...al & Munl. (189) Department.

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Munl. budget. Renewing the Mayavaram
— for 1899-1900

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

FURTHER PAPERS.

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

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1899. *Enclosures*

Regd. } *Spare copies*

G.O., No. 223 M., 18th February 1899.

FEBRUARY.

Municipal Budget.

Reviewing the Máyavaram — for 1899–1900.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From M.R.Ry. T. A. ALAGA PILLAI Avargal, Chairman, Municipal Council, Máyavaram, to the Secretary to Government, Local and Municipal Department (through the Sub-Collector, Kumbakónam), dated 19th December 1898, No. 1131.

I have the honour to submit herewith the revised estimate of receipts and charges of the Máyavaram Municipality for 1898–99 and the budget estimate for 1899–1900 prepared in the prescribed forms.

2. The budget was discussed and passed by the Council at its meeting held on the 15th instant. Copy of proceedings is enclosed.

REVISED ESTIMATE FOR 1898–99.

Receipts.

3. The current year opens with a balance of Rs. 2,180, which is the closing balance in round numbers as per annual report for 1897–98.

4. The estimated receipts for 1898–99, as now revised, come to Rs. 37,680 against Rs. 35,810 anticipated in the budget, the increase occurring under "Tax on buildings" and "Grants from Government and other sources." The small decreases under "Tax on vehicles," "Carts," "Tolls," "Sale of sweepings," "Markets," "Slaughter-houses" and "License fees" are counterbalanced by the excess receipts under "Tax on arts," "Fees under Act II of 1888," "Produce from gardens" and "Private scavenging fees." The important variations are explained below.

5. *Tax on Buildings.*—This tax was strictly revised for the current year with the result that the revision fetched more than a thousand rupees. Referring to paragraph 2 of G.O., Mis. No. 1727 M., dated 13th October 1898, I beg to state that the demand originally assessed as per revision was Rs. 8,291–11–6; of this, only a small sum of Rs. 10 was remitted on objection petitions and appeals. The net demand thus comes to Rs. 8,281–11–6. After making allowance for the uncollected balance at the close of the year, Rs. 8,300 (including arrears) is entered in the revised estimate.

6. *Contributions from Government.*—A sum of Rs. 280 is expected as contribution from Government, the same being the moiety of the cost of constructing the new dead-house in the hospital compound. The building was commenced in 1896–97, when owing to the difference of opinion as to the mode of construction the progress of the work was stopped and the contribution expected in that year could not be claimed. After some correspondence on the subject the work was resumed in the current year with the approval of the Sanitary Board and the District Magistrate, and completed recently at a cost of nearly Rs. 560 as per original estimate and plan.

7. *Contributions from Private Individuals.*—The sum of Rs. 700 entered under this head comprises the donations offered by M.R.Ry. T. A. Alaga Pillai Avargal, Chairman, M.R.Ry. K. Vengu Chettiar Avargal, Councillor, and M.R.Ry. N. R. Narasimiah Garu, B.A., B.L., District Munsif, for establishing water fountains in three

important centres of the town for fresh water-supply, by the introduction of pumps, reservoirs and distributing pipes. Two of the three fountains have already been completed and opened for public use by S. P. Rice, Esq., the Sub-Collector, who earnestly pointed out to the people the various advantages of establishing similar fountains in the other quarters of the town. Arrangements have been made to construct the third fountain.

Charges.

8. The estimated expenditure, as now revised, for 1898–99 comes to Rs. 38,460, or Rs. 2,630 more than the amount budgeted for, the increase being distributed under Grants 1, 3, 4 and 5.

9. *Grant 1.*—The increase under New Works—Buildings was caused by the completion of the dead-house in the current year, the allotment previously made having lapsed for the reasons given in paragraph 6 *supra*, as also by the completion of the shed for high school accommodation (*vide* paragraph 29 of the last annual report). The increase under New Works—Water-supply was caused by the establishment of three fountains for which donations have been received (*vide* paragraph 7 *supra*). In view to hasten the completion of the re-gravelling of Pattamangalam street, the Council increased the provision sanctioned for "Repairs—Communications" by Rs. 300. Only a small portion of the street is left without re-gravelling, the Council having had to stop further progress of the work with reference to G.O., No. 2031 L., dated 22nd October 1898. This small portion the Council proposes to complete at the close of the year with the anticipated savings under "Epidemic charges." The allotment under "Repairs—Buildings" shows an increase of Rs. 380 over the sanctioned amount, which was mainly due to the repair of the office buildings, the urgent necessity for the same having been explained in paragraph 2 of the Sub-Collector's endorsement on the current year's budget report and in my letter recorded in G.O., Mis. No. 1982 M., dated 25th November 1898. The small increase under "Water-supply—Establishment" was due to the entertainment of two water coolies for the two fountains mentioned in paragraph 7 *supra*.

10. *Grant 2.*—The decrease under "Establishment" of salary-system schools was caused by withholding the increase to the second assistant and by allowing reduced pay to the acting assistant of the high school. The decrease of Rs. 200 below the sanctioned budget figure (Rs. 700) under Contingencies is due to the omission of the amount allotted for meeting the charge of taking a building for rent for accommodating some of the classes of the high school (*vide* paragraph 20 of the last budget report) a new shed having been erected to meet the emergency though to a little extent. The provision of Rs. 200 made for building and furniture grants is struck out. The Council considers that, in the present financial pressure, and in the face of many pressing demands, a further supply of benches, &c., to result schools may well be deferred for the present.

11. *Grant 3.*—As directed in G.O., Mis. No. 1982 M., dated 25th November 1898, the provision for plague charges is increased from Rs. 980 to Rs. 1,480.

12. *Grant 4.*—Owing to the cheapness of oil, a saving of Rs. 200 is expected under "Lighting contingencies." The Revenue Department claims Rs. 780 (in round numbers) for the proportionate cost (including labour) of survey stones fixed on the sides of the roads and streets of the town. I doubt whether this would form a legitimate charge on this poor Municipal funds. The amount is, however, included in the revised estimate pending the orders of Government in the matter. If the Government would be pleased to relieve this Municipality of this high charge, the Council would gladly utilize it on the most pressing reforms in connection with "Drainage" and "Water-supply."

13. *Grant 5.*—The increase under Office contingencies was mainly due to the cost of printed forms supplied last year but paid this year. The original allotment for contribution to controlling establishment at the Presidency as fixed in paragraph 4 (4) of the budget review does not cover the proportionate pay of the Collector's Municipal clerk and his pension contribution; hence is the increase under the above head.

Budget Estimate for 1899–1900.

Receipts.

14. The current year's receipts and charges, as above revised, give a balance of Rs. 1,400 to be carried forward for 1899–1900. The above sum, together with the estimated receipts of the next year, viz., Rs. 36,600, is available for expenditure during 1899–1900. With the exception of grants from Government and other sources which are extraordinary items for 1898–99, the figures of the revised estimate are more or less repeated for the budget year.

15. *School Fees.*—The income from this source is estimated at Rs. 11,250 or Rs. 250 more than the revised estimate, the increase being due to the fact that the high school is progressing in strength and finance.

16. *Grants from Provincial Funds.*—The sum of Rs. 1,030 entered under this head comprises the grants claimable on behalf of the high school, the common gymnast and the common drawing master. The amount hitherto claimed on behalf of the Municipal girls' school in the shape of result, rent and capitation grants from Provincial funds is omitted in the budget, as the Council has resolved to hand over the school to Government for the reasons given in paragraph 26 *infra*.

Expenditure.

17. *Grant 1, New Works—Communications.*—A sum of Rs. 100 is provided for the purchase of iron pipes for tunnels under roads.

18. *New Works—Buildings.*—For want of funds, the Council has been postponing the provision for additional accommodation for the high school—a long-felt want. The Inspector of Schools and the Director of Public Instruction having strongly urged on the Council, the necessity for immediate extension of the high school building, a sum of Rs. 1,000 is provided in the budget. Provision is also made for six tatty latrines at a probable cost of Rs. 50.

19. *New Works—Drainage.*—During the rainy season water stagnates for many months in the backyards of Pattamangalam and Mahadevapuram streets. It is proposed to cut a drainage channel through the middle of the backyards and drain the water into the Pálár-Cauvery. Similarly, some of the streets of Kornad are waterlogged by the inundation of the Pálár-Cauvery. If the bunds of the channel be raised in some places there will be less chance for the water getting into the streets so very often during winter. For these purposes Rs. 150 is provided.

20. *Repairs—Communications.*—The provision of Rs. 2,600 under this head comprises the usual allotment for gravel roads, as also the cost of earth works to be done in some of the streets of the town.

21. *Repairs—Buildings.*—A sum of Rs. 200 is provided for sundry repairs of the hospital, the travellers' bungalow and the office store-room buildings.

22. The number of water coolies is increased from two to four, the increased number being required for the two fountains mentioned in paragraph 7 *supra*.

23. *Grant 2, Education.*—It is proposed to spend Rs. 13,940 under this grant, against Rs. 14,170 of the revised estimate and Rs. 14,099-7-3, the actuals of 1897–98, the decrease being mainly due to the proposed transfer of the girls' school to Government.

24. *Stipends to Sessional Students.*—The provision of Rs. 60 for training four pyal school teachers of the sessional school is repeated for the budget year.

25. *Municipal Schools on Salary System.*—The high and the primary schools, Máyavaram, continue to work under this system, and the cost of maintaining these two schools during the budget year is estimated at Rs. 11,060 under "Establishment" and "Contingencies" against Rs. 11,260 of the current year's budget, the increase of Rs. 200 in the latter having been omitted for the reasons given in paragraph 10 *supra*. An increase of Rs. 5 sanctioned on behalf of the second assistant was withheld from the teacher, which the Council now proposes to transfer to the first assistant who is

fully qualified for it, with reference to the suggestion of Government contained in the concluding portion of paragraph 4 (3) of G.O., No. 617 M., dated 18th March 1897, reviewing the budget report for 1897–98. In paragraph 3 of his remarks on the budget report for 1897–98, the Director of Public Instruction strongly recommended that the first assistant's pay should be increased on the score of the great disparity between his pay and that of the headmaster and in consideration of his long and useful service. He has since completed his L.T. degree and he richly deserves the increase recommended.

26. *Municipal Schools on Salary-results System.*—The Council proposes to maintain four primary schools at a cost of Rs. 1,390 against Rs. 1,910 in the revised estimate. No provision is made for the girls' school. As the charges appertaining to the education of girls are declared by Government to devolve on Provincial funds (*vide* paragraph 5 of G.O., No. 1414 M., dated 2nd September 1891, reviewing the annual report for 1890–91), the Council is unable, in its present financial pressure, and in view of the large provision for plague charges year after year, to maintain the girls' school. I request that Government will be pleased to cause the institution to be taken under its management from the next year.

27. The usual allotments for result grants, the inspecting schoolmaster and the common gymnast are repeated for the budget year. The proposal of the Inspector of Schools to allow increased salaries to certain teachers of the high school staff as well as to the inspecting schoolmaster are all deferred with reference to the Director's suggestion contained in his endorsement, No. 11468, dated 7th October 1898. The increase of pay sanctioned for the common drawing master in G.O., No. 1517 M., dated 29th August 1898, is retained.

28. *Grant 3.*—The proposed outlay under this grant during the budget year amounts to Rs. 12,390 against the current year's budget and revised estimates of Rs. 12,400 and Rs. 12,820 respectively. The hospital compounder becomes eligible for promotion (to Rs. 15 per mensem) to the next higher grade in January 1900 and a sum of Rs. 6 is provided to meet the increase. The Council is not now able to increase the allotment for medicines. For epidemic charges, the current year's original allotment, viz., Rs. 980, is repeated.

29. *Grant 4.*—As the price of kerosine oil has risen high recently, an increased provision is made under "Lighting contingencies."

30. *Grant 5.*—The Council proposes to allow the office head clerk a small increase of Rs. 2 per mensem. The office correspondence work, which he is in charge of, has increased twofold, and the present incumbent, a first-class under-graduate, has been discharging his duties very satisfactorily. The present pay is, in the opinion of the Council, too small to attract competent men for the post. In consideration of the hard work done by him, I earnestly request that the proposed increase may be sanctioned.

———

Forwarded.

2. *Paragraph* 12.—I do not think there can be any doubt that the cost of survey stones incurred in the interest of the Municipality is a legitimate charge on Municipal funds. The Council's plea is a plea *ad misericordiam*.

3. *Paragraph* 18.—The allotment of Rs. 1,000 for the school buildings is the only item which requires much comment. There is no doubt that the present building does not give sufficient accommodation. The provision has been made partly because the Council itself recognises the necessity for it and partly because the Director has threatened to withdraw aid from the school unless it is made. The only question is whether it is right to make this allotment in the face of plague, seeing that the amount at present allotted for epidemics is only Rs. 980 and that the opening balance is small. On the other hand, there is likely to be a large saving under the head ot "Epidemic charges" this year. Government, I feel sure, would not withdraw aid from a training school merely because the extension of the building had to be deferred owing to the necessities of plague.

4. *Paragraph* 26.—It would relieve the Municipality if Government would take over the girls' school. I believe it is not a legitimate charge on Municipal funds, and the Council is hard pressed for money.

25th December 1898. (Signed) P. S. P. RICE,
Sub-Collector.

Endt. on C. No. 649-Ml.

Forwarded.

6th January 1899. (Signed) J. TWIGG,
Ag. Collector.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 10th January 1899, No. 325.

Referring to the educational portion of the budget estimate of the Máyavaram Municipality for 1899–1900, I have the honour to state that it is impossible for the department, in the present state of its finances, to take over the girls' school under departmental management. The plea of want of funds urged by the Council seems hardly tenable as the Municipality spends on education only about 9 per cent. of its income from taxation, markets and rents, while most other Municipalities spend much more. The question should, therefore, be deferred, and I recommend that the current year's allotment for the school be repeated, the necessary alterations being also made in the amount of provincial grant for which credit has been taken.

2. The proposal to raise the salary of the first assistant of the Municipal high school may stand over for the present with reference to G.O., No. 792, Financial, dated 14th September 1898.

3. With the modifications suggested above, the net expenditure proposed on education is Rs. 1,870 (Rs. 14,430—12,560), which is about 9·5 per cent. of the estimated income of the Municipality from taxation, markets and rents.

From Surgeon-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 1899, No. 21.

I have the honour to state that the provision made in Grant 3 of the budget estimate of the Máyavaram Municipality for the year 1899–1900 is sufficient and calls for no further remarks.

From Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., I.M.S., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 4th February 1899, No. 364-S.

With reference to the Máyavaram Municipal budget for 1899–1900, I have the honour to state that the proposed expenditure on vaccination is sufficient, while that on conservancy is only 23·7 per cent. of the estimated receipts, and is less than the current year's estimate. No provision is made for meeting plague charges.

2. The extract from statement II-B forwarded to me does not detail the vaccine and registration establishments.

3. Perusal of reports from other Presidencies shows that the execution of minor sanitary works for the benefit of their fellows is by no means infrequent on the part of important citizens. With the exception of acts by well-known philanthropic gentlemen whose generosity has long been recognized, it is rare for dwellers in our minor towns to make such efforts. The attention of Government is therefore invited

to the efforts made by M.R.Ry. T. A. Alaga Pillai Avargal, M.R.Ry. K. Venga Chettiyar Avargal and M.R.Ry. N. R. Narasimmiah Garu who have endeavoured, in the absence of large schemes to supply the people of Máyavaram with water that is correctly protected in accordance with modern requirements—*vide* Chairman's letter forwarding the budget statement.

ORDER—No. 223 M., dated 18th February 1899.

The estimated receipts and charges of the Máyavaram Municipality for 1899–1900, as passed by Government, are compared below with the budget and revised estimates for the year 1898–1899 and the actuals of 1897–98:—

	Actuals, 1897–98.	Budget estimate, 1898–99.	Revised estimate, 1898–99.	Budget estimate, 1899–1900.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward ..	2,674	1,420	2,180	2,290
Tax on Arts ..	2,926	2,900	3,000	3,000
,, Buildings and Lands ..	8,028	7,940	8,940	8,940
,, Vehicles and Animals ..	1,612	1,660	1,580	1,580
,, Carts ..	860	980	820	820
Tolls ..	4,514	4,670	4,540	4,540
Realizations under special Acts ..	150	..	150	..
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c. ..	1,040	860	900	900
Conservancy Receipts ..	114	200	120	120
Fees and Revenue from Educational Institutions ..	11,158	11,080	11,080	11,330
,, from Medical Institutions ..	1	10	..	..
Income from Markets and Slaughter-houses ..	1,186	1,120	1,030	1,030
License Fees ..	633	750	650	650
Other Fees ..	316	440	430	430
Fines under Municipal and other Acts ..	321	300	300	300
Grants and Contributions from Government ..	1,147	1,200	1,480	1,230
,, ,, from Local Boards ..	600	600	600	600
,, ,, from other bodies ..	10	..	700	..
Recoveries for Services to Private Individuals ..	917	1,030	1,300	1,300
Miscellaneous ..	184	70	40	40
Advances Recovered ..	484	..	30	..
Total ..	38,875	37,230	39,870	39,100
GRANT 1— *Charges.*				
New Works—				
Communications ..	99	..	..	..
Buildings ..	643	300	600	100
Drainage ..	200	..	..	50
Water-supply ..	82	..	740	150
Repairs—				
Communications ..	3,377	2,500	2,800	2,600
Buildings ..	711	120	500	200
Water-supply ..	205	210	230	320
Establishment ..	384	380	380	380
Tools and Plant and other Stores ..	13	30	20	20
Total ..	5,714	3,540	5,270	3,820
GRANT 2—				
Training schools	47	60	60	60
Municipal Schools—				
On the Salary System ..	10,927	11,260	10,900	11,000
,, Salary-result System ..	1,874	1,940	1,910	1,940
Grants-in-aid—				
Fixed and Result Grants ..	700	700	700	700
Building, Furniture, &c., grants ..	..	200	..	100
Inspection ..	247	250	250	250
Miscellaneous ..	304	330	350	380
Total ..	14,099	14,740	14,170	14,430
GRANT 3—				
Hospitals and Dispensaries ..	3,180	3,130	3,150	3,140
Contributions ..	283	270	290	290
Vaccination ..	259	300	230	230
Registration of Births and Deaths ..	107	120	110	110
Conservancy, Road-cleaning and Road-watering ..	7,572	8,580	8,160	11,170
Total ..	11,401	12,400	11,940	14,940

—	Actuals, 1897-98.	Budget estimate, 1898-99.	Revised estimate, 1898-99.	Budget estimate, 1899-1900.
Charges—cont.	Rs.	Rs.	Rs.	Rs.
Grant 4—				
Lighting	1,420	1,530	1,330	1,480
Travellers' Bungalows	493	200	200	140
Avenues	275	300	290	300
Public Garden, Survey of Land, Fire and other Charges ..	243	250	1,060	260
Total ..	2,431	2,280	2,880	2,180
Grant 5—				
Supervision and Management	2,466	2,350	2,780	2,500
Repayment of Debt	325	330	330	320
Interest on loan	206	190	190	180
Advances Recoverable	52	..	..	..
Refunds	4	..	20	..
Grand Total ..	36,698	35,830	37,580	38,380
Balance	2,177	1,400	2,290	720

Revised Estimate for 1898-99.

2. The current receipts and charges are now estimated at Rs. 37,690 and Rs. 38,460, respectively, against Rs. 35,810 and Rs. 35,830 anticipated in the sanctioned budget. There is an increase in the receipts which occurs chiefly under the tax on buildings, grants from Government and other bodies and private scavenging fees, but it is partly counterbalanced by a decrease under the tax on carts, tolls, and license fees, while the increase in the charges appears mainly under Grant 1. The entertainment of two watchmen on Rs. 4-12-0 each, proposed in paragraph 9 of the Chairman's letter, is approved. The Government notes with pleasure the liberality of the gentlemen referred to in paragraph 7. With reference to the Chairman's remarks in paragraph 12 regarding the cost of survey stones, the attention of the Municipal Council is drawn to the remarks of the Sub-Collector in the first sentence of paragraph 2 of his endorsement, in which the Government concurs. With reference to G.O., No. 1259, Financial, dated 28th December 1898, communicated with G.O., No. 44 L., dated 11th January 1899, the provision for epidemic charges will be reduced from Rs. 1,480 to Rs. 603, or Rs. 600 in round figures. The balance to be carried forward to the ensuing year's budget will then be Rs. 2,290.

Budget Estimate for 1899-1900.

3. *Receipts.*—The receipts for the ensuing year are put down at Rs. 36,610 against the revised estimate of Rs. 37,690, a decrease which appears mainly under grants from Government and from other bodies being partly met by an increase under school fees. As recommended by the Director in paragraph 1 of his letter read above, the credit taken under Provincial grants on account of Municipal schools will be raised from Rs. 850 to the previous year's estimate of Rs. 1,050.

4. *Charges*—(1) The probable charges are entered as Rs. 36,340 against the revised estimate of Rs. 37,580, the decrease appearing under all the grants except Grant 3.

(2) *Grant 1.*—With reference to the Sub-Collector's remarks in paragraph 3 of his endorsement, the allotment of Rs. 1,000 for the extension of the high school building will be struck out.

(3) *Grant 2.*—For the reasons assigned by the Director in paragraph 1 of his letter read above, the Council's proposal to hand over the girls' school to Government cannot be approved at present. The allotment under Municipal schools on the salary-result system will accordingly be raised from Rs. 1,390 to the previous year's estimate of Rs. 1,940. The reduction in the salary of the second assistant master of the Municipal High school from Rs. 65 to Rs. 60 is approved, but the proposed increase

of Rs. 5 in the salary of the first assistant master will be disallowed as advised by the Director. His attention will be drawn to the last sentence of paragraph 3 of the Sub-Collector's endorsement.

(4) *Grant 3.*—The provision for epidemic charges will be raised from Rs. 980 to Rs. 3,532, or Rs. 3,530 in round numbers, with reference to G.O., No. 1259, Financial, dated 28th December 1898, communicated with G.O., No. 44 L., dated 11th January 1899. The attention of the Chairman is drawn to the omission pointed out by the Sanitary Commissioner in paragraph 2 of his letter read above.

(5) *Grants 4 and 5.*—In the present state of the Municipal finances, the Council's proposal to increase the salary of the office head clerk cannot be approved. With reference to G.O., No. 2250 L., dated 25th November 1898, the contribution for the Central office establishments, excluding that for the pay of the Collector's Municipal clerk, will be raised from Rs. 320 to Rs. 337 or Rs. 340 in round numbers.

5. As revised by Government, the budget closes with a balance of Rs. 720 or only 2·0 per cent. of the estimated receipts. This should be increased in the course of the year by effecting economies wherever possible.

(True Extract.)

H. TREMENHEERE,
Secretary to Government.

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

Exd. P. Seetharam.

ET 4490

Roof 25/2.

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

Proof for approval.

Please see alteration in para. 4 (3) made with reference to the proper statet in the linked file.

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IR 2/3/99

G.O., No. 223 M., 18th February 1899.

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Charges.

8. The estimated expenditure, as now revised, for 1898–99 comes to Rs. 38,460, or Rs. 2,630 more than the amount budgeted for, the increase being distributed under Grants 1, 3, 4 and 5.

9. *Grant 1.*—The increase under New Works—Buildings was caused by the completion of the dead-house in the current year, the allotment previously made having lapsed for the reasons given in paragraph 6 *supra*, as also by the completion of the shed for high school accommodation (*vide* paragraph 29 of the last annual report). The increase under New Works—Water-supply was caused by the establishment of three fountains for which donations have been received (*vide* paragraph 7 *supra*). In view to hasten the completion of the re-gravelling of Pattamangalam street, the Council increased the provision sanctioned for "Repairs—Communications" by Rs. 300. Only a small portion of the street is left without re-gravelling, the Council having had to stop further progress of the work with reference to G.O., No. 2031 L., dated 22nd October 1898. This small portion the Council proposes to complete at the close of the year with the anticipated savings under "Epidemic charges." The allotment under "Repairs—Buildings" shows an increase of Rs. 380 over the sanctioned amount, which was mainly due to the repair of the office buildings, the urgent necessity for the same having been explained in paragraph 2 of the Sub-Collector's endorsement on the current year's budget report and in my letter recorded in G O, Mis. No. 1982 M., dated 25th November 1898. The small increase under "Water-supply—Establishment" was due to the entertainment of two water coolies for the two fountains mentioned in paragraph 7 *supra*.

10. *Grant 2.*—The decrease under "Establishment" of salary system schools was caused by withholding the increase to the second assistant and by allowing reduced pay to the acting assistant of the high school. The decrease of Rs. 200 below the sanctioned budget figure (Rs. 700) under Contingencies is due to the omission of the amount allotted for meeting the charge of taking a building for rent for accommodating some of the classes of the high school (*vide* paragraph 20 of the last budget report) a new shed having been erected to meet the emergency though to a little extent. The provision of Rs. 200 made for building and furniture grants is struck out. The Council considers that, in the present financial pressure, and in the face of many pressing demands, a further supply of benches, &c., to result schools may well be deferred for the present.

11. *Grant 3.*—As directed in G.O., Mis. No. 1982 M., dated 25th November 1898, the provision for plague charges is increased from Rs. 980 to Rs. 1,480.

12. *Grant 4.*—Owing to the cheapness of oil, a saving of Rs. 200 is expected under "Lighting contingencies." The Revenue Department claims Rs. 780 (in round numbers) for the proportionate cost (including labour) of survey stones fixed on the sides of the roads and streets of the town. I doubt whether this would form a legitimate charge on this poor Municipal funds. The amount is, however, included in the revised estimate pending the orders of Government in the matter. If the Government would be pleased to relieve this Municipality of this high charge, the Council would gladly utilize it on the most pressing reforms in connection with "Drainage" and "Water-supply."

13. *Grant 5.*—The increase under Office contingencies was mainly due to the cost of printed forms supplied last year but paid this year. The original allotment for contribution to controlling establishment at the Presidency as fixed in paragraph 4 (4) of the budget review does not cover the proportionate pay of the Collector's Municipal clerk and his pension contribution; hence is the increase under the above head.

Budget Estimate for 1899–1900.

Receipts.

14. The current year's receipts and charges, as above revised, give a balance of Rs. 1,400 to be carried forward for 1899–1900. The above sum, together with the estimated receipts of the next year, viz., Rs. 36,600, is available for expenditure during 1899–1900. With the exception of grants from Government and other sources which are extraordinary items for 1898–99, the figures of the revised estimate are more or less repeated for the budget year.

15. *School Fees.*—The income from this source is estimated at Rs. 11,250 or Rs. 250 more than the revised estimate, the increase being due to the fact that the high school is progressing in strength and finance.

16. *Grants from Provincial Funds.*—The sum of Rs. 1,030 entered under this head comprises the grants claimable on behalf of the high school, the common gymnast and the common drawing master. The amount hitherto claimed on behalf of the Municipal girls' school in the shape of result, rent and capitation grants from Provincial funds is omitted in the budget, as the Council has resolved to hand over the school to Government for the reasons given in paragraph 26 *infra.*

Expenditure.

17. *Grant 1, New Works—Communications.*—A sum of Rs. 100 is provided for the purchase of iron pipes for tunnels under roads.

18. *New Works—Buildings.*—For want of funds, the Council has been postponing the provision for additional accommodation for the high school—a long-felt want. The Inspector of Schools and the Director of Public Instruction having strongly urged on the Council, the necessity for immediate extension of the high school building, a sum of Rs. 1,000 is provided in the budget. Provision is also made for six tatty latrines at a probable cost of Rs. 50.

19. *New Works—Drainage.*—During the rainy season water stagnates for many months in the backyards of Pattamangalam and Mahadevapuram streets. It is proposed to cut a drainage channel through the middle of the backyards and drain the water into the Pálár-Cauvery. Similarly, some of the streets of Kornad are waterlogged by the inundation of the Pálár-Cauvery. If the bunds of the channel be raised in some places there will be less chance for the water getting into the streets so very often during winter. For these purposes Rs. 150 is provided.

20. *Repairs—Communications.*—The provision of Rs. 2,600 under this head comprises the usual allotment for gravel roads, as also the cost of earth works to be done in some of the streets of the town.

21. *Repairs—Buildings.*—A sum of Rs. 200 is provided for sundry repairs of the hospital, the travellers' bungalow and the office store-room buildings.

22. The number of water coolies is increased from two to four, the increased number being required for the two fountains mentioned in paragraph 7 *supra.*

23. *Grant 2, Education.*—It is proposed to spend Rs. 13,940 under this grant, against Rs. 14,170 of the revised estimate and Rs. 14,099-7-3, the actuals of 1897–98, the decrease being mainly due to the proposed transfer of the girls' school to Government.

24. *Stipends to Sessional Students.*—The provision of Rs. 60 for training four pyal school teachers of the sessional school is repeated for the budget year.

25. *Municipal Schools on Salary System.*—The high and the primary schools, Máyavaram, continue to work under this system, and the cost of maintaining these two schools during the budget year is estimated at Rs. 11,060 under "Establishment" and "Contingencies" against Rs. 11,260 of the current year's budget, the increase of Rs. 200 in the latter having been omitted for the reasons given in paragraph 10 *supra.* An increase of Rs. 5 sanctioned on behalf of the second assistant was withheld from the teacher, which the Council now proposes to transfer to the first assistant who is

fully qualified for it, with reference to the suggestion of Government contained in the concluding portion of paragraph 4 (3) of G.O., No. 617 M., dated 18th March 1897, reviewing the budget report for 1897–98. In paragraph 3 of his remarks on the budget report for 1897–98, the Director of Public Instruction strongly recommended that the first assistant's pay should be increased on the score of the great disparity between his pay and that of the headmaster and in consideration of his long and useful service. He has since completed his L.T. degree and he richly deserves the increase recommended.

26. *Municipal Schools on Salary-results System.*—The Council proposes to maintain four primary schools at a cost of Rs. 1,390 against Rs. 1,910 in the revised estimate. No provision is made for the girls' school. As the charges appertaining to the education of girls are declared by Government to devolve on Provincial funds (*vide* paragraph 5 of G.O., No. 1414 M., dated 2nd September 1891, reviewing the annual report for 1890–91), the Council is unable, in its present financial pressure, and in view of the large provision for plague charges year after year, to maintain the girls' school. I request that Government will be pleased to cause the institution to be taken under its management from the next year.

27. The usual allotments for result grants, the inspecting schoolmaster and the common gymnast are repeated for the budget year. The proposal of the Inspector of Schools to allow increased salaries to certain teachers of the high school staff as well as to the inspecting schoolmaster are all deferred with reference to the Director's suggestion contained in his endorsement, No. 11468, dated 7th October 1898. The increase of pay sanctioned for the common drawing master in G.O., No. 1517 M., dated 29th August 1898, is retained.

28. *Grant 3.*—The proposed outlay under this grant during the budget year amounts to Rs. 12,390 against the current year's budget and revised estimates of Rs. 12,400 and Rs. 12,820 respectively. The hospital compounder becomes eligible for promotion (to Rs. 15 per mensem) to the next higher grade in January 1900 and a sum of Rs. 6 is provided to meet the increase. The Council is not now able to increase the allotment for medicines. For epidemic charges, the current year's original allotment, viz., Rs. 980, is repeated.

29. *Grant 4.*—As the price of kerosine oil has risen high recently, an increased provision is made under "Lighting contingencies."

30. *Grant 5.*—The Council proposes to allow the office head clerk a small increase of Rs. 2 per mensem. The office correspondence work, which he is in charge of, has increased twofold, and the present incumbent, a first-class under-graduate, has been discharging his duties very satisfactorily. The present pay is, in the opinion of the Council, too small to attract competent men for the post. In consideration of the hard work done by him, I earnestly request that the proposed increase may be sanctioned.

———

Forwarded.

2. *Paragraph* 12.—I do not think there can be any doubt that the cost of survey stones incurred in the interest of the Municipality is a legitimate charge on Municipal funds. The Council's plea is a plea *ad misericordiam.*

3. *Paragraph* 18.—The allotment of Rs. 1,000 for the school buildings is the only item which requires much comment. There is no doubt that the present building does not give sufficient accommodation. The provision has been made partly because the Council itself recognises the necessity for it and partly because the Director has threatened to withdraw aid from the school unless it is made. The only question is whether it is right to make this allotment in the face of plague, seeing that the amount at present allotted for epidemics is only Rs. 980 and that the opening balance is small. On the other hand, there is likely to be a large saving under the head ot "Epidemic charges" this year. Government, I feel sure, would not withdraw aid from a training school merely because the extension of the building had to be deferred owing to the necessities of plague.

4. *Paragraph* 26.—It would relieve the Municipality if Government would take over the girls' school. I believe it is not a legitimate charge on Municipal funds, and the Council is hard pressed for money.

(Signed) P. S. P. RICE,
Sub-Collector.

25*th December* 1898.

Endt. on C. No. 649-Ml.

Forwarded.

(Signed) J. TWIGG,
Ag. Collector.

6*th January* 1899.

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, 10th January 1899, No. 325.

Referring to the educational portion of the budget estimate of the Máyavaram Municipality for 1899–1900, I have the honour to state that it is impossible for the department, in the present state of its finances, to take over the girls' school under departmental management. The plea of want of funds urged by the Council seems hardly tenable as the Municipality spends on education only about 9 per cent. of its income from taxation, markets and rents, while most other Municipalities spend much more. The question should, therefore, be deferred, and I recommend that the current year's allotment for the school be repeated, the necessary alterations being also made in the amount of provincial grant for which credit has been taken.

2. The proposal to raise the salary of the first assistant of the Municipal high school may stand over for the present with reference to G.O., No. 792, Financial, dated 14th September 1898.

3. With the modifications suggested above, the net expenditure proposed on education is Rs. 1,870 (Rs. 14,430—12,560), which is about 9·5 per cent. of the estimated income of the Municipality from taxation, markets and rents.

From Surgeon-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 1899, No. 21.

I have the honour to state that the provision made in Grant 3 of the budget estimate of the Máyavaram Municipality for the year 1899–1900 is sufficient and calls for no further remarks.

From Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., I.M.S., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 4th February 1899, No. 364-S.

With reference to the Máyavaram Municipal budget for 1899–1900, I have the honour to state that the proposed expenditure on vaccination is sufficient, while that on conservancy is only 23·7 per cent. of the estimated receipts, and is less than the current year's estimate. No provision is made for meeting plague charges.

2. The extract from statement II-B forwarded to me does not detail the vaccine and registration establishments.

3. Perusal of reports from other Presidencies shows that the execution of minor sanitary works for the benefit of their fellows is by no means infrequent on the part of important citizens. With the exception of acts by well-known philanthropic gentlemen whose generosity has long been recognized, it is rare for dwellers in our minor towns to make such efforts. The attention of Government is therefore invited

to the efforts made by M.R.Ry. T. A. Alaga Pillai Avargal, M.R.Ry. K. Venga Chettiyar Avargal and M.R.Ry. N. R. Narasimmiah Garu who have endeavoured, in the absence of large schemes to supply the people of Máyavaram with water that is correctly protected in accordance with modern requirements—*vide* Chairman's letter forwarding the budget statement.

ORDER—No. 223 M., dated 18th February 1899.

The estimated receipts and charges of the Máyavaram Municipality for 1899–1900, as passed by Government, are compared below with the budget and revised estimates for the year 1898–1899 and the actuals of 1897–98:—

	Actuals, 1897–98.	Budget estimate, 1898–99.	Revised estimate, 1898–99.	Budget estimate, 1899–1900.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	2,674	1,420	2,180	2,290
Tax on Arts	2,926	2,900	3,000	3,000
,, Buildings and Lands	8,028	7,940	8,940	8,940
,, Vehicles and Animals	1,612	1,660	1,580	1,580
,, Carts	860	980	820	820
Tolls	4,514	4,670	4,540	4,540
Realizations under special Acts	150	..	150	..
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	1,040	860	900	900
Conservancy Receipts	114	200	120	120
Fees and Revenue from Educational Institutions	11,158	11,080	11,080	11,330
,, from Medical Institutions	1	1	.	..
Income from Markets and Slaughter-houses	1,186	1,120	1,030	1,030
License Fees	633	750	650	650
Other Fees	316	440	430	430
Fines under Municipal and other Acts	321	300	300	300
Grants and Contributions from Government	1,147	1,200	1,480	1,230
,, ,, from Local Boards	600	600	600	600
,, ,, from other bodies	10	..	700	..
Recoveries for Services to Private Individuals	917	1,030	1,300	1,300
Miscellaneous	184	70	40	40
Advances Recovered	484	..	30	..
Total ..	38,875	37,230	39,870	39,100
Charges.				
GRANT 1—				
New Works—				
Communications	99	..	..	100
Buildings	643	300	600	50
Drainage	200	..	..	150
Water-supply	82	..	740	..
Repairs—				
Communications	3,377	2,500	2,800	2,600
Buildings	711	120	500	200
Water-supply	205	210	230	320
Establishment	384	380	380	380
Tools and Plant and other Stores	13	30	20	20
Total ..	5,714	3,540	5,270	3,820
GRANT 2—				
Training schools	47	60	60	60
Municipal Schools—				
On the Salary System	10,927	11,260	10,900	11,000
,, Salary-result System	1,874	1,940	1,910	1,940
Grants-in-aid—				
Fixed and Result Grants	700	700	700	700
Building, Furniture, &c., grants	..	200	..	100
Inspection	247	250	250	250
Miscellaneous	304	330	350	380
Total ..	14,099	14,740	14,170	14,430
GRANT 3—				
Hospitals and Dispensaries	3,180	3,130	3,150	3,140
Contributions	283	270	290	290
Vaccination	259	300	230	230
Registration of Births and Deaths	107	120	110	110
Conservancy, Road-cleaning and Road-watering	7,572	8,580	8,160	11,170
Total ..	11,401	12,400	11,940	14,940

—	Actuals, 1897-98.	Budget estimate, 1898-99.	Revised estimate, 1898-99.	Budget estimate, 1899-1900.
Charges—cont.	RS.	RS.	RS.	RS.
GRANT 4—				
Lighting	1,420	1,530	1,330	1,480
Travellers' Bungalows	493	200	200	140
Avenues	275	300	290	300
Public Garden, Survey of Land, Fire and other Charges ..	243	250	1,060	260
Total ..	2,431	2,280	2,880	2,180
GRANT 5—				
Supervision and Management	2,466	2,350	2,780	2,500
Repayment of Debt	325	330	330	330
Interest on loan	206	190	190	180
Advances Recoverable	52	..	..	..
Refunds	4	..	20	..
Grand Total ..	36,698	35,830	37,580	38,380
Balance	2,177	1,400	2,290	720

REVISED ESTIMATE FOR 1898–99.

2. The current receipts and charges are now estimated at Rs. 37,690 and Rs. 38,460, respectively, against Rs. 35,810 and Rs. 35,830 anticipated in the sanctioned budget. There is an increase in the receipts which occurs chiefly under the tax on buildings, grants from Government and other bodies and private scavenging fees, but it is partly counterbalanced by a decrease under the tax on carts, tolls, and license fees, while the increase in the charges appears mainly under Grant 1. The entertainment of two watchmen on Rs. 4–12–0 each, proposed in paragraph 9 of the Chairman's letter, is approved. The Government notes with pleasure the liberality of the gentlemen referred to in paragraph 7. With reference to the Chairman's remarks in paragraph 12, regarding the cost of survey stones, the attention of the Municipal Council is drawn to the remarks of the Sub-Collector in the first sentence of paragraph 2 of his endorsement, in which the Government concurs. With reference to G.O., No. 44 L., dated 11th January 1899, the provision for epidemic charges will be reduced from Rs. 1,480 to Rs. 603 or Rs. 600 in round figures. The balance to be carried forward to the ensuing year's budget will then be Rs. 2,290.

BUDGET ESTIMATE FOR 1899–1900.

3. *Receipts.*—The receipts for the ensuing year are put down at Rs. 36,610 against the revised estimate of Rs. 37,690, a decrease which appears mainly under grants from Government and from other bodies being partly met by an increase under school fees. As recommended by the Director in paragraph 1 of his letter read above, the credit taken under Provincial grants on account of Municipal schools will be raised from Rs. 850 to the previous year's estimate of Rs. 1,050.

4. *Charges.*—(1) The probable charges are entered as Rs. 36,340 against the revised estimate of Rs. 37,580, the decrease appearing under all the grants, except Grant 3.

(2) *Grant 1.*—With reference to the Sub-Collector's remarks in paragraph 3 of his endorsement, the allotment of Rs. 1,000 for the extension of the high school building will be struck out.

(3) *Grant 2.*—For the reasons assigned by the Director in paragraph 1 of his letter read above, the Council's proposal to hand over the girls' school to Government cannot be approved at present. The allotment under Municipal schools on the salary-result system will accordingly be raised from Rs. 1,390 to the previous year's estimate of Rs. 1,940. The proposed increase of Rs. 5 in the salary of the first assistant master of the Municipal High school will be disallowed as advised by the Director. His attention will be drawn to the last sentence of paragraph 3 of the Sub-Collector's endorsement.

(4) *Grant 3.*—The provision for epidemic charges will be raised from Rs. 980 to Rs. 3,532 or Rs. 3,530 in round numbers, with reference to G.O., No. 44 L., dated 11th January 1899. The attention of the Chairman is drawn to the omission pointed out by the Sanitary Commissioner in paragraph 2 of his letter read above.

(5) *Grants 4 and 5.*—In the present state of the Municipal finances, the Council's proposal to increase the salary of the office head clerk cannot be approved. With reference to G.O., No. 2250 L., dated 25th November 1898, the contribution for the Central office establishments, excluding that for the pay of the Collector's Municipal clerk, will be raised from Rs. 320 to Rs. 337 or Rs. 340 in round numbers.

5. As revised by Government, the budget closes with a balance of Rs. 720 or only 2·0 per cent. of the estimated receipts. This should be increased in the course of the year by effecting economies wherever possible.

(True Extract.)

for *Secretary to Government.*

To the Chairman, Municipal Council, Máyavaram.
" Collector of Tanjore.
" President, District Board, Tanjore.
" Accountant-General.
" Director of Public Instruction.
" Surgeon-General.
" Sanitary Board.
" Sanitary Commissioner.
" Sanitary Engineer.
" Plague Commissioner.
" Revenue Department.

Editors' Table.

Exd. P. Seetharam.

Mayan " -

REVISED ESTIMATE FOR 1898-99.

AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings:—

Current No. 898 of 1899, dated 19th Dec. 98 from the Chairman, Mc. Maya-veram.

Current No 115 of 1899, dated 10th Jany 99 from the D.C.I.

Current No. 134 of 1899, dated —do— from the S. General.

Current No. 431 of 1899, dated 4th Feby — from the Secy: Commr.

Order. No. 223 dt 3 Feb 1899

The estimated receipts and charges of the Mayavaram Municipality for 1899 1900, as passed by Government, are compared below with the budget and revised estimates for the year 1898-99 and the actuals of 1897-98

Receipts.	Actuals, 1897-98.	Budget Estimate, 1898-99.	Revised Estimate, 1898-99.	Budget Estimate 1899 1900
	Rs.	Rs.	Rs.	Rs.
Balance brought forward	2674	1420	2180	1420 + 2290
Tax on Arts	2926	2900	3000	3000
Tax on Buildings and Lands	8028	7940	8940	8940
Water-Tax on Buildings and Lands	"	"	"	"
Tax on Vehicles and Animals	1612	1660	1580	1580
Tax on Carts	860	980	820	820
Tolls	4514	4670	4580	4580
Realizations under Special Acts	150	"	150	"
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	1040	860	900	900
Conservancy Receipts	114	200	120	120
Fees and Revenue from Educational Institutions ..	11,158	11,080	11,080	11,330
Fees and Revenue from Medical Institutions	1	10	"	"
Income from Markets and Slaughter-houses	1186	1120	1030	1030
License fees	633	750	650	650
Other fees	316	440	430	430
Fines under Municipal and other Acts	321	300	300	300
Interest on Investments and premium on Loans ..	"	"	"	"
Grants and Contributions from Government	1147	1200	1480	1530
Do. from Local Boards	600	600	600	600
Do. from other bodies	10	"	700	"
Recoveries for services to private individuals	917	1030	1300	1300
Miscellaneous	184	70	40	40
Loans	"	"	"	"
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	"	"	"	"
Advances Recovered	484	"	30	"
Total ..	38875	37280	39860	38000 20900 39100

Charges.	Actuals, 1897-98.	Budget Estimate, 1898-99.	Revised Estimate, 1898-99.	Budget Estimate, 1899-1900.	
	Rs.	Rs.	Rs.	Rs.	
GRANT 1.					
New Works—					
Communications	99	"	"	100	
Buildings	643	300	600	1050	5[illegible]
Drainage	200	"	"	150	
Water-supply	825	"	740	"	
Repairs—					
Communications	3377	2500	2800	2600	
Buildings	711	120	500	[illegible]	20
Drainage	"	"	"	"	
Water-supply	205	210	230	"	
Establishment	384	380	380	10	4820 3820
Tools and Plant and other Stores	13	30	2[illegible]		
Contributions for Public Works	"	"	"	60	60
Total ..	5714	3540	527	100	11.0[illegible]
GRANT 2.				1.910	1390 1940
Training Schools	47	60	1		
Municipal Schools—					
(*a*) On the Salary System	10927	11.260	10.9	700	" 700
(*b*) On the Salary Result System	1874	1940	1	"	100
Grants-in-aid—				250	250
(*a*) Salary grants	"	"	1	150	380
(*b*) Result grants	700	700	—	—	
(*c*) Building, Furniture, &c., grants	"	1.740	1[illegible]170		13.940 14430
Inspection	247				
Miscellaneous	304	3.130	3.150	3140	
Total ..	3	270	290	290	
GRANT 3.	14.059	300	230	230	
Hospitals and Dispensaries	107	120	110	110	
Contributions	872	8580	9[illegible]	8620	11170
Vaccination	3401	12.400	12.820	12.290	14.940
Registration of Births and Deaths	2		1940		
Conservancy, Road-cleaning and Road-watering ..	7[illegible]	1530	1330	1480	
Total ..	11.2	"	"	"	
GRANT 4.	3	200	200	"	
Lighting	7[illegible]	300	290	140	
Markets and Slaughter-houses	143	250	1060	300	
Choultries	431	2280	2880	260	
Travellers' Bungalows				2180	
Avenues	466	2360	2780	2500	
Public Garden, Survey of Land, Fire and other charges ..	825	330	330	330	
Total ..	206	190	190	180	
GRANT 5.	652	"	"	"	
Supervision and management	4	"	"	20	"
Repayment of Debt	2[illegible]	"	"	"	"
Interest on loan		"	"	"	"
Advances Recoverable		"	"	"	"
Refunds		830	3[illegible]50 36.460	36,340	3838
Discount		00	1[illegible]90	1[illegible]60	
Pensions and Gratuities			2290		
Investments					
Grand			39870	38020	72
Balance					

REVISED ESTIMATE FOR 1898-99.

2. The current receipts and charges are now estimated at Rs.37,690 and Rs.38,460, respectively, against Rs.35,810 and Rs.35,830 anticipated in the sanctioned budget. There is an increase in the receipts which occurs chiefly under the tax on buildings, grants from Government and other bodies, and private scavenging fees but it is partly counterbalanced by a decrease under the tax on carts, tolls, and license fees, while the increase in the charges appears mainly under Grant 1. The entertainment of two watchmen on Rs.4-12-0 each, proposed in para.9 of the Chairman's letter, is approved. The Government notes with pleasure the liberality of the gentlemen referred to in para.7. With reference to the Chairman's remarks in para.12, regarding the cost of survey stones, the attention of the Municipal Council is drawn to the remarks of the Sub-Collector in the first sentence of para.2 of his endorsement, in which the Government concurs. The request of the Municipal Council to be relieved of the charge on this account, will be considered in the Revenue Department. With reference to G.O. No.44 L., dated 11th January 1899, the provision for epidemic charges will be reduced from Rs.1,480 to Rs.603 or Rs.600 in round figures The balance to be carried forward to the ensuing year's budget will

then

then be Rs.2,290

BUDGET ESTIMATE FOR 1899-1900.

3. RECEIPTS. The receipts for the ensuing year are put down at Rs.36,610 against the revised estimate of Rs.37,690, a decrease which appears mainly under Grants from Government and from other bodies being partly met by an increase under school fees. As recommended by the Director in para.1 of his letter read above, the credit taken under Provincial Grants on account of municipal schools will be raised from Rs.850 to the previous year's estimate of Rs.1,050.

CNo. 115.m G

4. CHARGES. (1) The probable charges are entered as Rs.36,340, against the revised estimate of Rs.37,580, the decrease appearing under all the grants, except Grant 3.

(2) Grant - 1. With reference to the Sub-Collector's remarks in para.3 of his Endorsement, the allotment of Rs.1,000 for the extension of the high school building will be struck out.

(3) Grant - 2. For the reasons assigned by the Director in para.1 of his letter read above, the Council's proposal to hand over the Girls' School to Government, cannot be approved at present. The allotment under municipal schools on the salary-result system will accordingly be raised from Rs.1,390, to the previous year's estimate of Rs.1,940. The proposed increase of Rs.5 in the salary of the First Assistant Master of the Municipal High School will be disallowed as advised by the Director. His attention will be drawn to the last sentence of para.3 of the Sub Collector's Endorsement.

CNo. 115.m G

Vide para 26 of the Chairman's letter.

Vide para 25 of the Chairman's letter.

Please see para. 2 of the Director's letter. G

(4) Grant 3. ~~The remarks of the Sanitary Commissioner on the allotments for Vaccination, Registration of Vital Statistics and Sanitation are awaited. In the meantime,~~ The provision for epidemic charges will be raised from Rs.980 to Rs.3,532 or Rs.3,530 in round numbers, with reference to G.O. No.44 L., dated 11" January 1899. The attention of the Chairman is drawn to the omission pointed out by the Sanitary Commissioner in para. 2 of his letter read above.

F

(5) Grants 4 and 5.. In the present state of the Municipal finances, the Council's proposal to increase the salary of the office head-clerk cannot be approved. With reference to G.O. No.2250 L, dated 25th November 1898, the contribution for the central office establishments, excluding that for the pay of the Collector's Municipal Clerk will be raised from Rs.330 to Rs.337 or Rs.340 in round numbers.

Vide para 30 of the Chairman's letter.

H

5. As revised by Government, the budget closes with a balance of Rs.720 or only 2.0 per cent of the estimated receipts. This should be increased in the course of the year by effecting economies wherever possible.

I.R.
7/2/99.

H.T.
8/2/99
To Reo. for ci on marked portion of h. 3.

P.T.O.

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To The Chairman M.C. Mayavaram
.. Collector of Tanjore
.. President Dt. Bd Tanjore
.. Accountant General
.. Director of Public Instruction
.. Surgeon General
.. Sanitary Board
.. .. Commissioner
.. .. Engineer
.. Plague Commissioner
.. ~~Revenue Departt.~~
Editors' Table.

Despd. 7/3/99

In fo. 223 m / 18/2/99

Revenue Department

Draft order on Municipal Cno. 89 of 1899 - Budget Estimates of the Mayavaram Municipality for 1899-1900.

To Under Secy

The draft order is sent to the Department for counter initials with reference to the portion marked with blue chalk at page 3.

The Municipal Council requests to be relieved of a charge of Rs. 780 incurred in the current year on account of survey stones fixed on the sides of the roads and streets of the town; and, in support of its request, urges that it is doubtful whether the expenditure would form a legitimate charge on the municipal funds. para 12 of the Chairman's letter (flagged P). With reference to the above

[re]quest, the Sub-Collector in his endorsement on the Chairman's letter observes that there can be no doubt that the cost of survey stones incurred in the interest of the municipality is a legitimate charge on municipal funds and that the Council's plea is a plea ad misericordiam? The Board in the draft order expresses concurrence in the Sub-Collector's remarks and remit the Chairman's request for consideration in the Rev. Deptt. It is submitted that there is no information in the Office as to the circumstances in which the survey work in question was undertaken, and that the matter cannot be disposed of without a reference to the ~~Superintendent~~ Superintendent, Revenue Survey. Presumably the survey was undertaken at the Municipality's expense, and there appears no reason to comply with the Chairman's request. It is submitted that there appears no objection to the draft order being counterinitialled.

P.L.
14/2/99.

Secy

The draft may be accepted; the Supdt of Survey will be asked to report [illegible] when the order comes to Rev.

[illegible]
14/2/99

I am inclined to think it wd. be inadvisable to promise consideration of a request ~~which~~ unless there is ~~little~~ some likelihood that Govt. will entertain it - we know nothing of the circs., & the Sub-Collector distinctly asserts that the charge is a proper municipal charge. Wd. omit the sentence "& if they make a further representation it will be then consd."

[signature]

L & M. Dept. ...

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Mayavaram during the official year 1897-1900.

	Budget 1897-1900		Revised Budget		Actuals, 1897-98 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.	Estimate for 1898-99.	Estimate for 1898-99.	
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		1400 . .	2180 . .	1420 . .	2654 3 6
b. Endowments					
c. Water-tax Fund					
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	3000 . .	✓	3000 . .	2900 . .	2926 . .
b. Tax on buildings (section 63) ..	8300 . .	✓	8300 . .	7300 . .	7884 13 9
c. Tax on lands (section 63) . ..	640 . .	✓	640 . .	640 . .	643 5 10
d. Water-tax on buildings and lands (section 75)					
e. Tax on vehicles with springs and palanquins (section 77)	640 . .	✓	640 . .	720 . .	604 . .
f. Tax on animals (section 77) ..	940 . .	✓	940 . .	940 . .	1008 . .
g. Tax on carts and other vehicles without springs (section 85) ..	820 . .	✓	820 . .	980 . .	860 . .
h. Tolls (section 91)—					
Gross receipts .. 6800 ..	4540				
Less Local Fund share 2268 ..	4530 . .		4530 . .	4670 . .	4513 14 8
i. Penalties on account of—					
i. Tax on arts					
ii. Tax on buildings					
iii. Tax on lands					
iv. Water-tax on buildings and lands					
v. Tax on vehicles, &c.					
vi. Tax on animals					
vii. Tax on carts, &c.					
viii. Evasion of tolls					
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds					
b. Ferry rents					
c. Fees under Act II of 1888 ..		1887 . .	150 . .	. . .	150 . .
Carried forward ..		18570 . .	19020 . .	18160 . .	18090 2 3

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Mazawaam during the official year 1897-900 cont

—	Budgt. 1897-900 Details of Minor Heads.	Budgt. 1897-900 Totals of Major Heads.	Revised Estimate for 1898-9.	Budgt Estimate for 1898-9.	Actuals, 1897-98 (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 ..		18870 . .	19020 . .	18150 . .	18090 2 3
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	150 . .		150 . .	√ 150 . .	159 5 6
ii. Rent of buildings	80 . .		80 . .	√ 80 . .	83 . .
iii. Avenue receipts	400 . .		400 . .	√ 400 . .	505 . 11
iv. Fees from Traveller's Bungalows	140 . .		140 . .	√ 140 . .	120 . .
b. i. Sale-proceeds of lands and buildings					
ii. Produce of lands, gardens, &c.	100 . .		100 . .	√ 60 . .	74 8 .
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	30 . .		30 . .	√ 30 . .	98 12 3.
c. Conservancy receipts— Sale-proceeds of night-soil, street refuse, &c.	120 . .		120 . .	√ 200 . .	113 15 1
d. i. Fees from educational institutions	11250 . .		11000 . .	√ 11000 . .	11077 11 6.
ii. Other revenue from educational institutions	80 . .		80 . .	√ 80 . .	80 10 6.
e. i. Sale-proceeds and composition fees of medicines				10 . .	1 . 6.
ii. Other Hospital receipts ..					
11330 1030 12360					
f. i. Income from markets	690 . .	√	690 . .	√ 720 . .	750 . .
ii. „ slaughter-houses..	340 . .	√	340 . .	√ 400 . .	436 . .
g. Other fees— Warrant fees	320		320 . .	√ 320 . .	202 8 .
i. Distraint fees	30 . .		30 . .	√ 30 . .	29 6 .
ii. License fees	650 . .		650 . .	√ 750 . .	633 49
iii. Cartstand fees	70 . .	√	70 . .	√ 80 . .	83 . .
iv. Other fees	10 . .		10 . .	√ 10 . .	3 . .
h. Fines under Municipal and other Acts	300 . .	√	300 . .	√ 300 . .	320 10 6
i. Interest on investments—		14760 . .			
i. General, including choultries					
ii. Educational					
iii. Medical					
j. Premium on loans					
Carried forward ..		33630 . .	33530 . .	32910 . .	32859 10 9

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Mazawaam during the official year 1897-900 cont.

—	Budgt. 1897-900 Details of Minor Heads.	Budgt. 1897-900 Totals of Major Heads.	Revised Estimate for 1898-9.	Budgt Estimate for 1898-9.	Actuals, 1897-98 (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 ..		33630 . .	32530 . .	32410 . .	32859 10 9
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends					
Buildings					
Municipal Schools	850 . .		1050 . .	√ 1050 . .	1016 7 6
Other purposes	180 . .		150 . .	√ 150 . .	130 . .
ii. Medical					
iii. Other purposes—					
Communications					
Water-supply					
Drainage					
Sanitation					
Other purposes					
b. From Local Boards—		+	280 . .	√	
i. Education					
ii. Medical	600 . .		600 . .	√ 600 . .	600 . .
iii. Other purposes					
c. Other grants and contributions—					
i. Education					
ii. Medical					
iii. Other purposes		√			
6. MISCELLANEOUS—		1630 . .	+ 700 . .	√	10 . .
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging	1200 . .	√	+ 1200 . .	√ 930 . .	853 8 .
ii. Other purposes	100 . .		100 . .	√ 100 . .	63 . .
b. Other items—					
i. Fishery rents	10 . .		10 . .	√ 40 . .	46 . .
ii. Refunds of Expenditure of previous year					
iii. Fee for numbering carts, &c.	20 . .		20 . .	√ 20 . .	11 49
iv. Other items	60 . .	√	10 . .	√ 10 . .	18 7 .
		1340 . .			112 10 3.
Carried forward ..		36600 . .	37650 . .	35810 . .	35716 10 3

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Mayavaram during the official year 1897-98—cont.

—	Details of Minor Heads.	Totals of Major Heads.	Estimate for 1896-97.	Estimate for 1896-97.	Actuals, 189 -98 (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 ..		36600 - -	37650 - -	35810 - -	35716 10 3
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			30 - -	- -	484 6 5
Total Receipts ..		36600 - -	37680 - -	35810 - -	36201 2 10
Grand Total ..		38000 - -	37860 - -	37230 - -	38875 4 4

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 7½ per cent. and tax on lands at 7½ per cent. of rent value.
3. Water-tax on buildings and lands is levied at ~~per cent.~~ 2½ annas ~~for every 80 square yards.~~
4. Tax on vehicles and animals is levied at the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 per cart. per annum.
6. Tolls are levied at 3/4th the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O.s dated 1684 m. mis 30.10.91 + 714 m. mis 20.4.92.
8. The house-tax registers were last revised in the official year 97/98 and the land tax registers in the official year. 95-96
9. Total extent of land assessed is 1136 acres.
10. The mode of estimating the annual rental of houses and lands is as follows:— Explained in last year's Annual Report for 1891-92.

G.O. no 1991 m 15-1-97

J. A. Lazarus
Chairman.

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

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

Statement II.—Expenditure from the Municipal Fund of the Town of Mayavaram for the official year 1897-900

—	Budget 1897-900 Details of Minor Heads.	Budget 1897-900 Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1897-98.	Actuals, 1897-98 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT 1.—(*Public Works*)—					
1. New Works—					
a. Communications	100 . .				99 . 5
b. Buildings	1050 . .		600 . .	300 . .	642 13 9
c. Drainage	150 . .				200 . .
d. Water-supply		1300 . .	740 . .		842 3 7
2. Repairs—					
a. Communications	2600 . .		2800 . .	2500 . .	3377 5 6
b. Buildings	200 . .		500 . .	120 . .	710 10 6
c. Drainage—					
i. Repairs to works					
ii. Establishment for flushing drains, &c.					
d. Water-supply—					
i. Repairs to works, machinery, &c.	320 . .		230 . .	210 . .	188 10 9
ii. Establishment		3120 . .			16 6 —
iii. Contingencies	380 . .	380 . .	380 . .	380 . .	283 8 .
3. Establishment	20 . .	20 . .	20 . .	30 . .	13 . .
4. Tools and Plant and other stores.					
5. Contributions—					
a. To Local Boards for works					
b. To Provincial Funds for scrutiny of estimates, &c.					
c. To others for public works					
Total, Grant 1		4820 . .	5270 . .	3540 . .	5713 10 6
GRANT 2.—(*Education*)—					
1. Training Schools—					
a. Contributions to Local Boards					
b. Stipends to ~~Normal~~ Sessional students	60 . .	60 . .	60 . .	60 . .	47 9 1
2. Municipal Schools—					
i. On Salary System—					
a. Establishment	10560 . .	11060 . .	10400 . .	10960 . .	10365 13 9
b. Contingencies	500 . .		500 . .	700 . .	560 11 11
Carried forward		11120 . .	10960 . .	11320 . .	10974 2 9

Statement II.—Expenditure from the Municipal Fund of the Town of Mayavaram for the official year 1897-900 cont.

—	Budget 1897-900 Details of Minor Heads.	Budget 1897-900 Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1897-98.	Actuals, 1897-98 (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		11120 . .	10960 . .	11320 . .	10974 2 9
GRANT 2.—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	910 . .		1210 . .	1240 . .	1204 4 3
b. Result Grants	230 . .		450 . .	450 . .	450 . .
c. Contingencies	150 . .	1390 . .	250 . .	250 . .	220 3 3.
3. Salary Grants	1390			1940	
Fixed 4. Results Grants	700 . .	700 . .	700 . .	700 . .	700 . .
5. Combined Grants—					
a. Fixed Payments					
b. Result Grants					
6. Inspection—					
a. Contributions to Local Boards					
b. Municipal Inspectors—					
i. Establishment	230 . .		230 . .	230 . .	228 . .
ii. Contingencies	20 . .	250 . .	20 . .	20 . .	19 1 .
7. Miscellaneous—					
a. Building, furniture, &c., grants	100 . .			200 . .	
b. Common gymnasium—					
i. Establishment	180 . .		180 . .	180 . .	180 . .
ii. Contingencies	10 . .		10 . .	20 . .	1 12 .
c. Common Drawing Master—					
i. Establishment	180 . .		150 . .	120 . .	120 . .
ii. Contingencies	10 . .		10 . .	10 . .	2 . .
d. Other items		480 . .			
Total, Grant 2		13940 . .	14170 . .	14740 . .	14099 7 3.
GRANT 3.—(*Sanitation and Medical Services*).					
1. Hospitals and Dispensaries—					
a. Establishment	1940 . .		1950 . .	1930 . .	1975 4 9
b. Medicines and Supplies	600 . .		600 . .	600 . .	592 6 2
c. Diet of Patients	350 . .		350 . .	350 . .	352 15 5
d. Sundries and Contingencies	250 . .		250 . .	250 . .	258 13 3
e. Contributions to Local Boards		3140 . .			
&c., &c., &c.					
Carried forward		3140 . .	3150 . .	3130 . .	3180 1 7

Statement II.—Expenditure from the Municipal Fund of the Town of Mayavaram for the official year 1897-900—cont.

—	Budget 1897-900 Details of Minor Heads.	Budget 1897-900 Totals of Major Heads.	Revised Estimate for 1898-9.	Budget Estimate for 1898-9.	Actuals, 1897-98 (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 ..		3140 - -	3150 - -	3120 - -	2180 1 7
GRANT 3.—(*Sanitation and Medical Services*)—cont.					
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—					
i. Medical College					
ii. Sanitary Inspection ..	120 - -		120 - -	100 - -	118 - -
iii. Medical Reserve staff ..					
iv. Cutlers' Establishment ..					
b. CONTRIBUTIONS TO LOCAL BOARDS, &C., FOR—					
i. Medical Schools	120 - -		120 - -	120 - -	120 - -
ii. Reserve staff	20 - -		20 - -	20 - -	16 - 9
District Hospitals &c. &c. Subs	30 - -	290 - -	30 - -	30 - -	29 6 6
c. OTHER CONTRIBUTIONS					
3. VACCINATION—					
a. Establishment	180 - -	180 - -	180 - -	180 - -	179 8 -
b. Contingencies	50 - -	230 - -	50 - -	120 - -	4 12 9
c. Contributions to Local Boards ..					74 8 7
4. REGISTRATION OF BIRTHS AND DEATHS—					
a. Establishment	110 - -	110 - -	110 - -	110 - -	103 3 11
b. Contingencies				10 - -	
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—					
a. i. Establishment	2630 - -		2570 - -	2600 - -	2220 15 1
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	3870 - -		3860 - -	3870 - -	3842 10 5
b. Private scavenging—					
i. Establishment	960 - -		950 - -	950 - -	798 8 3
ii. Contingencies, such as cost of scavenging carts, &c.	10 - -		10 - -	10 - -	
c. Cholera charges	980 - -		1480 - -	980 - -	570 12 5
d. Contingencies	20 - -		20 - -	20 - -	48 10 8
Special Cart Expenses for Festivals	150 - -	8620 - -	150 - -	150 - -	154 4 5
Total, Grant 3 ..		12390 - -	12820 - -	12400 - -	11400 4 4

9040 8580 7571-73

Statement II.—Expenditure from the Municipal Fund of the Town of Mayavaram for the official year 1897-900—cont.

—	Budget 1897-900 Details of Minor Heads.	Budget 1897-900 Totals of Major Heads.	Revised Estimate for 1898-9.	Budget Estimate for 1898-9.	Actuals, 1897-98 (audited figures).
1	2	3	4	5	
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*).	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. LIGHTING—					
a. Establishment	580 - -		580 - -	580 - -	559 14 11
b. Contingencies	900 - -	1480 - -	750 - -	950 - -	860 11 7
2. i. MARKETS—					
a. Establishment					
b. Contingencies					
ii. SLAUGHTER-HOUSES—					
a. Establishment					
b. Contingencies					
3. CHOULTRIES—					
a. Establishment					
b. Contingencies					
c. Feeding Travellers					
4. TRAVELLERS' BUNGALOWS—					
a. Establishment	120 - -		120 - -	130 - -	109 12 -
b. Contingencies	20 - -	140 - -	80 - -	80 - -	382 6 4
5. AVENUES—					
a. Establishment	290 - -		280 - -	290 - -	274 13 11
b. Contingencies	10 - -		10 - -	10 - -	
6. PUBLIC GARDEN—		300 - -			
a. Establishment					
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..			10 - -		7 3.
7. SURVEY OF LAND					
8. FIRE—			780 - -		
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 ..		490 - -	2610 - -	2030 - -	2188 11 -

Statement II.—Expenditure from the Municipal Fund of the Town of Mayavaram for the official year 1897-900 cont.

—	Budget 1897-900 Details of Minor Heads.	Budget 1897-900 Totals of Major Heads.	Revised Estimate for 1897-900	Budget Estimate for 1897-900	Actuals, 1897-98 (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 ..		1970 - -	2610 - -	2030 - -	2188 11 -
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*)— cont.					
9. OTHER CHARGES—cont.					
ii. Rewards for destruction of wild animals and snakes	20 - -		20 - -	√20 - -	
iii. Printing	200 - -		200 - -	√200 - -	216 12 6
iv. Compensation for lands ..					
v. Other items Law Charges	30 - -		30 - -	√30 - -	25 11 11
Goat Kist	10 - -		20 - -	√ - - -	- - -
		260			
Total, Grant 4 ..		2180 - -	2880 - -	2280 - -	2431 3 5
GRANT 5—					
a. General Establishment—	970				
i. Office Establishment	970 - -	√	970 - -	√970 - -	966 - -
ii. Inspection	300 - -	√	300 - -	√300 - -	297 8 -
b. Collection of Municipal Taxes—					
i. Establishment	520 - -	√	520 - -	√520 - -	513 9
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c.	- - -		- - -	10 - -	- - -
c. Collection of Tolls—					
i. Establishment				√	
ii. Contingencies	10 - -		10 - -	√ - - -	5 2 -
d. Office contingencies other than (b) (ii)	300 - -	√	600 - -	√230 - -	246 4 6
e. Contributions for Central office and Audit establishments ..	340 380 - -	√	320 880 - -	√320 - -	437 8 11
Contribution to Local Fund Office Establishment	60	2500	60	√	
Total, Grant 5 ..		2500 - -	2780 - -	2350 - -	2465 8 2
REPAYMENT OF DEBT—					
a. Instalments paid during the year..	330 - -	√330 - -	330 - -	√330 - -	325 - -
b. Invested on account of Sinking Fund (Value of securities purchased)					
c. Charges of investment					
INTEREST—					
a. On account of last year					
b. On account of current years ..	180 - -	√180 - -	190 - -	√190 - -	206 2 -

Statement II.—Expenditure from the Municipal Fund of the Town of Mayavaram for the official year 1897-900 cont.

—	Budget 1897-900 Details of Minor Heads.	Budget 1897-900 Totals of Major Heads.	Revised Estimate for 1897-98	Budget Estimate for 1897-98	Actuals, 1897-98 (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					52 4 -
Refunds of other than current collections ..			20 - -	√ - - -	4 - -
Discount					
Pensions and gratuities					
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank		X	X		
Total Expenditure ..		36340 - -	38460 - -	35830 - -	36692 1 8
Balances—		√	X		
a. Municipal Fund		1660 - -	1400 - -	1400 - -	2177 2 8
b. Endowments					
c. Water-tax Fund		X	X		
Grand Total ..		38000 - -	39860 - -	37230 - -	38875 4 4

NOTE TO STATEMENT II.

Position of the Municipality of Chairman *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	
		Advances for works, &c.	
		Total ..	

5270
6820 - 14170
13940 - 12820
12390 - 2850
2180 - 2780
2500 - 330
380 - 190
180 - 20
36340 - 38460

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

Part I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1899-1900.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications								
1	Iron pipes for								
2	tunnels under roads	100	.	.	.	100	.	.	
3									
	Total ..	100	.	.	.	100	.	.	
(b)	Buildings								
1	Cost of 6 new								
2	tiled Labourers	50	.	.	.	50	.	.	
3	Additional								
	accomodation								
	for the Upper Police	1000				1000			
	Total ..	1050	.	.	.	1050	.	.	

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

Part I.—New Works—*cont.*

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1899-1900.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage								
1	Cost of Cutting a								
2	Channel thro' the								
3	backyards of								
	Cattumanja Cau								
	& Mahadanapuram								
	Streets, including								
	tunnels thereto &c								
	and to Strengthen	150	.	.	.	150	.	.	
	the [illegible] ds of								
	Palon Causeway to								
	certain placer								
	in Kotmale								
	Total ..	150	.	.	.	150	.	.	
(d)	Water-supply								
1									
2									
3									
	Total ..								

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

Part II.—Repairs.

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		RS.	A.	P.	RS.	A.	P.	
(a)	Communications							Total mileage of roads, streets, lanes, &c., in the town. Metalled or Gravelled: m. 2. yds 3-3-60; Unmetalled: m. 6. yds 31-3-190
1	Repanelling of the South Road, including the Completion of that of Pattamangalam Street	1500	.	.				
2	Pay of permanent Coolies	340	.	.				Total mileage under maintenance. Metalled or Gravelled: m. f. yds 2-6-91; Unmetalled: m. f. yds 20-1-20.
3	Do Lamplighters for working on roads	260	.	.				
4	Sand for roads	100	.	.				
5.	Repair of Tunnels in Tumbelandoor Cinnamangana Street	100	.	.				
6	Raising the level of Mathandavarapuram Road	50	.	.				
7	Brick Jellie etc for Mahadanapuram Street	50	.	.				
8	Do Sarabhattar Street	50	.	.				
9	Do Aryaga Street	50	.	.				
10	Sundry repairs to other Streets.	100	.	.				
	Total ..	2600	.	.				

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		RS.	A.	P.	RS.	A.	P.	
(b)	Buildings							
1	Repairs to Hospital Buildings	50	.	.				
2	Do Travellers Bungalow	50	.	.				
3	Do Office Store room	50	.	.				
4	Sundry repairs to other small buildings	50	.	.				
	Total ..	200	.	.				

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		RS.	A.	P.	RS.	A.	P.	
(*c*)	Drainage							
1								
2								
3								
	Total ..							
(*d*)	Water-supply							
1								
2								
3								
	Total ..							

Statement II-B.—Details of Municipal Establishments.

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 1.—2. *c.* Drainage—							
Overseers							
Drain cleaners							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
d. Water works—							
Overseers							
Watchmen at Rs 4/12 each ..	2	9	8	.	(new) 114	.	.
Do Rs 4/8 each	1	4	8	.	54	.	.
Do	1	4	.	.	48	.	.
River Coolies [illegible] 4 each	6	27	.	.	104	.	.
Total ..	10	45	.	.	320	.	.
Deduct Fines and Stoppages ..					-	.	.
Add arrears for last year paid this year ..					-	.	.
Balance (Statement II) ..					320	.	.
3. General—							
Overseers	1	25	.	.	300	.	.
Maistries	1	7	.	.	84	.	.
Total ..	2	32	.	.	384	.	.
Deduct Fines and Stoppages ..					4	.	-
Add arrears for last year paid this year ..					-	.	.
Balance (Statement II) ..					380	.	

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 2.—Education—							
1. Training Schools—							
Pupils receiving scholarships at Rosaries for 8 months	4	20	.	✓	60	.	.
Total ..	4	20	.	✓	60	.	✓
Deduct Fines and Stoppages ..					-	.	.
Add arrears for last year paid this year ..					-	.	.
Balance (Statement II) ..					60	.	✓
Total ..	34	881	"	"	10560	8	. ✓
Deduct Fines and Stoppages ..					"	8	.
Add arrears for last year paid this year ..					"		
Balance (Statement II) ..					10560	.	. ✓

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 2.—Education—*cont.*							
b. On the Salary Result System—							
1. S.R. School Tiruvelandoor.							
Headmaster	1	9	.	.	✓ 108	.	.
1st Asst Master	1	7	.	.	✓ 84	.	.
2nd do "	1	6	.	.	✓ 72	.	.
3rd " "	1	5	.	.	✓ 60	.	.
Sweeper	1	"	8	.	✓ 6	.	.
Total							
2. S.R. Mahamadan School, Kuruvai							
Headmaster	1	7	.	.	✓ 84	.	.
1st Asst master	1	7	.	.	✓ 84	.	.
2nd " "	1	5	.	.	✓ 60	.	.
Sweeper.	1	"	6	.	✓ 4	8	.
Total							
3. S.R. Saliya School, Kuruvai							
Headmaster	1	9	.	.	✓ 108	.	.
1st Asst master	1	7	.	.	✓ 84	.	.
2nd " "	1	6	.	.	✓ 72	.	.
Sweeper.	1	"	8	.	✓ 6	.	.
Total							
4. S.R. Panchama School							
Headmaster	1	7	.	.	✓ 84	.	.
1 (S.R. girls' School mayaveram) ✓							
Rs.							✓
Total ..	14	366	.		916	8	.
Deduct Fines and Stoppages ..					6	8	.
Add arrears for last year paid this year ..					-	.	.
Balance (Statement II) ..					910	.	. ✓

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 2.—EDUCATION—*cont.*							
6. INSPECTION—							
Inspecting Schoolmaster	1	19	.	.	228	-	-
Total ..	1	19	.	.	228	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					.	-	-
Balance (Statement II) ..					2	-	.
					230	.	.
7. *b.* COMMON GYMNASTIC INSTRUCTORS	1	15	.	.	180	.	.
Total ..	1	15	.	.	180	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					180	.	.
c. COMMON DRAWING MASTERS	1	15	.	.	180	.	.
Total ..	1	15	.	.	180	.	.
Deduct Fines and Stoppages ..					-	.	.
Add arrears for last year paid this year ..					-	.	.
Balance (Statement II) ..					180	.	.

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 3.—SANITATION AND MEDICAL SERVICES—							
1. HOSPITALS AND DISPENSARIES—							
Medical Subordinates 7/8th pay of the Civil Apothecary Mazagaon	1	109	6	.	1312	.	.
Midwife	1	8	.	.	96	.	.
Clerk							
Compounder at Rs 12 for 10 Months	1	12		.	149	8	
ward Cooly at Rs 15 for 2 Do ~~Servants~~ ~~Lascar~~	1	4	8	.	54	8	.
Lascar ..	1	5	.	.	60	.	.
(Sanctioned vide No. 482M 2-3-98) " Female ward attendant	1	5	.	.	60	.	.
Gardener	1	4	.	.	48	.	.
Bhisti	1	5	8	.	66	.	.
Sweeper	1	2	8	.	30	.	.
Cook	1	5	.	.	60	.	.
Total ..	10	161	6	.	1936	0	.
Deduct Fines and Stoppages ..					-	.	.
Add arrears for last year paid this year ..					4	0	.
Balance (Statement II) ..					1940	.	.

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
GRANT 3.—Sanitation and Medical Services—*cont.*		Rs.	A.	P.	Rs.	A.	P.
3. Vaccination—							
Vaccinators	1	15	-	-	180	-	-
Peons							
Total ..	1	15	-	-	180	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..							
Balance (Statement II) ..					180	-	-
4. Registration—							
Registrars	1	9	-	-	108	-	-
Peons							
Total ..	1	9	-	-	108	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					2	-	-
Balance (Statement II) ..					110	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
GRANT 3.—Sanitation and Medical Services—*cont.*		Rs.	A.	P.	Rs.	A.	P.
5. *a.* "Conservancy, Road-cleaning and Road-watering"—							
Chief Sanitary Inspector	1	35	-	-	420	-	-
asst ~~Nuisance~~ Inspectors	1	14	-	-	168	-	-
Peons at Rs. 6 each	3	18	-	-	216	-	-
Do at Rs 5 each	2	10	-	-	120	-	-
~~Maistries~~ Do at Rs. 4/8 each	1	4	8	-	54	-	-
Scavengers							
Sweepers Do at Rs. 4/8 each	17	76	8	-	918	-	-
Do Do at Rs 5/8 each	4	22	-	-	264	-	-
Sanitation d/s. Do at Rs 5 each	7	35	-	-	420	-	-
482 m. 2-3-98 Do at Rs 4 each	1	4	-	-	48	-	-
Total ..	37	219	-	-	2628	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					2	-	-
Balance (Statement II) ..					2630	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 3.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors							
Maistries							
Scavengers at Rs 5-8 each ..	3	16	8		198		
50 at Rs 5 each	5	25			300		
50 at Rs 4-8 each	3	13	8		162		
50 at Rs 4 each	4	16			192		
50 at Rs 3 each	3	9			108		
Total ..	18	80			960		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					960		
GRANT 4.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents	1	9			108		
Masalchies at Rs 3 each	13	39			468		
Total ..	14	48			576		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					4		
Balance (Statement II) ..					580		

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 4.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
2. i. Markets—							
Superintendents							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Slaughter-houses—							
Superintendents							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. Choultries—							
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 4.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
Maty	1	6	.	.	72	.	.
Servants .. Gardener	1	4	.	.	48	.	.
Total ..	2	10	.	.	120	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					120	.	.
5. Avenues—							
Servants at Belgaum ..	6	24	.	.	288	.	.
Total ..	6	24	.	.	288	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					2	.	.
Balance (Statement II) ..					290	.	.
6. Public Garden—							
Gardeners							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

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

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 5.—*a.* General Establishment—							
i. Office—							
Manager	1	30	.	.	√ 360	.	.
4 Clerks	× 1	20 22	.	.	× 262	.	. ×
2nd Clerk	1	12	.	.	√ 144	.	.
,, ...							
Accountants							
Peons at Rs. 6 each ..	3	18	.	.	√ 216	.	.
Sweeper	1	8	.	.	√ 6	.	.
Total ..	7	82	8	.	988	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					2	.	.
Balance (Statement II) ..					990	.	. √
ii. Inspection—							
Chairman's salary or carriage allowance	1	25	.	.	√ 300	.	. √
Total ..	1	25	.	.	300	.	. √
Deduct Fines and Stoppages ..					-	.	.
Add arrears for last year paid this year ..					-	.	.
Balance (Statement II) ..					300	.	. √

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 5.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks	1	15	.	.	√ 180	.	.
1 Bill Collectors	1	11	.	.	√ 132	.	.
~~Peons~~ 2nd	1	9	.	.	√ 108	.	.
3rd	1	8	.	.	√ 96	.	.
Total ..	4	43	.	.	516	.	.
Deduct Fines and Stoppages ..					-	.	.
Add arrears for last year paid this year ..					4	.	.
Balance (Statement II) ..					520	.	. √
c. Collection of tolls—							
Inspectors							
Gate-keepers							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

MENT IV-A.—*Municipality of* Mayo Demand, Collection and Balance statement for the year 1897/900

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* column 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.
.. ..	3100 . .	20 . .	3080 . .	2970 . . ✓			110 . .
.. ..	8340 . .	. . .	8340 . .	8260 . . ✓		20 . .	60 . .
.. ..	640 . .	. . .	640 . .	600 . . ✓		10 . .	30 . .
ngs and lands							
.. ..	6800 . .		6800 . .	6800 . . ✓			
.. ..	690		690 . .	690 . . ✓			
.. ..	840 . .		840 . .	840 . . ✓			
.. ..	70 . .		70 . .	70 . . ✓			
ces	1200 . .		1200 . .	1200 . . ✓			
Circles	640		640 . .	640 . . ✓			
Town ab	940 . .		940 . .	940 . . ✓			
Cantt	820 . .		820 . .	820 . . ✓			
Total ..	23580 . .	20 . .	23560 . .	23330 . .			

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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.			
	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.
.. .. ..	50	.	.	10	.	.	60	.	.	30	.	.	1						30	.	.				
.. .. ..	60	.	.	10	.	.	70	.	.	40	.	.	1	.		10	.	.	20	.	.				
.. .. ..	50	.	.	.			50	.	.	40			1						10	.	.				
gs and lands ..																									
.. .. ..																									
.. .. ..																									
.. .. ..																									
.. .. ..																									
fees																									
Total ..	160	.	.	20	.	.	180	.	.	110	.	.				60	.	.	60	.	.				

T. Hoffman
Chairman

Statement VI.—Revised Estimate for 189?–9?.

Statement VI.—Revised Estimate—(Receipts) for 1898-99.

Items.	Actuals of the first eight months of 1898-99.	Actuals of the last four months of 1897-98.	Probable receipts of the last four months of 1898-99.	Total of columns 2 and 4.	Budget grant 1898-99 excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
1. Balance brought forward—						
a. Municipal Fund				2180 ..	1420 ..	
b. Endowments						
c. Water-tax Fund						
2. Municipal rates and taxes—						
a. Tax on arts, &c. (section 53) ..	1241 ..	1802 ..	1759 ..	3000 ..	2900 ..	Slight increase in previous
b. Tax on buildings (section 63) ..	3441 4	3608 8	4552 2	8300 ..	7800 ..	vide para 50 of the Report
c. Tax on lands (section 63) ..	305 3 6	281 2 6	334 12 6	640 ..	640 ..	
d. Water-tax on buildings and lands (section 75)						
e. Tax on vehicles with springs and palanquins (section 77) ..	388 ..	203 ..	252 ..	640 ..	720 ..	Decrease due to the reasons given
f. Tax on animals (section 77) ..	704 12	318 ..	235 4	940 ..	940 ..	in para 120 of the last annual
g. Tax on carts and other vehicles without springs (section 85) ..	714 ..	124 ..	106 ..	820 ..	980 ..	Report
h. Tolls (section 91)—						
Gross receipts						
Less Local Fund share ..	3123 6 4	1253 2 2	1896 10 8	4530 ..	4670 ..	Slight decrease on account of keen
i. Penalties on account of—						
i. Tax on arts						
ii. Tax on buildings						
iii. Tax on lands						
iv. Water-tax on buildings and lands						
v. Tax on vehicles, &c. ..						
vi. Tax on animals						
vii. Tax on carts, &c.						
viii. Evasion of tolls						
3. Realizations under Special Acts—						
a. Pounds						
b. Ferry rents						
c. Fees under Act II of 1888 ..	145 ..	40 ..	5 ..	150 ..		Mean anticipated
4. Revenue derived from Municipal property and powers apart from taxation—						
a. i. Rent of lands	175 10 13	142 8		150 ..	150 ..	
ii. Rent of buildings	2 ..	6 ..	78 ..	80 ..	80 ..	
iii. Avenue receipts	56 15 4	325 4 6	343 8	400 ..	400 ..	
iv. Fees from Travellers' Bungalows	88 ..	27 ..	52 ..	140 ..	140 ..	
b. i. Sale-proceeds of lands and buildings						
ii. Produce of lands, gardens, &c.	969	361 4	90 9 3	100 ..	60 ..	Increase due to keen competition
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	19 3 3	5 0 15 9	10 12 9	30 ..	30 ..	
Carried forward ..	10262 3 7	8183 10 8	9657 12 5	17920 ..	19010 ..	

Statement VI.—Revised Estimate—(Receipts) for 1898-99—*continued.*

Items.	Actuals of the first eight months of 1898-99.	Actuals of the last four months of 1899-00.	Probable receipts of the last four months of 1898-99.	Total of columns 2 and 4.	Budget grant 1898-99, 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 ..	10262 3	8783 10 8	9657 12 5	19920 . .	19010 . .	
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*cont.*						
c. Conservancy receipts—						
Sale-proceeds of night-soil, street refuse, &c.	12 .	64 12 5	10 9 .	120 . .	✓ 200 . .	Based on the average actuals of previous years.
d. i. Fees from educational institutions	7232 13 .	4285 14 .	3763 .	11000 . .	✓ 11000 . .	
ii. Other revenue from educational institutions ..	50 13 9	30 2 .	29 2 3	80 . .	✓ 80 . .	
e. i. Sale-proceeds and composition fees of medicines ..					10 . .	
ii. Other Hospital receipts ..						
f. i. Income from markets ..	248 10 .	240 . .	441 6 .	690 . .	✓ 720 . .	Want of keen Competition in bids
ii. ,, slaughter-houses.	245 . .	178 . .	95 . .	340 . .	✓ 400 . .	do do
g. Other fees—Warrant fees	39 8 .	176 4 .	280 8 .	320 . .	✓ 320 . .	
i. Distraint fees	4 4 .	21 4 .	25 12 .	30 . .	✓ 30 . .	
ii. License fees	541 10 10	87 9	102 5 2	650 . .	✓ 750 . .	Decrease due to small no. of marriages [illegible]
iii. Cart-stand fees	38 9 6	52 . .	31 6 6	70 . .	✓ 80 . .	
iv. Other fees	3 8 .	- . .	6 8 .	10 . .	✓ 10 . .	
h. Fines under Municipal and other Acts	168 15 8	76 12 .	131 4	300 . .	✓ 300 . .	
i. Interest on investments—						
i. General, including choultries						
ii. Educational						
iii. Medical						
j. Premium on loans						
5. GRANTS AND CONTRIBUTIONS—						
a. From Government—						
i. Education—						
Normal stipends						
Buildings	536 15 9	318 3 5	518 . 3	1050 . .	✓ 1050 . .	
Municipal Schools	75 13 4	48 5 4	74 2 8	150 . .	✓ 150 . .	
Other purposes						
ii. Medical						
iii. Other purposes—						
Communications						
Water-supply						
Drainage						
Sanitation			280 . .	280 . .	✓	Vide para 6 of the Report
Other purposes						
b. From Local Boards—						
i. Education	600			600 . .	600 . .	
ii. Medical						
iii. Other purposes						
Carried forward ..	2006 4 5	1805 8 5	1534 2 4	3561 0 .	3470 0 .	

STATEMENT VI.—Revised Estimate—(Charges) for 1898-99—*continued.*

Items.	Actuals of the first eight months of 1898-99.			Actuals of the last four months of 1899-98.			Probable charges of the last four months of 1898-99.			Total of columns 2 and 4.			Budget grant 1898-99, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
GRANT 1—(*Public Works*)—																
1. NEW WORKS—																
a. Communications																
b. Buildings	580	.	.	558	4	)	20	.	.	600	.	.	√ 300	.	.	vide para 9 of the Report
c. Drainage				180	.	.										
d. Water-supply	690	.	.	8	12	.	50	.	.	740	.	.	√			DO
2. REPAIRS—																
a. Communications	2579	14	10	644	5	2	280	12		2800	.	.	√ 2500	.	.	DO
b. Buildings	480	5	9	255	10	6	19	0	3	500	.	.	√ 120	.	.	DO
c. Drainage—																
i. Repairs to works																
ii. Establishment for flushing drains, &c.																
d. Water-supply—																
i. Repairs to works, machinery, &c.																
ii. Establishment	151	7	1	62	7	)	28	8	11	230	.	√	210	.	.	DO
iii. Contingencies				18	.	.										
3. ESTABLISHMENT	256	.	.	128	.	.	124	.	.	380	.	.	√ 380	.	.	
4. TOOLS AND PLANT AND OTHER STORES.	13	4	6				6	11	6	20	.	√	20	.	.	
5. CONTRIBUTIONS—																
a. To Local Boards for works ..																
b. To Provincial Funds for scrutiny of estimates, &c.																
c. To others for public works ..													X			
Total, Grant 1 ..	4691	.	2	1850	10	6	5)8	15	0	5270	.	.	2540	.	.	
GRANT 2—(*Education*)—																
1. TRAINING SCHOOLS—																
a. Contributions to Local Boards ..																
b. Stipends to ~~Normal~~ students ..	30	14	6	8	)	)	29	11	6	60	.	.	√ 60	.	.	
2. MUNICIPAL SCHOOLS—																
i. On Salary System—																
a. Establishment	6887	3	5	2466	6	.	2642	12	)	10400	.	.	√ 9560	.	.	vide para 10 of the Report
b. Contingencies	237	5	4	262	9	3	262	10	8	500	.	.	√ 700	.	.	DO
ii. On Salary-Results System—																
a. Fixed Payments	796	15	8	381	2	5	414	.	4	1210	.	.	√ 1260	.	.	Decrease due to the non-establishment of the 2nd class of the Girls School for some time
b. Results Grants				428	7	4	460	.	.	460	.	.	√ 450	.	.	
c. Contingencies	132	2	11	100	10	.	117	13	1	250	.	.	√ 250	.	.	
3. SALARY GRANTS																
4. RESULTS GRANTS				700	.	.	700	.	.	700	.	.	√ 700	.	.	
5. COMBINED GRANTS—																
a. Fixed Payments																
b. Results Grants																
6. INSPECTION—																
a. Contributions to Local Boards ..																
Carried forward ..	8053	9	10	5854	7	3	5516	6	2	13570	.	.	13960	.	.	

Statement VI.—Revised Estimate—(Charges) for 1898-99—*continued.*

Items.	Actuals of the first eight months of 1898-99.	Actuals of the last four months of 1898-99.	Probable charges of the last four months of 1898-99.	Total of columns 2 and 4.	Budget grant 1899-1900 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 ..	2134 3 1	1352 4 4	1495 6 11	3630 . .	3700 . .	
GRANT 3—(*Sanitation and Medical Services*)—cont.						
4. Registration of Births and Deaths—						
a. Establishment	72 . .	35 3 11	38 . .	110 . .	√ 110 . .	
b. Contingencies					10 . .	
5. Conservancy, Road cleaning and Road watering—						
a. i. Establishment	1694 11 5	763 10 10	875 4 7	2570 . .	√ 2600 . .	Due to fines & stoppages
ii. Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	2418 6 9	1415 6 7	1251 9 3	2860 . .	√ 3810 . .	
b. Private scavenging—						
i. Establishment	626 . 10	278 7 6	823 15 2	950 . .	√ 950 . .	
ii. Contingencies, such as cost of scavenging carts, &c.			10 . .	10 . .	√ 10 . .	
c. Cholera charges	392 9 .	160 12 11	1087 7 .	1480 . .	√ 980 . .	vide para 4 of the report
d. Contingencies	11 12 9	30 2 4	8 3 3	20 . .	√ 20 . .	
Special Festival charges	68 1 9	21 11 4	87 14 3	150 . .	√ 150 . .	
Total, Grant 3 ..	7617 8 7	4063 15 9	5302 2 5	12820 . .	12400 . .	
GRANT 4—(*Lighting and Miscellaneous Municipal purposes*)—						
1. Lighting—						
a. Establishment	291 13 .	185 2 1	188 14 9	580 . .	√ 580 . .	
b. Contingencies	4088 9 .	2464 4 .	3491 3 .	750 . .	√ 950 . .	vide para 12 of the report
2. i. Markets—						
a. Establishment						
b. Contingencies						
ii. Slaughter-houses—						
a. Establishment						
b. Contingencies						
3. Choultries—						
a. Establishment						
b. Contingencies						
c. Feeding Travellers						
4. Travellers' bungalows—						
a. Establishment	80 . .	39 12 .	40 . .	120 . .	√ 120 . .	
b. Contingencies	41 6 .	29 12 1	75 14 6	80 . .	√ 80 . .	
5. Avenues—						
a. Establishment	177 15 8	89 6 4	102 9 4	280 . .	√ 290 . .	
b. Contingencies			10 . .	10 . .	√ 10 . .	
6. Public Garden—						
a. Establishment			56 . .	60 . .	√	
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	4 10 .					
Carried forward ..	1066 5 2	590 3 10	763 10 6	1830 . .	2030 . .	

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Items.	Actuals of the first eight months of 1898-99	Actuals of the last four months of 1898-99	Probable charges of the last four months of 1898-99	Total of columns 2 and 4.	Budget grant 1899-1900 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 ..	4566 5 2	5903 10	7634 6	1830 . .	2030 . .	
GRANT 4—(*Lighting and Miscellaneous Municipal purposes*)—cont.						
7. Survey of land			780 . .	780 . .	√	Vide para 12 of the Report
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			20 . .	20 . .	√ 20 . .	
iii. Printing	38 5 9	72 4 6	161 6 3	200 . .	√ 200 . .	
iv. Compensation for lands						
v. Other items Law Charges	1 8 .		288 .	20 . .	√ 20 . .	
Court Fee &c	4 6 9		2 5 3	20 . .	√	
Total, Grant 4 ..	1123 13 8	6632 4	1756 2 4	2880 . .	2280 . .	
GRANT 5—						
a. General Establishment—						
i. Office Establishment ..	648 14 .	322 . .	326 2 .	970 . .	√ 970 . .	
ii. Inspection	200 . .	97 8 .	100 . .	300 . .	√ 300 . .	
b. Collection of Municipal Taxes—						
i. Establishment	339 . .	171 11 4	187 . .	520 . .	√ 520 . .	
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..					60 . .	
c. Collection of Tolls—						
i. Establishment						
ii. Contingencies		2 4 .	10 . .	10 . .	√	
d. Office contingencies other than (*b*) (ii)	399 4 11	91 4 11	200 11 1	600 . .	√ 280 . .	Vide para 13 of the Report
e. Contributions for Central office and Audit establishments ..	38 12 1	391 8 7	341 3 11	380 . .	√ 320 . .	Do Do
Total, Grant 5 ..	1620 15 .	1096 4 10	1159 1 4	2780 . .	2350 . .	
Repayment of Debt—						
a. Instalments paid during the year.		325 . .	330 . .	330 . .	√ 330 . .	
b. Invested on account of Sinking Fund (value of securities purchased)						
c. Charges of investment ..						
Interest—						
a. On account of last year ..						
b. On account of current year ..	96 2 6	102 1 .	93 13 6	190 . .	√ 190 . .	

Statement VI.

Statement VI.—Revised Estimate—(Charges) for 1898-99—*continued.*

Items.	Actuals of the first eight months of 1898-99			Actuals of the last four months of 1897-98			Probable charges of the last four months of 1898-99.			Total of columns 2 and 4.			Budget grant 1899-1900 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				52	4	.										
Refunds of other than current collections ..	11	5	.	4	.	.	8	11	.	20	.	.	✓			
Discount																
Pensions and gratuities																
Investments—																
a. In Government securities for purposes other than Sinking Fund																
b. In Savings Bank																
Total Expenditure ..	22491	15	6	13669	8	.	14932	6		38460	.	.	35830	.	.	
Balances—																
a. Municipal Fund										1400	.	.	1400	.	.	
b. Endowments																
c. Water-tax Fund																
Grand Total ..										39860	.	.	37230	.	.	

J. H. Meggaw
Chairman

Statement VII.—Tolls.

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

Statement VIII.—Loans.

Amount of loan and rate of interest (1)	For what purpose and terms on which obtained and year in which taken (2)	Date of Government sanction (3)	Amount repaid: Up to 31st March 1899, Number of years (4)	Amount repaid: Up to 31st March 1899, Amount (5)	Amount repaid: In 1899-1900 (6)	Amount transferred to Sinking Fund: Up to 31st March 189 , Number of years (7)	Amount transferred to Sinking Fund: Up to 31st March 189 , Amount (8)	Amount transferred to Sinking Fund: In 189 -9 (9)	Invested out of the total amount transferred up to end of 189 -9: In Government Securities (10)	Invested out of the total amount transferred up to end of 189 -9: In the Savings Bank (11)
Rs. A. P.				Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Rs 3500 @ 4 1/4 per cent per annum	To construction of High School buildings. Taken on 10 March 1891. To be repaid in 20 equal annual instalments	G.O. No. 205 M. Mis 18.2.1891	8	1400 . .	175 . .					
Rs 3000 @ 4 1/4 per cent per annum	For the construction of market buildings taken on the 8 April 1891. To be repaid in 20 equal annual instalments	G.O. No. 1852 M. 5.P.90	6	900 . .	150 . .					
				2300	325					

19-12-98

89/M/99

Proceedings of the municipal Council Mayavaram dated 15th December 1898.

Present

M.R.Ry. T.A. Alaga Pillai Avl. Chairman
S.C. Rice Esq. Exofficio Councillor
M.R.Ry. K. Lakshmana Iyer Avl. Councillor
" T. Subramania Iyer Avl. Do
" Chabram Ayyangar Avl. Do
" Ponnusamy Nadar Avl. Do
" Vengo Chettiar Avl. Do
" Veerappa Chettiar Avl. Do
" Viswalinga Chettiar Avl. Do
" Ratnasamy Nadar Avl. Do
" E. Mahammad Ali Saheb Avl. Do
" Muthukumara Modeliar Avl. Do
" Chidambara Chettiar Avl. Do

I Read the Draft Revised Estimates of Receipts and Charges for ~~1898-99~~ and the Budget Estimates for 1899-1900 as prepared by the Chairman.

Resolved that the above estimates be passed with the following modifications:—

Revised Estimate Charges

(i) The sum of Rs 200 provided for building and furniture grant to Results Schools to be struck out

Budget for 1899 1900.

(ii) Opening Balance — Rs. 1400

(iii) Receipts:—

(a) The income from school fees to be raised from Rs 11000 to Rs 11250

(b) The grant from provincial funds claimable on behalf of municipal schools to be reduced from Rs 1020 to Rs 850 consequent on the proposal to hand over the Girls' School to Government;

(iv) Charges:—

(a) The allotments under Grant V New works and Repairs to be revised as follows:—

N.W. Communications — Rs 100 for iron pipes
Do Buildings — Rs 1050 for High School accommodation &c
Do Drainage — Rs 150.
Repairs Communications — Rs 2600
" Buildings — Rs 200.

(b) The provision under Salary System Schools Establishment to be reduced by Rs 30 as per correct calculation and the increase of Rs 5 already sanctioned for the 2nd Assistant to be transferred to the 1st Assistant;

(c) The Municipal Girls' school may as well be handed over to Government and the charges appertaining to the same be deducted.

(d) The provision for Hospital Establishment to be increased by Rs 6 to meet the increase for which the Compounder will become eligible in January.

E. B. Rice Esq., Sub Collector left the meeting at this stage.

(e) The provision under Conservancy establishment to be raised by Rs 30 as per correct calculation;

(f) Proposed by M.R.Ry. Chidambara Chettiar Avl. and seconded by M.R.Ry. T. Subramania Iyer Avl. that the Office Head Clerk be allowed an increase of Rs 2 per mensem from 1st April 1899.

Carried.

M.R.Ry. K. Lakshmana Iyer Avl. not voting.

Signed. [illegible]
Chairman

True Copy

[illegible]
Chairman

[illegible]

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