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[Despatch Abstract.]

Mun. budph. Receiving the Cojceveram
for 1899-1900

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Government {1899} of Madras. LOCAL AND MUNICIPAL.

Recd.

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G.O., No. 357 M., 14th March 1899.

MARCH.

Municipal Budget.

Reviewing the Conjeeveram — for 1899-1900.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From M.R.Ry. M. SUBBARAYALU CHETTIYAR Avargal, Chairman, Municipal Council, Conjeeveram, to the Secretary to Government, Local and Municipal Department (through the Sub-Collector and the Collector of Chingleput), dated 23rd December 1898, Dis. No. 457.

I have the honour to submit herewith the revised estimate for 1898-99 and the budget estimate for 1899-1900 of the Conjeeveram Municipality.

REVISED ESTIMATE FOR 1898-99.

Receipts.

2. The current receipts are now estimated at Rs. 59,600 against Rs. 53,020 in the budget. Adding to this the opening balance of Rs. 65,560, the total amount comes to Rs. 1,25,160 or Rs. 58,970 over and above the budget figure of Rs. 66,190. This large increase is chiefly due to a sum of Rs. 49,910 having been left unspent under water-works extension, to an arrear of Rs. 7,068-9-7 that remained uncollected at the end of the last year, and to the unexpected income of Rs. 200 under Act II of 1888 and of Rs. 1,020 contributed by private individuals for the construction of public fountains. The actual collections during the past eight months amounted to Rupees 27,180, leaving somewhat a large balance of Rs. 32,420 yet to be collected. Better results could have been shown but for two reasons which stood in the way—one was the large amount of arrears that stood at the end of the year; the other was the failure of the north-east monsoon during the latter half of 1897-98 and the dullness of trade owing to prevalence of plague in Bangalore and other places. Every endeavour will be made to collect the balance before the close of the year.

3. *Tax on Arts.*—The current demand under this head, allowing for appeals yet to be disposed of, is estimated at Rs. 3,060. Adding to this, an arrear of Rs. 630 and deducting a probable remission of Rs. 40, the net income is put down at Rs. 3,650 against Rs. 3,160 in the budget. Of this, Rs. 1,720 have been collected against Rs. 190 for the corresponding period of the previous year.

4. *Tax on Buildings.*—The demand for the current year is estimated at Rs. 16,960 including the increase in assessment anticipated on account of improvements and repairs. The arrear outstanding at the end of the last official year was Rs. 2,860. The total receipts thus amount to Rs. 19,820, and Rs. 40 are likely to be remitted on account of poverty, &c., of tax-payers. The net receipts thus come to Rs. 19,780 against Rs. 16,900 in the budget. Of this, Rs. 6,130 have been collected up to the end of November 1898 against Rs. 4,650 during the corresponding period of the previous year.

5. *Tax on Lands.*—The demand under this head for the current year is fixed at Rs. 1,950 as usual against Rs. 1,990 in the budget. The difference is due to some of the vacant sites having been built over and brought under house-tax. The net receipts including arrears are estimated at Rs. 2,800, of which Rs. 800 have been collected up to 30th November 1898.

6. *Water-tax on Buildings and Lands.*—The tax under this head follows that on buildings and lands. The apparent increase in the revised estimate is due to the outstanding balance at the end of the previous year. Rs. 3,270 have been collected up to the end of November 1898.

7. *Tolls.*—The income under this head is only Rs. 3,430 against Rs. 3,900 shown in the budget. This is due to absence of competition amongst the bidders.

8. *Fees under Act II of 1888.*—The income under this head during the year is Rs. 200, being the fees paid for licenses granted for two dramatic pandals and one circus tent. This was not budgeted for, as it was not a sure source of income.

9. *Conservancy Receipts—Sale-proceeds of Night-soil, Street-refuse, &c.*—The amount realised under this head is only Rs. 2,200 against Rs. 3,100 given in the budget. In spite of very wide publication of the sale in villages the bidders were not as numerous as usual and there was little or no competition; hence the decrease below the anticipated amount.

10. *Warrant Fees.*—The income under this head is estimated at Rs. 840 against Rs. 430 in the budget, the increase being chiefly due to the large number of warrants issued on account of arrears. A sum of Rs. 540 has already been collected during the past eight months.

11. *License Fees.*—The receipts under this item comprise fees for licenses granted for (a) offensive trades and (b) the erection of temporary pandals over streets and koradus. The amount anticipated exceeds that of the budget by Rs. 100, which is chiefly due to prompt prosecutions under section 189 of the Act. The actuals during the past eight months come up to Rs. 1,320.

12. *Other Fees.*—This item is composed of fees leviable on account of search and grant of extracts from birth and death registers, as also of those on account of detention and seizure of unregistered carts.

13. *Grants and Contributions from Government—Municipal Schools.*—The receipts under this item are put down at Rs. 170 instead of at Rs. 210 as estimated in the budget. The reason for the decrease is that no student was sent up for normal training as originally intended and the proportionate grant due from Government was accordingly not drawn.

14. *Other Grants and Contributions—Other Purposes.*—The income under this head is raised from Rs. 150 in the budget to Rs. 1,170 owing to a donation of Rupees 1,020 given by private individuals for construction of public fountains.

15. *Private Scavenging.*—It will appear that the income under this item has fallen from Rs. 2,030 in the budget to Rs. 1,960 in the revised estimate. At the time the budget was framed, it was thought that 120 houses could be added in every quarter. This hope has not been, rather could not be, realised. On the other hand, 80 of the houses on the list on the 31st March 1898 had to be struck off for several reasons—some were locked up and therefore untenanted; some had no backyards whatever; in some cases no way could be found to the backyards; in some the house-owners were literally living from hand-to-mouth and even the house-tax they were unable to pay. Every endeavour is now being made to extend the system and to collect the outstandings before the close of the year. I may say that about 40 houses have since been added.

16. *Recoveries on account of services other than Private Scavenging.*—A sum of Rs. 170 has already been collected, being the amount of application fees and supervision charges for erection of taps in private houses; Rs. 30 more are expected during the remaining portion of the year. The total income is thus put down at Rs. 200. This item is a new one and was not, therefore, provided in the budget.

17. The other items of receipts are explained in the statement.

Charges.

18. *Grant 1, New Works—Communications.*—It will appear that the revised estimate of expenditure under this head is Rs. 1,800 against Rs. 2,400 provided in the budget. The decrease is due to the construction of two tunnels, wire fencing of

Vellakulam pond, and removal of old encroachments having been stopped with a view to provide funds for plague expenditure (*vide* G.O., No. 1996, dated 28th November 1898). The remaining works sanctioned in the budget are in progress.

19. *Buildings*.—The budget estimate under this head is Rs. 1,580, while the revised estimate gives it as Rs. 10,580. At the time of framing the budget, it was not expected that the construction of the maternity hospital would be taken in hand and completed, though a sum of Rs. 10,000 had been lodged by Raja Sir Savalai Ramaswamy Mudaliyar Avargal, *Kt.*, *c.i.e.*, for the purpose. The work has since been commenced and is nearing completion. The total expenditure for the current year should therefore be put down at Rs. 11,580; but under the Government Order quoted in the preceding paragraph, Rs. 1,000 provided for the construction of a school-house at Singaperumal Coil street has been reserved for plague purposes; hence the difference of Rs. 1,000.

20. *Water-supply*.—Out of Rs. 51,431-2-7 sanctioned in G.O., No. 1916 M., dated 1st September 1897, for the construction of a reservoir and extension of pipes, a sum of Rs. 49,910 was left unspent towards the close of the last year. Besides, certain public fountains were constructed at a cost of Rs. 990 out of funds contributed by private individuals; hence the anticipated expenditure of Rs. 50,900 under this head during the current year. Of this, Rs. 37,400 have already been expended during the past eight months.

21. *Repairs—Buildings*.—The increase of Rs. 100 under this head over the budget figure is on account of the whitewashing of the Municipal hospital in pursuance of instructions of the District Medical and Sanitary officer.

22. The other items under Grant 1 need no explanation.

23. The total expenditure under Grant 1 is estimated at Rs. 73,220 against Rs. 12,240.

24. *Grant 2, Stipends to Normal Students*.—The provision under this head was not availed of, as the teacher intended for training could not join the school in time.

25. *Fixed and Result Grants*.—The increase of Rs. 60 under this item over the budget figure of Rs. 1,600 is due to the payment of arrear grant to Malayala street and Rajampet street schools.

26. The variations under other items are explained in the statement itself.

27. The total expenditure under Grant 2 comes up to Rs. 5,280 against Rs. 5,320 in the budget.

28. *Grant 3, Vaccination—Contingencies*.—It will be seen that the estimated expenditure falls short of the budget estimate by Rs. 110. This is due to the purchase of lanoline lymph from the Mysore Government in lieu of animal lymph hitherto locally manufactured.

29. *Conservancy, Road-cleaning and Road-watering Establishment*.—Four sweepers sanctioned in the budget were not entertained during the year, because no conservancy carts were brought owing to the uncertainty of the amount that may be required for plague expenditure. The utilisation of this amount now will, it is feared, curtail the amount available for the next year; hence the decrease of Rs. 280 as compared with the budget figure of Rs. 5,490.

30. *Other Charges, such as Purchase or Hire of Carts, Dry-earth, &c.*—The saving of Rs. 1,200 under this item is chiefly due to cheapness of tender rates and partly to non-purchase of rubbish and night-soil carts sanctioned in the budget.

31. *Private Scavenging—Establishment*.—For reasons stated in paragraph 15 *supra*, the additional scavengers sanctioned were not entertained; hence the difference between the revised estimate and the budget.

32. *Cholera and Plague Charges*.—There was originally a sum of Rs. 2,000 provided under this head. As this was thought insufficient, an additional sum of Rs. 1,600 was on account of plague ordered to be transferred to this head from Grant 1 (*vide* G.O., No. 1996 M., dated 28th November 1898); hence the increase in the revised estimate.

33. The variations as regards other items are explained in the statement.

34. The total expenditure under Grant 3 amounts to Rs. 23,000 against Rs. 24,910 (including subsequent allotments) in the budget.

35. *Grant 4, Lighting Contingencies*.—The saving of Rs. 530 under this head is chiefly due to the cheap tender rates.

36. The changes in other items under this grant are accounted for in the statement.

37. The total amount of expenditure under this grant is Rs. 3,360 against Rs. 3,870 in the budget.

38. *Grant 5*.—The items under this grant do not vary from the budget figures except as regards office establishment. The saving under this head is mainly due to the Secretary having joined the appointment on the 1st of June instead of on 1st of April 1898.

39. The total expenditure under Grant 5 is Rs. 4,620 against Rs. 4,820 in the budget.

40. The total expenditure under all grants, including repayment of debt and interest, is estimated at Rs. 1,17,260 against Rs. 58,820 in the budget. Deducting this from the total anticipated receipts of Rs. 1,25,160 inclusive of the opening balance on 1st April 1898, there is a balance of Rs. 7,900 left as the opening balance for 1899-1900.

BUDGET ESTIMATE FOR 1899-1900.

Receipts.

41. *Tax on Arts*.—The amount expected to be realised during the current year exclusive of arrears is Rs. 3,060. Allowing for more careful and searching inquiry, the receipts for the next year are put down at Rs. 3,200. If, in the meanwhile, a reversion to taxation under the old schedule be sanctioned, greater income may be expected.

42. *Tax on Buildings*.—The income under this head exclusive of arrears is estimated at Rs. 16,960 for the current year. The Council having resolved to raise the rate to the maximum of 8½ per cent. to meet the deficit in the reserve, and as the general quinquennial revision will come into force next year, the amount is raised to Rs. 19,500 in the budget. Sanction of Government is solicited for the increase in the rate.

43. *Tax on Lands*.—Leaving arrears out of account, the usual demand of Rupees 1,000 has been adopted for the next year.

44. *Water-tax on Buildings and Lands*.—The amount under this head has been increased to Rs. 9,290 in consideration of the increase expected under "Tax on buildings."

45. *Tax on Vehicles, Carts and Animals*.—The figures in the revised estimate have been adopted for the budget.

46. *Tolls*.—The current year's figure exclusive of penal interest amounts to Rs. 3,400. The same amount is repeated for the budget.

47. *Rent of Lands*.—The income under this head is almost fixed, being the lease amount of Municipal lands. The usual demand of Rs. 210 has been put down for the next year also.

48. *Avenue Receipts—Produce of Lands and Gardens—Sale-proceeds of old materials, &c.*—These are items of a fluctuating nature. The figures of the revised estimate have accordingly been taken for the purposes of budget under these heads.

49. *Sale-proceeds of Night-soil, Street-refuse, &c.*—The income under this head depends solely upon competition amongst the bidders. It is therefore considered safe to adopt the current year's figure of Rs. 2,200 for the next year also.

50. *Fees from Educational Institutions*.—The sum of Rs. 330 under this head is the figure furnished by the Educational Department and does not differ much from the revised estimate.

51. *Sale-proceeds and Composition Fees of Medicines—Other Hospital Receipts.*—As no change is expected in the income under these heads, the current year's figure, viz., Rs. 120, is repeated for 1899-1900.

52. *Income from Markets and Slaughter-houses.*—A sum of Rs. 1,540 under the former and Rs. 750 under the latter were realised during the current year. It is not probable that the same income will be realised next year. The three years' average has accordingly been taken in estimating the income under these heads, which is Rs. 1,440 and Rs. 710 respectively.

53. *Warrant Fees and Distraint Fees.*—These items of receipts are not of a certain nature and depend more upon the season. It is not expected that more than Rs. 400 under warrant fees and Rs. 60 under distraint fees will be realised.

54. *License Fees, Other Fees, Fines under Municipal and other Acts—Grants for Municipal Schools—Contributions from Local Boards and other Contributions.*—The figures in the revised estimate have been adopted in respect of all these items for the purposes of budget. The last item relates to contribution paid by the Dharmakartahs of Sri Devarajaswami temple. In its order No. 1527 M., dated 31st August 1898, the Government desired that the temple authorities should be requested to bear at least half the amount of charges incurred on account of sanitation during the grand festival of Sri Devarajaswami. But the Dharmakartahs have refused to pay more than the amount of Rs. 150.

55. *Private Scavenging.*—Excluding arrears the demand under this item comes to Rs. 1,490 in the current year. For reasons stated in paragraph 15 *supra*, it is not expected that more than 100 houses can be added. The income under this head is accordingly put down at Rs. 1,600.

56. The total income from all sources is estimated at Rs. 53,160. Adding to this the opening balance of Rs. 7,900, the total receipts will amount to Rs. 61,060 against Rs. 1,25,160 in the revised estimate.

Charges.

57. *Grant 1, New Works and Repairs—Communications and Buildings.*—A sum of Rs. 7,480 for plague and Rs. 1,000 for cholera having been set apart, there are no funds available for expenditure under these heads. Provision has, however, been made for an overseer, as he may have to attend to the construction of plague sheds, &c., and urgent repairs, if any.

58. *Water-supply—Repairs to Works, Machinery, &c., Establishment—Contingencies, Contributions to Provincial Funds.*—The provision under these items does not vary from the revised estimate except with reference to establishment which shows an increase of Rs. 77. This is due to the proposal of increasing the pay of each of the three turn-cocks and four cleaners by one rupee *per mensem* in consideration of their having to do more work in connection with the recent extension of water works.

59. The total of Grant 1 comes to Rs. 7,490 against Rs. 73,220 in the revised estimate.

60. *Grant 2, Education.*—The provision made in respect of the items comprised in this grant are in accordance with the recommendations made by the Educational Department except in the case of "Salary grants," "Result grants to Municipal schools," "Stipends to normal students" and "Gymnasium." As regards the salary and result grants, the Director of Public Instruction recommends an allotment of Rs. 1,310 and Rs. 430 respectively. For want of funds the usual figure, viz., Rs. 800 for the former and Rs. 360 for the latter, have been adopted. For the same reason, no provision is made for the training of normal students and establishment of a common gymnasium.

61. The total expenditure under Grant 2 will amount to Rs. 4,600 against Rs. 5,280 in the revised estimate.

62. *Grant 3, Hospitals and Dispensaries—Establishment.*—The provision under this head amounts to Rs. 3,340 against the usual allotment of Rs. 2,740. The increase is due to the septennial increment of Rs. 25 to the civil apothecary from

August 1899, to the increase of Rs. 3 in the pay of the compounder, he having completed the required service, and to the addition of Rs. 5 to the pay of hospital assistant and of Rs. 2 to that of hospital clerk on account of heavy work, and to the proposed entertainment of a matron or a female hospital assistant on Rs. 25 for the maternity hospital of Raja Sir Savalai Ramaswamy Mudaliyar Avargal, *Kt.*, C.I.E., and a female ward attendant on Rs. 6 *per mensem*. The Council is of opinion that a female apothecary is a far more appropriate head of the hospital but does not see its way to provide the funds in the present year. The other recommendations made by the District Medical and Sanitary Officer and the Surgeon-General, viz., the entertainment of a female totti and a gardener, construction of two bath-rooms, an out-patient building for 100 patients and a syphilitic ward for six beds and a store-room and a godown for sundry articles and whitewashing of the hospital could not be carried out for want of funds. It is, however, proposed to whitewash the hospital for the current year and it will be done next year also, if funds permit.

63. *Medicines and Supplies—Diet of Patients and Sundries and Contingencies.*—As regards the first two items, the figures in the revised estimate have been adopted as recommended by the medical authorities. In respect of third item alone, a sum of Rs. 400 is provided against Rs. 710 budgeted for by the civil apothecary on the strength of the revised estimate. Such a high sum in the current year was due to the provision of Rs. 260 made for purchase of instruments. This will not be necessary next year.

64. *Contributions to Provincial Funds for (i) Medical College, (ii) Sanitary Inspection, and (iii) Medical Reserve Staff.*—The actuals of 1897-98 are entered under the respective heads in accordance with G.O., No. 641, Local and Municipal, dated 2nd April 1887.

65. *Vaccination and Registration of Births and Deaths—Establishments—Contingencies.*—The amounts provided against these items do not vary from those in the revised estimate.

66. *Conservancy, Road-cleaning and Road-watering—Establishment.*—In accordance with G.O., No. 2004, dated 28th November 1898, the pay of the chief sanitary inspector was raised from Rs. 20 + 10 (horse allowance) to Rs. 35 + 15 and a female totti was entertained during the current year; hence the increased provision of Rs. 5,470 against Rs. 5,210 in the revised estimate.

67. *Other Charges, such as Purchase or Hire of Carts, Dry-earth, &c.*—It is proposed to purchase two new night-soil carts at Rs. 70 each, two of the existing ones being utterly unserviceable. The rent of rubbish depots is estimated at Rs. 40 and night-soil pits at Rs. 70. There are now thirty-two carts and the hire of bullocks for each is expected to cost Rs. 10 a month. The total cost under this head thus comes to Rs. 4,090 against Rs. 3,220 in the revised estimate.

68. *Private Scavenging—Establishment—Contingencies.*—No change is anticipated. The figures in the revised estimate are accordingly adopted for the next year.

69. *Cholera and Plague Charges.*—A sum of Rs. 7,480 for plague and Rs. 1,000 for cholera, or Rs. 8,480 in all, are provided against Rs. 3,600 in the revised estimate.

70. *Contingencies and Sanitary arrangements during Festivals.*—The figures in the revised estimate are repeated for the budget.

71. Total Grant 3 amounts to Rs. 29,340 against Rs. 23,000 in the revised estimate.

72. *Lighting—Contingencies.*—The amount under this item is put down at Rupees 2,340 against Rs. 1,830 in the revised estimate. The contract rate for the current year is unusually low, being As. 5-11 *per light per month*. Provision is now made at As. 8 *per light per month*.

73. *Slaughter-house—Establishment and Contingencies—Avenue Establishment and Contingencies—Rewards for Destruction of Wild Animals and Snakes—Printing—Other Items.*—The figures entered against these items do not differ from those in the revised estimate.

74. The total expenditure under Grant 4 is Rs. 3,510 against Rs. 3,360 in the revised estimate.

75. *Grant 5, General Establishment.*—There is no change under this head except the provision for the annual increment of Rs. 5 to the Secretary under G.O., Mis. No. 685 M., dated 31st March 1898, and payment of pensionary contribution at Rs. 7-8-0 per month; hence the increase over the revised estimate.

76. *Collection of Municipal Taxes—Establishment—Purchase of Account-books, &c.—Office Contingencies.*—The provision under these heads comes to Rs. 1,200, which is the same as that in the revised estimate.

77. *Contributions for Central office and Audit Establishments.*—A sum of Rs. 520 is provided under this head as directed in G.O., No. 2250 L., dated 25th November 1898.

78. The total expenditure under Grant 5 amounts to Rs. 5,000 against Rs. 4,620 in the revised estimate.

79. *Repayment of Debt—Instalments paid during the year—Interest on account of current year.*—As prescribed in G.O., No. 951 M., dated 7th June 1895, a sum of Rs. 7,660 is provided under this head.

80. The total amount of all charges comes up to Rs. 57,600 against Rs. 1,17,260 in the revised estimate. Deducting this from the total anticipated income of Rupees 61,060 including the opening balance of Rs. 7,900, there is a sum of Rs. 3,460 as reserve and working balance for 1899-1900. This falls short of the amount prescribed in G.O., No. 2354, Financial, dated 16th October 1883, for reserve by Rs. 1,860. This deficit is due to the appropriation of a major portion of the available balance for plague and cholera charges and there seems no method of meeting it. As regards the repairs to roads, while the plague expenditure remains at its estimated figure not a pie is left for them, unless Government is pleased to sanction an increase in the rate of tolls and its allotment for road repairs.

81. A proposition statement showing the revision of establishment proposed is herein enclosed, as also a copy of the resolution of the Council passing the revised estimate and the budget.

C. No. 2760.

Forwarded.

2. I do not think that the remarks in paragraph 15 of the report sufficiently explain the decrease in the number of houses served by the private scavenging system. Everybody would probably be glad to have the system; but they object to paying for it. Care in selecting the houses and energy in enforcing payment would get over this difficulty.

CHINGLEPUT,
26th December 1898.

(Signed) J. P. BEDFORD,
Ag. Sub-Collector.

Forwarded.

Revised Estimate for 1898-99.

2. The total of column 3 of Statement VI under receipts is given as Rupees 30,303-5-11, whereas according to the details furnished in that column it amounts to Rs. 30,382-13-11.

3. The collection of the principal rates and taxes for the eight months of the current year has been disproportionately small. The reasons assigned for it are not satisfactory.

Budget Estimate for 1899-1900.

4. *Paragraph 42.*—The recommendation of the Council to raise the tax on buildings to the maximum rate of 8½ per cent. is supported.

5. *Paragraph 57.*—The services of an overseer merely to attend to the construction of plague sheds, &c., are not necessary. The water-works overseer should be deputed to attend to such work, if the Secretary cannot look after it himself.

6. *Paragraph 62.*—The proposal to raise the pay of the hospital assistant by Rs. 5 and that of hospital clerk by Rs. 2 is untimely. It is very undesirable that the maternity hospital should be under the superintendence of a matron on Rs. 25 per mensem. The services of a female apothecary are absolutely essential.

7. *Paragraph 80.*—In proposing an increase in the rate of tolls the Council seems to have lost sight of paragraph 3 of G.O., No. 2684 M., dated 2nd December 1897.

8. I would suggest the establishment of Municipal cart-stands, of which there are none at present and which would add not inconsiderably to the Council's income.

(Signed) D. W. G. COWIE,
SAIDAPET,
7th January 1899.
Ag. Collector.

From J. A. JONES, Esq., MEM. INST. C.E., F.R.S.E., Sanitary Engineer to Government, to the Secretary to Government, Local and Municipal Department, dated Madras, 10th January 1899, No. 42.

I have the honour to state that I have no remarks to offer regarding the allotment under 2(d) Repairs, water-supply, in the budget estimate of the Conjeeveram Municipality for 1899-1900, of which an extract has been sent to me.

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, 11th January 1899, No. 385.

I have the honour to submit the following remarks on the educational portion of the budget estimate of the Conjeeveram Municipality for 1899-1900.

2. With reference to the actuals of 1897-98, the allotment for result stipends in salary-result schools should be raised to at least Rs. 400.

3. Under salary grants, an additional sum of Rs. 510 was provided in the current year's budget for payment of salary grants to some of the teachers of the Pachaiyappa's high school. The Inspecting officers recommend that the same provision should be repeated for the next year also, and I beg strongly to support the recommendation.

4. With the above modifications, the net expenditure under Grant 2 will be Rs. 4,650 (Rs. 5,150 — 500), which is below 11 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 21st January 1899, No. 83.

With reference to the suggestion made in Grant 3 of the budget estimate of the Conjeeveram Municipality for the year 1899-1900 regarding the entertainment of a matron or female hospital assistant on Rs. 25 per mensem, I have the honour to state that no third-class female hospital assistants are available, and even if there were, they would be no more fit for independent charges than third-class hospital assistants of the male sex are.

2. I would, therefore, suggest the appointment of a qualified Eurasian nurse, as women of this grade are best suited for a maternity hospital, but the municipality will not get one worth anything under Rs. 50 a month.

3. The recommendations of the District Medical and Sanitary Officer, viz., the entertainment of a female toti and a gardener, construction of two bath-rooms, an out-patient building, a syphilitic ward, a store-room and a godown for sundry articles have not been complied with for want of funds.

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 31st January 1899, No. 294-S.

I have the honour to state that the Municipal Council, Conjeeveram, proposes to spend next year Rs. 21,920 on conservancy. This sum includes Rs. 7,480 reserved for expenditure on plague operations. The allotment for conservancy proper therefore amounts to only 27·2 per cent. of the anticipated current receipts, and is insufficient for requirements for the reasons set forth in my letter on the current year's budget. The staff of scavengers is not in proportion to the population to be served. The need for strengthening it is urgent. A town that has not provided for the correct removal of night-soil can hardly reasonably allot Rs. 7,000 for plague expenditure on the supposition that this amount will provide for unforeseen sanitary charges.

ORDER—No. 357 M., dated 14th March 1899.

The estimated receipts and charges of the Conjeeveram 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:—

	Actuals, 1897–98.	Budget estimate, 1898–99.	Revised estimate, 1898–99.	Budget estimate, 1899–1900.
<i>Receipts.</i>				
Balance brought forward	Rs. 1,04,681	Rs. 13,170	Rs. 65,560	Rs. 7,900
Tax on Arts	2,726	3,160	3,650	3,200
on Buildings and Lands	16,731	18,890	22,580	20,500
Water and Drainage Tax on Buildings and Lands	7,494	9,010	10,650	9,290
Tax on Vehicles and Animals	1,159	2,210	2,250	2,250
on Carts	2,270	2,660	2,660	2,660
Tolls	3,930	3,900	3,430	3,400
Realizations under Special Acts	210	..	200	..
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	545	330	390	330
Conservancy Receipts	3,100	3,100	2,200	2,200
Fees and Revenue from Educational Institutions	300	320	320	330
from Medical Institutions	122	120	120	120
Income from Markets and Slaughter-houses	2,191	2,190	2,290	2,150
License Fees	1,301	1,300	1,400	1,400
Other Fees	376	520	950	490
Fines under Municipal and other Acts	1,168	1,120	1,120	1,120
Grants and Contributions from Government	324	210	170	170
from Local Boards	1,800	1,800	1,800	1,800
from Other Bodies	150	150	1,170	150
Recoveries for Services to Private Individuals	11,235	2,030	2,160	1,600
Miscellaneous	11	..	10	..
Loans	..	..	..	5,000
Advances Recovered	32,118	..	80	..
Total	88,561	53,020	59,600	58,160
Grand Total	1,93,242	66,190	1,25,160	66,060
<i>Charges.</i>				
GRANT 1—				
New Works—				
Communications	660	2,400	1,800	..
Buildings	680	1,580	10,580	..
Water-supply	71,215	..	50,900	..
Repairs—				
Communications	2,530	2,100	2,100	2,000
Buildings	327	280	400	..
Water-supply	6,272	6,660	6,710	6,710
Establishment	396	300	280	300
Tools and Plant and other Stores	55	50	50	..
Contributions for Public Works	200	400	400	400
Total	82,438	13,770	73,220	9,410
GRANT 2—				
Training Schools	24	80	..	..
Municipal Schools—On the Salary-result System	1,492	1,470	1,470	1,500
Grants-in-Aid—				
Salary Grants	774	1,310	1,310	800
Fixed and Result Grants	1,775	1,600	1,660	1,600
Building, Furniture, &c., Grants	43	170	150	50
Inspection	345	340	340	340
Miscellaneous	308	350	350	350
Total	4,761	5,320	5,280	4,640

	Actuals, 1897–98.	Budget estimate, 1898–99.	Revised estimate, 1898–99.	Budget estimate, 1899–1900.
<i>Charges—cont.</i>				
GRANT 3—				
Hospitals and Dispensaries	5,998	5,750	5,720	6,260
Contributions	453	330	450	450
Vaccination	552	530	420	420
Registration of Births and Deaths	502	510	500	510
Conservancy, Road-cleaning and Road-watering	14,671	15,150	15,910	26,380
Total	22,176	22,270	23,000	34,020
GRANT 4—				
Lighting	2,230	2,360	1,830	2,340
Markets and Slaughter-houses	36	50	70	70
Travellers' Bungalows	104	..	20	..
Avenues	227	240	230	240
Public Garden, Survey of Land, Fire and other Charges	2,644	910	1,210	860
Total	5,241	3,560	3,360	3,510
GRANT 5—				
Supervision and Management	5,063	4,760	4,620	5,000
Repayment of Debt	2,432	2,300	2,300	2,400
Interest on Loan	5,227	5,360	5,360	5,260
Advances Recoverable	339	..	120	..
Pensions and Gratuities	..	..	..	..
Grand Total	1,27,677	57,340	1,17,260	64,240
Balance	65,565	8,850	7,900	1,820

REVISED ESTIMATE FOR 1898–99.

2. The current receipts and charges are now estimated at Rs. 59,600 and Rupees 1,17,260, respectively, against Rs. 53,020 and Rs. 57,340 anticipated in the sanctioned budget. There is an increase in the receipts chiefly under the principal taxes and contributions from other bodies, which is partly counterbalanced by a decrease under tolls and conservancy receipts, while under charges the increase appears under Grant 1. The collections under the house, land and water taxes and the expenditure on communications during the first eight months of the year were not satisfactory. The attention of the Municipal Council is drawn to the remarks of the Sub-Collector in paragraph 2 of his endorsement. The abolition of the posts of four sweepers and eight private scavengers, referred to in paragraphs 29 and 31 of the Chairman's letter, is approved; but this should have also been shown in the proposition statement.

BUDGET ESTIMATE FOR 1899–1900.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 53,160 against Rs. 59,600 in the revised estimate, the decrease being chiefly under the arts, land and water taxes, contributions from other bodies and private scavenging fees. The Municipal Council's proposal in paragraph 42 to increase the rate of the tax on buildings from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent. of the annual value is sanctioned. For the reason assigned in paragraph 3 of G.O., No. 2684 M., dated 2nd December 1897, the enhancement of the rate of tolls proposed in paragraph 80 cannot be approved. The Collector's suggestion in paragraph 8 of his endorsement regarding the establishment of municipal cart-stands is commended to the Council for careful consideration. Credit will be taken for a loan of Rs. 5,000 from Imperial funds in order to enable the Municipal Council to make the necessary provision for plague expenditure.

4. *Charges.*—(1) The probable charges are put down at Rs. 57,670 against the revised estimate of Rs. 1,17,260. A decrease occurs chiefly under Grant 1, but it is partly counterbalanced by an increase mainly under Grant 3.

(2) *Grant 1.*—A sum of Rs. 2,000 will be allotted for "Repairs—Communications," for which no provision whatever has been made by the Municipal Council. For want of funds, the increase of one rupee each in the salaries of the three turn-cocks and four cleaners proposed in paragraph 58 cannot be approved.

(3) *Grant 2.*—With reference to paragraph 2 of the Director's letter read above, the allotment for result stipends will be raised from Rs. 360 to Rs. 400; but his recommendation in paragraph 3 to increase the provision for salary grants to aided schools by Rs. 510 cannot be adopted in the existing state of the municipal finances.

(4) *Grant 3.*—The entertainment of a female ward attendant on Rs. 6 for the maternity hospital, proposed in paragraph 62, is sanctioned; but for the reasons assigned in paragraph 1 of the Surgeon-General's letter read above, the Municipal Council's proposal to employ a female hospital assistant or matron on Rs. 25 cannot be approved. The Municipal Council should appoint a Eurasian nurse on Rs. 50 as suggested by the Surgeon-General. The provision for hospitals and dispensaries will accordingly be raised by Rs. 300 in order to meet her salary. The proposed increase of Rs. 5 and Rs. 2 in the salaries of the hospital assistant and writer, respectively, will be disallowed for want of funds. The provision for plague charges will be raised from Rs. 7,480 to Rs. 11,870 with reference to G.O., No. 1259, Financial, dated 28th December 1898, communicated with G.O., No. 44 L., dated 11th January 1899.

5. As revised by Government, the budget closes with a balance of Rs. 1,820 or only 3·4 per cent. of the estimated receipts.

6. If the loan of Rs. 5,000 for which credit has been taken in paragraph 3 *supra* be not sanctioned by the Government of India, the budget will have to be recast.

(True Extract.)

H. TREMENHEERE,
Secretary to Government.

To the Chairman, Municipal Council, Conjeeveram.

- " Collector of Chingleput.
- " President, District Board, Chingleput.
- " Accountant-General.
- " Director of Public Instruction.
- " Surgeon-General.
- " Sanitary Board.
- " " Commissioner.
- " " Engineer.
- " Plague Commissioner.
- " Financial Department.

Editors' Table.

Gold
Government {1899} of Madras.
LOCAL AND MUNICIPAL.

Proof for approval

Shakti H. Narayan
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G.O., No. 357 M., 14th March 1899.

MARCH.

Municipal Budget.

Reviewing the Conjee' eram — for 1899-1900.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From M.R.Ry. M. SUBBARAYALU CHETTIYAR Avargal, Chairman, Municipal Council, Conjeeveram, to the Secretary to Government, Local and Municipal Department (through the Sub-Collector and the Collector of Chingleput), dated 23rd December 1898, Dis. No. 457.

I have the honour to submit herewith the revised estimate for 1898-99 and the budget estimate for 1899-1900 of the Conjeeveram Municipality.

REVISED ESTIMATE FOR 1898-99.

Receipts.

2. The current receipts are now estimated at Rs. 59,600 against Rs. 53,020 in the budget. Adding to this the opening balance of Rs. 65,560, the total amount comes to Rs. 1,25,160 or Rs. 58,970 over and above the budget figure of Rs. 66,190. This large increase is chiefly due to a sum of Rs. 49,910 having been left unspent under water-works extension, to an arrear of Rs. 7,068-9-7 that remained uncollected at the end of the last year, and to the unexpected income of Rs. 200 under Act II of 1888 and of Rs. 1,020 contributed by private individuals for the construction of public fountains. The actual collections during the past eight months amounted to Rupees 27,180, leaving somewhat a large balance of Rs. 32,420 yet to be collected. Better results could have been shown but for two reasons which stood in the way—one was the large amount of arrears that stood at the end of the year; the other was the failure of the north-east monsoon during the latter half of 1897-98 and the dullness of trade owing to prevalence of plague in Bangalore and other places. Every endeavour will be made to collect the balance before the close of the year.

3. *Tax on Arts.*—The current demand under this head, allowing for appeals yet to be disposed of, is estimated at Rs. 3,060. Adding to this, an arrear of Rs. 630 and deducting a probable remission of Rs. 40, the net income is put down at Rs. 3,650 against Rs. 3,160 in the budget. Of this, Rs. 1,720 have been collected against Rs. 190 for the corresponding period of the previous year.

4. *Tax on Buildings.*—The demand for the current year is estimated at Rs. 16,960 including the increase in assessment anticipated on account of improvements and repairs. The arrear outstanding at the end of the last official year was Rs. 2,860. The total receipts thus amount to Rs. 19,820, and Rs. 40 are likely to be remitted on account of poverty, &c., of tax-payers. The net receipts thus come to Rs. 19,780 against Rs. 16,900 in the budget. Of this, Rs. 6,130 have been collected up to the end of November 1898 against Rs. 4,650 during the corresponding period of the previous year.

5. *Tax on Lands.*—The demand under this head for the current year is fixed at Rs. 1,950 as usual against Rs. 1,990 in the budget. The difference is due to some of the vacant sites having been built over and brought under house-tax. The net receipts including arrears are estimated at Rs. 2,800, of which Rs. 800 have been collected up to 30th November 1898.

6. *Water-tax on Buildings and Lands.*—The tax under this head follows that on buildings and lands. The apparent increase in the revised estimate is due to the outstanding balance at the end of the previous year. Rs. 3,270 have been collected up to the end of November 1898.

7. *Tolls.*—The income under this head is only Rs. 3,430 against Rs. 3,900 shown in the budget. This is due to absence of competition amongst the bidders.

8. *Fees under Act II of 1888.*—The income under this head during the year is Rs. 200, being the fees paid for licenses granted for two dramatic pandals and one circus tent. This was not budgeted for, as it was not a sure source of income.

9. *Conservancy Receipts—Sale-proceeds of Night-soil, Street-refuse, &c.*—The amount realised under this head is only Rs. 2,200 against Rs. 3,100 given in the budget. In spite of very wide publication of the sale in villages the bidders were not as numerous as usual and there was little or no competition; hence the decrease below the anticipated amount.

10. *Warrant Fees.*—The income under this head is estimated at Rs. 840 against Rs. 430 in the budget, the increase being chiefly due to the large number of warrants issued on account of arrears. A sum of Rs. 540 has already been collected during the past eight months.

11. *License Fees.*—The receipts under this item comprise fees for licenses granted for (a) offensive trades and (b) the erection of temporary pandals over streets and koradus. The amount anticipated exceeds that of the budget by Rs. 100, which is chiefly due to prompt prosecutions under section 189 of the Act. The actuals during the past eight months come up to Rs. 1,320.

12. *Other Fees.*—This item is composed of fees leviable on account of search and grant of extracts from birth and death registers, as also of those on account of detention and seizure of unregistered carts.

13. *Grants and Contributions from Government—Municipal Schools.*—The receipts under this item are put down at Rs. 170 instead of at Rs. 210 as estimated in the budget. The reason for the decrease is that no student was sent up for normal training as originally intended and the proportionate grant due from Government was accordingly not drawn.

14. *Other Grants and Contributions—Other Purposes.*—The income under this head is raised from Rs. 150 in the budget to Rs. 1,170 owing to a donation of Rupees 1,020 given by private individuals for construction of public fountains.

15. *Private Scavenging.*—It will appear that the income under this item has fallen from Rs. 2,030 in the budget to Rs. 1,960 in the revised estimate. At the time the budget was framed, it was thought that 120 houses could be added in every quarter. This hope has not been, rather could not be, realised. On the other hand, 80 of the houses on the list on the 31st March 1898 had to be struck off for several reasons—some were locked up and therefore untenanted; some had no backyards whatever; in some cases no way could be found to the backyards; in some the house-owners were literally living from hand-to-mouth and even the house-tax they were unable to pay. Every endeavour is now being made to extend the system and to collect the outstandings before the close of the year. I may say that about 40 houses have since been added.

16. *Recoveries on account of services other than Private Scavenging.*—A sum of Rs. 170 has already been collected, being the amount of application fees and supervision charges for erection of taps in private houses; Rs. 30 more are expected during the remaining portion of the year. The total income is thus put down at Rs. 200. This item is a new one and was not, therefore, provided in the budget.

17. The other items of receipts are explained in the statement.

Charges.

18. *Grant 1. " , Works—Communications.*—It will appear that the revised estimate of expenditure under this head is Rs. 1,800 against Rs. 2,400 provided in the budget. The decrease is due to the construction of two tunnels, wire fencing of

Vellakulam ponds and removal of old encroachments having been stopped with a view to provide funds for plague expenditure (*vide* G.O., No. 1996, dated 28th November 1898). The remaining works sanctioned in the budget are in progress.

19. *Buildings*.—The budget estimate under this head is Rs. 1,580, while the revised estimate gives it as Rs. 10,580. At the time of framing the budget, it was not expected that the construction of the maternity hospital would be taken in hand and completed, though a sum of Rs. 10,000 had been lodged by Raja Sir Sayalai Ramaswamy Mudaliyar Avargal, Kt., C.I.E., for the purpose. The work has since been commenced and is nearing completion. The total expenditure for the current year should therefore be put down at Rs. 11,580; but under the Government Order quoted in the preceding paragraph, Rs. 1,000 provided for the construction of a school-house at Singaperumal Coil street has been reserved for plague purposes; hence the difference of Rs. 1,000.

20. *Water-supply*.—Out of Rs. 51,431-2-7 sanctioned in G.O., No. 1916 M., dated 1st September 1897, for the construction of a reservoir and extension of pipes, a sum of Rs. 49,910 was left unspent towards the close of the last year. Besides, certain public fountains were constructed at a cost of Rs. 990 out of funds contributed by private individuals; hence the anticipated expenditure of Rs. 50,900 under this head during the current year. Of this, Rs. 37,400 have already been expended during the past eight months.

21. *Repairs—Buildings*.—The increase of Rs. 100 under this head over the budget figure is on account of the whitewashing of the Municipal hospital in pursuance of instructions of the District Medical and Sanitary officer.

22. The other items under Grant 1 need no explanation.

23. The total expenditure under Grant 1 is estimated at Rs. 73,220 against Rs. 12,240.

24. *Grant 2, Stipends to Normal Students*.—The provision under this head was not availed of, as the teacher intended for training could not join the school in time.

25. *Fixed and Result Grants*.—The increase of Rs. 60 under this item over the budget figure of Rs. 1,600 is due to the payment of arrear grant to Malayala street and Rajampet street schools.

26. The variations under other items are explained in the statement itself.

27. The total expenditure under Grant 2 comes up to Rs. 5,280 against Rs. 5,320 in the budget.

28. *Grant 3, Vaccination—Contingencies*.—It will be seen that the estimated expenditure falls short of the budget estimate by Rs. 110. This is due to the purchase of lanoline lymph from the Mysore Government in lieu of animal lymph hitherto locally manufactured.

29. *Conservancy, Road-cleaning and Road-watering Establishment*.—Four sweepers sanctioned in the budget were not entertained during the year, because no conservancy carts were brought owing to the uncertainty of the amount that may be required for plague expenditure. The utilisation of this amount now will, it is feared, curtail the amount available for the next year; hence the decrease of Rs. 280 as compared with the budget figure of Rs. 5,490.

30. *Other Charges, such as Purchase or Hire of Carts, Dry-earth, &c.*—The saving of Rs. 1,200 under this item is chiefly due to cheapness of tender rates and partly to non-purchase of rubbish and night-soil carts sanctioned in the budget.

31. *Private Scavenging—Establishment*.—For reasons stated in paragraph 15 *supra*, the additional scavengers sanctioned were not entertained; hence the difference between the revised estimate and the budget.

32. *Cholera and Plague Charges*.—There was originally a sum of Rs. 2,000 provided under this head. As this was thought insufficient, an additional sum of Rs. 1,600 was on account of plague ordered to be transferred to this head from Grant 1 (*vide* G.O., No. 1996 M., dated 28th November 1898); hence the increase in the revised estimate.

33. The variations as regards other items are explained in the statement.

34. The total expenditure under Grant 3 amounts to Rs. 23,000 against Rs. 24,910 (including subsequent allotments) in the budget.

35. *Grant 4, Lighting Contingencies*.—The saving of Rs. 530 under this head is chiefly due to the cheap tender rates.

36. The changes in other items under this grant are accounted for in the statement.

37. The total amount of expenditure under this grant is Rs. 3,360 against Rs. 3,870 in the budget.

38. *Grant 5*.—The items under this grant do not vary from the budget figures except as regards office establishment. The saving under this head is mainly due to the Secretary having joined the appointment on the 1st of June instead of on 1st of April 1898.

39. The total expenditure under Grant 5 is Rs. 4,620 against Rs. 4,820 in the budget.

40. The total expenditure under all grants, including repayment of debt and interest, is estimated at Rs. 1,17,260 against Rs. 58,820 in the budget. Deducting this from the total anticipated receipts of Rs. 1,25,160 inclusive of the opening balance on 1st April 1898, there is a balance of Rs. 7,900 left as the opening balance for 1899-1900.

BUDGET ESTIMATE FOR 1899-1900.

Receipts.

41. *Tax on Arts*.—The amount expected to be realised during the current year exclusive of arrears is Rs. 3,060. Allowing for more careful and searching inquiry, the receipts for the next year are put down at Rs. 3,200. If, in the meanwhile, a reversion to taxation under the old schedule be sanctioned, greater income may be expected.

42. *Tax on Buildings*.—The income under this head exclusive of arrears is estimated at Rs. 16,960 for the current year. The Council having resolved to raise the rate to the maximum of 8½ per cent. to meet the deficit in the reserve, and as the general quinquennial revision will come into force next year, the amount is raised to Rs. 19,500 in the budget. Sanction of Government is solicited for the increase in the rate.

43. *Tax on Lands*.—Leaving arrears out of account, the usual demand of Rupees 1,000 has been adopted for the next year.

44. *Water-tax on Buildings and Lands*.—The amount under this head has been increased to Rs. 9,290 in consideration of the increase expected under "Tax on buildings."

45. *Tax on Vehicles, Carts and Animals*.—The figures in the revised estimate have been adopted for the budget.

46. *Tolls*.—The current year's figure exclusive of penal interest amounts to Rs. 3,400. The same amount is repeated for the budget.

47. *Rent of Lands*.—The income under this head is almost fixed, being the lease amount of Municipal lands. The usual demand of Rs. 210 has been put down for the next year also.

48. *Avenue Receipts—Produce of Lands and Gardens—Sale-proceeds of old materials, &c.*—These are items of a fluctuating nature. The figures of the revised estimate have accordingly been taken for the purposes of budget under these heads.

49. *Sale-proceeds of Night-soil, Street-refuse, &c.*—The income under this head depends solely upon competition amongst the bidders. It is therefore considered safe to adopt the current year's figure of Rs. 2,200 for the next year also.

50. *Fees from Educational Institutions*.—The sum of Rs. 330 under this head is the figure furnished by the Educational Department and does not differ much from the revised estimate.

51. *Salé-proceeds and Composition Fees of Medicines—Other Hospital Receipts.*—As no change is expected in the income under these heads, the current year's figure, viz., Rs. 120, is repeated for 1899–1900.

52. *Income from Markets and Slaughter-houses.*—A sum of Rs. 1,540 under the former and Rs. 750 under the latter were realised during the current year. It is not probable that the same income will be realised next year. The three years' average has accordingly been taken in estimating the income under these heads, which is Rs. 1,440 and Rs. 710 respectively.

53. *Warrant Fees and Distraint Fees.*—These items of receipts are not of a certain nature and depend more upon the season. It is not expected that more than Rs. 400 under warrant fees and Rs. 60 under distraint fees will be realised.

54. *License Fees, Other Fees, Fines under Municipal and other Acts—Grants for Municipal Schools—Contributions from Local Boards and other Contributions.*—The figures in the revised estimate have been adopted in respect of all these items for the purposes of budget. The last item relates to contribution paid by the Dharmakartahs of Sri Devarajaswami temple. In its order No. 1527 M., dated 31st August 1898, the Government desired that the temple authorities should be requested to bear at least half the amount of charges incurred on account of sanitation during the grand festival of Sri Devarajaswami. But the Dharmakartahs have refused to pay more than the amount of Rs. 150.

55. *Private Scavenging.*—Excluding arrears the demand under this item comes to Rs. 1,490 in the current year. For reasons stated in paragraph 15 *supra*, it is not expected that more than 100 houses can be added. The income under this head is accordingly put down at Rs. 1,600.

56. The total income from all sources is estimated at Rs. 53,160. Adding to this the opening balance of Rs. 7,900, the total receipts will amount to Rs. 61,060 against Rs. 1,25,160 in the revised estimate.

Charges.

57. *Grant 1, New Works and Repairs—Communications and Buildings.*—A sum of Rs. 7,480 for plague and Rs. 1,000 for cholera having been set apart, there are no funds available for expenditure under these heads. Provision has, however, been made for an overseer, as he may have to attend to the construction of plague sheds, &c., and urgent repairs, if any.

58. *Water-supply—Repairs to Works, Machinery, &c., Establishment—Contingencies, Contributions to Provincial Funds.*—The provision under these items does not vary from the revised estimate except with reference to establishment which shows an increase of Rs. 77. This is due to the proposal of increasing the pay of each of the three turn-cocks and four cleaners by one rupee *per mensem* in consideration of their having to do more work in connection with the recent extension of water works.

59. The total of Grant 1 comes to Rs. 7,490 against Rs. 73,220 in the revised estimate.

60. *Grant 2, Education.*—The provision made in respect of the items comprised in this grant are in accordance with the recommendations made by the Educational Department except in the case of "Salary grants," "Result grants to Municipal schools," "Stipends to normal students" and "Gymnasium." As regards the salary and result grants, the Director of Public Instruction recommends an allotment of Rs. 1,310 and Rs. 430 respectively. For want of funds the usual figure, viz., Rs. 800 for the former and Rs. 260 for the latter, have been adopted. For the same reason, no provision is made for the training of normal students and establishment of a common gymnasium.

61. The total expenditure under Grant 2 will amount to Rs. 4,600 against Rs. 5,280 in the revised estimate.

62. *Grant 3, Hospitals and Dispensaries—Establishment.*—The provision under this head amounts to Rs. 3,340 against the usual allotment of Rs. 2,740. The increase is due to the septennial increment of Rs. 25 to the civil apothecary from

August 1899, to the increase of Rs. 3 in the pay of the compounder, he having completed the required service, and to the addition of Rs. 5 to the pay of hospital assistant and of Rs. 2 to that of hospital clerk on account of heavy work, and to the proposed entertainment of a matron or a female hospital assistant on Rs. 25 for the maternity hospital of Raja Sir Savalai Ramaswamy Mudaliyar Avargal, *Kt.*, C.I.E., and a female ward attendant on Rs. 6 *per mensem*. The Council is of opinion that a female apothecary is a far more appropriate head of the hospital but does not see its way to provide the funds in the present year. The other recommendations made by the District Medical and Sanitary Officer and the Surgeon-General, viz., the entertainment of a female toti and a gardener, construction of two bath-rooms, an out-patient building for 100 patients and a syphilitic ward for six beds and a store-room and a godown for sundry articles and whitewashing of the hospital could not be carried out for want of funds. It is, however, proposed to whitewash the hospital for the current year and it will be done next year also, if funds permit.

63. *Medicines and Supplies—Diet of Patients and Sundries and Contingencies.*—As regards the first two items, the figures in the revised estimate have been adopted as recommended by the medical authorities. In respect of third item alone, a sum of Rs. 400 is provided against Rs. 710 budgeted for by the civil apothecary on the strength of the revised estimate. Such a high sum in the current year was due to the provision of Rs. 260 made for purchase of instruments. This will not be necessary next year.

64. *Contributions to Provincial Funds for (i) Medical College, (ii) Sanitary Inspection, and (iii) Medical Reserve Staff.*—The actuals of 1897–98 are entered under the respective heads in accordance with G.O., No. 641, Local and Municipal, dated 2nd April 1887.

65. *Vaccination and Registration of Births and Deaths—Establishments—Contingencies.*—The amounts provided against these items do not vary from those in the revised estimate.

66. *Conservancy, Road-cleaning and Road-watering—Establishment.*—In accordance with G.O., No. 2004, dated 28th November 1898, the pay of the chief sanitary inspector was raised from Rs. 20 + 10 (horse allowance) to Rs. 35 + 15 and a female toti was entertained during the current year; hence the increased provision of Rs. 5,470 against Rs. 5,210 in the revised estimate.

67. *Other Charges, such as Purchase or Hire of Carts, Dry-earth, &c.*—It is proposed to purchase two new night-soil carts at Rs. 70 each, two of the existing ones being utterly unserviceable. The rent of rubbish depots is estimated at Rs. 40 and night-soil pits at Rs. 70. There are now thirty-two carts and the hire of bullocks for each is expected to cost Rs. 10 a month. The total cost under this head thus comes to Rs. 4,090 against Rs. 3,220 in the revised estimate.

68. *Private Scavenging—Establishment—Contingencies.*—No change is anticipated. The figures in the revised estimate are accordingly adopted for the next year.

69. *Cholera and Plague Charges.*—A sum of Rs. 7,480 for plague and Rs. 1,000 for cholera, or Rs. 8,480 in all, are provided against Rs. 3,600 in the revised estimate.

70. *Contingencies and Sanitary arrangements during Festivals.*—The figures in the revised estimate are repeated for the budget.

71. Total Grant 3 amounts to Rs. 29,340 against Rs. 23,000 in the revised estimate.

72. *Lighting—Contingencies.*—The amount under this item is put down at Rupees 2,340 against Rs. 1,830 in the revised estimate. The contract rate for the current year is unusually low, being As. 5-11 per light per month. Provision is now made at As. 8 per light per month.

73. *Slaughter-house—Establishment and Contingencies—Avenue Establishment and Contingencies—Rewards for Destruction of Wild Animals and Snakes—Printing—Other Items.*—The figures entered against these items do not differ from those in the revised estimate.

74. The total expenditure under Grant 4 is Rs. 3,510 against Rs. 3,360 in the revised estimate.

75. *Grant 5, General Establishment.*—There is no change under this head except the provision for the annual increment of Rs. 5 to the Secretary under G.O., Mis. No. 685 M., dated 31st March 1898, and payment of pensionary contribution at Rs. 7-8-0 per month; hence the increase over the revised estimate.

76. *Collection of Municipal Taxes—Establishment—Purchase of Account-books, &c.—Office Contingencies.*—The provision under these heads comes to Rs. 1,200, which is the same as that in the revised estimate.

77. *Contributions for Central office and Audit Establishments.*—A sum of Rs. 520 is provided under this head as directed in G.O., No. 2250 L., dated 25th November 1898.

78. The total expenditure under Grant 5 amounts to Rs. 5,000 against Rs. 4,620 in the revised estimate.

79. *Repayment of Debt—Instalments paid during the year—Interest on account of current year.*—As prescribed in G.O., No. 951 M., dated 7th June 1895, a sum of Rs. 7,660 is provided under this head.

80. The total amount of all charges comes up to Rs. 57,600 against Rs. 1,17,260 in the revised estimate. Deducting this from the total anticipated income of Rupees 61,060 including the opening balance of Rs. 7,900, there is a sum of Rs. 3,460 as reserve and working balance for 1899-1900. This falls short of the amount prescribed in G.O., No. 2354, Financial, dated 16th October 1893, for reserve by Rs. 1,860. This deficit is due to the appropriation of a major portion of the available balance for plague and cholera charges and there seems no method of meeting it. As regards the repairs to roads, while the plague expenditure remains at its estimated figure not a pie is left for them, unless Government is pleased to sanction an increase in the rate of tolls and its allotment for road repairs.

81. A proposition statement showing the revision of establishment proposed is herein enclosed, as also a copy of the resolution of the Council passing the revised estimate and the budget.

C. No. 2760.

Forwarded.

2. I do not think that the remarks in paragraph 15 of the report sufficiently explain the decrease in the number of houses served by the private scavenging system. Everybody would probably be glad to have the system: but they object to paying for it. Care in selecting the houses and energy in enforcing payment would get over this difficulty.

CHINGLEPUT,
26th December 1898.

(Signed) J. P. BEDFORD,
Ag. Sub-Collector.

Forwarded.

Revised Estimate for 1898-99.

2. The total of column 3 of Statement VI under receipts is given as Rupees 30,303-5-11, whereas according to the details furnished in that column it amounts to Rs. 30,382-13-11.

3. The collection of the principal rates and taxes for the eight months of the current year has been disproportionately small. The reasons assigned for it are not satisfactory.

32. *Cholera and Plague.* Budget Estimate for 1899-1900. The usual figure, viz., was adopted. For the same reason, the establishment of normal students and establishment of a common

4. *Paragraph 42.*—The recommendation of the Council to raise the tax on buildings to the maximum rate of 8½ per cent. is supported.

5. *Paragraph 57.*—The services of an overseer merely to attend to the construction of plague sheds, &c., are not necessary. The water-works overseer should be deputed to attend to such work, if the Secretary cannot look after it himself.

6. *Paragraph 62.*—The proposal to raise the pay of the hospital assistant by Rs. 5 and that of hospital clerk by Rs. 2 is untimely. It is very undesirable that the maternity hospital should be under the superintendence of a matron on Rs. 25 per mensem. The services of a female apothecary are absolutely essential.

7. *Paragraph 80.*—In proposing an increase in the rate of tolls the Council seems to have lost sight of paragraph 3 of G.O., No. 2684 M., dated 2nd December 1897.

8. I would suggest the establishment of Municipal cart-stands, of which there are none at present and which would add not inconsiderably to the Council's income.

(Signed) D. W. G. COWIE,
SAIDAPET,
7th January 1899.
Ag. Collector.

From J. A. JONES, Esq., MEM. INST. C.E., F.R.S.E., Sanitary Engineer to Government, to the Secretary to Government, Local and Municipal Department, dated Madras, 10th January 1899, No. 42.

I have the honour to state that I have no remarks to offer regarding the allotment under 2(d) Repairs, water-supply, in the budget estimate of the Conjeeveram Municipality for 1899-1900, of which an extract has been sent to me.

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, 11th January 1899, No. 385.

I have the honour to submit the following remarks on the educational portion of the budget estimate of the Conjeeveram Municipality for 1899-1900.

2. With reference to the actuals of 1897-98, the allotment for result stipends in salary-result schools should be raised to at least Rs. 400.

3. Under salary grants, an additional sum of Rs. 510 was provided in the current year's budget for payment of salary grants to some of the teachers of the Pachaiyappa's high school. The Inspecting officers recommend that the same provision should be repeated for the next year also, and I beg strongly to support the recommendation.

4. With the above modifications, the net expenditure under Grant 2 will be Rs. 4,650 (Rs. 5,150 — 500), which is below 11 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 21st January 1899, No. 83.

With reference to the suggestion made in Grant 3 of the budget estimate of the Conjeeveram Municipality for the year 1899-1900 regarding the entertainment of a matron or female hospital assistant on Rs. 25 per mensem, I have the honour to state that no third-class female hospital assistants are available, and even if there were, they would be no more fit for independent charges than third-class hospital assistants of the male sex are.

2. I would, therefore, suggest the appointment of a qualified Eurasian nurse, as women of this grade are best suited for a maternity hospital, but the municipality will not get one worth anything under Rs. 50 a month.

3. The recommendations of the District Medical and Sanitary Officer, viz., the entertainment of a female totti and a gardener, construction of two bath-rooms, an out-patient building, a syphilitic ward, a store-room and a godown for sundry articles have not been complied with for want of funds.

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 31st January 1899, No. 294-S.

I have the honour to state that the Municipal Council, Conjeeveram, proposes to spend next year Rs. 21,920 on conservancy. This sum includes Rs. 7,480 reserved for expenditure on plague operations. The allotment for conservancy proper therefore amounts to only 27.2 per cent. of the anticipated current receipts, and is insufficient for requirements for the reasons set forth in my letter on the current year's budget. The staff of scavengers is not in proportion to the population to be served. The need for strengthening it is urgent. A town that has not provided for the correct removal of night-soil can hardly reasonably allot Rs. 7,000 for plague expenditure on the supposition that this amount will provide for unforeseen sanitary charges.

ORDER—No. 357 M., dated 14th March 1899.

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

	Actuals, 1897-98.	Budget estimate, 1898-99.	Revised estimate, 1898-99.	Budget estimate, 1899-1900.
Receipts.				
Balance brought forward	1,04,681	13,170	65,560	7,900
Tax on Arts	2,726	3,160	3,650	3,200
" on Buildings and Lands	15,731	18,890	22,580	20,500
Water and Drainage Tax on Buildings and Lands	7,494	9,010	10,650	9,290
Tax on Vehicles and Animals	1,159	2,210	2,250	2,250
" on Carts	2,270	2,660	2,660	2,660
Tolls	3,930	3,900	3,430	3,400
Realizations under Special Acts	210	..	200	..
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	545	330	390	330
Conservancy Receipts	3,100	3,100	2,200	2,200
Fees and Revenue from Educational Institutions	300	320	320	330
" from Medical Institutions	122	120	120	120
Income from Markets and Slaughter-houses	2,191	2,190	2,290	2,150
License Fees	1,301	1,300	1,400	1,400
Other Fees	376	520	950	490
Fines under Municipal and other Acts	1,163	1,120	1,120	1,120
Grants and Contributions from Government	324	210	170	170
" from Local Boards	1,800	1,800	1,800	1,800
" from Other Bodies	150	150	1,170	150
Recoveries for Services to Private Individuals	11,235	2,030	2,160	1,600
Miscellaneous	11	..	10	..
Loans	..	..	..	5,000
Advances Recovered	32,118	..	80	..
Total	83,561	53,020	59,600	58,100
Grand Total	1,93,242	66,190	1,25,160	66,060
Charges.				
GRANT 1—				
New Works—				
Communications	660	2,400	1,800	..
Buildings	680	1,580	10,530	..
Water-supply	71,215	..	50,900	..
Repairs—				
Communications	2,530	2,100	2,100	2,000
Buildings	327	280	400	..
Water-supply	6,372	6,660	6,710	6,710
Establishment	396	300	280	300
Plant and other Stores	55	50	50	..
for Public Works	200	400	400	400
Total	82,438	13,770	73,220	9,410
GRANT 2—				
Training Schools	..	..	..	..
Municipal Schools—On the Salary-result System	24	80	..	..
Grants-in-Aid—				
Salary Grants	1,492	1,470	1,470	1,500
Fixed and Result Grants	774	1,310	1,310	800
Building, Furniture, &c., Grants	1,775	1,600	1,660	1,600
Inspection	43	170	150	50
Miscellaneous	345	340	340	340
Total	308	350	350	350
Total	4,761	5,320	5,280	4,640

	Actuals, 1897-98.	Budget estimate, 1898-99.	Revised estimate, 1898-99.	Budget estimate, 1899-1900.
Charges—cont.				
GRANT 3—				
Hospitals and Dispensaries	5,998	5,750	5,720	6,260
Contributions	453	330	450	450
Vaccination	552	530	420	420
Registration of Births and Deaths	502	510	500	510
Conservancy, Road-cleaning and Road-watering	14,671	15,150	15,910	26,380
Total	22,176	22,270	23,000	34,020
GRANT 4—				
Lighting	2,230	2,360	1,830	2,340
Markets and Slaughter-houses	36	50	70	70
Travellers' Bungalows	104	..	20	..
Avenues	227	240	230	240
Public Garden, Survey of Land, Fire and other Charges	2,644	910	1,210	860
Total	5,241	3,560	3,360	3,510
GRANT 5—				
Supervision and Management	5,063	4,760	4,620	5,000
Repayment of Debt	2,432	2,300	2,300	2,400
Interest on Loan	5,227	5,360	5,360	5,260
Advances Recoverable	339	..	120	..
Pensions and Gratuities	..	..	..	..
Grand Total	1,27,677	57,340	1,17,260	64,240
Balance	65,565	8,850	7,900	1,820

REVISED ESTIMATE FOR 1898-99.

2. The current receipts and charges are now estimated at Rs. 59,600, Rupees 1,17,260, respectively, against Rs. 53,020 and Rs. 57,340 anticipated in the sanctioned budget. There is an increase in the receipts chiefly under the principal taxes and contributions from other bodies, which is partly counterbalanced by a decrease under tolls and conservancy receipts, while under charges the increase appears under Grant 1. The collections under the house, land and water taxes and the expenditure on communications during the first eight months of the year were not satisfactory. The attention of the Municipal Council is drawn to the remarks of the Sub-Collector in paragraph 2 of his endorsement. The abolition of the posts of four sweepers and eight private scavengers, referred to in paragraphs 29 and 31 of the Chairman's letter, is approved; but this should have also been shown in the proposition statement.

BUDGET ESTIMATE FOR 1899-1900.

3. **Receipts.**—The receipts for the ensuing year are placed at Rs. 53,160 against Rs. 59,600 in the revised estimate, the decrease being chiefly under the arts, land and water taxes, contributions from other bodies and private scavenging fees. The Municipal Council's proposal in paragraph 42 to increase the rate of the tax on buildings from 7½ to 8½ per cent. of the annual value is sanctioned. For the reason assigned in paragraph 3 of No. 2684 M., dated 2nd December 1897, the enhancement of the rate of tolls proposed in paragraph 80 cannot be approved. The Collector's suggestion in paragraph 8 of his endorsement regarding the establishment of municipal cart-stands is commended to the Council for careful consideration. Credit will be taken for a loan of Rs. 5,000 from Imperial funds in order to enable the Municipal Council to make the necessary provision for plague expenditure.

4. **Charges.**—(1) The probable charges are put down at Rs. 57,670 against the revised estimate of Rs. 1,17,260. A decrease occurs chiefly under Grant 1, but it is partly counterbalanced by an increase mainly under Grant 3.

(2) **Grant 1.**—A sum of Rs. 2,000 will be allotted for "Repairs—Communications," for which no provision whatever has been made by the Municipal Council. For want of funds, the increase of one rupee each in the salaries of the three turncocks and four cleaners proposed in paragraph 58 cannot be approved.

(4) *Grant 3*.—The entertainment of a female ward attendant on Rs. 6 for the maternity hospital, proposed in paragraph 62, is sanctioned; but for the reasons assigned in paragraph 1 of the Surgeon-General's letter read above, the Municipal Council's proposal to employ a female hospital assistant or matron on Rs. 25 cannot be approved. The Municipal Council should appoint a Eurasian nurse on Rs. 50 as suggested by the Surgeon-General. The provision for hospitals and dispensaries will accordingly be raised by Rs. 300 in order to meet her salary. The proposed increase of Rs. 5 and Rs. 2 in the salaries of the hospital assistant and writer, respectively, will be disallowed for want of funds. The provision for plague charges will be raised from Rs. 7,480 to Rs. 11,870 with reference to G.O., No. 1259, Financial, dated 28th December 1898, communicated with G.O., No. 44 L., dated 11th January 1899.

6. If the loan of Rs. 5,000 for which credit has been taken in paragraph 3 *supra* be not sanctioned by the Government of India, the budget will have to be recast.

(True Extract.)

for *Secretary to Government*.

the Chairman, Municipal Council, Co. J. 1897.
 " Collector of Chingleput.
 " President, District Board, Chingleput.
 " Accountant-General.
 " Director of Public Instruction.
 " Surgeon-General.
 " Sanitary Board.
 " " Commissioner.
 " " Engineer.
 " " Plague Commissioner.
 " " Financial Department.

Editors' Table.

Exd. C. Parthasarathy.

LOCAL AND MUNICIPAL DEPARTMENT.

Current No. 108^m of 1899, dated 23rd Dec. 98. from the Ch. M.E. Conjeeveram
Current No. 144^m of 1899, dated 10-1-99. from the Sanitary Engineer.
Current No. 170^m of 1899, dated 11th Jan. " from the Director of P. S.
Current No. 251^m of 1899, dated 21-1-99 from the Surgeon-General.
Current No. 380^m of 1899, dated 31-1-99 " " Deputy Commr.

Order.

The estimated receipts and charges of the *Congress* Municipality for 1899-90, as passed by Government, are compared below with the budget ~~of~~ revised estimates for the year ¹⁸⁹⁸⁻⁹⁹ and the actuals of 1897-98.

	Actuals, 1897-98	Budget Estimate, 1898-99	Revised Estimate, 1898-99	Budget Estimate, 1899-00
	Rs.	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	104,681	13,170	65,560	7,900
Tax on Arts	2,726	3,160	3,650	3,200
Tax on Buildings and Lands	15,731	18,890	22,580	20,500
Water and drainage Tax on Buildings and Lands ..	7,494	9,010	10,650	9,290
Tax on Vehicles and Animals	11,59	2,210	2,250	2,250
Tax on Carts	2,270	2,660	2,660	2,660
Tax on Private Menial and Domestic Male Servants ..				
Tolls	3,930	3,900	3,430	3,400
Realizations under Special Acts	210	"	200	"
Rent of Lands, Buildings, &c., and sale proceeds of Lands, &c.	5,45	3,30	3,90	3,30
Conservancy Receipts	3,100	3,100	2,200	2,200
Fees and Revenue from Educational Institutions ..	300	320	320	330
Do. from Medical Institutions	122	120	120	120
Income from Markets and Slaughter-houses	2,191	2,190	2,290	2,150
License fees	1,301	1,300	1,400	1,400
Other fees	376	520	950	490
Fines under Municipal and other Acts	11,68	11,20	11,20	11,20
Interest on Investments and premium on Loans ..				
Grants and Contributions from Government	624	210	170	170
Do. from Local Boards	1,800	1,800	1,800	1,800
Do. from other bodies	150,700	150	11,70	150
Recoveries for services to private individuals	112,567	2,030	2,160	1,600
Miscellaneous	11	"	0	"
Loans				5,000
Sale-proceeds of Government Securities, &c., and Realiza- tions of Sinking Fund				
Advances Recovered	32,118	"	80	"
Total ..	88,561	53,020	59,600	53,160
Grand Total ..	1,93,242	66,190	1,25,160	68,060

Revised Estimate for 1898-99

Charges.	Actuals, 1897-98	Budget Estimate, 1898-99	Revised Estimate, 1898-99	Budget Estimate, 1898-99
	Rs.	Rs.	Rs.	Rs.
GRANT 1.				
<i>New Works—</i>				
Communications	660	2400	1800	"
Buildings	680	1580	10580	"
Drainage	73252	"	50900	"
Water-supply				
Miscellaneous Public Improvements				
<i>Repairs—</i>				
Communications	2530	2100	2100	2000
Buildings	327	280	400	"
Drainage	6372	6400	6710	6740
Water-supply	396	300	280	300
Miscellaneous Public Improvements	55	60	60	400
Establishment	200	400	400	400
Tools and Plant and other Stores				
Contributions for Public Works				
Total ..	84472	12240	73220	7440
GRANT 2.				
Training Schools	24	80	"	"
Municipal Schools—				
(a) On the Salary System	1492	1470	1470	1500
(b) On the Salary Result System	774	1310	1310	800
Grants-in-Aid—				
(a) Salary Grants	1775	1600	1600	1600
(b) Result Grants	43	170	150	50
(c) Building, Furniture, &c., grants	345	340	340	340
Inspection	308	350	350	350
Miscellaneous				
Total ..	4761	5320	5280	4640
GRANT 3.				
Hospitals and Dispensaries	5998	5750	5720	6260
Contributions	453	330	450	450
Vaccination	532	530	420	420
Registration of Births and Deaths	14671	1510	15910	21920
Conservancy, Road-cleaning and Road-watering				
Total ..	22176	23000	23000	34020
GRANT 4.				
Lighting	2230	2360	1830	2340
Markets and Slaughter-houses	36	50	70	70
Choultries	104	240	20	240
Traveller's Bungalows	227	240	230	240
Avenues	2644	410	1210	860
Public Garden, Survey of Land, Fire and other Charges				
Total ..	2644	3360	3360	3510
GRANT 5.				
Supervision and management	5063	2300	2300	2400
Repayment of Debt	2432	5360	5360	5260
Interest on Loan	5227			
Advances Recoverable	339			
Refunds			120	"
Discount	"			
Pensions and Gratuities				
Investments				
Grand Total ..	127677	117260	117260	64240
Balance ..	65565	6850	7900	1820

The attention of the Municipal Council is drawn to the remarks of the Sub-collector in para. 2 of his endorsement.

2. The current receipts and charges are now estimated at Rs 59,600 and Rs 41,260, respectively, against Rs 53,020 and Rs 57,340 anticipated in the sanctioned budget. There is an increase in the receipts chiefly under the principal taxes and contributions from other bodies, which is partly counterbalanced by a decrease under tolls and Conservancy receipts; while under the charges the increase appears mainly under Grant 1. The collections under the house, land and water taxes and the expenditure on Communications during the first eight months of the year were not satisfactory. The abolition of the posts of the four sweepers and eight private scavengers, referred to in paras. 29 and 31 of the Chairman's letter, is approved but this should have also been

shown in the proposition state-
ment.

Budget Estimate for 1897-1900

3. Receipts. The receipts for the
 ensuing year are placed at Rs 53160
 against Rs 59600 in the revised
 estimates, the decrease being chiefly
 under the arts, land and water

taxes and contributions from
 other bodies.

The Municipal Coun-
 -cils proposal to increase the
 rate of the tax on buildings
 from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent of the

annual value is sanctioned
 for the reason assigned in para 3 of No 2684 M, dated 27th Dec 97.

The enhancement of the rate of
 tolls suggested in para 80
 cannot be approved.

The Collector's suggestion
 in para 8 of his endorsement
 regarding the establishment of
 Municipal car-stands is commended
 to the Council for careful
 consideration. Credit will be taken
 for a loan of Rs 5000 from Imperial
 funds, in order to enable the Muni-
 cipal Council to make the neces-
 sary provision for plague expenditure.

4. Charges. (1) The probable
 charges are put down at Rs.
 57670 against the revised esti-
 mate of Rs 117260. A decrease
 occurs chiefly under Grant 1,
 but it is partly counterbalanced
 by an increase mainly under
 Grant 3.

(2) Grant 1. A sum of Rs
 2000 will be allotted for
 "Repairs Communications," for
 which no provision whatever
 has been made by the mu-
 nicipal Council. For want
 of funds, the increase of
 one rupee each in the sa-
 laries of the three turncocks
 and four cleaners proposed
 in para 58 cannot be ap-
 proved.

(3) Grant 2. With reference
 to para 2 of the Director's letter
 read above, the allotment
 for result stipends will be
 raised from Rs 360 to Rs 400,
 but his recommendation in
 para 3 to increase the pro-
 vision for salary grants to
 aided schools by Rs 510 can-
 not be adopted, in the

C No. 170 M

Note The provision for salary
 grants is Rs 800 against
 an actual expenditure
 of Rs 774 in 1897-98

existing state of the municipal finances.

(H) Grant. 3. The entertainment of a female ward attendant on Rs 6 for the maternity hospital, proposed in para. 62 is sanctioned, but for the reasons assigned in para. 1 of the Surgeon General's letter read above, the Municipal Council's proposal to employ a female hospital assistant or matron on Rs 25 cannot be approved. The municipal Council should appoint a Eurasian nurse on Rs 50, as suggested by the Surgeon General. The provision for hospitals and dispensaries will accordingly be raised by Rs 300 in order to meet her salary. The proposed increase of Rs 5 and Rs 2 in the salaries of the hospital Assistant and writer, respectively, will be disallowed for want of funds. The provision for plague charges will be raised from Rs 7,480 to Rs 11,870 with reference to G.O.

C No 281.9M.

Vide para. 62. of Chairman's letter

Vide para. 69. of the Chairman's letter

L. No 1259 Financial, dated 28th December 1898, communicated with G.O. No 44 L, dated 11th January 1899.

5. As revised by Government, the budget closes with a balance of Rs 1,820 or ^{only} 3.4 per cent of the estimated receipts.

6. If the loan of Rs 5000 for which credit has been taken in para. 3 supra be not sanctioned by the Govt of India, the budget will have to be recast.

V.R
1/3/99

M. N. D.

V.R
13/3/99

To The Financial Dept for counter-initial with reference to the portion marked with red pencil in para. 3

- To The Chairman, M.C. Coimbatore 1/2
- " Collr of Chingleput 1/18
- " President, D. B. Chingleput 1/18
- " Accountant-General 1/11
- " Director of Public Health 1/11
- " Surgeon-General 1/6
- " Sanitary Board 1/1
- " Commr. 1/3
- " Engr. 1/3
- " Plague Commr. 1/6
- " Financial Dept 1/1
- Editor's Table.

Supd. 27/3/99

357^m
14/3/99
In G.O.

128
Department

Note

Z

* A + Page 7
This includes draft below.
Chandra Chavara

B

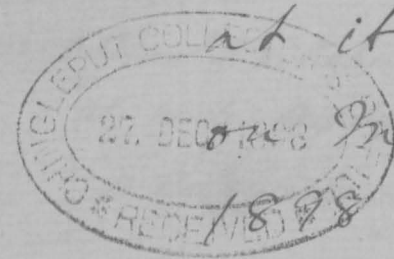
With reference to G.O. No. 1259
Financial dated 28th December 1898
the L. and M. Department has provided
in the budget of the Conjevaram
Municipality Rs 3600 and ¹¹⁸⁷⁰ for
the current and ensuing years respectively.
The amount provided ^{by the draft} for the current year
is ^{slightly} in excess of the amount passed in
G.O. No. 130 Financial dated 21st January
1899 and due ~~to~~ therefore require
revision.

It is proposed to apply to the Govt of
India for a loan of Rs 5000 to meet
the expenditure for next year in
~~last~~, ~~which there is no objection~~
~~provided the Govt of India sanction~~
~~the loan.~~

For JS C.M.S.
15/2/99 11-2-99 16/2/99

No. 26 of 1898-99.

Extract from Minutes
of Proceedings of the Municipal
Council Conjeevaram passed



at its Special Meeting held
Monday the 19th December
1898 at 7.30 A.M.

Present

1. J. P. Bedford Esq. Incumbent

Councillor.

2. Mr. K. J. Parathasaraty Mudaliar
Agent B. & L.

3. " V. S. Varadaraja Mudaliar & L.

4. " C. Krishnamachariar & L.

5. " P. Kachalai Mudaliar & L.

6. " C. J. M. Apparao Mudaliar & L.

7. " P. Sanna Row & L.

8. " C. Seshachella Mudaliar & L.

9. " V. Damodara Mudaliar & L.

10. " J. S. Kumaraneekatachariar & L.

I. Budget for 1899-1900.

Approved.

(Signed)

(Signed) J. P. Bedford

Presiding Councillor

(True extract.)

Municipal Abhee
Conseeraw

Bamha Luit Shi
for Chairman.

24th December 1898

lies
25/12/98

M

2-
10/3/m/99

Shaleen

Order sanc- tioning President Establishment.		Office to which the proposition refers.	No.	Propositions		Grounds of propositions
No.	Date			Increase per month	Decrease per month	
419 ^m	21-2-98	Grant I 2 Repairs	1			
		(a) water supply	1			
		ii Establishment.	3			
			1			
			1			
			3	3 au		
			1	4 au		
			4			
			1			
		Total	18	7 au		
		Grant III i Hospital	1	21 14 u		
		(a) Establishment	1	5 au		
			1	3 au		
			1	2 au		
			2			
			1			
			1			
			3			
			1	6 au		
				25 au		
		Total	12	62 14 u		
		Grant IV i office	1	5 au		
		Establishment.	1			
			1			
			2			
			2			
			1			
			2			
			1			
		Total	11	5 au		

The pay of the Secretary
rises from Rs 125 to Rs
150 by an annual
increment of Rs 5
vide G.O. No 685 M. M. S.
of 31-3-98.

Municipal
Conseeraw

Bamha Luit Shi
for Chairman

66/m/99
3

Comptroller

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town
of *Comptroller* during the official year 1897-98.

1	Budget 1897-98		Revised Budget		Actuals, 1897-98 (audited figures).	
	Details of Minor Heads.	Totals of Major Heads.	Estimate for 1897-98.	Estimate for 1898-99.	RS.	A. P.
	2	3	4	5	6	7
	RS.	A. P.	RS.	A. P.	RS.	A. P.
1. BALANCE BROUGHT FORWARD—						
a. Municipal Fund			7900	65560	13170	104681 10
b. Endowments						
c. Water-tax Fund						
2. MUNICIPAL RATES AND TAXES—						
a. Tax on arts, &c. (section 53) ..	3200		3650	3160	2726	
b. Tax on buildings (section 63) ..	19500		19780	16900	14345	14 6
c. Tax on lands (section 63) ..	1000		2800	1990	1385	6 7
d. Water-tax on buildings and lands (section 75)	9290		10650	9010	7493	11 4
e. Tax on vehicles with springs and palanquins (section 77)	290		290	260	204	
f. Tax on animals (section 77) ..	1960		1960	1950	955	4
g. Tax on carts and other vehicles without springs (section 85) ..	2660		2660	2660	2269	8
h. Tolls (section 91)—						
Gross receipts .. 5400						
Less Local Fund share 1740			3400	3430	3900	3930 7 11
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			41300			
3. REALIZATIONS UNDER SPECIAL ACTS—						
a. Pounds						
b. Ferry rents						
c. Fees under Act II of 1888 ..			200		210	
Carried forward ..			41300	45420	39830	33519 14 4

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

1	Budget 1897-98		Revised Budget		Actuals, 1897-98 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.	Estimate for 1898-99.	Estimate for 1898-99, <i>including subsequent allocations</i>	
1	2	3	4	5	6
Brought forward ..					
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands ..	210 ..		270 ..	230 ..	212 5 7
ii. Rent of buildings ..					
iii. Avenue receipts ..	70 ..		70 ..	70 ..	250 2 ..
iv. Fees from Traveller's Bungalows ..		280 ..			
b. i. Sale-proceeds of lands and buildings ..					52 8 ..
ii. Produce of lands, gardens, &c.	20 ..		20 ..		15 10 ..
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c. ..	30 ..	50 ..	30 ..	30 ..	14 4 3
c. Conservancy receipts— Sale-proceeds of night-soil, street refuse, &c. ..	2200 ..	2200 ..	2200 ..	3100 ..	3100 ..
d. i. Fees from educational insti- tutions ..	320 ..		320 ..	320 ..	299 15 9
ii. Other revenue from educa- tional institutions ..		830 ..			
e. i. Sale-proceeds and composition fees of medicines ..	100 ..		100 ..	100 ..	89 6 9
ii. Other Hospital receipts ..	20 ..	120 ..	20 ..	20 ..	32 15 3
f. i. Income from markets ..	1440 ..		1540 ..	1500 ..	1500 8 ..
ii. „ slaughter-houses ..	710 ..	2150 ..	750 ..	690 ..	690 5 7
g. Other fees— <i>licences and fees</i> ..	400 ..		840 ..	430 ..	327 8 ..
i. Distraint fees ..	60 ..		80 ..	80 ..	18 14 ..
ii. License fees ..	1400 ..		1400 ..	1300 ..	1300 10 ..
iii. Cartstand fees ..					
iv. Other fees ..	30 ..	1890 ..	30 ..	10 ..	30 ..
h. Fines under Municipal and other Acts ..	1120 ..	1120 ..	1120 ..	1120 ..	1167 8 11
i. Interest on investments—					
i. General, including choul- tries ..					
ii. Educational ..					
iii. Medical ..					
j. Premium on loans ..					
Carried forward ..		49440 ..	54210 ..	48830 ..	42622 8 5

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

1	Budget 1897-98		Revised Budget		Actuals, 1897-98 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.	Estimate for 1898-99.	Estimate for 1898-99, <i>including subsequent allocations</i>	
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..					
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..					
Buildings ..					
Municipal Schools ..	170 ..	170 ..	170 ..	210 ..	157 4 9
Other purposes ..					
ii. Medical ..					
iii. Other purposes—					
Communications ..					
Water-supply ..					
Drainage ..					
Sanitation ..					466 10 8
Other purposes ..					
b. From Local Boards—					
i. Education ..	1400 ..		1400 ..	1400 ..	1400 ..
ii. Medical ..	400 ..		400 ..	400 ..	400 ..
iii. Other purposes ..	400 ..	1800 ..			
c. Other grants and contributions—					
i. Education ..					7000 ..
ii. Medical ..					2708 2 5
iii. Other purposes ..	150 ..	150 ..	1170 ..	150 ..	150
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	1600 ..		1960 ..	2030 ..	1677 6 ..
ii. Other purposes ..		1600 ..	200 ..		958 2 ..
b. Other items—					
i. Fishery rents ..					1 7 9
ii. Refunds of Expenditure of previous year ..					1 14 ..
iii. Fee for numbering carts, &c. ..			10 ..		7 4 ..
iv. Other items ..					
Carried forward ..		53160 ..	59520 ..	53020 ..	56442 10 ..

1	Budget 1899-00			Revised Budget			Actuals, 1897-98. (audited figures).	
	Details of Minor Heads.	Totals of Major Heads.		Estimate for 1898-99.	Estimate for 1898-99. <i>including Supplementary allocations</i>			
	2	3	4	5	6			
Brought forward ..	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
			53160 u	59520 u	53020 u	56442 10		
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 ..					30 u			
ii. Others ..					50 u		32117 15	
Total Receipts ..			53160 u	59600 u	53020 u	88560 9		
Grand Total ..			61060 u	125160 u	66190 u	193241 14		

1. Tax on arts, &c., is levied on ^{the first} ~~all~~ classes.
2. Tax on buildings is levied at $8\frac{1}{2}$ per cent. and tax on lands at $7\frac{1}{2}$ per cent. of rent value.
annas for every 80 square yards.
3. Water-tax on buildings and lands is levied at 4 per cent.
4. Tax on vehicles and animals is levied at _____ the maximum rates.
5. Tax on carts, &c., is levied at Rs. $3\frac{1}{2}$ per cart. per annum.
6. Tolls are levied at $\frac{1}{2}$ the maximum rates.
 $\frac{282 \text{ Rs.}}{11-2-92}$, $\frac{508 \text{ Rs.}}{26-3-96}$, $\frac{1328 \text{ Rs.}}{13-8-92}$, $\frac{1607 \text{ Rs.}}{7-10-95}$, $\frac{1566 \text{ Rs.}}{14-9-96}$
7. License-fees are levied at the rates sanctioned in G.O. _____
8. The house-tax registers were last revised in the official year _____ and the land tax registers in the official year _____.
9. Total extent of land assessed is _____ acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—

Samha Swa Sth
for Christmas

[illegible]

24/12/98.
Sambetivatu
Kupaka kei luchi.

of

		<i>Budget</i> 1897-1900.		<i>Revised Budget</i>		Actuals, 1897-98. (audited figures).	
		Details of Minor Heads.		Totals of Major Heads.		Estimate for 1898-99. <i>including excesses & allocations.</i>	
1		2		3		4	
						5	
						6	
GRANT 1.—(Public Works)—							
1. NEW WORKS—							
a. Communications						1800 u	1800 u
b. Buildings						10580 u	580 u
c. Drainage							
d. Water-supply						60900 u	" "
2. REPAIRS—							
a. Communications						2100 u	2100 u
b. Buildings						400 u	300 u
c. Drainage—							
i. Repairs to works							
ii. Establishment for flushing drains, &c.							
d. Water-supply—							
i. Repairs to works, machinery, &c.						200 u	200 u
ii. Establishment						2680 u	2600 u
iii. Contingencies						3910 u	3910 u
3. ESTABLISHMENT							
4. TOOLS AND PLANT AND OTHER STORES.							
5. CONTRIBUTIONS—							
a. To Local Boards for works							
b. To Provincial Funds for salaries of estimators, &c. <i>Sigam body inspected</i>						400 u	400 u
c. To others for public works						280 u	300 u
Total, Grant 1						7490 u	73220 u
GRANT 2.—(Education)—							
1. TRAINING SCHOOLS—							
a. Contributions to Local Boards							80 u
b. Stipends to Normal students							
2. MUNICIPAL SCHOOLS—							
i. On Salary System—							
a. Establishment							
b. Contingencies							80 u
Carried forward							

ot

of		Budget 1897-98.		Revised Budget.		Actuals, 1897-98. (audited figures).	
		Details of Minor Heads.	Totals of Major Heads.	Estimate for 1898-99.	Estimate for 1898-99. <i>including subsequent allotments to</i>		
1		2	3	4	5	6	
		RS.	A. P.	RS.	A. P.	RS.	A. P.
Brought forward ..						80	23 12 11.
GRANT 2.—(Education)—cont.							
ii. On Salary-Results System—							
a. Fixed Payments ..	950			940		960	928 8 2.
b. Result Grants <i>84 pands.</i> ..	360			380		360	414 11 6.
c. Contingencies ..	150	1460		150		150	149 4 2.
3. SALARY GRANTS ..	800	800		1310		1310	774 7 11.
4. RESULTS GRANTS ..	1600	1600		1660		1600	1775 3 4.
5. COMBINED GRANTS—							
a. Fixed Payments ..							
b. Result Grants ..							
6. INSPECTION—							
a. Contributions to Local Boards ..							
b. Municipal Inspectors—							
i. Establishment ..	310			310		310	312
ii. Contingencies ..	30	340		30		30	32 14 5.
7. MISCELLANEOUS—							
a. Building, furniture, &c., grants ..	50	50		150		170	42 10 8.
b. Common gymnasium—							
i. Establishment ..	140			140		140	111 9 10.
ii. Contingencies ..	10	150		10		10	25
c. Common Drawing Master—							
i. Establishment ..	180			180		180	171
ii. Contingencies ..	20	200		20		20	
d. Other items ..		4600		5280		5320	4761 2 7.
Total, Grant 2 ..							
GRANT 3.—(Sanitation and Medical Services).							
I. HOSPITALS AND DISPENSARIES—							
a. Establishment ..	3340			2710		2740	2748 6 10.
b. Medicines and Supplies ..	1300			1300		1300	1401 13 10.
c. Diet of Patients ..	1000			1000		1000	1379 7 10.
d. Sundries and Contingencies ..	400			710		710	473 2 1.
e. Contributions to Local Boards ..		6040					
&c., &c., &c. ..							
Carried forward ..				6040		5720	5750 5997 14 7.

Statement II.—Expenditure from the Municipal Fund of the Town
of *Canjionera* for the official year 1899-1900—cont.

1	Budget 1899-1900		Revised Budget		Actuals, 1897-98. (audited figures).
	Details of Minor Heads.	Totals of Major Heads.	Estimate for 1898-99.	Estimate for 1898-99. <i>including subsequent allocations</i>	
1	2	3	4	5	6
Brought forward ..	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT 3.—(Sanitation and Medical Services)—cont.					
2. a. CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—					
i. Medical College ..	250 ..		250 ..	160 ..	246 ..
ii. Sanitary Inspection ..	150 ..		160 ..	130 ..	153 ..
iii. Medical Reserve staff ..	50 ..		50 ..	40 ..	54 ..
iv. Cutlers' Establishment ..		450 ..			
b. CONTRIBUTIONS TO LOCAL BOARDS, &c., FOR—					
i. Medical Schools ..					
ii. Reserve staff ..					
&c., &c., &c. ..					
c. OTHER CONTRIBUTIONS ..					
3. VACCINATION—					
a. Establishment ..	250 ..		250 ..	250 ..	252 ..
b. Contingencies ..	170 ..		170 ..	280 ..	299 8 5
c. Contributions to Local Boards ..		420 ..			
4. REGISTRATION OF BIRTHS AND DEATHS—					
a. Establishment ..	460 ..		450 ..	460 ..	454 7 6
b. Contingencies ..	50 ..	510 ..	50 ..	50 ..	47 14 11
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—					
a. i. Establishment ..	5470 ..		5210 ..	5490 ..	5038 13 11
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	4090 ..	9560 ..	3220 ..	4420 ..	3473 5 7
b. Private scavenging—					
i. Establishment ..	1160 ..		1160 ..	1560 ..	1122 12 9
ii. Contingencies, such as cost of scavenging carts, &c. ..	10 ..	1170 ..	10 ..	10 ..	6 10 1
c. Cholera charges of <i>Maguochaga</i> ..	8480 ..	8480 ..	3600 ..	3600 ..	3595 1 7
d. Contingencies ..	100 ..	100 ..	100 ..	100 ..	41 7 ..
<i>Sanitary arrangements during festivals &c., &c., &c.</i> ..	2610 ..	2610 ..	2610 ..	2610 ..	1392 8 8
Total, Grant 3 ..		29340 ..	23000 ..	24910 ..	22175 10 ..

Statement II.—Expenditure from the Municipal Fund of the Town
of *Canjionera* for the official year 1899-1900—cont.

1	Budget 1899-1900		Revised Budget		Actuals, 1897-98. (audited figures).
	Details of Minor Heads.	Totals of Major Heads.	Estimate for 1898-99.	Estimate for 1898-99. <i>including subsequent allocations</i>	
1	2	3	4	5	6
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 ..					
b. Contingencies ..	2340 ..	2340 ..	1830 ..	2360 ..	2230 5 ..
2. i. MARKETS—					
a. Establishment ..					
b. Contingencies ..					
ii. SLAUGHTER-HOUSES—					
a. Establishment ..	40 ..		30 ..	40 ..	35 12 ..
b. Contingencies ..	30 ..	70 ..	40 ..	10 ..	.. ..
3. CHOUTRIES—					
a. Establishment ..					
b. Contingencies ..					
c. Feeding Travellers ..					
4. TRAVELLERS' BUNGALOWS—					
a. Establishment ..					
b. Contingencies ..			20 ..	.. ..	104 ..
5. AVENUES—					
a. Establishment ..	220 ..		210 ..	220 ..	214 15 ..
b. Contingencies ..	20 ..	240 ..	20 ..	20 ..	11 15 6
6. PUBLIC GARDEN—					
a. Establishment ..					
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..					
7. SURVEY OF LAND ..			10 ..	.. ..	119 1 1
8. FIRE—					
a. Establishment ..					
b. Purchase of fire-engine, buckets, repairs, &c. ..					
9. OTHER CHARGES—					
i. Work done for private individuals other than private scavenging ..					
Carried forward ..	2650 ..	2160 ..	2650 ..	2716 ..	7 ..

Statement II.—Expenditure from the Municipal Fund of the Town
of *Cajeweram* for the official year 1899-1900—cont.

1	Budget 1899-1900		Revised Budget		Actuals, 1897-98 (audited figures).	
	Details of Minor Heads.	Totals of Major Heads.	Estimate for 1898-99.	Estimate for 1898-99.	Estimate for 1898-99.	Estimate for 1898-99.
	RS.	A. P.	RS.	A. P.	RS.	A. P.
Brought forward ..			2650	u	2160	u
GRANT 4.—(Lighting and Miscellaneous Municipal purposes)—cont.						
9. OTHER CHARGES—cont.						
ii. Rewards for destruction of wild animals and snakes ..	50	u	50	u	50	u
iii. Printing ..	600	u	600	u	600	u
iv. Compensation for lands ..			340	u	310	u
v. Other items ..	210	u	210	u	260	u
			860	u		
Total, Grant 4 ..			3510	u	3360	u
GRANT 5—						
a. General Establishment—						
i. Office Establishment ..	3280	u	2840	u	3040	u
ii. Inspection ..			170	u	170	u
b. Collection of Municipal Taxes—						
i. Establishment ..	550	u	550	u	550	u
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	400	u	400	u	400	u
			950	u		
c. Collection of Tolls—						
i. Establishment ..						
ii. Contingencies ..						
d. Office contingencies other than (i) (ii) ..	250	u	250	u	250	u
e. Contributions for Central office and Audit establishments ..	520	u	520	u	410	u
					410	u
Total, Grant 5 ..			5000	u	4620	u
REPAYMENT OF DEBT—						
a. Instalments paid during the year ..	2300	u	2300	u	2300	u
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 ..	5360	u	5360	u	5360	u

Statement II.—Expenditure from the Municipal Fund of the Town
of *Cajeweram* for the official year 1899-1900—cont.

1	Budget 1899-1900		Revised Budget		Actuals, 1897-98 (audited figures).	
	Details of Minor Heads.	Totals of Major Heads.	Estimate for 1898-99.	Estimate for 1898-99.	Estimate for 1898-99.	Estimate for 1898-99.
	RS.	A. P.	RS.	A. P.	RS.	A. P.
Advances recoverable—						
a. Permanent ..						170
b. Others ..						168
Refunds of other than current collections ..						
Discount ..						
Pensions and gratuities ..					120	u
Investments—						
a. In Government securities for purposes other than Sinking Fund ..						
b. In Savings Bank ..						
Total Expenditure ..			57600	u	47260	u
Balances—						
a. Municipal Fund ..			3460	u	7900	u
b. Endowments ..					7370	u
c. Water-tax Fund ..						
Grand Total ..			61060	u	66190	u

NOTE TO STATEMENT II.

Position of the Municipality of		on 31st March 1899.	
Liabilities.		Assets.	
RS.		RS.	
Liabilities—		Municipal Balance ..	{ Cash ..
Balance of Loans ..		Deposit Balance ..	{ Securities ..
Deposits to be adjusted ..		Sinking Fund of loans ..	{ Cash ..
Other Liabilities (in detail) ..		Funded Capital of endowed institutions, Hospitals, &c. ..	{ Securities ..
		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 ..		Total ..	

22/12/98

for Chairman

STATEMENT II.-A.—Details of Expenditure on Public Works.
PART I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 189 -9			REMARKS.
			4			5			
1	2	3							6
		RS.	RS.	A.	P.	RS.	A.	P.	
(a)	Communications								
1									
2									
3									

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								
2								
3								
			</					

22/10/78

		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 ..								
(A) water works. Balance (Statement II) ..								
Head Drainer		1	50	a		600	a	
Assistant Drainer		1	25	a		300	a	
Engine Boy		1	15	a		180	a	
Watchmen		3	21	a		252	a	
Sweepers		1	7	a		84	a	
Overseer		1	40	a		480	a	
Griller		1	12	a		144	a	
Cleaners at B 5 each for 1 month		4	24	a		288	a	
for 11 months		3	21	a		252	a	
Drain Carts at B 6 each for 1 month		3	18	a		216	a	
at B 7 each for 11 months		1	5	a		60	a	
Lease								
Total ..		18	224	a		2681	a	
Deduct Fines and Stoppages ..								
Add arrears for last year paid this year ..								
Balance (Statement II) ..						2680	a	
3. GENERAL—								
Overseers	.. .. .	1	25	a		300	a	
Maistries	.. .. .							
Total ..		1	25	a		300	a	
Deduct Fines and Stoppages ..								
Add arrears for last year paid this year ..								
Balance (Statement II) ..						300	a	

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

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

	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 2.—EDUCATION—cont.							
b. On the Salary Result System—							
1. Singaperumal Thoil Street School.							
Head Master	1	10	a	✓	120	u	✓
2 ^d Master.	1	7	u	✓	84	u	✓
3 rd Master.	1	6	u	✓	72	u	✓
4 th do.	1	5	u	✓	60	u	✓
Keon and infant teachers	1	4	u	✓	48	u	✓
2. Pottapattanam School.							
Head Master.	1	9	u	✓	108	u	✓
2 nd do. apparently from under	1.	7	u	✓	84	u	✓
3 rd do.	1.	5	u	✓	60	u	✓
4 th do.	1	4	u	✓	48	u	✓
3. Reddipatti School. do ✓							
Head Master	1.	7	u	✓	84	u	✓
2 nd do.	1	5	u	✓	60	u	✓
4. Mahadulath Street School. do ✓							
Head Master	1.	10	u	✓	120	u	✓
Total ..	12	79	u	✓	948	u	✓
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					950	u	✓

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

	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 2.—EDUCATION—cont.							
6. INSPECTION—							
Inspecting Schoolmaster	1	21	00		252	00	
<i>Carriage allowance</i>		5	00		60	00	
Total ..	1	26	00		312	00	
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					310	00	
7. b. COMMON GYMNASIIC INSTRUCTORS							
	1	12	00		144	00	
Total ..	1	12	00		144	00	
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					140	00	
c. COMMON DRAWING MASTERS							
	1	15	00		180	00	
Total ..	1	15	00		180	00	
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					180	00	

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

	Number.	Salary per mensem.		Salary per annum.	
1	2	3		4	
		RS.	A. P.	RS.	A. P.
GRANT III.—SANITATION AND MEDICAL SERVICES—					
1. HOSPITALS AND DISPENSARIES—					
Medical Subordinates <i>Cind. Apothecary.</i>					
<i>at Rs. 131-4-0 for 5 months & at Rs. 153-2-0 for 7 months</i>	7.	131-4-0		1728	20
Midwife <i>Hospital assistant</i>					
<i>at Rs. 25 for 1 month & at Rs. 30 for 11 months</i>	1.	30		360	
Compounder <i>at Rs. 12 for 1 month</i>					
<i>and at Rs. 15 for 11 months</i>	1.	15		177	
Servants <i>at Rs. 10 for 1 month</i>					
<i>and at Rs. 12 for 11 months</i>	1.	12		142	
Midwives <i>at Rs. 8 each</i>	2.	16		192	
ward attendant	1.	7		84	
do	1.	5		60	
1 Cook, 1 toty and 1 peon <i>at Rs. 6 each</i>	3.	18		216	
1. Doly	1.	4		48	
Female ward attendant <i>at Rs. 6 for 11 months</i>	1.	6		66	
Matron or Lady Hospital <i>assistant at Rs. 25 for 11 months</i>	1.	25		275	
Total	14	291	20	3343	20
Deduct Fines and Stoppages					
Add arrears for last year paid this year					
Balance (Statement II)				3340	

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

	Number.	Salary per mensem.	Salary per annum.
1	2	3	4
GRANT III.—SANITATION AND MEDICAL SERVICES—cont.			
3. VACCINATION—			
Vaccinators <i>22 class.</i>	1	12	144
<i>Probationers</i>	1	7	84
Peons	1	2	24
Total ..	3.	21	252
Deduct Fines and Stoppages ..			
Add arrears for last year paid this year ..			
Balance (Statement II) ..			250
4. REGISTRATION—			
Registrars <i>1st class.</i>	1	11	132
<i>2nd</i>	1	10	120
Peons <i>3rd</i>	1	9	108
<i>4th</i>	1	8	96
Total ..	4.	38	456
Deduct Fines and Stoppages ..			
Add arrears for last year paid this year ..			
Balance (Statement II) ..			450

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

	Number.	Salary per mensem.	Salary per annum.
1	2	3	4
GRANT III.—SANITATION AND MEDICAL SERVICES—cont.			
5. a. "CONSERVANCY, ROAD-CLEANING AND ROAD-WATERING."—			
Nuisance Inspectors <i>Chief Sanitary Inspector</i>	1.	35	420
<i>Carrriage Allowances</i>	-	15	180
<i>Nuisance Inspector 3rd Dec.</i>	1	13	156
<i>Maistries do 2nd Dec.</i>	1	12	144
<i>Scavengers do 1st Dec.</i>	1	11	132
<i>Sweepers do 1st Dec.</i>	1	10	120
<i>Superfets 48 at Rs 6 each.</i>	48.	288	3456
<i>Male latrine toties at Rs 6 each</i>	3.	18	216
<i>Female do at Rs 4/8 each.</i>	12.	54	648
<i>(Use clause of the Govt. Memorandum on the budget) 1 Pen</i>	1	6	72
Total ..	68.	456	5544
Deduct Fines and Stoppages ..			
Add arrears for last year paid this year ..			554
Balance (Statement II) ..			5470

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

	Number.	Salary per mensem.		Salary per annum.	
1	2	3		4	
		RS.	A. P.	RS.	A. P.
GRANT III.—SANITATION AND MEDICAL SERVICES—cont.					
b. Private Scavenging—					
Inspectors <i>Bill Collectors</i>					
Maistries <i>at Rs 8 each</i>	2	16		192	
Scavengers <i>Males. at Rs 6 each</i>	3	18		216	
<i>Female Scavengers at</i>					
<i>Rs 4/8 each</i>	14	63		756	
<i>Rs 4-8 each</i>					
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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 <i>Leons</i>	<i>1</i>	<i>3</i>			<i>36</i>		
Total ..	<i>1</i>	<i>3</i>			<i>36</i>		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					<i>40</i>		
3. CHOLTRIES—							
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	.. .. .					
Servants	.. .. .					
Total ..						
Deduct Fines and Stoppages ..						
Add arrears for last year paid this year ..						
Balance (Statement II) ..						
5. AVENUES—						
Servants	at Rs 5 each.	2	10	0	120	0
"	at Rs 4 each	2	8	0	96	0
Total ..		4	18	0	216	0
Deduct Fines and Stoppages ..						
Add arrears for last year paid this year ..						
Balance (Statement II) ..					220	0
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.

Statement		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.

Statement II-B. Details		Number.	Salary per mensem.	Salary per annum.
1		2	3	4
			RS.	A. P.
GRANT 5.—a. GENERAL ESTABLISHMENT—				
i. Office—	Secretary at Rs 125 for 3 months	1	375	
	Manager and at Rs. 130 for 9 months	1	1170	
	Clerks Manager	1	45	540
	Salaries .. at Rs. 15 each ..	2	30	360
	do .. at Rs. 10 each ..	2	20	240
	Accountants	1	20	240
	Peons	1	7	84
	Peons at Rs 6 each ..	2	12	144
	Masaleh	1	3	36
	Pensionary Contribution towards the pay of Secretary— at Rs. 7/8 per month ..		7	84
Total .. 11. 275 3285				
Deduct Fines and Stoppages ..				
Add arrears for last year paid this year ..				
Balance (Statement II) .. 3280				
ii. Inspection—				
Chairman's salary or carriage allowance ..				
Total ..				
Deduct Fines and Stoppages ..				
Add arrears for last year paid this year ..				
Balance (Statement II) ..				

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

	Number.	Salary per mensem.		Salary per annum.	
1	2	3		4	
		RS.	A. P.	RS.	A. P.
GRANT 5.—a. GENERAL ESTABLISHMENT—cont.					
b. Collection—					
Clerks					
Bill Collectors 4 th Dec	1	13	00	156	00
Peons do 2 ^d Dec	1	12	00	144	00
do 3 ^d Dec	1	11	00	132	00
do 1 st Dec	1	10	00	120	00

STATEMENT IV-A.—Municipality of *Bayovar* Demand, Collection and Balance statement for the year 1899/900.
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 columns 5, 6 and 7).	
	2		3		4		5		6		7		8	
1	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
1. Tax on arts, &c.	3250	..	50	..	3200	..	3200	..						
2. Tax on buildings	19650	..	100	..	19550	..	19500	..	20	..	30	..		
3. Tax on lands	1000	..		..	1000	..	1000	..						
4. Water-tax on buildings and lands	9320	..	20	..	9300	..	9290	..	5	..	5	..		
5. Tolls (gross receipts)	5100	..		..	5100	..	5100	..						
6. Market rents	1440	..		..	1440	..	1440	..						
7. Slaughter-house fees	710	..		..	710	..	710	..						
8. Rent of cart-stands	130	..		..	130	..	130	..						
9. Private scavenging fees	1600	..		..	1600	..	1600	..						
10. <i>Warrant fee</i>	400	..		..	400	..	400	..						
11. <i>License fee</i>	1010	..		..	1010	..	1010	..						
12. <i>Tax on vehicles</i>	290	..		..	290	..	290	..						
13. <i>" Annual</i>	1960	..		..	1960	..	1960	..						
14. <i>" Cart</i>	2660	..		..	2660	..	2660	..						
Total ..	48520	..	170	..	48350	..	48290	..	25	..	35	..		

31

(29) * Exclusive of fees for Sun Dry bags for which 20 annas are required.
* Exclusive of 20 annas for cart-stands. There is no fixed sum.

22/10/98

Simbalwala
for Chairman

STATEMENT IV-B. — Arrears.

STATEMENT IN D. A. ACCOUNT																		
1	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.
1. Tax on arts, &c.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Tax on buildings	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Tax on lands	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Water-tax on buildings and lands	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Tolls	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Market rents	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Slaughter-house fees	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Rent of cart-stands	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Private scavenging fees	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

STATEMENT VI.—Revised Estimate for 1898-99.

4.5

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, including subsequent allotments.		Explanation of variations between columns 5 and 6.	7
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.		
1. BALANCE BROUGHT FORWARD—												
a. Municipal Fund ..							65560		13170		(a) Current demand 3005-8- Supplemental 50- Arrears 631- Total: 3686-8- Probable increase 40- Net demand 3646-8- or 3650.	
b. Endowments ..											(b) Current demand: 16866-6-1. Supplemental: 95- Arrears 2859-1-5 Total: 19820-7-6 Probable increase 40- 19780-7-6 or 19780.	
c. Water-tax Fund ..											(c) Current demand 1948-10-2 Arrears 857-13-7 Total 2800-7-9 or 2800.	
2. MUNICIPAL RATES AND TAXES—												
a. Tax on arts, &c. (section 53)	1720		2536	8	1930		3650		3160		(d) Current demand 9101-3- Supplemental 50-10- Arrears 1524-10-7. Total: 10676-7-7. Probable increase 21- 10655-7-7 or 10650.	
b. Tax on buildings (section 63)	6130		9691	36	13650		19780		16900		(e) Current demand 285- Arrears 3- Total: 288- Current demand 1930-8- Arrears 9-8- Total: 1939-8- or 1960.	
c. Tax on lands (section 63)	800		991	18	2000		2800		1990		(f) Current demand: 2548- Supplemental: 10- Total 2658- or 2660.	
d. Water-tax on buildings and lands (section 75)	3270		5166	36	7380		10650		9010			
e. Tax on vehicles with springs and palanquins (section 77)	210		21		80		290		260			
f. Tax on animals (section 77)	1250		288		710		1960		1950			
g. Tax on carts and other vehicles without springs (section 85)	2140		228	8	520		2660		2660			
h. Tolls (section 91)—												
Gross receipts ..	5140											
Less Local Fund share	2190		709	11	1240		3430		3900			

i. Penalties on account of—

- Tax on arts
- Tax on buildings
- Tax on lands
- Water-tax on buildings and lands
- Tax on vehicles, &c.
- Tax on animals
- Tax on carts, &c.
- Evasion of tolls

3. REALIZATIONS UNDER SPECIAL ACTS—

- Pounds
 - Ferry rents
 - Fees under Act II of 1888
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—
- Rent of lands
 - Rent of buildings
 - Avenue receipts
 - Fees from Travellers' Bungalows

- Sale-proceeds of lands and buildings
- Produce of lands, gardens, &c.
- Sale-proceeds of old materials, empty oil cans, packing cases, &c.

Carried forward ..

47
Fees paid for licenses granted for two dramatic pandits and one Cereus tent.

(a) Rent of lands Current. 123-10-7.
Arrears: 61-8-
Sundry receipts. 65-11-9.
No anticipated 10-
Rent on encroachments 7-4-
Total 268-2-4 or 270
No Variation

This is an unexpected item. The produce of head water works' garden was leased out.

No Variation

20012-5-

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 1897-98.		Probable receipts of the last four months of 1898-99.		Total of columns 2 and 4.		Budget grant 1898-99, including subsequent allotments.		Explanation of variations between columns 5 and 6.
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	
1	2		3		4		5		6		7
Brought forward ..	18100		19933	71	27710		45810		40160		
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—cont.											
c. Conservancy receipts—											
Sale-proceeds of night-soil, street refuse, &c. ..	370				1830		2200		3100		
d. i. Fees from educational institutions	190		102	36	130		320		320		
ii. Other revenue from educational institutions ..											
e. i. Sale-proceeds and composition fees of medicines ..	60		21	46	40		100		100		
ii. Other Hospital receipts ..	10		21	43	10		20		20		
f. i. Income from markets ..	1120		500		420		1540		1500		
ii. " slaughter-houses.	560		230		190		750		690		
g. Other fees— <u>quarantine</u> fees.	540		297	8	300		840		430		
i. Distraint fees ..	30		8	4	50		80		80		
ii. License fees ..	1320		124		80		1400		1300		
iii. Cart-stand fees ..											
iv. Other fees ..	20		4	8	10		30		10		
h. Fines under Municipal and other Acts	910		412		210		1120		1120		

At the six bullock depots were let out an auction and they fetched Rs 2205 against Rs 3100 for want of keen competition amongst bidders. This was chiefly due to the failure of North-east monsoon towards the close of 1897-98.

No Variations

No Variations

The small increase under each of these is due to Competition

Increase due to large number of warrants issued on account of arrears of last year and collected in the current year.

(ii) Current demand of Police under 1014-12-13-14-15-16-17-18-19-20-21-22-23-24-25-26-27-28-29-30-31-32-33-34-35-36-37-38-39-40-41-42-43-44-45-46-47-48-49-50-51-52-53-54-55-56-57-58-59-60-61-62-63-64-65-66-67-68-69-70-71-72-73-74-75-76-77-78-79-80-81-82-83-84-85-86-87-88-89-90-91-92-93-94-95-96-97-98-99-100-101-102-103-104-105-106-107-108-109-110-111-112-113-114-115-116-117-118-119-120-121-122-123-124-125-126-127-128-129-130-131-132-133-134-135-136-137-138-139-140-141-142-143-144-145-146-147-148-149-150-151-152-153-154-155-156-157-158-159-160-161-162-163-164-165-166-167-168-169-170-171-172-173-174-175-176-177-178-179-180-181-182-183-184-185-186-187-188-189-190-191-192-193-194-195-196-197-198-199-200-201-202-203-204-205-206-207-208-209-210-211-212-213-214-215-216-217-218-219-220-221-222-223-224-225-226-227-228-229-230-231-232-233-234-235-236-237-238-239-240-241-242-243-244-245-246-247-248-249-250-251-252-253-254-255-256-257-258-259-260-261-262-263-264-265-266-267-268-269-270-271-272-273-274-275-276-277-278-279-280-281-282-283-284-285-286-287-288-289-290-291-292-293-294-295-296-297-298-299-300-301-302-303-304-305-306-307-308-309-310-311-312-313-314-315-316-317-318-319-320-321-322-323-324-325-326-327-328-329-330-331-332-333-334-335-336-337-338-339-340-341-342-343-344-345-346-347-348-349-350-351-352-353-354-355-356-357-358-359-360-361-362-363-364-365-366-367-368-369-370-371-372-373-374-375-376-377-378-379-380-381-382-383-384-385-386-387-388-389-390-391-392-393-394-395-396-397-398-399-400-401-402-403-404-405-406-407-408-409-410-411-412-413-414-415-416-417-418-419-420-421-422-423-424-425-426-427-428-429-430-431-432-433-434-435-436-437-438-439-440-441-442-443-444-445-446-447-448-449-450-451-452-453-454-455-456-457-458-459-460-461-462-463-464-465-466-467-468-469-470-471-472-473-474-475-476-477-478-479-480-481-482-483-484-485-486-487-488-489-490-491-492-493-494-495-496-497-498-499-500-501-502-503-504-505-506-507-508-509-510-511-512-513-514-515-516-517-518-519-520-521-522-523-524-525-526-527-528-529-530-531-532-533-534-535-536-537-538-539-540-541-542-543-544-545-546-547-548-549-550-551-552-553-554-555-556-557-558-559-560-561-562-563-564-565-566-567-568-569-570-571-572-573-574-575-576-577-578-579-580-581-582-583-584-585-586-587-588-589-590-591-592-593-594-595-596-597-598-599-600-601-602-603-604-605-606-607-608-609-610-611-612-613-614-615-616-617-618-619-620

5. GRANTS AND CONTRIBUTIONS—									
i. Interest on investments—									
i. General, including choultries									
ii. Educational									
iii. Medical									
j. Premium on loans									
a. From Government—									
i. Education—									
Normal stipends									
Buildings									
Municipal Schools									
Other purposes									
ii. Medical									
iii. Other purposes—									
Communications									
Water-supply									
Drainage									
Sanitation									
Other purposes									
b. From Local Boards—									
i. Education									
ii. Medical									
iii. Other purposes									
Carried forward									

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 1897-98.		Proable receipts of the last four months of 1898-99.		Total of columns 2 and 4.		Budget grant 1898-99, including subsequent allotments.		Explanation of variations between columns 5 and 6.
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	
1											7
Brought forward ..	25070	10	2221	10	3110		56180		50840		
5. GRANTS AND CONTRIBUTIONS--cont.											
c. Other grants and contributions--											
i. Education ..			7000	"	"		1170		150		
ii. Medical ..			528	11	"		"		"		
iii. Other purposes ..	1170	"			"		"		"		
6. MISCELLANEOUS--											
a. Recoveries on account of services rendered to private individuals--											
i. Private scavenging ..	680	"	553	6	1280		1960		2030		
ii. Other purposes ..	170	"	"	"	30		200		"		
b. Other items--											
i. Fishery rents ..											
ii. Refunds of expenditure of previous year ..											
iii. Fee for numbering carts, &c.											
iv. Other items ..	10	"	7	4	"		10		"		

This includes a sum of Rs. 1020 for donations received from private persons for the construction of houses, latrines and taps.

*(i) Current demand 1443-11-00
amounts 466-13-00
Supplemental 50-00
Total 1960-8-00*

Application for and Sanction on account of house services

Fee paid by an individual obtained Plumber license for house service.

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

- ii. In the market from private individuals

- c. Realizations of Sinking fund for
repayment of loans.

- d. Advances—

- ; Permanent

- ii Others-

(1) \$25 permanent advance for
various Contingencies and \$5 for
hospital Contingencies were recovered
from the Civil Spathechy.

Advance recovered from the Chairman
which was paid to him on account
of Kankaranatha Swami's festival
51
arrangements.

51

Government thdrawals from																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
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Statement VI.—Revised Estimate—(Charges) for 1898-99—continued.

Items.	1		2		3		4		5		6		7	Explanation of variations between columns 5 and 6.
	Actuals of the first eight months of 1898-99.	Actuals of the first four months of 1899-00.	Probable charges of the last four months of 1899-00.	Total of columns 2 and 4.	R. P. A. P.	RS. A. P.	RS. A. P.	RS. A. P.						
Brought forward ..	1280	2960	149.	3160	4440	4460								
GRANT 2—(Education)—cont.														
b. Municipal Inspectors—														
i. Establishment ..	210	104		100	310	310							No Variation	
ii. Contingencies ..	20	15	14 5		20	20							do	
7. MISCELLANEOUS—														
a. Building, furniture, &c., grants ..	10	42	10 8	140	150	170							This is a large item depending on the number of applications received and eligible for grant.	
b. Common gymnasium—													No Variation	
i. Establishment ..	90	40		50	140	140							do	
ii. Contingencies ..		25		10	10	10							do	
c. Other items ..													do	
Drawing master.	120	51		60	180	180							do	
Contingencies	10			10	20	20							do	
Total, Grant 2 ..	1750	3229	7 10	3530	5280	5320								

GRANT 3—(Sanitation and Medical Services).									
1. HOSPITALS AND DISPENSARIES—									
a.	Establishment	1800	910	1010	910	2710	2740	<i>The place of the 2^d midwife has vacant for want of certificate hence for some months; hence the varying</i>	
b.	Medicines and Supplies	230	887	96	1070	1300	1300	<i>No Variation</i>	
c.	Diet of Patients	730	397	1510	270	1000	1000	<i>do</i>	
d.	Sundries and Contingencies	260	55	910	450	710	710	<i>do</i>	
e.	Contributions to Local Boards								
2. a. CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—									
	i. Medical College		246		250	250	150	<i>The aedicals 1917-18 are adopted vide G.O. No. 541-L.M. dated 22 April 1917.</i>	
	ii. Sanitary Inspection		153		150	150	130		
	iii. Medical Reserve staff		54		50	50	40		
	iv. Cutlers' Establishment								
b.	CONTRIBUTIONS TO LOCAL BOARDS, &c., FOR—								
	i. Medical Schools								
	ii. Reserve staff								
c.	OTHER CONTRIBUTIONS								
3. VACCINATIONS—									
a.	Establishment	170	84		80	250	250	<i>No Variation</i>	
b.	Contingencies	110	139	42	60	170	280	<i>The supply of lymph is obtained from vaccine institute Bangalore in lieu of animal lymph which is locally manufactured.</i>	
c.	Contributions to Local Boards								
	Carried forward	3300	2928	122	3290	6590	6610		

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 1898-99, including subsequent allotments, & transfers.		Explanation of variations between columns 5 and 6.
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	
1	2		3		4		5		6		7
Brought forward ..	3800	"	2928	122	3290	"	6590	"	6610	"	
GRANT 3—(Sanitation and Medical Services)—cont.											
4. REGISTRATION OF BIRTHS AND DEATHS—											
a. Establishment ..	300	"	152	4	150	"	450	"	460	"	Decrease due to round number and also to fines and stoppages.
b. Contingencies ..	40	"	16	94	10	"	50	"	50	"	No Variation.
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—											
a. i. Establishment ..	3330	"	1673	16	1880	"	5210	"	5490	"	Decrease due to non-entertainment of 4 Sweepers sanctioned in the budget and office &c.
ii. Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	2090	"	1350	611	1130	"	3220	"	4420	"	Decrease chiefly due to the non-purchase of 2 Street Carts and two Night-soil Carts and to the Chief tender rates offered for the hire of 12 bullocks.
b. Private scavenging—											
i. Establishment ..	770	"	382	98	390	"	1160	"	1560	"	Decrease chiefly due to the entertainment of 22 in the 44 bullocks and to the Chief tender rates offered for the hire of 12 bullocks.
ii. Contingencies, such as cost of scavenging carts, &c. ..	10	"	4	56	"	"	10	"	10	"	Decrease due to non-entertainment of 4 Sweepers sanctioned in the budget and office &c.
c. Cholera charges & flagging &c. ..	840	"	806	54	2760	"	3600	"	3600	"	Decrease due to non-entertainment of 4 Sweepers sanctioned in the budget and office &c.
d. Contingencies ..	10	"	12	510	90	"	100	"	100	"	Decrease due to non-entertainment of 4 Sweepers sanctioned in the budget and office &c.
Carry over from 1897-98 ..	2500	"	32	1	110	"	2610	"	2610	"	
Total, Grant 3 ..	13190	"	7368	97	9810	"	23000	"	24910	"	

GRANT 4—(Lighting and Miscellaneous Municipal purposes)—

1. LIGHTING—

- a. Establishment ..
- b. Contingencies ..

2. i. MARKETS—

- a. Establishment ..
- b. Contingencies ..

ii. SLAUGHTER-HOUSES—

- a. Establishment ..
- b. Contingencies ..

3. CHOUTRIES—

- a. Establishment ..
- b. Contingencies ..
- c. Feeding Travellers ..

4. TRAVELLERS' BUNGALOWS—

- a. Establishment ..
- b. Contingencies ..

5. AVENUES—

- a. Establishment ..
- b. Contingencies ..

6. PUBLIC GARDEN—

- a. Establishment ..
- b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..

Carried forward ..

A large saving of Rs 530 is due to cheap tender rates offered.

Decrease is due to lower number.

Decrease due to the purchase of cloth for scaling the legs of mallow-a new method to prevent spread.

A new idea of charge for the supply of plank to the Bangalore in the head water works as it is under proposal to utilize it for the Yellow's Bangalore as soon as the water works extension is completed.

35(a) Decrease due to lower number.

57

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 in 1898-99 including subsequent allotments & transfers.	Explanation of variations between columns 5 and 6.
	RS.	A.	P.	RS.	A.	P.	RS.		
1									7
Brought forward ..	1350			800			2150		
GRANT 4—(Lighting and Miscellaneous Municipal purposes)—cont.									
7. SURVEY OF LAND ..	10						10		
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 ..	50						50		
ii. Rewards for destruction of wild animals and snakes ..	380			220			600		
iii. Printing ..	340						340		
iv. Compensation for lands ..	120			90			210		
v. Other items ..									
Total, Grant 4 ..	2250			1110			3360		

GRANT 4—(Lighting and Miscellaneous Municipal purposes)—cont.

This is an unforeseen charge incurred on account of the survey charges floated during the recent town survey.

No Variation

do
Rs 310 vide list of allotments for the 1898-99. A small increase is due to the payment of Compensation for the land acquired for Surveyor's hut in A. P. for survey.
(v) The provision of Rs 50 made for summing houses is not to be utilised in the current year; hence the saving.

—no vote 40 No. 1533 Rs 800

Total 2610

GRANT 5—

a. General Establishment—									
i. Office Establishment	1740		548	62	1100		2840		3040
ii. Inspection ..	110		76	21	60		170		170
b. Collection of Municipal Taxes—									
i. Establishment ..	370		185	76	180		550		550
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	150		546	49	260		400		400
c. Collection of Tolls—									
i. Establishment ..	180		145	58	70		250		250
ii. Contingencies ..	410		390				410		410
d. Office contingencies other than (b) (ii) ..	2960		1892	42	1660		4000		4820
e. Contributions for Central office and Audit establishments ..									
Total, Grant 5 ..					2300		2300		2300

REPAYMENT OF DEBT—

- a. Instalments paid during the year.
b. Invested on account of Sinking Fund (value of securities purchased) ..
c. Charges of investment ..

INTEREST—

- a. On account of last year ..
b. On account of current year ..

(i) Original allotment Rs 3100 The only order of the amount is chiefly transferred to inspection. Under G.O. No. 1713 in this 11-10-98 3040 having joined his office in Feb instead of in the beginning of the year.
(ii) original allotment Nil Subsequent order of Rs 1437 in this 16-8-98. Carriage allowance to this 16-8-98. — Rs. Under G.O. 1713 in this 11-10-98 110 on account of Secretary's carriage allowance. Total: 170

No Variation

The amount paid in accordance with the instructions for account and general

No Variation

No Variation

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 1898-99, including subsequent allotments.		Explanation of variations between columns 5 and 6.
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	
1											
Advances recoverable—											
a. Permanent											
b. Others											
Refunds of other than current collections ..											
Discount											
Pensions and gratuities											
Investments—											
a. In Government securities for purposes other than Sinking Fund											
b. In Savings Bank											
Total Expenditure ..	67110	22582	50150				117260	58820			
Balances—											
a. Municipal Fund											
b. Endowments											
c. Water-tax Fund											
Grand Total ..											

Provision was not made in the budget as it was an unexpected item of charge being the amount of gratuity recommended to Government on behalf of a Hill Clerk and a midwife who retired from service.

22/12/98.
L. B. Lachman

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.

STATEMENT VIII.—Loans.

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