungalows	173 ..	120 ..	117 ..	290 ..	√ 300 ..	
b. i. Sale-proceeds of lands and buildings	.. ..	.. ..	.. ..	.. ..	.. ..	
ii. Produce of lands, gardens, &c.	10 ..	31 ..	10 ..	20 ..	√ 30 ..	
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	.. ..	23 ..	10 ..	10 ..	√ 10 ..	
Carried forward ..	10595 ..	7657 ..	4436 ..	15030 ..	16280 ..	

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

Items.	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896-97.	Probable receipts of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Brought forward ..	10595 . .	7657 . .	4435 . .	15030 . .	16280 . .	
4. Revenue derived from Municipal property and powers apart from taxation—*cont.*						
c. Conservancy receipts—						
Sale-proceeds of night-soil, street refuse, &c.	269 . .	29 . .	11 . .	280 . .	√ 300 . .	
d. i. Fees from educational institutions	~ . .	~ . .	~ . .	~ . .	~ . .	
ii. Other revenue from educational institutions ..	~ . .	~ . .	~ . .	~ . .	~ . .	
e. i. Sale-proceeds and composition fees of medicines ..	124 . .	112 . .	56 . .	180 . .	√ 180 . .	
ii. Other Hospital receipts ..	27 . .	18 . .	23 . .	50 . .	√ 50 . .	
f. i. Income from markets ..	511 . .	225 . .	239 . .	750 . .	√ 750 . .	
ii. ,, slaughter-houses.	227 . .	134 . .	133 . .	360 (x) . .	√ 390 . .	(x) Due to decrease in the number of sheep slaughtered.
g. Other fees			50 (y) . .	50 (y) . .	√ . . .	
Warrant fees						
i. Distraint fees	8 . .	21 . .	2 . .	10 . .	√ 10 . .	(y) This is a new item of revenue
ii. License fees	107 . .	21 . .	23 . .	130 . .	√ 140 . .	
iii. Cartstand fees	~ . .	~ . .	~ . .	~ . .	~ . .	
iv. Other fees	~ . .	1 . .	~ . .	~ . .	~ . .	
h. Fines under Municipal and other Acts	198 . .	102 . .	82 . .	280 . .	280 . .	
i. Interest on investments—						
i. Genral, including choultries	~ . .	~ . .	~ . .	~ . .	~ . .	
ii. Educational	~ . .	~ . .	~ . .	~ . .	~ . .	
iii. Medical	2845 . .	1423 . .	. . .	2845 . .	√ 2850 . .	
j. Premium on loans	~ . .	~ . .	~ . .	~ . .	~ . .	
5. Grants and contributions—						
a. From Government—						
i. Education—						
Normal stipends ..	~ . .	~ . .	40 . .	40 . .	√ 40 . .	
Buildings	~ . .	~ . .	~ . .	~ . .	~ . .	
Municipal Schools ..	~ . .	~ . .	~ . .	~ . .	~ . .	
Other purposes	57 . .	53 . .	63 . .	120 . .	√ 120 . .	
ii. Medical	~ . .	~ . .	~ . .	~ . .	~ . .	
iii. Other purposes—						
Communications ..	~ . .	~ . .	~ . .	~ . .	~ . .	
Water-supply	~ . .	~ . .	~ . .	~ . .	~ . .	
Drainage	~ . .	~ . .	~ . .	~ . .	~ . .	
Sanitation	~ . .	~ . .	~ . .	~ . .	~ . .	
Other purposes ..	~ . .	~ . .	~ . .	~ . .	~ . .	
b. From Local Boards—						
i. Education	~ . .	~ . .	~ . .	~ . .	√ . . .	
ii. Medical	799 . .	. . .	1 . .	800 (z) . .	740 . .	(z) This is due to the heavy expenditure incurred during 1896-97 on account of the hospital
iii. Other purposes	~ . .	~ . .	~ . .	~ . .	~ . .	
Carried forward ..	15767 . .	9796 . .	5158 . .	20925 . .	22130 . .	

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 ..	1059 - -	765 - -	1435 - -	1503 0 0	1628 0 0	
4. Revenue derived from Municipal property and powers apart from taxation—*cont.*						
c. Conservancy receipts—						
Sale-proceeds of night-soil, street refuse, &c.	269 - -	29 - -	11 - -	280 - -	√ 300 - -	
d. i. Fees from educational institutions	- - -	- - -	- - -	- - -	- - -	
ii. Other revenue from educational institutions ..	- - -	- - -	- - -	- - -	- - -	
e. i. Sale-proceeds and composition fees of medicines ..	124 - -	112 - -	56 - -	180 - -	√ 180 - -	
ii. Other Hospital receipts ..	27 - -	18 - -	23 - -	50 - -	√ 50 - -	
f. i. Income from markets ..	511 - -	225 - -	239 - -	750 - -	√ 750 - -	
ii. „ slaughter-houses.	227 - -	134 - -	133 - -	360 (e) - -	√ 390 - -	(e) Due to decrease in the number of sheep slaughtered.
g. Other fees						
Warrant fees						
i. Distraint fees	8 - -	21 - -	50 - -	50 (g) - -	√ - - -	(g) This is a new item of revenue
ii. License fees	107 - -	21 - -	23 - -	130 - -	√ 140 - -	
iii. Cartstand fees	- - -	- - -	- - -	- - -	- - -	
iv. Other fees	- - -	1 - -	- - -	- - -	- - -	
h. Fines under Municipal and other Acts	198 - -	102 - -	82 - -	280 - -	280 - -	
i. Interest on investments—						
i. Genral, including choultries						
ii. Educational						
iii. Medical	2845 - -	1423 - -		2845 - -	√ 2850 - -	
j. Premium on loans						
5. Grants and contributions—						
a. From Government—						
i. Education—						
Normal stipends ..			40 - -	40 - -	√ 40 - -	
Buildings						
Municipal Schools ..						
Other purposes	57 - -	53 - -	63 - -	120 - -	√ 120 - -	
ii. Medical						
iii. Other purposes—						
Communications ..						
Water-supply						
Drainage						
Sanitation						
Other purposes ..						
b. From Local Boards—						
i. Education						
ii. Medical	799 - -	- - -	1 - -	800 (h) - -	√ 740 - -	(h) This is due to the heavy expenditure incurred during 1896-97 on account of the hospital
iii. Other purposes						
Carried forward ..	15767 - -	9796 - -	5158 - -	20925 - -	22130 - -	

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

Items.	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896-97.	Probable receipts of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Brought forward ..	10595 . .	7657 . .	4435 . .	15030 . .	16280 . .	
4. Revenue derived from Municipal property and powers apart from taxation—*cont.*						
c. Conservancy receipts—						
Sale-proceeds of night-soil, street refuse, &c.	269 . .	29 . .	11 . .	280 . .	√ 300 . .	
d. i. Fees from educational institutions	. . .	. . .	. . .	. . .	. . .	
ii. Other revenue from educational institutions ..	. . .	. . .	. . .	. . .	. . .	
e. i. Sale-proceeds and composition fees of medicines ..	124 . .	112 . .	56 . .	180 . .	√ 180 . .	
ii. Other Hospital receipts ..	27 . .	18 . .	23 . .	50 . .	√ 50 . .	
f. i. Income from markets ..	511 . .	225 . .	239 . .	750 . .	√ 750 . .	
ii. „ slaughter-houses.	227 . .	134 . .	133 . .	360 (e) . .	√ 390 . .	(e) Due to decrease in the number of sheep slaughtered.
g. Other fees						
Warrant fees	. . .	. . .	50 . .	50 (g) . .	√ . . .	(g) This is a new item of Revenue
i. Distraint fees	8 . .	21 . .	2 . .	10 . .	√ 10 . .	
ii. License fees	107 . .	21 . .	23 . .	130 . .	√ 140 . .	
iii. Cartstand fees	. . .	. . .	. . .	. . .	. . .	
iv. Other fees	. . .	1 . .	. . .	. . .	. . .	
h. Fines under Municipal and other Acts	198 . .	102 . .	82 . .	280 . .	280 . .	
i. Interest on investments—						
i. Genral, including choultries	. . .	. . .	. . .	. . .	. . .	
ii. Educational	. . .	. . .	. . .	. . .	. . .	
iii. Medical	2845 . .	1423 . .	. . .	2845 . .	√ 2850 . .	
j. Premium on loans	. . .	. . .	. . .	. . .	. . .	
5. Grants and contributions—						
a. From Government—						
i. Education—						
Normal stipends ..	. . .	. . .	40 . .	40 . .	√ 40 . .	
Buildings	. . .	. . .	. . .	. . .	. . .	
Municipal Schools ..	. . .	. . .	. . .	. . .	. . .	
Other purposes	57 . .	53 . .	63 . .	120 . .	√ 120 . .	
ii. Medical	. . .	. . .	. . .	. . .	. . .	
iii. Other purposes—						
Communications ..	. . .	. . .	. . .	. . .	. . .	
Water-supply	. . .	. . .	. . .	. . .	. . .	
Drainage	. . .	. . .	. . .	. . .	. . .	
Sanitation	. . .	. . .	. . .	. . .	. . .	
Other purposes ..	. . .	. . .	. . .	. . .	. . .	
b. From Local Boards—						
i. Education	. . .	. . .	. . .	. . .	√ . . .	
ii. Medical	799 . .	. . .	1 . .	800 (h) . .	740 . .	(h) This is due to the heavy expenditure incurred during 1896-97 on account of the hospital
iii. Other purposes	. . .	. . .	. . .	. . .	. . .	
Carried forward ..	15767 . .	9796 . .	5158 . .	20925 . .	22130 . .	

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 ..	15767 . .	9796 . .	5158 . .	20925 . .	22130 . .	
5. GRANTS AND CONTRIBUTIONS—*cont.*						
c. Other grants and contributions—						
i. Education	. . .	. . .	. . .	. . .	. . .	
ii. Medical	. . .	. . .	. . .	. . .	. . .	
iii. Other purposes	. . .	. . .	. . .	. . .	. . .	
6. MISCELLANEOUS—						
a. Recoveries on account of services rendered to private individuals—						
i. Private scavenging ..	2215 . .	1196 . .	985 . .	3200 . .	3200 . .	
ii. Other purposes	. . .	7 . .	10 . .	10 . .	10 . .	
b. Other items—						
i. Fishery rents	23 . .	. . .	2 . .	25 . .	20 . .	
ii. Refunds of Expenditure of previous year	130 . .	. . .	. . .	130 . .	. . .	
iii. Fee for numbering carts, &c.	. . .	. . .	. . .	. . .	. . .	
iv. Other items	. . .	. . .	. . .	. . .	. . .	
7. EXTRAORDINARY AND DEBT—						
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.	. . .	. . .	. . .	. . .	. . .	
b. Loans—						
i. From Government ..	. . .	. . .	. . .	. . .	. . .	
ii. In the market from private individuals	. . .	. . .	. . .	. . .	. . .	
c. Realizations of Sinking fund for repayment of loans.	. . .	. . .	. . .	. . .	. . .	
d. Advances—						
i. Permanent	. . .	. . .	. . .	. . .	. . .	
ii. Others	. . .	. . .	. . .	. . .	. . .	
Total Receipts ..	18135 . .	10978 . .	6155 . .	24290 . .	25360 . .	
Grand Total ..				29280 . .	29090 . .	

(b) The land adjoining the public road and leading to the mission church was metalled by the municipality in 1896-97. As the said land was subsequently found to be the mission property, the cost incurred by the Council viz. Rs 132-11-8 was recovered from the Superintendent Missionary Conference Society in 1897-98.

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Sale. S. Thomas Mount
C. Rachimans

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

Items.	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896-97.	Probable charges of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
GRANT I—(*Public Works*)—						
1. New Works—				(a)		
a. Communications	99 . .	69 . .	201 . .	300 . .	√ 350 . .	(a) The proposal to raise a portion of the new road near Pichivanam that is postponed till a small piece of land is acquired to complete the said Road; hence the decrease
b. Buildings	197 . .	771 . .	133 . .	330 (b) . .	√ 450 . .	(b) As the land to the South of the hospital Compound wall in the Tindivanam the plot now occupied & used as Common Gymnasium has been granted to the Schedule Mission Society for the Construction of a hall, it is proposed to shift the Common Gymnasium further east from its present locality. The proposal to construct a wall is therefore postponed till a better site is selected; hence the decrease
c. Drainage	. . .	. . .	. . .	. . .	. . .	
d. Water-supply	. . .	. . .	150 . .	150 . .	√ 150 . .	
2. Repairs—						
a. Communications	1329 . .	1522 . .	851 . .	2180 . .	√ 2180 . .	
b. Buildings	447 . .	518 . .	933 . .	1380 (c) . .	√ 1030 . .	(c) It is proposed to repair the office & dispensary rooms of the hospital under G.O. No. 2168 M. dated 6th October 1897 hence the increase.
c. Drainage—						
i. Repairs to works ..	. . .	. . .	10 . .	10 . .	√ 10 . .	
ii. Establishment for flushing drains, &c.	. . .	66 . .	40 . .	40 (d) . .	√ 120 . .	(d) Decrease is due to less cost incurred on account of clearing drains.
d. Water-supply—						
i. Repairs to works, machinery, &c.	. . .	. . .	120 . .	120 . .	√ 120 . .	
ii. Establishment	24 . .	12 . .	26 . .	50 . .	√ 50 . .	
iii. Contingencies	. . .	1 . .	. . .	. . .	. . .	
3. Establishment	160 . .	76 . .	80 . .	240 . .	√ 240 . .	
4. Tools and Plant and other stores.	1 . .	. . .	9 . .	10 . .	10 . .	
5. Contributions—						
a. To Local Boards for works ..	. . .	. . .	. . .	. . .	. . .	
b. To Provincial Funds for scrutiny of estimates, &c.	. . .	. . .	. . .	. . .	. . .	
c. To others for public works ..	. . .	. . .	. . .	. . .	. . .	
Total, Grant I .	2257 . .	3035 . .	2553 . .	4810 . .	4710 . .	
GRANT II—(*Education*)—						
1. Training Schools—						
a. Contributions to Local Boards ..	. . .	. . .	. . .	. . .	. . .	
b. Stipends to Normal students ..	27 . .	. . .	33 . .	60 . .	√ 60 . .	
(c) Lost on a School Road Contingencies	9 . .	21 . .	21 . .	30 . .	√ 30 . .	
2. Municipal Schools—						
i. On Salary System—						
a. Establishment	. . .	. . .	. . .	. . .	. . .	
b. Contingencies	. . .	. . .	. . .	. . .	. . .	
ii. On Salary-Results System—						
a. Fixed Payments	109 . .	40 . .	81 . .	190 (e) . .	√ 130 . .	(e) Increase is due to the entertainment of an additional teacher on Rs. 5 vide G.O. No. 1516 M. dated 3rd July 1897. 835 / 8497
b. Results Grants	. . .	20 . .	30 . .	30 . .	√ 30 . .	
c. Contingencies	42 . .	28 . .	18 . .	60 . .	√ 60 . .	
3. Salary Grants	403 . .	292 . .	347 . .	750 . .	√ 750 . .	
4. Results Grants	. . .	815 . .	850 . .	850 . .	√ 850 . .	
5. Combined Grants—						
a. Fixed Payments	. . .	. . .	. . .	. . .	. . .	
b. Results Grants	. . .	. . .	. . .	. . .	. . .	
6. Inspection—						
a. Contributions to Local Boards ..	. . .	. . .	. . .	. . .	. . .	
Carried forward ..	590 . .	1216 . .	1380 . .	1970 . .	1910 . .	

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

Items	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896-97.	Probable charges of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Brought forward ..	590 . .	1216 . .	1380 . .	1970 . .	1910 . .	
GRANT II—(*Education*)—cont.						
b. Municipal Inspectors—						
i. Establishment	80 . .	60 . .	40 . .	120 . .	√ 120 . .	
ii. Contingencies	27 . .	12 . .	13 . .	40 (b)	√ 30 . .	(b) Increase is due to the raising of the Carriage allowance of the Inspecting School Masters from Rs 5 to Rs 7-8- per Mensem vide G.O. No 1923. M. Mis dated 2nd September 1897.
7. MISCELLANEOUS—						
a. ~~Building~~, furniture, &c., grants ..	. . .	50 . .	50 . .	50 . .	√ 50 . .	
Road grant	19 . .	10 . .	21 . .	40 . .	√ 40 . .	
b. Common gymnasium—						
i. Establishment	80 . .	40 . .	40 . .	120 . .	√ 120 . .	
ii. Contingencies	. . .	3 . .	10 . .	10 . .	√ 10 . .	
c. ~~Other items~~ Drainage ..						
i Establishment	120 . .	60 . .	60 . .	180 . .	√ 180 . .	
ii Contingencies	2 . .	4 . .	8 . .	10 . .	√ 10 . .	
(d) Other Items	. . .	. . .	. . .	. . .	. . .	
Total, Grant II ..	918 . .	1455 . .	1622 . .	2540 . .	2470 . .	
GRANT III—(*Sanitation and Medical Services.*)						
1. HOSPITALS AND DISPENSARIES—						
a. Establishment	1255 . .	611 . .	645 . .	1900 . .	√ 1900 . .	
b. Medicines and Supplies	1386 . .	336 . .	214 . .	1600 (g)	√ 1200 . .	(g) Increase is due partly to the purchase of medicines locally owing to the late suspension of medicines from London and partly to increase in the number of in-patients.
c. Diet of Patients	843 . .	283 . .	157 . .	1300 (h)	√ 1000 . .	(h) Increase is due partly to the increased rate of contract & partly to increase in the number of in-patients.
d. Sundries and Contingencies ..	802 . .	482 . .	178 . .	980 (e)	√ 900 . .	
Lunacy hospital						
e. Contributions to ~~Local Boards~~ ..	316 . .	317 . .	634 . .	950 . .	√ 950 . .	
(f) Dazs of out-pensioners	212 . .	119 . .	108 . .	320 (f)	√ 400 . .	(e) Increase is due to the supply of bedding & clothing for the use of in-patients.
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—						(f) Decrease is due to the death of certain pensioners.
i. Medical College ..	. . .	101 . .	100 . .	100 . .	√ 100 . .	
ii. Sanitary Inspection ..	. . .	81 . .	60 . .	60 . .	√ 60 . .	
iii. Medical Reserve staff ..	. . .	23 . .	20 . .	20 . .	√ 20 . .	
iv. Cutlers' Establishment ..	. . .	. . .	. . .	. . .	. . .	
b. CONTRIBUTIONS TO LOCAL BOARDS, &C., FOR—						
i. Medical Schools	. . .	. . .	. . .	. . .	. . .	
ii. Reserve staff	. . .	. . .	. . .	. . .	. . .	
c. OTHER CONTRIBUTIONS	. . .	. . .	60 . .	60 . .	√ 60 . .	
3. VACCINATIONS—						
a. Establishment	160 . .	80 . .	80 . .	240 . .	√ 240 . .	
b. Contingencies	39 . .	30 . .	21 . .	60 . .	√ 70 . .	
c. Contributions to Local Boards ..	. . .	. . .	. . .	. . .	. . .	
Carried forward ..	5013 . .	2463 . .	2577 . .	7590 . .	6900 . .	

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 ..	5013 . .	2463 . .	2577 . .	7590 . .	6900 . .	
GRANT III—*Sanitation and Medical Services*—cont.						
4. Registration of Births and Deaths—						
a. Establishment	96 . .	48 . .	44 . .	140 . .	✓ 140 . .	
b. Contingencies	. . .	2 . .	20 . .	20 . .	✓ 20 . .	
5. Conservancy, Road cleaning and Road watering—						
a. i. Establishment	1629 . .	711 . .	811 . .	2440 (k) . .	✓ 2480 . .	(k) Decrease is due to fines & stoppages.
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	1051 . .	604 . .	799 . .	1850 . .	✓ 1850 . .	
b. Private scavenging—						
i. Establishment	1518 . .	752 . .	802 . .	2320 (l) . .	✓ 2470 . .	(l) Decrease is due to fines & stoppages.
ii. Contingencies, such as cost of scavenging carts, &c.	311 . .	116 . .	159 . .	470 (m) . .	✓ 450 . .	(m) Increase is due to the increased rate of contract for supply of bullocks
c. Cholera charges	18 . .	216 . .	382 . .	400 (n) . .	✓ 760 . .	(n) This amount is considered the sufficient to meet cholera charges
d. Contingencies	40 . .	19 . .	20 . .	60 . .	✓ 60 . .	
Total, Grant III ..	9676 . .	4931 . .	5614 . .	15290 . .	15130 . .	

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GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—						
1. Lighting—						
a. Establishment	362 . .	183 . .	188 . .	550 . .	✓ 550 . .	
b. Contingencies	728 . .	269 . .	472 . .	1200 (o) . .	1560 . .	(o) Decrease is due partly to the cheaper rate at which kerosene oil was purchased & partly to the partial supply of new lanterns in the latter part of the year.
2. i. Markets—						
a. Establishment	104 . .	60 . .	76 . .	180 . .	✓ 180 . .	
b. Contingencies	6 . .	40 . .	44 . .	50 . .	✓ 50 . .	
ii. Slaughter-houses—						
a. Establishment	45 . .	22 . .	25 . .	70 . .	✓ 70 . .	
b. Contingencies	. . .	. . .	. . .	. . .	10 . .	
3. Choultries—						
a. Establishment	. . .	. . .	. . .	. . .	. . .	
b. Contingencies	. . .	. . .	. . .	. . .	. . .	
c. Feeding Travellers	. . .	. . .	. . .	. . .	. . .	
4. Travellers' bungalows—						
a. Establishment	92 . .	46 . .	48 . .	140 . .	✓ 140 . .	
b. Contingencies	. . .	. . .	20 . .	20 . .	✓ 20 . .	
5. Avenues—						
a. Establishment	. . .	. . .	. . .	. . .	. . .	
b. Contingencies	. . .	. . .	10 . .	10 . .	✓ 10 . .	
6. Public Garden—						
a. Establishment	. . .	. . .	. . .	. . .	. . .	
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	. . .	. . .	. . .	. . .	. . .	
Carried forward ..	1337 . .	620 . .	883 . .	2220 . .	2590 . .	

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

Items.	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896-97.	Probable charges of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	1337 . .	620 . .	883 . .	2220 . .	2590 . .	
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	. . .	15 . .	. . .	. . .	10 . .	
iii. Printing	176 . .	66 . .	84 . .	260 . .	260 . .	
iv. Compensation for lands ..	. . .	. . .	. . .	. . .	. . .	
v. Other items	27 . .	16 . .	23 . .	50 . .	50 . .	
Total, Grant IV ..	1540 . .	717 . .	990 . .	2530 . .	2910 . .	
GRANT V—						
a. General Establishment—						
i. Office Establishment ..	744 . .	377 . .	376 . .	1120 . .	1120 . .	
ii. Inspection	278 . .	140 . .	142 . .	420 . .	420 . .	
b. Collection of Municipal Taxes—						
i. Establishment	144 . .	72 . .	76 . .	220 . .	220 . .	
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	. . .	. . .	. . .	. . .	. . .	
c. Collection of Tolls—						
i. Establishment	. . .	. . .	. . .	. . .	. . .	
ii. Contingencies	. . .	. . .	. . .	. . .	. . .	
d. Office contingencies other than (*b*) (ii)	235 . .	213 . .	165 . .	400 . .	400 . .	
e. Contributions for Central office and Audit establishments ..	. . .	38 . .	250 . .	250 . .	250 . .	
Total, Grant V ..	1401 . .	840 . .	1009 . .	2410 . .	2410 . .	
REPAYMENT OF DEBT—						
a. Instalments paid during the year.	. . .	. . .	. . .	. . .	. . .	
b. Invested on account of Sinking Fund (value of securities purchased)	. . .	. . .	. . .	. . .	. . .	
c. Charges of investment ..	. . .	. . .	. . .	. . .	. . .	
INTEREST—						
a. On account of last year ..	. . .	. . .	. . .	. . .	. . .	
b. „ of current year ..	. . .	. . .	. . .	. . .	. . .	

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

Items	Actuals of the first eight months of 1897-98	Actuals of the last four months of 1896-97	Probable charges of the last four months of 1897-98	Total of columns 2 and 4.	Budget grant 1897-98, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Advances recoverable—						
a. Permanent	~ ~ ~	~ ~ ~	~ ~ ~	~ ~ ~	~ ~ ~	
b. Others	~ ~ ~	~ ~ ~	~ ~ ~	~ ~ ~	~ ~ ~	
Refunds of other than current collections..	~ ~ ~	~ ~ ~	~ ~ ~	~ ~ ~	~ ~ ~	
Discount	~ ~ ~	~ ~ ~	~ ~ ~	~ ~ ~	~ ~ ~	
Pensions and gratuities	~ ~ ~	~ ~ ~	100 ~ ~	100 ~ ~	~ ~ ~	(a) Vide G.O. No. 2081 M. Mis dated 23rd September, 1897
Investments—						
a. In Government securities for purposes other than Sinking Fund	~ ~ ~	~ ~ ~	~ ~ ~	~ ~ ~	~ ~ ~	
b. In Saving Bank	~ ~ ~	~ ~ ~	~ ~ ~	~ ~ ~	~ ~ ~	
Totsal Expenditure ..	15792 ~ ~	10978 ~ ~	11888 ~ ~	27680 ~ ~	27680 ~ ~	
Balances—						
a. Municipal Fund				1600 ~ ~	1460 ~ ~	
b. Endowments				~ ~ ~	~ ~ ~	
c. Water-tax Fund				~ ~ ~	~ ~ ~	
Grand Total ..				29280 ~ ~	29090 ~ ~	

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Palamcottah 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 ..					
Grant I Repairs & Buildings	1030 ~ ~	650 ~ ~	~ ~ ~	1680 ~ ~	G.O. No. 2168 M. Mis dated 6th October 1897
Grant II Education Mu. Schools on Salary-Results System & Fixed payments	130 ~ ~	60 ~ ~	~ ~ ~	190 ~ ~	Do No. 1516 M. Mis dated 31st July 1897
Grant III Education Inspection Municipal Inspector-Contingencies	30 ~ ~	10 ~ ~	~ ~ ~	40 ~ ~	Do No. 1923 M. Mis dated 2nd September 1897
Pensions & Gratuities	~ ~ ~	100 ~ ~	~ ~ ~	100 ~ ~	Do No. 2081 M. Mis dated 23rd September 1897

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

Items	Actuals of the first eight months of 1897-98			Actuals of the last four months of 1896-97			Probable charges of the last four months of 1897-98			Total of columns 2 and 4.			Budget grant 1897-98, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Advances recoverable—																
a. Permanent																
b. Others																
Refunds of other than current collections..																
Discount																
Pensions and gratuities							100			100						(a) Vide G.O. No. 2081 M. Mis dated 23rd September 1897
Investments—																
a. In Government securities for purposes other than Sinking Fund																
b. In Saving Bank																
Totsal Expenditure ..	15792			10978			11888			27680			27680			
Balances—																
a. Municipal Fund										1600			1460			
b. Endowments																
c. Water-tax Fund																
Grand Total ..										29280			29090			

Calcutta
Chairman

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Calcutta 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 ..													
Grant I Repaid Buildings	1030			650						1680			G.O. No. 2168 M. Mis dated 6 October 1897
Grant II Education Mud Schools on Salary-Results System Fixed payments	130			60						190			Do No. 1516 M. Mis dated 31st July 1897
Grant III Education Inspection Municipal Inspector-Contingencies	30			10						40			Do No. 1923 M. Mis dated 2nd September 1897
Pensions & Gratuities				100						100			Do No. 2081 M. Mis dated 23rd September 1897

Calcutta
Chairman

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.	

Palamcottah Municipalit.

Statement of Proposition for revision of Establishment.

Order sanctioning present establishment. Number	Order sanctioning present establishment. Date.	Office to which the proposition refers.	Nature of Charge. Present Scale. Number	Present Scale. Designation.	Present Scale. Pay. Minimum.	Present Scale. Pay. Maximum.	Proposed Scale. Number	Proposed Scale. Designation.	Proposed Scale. Pay. Minimum.	Proposed Scale. Pay. Maximum.	Proposition. Increase per month. Amount.	Proposition. Decrease per month. Amount.	Grounds of proposition.
270 m	22-2-97	Palamcottah Municipality		Grant III Sanitation				Grant III Sanitation					
				Medical Services				Medical Services					
1516 m Inc	3-7-97			Hospital & Dispensaries				Hospital & Dispensaries					
			1	Medical Subordinate		55-00	1	Medical Subordinate		55-00	✓		
			1	Midwife		15-00	1	Midwife		15-00	✓		
			1	Clerk		10-00	1	Clerk		24-00	✓		
			2	Compounders		24-00	2	Compounders		6-8	✓		
			1	Ward Coolg		6-8	1	Ward coolg		6-00	✓		
			1	Peon		6-00	1	Peon		3-8	✓		
			1	Brahmin Cook		3-8	1	Brahmin Cook		5-8	✓		
			1	Sudra Cook		5-8	1	Sudra Cook		5-00	✓		
			1	Waterman		5-00	1	Waterman		4-00	✓		
			1	Nurse		4-00	1	Nurse		7-00	✓		
			1	Coly		7-00	1	Coly		5-00	✗	1-00	Xanthimathy Surgery attendant who was paid by Dr was raised with the sanction of Govt by one rupee in Consideration of his long service he resigned his appointment & the man who was appointed in his place is to get only Rs 5 per mensem
			1	Surgery attendant		6-00	1	Surgery attendant		3-00	✓		
			1	Dhobi		3-00	1	Dhobi		3-00	✓		
			1	Female Coly		3-00	1	Female Coly		5-00	✓		
			1	Sweeper		5-00	1	Sweeper					
				Vaccination				Vaccination					
			1	Vaccinator		15-00	1	Vaccinator		15-00	✓		
			1	Peon		5-00	1	Peon		3-00	✗	2-00	Shall be stated in the letter accompanying the budget
				Grant Vaccination Establishment				Grant Vaccination Establishment					
				Collection of Land Taxes				Collection of Land Taxes					
			2	Bill-Collectors		18-00	2	Bill-Collectors		20-00	✗		Do Do
				Total		196-8		Total		195-8-2-00		3-00	

Chairman

Ord[illegible]

Fair copy sent to Press 17-2-98

Enclosure 2 to No III from [illegible] 98

Extract from the Proceedings of the Municipal Council of Palamcottah dated 27th November 1897.

Present.

Balu. S. Shreenivaesa Cooje. Chairman

M. R. Ry. S. R. Krishnaswamy aiyangar avargal

" John. S. Devasahaya Nadar avargal

" M. Palaniandia pillai avargal

" M. Ranthimathi pillai avargal

" Kunan Sudy Musthan Sahib avargal

2. Levy of tax upon lands used solely for agricultural purposes and letters received from the Chairman Municipal Councils Tanjore, and Conjeeveram on the same subject.

The Council by a majority is of opinion that as the imposition of tax on agricultural lands works a great hardship on the people, it, in the discretion vested in it under the Act Resolves to exempt all such lands within municipal limits from taxation.

True extract

Balu. S. Shreenivaesa

Chairman

Enclosures 4

Proceedings of the Municipal Council of Palamcottah dated 27th December 1897.

Present

Balu. S. Skreeneiassa Esqr. Chairman
M. & Rg. S. Raghaviah avargal Divisional Officer
" W. E. Ganapathi pillai avargal
" S. Krishnama Rajah avargal
" Paul Rawter avargal
" M. Palaniandia pillai avargal
" M. Kanthimathi pillai avargal
" Kurankudy Musthan Sahib avargal

Budget estimates of Receipts and Charges for 1898-99.

The budget as drafted by the Chairman is approved subject to the following alterations.

(1) The Council by a majority is of opinion that in consideration of the very heavy work that has to be done by the bill-Collectors, the Government be requested to increase their pay by one Rupee per head.

True Copy

Balu. S. Skreeneiassa

Chairman

4
137 Budget 1898

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ORDER OF GOVERNMENT

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

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3/181 August 98