Local & Munl. (~~190~~) Department.

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Municipal. budget.

Reviewing the Kumbakonam

——— for 1899—1900.

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

FURTHER PAPERS.

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

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

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G.O., No. 366 M., 15th March 1899.

MARCH.

Municipal Budget.

Reviewing the Kumbakónam — for 1899-1900.

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

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From T. S. SIVASWAMI ODAYAR Avargal, Chairman, Municipal Council, Kumbakónam, to the Secretary to Government, Local and Municipal Department (through the Sub-Collector and Collector of Tanjore), dated 23rd December 1898, No. 624.

I have the honour to submit the revised estimate for 1898–99 and the budget estimate for 1899–1900 together with the prescribed statements. They were discussed and passed by the Council at their meeting held on the 17th December 1898. Copy of the resolution is herewith submitted.

REVISED ESTIMATE FOR 1898–99.

Receipts.

2. *Opening Balance.*—The opening balance of the year according to the revised estimate is Rs. 5,020 against Rs. 2,190 of the budget estimate. The difference is to be accounted for by the non-payment of Rs. 2,700 due to the contractor of the branch dispensary building during 1897–98, he not having submitted his bills within the year as also by the slight savings effected in other sources.

3. *Tax on Arts, &c.*—The sum of Rs. 6,250 shown in the revised estimate includes arrears amounting to Rs. 840 and indicates a substantial decrease in the budget calculations. The operation of the new schedule has resulted in this enormous decline in the municipal revenues, many persons that could be taxed without serious inconvenience to themselves under the old Act having to be assessed at lower rates or totally exempted from taxation under the new. The decline thus exhibited will tend to cripple the administration greatly if prompt measures be not taken to avert this impending danger.

4. *Tax on Buildings.*—The receipts under this head are Rs. 27,000 against Rs. 26,000 of the budget estimate. The increase thus indicated is due to the collection of arrears and the supplemental assessment on buildings.

5. *Tax on Lands.*—As a result of the revision of the land-tax registers made by me recently, the tax rose to Rs. 2,100. But credit is taken in the revised estimate for only Rs. 1,900, *i.e.*, Rs. 300 over the budget calculations. In fixing this sum regard is had to remissions likely to be granted by the Council on appeal.

6. *Tax on Vehicles, Animals and Carts.*—Owing to the increased trade activity at the time of the Mahamakham festival, conveyances were greatly increasing in number, very much beyond the providing capacity of the town, and these are undergoing a retrogression so that the normal receipts estimated for the future are only Rs. 6,700.

7. *Tolls.*—The sum of Rs. 18,050 shown under this head in the revised estimate represents the receipts from tolls, exclusive of the District Board's share, and includes the cost of establishment and other charges amounting to Rs. 2,930, for which provision is made under charges. The tolls were managed departmentally during the year, there being no satisfactory bid at the auction sale. It was practically found that our forecast of the same was high, the actual realization being estimated at Rs. 15,120 or

F. 73.

Date taken out.	FOR WHAT PURPOSE.			Initials of clerk taking the paper or of attender.	Date returned.	Initials o attender.
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C.F. 73.

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Press / Miscellaneous / Routine No.——, dated ——— 19 .

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Rs. 2,210 below the budget figures. Incessant rain during the last two months has greatly diminished the traffic. The high floods in the Coleroon have prevented the importation of firewood from the Odaiyarpaliam jungles. Firewood brought in by roads is carried by rail. Trade activity centred so long in this town has now been scattered over many smaller stations, the establishment of toll-gates in stations of less importance accelerating the same. The cattle fair, which was attracting people from many parts, has now been opened outside the limits of the Municipality; and these circumstances have, I fear, contributed to the decrease.

8. *Fees from Travellers' Bungalow.*—The increase of Rs. 80 on the budget calculations is due, in a great measure, to the improved condition in which the bungalow is kept, ample repairs having been effected therein during the current year.

9. *Income from Slaughter-house.*—The actual amount of the lease is put down in the revised estimate.

10. *License Fees.*—The figures under this head are based more or less on the actuals of the previous year, and hence the difference between the budget figures and those of the revised estimate.

11. *Cart-stand Fees.*—The question of opening a cart-stand entirely belonging to the Council is now engaging their attention and will become a matter of realization in the near future. The actual income expected from this source for the remaining three months of the current year is therefore put down as Rs. 100.

12. *Fees for Fairs and Festivals.*—It was originally expected that the amount shown in the budget estimate would be realized from the cattle fair during the ensuing Makham festival. But owing to the prevalence of plague in several parts of the Presidency, the proposal to open the cattle fair was given up as it was thought that such a measure would risk public sanitation. I have therefore not taken account of the amount in the revised estimate.

13. *Interest on Investments, Medical.*—Interest on investments was estimated at Rs. 870 in the budget, as it was proposed to sell Government promissory notes to the extent of Rs. 1,000. The proposal not having been carried out, the usual interest of Rs. 910 was recovered and shown in the revised estimate.

14. *Salary Grants to Drawingmasters.*—The drawing and the assistant drawing-masters are entitled to only a third grant against half the grants taken account of in the budget estimate. The grants have, in consequence, been decreased.

15. *Other Grants, &c.—Other Purposes.*—The works contemplated in paragraph 64 of the current year's budget, for which credit was taken for Rs. 7,000 by way of private contributions, have not yet been taken in hand, as the question of raising loans therefor is now pending the disposal of Government. Contributions could be expected when the works are begun. The sum of Rs. 350 represents the contribution promised by the trustees of Sri Sarangapaniswami temple towards the cost of the repairs of the Pottamarai tank, and hence the insertion of this amount in the revised estimate.

16. *Private Scavenging.*—The agency is extending its sphere of usefulness more and more and shows an increase of Rs. 100 on the budget figures.

17. *Other Purposes.*—Contributions amounting to Rs. 2,000 were expected from private individuals on account of the removal of sewage water. As no expense was incurred, the recoveries were not made.

18. *Extraordinary and Debt.*—A sum of Rs. 1,000, being the Endowment fund on behalf of the branch dispensary, was proposed to be withdrawn for the construction of its building and taken credit for in the revised estimate of 1897–98; but as the contractor did not submit his bills within the year, the proposal was not carried out. The amount will, however, be withdrawn during the current year as payment has to be made. I have therefore taken account of the same in the revised estimate.

19. *Loans.*—The loans proposed to be raised in paragraph 65 of the current year's budget have not been raised, the definite shape in which these have to be got now resting on the decision of Government. The provision is, however, retained in the revised estimate.

20. *Advances.*—Advances amounting to Rs. 160 made in the previous year have been recovered during the current year and shown in the revised estimate.

21. The other items of receipts do not call for any special remarks as they prove the general accuracy of the budget calculations.

Expenditure

22. *Grant 1, New Works—Communications.*—Rs. 500 was allotted under this head in the budget for widening the northern bank of the Arasalár. As, however, the provision was found to be quite insufficient, and the provision for plague purposes required to be substantially increased, the amount was not utilised for the purpose. A subsequent allotment of Rs. 1,260, shown in the revised estimate, was made by the Council for the construction of a few tunnels, road dams and groynes very much needed in some parts of the town.

23. *Buildings.*—Out of the budget provision of Rs. 5,180 made under this head, Rs. 500, being the allotment for the construction of the operation room in the main hospital, was left unutilised for reasons stated in the preceding paragraph. The balance of this provision, together with Rs. 2,700 due to the contractor of the branch dispensary and shown in paragraph 18 *supra*, was set apart for the construction of the branch dispensary. Payment of 10 per cent. on this sum, viz., Rs. 700, is withheld and reserved for the next year; Rs. 120 was subsequently allotted for the putting up of iron railings in the hospital and the entire provision has, in consequence, risen to Rs. 6,800 as shown in the revised estimates.

24. *Drainage.*—It was proposed to provide Rs. 33,000 for the sewage schemes of the Sholayappa Mudali street and the Puttunool block in the budget of the current year in the hope that the loans applied for therein would be raised. As the proposal has not yet been carried out, those works have not hitherto been taken up. The additional allotment of Rs. 240 shown in the revised estimate is due to the construction of masonry drains in certain parts of the town, where these were a real want.

25. *Water-supply.*—The revised estimate shows an increase of Rs. 600 over the budget allotment. The increase is due to the provision of Rs. 500 made for the improvements of the Pachaiappa Mudali tank sanctioned in G.O., Mis. No. 1011A M., dated 3rd June 1898, and to the additional costs incurred on the sinking of a few wells and pavements thereto. A contribution of Rs. 100 was paid by the Council towards the cost of the construction of a public bathing ghaut on which a private individual generously laid out large sums of money.

26. *Repairs—Communications.*—The great necessity there was for improving the condition of the roads was felt very much; and the assignment of Rs. 8,000 made in the budget was found too inadequate to secure an improved state of affairs and required therefore to be enhanced. The actual charges met during the last eight months are only Rs. 3,682-7-4; but liabilities amounting to Rs. 3,663 are yet to be discharged.

27. *Buildings.*—The increase of Rs. 1,440 shown in the revised estimate on the budget provision is due to the allotments by the Council for large and thorough repairs effected in the municipal buildings, viz., the main hospital, travellers' bungalow, markets, the municipal office and latrines.

28. *Drainage.*—As the main drainage channels and the central branch channel were in urgent need of repairs for a long time, the increased allotment of Rs. 470 over the budget provision was made.

29. *Water-supply.*—The Taikkal and Banadurai tanks were cleansed and repaired, as the condition in which they were found to be was calculated to seriously imperil public health. The parapet walls of a few tanks were also repaired during the year, and these works cost in all Rs. 580. The increased provision of Rs. 30 is made for the entertainment of a watchman for the Taikkal tank sanctioned in G.O., Mis. No. 1728 M., dated 13th October 1898.

30. *Establishment.*—The entertainment of an acting overseer on Rs. 25 + 15 for a portion of the year, the services of the permanent incumbent having been dispensed with, has led to the decrease of Rs. 160 in the provision made in the budget estimate.

31. *Grant 2, Education.*—The allotment under Grant 2 of the revised estimate agrees pretty nearly with those of the budget and therefore need no special remarks.

32. *Grant 3, Vaccination—Contingencies.*—The revised estimate shows a decrease of Rs. 50 under this head, as lymph is now supplied at a cheaper rate by the Mysore Government Vaccine Depot, Bangalore.

33. *Conservancy Establishment.*—The chief sanitary inspectors who were only acting have been receiving reduced salary. Cess-pool toties for whom provision was made in the current year's budget were not entertained, and these together with fines and stoppages inflicted on the staff account for the reduction in the revised estimate under this head.

34. *Other Charges.*—The provision made for the purchase and hire of cess-pool carts in the budget was not utilised, the same not having been introduced; and this circumstance added to the fines inflicted on the contractors accounts for the decrease shown in the revised estimate.

35. *Private Scavenging Establishment and Contingencies.*—The reduction in the expenditure under this head is due to the non-employment of a few toties during a portion of the year and to fines inflicted on the staff. The hire of bullocks and carts, which were used both for private scavenging service and conservancy, was, in a few cases, debited to conservancy—other charges, and hence the savings shown in the revised estimate.

36. *Cholera Charges.*—The sum of Rs. 3,000 shown in the revised estimate represents the budget allotment of Rs. 2,310 for cholera purposes and the allotment of Rs. 690 for plague preventive measures. The provision made in the budget for the other items under this grant was fully utilised.

37. *Grant 4, Lighting—Contingencies.*—A saving of Rs. 100 was effected under this head, as kerosine-oil was supplied at a cheaper rate during a portion of the year.

38. *Travellers' Bungalow—Contingencies.*—These had to be increased as the original allotment was found insufficient.

39. *Avenues—Contingencies.*—As avenues were increased very largely, the provision therefor was enhanced.

40. *Survey of Lands.*—Two assistants on Rs. 20 each were newly appointed for guarding the interests of the Municipal Council in the revenue survey now begun in the town, and this was done agreeably to the request of the Assistant Superintendent of Surveys. These hands will be had for six months, *i.e.*, $3\frac{1}{2}$ months during the current year and $2\frac{1}{2}$ months during the next. Provision has been made for these accordingly.

41. *Purchase of Fire Engine, &c.*—A sum of Rs. 50 was spent on the purchase of buckets and other necessaries, and hence the provision made under this head.

42. The other details of this grant have undergone no variation.

43. *Grant 5, General Establishment.*—The appointment of Secretary for which provision was made in the current year's budget having been postponed for one year under G.O., Mis. No. 1003 M., dated 2nd June 1898, the charges under this head were reduced in the revised estimate, and Rs. 480, being the cost of inspection was transferred to "Inspection" under resolution of the Council, dated 10th September 1898.

44. *Collection—Contingencies.*—A portion of the budget provision under this head amounting to Rs. 100 was utilised for office contingencies for meeting the cost of printing by the Lawrence Asylum Press, and a saving of Rs. 150 under this head was thus effected.

45. The budget estimate was fully adhered to in the case of the other items of Grant 5.

46. *Closing Balance.*—The revised estimate shows a closing balance of Rs. 2,450 against Rs. 4,260 of the budget estimate. The tremendous fall of income under tax on arts and tolls and the provision made for epidemic charges have mainly contributed to the decrease.

Budget Estimate for 1899-1900.

Receipts.

47. *Tax on Arts.*—The receipts under this head are estimated at Rs. 6,250 for reasons shown in paragraph 3 *supra*.

48. *Tax on Buildings.*—Rs. 26,700 is entered as the income under this head against Rs. 26,000 of the current year, and this sum is by no means an extravagant figure being based on the actuals of this year.

49. *Tax on Lands.*—The income estimated from this source is Rs. 2,000.

50. *Tax on Vehicles, Animals and Carts.*—The receipts under this item are estimated at Rs. 6,700, regard being had, of course, to the fluctuating tendency shown by this item.

51. *Tolls.*—The actuals of the past few years having belied the budget calculations under this head, credit is taken for Rs. 16,000 for the ensuing year.

52. *Fees from Educational Institutions.*—The levy of fees in girls' schools has only tended to make them unpopular without in any way adding to their resources. Strict enforcement of payment, would, it was feared, result in large withdrawals, and the only course that was found expedient in the circumstances was to do away with the system of payment altogether; and no credit is taken under this head in the budget.

53. *Cart-stand Fees.*—The subject of opening a cart-stand has been referred to a sub-committee and bids fair to prove a reality in the near future. I have therefore taken account of Rs. 250 under this head in the budget.

54. *Fees from Fairs and Festivals.*—The Council contemplates opening a cattle fair of some magnitude during the Makham festival; and this, after the cost of the necessary establishment is defrayed, is expected to fetch Rs. 1,000 to the Council; and credit is taken for the same in the budget.

55. *Interest on Investment.*—As account is taken of Rs. 1,000, being the investment on behalf of the branch dispensary in the current year's revised estimate (*vide* paragraph 18), the interest is reduced to a corresponding extent.

56. *Grants and Contributions—Result Grant to Girls' Schools.*—Rs. 1,000 is taken account of under assignments and rent grants to girls' schools, and Rs. 390 under salary grants to the gymnastic instructors and the drawingmasters. I beg to observe that the assignments to girls' schools need to be necessarily augmented in consideration of the heavy responsibilities on the shoulders of the Council in the maintaining of these schools and the increasing demand for funds for works of sanitary and other importance. The gross inadequacy of the assignments granted has been referred to in paragraph 61 of the current year's budget and paragraph 25 of the last year's annual report. I therefore beg that Government will be pleased to take over the management of the girls' schools or pay the Council the full amount of the grants earned.

57. *Private Scavenging.*—The receipts under this head are put down as Rs. 6,000. The great progress that this service has made has led me to the belief that the calculation is not unreasonable.

Expenditure.

58. *Grant 1, New Works—Communications.*—As some of the roads are being newly metalled this year and as no funds are available for the ensuing year, provision has not been made under this head.

59. *Buildings.*—The provision of Rs. 1,000 is made for the construction of the operation room in the main hospital and Rs. 700 for payment of the balance due to the contractor of the branch dispensary as shown in paragraph 23 *supra*.

60. *Drainage.*—As a large sum is provided in the current year under this head, no provision is made in the budget.

61. *Water-supply.*—A sum of Rs. 1,550 is put down for the completion of the works connected with the Pachaiappa Mudali tank sanctioned in G.O., Mis.

No. 1011A M., dated 3rd June 1898. The total allotment required is Rs. 2,050, of which Rs. 500 has been provided in the current year and Rs. 1,550 in the budget for the ensuing year.

62. *Repairs—Communications.*—Rs. 8,000 is set apart for the repairs of roads and tunnels. This provision is too insufficient to meet the actual requirements of the case. But for want of funds the proposal to increase the allotment had to be abandoned for the present.

63. *Buildings.*—A provision of Rs. 700 is made for sundry repairs to Municipal buildings. This assignment is considered sufficient, as all the buildings have been decently repaired during the current year.

64. *Drainage.*—Rs. 200 is assigned for sundry repairs to the drainage channels, these having been repaired in the current year.

65. *Water-supply.*—A sum of Rs. 300 is provided for the cleansing and the repairing of tanks and wells.

66. *Water-supply—Establishment.*—An increase of expenditure under this head is allowed in the budget owing to the employment of a watchman for the Taikkal tank, sanctioned in G.O., Mis. No. 1728 M., dated 13th October 1898.

67. *Establishment.*—The Council having proposed the reduction of the overseer's salary, for reasons stated in their resolution, the provision for the ensuing year under this head has been reduced to Rs. 680 against Rs. 920 of the current year's budget.

68. *Grant 2, Education.*—The allotments for the ensuing year under Grant 2 figure at Rs. 8,520. These have been distributed among the various items as in the previous year, and in the light of the suggestions of the Educational Department and call for no explanation.

69. *Grant 3, Hospitals, &c.*—Lakshmana Pillai, third-class hospital assistant will, by reason of service, be entitled to promotion to the second class in July next. A waterman and masalchi on Rs. 6 per mensem is proposed to be entertained in the main hospital, conformably to the suggestions of the Medical department. Provision is made for these two items in the ensuing year's budget.

70. *Sundries and Contingencies.*—Aravoor Subbramanya Odayar's dispensary buildings, now in the course of construction, will be fit for being utilised from the commencement of the ensuing year. No provision was consequently made for the house-rent of the branch dispensary, and hence the reduction of expenditure in the budget under this head.

71. *Conservancy Establishment.*—The superior staff has been reorganised completely on the lines indicated in G.O., Mis. No. 2397 M., dated 1st November 1897. The entertainment of an additional assistant sanitary inspector is proposed by the Council, as the divisions made now are too unwieldy to be managed with the three existing assistant sanitary inspectors. The pay of the chief sanitary inspector has been reduced by the Council from Rs. 75 + 15 to Rs. 60 + 15, as this salary is found sufficiently attractive; and the first two of the three persons selected by the Sanitary Commissioner for this post have expressed their willingness to accept it on the salary proposed by the Council. Provision is made for the entertainment of the following Municipal conservancy staff:—

40 sweepers on Rs. 6 each.

150 toties including the private scavenging toties numbering 70, against 141 of the previous year.

It will be seen from the above figures that the suggestions of the Sanitary Commissioner in regard to the reorganisation of the menial staff, embodied in the Government Order quoted above, have been given effect to as far as the finances of the Council permit and that the staff is being improved year after year; and every endeavour will be made to increase it as much as possible.

72. *Other Charges.*—A provision of Rs. 9,250 is made in the budget under this head for the hire of rubbish and night-soil carts. The hire of a few night-soil carts devoted to both private scavenging service and conservancy purposes was hitherto debited to "Conservancy—Other charges." Separate provision has been made for these two items in the ensuing year's budget, and hence the decrease in the charges under this head in the budget and the increase under private scavenging contingencies.

73. *Private Scavenging.*—The increasing work of collection has entailed on the Council the necessity for increasing the number of maistries on Rs. 8 devoted to the collection of these fees and the increasing of the number of houses served. The number of toties has also been increased in proportion to the demand therefor. The whole staff will work under the supervision of the superior sanitary staff.

74. *Contingencies* amounting to Rs. 1,820 are allotted for the hire and purchase of latrine carts and the cost of repairs. The increase of expenditure shown in the budget is accounted for in paragraph 72 *supra*. The service is thus made self-supporting.

75. *Epidemic Charges.*—Rs. 2,310 is entered in the budget for cholera charges and Rs. 1,690 for plague remedial measures. The provision thus made is in conformity with the Government Order on the subject and considered sufficient at present for the purpose.

76. The allotments made for the other items under this grant are similar to those of the previous years.

77. *Grant 4, Lighting—Establishment.*—The number of lights has now risen very much. To meet this increase of work the Council have been pleased to allow an additional masalchi on Rs. 5, and to increase the pay of the two maistries, now receiving a salary of Rs. 7 each, to Rs. 8. The work of these two Municipal servants is hardly less onerous than that of the other maistries who draw Rs. 10 each for a long time. I therefore beg that these may be sanctioned by Government.

78. *Public Garden.*—An increase of one rupee in the pay of the gardener has been allowed by the Council. The garden is in an excellent condition and forms the only resort for public recreation, and the improvements effected therein are due in no small measure to the intelligence displayed by the gardener. I beg that the increment may be sanctioned.

79. *Survey of Lands.*—Rs. 100, being the salary of the two assistants employed on account of the Revenue survey of the town for two and a half months, is provided in the budget.

80. The other items of Grant 4 have undergone no changes and are provided for as in the previous year.

81. *Grant 5, Office Establishment.*—The total cost of the office establishment for the ensuing year is estimated at Rs. 4,250 against the current year's budget provision of Rs. 4,130. The additional cost of Rs. 120 in the expenditure under this head is due to the increase of salary by Rs. 5 each allowed by the Council to the head clerk and the correspondence clerk. These two hands have put in more than 20 years' service and have established very strong claim to this increment by their hard work, perseverance and general good behaviour, and the proposed increase will certainly serve as an encouragement which they well deserve.

82. *Collection Establishment.*—The Council have been pleased to allow an increase of Rs. 2-8-0 to the pay of the collection clerk as the duties of this clerk have largely increased in recent years in consequence of the revision of the house-tax and land-tax. I beg that these increments may be sanctioned.

83. A separate staff of three license-fee collectors on Rs. 12 each is entertained for the collection of the miscellaneous license fees in the light of the suggestions contained in paragraph 2 of the Sub-Collector's and the Collector's endorsements embodied in G.O., Mis. No. 1839 M., dated 31st October 1898, and provision is made therefor in the budget.

84. *Purchase of Account Books, &c.*—The provision made for these contingencies in the previous years having been found inadequate, a larger allotment is made in the budget for the ensuing year.

85. *Repayment of Debt, &c.*—The usual provision of Rs. 4,610 is made in the budget under this head, and no allotment is made for interest on the loans of Rupees 28,000 proposed to be raised for the Soliappa Mudali street and Puttunool block drainage schemes, as the definite shape in which these have to be raised is not yet decided.

86. *Balance.*—The year is expected to open with a balance of Rs. 2,450. The estimated receipts, which are for the most part based on those of the current year, figure at Rs. 80,950, so that the total assets are estimated at Rs. 83,400. Deducting Rs. 81,280, being the charges proposed for the year, the year is expected to close with a balance of Rs. 2,120. The alarming decrease under Tax on Arts and Tolls on the one hand and the growing demand for funds for meeting the epidemic charges, the improvements to the Pachaiappa Mudali tank and a few other items on the other hand reduced the balance to this poor figure. The condition of affairs would have been more unsatisfactory, if the revision of the house-tax and land-tax registers had not resulted in a perceptible increase.

Forwarded.

2. *Paragraph* 19.—The amount of the loan has been entered both on the credit and the debit sides of the revised estimate. It is not very likely that the whole loan will be used before March. The figures, however, will make no difference to the budget estimate; for by whatever amount the opening balance is increased, the figures under item "Drainage" must be increased by the same amount.

3. *Paragraph* 52.—Government has already approved of the abolition of fees in girls' schools (*vide* the Administration report for 1897-98).

4. *Paragraph* 54.—The cattle fair referred to was removed to a village some few miles from Kumbakónam at the time of the Mahamakham festival. It is now managed by the Taluk Board, Kumbakónam. The Municipal Council, which formerly took no pains to organise the fair, now sees that it is a source of income and wishes to bring it back again. The Sanitary Commissioner has already said that the fair should remain outside the town, and I fully agree with him. The presence of 7,000 cattle and their keepers for nearly a month in a town where there is no high land suitable for such a fair cannot conduce to good sanitation.

5. *Paragraph* 56.—It would be a boon to the Council if Government would take over the management. The Council has already been obliged to raise money by loan for the very necessary drainage works.

6. *Paragraph* 67.—I am strongly opposed to the reduction of the overseer's pay. The proposal was carried by a majority of one. It is true that in 1885 (I think) Mr. Pennington said an overseer on Rs. 35 was sufficient for Kumbakónam and that Government accepted the recommendation, but the town and with it the roads and works under the Engineering establishment have greatly developed during thirteen years. The pay was reduced only last year and in my opinion the entertainment of men on the small salary proposed will lead to peculation and bad work. Further reduction is therefore deprecated.

7. *Paragraph* 81.—The increase of pay is hardly called for.

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

27th December 1898.

Disposal No. 49-Rev.

Forwarded.

2. *Paragraphs* 15 *and* 19.—The proposal of the Council to borrow the hospital and dispensary trust funds was detained pending inquiries into the nature of the trusts, but is now forwarded.

3. *Paragraph* 54.—In the light of the Sub-Collector's remarks, it is recommended that the expected receipts from the cattle fair may be struck out.

4. *Paragraph* 81.—The present manager was only recently appointed and is entitled to no consideration. The pay of the manager should be substantially reduced on appointment of a Secretary.

(Signed) J. TWIGG,
Ag. Collector.

Vallam,
5th January 1899.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 5th January 1899, No. 101.

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

2. The Council proposes to do away with the levy of fees in girls' schools on the ground that it tends to make the schools unpopular, and no credit has, therefore, been taken in the budget for fee income. But I doubt whether such a step is authorized by the rules. The fee notification (article 11) says that in girls' schools fees shall be levied at such rates as may be sanctioned by the Director, and I have all along acted on the understanding that the article does not empower the Director to exempt any school from the payment of fees altogether, but that some scale of fees, however low, should be levied. Moreover, I doubt whether making the schools free will make them more popular.

3. In June last, the Inspectress of Girls' Schools recommended the closing of the Silk Weavers' Street girls' school, and the proposal was referred to the Chairman for remarks about the close of the month, but the Council's opinion on the matter has not yet been communicated to me. Pending the decision that may be arrived at on the point the current year's provision has been repeated.

4. The net expenditure proposed on education is Rs. 7,130 (8,520—1,390), or about 11·7 per cent. of the estimated income of the Municipality from taxation, markets and rents.

From Surgeon-General C. SIBTHORPE, C.B., F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 11th January 1899, No. 26.

I have the honour to state that the provision made in Grant 3 of the budget estimate of the Kumbakónam Municipality for the year 1899–1900 is sufficient.

2. I concur in the proposal of the Municipality regarding the entertainment of a waterman and a masalchi on Rs. 6 for supplying water to patients and cleaning the lights and lighting the lamps, as these duties are now being done by ward attendants to the detriment of their legitimate works.

From Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., I.M.S., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 27th February 1899, No. 639-S.

Referring to the Kumbakónam Municipal budget for 1899–1900, I have the honour to state that the allotment therein made for vaccination is sufficient and calls for no notice. That for conservancy, however, amounting to 37·9 per cent. of the estimated receipts needs revision with reference to the following remarks :—

(1) The pay of the Chief Sanitary Inspector has been reduced from Rs. 75 to Rs. 60, apparently without the sanction of Government. Having regard to the importance of the town as a trading centre, and as a resort for pilgrims throughout the year, the salary of the appointment should be fixed at a figure which will attract and *retain* the services of competent men.

(2) Credit is taken on the side of receipts for a sum of Rs. 1,000 being the net realizations expected from the annual Magam festival. The sanitary arrangements for its conduct are estimated to cost only Rs. 100. The nature of the arrangements contemplated is not known, but in view of the somewhat large proceeds anticipated, better arrangements seem certainly called for. I would advise that the sense of the Council on this point be obtained, and a suitable provision be inserted on the side of charges under Grant 3.

ORDER—No. 366 M., dated 15th March 1899.

The estimated receipts and charges of the Kumbakónam 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.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	7,344	2,190	5,020	1,870
Tax on Arts	8,204	7,000	6,250	6,250
,, Buildings and Lands	22,154	27,600	28,900	28,700
,, Vehicles and Animals	4,362	4,200	4,050	4,050
,, Carts	2,914	2,810	2,650	2,650
Tolls	16,303	17,330	18,050	16,000
Realizations under Special Acts	483	550	550	550
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	2,054	1,440	1,510	1,480
Conservancy Receipts	464	500	500	500
Fees and Revenue from Educational Institutions	61	100	100	..
,, ,, Medical Institutions	721	680	680	680
Income from Markets and Slaughter-houses	3,872	3,800	3,900	3,900
License fees	1,669	2,000	1,800	1,800
Other fees	144	570	220	370
Fines under Municipal and other Acts	2,286	2,500	2,500	2,500
Interest on Investments and premium on Loans	908	870	910	870
Grants and Contributions from Government	931	1,390	1,300	1,390
,, ,, Local Boards	2,432	2,000	2,000	2,000
,, ,, Other bodies	..	7,000	7,350	..
Recoveries for services to private individuals	4,082	6,800	4,910	6,000
Miscellaneous	485	290	240	260
Loans	..	28,000	28,000	8,000
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	..	..	1,000	..
Advances Recovered	4,955	..	160	..
Total	79,484	1,17,430	1,17,530	87,950
Grand Total	86,828	1,19,620	1,22,550	89,820
Charges.				
GRANT 1.				
New Works—				
Communications	223	500	1,260	..
Buildings	1,106	5,180	6,800	1,700
Drainage	391	33,000	33,240	..
Water-supply	2,342	150	750	1,550
Miscellaneous Public Improvements	..	..	100	..
Repairs—				
Communications	7,208	8,000	9,000	8,000
Buildings	1,713	700	2,140	700
Drainage	729	570	1,040	270
Water-supply	4,891	390	970	740
Miscellaneous Public Improvements	13	..	..	..
Establishment	1,041	920	760	920
Tools and Plant and other Stores	37	100	100	100
Total	19,694	49,510	56,160	13,980
GRANT 2—				
Municipal Schools—				
On the Salary-result System	3,501	3,800	3,750	3,800
Grants-in-aid—				
Fixed and Result Grants	2,765	3,000	3,000	3,000
Buildings, Furniture, &c., grants	100	100	100	150
Inspection	453	450	450	450
Miscellaneous	900	1,170	1,130	1,120
Total	7,719	8,520	8,430	8,520
GRANT 3—				
Hospitals and Dispensaries	8,407	8,600	8,600	8,630
Contributions	553	590	590	590
Vaccination	689	740	690	690
Registration of Births and Deaths	324	340	320	320
Conservancy, Road-cleaning and Road-watering	25,779	29,530	26,780	36,750
Total	35,752	39,800	36,980	46,980
GRANT 4—	3,668	[illegible]	3,980	4,030
Lighting	[illegible]	320	320	320
Markets and Slaughter-houses	114	130	150	130
Travellers' Bungalow		10	790	[illegible]
Avenues				

—	Actuals, 1897-98.	Budget estimate, 1898-99.	Revised estimate, 1898-99.	Budget estimate, 1899-1900.
	Rs.	Rs.	Rs.	Rs.
Charges—cont.				
Grant 5—				
Supervision and management	8,059	6,880	8,330	7,070
Repayment of debt	2,262	2,340	2,340	2,440
Interest on loan	2,352	2,270	2,270	2,170
Advances Recoverable	131	..	..	..
Refunds	533	..	40	..
Grand Total ..	81,805	1,15,360	1,20,680	87,140
Balance	5,023	4,260	1,870	2,680

Revised Estimate for 1898–99.

2. The current receipts and charges are now estimated at Rs. 1,17,530 and Rs. 1,20,100, respectively, against Rs. 1,17,430 and Rs. 1,15,360 anticipated in the sanctioned budget. An increase in the receipts occurs chiefly under the taxes on buildings and lands, tolls and sale-proceeds of Government securities, but it is nearly counterbalanced by a decrease under the tax on arts and recoveries for services rendered to private individuals; while under charges, the increase which appears mainly under Grants 1 and 5 is partly met by a decrease under Grant 3. The abolition of the posts of ten cess-pool toties and the entertainment of two temporary assistant surveyors on Rs. 20 each, which are referred to in paragraphs 33 and 40 of the Chairman's letter, but not shown in the proposition statement, are sanctioned. With reference to G.O., No. 285, Financial, dated 22nd February 1899, communicated with G.O., No. 534 L., dated 8th March 1899, the allotment for plague charges will be raised from Rs. 690 to Rs. 1,270. The balance to be carried forward to the ensuing year's budget will then be Rs. 1,870.

Budget Estimate for 1899–1900.

3. *Receipts.*—The receipts for the ensuing year are put down at Rs. 80,950 against the revised estimate of Rs. 1,17,530, a decrease which appears chiefly under tolls, contributions from other bodies, loans and sale-proceeds of Government securities being partly met by an increase under income from cattle fair and private scavenging fees. The question raised in paragraph 2 of the Director's letter read above will be considered in the Educational department. The anticipated income of Rs. 1,000 from the cattle fair will be struck out, with reference to the remarks of the Sub-Collector and the Collector in paragraphs 4 and 3 of their respective endorsements. The Director's attention is again drawn to the request of the Chairman in paragraph 56 that either the Municipal girls' schools may be taken over by Government or that the grants for them may be enhanced, and he is requested to expedite his remarks on the subject called for in paragraph 3 of G.O., No. 565 M., dated 14th March 1898. Credit will be taken for a loan of Rs. 8,000 from Imperial funds in order to enable the Municipal Council to make the necessary provision for plague charges.

4. *Charges.*—(1) The probable charges are entered as Rs. 81,280 against Rupees 1,20,680 in the revised estimate, the decrease being mostly under Grant 1.

(2) *Grant 1.*—For the reasons assigned in paragraph 6 of the Sub-Collector's endorsement, the reduction from Rs. 50 to Rs. 30 in the salary of the Public Works overseer, proposed in paragraph 67, cannot be approved.

(3) *Grant 2.*—The attention of the Municipal Council is drawn to the remarks of the Director in paragraph 3 of his letter.

(4) *Grant 3.*—For want of funds, the entertainment of a waterman and masalchi on Rs. 6 for the Municipal hospital and of an additional Sanitary Inspector on Rs. 35 and the additions to [illegible] vadakkar, and a suitable [illegible] cy toties, shown Council [illegible] charges under Grant 3.

Rs. 60 cannot be approved. The revision of the private scavenging establishment shown in the proposition statement, with the exception of the six toties on Rs. 6 each who are included therein by mistake, is sanctioned. The allotment for plague charges will be raised from Rs. 1,690 to Rs. 8,820, with reference to G.O., No. 1259, Financial, dated 28th December 1898, communicated with G.O., No. 44 L., dated 11th January 1899.

(5) *Grant 4.*—In the present state of the Municipal finances, the Council's proposals in paragraphs 77 and 78 to entertain an additional lamp-lighter on Rs. 5 and to increase the salaries of the two lighting maistries and the public gardener by one rupee each cannot be considered.

(6) *Grant 5.*—The increase of Rs. 5 each in the salaries of the head and the second clerks in the Municipal office and of Rs. 2–8–0 in the pay of the collection clerk, proposed in paragraphs 81 and 82, must also be disallowed for want of funds. The entertainment of one of the three license-fee collectors on Rs. 12, referred to in paragraph 83, having been disapproved in G.O., No. 140 M., dated 1st February 1899, the provision of Rs. 140 made for his salary will be struck out. The Government, concurring in the remarks of the Collector in paragraph 4 of his endorsement, directs that the pay of the manager should be reduced to Rs. 50 when the Secretary is appointed. With reference to G.O., No. 2250 L., dated 25th November 1898, the contribution for the central office establishments will be raised from Rs. 650 to Rs. 739 or Rs. 740 in round numbers.

5. As revised by Government, the budget closes with a balance of Rs. 2,680 or only 3·4 per cent. of the estimated ordinary receipts. This should be increased by effecting savings in the course of the year, wherever practicable.

6. If the loan of Rs. 8,000, 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, Kumbakónam.
" Collector of Tanjore.
" President, District Board, Tanjore.
" Accountant-General.
" Director of Public Instruction.
" Surgeon-General.
" Sanitary Board.
" Sanitary Commissioner.
" Sanitary Engineer.
" Plague Commissioner.
" Financial Department.
" Educational Department.
Editors' Table.

Reviewing the Kumbakónam — for 1899–1900.

charges under Grant 3.

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

Proof for approval.

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G.O., No. 366 M., 15th March 1899.

MARCH.

Municipal Budget.

Reviewing the Kumbakónam — for 1899–1900.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From T. S. SIVASWAMI ODAYAR Avargal, Chairman, Municipal Council, Kumbakónam, to the Secretary to Government, Local and Municipal Department (through the Sub-Collector and Collector of Tanjore), dated 23rd December 1898, No. 624.

I have the honour to submit the revised estimate for 1898–99 and the budget estimate for 1899–1900 together with the prescribed statements. They were discussed and passed by the Council at their meeting held on the 17th December 1898. Copy of the resolution is herewith submitted.

REVISED ESTIMATE FOR 1898–99.

Receipts.

2. *Opening Balance.*—The opening balance of the year according to the revised estimate is Rs. 5,020 against Rs. 2,190 of the budget estimate. The difference is to be accounted for by the non-payment of Rs. 2,700 due to the contractor of the branch dispensary building during 1897–98, he not having submitted his bills within the year as also by the slight savings effected in other sources.

3. *Tax on Arts, &c.*—The sum of Rs. 6,250 shown in the revised estimate includes arrears amounting to Rs. 840 and indicates a substantial decrease in the budget calculations. The operation of the new schedule has resulted in this enormous decline in the municipal revenues, many persons that could be taxed without serious inconvenience to themselves under the old Act having to be assessed at lower rates or totally exempted from taxation under the new. The decline thus exhibited will tend to cripple the administration greatly if prompt measures be not taken to avert this impending danger.

4. *Tax on Buildings.*—The receipts under this head are Rs. 27,000 against Rs. 26,000 of the budget estimate. The increase thus indicated is due to the collection of arrears and the supplemental assessment on buildings.

5. *Tax on Lands.*—As a result of the revision of the land-tax registers made by me recently, the tax rose to Rs. 2,100. But credit is taken in the revised estimate for only Rs. 1,900, *i.e.*, Rs. 300 over the budget calculations. In fixing this sum regard is had to remissions likely to be granted by the Council on appeal.

6. *Tax on Vehicles, Animals and Carts.*—Owing to the increased trade activity at the time of the Mahamakham festival, conveyances were greatly increasing in number, very much beyond the providing capacity of the town, and these are undergoing a retrogression so that the normal receipts estimated for the future are only Rs. 6,700.

7. *Tolls.*—The sum of Rs. 18,050 shown under this head in the revised estimate represents the receipts from tolls, exclusive of the District Board's share, and includes the cost of establishment and other charges amounting to Rs. 2,930, for which provision is made under charges. The tolls were managed departmentally during the year, there being no satisfactory bid at the auction sale. It was practically found that our forecast of the same was high, the actual realization being estimated at Rs. 15,120 or

Rs. 2,210 below the budget figures. Incessant rain during the last two months has greatly diminished the traffic. The high floods in the Coleroon have prevented the importation of firewood from the Odaiyarpaliam jungles. Firewood brought in by roads is carried by rail. Trade activity centred so long in this town has now been scattered over many smaller stations, the establishment of toll-gates in stations of less importance accelerating the same. The cattle fair, which was attracting people from many parts, has now been opened outside the limits of the Municipality; and these circumstances have, I fear, contributed to the decrease.

8. *Fees from Travellers' Bungalow.*—The increase of Rs. 80 on the budget calculations is due, in a great measure, to the improved condition in which the bungalow is kept, ample repairs having been effected therein during the current year.

9. *Income from Slaughter-house.*—The actual amount of the lease is put down in the revised estimate.

10. *License Fees.*—The figures under this head are based more or less on the actuals of the previous year, and hence the difference between the budget figures and those of the revised estimate.

11. *Cart-stand Fees.*—The question of opening a cart-stand entirely belonging to the Council is now engaging their attention and will become a matter of realization in the near future. The actual income expected from this source for the remaining three months of the current year is therefore put down as Rs. 100.

12. *Fees for Fairs and Festivals.*—It was originally expected that the amount shown in the budget estimate would be realized from the cattle fair during the ensuing Makham festival. But owing to the prevalence of plague in several parts of the Presidency, the proposal to open the cattle fair was given up as it was thought that such a measure would risk public sanitation. I have therefore not taken account of the amount in the revised estimate.

13. *Interest on Investments, Medical.*—Interest on investments was estimated at Rs. 870 in the budget, as it was proposed to sell Government promissory notes to the extent of Rs. 1,000. The proposal not having been carried out, the usual interest of Rs. 910 was recovered and shown in the revised estimate.

14. *Salary Grants to Drawingmasters.*—The drawing and the assistant drawing-masters are entitled to only a third grant against half the grants taken account of in the budget estimate. The grants have, in consequence, been decreased.

15. *Other Grants, &c.—Other Purposes.*—The works contemplated in paragraph 64 of the current year's budget, for which credit was taken for Rs. 7,000 by way of private contributions, have not yet been taken in hand, as the question of raising loans therefor is now pending the disposal of Government. Contributions could be expected when the works are begun. The sum of Rs. 350 represents the contribution promised by the trustees of Sri Sarangapaniswami temple towards the cost of the repairs of the Pottamarai tank, and hence the insertion of this amount in the revised estimate.

16. *Private Scavenging.*—The agency is extending its sphere of usefulness more and more and shows an increase of Rs. 100 on the budget figures.

17. *Other Purposes.*—Contributions amounting to Rs. 2,000 were expected from private individuals on account of the removal of sewage water. As no expense was incurred, the recoveries were not made.

18. *Extraordinary and Debt.*—A sum of Rs. 1,000, being the Endowment fund on behalf of the branch dispensary, was proposed to be withdrawn for the construction of its building and taken credit for in the revised estimate of 1897–98; but as the contractor did not submit his bills within the year, the proposal was not carried out. The amount will, however, be withdrawn during the current year as payment has to be made. I have therefore taken account of the same in the revised estimate.

19. *Loans.*—The loans proposed to be raised in paragraph 65 of the current year's budget have not been raised, the definite shape in which these have to be got now resting on the decision of Government. The provision is, however, retained in the revised estimate.

20. *Advances.*—Advances amounting to Rs. 160 made in the previous year have been recovered during the current year and shown in the revised estimate.

21. The other items of receipts do not call for any special remarks as they prove the general accuracy of the budget calculations.

Expenditure.

22. *Grant 1, New Works—Communications.*—Rs. 500 was allotted under this head in the budget for widening the northern bank of the Arasalár. As, however, the provision was found to be quite insufficient, and the provision for plague purposes required to be substantially increased, the amount was not utilised for the purpose. A subsequent allotment of Rs. 1,260, shown in the revised estimate, was made by the Council for the construction of a few tunnels, road dams and groynes very much needed in some parts of the town.

23. *Buildings.*—Out of the budget provision of Rs. 5,180 made under this head, Rs. 500, being the allotment for the construction of the operation room in the main hospital, was left unutilised for reasons stated in the preceding paragraph. The balance of this provision, together with Rs. 2,700 due to the contractor of the branch dispensary and shown in paragraph 18 *supra*, was set apart for the construction of the branch dispensary. Payment of 10 per cent. on this sum, viz., Rs. 700, is withheld and reserved for the next year; Rs. 120 was subsequently allotted for the putting up of iron railings in the hospital and the entire provision has, in consequence, risen to Rs. 6,800 as shown in the revised estimates.

24. *Drainage.*—It was proposed to provide Rs. 33,000 for the sewage schemes of the Sholayappa Mudali street and the Puttunool block in the budget of the current year in the hope that the loans applied for therein would be raised. As the proposal has not yet been carried out, those works have not hitherto been taken up. The additional allotment of Rs. 240 shown in the revised estimate is due to the construction of masonry drains in certain parts of the town, where these were a real want.

25. *Water-supply.*—The revised estimate shows an increase of Rs. 600 over the budget allotment. The increase is due to the provision of Rs. 500 made for the improvements of the Pachaiappa Mudali tank sanctioned in G.O., Mis. No. 1011A M., dated 3rd June 1898, and to the additional costs incurred on the sinking of a few wells and pavements thereto. A contribution of Rs. 100 was paid by the Council towards the cost of the construction of a public bathing ghaut on which a private individual generously laid out large sums of money.

26. *Repairs—Communications.*—The great necessity there was for improving the condition of the roads was felt very much; and the assignment of Rs. 8,000 made in the budget was found too inadequate to secure an improved state of affairs and required therefore to be enhanced. The actual charges met during the last eight months are only Rs. 3,682-7-4; but liabilities amounting to Rs. 3,663 are yet to be discharged.

27. *Buildings.*—The increase of Rs. 1,440 shown in the revised estimate on the budget provision is due to the allotments by the Council for large and thorough repairs effected in the municipal buildings, viz., the main hospital, travellers' bungalow, markets, the municipal office and latrines.

28. *Drainage.*—As the main drainage channels and the central branch channel were in urgent need of repairs for a long time, the increased allotment of Rs. 470 over the budget provision was made.

29. *Water-supply.*—The Taikkal and Banadurai tanks were cleansed and repaired, as the condition in which they were found to be was calculated to seriously imperil public health. The parapet walls of a few tanks were also repaired during the year, and these works cost in all Rs. 580. The increased provision of Rs. 30 is made for the entertainment of a watchman for the Taikkal tank sanctioned in G.O., Mis. No. 1728 M., dated 13th October 1898.

30. *Establishment.*—The entertainment of an acting overseer on Rs. 25 + 15 for a portion of the year, the services of the permanent incumbent having been dispensed with, has led to the decrease of Rs. 160 in the provision made in the budget estimate.

31. *Grant 2, Education.*—The allotment under Grant 2 of the revised estimate agrees pretty nearly with those of the budget and therefore need no special remarks.

32. *Grant 3, Vaccination—Contingencies.*—The revised estimate shows a decrease of Rs. 50 under this head, as lymph is now supplied at a cheaper rate by the Mysore Government Vaccine Depot, Bangalore.

33. *Conservancy Establishment.*—The chief sanitary inspectors who were only acting have been receiving reduced salary. Cess-pool toties for whom provision was made in the current year's budget were not entertained, and these together with fines and stoppages inflicted on the staff account for the reduction in the revised estimate under this head.

34. *Other Charges.*—The provision made for the purchase and hire of cess-pool carts in the budget was not utilised, the same not having been introduced; and this circumstance added to the fines inflicted on the contractors accounts for the decrease shown in the revised estimate.

35. *Private Scavenging Establishment and Contingencies.*—The reduction in the expenditure under this head is due to the non-employment of a few toties during a portion of the year and to fines inflicted on the staff. The hire of bullocks and carts, which were used both for private scavenging service and conservancy, was, in a few cases, debited to conservancy—other charges, and hence the savings shown in the revised estimate.

36. *Cholera Charges.*—The sum of Rs. 3,000 shown in the revised estimate represents the budget allotment of Rs. 2,310 for cholera purposes and the allotment of Rs. 690 for plague preventive measures. The provision made in the budget for the other items under this grant was fully utilised.

37. *Grant 4, Lighting—Contingencies.*—A saving of Rs. 100 was effected under this head, as kerosine-oil was supplied at a cheaper rate during a portion of the year.

38. *Travellers' Bungalow—Contingencies.*—These had to be increased as the original allotment was found insufficient.

39. *Avenues—Contingencies.*—As avenues were increased very largely, the provision therefor was enhanced.

40. *Survey of Lands.*—Two assistants on Rs. 20 each were newly appointed for guarding the interests of the Municipal Council in the revenue survey now begun in the town, and this was done agreeably to the request of the Assistant Superintendent of Surveys. These hands will be had for six months, *i.e.*, $3\frac{1}{2}$ months during the current year and $2\frac{1}{2}$ months during the next. Provision has been made for these accordingly.

41. *Purchase of Fire Engine, &c.*—A sum of Rs. 50 was spent on the purchase of buckets and other necessaries, and hence the provision made under this head.

42. The other details of this grant have undergone no variation.

43. *Grant 5, General Establishment.*—The appointment of Secretary for which provision was made in the current year's budget having been postponed for one year under G.O., Mis. No. 1003 M., dated 2nd June 1898, the charges under this head were reduced in the revised estimate, and Rs. 480, being the cost of inspection was transferred to "Inspection" under resolution of the Council, dated 10th September 1898.

44. *Collection—Contingencies.*—A portion of the budget provision under this head amounting to Rs. 100 was utilised for office contingencies for meeting the cost of printing by the Lawrence Asylum Press, and a saving of Rs. 150 under this head was thus effected.

45. The budget estimate was fully adhered to in the case of the other items of Grant 5.

46. *Closing Balance.*—The revised estimate shows a closing balance of Rs. 2,450 against Rs. 4,260 of the budget estimate. The tremendous fall of income under tax on arts and tolls and the provision made for epidemic charges have mainly contributed to the decrease.

Budget Estimate for 1899-1900.

Receipts.

47. *Tax on Arts.*—The receipts under this head are estimated at Rs. 6,250 for reasons shown in paragraph 3 *supra*.

48. *Tax on Buildings.*—Rs. 26,700 is entered as the income under this head against Rs. 26,000 of the current year, and this sum is by no means an extravagant figure being based on the actuals of this year.

49. *Tax on Lands.*—The income estimated from this source is Rs. 2,000.

50. *Tax on Vehicles, Animals and Carts.*—The receipts under this item are estimated at Rs. 6,700, regard being had, of course, to the fluctuating tendency shown by this item.

51. *Tolls.*—The actuals of the past few years having belied the budget calculations under this head, credit is taken for Rs. 16,000 for the ensuing year.

52. *Fees from Educational Institutions.*—The levy of fees in girls' schools has only tended to make them unpopular without in any way adding to their resources. Strict enforcement of payment, would, it was feared, result in large withdrawals, and the only course that was found expedient in the circumstances was to do away with the system of payment altogether; and no credit is taken under this head in the budget.

53. *Cart-stand Fees.*—The subject of opening a cart-stand has been referred to a sub-committee and bids fair to prove a reality in the near future. I have therefore taken account of Rs. 250 under this head in the budget.

54. *Fees from Fairs and Festivals.*—The Council contemplates opening a cattle fair of some magnitude during the Makham festival; and this, after the cost of the necessary establishment is defrayed, is expected to fetch Rs. 1,000 to the Council; and credit is taken for the same in the budget.

55. *Interest on Investment.*—As account is taken of Rs. 1,000, being the investment on behalf of the branch dispensary in the current year's revised estimate (*vide* paragraph 18), the interest is reduced to a corresponding extent.

56. *Grants and Contributions—Result Grant to Girls' Schools.*—Rs. 1,000 is taken account of under assignments and rent grants to girls' schools, and Rs. 390 under salary grants to the gymnastic instructors and the drawingmasters. I beg to observe that the assignments to girls' schools need to be necessarily augmented in consideration of the heavy responsibilities on the shoulders of the Council in the maintaining of these schools and the increasing demand for funds for works of sanitary and other importance. The gross inadequacy of the assignments granted has been referred to in paragraph 61 of the current year's budget and paragraph 25 of the last year's annual report. I therefore beg that Government will be pleased to take over the management of the girls' schools or pay the Council the full amount of the grants earned.

57. *Private Scavenging.*—The receipts under this head are put down as Rs. 6,000. The great progress that this service has made has led me to the belief that the calculation is not unreasonable.

Expenditure.

58. *Grant 1, New Works—Communications.*—As some of the roads are being newly metalled this year and as no funds are available for the ensuing year, provision has not been made under this head.

59. *Buildings.*—The provision of Rs. 1,000 is made for the construction of the operation room in the main hospital and Rs. 700 for payment of the balance due to the contractor of the branch dispensary as shown in paragraph 23 *supra*.

60. *Drainage.*—As a large sum is provided in the current year under this head, no provision is made in the budget.

61. *Water-supply.*—A sum of Rs. 1,550 is put down for the completion of the works connected with the Pachaiappa Mudali tank sanctioned in G.O., Mis. No. 1011A M., dated 3rd June 1898. The total allotment required is Rs. 2,050, of which Rs. 500 has been provided in the current year and Rs. 1,550 in the budget for the ensuing year.

62. *Repairs—Communications.*—Rs. 8,000 is set apart for the repairs of roads and tunnels. This provision is too insufficient to meet the actual requirements of the case. But for want of funds the proposal to increase the allotment had to be abandoned for the present.

63. *Buildings.*—A provision of Rs. 700 is made for sundry repairs to Municipal buildings. This assignment is considered sufficient, as all the buildings have been decently repaired during the current year.

64. *Drainage.*—Rs. 200 is assigned for sundry repairs to the drainage channels, these having been repaired in the current year.

65. *Water-supply.*—A sum of Rs. 300 is provided for the cleansing and the repairing of tanks and wells.

66. *Water-supply—Establishment.*—An increase of expenditure under this head is allowed in the budget owing to the employment of a watchman for the Taikkal tank, sanctioned in G.O., Mis. No. 1728 M., dated 13th October 1898.

67. *Establishment.*—The Council having proposed the reduction of the overseer's salary, for reasons stated in their resolution, the provision for the ensuing year under this head has been reduced to Rs. 680 against Rs. 920 of the current year's budget.

68. *Grant 2, Education.*—The allotments for the ensuing year under Grant 2 figure at Rs. 8,520. These have been distributed among the various items as in the previous year, and in the light of the suggestions of the Educational Department and call for no explanation.

69. *Grant 3, Hospitals, &c.*—Lakshmana Pillai, third-class hospital assistant will, by reason of service, be entitled to promotion to the second class in July next. A waterman and masalchi on Rs. 6 per mensem is proposed to be entertained in the main hospital, conformably to the suggestions of the Medical department. Provision is made for these two items in the ensuing year's budget.

70. *Sundries and Contingencies.*—Aravoor Subbramanya Odayar's dispensary buildings, now in the course of construction, will be fit for being utilised from the commencement of the ensuing year. No provision was consequently made for the house-rent of the branch dispensary, and hence the reduction of expenditure in the budget under this head.

71. *Conservancy Establishment.*—The superior staff has been reorganised completely on the lines indicated in G.O., Mis. No. 2397 M., dated 1st November 1897. The entertainment of an additional assistant sanitary inspector is proposed by the Council, as the divisions made now are too unwieldy to be managed with the three existing assistant sanitary inspectors. The pay of the chief sanitary inspector has been reduced by the Council from Rs. 75 + 15 to Rs. 60 + 15, as this salary is found sufficiently attractive; and the first two of the three persons selected by the Sanitary Commissioner for this post have expressed their willingness to accept it on the salary proposed by the Council. Provision is made for the entertainment of the following Municipal conservancy staff:—

40 sweepers on Rs. 6 each.

150 toties including the private scavenging toties numbering 70, against 141 of the previous year.

It will be seen from the above figures that the suggestions of the Sanitary Commissioner in regard to the reorganisation of the menial staff, embodied in the Government Order quoted above, have been given effect to as far as the finances of the Council permit and that the staff is being improved year after year; and every endeavour will be made to increase it as much as possible.

72. *Other Charges.*—A provision of Rs. 9,250 is made in the budget under this head for the hire of rubbish and night-soil carts. The hire of a few night-soil carts devoted to both private scavenging service and conservancy purposes was hitherto debited to "Conservancy—Other charges." Separate provision has been made for these two items in the ensuing year's budget, and hence the decrease in the charges under this head in the budget and the increase under private scavenging contingencies.

73. *Private Scavenging.*—The increasing work of collection has entailed on the Council the necessity for increasing the number of maistries on Rs. 8 devoted to the collection of these fees and the increasing of the number of houses served. The number of toties has also been increased in proportion to the demand therefor. The whole staff will work under the supervision of the superior sanitary staff.

74. *Contingencies* amounting to Rs. 1,820 are allotted for the hire and purchase of latrine carts and the cost of repairs. The increase of expenditure shown in the budget is accounted for in paragraph 72 *supra*. The service is thus made self-supporting.

75. *Epidemic Charges.*—Rs. 2,310 is entered in the budget for cholera charges and Rs. 1,690 for plague remedial measures. The provision thus made is in conformity with the Government Order on the subject and considered sufficient at present for the purpose.

76. The allotments made for the other items under this grant are similar to those of the previous years.

77. *Grant 4, Lighting—Establishment.*—The number of lights has now risen very much. To meet this increase of work the Council have been pleased to allow an additional masalchi on Rs. 5, and to increase the pay of the two maistries, now receiving a salary of Rs. 7 each, to Rs. 8. The work of these two Municipal servants is hardly less onerous than that of the other maistries who draw Rs. 10 each for a long time. I therefore beg that these may be sanctioned by Government.

78. *Public Garden.*—An increase of one rupee in the pay of the gardener has been allowed by the Council. The garden is in an excellent condition and forms the only resort for public recreation, and the improvements effected therein are due in no small measure to the intelligence displayed by the gardener. I beg that the increment may be sanctioned.

79. *Survey of Lands.*—Rs. 100, being the salary of the two assistants employed on account of the Revenue survey of the town for two and a half months, is provided in the budget.

80. The other items of Grant 4 have undergone no changes and are provided for as in the previous year.

81. *Grant 5, Office Establishment.*—The total cost of the office establishment for the ensuing year is estimated at Rs. 4,250 against the current year's budget provision of Rs. 4,130. The additional cost of Rs. 120 in the expenditure under this head is due to the increase of salary by Rs. 5 each allowed by the Council to the head clerk and the correspondence clerk. These two hands have put in more than 20 years' service and have established very strong claim to this increment by their hard work, perseverance and general good behaviour, and the proposed increase will certainly serve as an encouragement which they well deserve.

82. *Collection Establishment.*—The Council have been pleased to allow an increase of Rs. 2-8-0 to the pay of the collection clerk as the duties of this clerk have largely increased in recent years in consequence of the revision of the house-tax and land-tax. I beg that these increments may be sanctioned.

83. A separate staff of three license-fee collectors on Rs. 12 each is entertained for the collection of the miscellaneous license fees in the light of the suggestions contained in paragraph 2 of the Sub-Collector's and the Collector's endorsements embodied in G.O., Mis. No. 1839 M., dated 31st October 1898, and provision is made therefor in the budget.

84. *Purchase of Account Books, &c.*—The provision made for these contingencies in the previous years having been found inadequate, a larger allotment is made in the budget for the ensuing year.

85. *Repayment of Debt, &c.*—The usual provision of Rs. 4,610 is made in the budget under this head, and no allotment is made for interest on the loans of Rupees 28,000 proposed to be raised for the Soliappa Mudali street and Puttunool block drainage schemes, as the definite shape in which these have to be raised is not yet decided.

86. *Balance.*—The year is expected to open with a balance of Rs. 2,450. The estimated receipts, which are for the most part based on those of the current year, figure at Rs. 80,950 so that the total assets are estimated at Rs. 83,400. Deducting Rs. 81,280, being the charges proposed for the year, the year is expected to close with a balance of Rs. 2,120. The alarming decrease under Tax on Arts and Tolls on the one hand and the growing demand for funds for meeting the epidemic charges, the improvements to the Pachaiappa Mudali tank and a few other items on the other hand reduced the balance to this poor figure. The condition of affairs would have been more unsatisfactory, if the revision of the house-tax and land-tax registers had not resulted in a perceptible increase.

Forwarded.

2. *Paragraph* 19.—The amount of the loan has been entered both on the credit and the debit sides of the revised estimate. It is not very likely that the whole loan will be used before March. The figures, however, will make no difference to the budget estimate; for by whatever amount the opening balance is increased, the figures under item "Drainage" must be increased by the same amount.

3. *Paragraph* 52.—Government has already approved of the abolition of fees in girls' schools (*vide* the Administration report for 1897-98).

4. *Paragraph* 54.—The cattle fair referred to was removed to a village some few miles from Kumbakónam at the time of the Mahamakham festival. It is now managed by the Taluk Board, Kumbakónam. The Municipal Council, which formerly took no pains to organise the fair, now sees that it is a source of income and wishes to bring it back again. The Sanitary Commissioner has already said that the fair should remain outside the town, and I fully agree with him. The presence of 7,000 cattle and their keepers for nearly a month in a town where there is no high land suitable for such a fair cannot conduce to good sanitation.

5. *Paragraph* 56.—It would be a boon to the Council if Government would take over the management. The Council has already been obliged to raise money by loan for the very necessary drainage works.

6. *Paragraph* 67.—I am strongly opposed to the reduction of the overseer's pay. The proposal was carried by a majority of one. It is true that in 1885 (I think) Mr. Pennington said an overseer on Rs. 35 was sufficient for Kumbakónam and that Government accepted the recommendation, but the town and with it the roads and works under the Engineering establishment have greatly developed during thirteen years. The pay was reduced only last year and in my opinion the entertainment of men on the small salary proposed will lead to peculation and bad work. Further reduction is therefore deprecated.

7. *Paragraph* 81.—The increase of pay is hardly called for.

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

27*th December* 1898.

Disposal No. 49-Rev.

Forwarded.

2. *Paragraphs* 15 *and* 19.—The proposal of the Council to borrow the hospital and dispensary trust funds was detained pending inquiries into the nature of the trusts, but is now forwarded.

3. *Paragraph* 54.—In the light of the Sub-Collector's remarks, it is recommended that the expected receipts from the cattle fair may be struck out.

4. *Paragraph* 81.—The present manager was only recently appointed and is entitled to no consideration. The pay of the manager should be substantially reduced on appointment of a Secretary.

(Signed) J. TWIGG,
Ag. Collector.

VALLAM,
5*th January* 1899.

3

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, 5th January 1899, No. 101.

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

2. The Council proposes to do away with the levy of fees in girls' schools on the ground that it tends to make the schools unpopular, and no credit has, therefore, been taken in the budget for fee income. But I doubt whether such a step is authorized by the rules. The fee notification (article 11) says that in girls' schools fees shall be levied at such rates as may be sanctioned by the Director, and I have all along acted on the understanding that the article does not empower the Director to exempt any school from the payment of fees altogether, but that some scale of fees, however low, should be levied. Moreover, I doubt whether making the schools free will make them more popular.

3. In June last, the Inspectress of Girls' Schools recommended the closing of the Silk Weavers' Street girls' school, and the proposal was referred to the Chairman for remarks about the close of the month, but the Council's opinion on the matter has not yet been communicated to me. Pending the decision that may be arrived at on the point the current year's provision has been repeated.

4. The net expenditure proposed on education is Rs. 7,130 (8,520—1,390), or about 11·7 per cent. of the estimated income of the Municipality from taxation, markets and rents.

From Surgeon-General C. SIBTHORPE, C.B., F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 11th January 1899, No. 26.

I have the honour to state that the provision made in Grant 3 of the budget estimate of the Kumbakónam Municipality for the year 1899–1900 is sufficient.

2. I concur in the proposal of the Municipality regarding the entertainment of a waterman and a masalchi on Rs. 6 for supplying water to patients and cleaning the lights and lighting the lamps as these duties are now being done by ward attendants to the detriment of their legitimate works.

From Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., I.M.S., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 27th February 1899, No. 639-S.

Referring to the Kumbakónam Municipal budget for 1899–1900, I have the honour to state that the allotment therein made for vaccination is sufficient and calls for no notice. That for conservancy, however, amounting to 37·9 per cent. of the estimated receipts needs revision with reference to the following remarks:—

(1) The pay of the Chief Sanitary Inspector has been reduced from Rs. 75 to Rs. 60, apparently without the sanction of Government. Having regard to the importance of the town as a trading centre, and as a resort for pilgrims throughout the year, the salary of the appointment should be fixed at a figure which will attract and *retain* the services of competent men.

(2) Credit is taken on the side of receipts for a sum of Rs. 1,000 being the net realizations expected from the annual Magam festival. The sanitary arrangements for its conduct are estimated to cost only Rs. 100. The nature of the arrangements contemplated is not known, but in view of the somewhat large proceeds anticipated, better arrangements seem certainly called for. I would advise that the sense of the Council on this point be obtained, and a suitable provision be inserted on the side of charges under Grant 3.

ORDER—No. 366 M., dated 15th March 1899.

The estimated receipts and charges of the Kumbakónam 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.
Receipts.	RS.	RS.	RS.	RS.
Balance brought forward	7,344	2,190	5,020	1,870
Tax on Arts	8,204	7,000	6,250	6,250
" Buildings and Lands	22,154	27,600	28,900	28,700
" Vehicles and Animals	4,362	4,200	4,050	4,050
" Carts	2,914	2,810	2,650	2,650
Tolls	16,303	17,330	18,050	16,000
Realizations under Special Acts	483	550	550	550
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	2,054	1,440	1,510	1,480
Conssrvancy Receipts	464	500	500	500
Fees and Revenue from Educational Institutions	61	100	100	..
" " Medical Institutions	721	680	680	680
Income from Markets and Slaughter-houses	3,872	3,800	3,900	3,900
License fees	1,669	2,000	1,800	1,800
Other fees	144	570	220	370
Fines under Municipal and other Acts	2,286	2,500	2,500	2,500
Interest on Investments and premium on Loans	908	870	910	870
Grants and Contributions from Government	931	1,390	1,300	1,390
" " Local Boards	2,432	2,000	2,000	2,000
" " Other bodies	..	7,000	7,350	..
" "	4,082	6,800	4,910	6,000
Recoveries for services to private individuals	485	290	240	260
Miscellaneous	..	28,000	28,000	8,000
Loans				
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	..	..	1,000	..
Advances Recovered	4,955	..	160	..
Grand Total	86,828	1,19,620	1,22,550	89,820
Charges.				
GRANT 1.				
New Works—				
Communications	223	500	1,260	..
Buildings	1,106	5,180	6,800	1,700
Drainage	391	33,000	33,240	..
Water-supply	2,342	150	750	1,550
Miscellaneous Public Improvements	..	..	100	..
Repairs—				
Communications	7,208	8,000	9,000	8,000
Buildings	1,713	700	2,140	700
Drainage	729	570	1,040	270
Water-supply	4,891	390	970	740
Miscellaneous Public Improvements	13	..	..	..
Establishment	1,041	920	760	920
Tools and Plant and other Stores	37	100	100	100
Total	19,694	49,510	56,160	13,980
GRANT 2—				
Municipal Schools—				
On the Salary-result System	3,501	3,800	3,750	3,800
Grants-in-aid—				
Fixed and Result Grants	2,765	3,000	3,000	3,000
Buildings, Furniture, &c., grants	100	100	100	150
Inspection	453	450	450	450
Miscellaneous	900	1,170	1,130	1,120
Total	7,719	8,520	8,430	8,520
GRANT 3—				
Hospitals and Dispensaries	8,407	8,600	8,600	8,630
Contributions	553	590	590	590
Vaccination	689	740	690	690
Registration of Births and Deaths	324	340	320	320
Conservancy, Road-cleaning and Road-watering	25,779	29,530	26,780	36,750
Total	35,752	39,800	36,980	46,980
GRANT 4—				
Lighting	3,606	4,130	3,980	4,030
Markets and Slaughter-houses	289	320	320	320
Travellers' Bungalows	114	130	150	130
Avenues	664	760	790	710
Public Garden, Survey of Land, Fire and other charges	630	700	890	790
Total	5,300	6,040	6,130	5,980

	Actuals, 1897-98.	Budget estimate, 1898-99.	Revised estimate, 1898-99.	Budget estimate, 1899-1900.
Charges—cont.	Rs.	Rs.	Rs.	Rs.
GRANT 5—				
Supervision and management	8,059	6,880	8,330	7,070
Repayment of debt	2,262	2,340	2,340	2,410
Interest on loan	2,352	2,270	2,270	2,170
Advances Recoverable	131	..	..	..
Refunds	533	..	40	..
Grand Total ..	81,805	1,15,360	1,20,680	87,140
Balance	5,023	4,260	1,870	2,680

REVISED ESTIMATE FOR 1898-99.

2. The current receipts and charges are now estimated at Rs. 1,17,530 and Rs. 1,20,100, respectively, against Rs. 1,17,430 and Rs. 1,15,360 anticipated in the sanctioned budget. An increase in the receipts occurs chiefly under the taxes on buildings and lands, tolls and sale-proceeds of Government securities, but it is nearly counterbalanced by a decrease under the tax on arts and recoveries for services rendered to private individuals; while under charges, the increase which appears mainly under Grants 1 and 5 is partly met by a decrease under Grant 3. The abolition of the posts of ten cess-pool toties and the entertainment of two temporary assistant surveyors on Rs. 20 each, which are referred to in paragraphs 33 and 40 of the Chairman's letter, but not shown in the proposition statement, are sanctioned. With reference to G.O., No. 285, Financial, dated 22nd February 1899, communicated with G.O., No. 534 L., dated 8th March 1899, the allotment for plague charges will be raised from Rs. 690 to Rs. 1,270. The balance to be carried forward to the ensuing year's budget will then be Rs. 1,870.

BUDGET ESTIMATE FOR 1899-1900.

3. *Receipts.*—The receipts for the ensuing year are put down at Rs. 80,950, against the revised estimate of Rs. 1,17,530, a decrease which appears chiefly under tolls, contributions from other bodies, loans and sale-proceeds of Government securities being partly met by an increase under income from cattle fair and private scavenging fees. The question raised in paragraph 2 of the Director's letter read above will be considered in the Educational department. The anticipated income of Rs. 1,000 from the cattle fair will be struck out, with reference to the remarks of the Sub-Collector and the Collector in paragraphs 4 and 3 of their respective endorsements. The Director's attention is again drawn to the request of the Chairman in paragraph 56 that either the Municipal girls' schools may be taken over by Government or that the grants for them may be enhanced, and he is requested to expedite his remarks on the subject called for in paragraph 3 of G.O., No. 565 M., dated 14th March 1898. Credit will be taken for a loan of Rs. 8,000 from Imperial funds in order to enable the Council to make the necessary provision for plague charges.

4. *Charges.*—(1) The probable charges are entered as Rs. 81,280 against Rupees 1,20,680 in the revised estimate, the decrease being mostly under Grant 1.

(2) *Grant 1.*—For the reasons assigned in paragraph 6 of the Sub-Collector's endorsement, the reduction from Rs. 50 to Rs. 30 in the salary of the Public Works overseer, proposed in paragraph 67, cannot be approved.

(3) *Grant 2.*—The attention of the Municipal Council is drawn to the remarks of the Director in paragraph 3 of his letter.

(4) *Grant 3.*—For want of funds, the entertainment of a waterman and masalchi on Rs. 6 for the Municipal hospital and of an additional sanitary inspector on Rs. 35 and the additions to, and alterations in, the staff of conservancy toties, shown in the proposition statement, will be disallowed. For the reasons assigned by the Sanitary Commissioner in paragraph (1) of his letter read above, the Municipal Council's proposal to reduce the salary of the Chief Sanitary Inspector from Rs. 75 to

Rs. 60 cannot be approved. The revision of the private scavenging establishment shown in the proposition statement, with the exception of the six toties on Rs. 6 each who are included therein by mistake, is sanctioned. The allotment for plague charges will be raised from Rs. 1,690 to Rs. 8,820, with reference to G.O., No. 1259, Financial, dated 28th December 1898, communicated with G.O., No. 44 L., dated 11th January 1899.

(5) *Grant 4.*—In the present state of the Municipal finances, the Council's proposals in paragraphs 77 and 78 to entertain an additional lamp-lighter on Rs. 5 and to increase the salaries of the two lighting maistries and the public gardener by one rupee each cannot be considered.

(6) *Grant 5.*—The increase of Rs. 5 each in the salaries of the head and the second clerks in the Municipal office and of Rs. 2-8-0 in the pay of the collection clerk, proposed in paragraphs 81 and 82, must also be disallowed for want of funds. The entertainment of one of the three license-fee collectors on Rs. 12, referred to in paragraph 83, having been disapproved in G.O., No. 140 M., dated 1st February 1899, the provision of Rs. 140 made for his salary will be struck out. The Government, concurring in the remarks of the Collector in paragraph 4 of the endorsement, directs that the pay of the manager should be reduced to Rs. 50 when the Secretary is appointed. With reference to G.O., No. 2250 L., dated 25th November 1898, the contribution for the central office establishments will be raised from Rs. 650 to Rs. 739 or Rs. 740 in round numbers.

5. As revised by Government, the budget closes with a balance of Rs. 2,680 or only 3·4 per cent. of the estimated ordinary receipts. This should be increased by effecting savings in the course of the year, wherever practicable.

6. If the loan of Rs. 8,000, 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.)

Secretary to Government.

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

Exd. P. Seetharam.

Kumbakonam

Mt. Budget for 1899-1900.

Papers to be read in Proceedi

Current No. 93 of 1899, dated

Current No 59 of 1899, dated

Current No. 148 of 1899, dated

Current No. 679 of 1899, dated

LOCAL AND MUNICIPAL DEPARTMENT.

ngs:—

23d Dec/98 from the Chairman, m.c. Kumbakonam

5th Jany from the D.C.J.

11th Jany from the S. General.

27-2-99 from the Secy Commr.

Kumbakonam Municipality for

ared below with the budget and revised

Order.

The estimated receipts and charges of the

1899-1900, as passed by Government, are comp

1898-99

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.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	7344	2190	5020	2450
Tax on Arts	8204	7000	6250	6250
Tax on Buildings and Lands	22154	27600	28900	28700
Water-Tax on Buildings and Lands	"	"	"	"
Tax on Vehicles and Animals	4362	4200	4050	4050
Tax on Carts	2914	2810	2650	2650
Tolls	16303	17330	18050	16000
Realizations under Special Acts	483	550	550	650
Rent of Lands, Buildings, &c. and sale-proceeds of Land	2054	1440	1510	1480
Conservancy Receipts	464	500	500	500
Fees and Revenue from Educational Institutions	61	100	100	"
Fees and Revenue from Medical Institutions ..	721	680	680	680
Income from Markets and Slaughter-houses	3872	3800	3900	3900
License fees	1669	2000	1800	1800
Other fees	144	570	220	1070 370
Fines under Municipal and other Acts ..	2286	2500	2500	2500
Interest on Investments and premium on Loans ..	908	870	910	870
Interest on Investments and premium Government ..	931	1390	1300	1390
Grants and Contributions from Government and Local Boards ..	2432	2030	2000	2000
Do. from Local and other bodies ..	"	7000	7350	"
Do. from other Individuals ..	4082	6800	4910	6000
Receipts for services to private individuals	485	290	240	260
.. ..	"	28000	28000	8000
Sale-proceeds of Government Securities, &c, and realizations of Sinking Fund Securities	"	"	1000	"
Advances Recovered	4955	"	160	"
Total ..	86828	119620 2490	122550 5020	88400 2450 87820
		117430	117530	85950

Charges.	Actuals, 1897-98.	Budget Estimate, 1898-99	Revised Estimate, 1898-99.	Budget Estimate 1899-1900
	Rs.	Rs.	Rs.	Rs.
GRANT 1.				
New Works—				
Communications	223	500	1260	"
Buildings	1106	5180	6800	1700
Drainage	391	33,000	33240	"
Water-supply	2342	150	750	1550
Miscellaneous Public Improvements	"	"	100	"
Repairs—				
Communications	7208	8000	9000	8000
Buildings	1718	700	2140	700
Drainage	729	570	1040	270
Water-supply	4891	390	970	740
Miscellaneous Public Improvements	13			
Establishment	1041	920	760	680
Tools and Plant and other Stores	37	100	100	100
Contributions for Public Works	"	"	"	"
Total ..	19694	49510	56160	13740
GRANT 2.				
Training Schools	"	"	"	"
Municipal Schools—				
(*a*) On the Salary System	"	"	"	"
(*b*) On the Salary Result System	3501	3300	3750	3800
Grants-in-aid—				
(*a*) Salary grants	"	"	"	"
(*b*) Result grants	2765	3000	3000	3000
(*c*) Building, Furniture, &c., grants	100	100	100	150
Inspection	453	450	450	450
Miscellaneous	900	1170	1130	1120
Total ..	7719	8520	8430	8520
GRANT 3.				
Hospitals and Dispensaries	8407	8600	8600	8700
Contributions	553	590	590	590
Vaccination	689	740	690	690
Registration of Births and Deaths	324	340	320	320
Conservancy, Road-cleaning and Road-wate ..	25779	29.530	26780	30650
al ..	35.752	39.800	36980	40.950
GRANT 4.				
Lighting	3606	4130	3780	4110
Markets and Slaughter-houses	288	320	320	320
Choultries	"	"	"	"
Travellers' Bungalows	112	136	150	130
Avenues	661	760	790	710
Public Garden, Survey of Land, Fire and other charges ..	636	700	890	800
Total ..	5303	6040	6130	60
GRANT 5.				
Supervision and management	8059	6880	8330	
Repayment of Debt	2262	2340	28	
Interest on loan	2357	2270	-	
Advances Recoverable	131	"		
Refunds	532	"		
Discount		"		
Pensions and Gratuities		"		
Investments	"	"	"	"
Grand Total ..	81.805	115.360	120700 12068	81280
Balance	5023	4260	1970	2120

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REVISED ESTIMATE FOR 1898-99.

2. The current receipts and charges are now estimated at Rs.1,17,530 and Rs.1,20,100, respectively, against Rs.1,17,430 and Rs.1,15,360 anticipated in the sanctioned budget. An increase in the receipts occurs chiefly under the taxes on buildings and lands, tolls and sale proceeds of Government Securities, but it is nearly counterbalanced by a decrease under the tax on arts and recoveries for services rendered to private individuals; while under charges, the increase which appears mainly under Grants 1 and 5 is partly met by a decrease under Grant 3. The abolition of the posts of ten cesspool toties and the entertainment of two temporary Assistant Surveyors on Rs.20 each, which are referred to in paras 33 and 40 of the Chairman's letter, but not shown in the proposition statement, are sanctioned. With reference to G.O. No. 284 Financial, dated 22nd February 1899, communicated with G.O. No. 534 L., dated 8th March 1899, the allotment for plague charges will be raised from Rs.690 to Rs.1270. The balance to be carried forward to the ensuing year's budget will then be Rs.1870.

BUDGET ESTIMATE FOR 1899-1900.

3. <u>RECEIPTS</u>. The receipts for the ensuing year are put down at Rs.80,950 against the revised estimate of Rs.1,17,530, a decrease which appears chiefly under tolls, contributions from other bodies, loans and sale proceeds of Government Securities being partly met by an increase under income from cattle fair and private scavenging fees. The question raised in para.2 of the Director's letter read above will be considered in the Educational Department. The anticipated income of Rs.1,000 from the cattle fair will be struck out, with reference to the remarks of the Sub-Collector and the Collector in paras.4 and 3 of their respective endorsements. The Director's attention is again drawn to the request of the Chairman in para.56 that either the Municipal Girls' Schools may be taken over by Government or that the grants for them may be enhanced, and he is requested to expedite his remarks on the subject called for in para.3 of G.O. No.565 M., dated 14th March 1898. Credit will be taken for a loan of Rs.8,000 from Imperial Funds in order to enable the Council to make the necessary provision for plague charges.

Vide para 54 of the Chairman's letter

Q

4. <u>CHARGES</u> (1). The probable charges are entered as Rs.81,280 against Rs.1,20,~~910~~ *680* in the revised estimate, the decrease being mostly under Grant 1.

(2) <u>GRANT 1</u>. For the reasons assigned in para.6 of the Sub-Collector's Endorsement,

6P

Vide proposition statement S

endorsement, the reduction from Rs.50 to Rs.30 in the salary of the Public Works Overseer, proposed in para.67, cannot be approved.

(3) <u>GRANT 2</u>. The attention of the Municipal Council is drawn to the remarks of the Director in para.3 of his letter.

**CN. 679. N*

(4) <u>GRANT 3</u>. For want of funds, the entertainment of a waterman and masalchi on Rs.6 for the Municipal hospital ~~proposed in para.69, will be disallowed. The remarks of the Sanitary Commissioner on the allotments for Vaccination, registration of Vital Statistics and Sanitation are awaited. Meanwhile~~ *and of an additional Sanitary Inspector on Rs 35 and the additions to & alterations in the staff of Conservancy totes, shown in the proposition statement will be disallowed. For the reasons assigned by the Sanitary Commissioner in para. 1 of his* letter read above, the Municipal Council's proposal to reduce the salary of the Chief Sanitary Inspector from Rs 75 to Rs 60 cannot be approved. The revision of the private scavenging establishment shown in the proposition statement, with the exception of the six totes on Rs 6 each who are included therein by mistake, is sanctioned.* *T*he allotment for plague charges will be raised from Rs.1,690 to Rs.8,820, with reference to G.O. No.1259, Financial, dated 28th December 1898, communicated with G.O. No.44L, dated 11th January 1899.

** Vide the Chairman's letter in G.O. 330 M / 9-3-99*

R M

(5) <u>GRANT 4</u>. In the present state of the Municipal finances, the Council's proposals in paras.77 and 78 to entertain an additional lamp lighter on Rs.5 and to increase the salaries of the two lighting maistries and the public gardener by one Rupee each, cannot be considered.

Note: There were 617 lamps at the end of 1897-98, which gives an average of only 28 lamps for each masalchi.

Please see para 7 of the Sub-Collector's endorsement.

(6) <u>GRANT 5</u>. The increase of Rs.5 each in the salaries of the Head and the Second Clerks in the Municipal Office and of Rs.2-8-0 in the pay of the collection clerk *proposed in paras. 81 & 82,* must also be disallowed for want of funds. The entertainment of one

of

6

of the three license fee collectors on Rs.12, referred to in para.83, having been disapproved in G.O. No. 140-m, dated 1st February 1899, the provision of Rs.140 made for his salary will ~~now~~ be struck out. The Government, concurring in the remarks of the Collector in para.4 of his Endorsement, directs that the pay of the Manager should be reduced to Rs.50 when the Secretary is appointed. With reference to G.O. No.2250 L., dated 25th November 1898, the contribution for the central office establishments will be raised from Rs.650 to Rs.739 or Rs.740 in round numbers.

5. As revised by Government, the budget closes with a balance of ~~Rs.1,720~~ ~~Rs 1520~~ Rs 2,680 or only ~~1.9~~ 3.4 per cent of the estimated ordinary receipts. This should be increased by effecting savings in the course of the year, wherever practicable.

6. If the loan of Rs 8000, 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.
16/3/99

A.T.
17-2-99

A.T.
14-3-99

To The Financial Department for countersignature, with reference to the portion marked in blue pencil on page 4 of the review.

To The Chairman, M.C. Kumbakonam
" Collector of Tanjore
" Pt. Dt. Bd. — do —
" Accountant-General
" D. P. I.
" S. General
" S. Bd
" E. Commr.
" S. Engr.
" Plague Commr.
" Financial Deptt.
" Educational Deptt.
Editors' Table.

Financial department

Note

With reference to G.O. No 130 Financial dated 21st January 1895 and G.O. No 1259 Financial dated 28th Decr 1898 the L. and M. Department has provided in the Kumbhakonam Municipal budget Rs 1400 and Rs 8820 for the current and ensuing years respectively on account of plague charges.

It is proposed to meet the expenditure in bulk for next year by taking credit for a loan of Rs 8000 from Imperial funds ~~[illegible]~~.

To the C.S.

Application has not yet been made to India for the grant of loans to local bodies in 1899-1900 to meet plague expenditure, as L. & M. has not yet formulated its demands. There appears to be no objection to this dept. acc[epting]

W. G.O. 366 m
15-3-99

the draft subject to the addition of a proviso that if India does not sanction the loan the budget will have to be recast.

Cwks.
21.2.99

[signature]
28/2/99

L.F.M. No.

Proceedings of the meeting of the Municipal Council, Kumbakonam held on the 17th December 1898.

Present

M.R.Ry. T. S. Sivasamy odayar Avergal, Chairman
S. P. Rice Esquire
Mahamod Miran Bapu Sahib.
M.R.Ry. S. A. Subramaniya Iyer Avergal
" A. L. Tiruvengadam Pillai "
" V. Doraisamy Pillai "
" A. Ramalinga Chettiar "
" V. T. Chinnasamy Pillai "
" S. Uzapuri Mudaliar "
" T. S. Sivavadivelu odayar "
" N. Krishnasamy Chettiar "
" A. Rengasamy Chettiar "
" N. Ramasamy Chettiar "
" M. C. Doraisamy chettiar "
" M. C. Amirthalinga Chettiar "
" V. Krishna Iyer " B.A. B.L.

1. Read the draft budget prepared by the Chairman for the year 1899–1900.

M.R.Ry M. C. Amirthalinga Chettiar Avergal proposes that the overseer be paid Rs 30 + 15 a month as the Council considers that a Sub-overseer on this pay will do well to supervise the ordinary municipal works.

M.R.Ry V. T. Chinnasamy Pillai Avergal seconds

seconds the proposition.
Carried by majority, one Councillor not voting.

2. Resolved that the pay of the office gardner be raised from Rs 5 to Rs 6 per mensem.

M.R.Ry. N. Krishnasamy Chettiar Avergal left at this stage.

3. M.R.Ry. A. L. Tiruvengadam Pillai Avergal proposes that the manager's pay be reduced from Rs 60 to Rs 50 in case the Secretary is appointed.

M.R.Ry. V. Doraisamy Pillai avergal seconds the proposition.

M.R.Ry. S. A. Subramanya Iyer Avergal proposes an amendment that the pay of the manager be continued at the present rate so long as the present incumbent continues in office and that the pay of the future managers be reduced to Rs 50.

M.R.Ry. V. T. Chinnasamy Pillai Avergal seconds the amendment.

The amendment is carried - the Sub-Collector not voting.

The Sub Collector, M.R.Ry A. L. Tiruvengadam Pillai Avergal and M.R.Ry V. Doraisamy Pillai Avergal left at this stage.

4. M.R.Ry A. Ramalinga Chettiar Avergal proposes that the pay of the 2 lighting maistries who are now drawing Rs 7 be raised to Rs. 8.

M. M. Bappu Sahib seconds the proposition.
Carried.

5. Resolved that the pay of the Head clerk and the Correspondence clerk be raised by Rs 5 each in consideration of their long service and hard work and that of the Collection Clerk by Rs 2-8-0.

6. Resolved that provision be made in this budget for 3 license fee-Collectors on Rs 12 each per mensem sanctioned in the Council's resolution dated 15.12.98.

7. Resolved that the draft budget for 1899-1900 be passed as modified at this meeting.

M.R.Ry. V. Krishna Iyer Avergal arrived at this stage.

× × × ×

(S. T. S. Sivasamy Odayar)
Chairman

(True Copy)

S. T. Sivasamy Odayar
Chairman

13280
8520
65770
59880
7330
2440
4170
86190
87000
88190
810

Cw. 93m

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Kumbakonam during the official year 1899-1900.

—	Budget for 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.					
1	2			3			4			5			6		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. BALANCE BROUGHT FORWARD—															
a. Municipal Fund	2450	.	.				5020	.	.	2190	.	.	7344	11	9
b. Endowments	,	,	,				,	,	,	,	,	,	,	,	,
c. Water-tax Fund	,	,	,				,	,	,	,	,	,	,	,	,
				2450	.	.									
2. MUNICIPAL RATES AND TAXES—															
a. Tax on arts, &c. (section 53) ..	6250	.	.				6250	.	.	7000	.	.	8204	8	.
b. Tax on buildings section 63) ..	26700	.	.				27000	.	.	26000	.	.	20944	11	5
c. Tax on lands (section 63) ..	2000	.	.				1900	.	.	1600	.	.	1208	15	7
d. Water and drainage tax on buildings and lands (sec. 75)..	,	,	,				,	,	,	,	,	,	,	,	,
e. Tax on vehicles with springs and palanquins (section 77) ..	1650	.	.				1650	.	.	1700	.	.	1763	8	.
f. Tax on animals (section 77) ..	2400	.	.				2400	.	.	2500	.	.	2598	8	.
g. Tax on carts and other vehicles without springs (section 85) ..	2650	.	.				2650	.	.	2800	.	.	2914	.	.
h. Tolls (section 91)—															
Gross receipts .. 24000-0-0															
Less Local Fund share 8000-0-0 ..	16000	.	.				18050	.	.	17330	.	.	16302	12	8
i. Penalties on account of—															
i. Tax on arts	,	,	,				,	,	,	,	,	,	,	,	,
ii. Tax on buildings	,	,	,				,	,	,	,	,	,	,	,	,
iii. Tax on lands	,	,	,				,	,	,	,	,	,	,	,	,
iv. Water and drainage tax on buildings and lands ..	,	,	,				,	,	,	,	,	,	,	,	,
v. Tax on vehicles, &c. ..	,	,	,				,	,	,	,	,	,	,	,	,
vi. Tax on animals	,	,	,				,	,	,	,	,	,	,	,	,
vii. Tax on carts, &c.	,	,	,				,	,	,	10	,	,	,	,	,
viii. Evasion of tolls	,	,	,				,	,	,	,	,	,	,	,	,
				57650	,	,									
3 REALIZATIONS UNDER SPECIAL ACTS—															
a. Pounds	,	,	,				,	,	,	,	,	,	,	,	,
b. Ferry rents	350	,	,				350	,	,	350	,	,	353	,	,
c. Fees under Act II of 1888 ..	200	,	,				200	,	,	200	,	,	130	,	,
				550	,	,									
Carried forward ..				58200	.	.	60450	.	.	59490	.	.	54419	15	8

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93/m/49

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of *Kumbakonam* during the official year 189*9*-*1900*—*cont.*

1	Budget for 1899-1900 — Details of Minor Heads. (2) RS.	A.	P.	Totals of Major Heads. (3) RS.	A.	P.	Revised Estimate for 1898-99. (4) RS.	A.	P.	Budget Estimate for 1898-99. (5) RS.	A.	P.	Actuals, 1897-98 (audited figures). (6) RS.	A.	P.
Brought forward ..				58200			60450			59490			54619	15	8
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—															
a. i. Rent of lands	500						500			500			600	3	
ii. Rent of buildings ..															
iii. Avenue receipts	600						600			600			774	3	8
iv. Fees from Travellers' Bungalows	250						280			200			185		
b. i. Sale-proceeds of lands and buildings													369		
ii. Produce of lands, gardens, &c.	120						120			120			114	11	4
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	10						10			20			10	9	
c. Conservancy receipts— Sale-proceeds of night soil, street refuse, &c. ..	500						500			500			463	14	4
d. i. Fees from Educational institutions							100			100			60	15	
ii. Other revenue from educational institutions ..															
e. i. Sale-proceeds and composition fees of medicines ..	500						500			500			574	12	
ii. Other Hospital receipts ..	180						180			180			146	8	
f. i. Income from markets ..	3000						3000			3000			3058	14	5
ii. " slaughter-houses.	900						900			800			813	3	
g. Other fees—															
i. Warrant fees	80						80			} 100			114		
ii. Distraint fees	20						20						14	2	
iii. License fees	1800						1800			2000			1669	8	3
iv. Cartstand fees	250						100			250					
v. Other fees (Fees for Extracts)	20						20			20			15	8	
vi. Fees for ...	1000						"			200			"		
h. Fines under Municipal and other Acts .. .. .. (Balance of fines under sections 3 to 6 of Town Nuisances Act)	2500						2500			2500			} 418 / 1867	6 / 8	/ 4
i. Interest on investments—															
i. General, including choultries															
ii. Educational															
iii. Medical	870						910			870			907	11	8
j. Premium on loans															
				13100											
Carried forward ..				71300			72570			71950			66598	9	8

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of *Kumbakonam* during the official year 189*9*-*1900*—*cont.*

1	Budget for 1899-1900 — Details of Minor Heads. (2) RS.	A.	P.	Totals of Major Heads. (3) RS.	A.	P.	Revised Estimate for 1898-99. (4) RS.	A.	P.	Budget Estimate for 1898-99. (5) RS.	A.	P.	Actuals, 1897-98 (audited figures). (6) RS.	A.	P.
Brought forward ..				71300			72570			71950			66598	9	8
5. GRANTS AND CONTRIBUTIONS—															
a. From Government—															
i. Education—															
Normal Stipends ..															
Buildings ..															
Municipal Schools .. (Result grant & Rent grant for girls schools.)	1000						1000			1000			681	7	
Other purposes .. (Salary grant for gymnastic instructor and Drawing master)	390						300			390			249	10	9
ii. Medical															
iii. Other purposes— Communications ..															
Water-supply															
Drainage															
Sanitation															
Other purposes ..															
b. From Local Boards— i. Education															
ii. Medical	2000						2000			2000			2000		
iii. Other purposes ..													432	2	1
c. Other grants and contributions— i. Education ..															
ii. Medical ..															
iii. Other purposes ..							7350			7000					
				3390											
6. MISCELLANEOUS—															
a. Recoveries on account of services rendered to private individuals—															
i. Private scavenging ..	6000						4900			4800			4082		
ii. Other purposes ..							10			2000					
b. Other items—															
i. Fishery rents	200						190			200			203		
ii. Refunds of Expenditure of previous year													164	3	2
iii. Fee for numbering carts, &c.	50						40			60			47	10	6
iv. Other items	10						10			30			70	3	6
				6260											
Carried forward ..				80950			88370			89430			74528	14	8

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Kumbakonam during the official year 1899-1900.

1	Budget for 1899-1900. Details of Minor Heads. (2) RS.	A.	P.	Totals of Major Heads. (3) RS.	A.	P.	Revised Estimate for 1898-99. (4) RS.	A.	P.	Budget Estimate for 1898-99. (5) RS.	A.	P.	Actuals 1897-98 (audited figures) (6) RS.	A.	P.
Brought forward ..				80950	.	.	88370	.	.	89430	.	.	74528	14	8
7. Extraordinary and Debt—															
a. Sale-proceeds of Government securities ~~and withdrawals from Savings Bank~~	.	.	.			+	1000	.	.	.	.	.	.	.	.
b. Loans—															
i. From Government ..	.	.	.				.	.	.	.	.	.	.	.	.
ii. In the market from private individuals	.	.	.				28000	.	.	28000	.	.	.	.	.
c. Realizations of sinking fund for repayment of loans.	.	.	.				.	.	.	.	.	.	.	.	.
d. Advances—															
i. Permanent	.	.	.				10	.	.	.	.	.	.	.	.
ii. Others	.	.	.	.	.	.	150	.	.	.	.	.	4954	14	2
Total, Receipts ..				80950	.	.	117530	.	.	117430	.	.	79483	12	10
Grand Total ..				83400	.	.	122550	.	.	119620	.	.	86827	13	7

Note to Statement I.

1. Tax on arts, &c., is levied on ~~the first~~ / all classes.
2. Tax on buildings is levied at 7½ per cent. and tax on lands at 7½ per cent. of rent value. ~~annas~~ ~~for every 80 square yards.~~
3. Water and drainage tax on buildings and lands is levied at — per cent.
4. Tax on vehicles and animals is levied at — the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 per cart per annum.
6. Tolls are levied at — the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O.s Nos. 286 M. 24-3-86 and 560 M. 13-6-87.
8. The house-tax registers were last revised in the official year and the land-tax registers in the official year.
9. The total extent of land assessed is acres.
10. The mode of estimating the annual rental of houses and lands is as follows :—

Chairman

Statement I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act IV of 1884 for the official year 1899-1900.

Name of Institution. (1)	Amount of Funded Capital. (2) RS.	Opening Balance. (3) RS.	Interest, Produce of Land, or Rent of buildings. (4) RS.	Appropriation from Capital for Expenditure. (5) RS.	Private Contributions and Donations. (6) RS.	Sale of Medicines or Sundry Property (7) RS.	Total (Columns 4—7). (8) RS.	Contribution from Local Funds. (9) RS.	Contribution from Provincial Funds. RS.	Total Receipts (Columns 3, 8 and 9). (10) RS.	Appropriation from Municipal Funds (Column 16 minus Column 10). (11) RS.	Invested. (12) RS.	Current Charges. (13) RS.	Total (Statement II). (14) RS.	Allotted for Public Works (Statement II-A). (15) RS.	Total Charges (Column 14 plus Column 15). (16) RS.	Closing Balance (Column 10 minus Column 16). (17) RS.	Remarks. (18)
Kumbakonam Municipal Hospital and Branch Dispensary.	25,000	"	840	"	"	680	1550	2000	"	3550	6850	"	8700	8700	1700	10400	"	Negative.

10400
3550
6850

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

—	Budget for 1899-1900		Revised Estimate for 1898-99.	Budget Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.			
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P	Rs. A. P.	Rs. A.
GRANT 1.—(*Public Works*)—					
1. New Works—					
a. Communications	, , ,		1260 , ,	500 , ,	222 12 ,
b. Buildings	1700 , ,		6800 , ,	5180 , ,	1105 11 9
c. Drainage	, , ,		33240 , ,	33000 , ,	391 , 11
d. Water-supply	1550 , ,		750 , ,	150 , ,	2341 11 10
Miscellaneous Public Improvements	, , ,	3250 , ,	100 , ,	, , ,	, , ,
2. Repairs—					
a. Communications	8000 , ,		9000 , ,	8000 , ,	7207 13 4
b. Buildings	700 , ,		2140 , ,	700 , ,	1712 14 9
c. Drainage—					
i. Repairs to works	200 , ,		970 , ,	500 , ,	651 11 ,
ii. Establishment ~~for flushing drains, &c.~~	70 , ,		70 , ,	70 , ,	78 , ,
d. Water-supply—					
i. Repairs to works, machinery, &c.	300 , ,		580 , ,	, , ,	4696 1 ,
ii. Establishment	410 , ,		350 , ,	360 , ,	193 12 10
iii. Contingencies ..	30 , ,		40 , ,	30 , ,	1 2 ,
Miscellaneous Public Improvements	, , ,	9710 , ,	, , ,	, , ,	13 1 5
3. Establishment—	680 , ,	680 , ,	760 , ,	920 , ,	1040 14 5
4. Tools and Plant and other stores.	100 , ,	100 , ,	100 , ,	100 , ,	37 7 8
5. Contributions—					
a. To Local Boards for works ..	, , ,		, , ,	, , ,	, , ,
b. To Provincial Funds for scrutiny of estimates, &c.	, , ,		, , ,	, , ,	, , ,
c. To others for public works ..	, , ,	, , ,	, , ,	, , ,	, , ,
Total, Grant 1 ..		13740 , ,	56160 , ,	49510 , ,	19694 2 11
GRANT 2.—(*Education*)—					
1. Training Schools—					
a. Contributions to Local Boards ..	, , ,		, , ,	, , ,	, , ,
b. Stipends to Normal students ..	, , ,	, , ,	, , ,	, , ,	, , ,
2. Municipal Schools—					
i. On Salary System—					
a. Establishment	, , ,		, , ,	, , ,	, , ,
b. Contingencies	, , ,		, , ,	, , ,	, , ,
Carried forward ..					

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

—	Budget for 1899-1900		Revised Estimate for 1898-99.	Budget Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.			
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward ..	, , ,	, , ,	, , ,	, , ,	, , ,
GRANT 2.—(*Education*)—cont.					
ii. On Salary-Result System—					
a. Fixed Payments	2800 , ,		2750 , ,	2800 , ,	2680 13 7
b. Result Stipends	150 , ,		150 , ,	150 , ,	88 12 6
c. Contingencies	850 , ,		850 , ,	850 , ,	731 8 11
3. Salary Grants	, , ,	3800 , ,	, , ,	, , ,	, , ,
4. Fixed and Result grants.	3000 , ,	3000 , ,	3000 , ,	3000 , ,	2765 2 ,
5. Building, furniture, &c, Grants.	150 , ,	150 , ,	100 , ,	100 , ,	100 , ,
6. Inspection—					
a. Contributions to Local Boards ..	, , ,		, , ,	, , ,	, , ,
b. Municipal Inspectors—					
i. Establishment	420 , ,		420 , ,	420 , ,	420 , ,
ii. Contingencies	30 , ,		30 , ,	30 , ,	32 8 9
7. Miscellaneous—		450 , ,			
a. Common gymnasium—					
i. Establishment	300 , ,		300 , ,	300 , ,	296 10 8
ii. Contingencies	10 , ,		60 , ,	60 , ,	4 11 6
b. Common Drawing Master—					
i. Establishment	480 , ,		440 , ,	480 , ,	300 , ,
ii. Contingencies	10 , ,		10 , ,	10 , ,	, , 10 6
c. Other items	320 , ,		320 , ,	320 , ,	300 , ,
Contribution by Provincial Funds towards the pay of Teacher ~~Total, Grant 2~~ 200 , ,		1120 , ,			
Printing charges 20 , ,					
		8520 , ,	8430 , ,	8520 , ,	7718 14 5
GRANT 3.—(*Sanitation and Medical Services*)					
1. Hospitals and Dispensaries—					
a. Establishment	5050 , ,		4900 , ,	4900 , ,	4731 2 ,
b. Medicines and Supplies	1600 , ,		1600 , ,	1600 , ,	1440 9 8
c. Diet of Patients	1750 , ,		1750 , ,	1750 , ,	1780 12 7
d. Sundries and Contingencies ..	300 , ,		350 , ,	350 , ,	454 5 ,
e. Contributions to Local Boards ..	, , ,		, , ,	, , ,	, , ,
&c., &c, &c. ..					
Carried forward ..		8700 , ,	8600 , ,	8600 , ,	8406 13 3

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

1	Budget for 1899-1900: Details of Minor Heads (2)	Budget for 1899-1900: Totals of Major Heads (3)	Revised Estimate, 1898-99 (4)	Budget Estimate for 1898-99 (5)	Actuals, 1897-98 (audited figures) (6)
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		8700 . .	8600 . .	8600 . .	8406 13 3
GRANT 3.—(*Sanitation and Medical Services*)—cont.					
2. a. Contributions to Provincial Funds for—					
i. Medical College	. . .		. . .	. . .	. . .
ii. Sanitary Inspection ..	250 . .		250 . .	250 . .	232 . .
iii. Medical Reserve staff ..	. . .		. . .	. . .	. . .
b. Contributions to Local Boards, &c., for—					
i. Medical Schools	240 . .		240 . .	240 . .	240 . .
ii. Reserve staff	40 . .		40 . .	40 . .	22 6 4
iii District Surgeon's Estt &c., &c., &c. ..	60 . .		60 . .	60 . .	58 12 8
c. Other contributions	. . .	590 . .	. . .	. . .	. . .
3. Vaccination—					
a. Establishment	300 . .		300 . .	300 . .	300 . .
b. Contingencies	150 . .		150 . .	200 . .	149 2 7
c. Contributions to Local Boards ..	. . .		. . .	. . .	. . .
d. Allowance to the Civil Apothecary for supervision of Vaccination	240 . .		240 . .	240 . .	240 . .
4. Registration of Births and Deaths—		690 . .			
a. Establishment	300 . .		300 . .	300 . .	296 9 9
b. Contingencies	20 . .	320 . .	20 . .	40 . .	27 5 .
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	11200 . .		9100 . .	10940 . .	8145 3 .
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c.	9250 . .		9900 . .	11280 . .	9619 11 11
b. Private scavenging—					
i. Establishment	4180 . .		3100 . .	3660 . .	2218 7 1
ii. Contingencies, such as cost of scavenging carts, &c.	1820 . .		900 . .	1140 . .	645 8 .
c. Cholera charges & Epidemics.	4000 . .		3000 . .	2310 . .	4784 8 8
d. Contingencies	100 . .		100 . .	100 . .	101 3 9
e. Makham festival &c., &c., &c. ..	100 . .		100 . .	100 . .	263 13 8
		30650 . .			
Total, Grant 3 ..		40950 . .	36400 . .	39800 . .	35751 9 8

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

1	Budget for 1899-1900: Details of Minor Heads (2)	Budget for 1899-1900: Totals of Major Heads (3)	Revised Estimate for 1898-99 (4)	Budget Estimate for 1898-99 (5)	Actuals, 1897-98 (audited figures) (6)
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*).					
1. Lighting—					
a. Establishment	1810 . .		1680 . .	1730 . .	1487 11 4
b. Contingencies	2300 . .		2300 . .	2400 . .	2118 6 9
2. i. Markets—		4110 . .			
a. Establishment	50 . .		50 . .	50 . .	40 . .
b. Contingencies	200 . .		200 . .	200 . .	187 7 .
ii. Slaughter-houses—					
a. Establishment	60 . .		60 . .	60 . .	60 . .
b. Contingencies	10 . .		10 . .	10 . .	1 .. 3
3. Choultries—		320 . .			
a. Establishment	. . .		. . .	. . .	. . .
b. Contingencies	. . .		. . .	. . .	. . .
c. Feeding Travellers	. . .		. . .	. . .	. . .
4. Travellers' Bungalows—					
a. Establishment	110 . .		110 . .	110 . .	114 . .
b. Contingencies	20 . .		40 . .	20 . .	. . .
5. Avenues—		130 . .			
a. Establishment	610 . .		590 . .	610 . .	460 13 1
b. Contingencies	100 . .		200 . .	150 . .	202 12 6
6. Public Garden—		710 . .			
a. Establishment	70 . .		60 . .	60 . .	59 10 .
b. Purchase of seeds, repair of wells, purchase of bullocks, &c.	30 . .		30 . .	20 . .	16 . .
		100 . .			
7. Survey of Land	100 . .	100 . .	150 . .	. . .	2 10 .
8. Fire—					
a. Establishment	. . .		. . .	. . .	. . .
b. Purchase of fire-engine, buckets, repairs, &c.	. . .		50 . .	. . .	. . .
9. Other charges—					
i. Work done for private individuals other than private scavenging ..	. . .	. . .	. . .	. . .	. . .
Carried forward ..		5470 . .	5530 . .	5420 . .	4750 6 11

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

—	Budget for 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.	
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		5470 . .	5530 . .	5420 . .	4750 6 11
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. OTHER CHARGES—*cont.*					
ii. Rewards for destruction of ~~wild animals and snakes~~ dogs &c.	30 . .		30 . .	50 . .	25 . .
iii. Printing	320 . .		320 . .	320 . .	335 6 11
iv. Compensation for lands	. . .		. . .	. . .	. . .
v. Other items	250 . .		250 . .	250 . .	191 11 3
		600 . .			
Total, Grant 4 ..		6070 . .	6130 . .	6040 . .	5302 9 1
GRANT 5—					
a. General Establishment—					
i. Office Establishment ..	4250 . .		2310 . .	4130 . .	2308 7 .
ii. Inspection	. . .		480 . .	. . .	440 . .
b. Collection of Municipal Taxes—					
i. Establishment	1630 . .		1170 . .	1160 . .	3053 13
ii. Purchase of account books paper, money-boxes, repair to out-posts, &c.	200 . .		150 . .	400 . .	359 9 10
c. Collection of Tolls—					
i. Establishment	. . .		2630 . .	. . .	200 29
ii. Contingencies	. . .		300 . .	. . .	5 9 .
d. Office contingencies other than (*b*) (ii)	600 . .		600 . .	500 . .	908 9 1
e. Contributions for the Central office and Audit establishments ..	650 . .		630 . .	630 . .	720 . .
f. Do for the pay of the Municipal Clerk in the Collector's office	60 . .		60 . .	60 . .	63 9 4
Total, Grant 5 ..		7390 . .	8330 . .	6880 . .	8059 6 3
REPAYMENT OF DEBT—					
a. Instalments paid during the year.	2480 . .		2360 . .	2340 . .	2261 11 11
b. Invested on account of Sinking Fund (Value of securities purchased)	. . .		. . .	. . .	. . .
c. Charges of investment	. . .		. . .	. . .	. . .
		2480 . .			
INTEREST—					
a. On account of last year ..	. . .		. . .	. . .	. . .
b. On account of current year ..	2130 . .		2250 . .	2270 . .	2352 4 1
		2130 . .			

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

—	Budget for 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.	
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Advances recoverable—					
a. Permanent	. . .		. . .	. . .	. . .
b. Others	. . .		. . .	. . .	131 8 .
Refunds of other than current collections ..	. . .		40 . .	. . .	533 1 8
Discount	. . .		. . .	. . .	. . .
Pensions and gratuities	. . .		. . .	. . .	. . .
Investments—					
a. In Government securities for purposes other than Sinking Fund	. . .		. . .	. . .	. . .
b. In Savings Bank	. . .		. . .	. . .	. . .
Total Expenditure ..		81280 . .	120100 . .	115360 . .	81805 4 .
Balances—					
a. Municipal Fund	2120 . .		2450 . .	4260 . .	5022 9 7
b. Endowments	. . .		. . .	. . .	. . .
c. Water and Drainage Tax Fund ..	. . .	2120 . .	. . .	. . .	. . .
Grand Total ..		83400 . .	122550 . .	119620 . .	86827 13 7

NOTE TO STATEMENT II.

Position of the Municipality of on 31st March 189

Liabilities—	RS.
Balance of Loans	
Deposits to be adjusted	
Other Liabilities (in detail)	
Total ..	

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

13740 — 56160
8330 — 8430
40950 — 36480
6070 — 6130
7390 — 8330
2480 — 2360
2130 — 2250
40
81280 — 120100

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

Part I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1897-1900			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A	P	
(a)	Communications	"	"	"	"	"	"	"	"
1									
2									
3									
	Total ..	"	"	"	"	"	"	"	"
(b)	Buildings								
1	Branch Dispensary	7000	6300	..	..	700	..		
2	Operation room in the hospital.	"	"	"	"	1000	"		* This amount is based on approximate estimate. Detailed estimate will be prepared before the work is started.
	Total ..	7000	6300	..	..	1700	..		

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

Part I.—New Works—*cont.*

Number	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1897-1900			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage	"	"	"	"	"	"	"	"
1									
2									
3									
	Total ..	"	"	"	"	"	"	"	"
(d)	Water-supply								
1	Improvements to the Pachayappa Mudaliar tank	2050	500	..	..	1550	..		
2									
3									
	Total ..	2050	500	..	..	1550	..		

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

Part II.—Repairs.

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications							Total mileage of roads, streets, lanes, &c., in the town. 42 miles.
1	Repairing roads and struts	7000	0	0				Metalled or Gravelled } Unmetalled.
2	Sand and earth for roads	700	0	0				15¼ miles. 26¾ miles.
3	Tunnels ..	300	0	0				Total mileage under maintenance. 40 miles
								Metalled or Gravelled } Unmetalled.
								18½ miles. 21½ miles.
	Total ..	8000	0	0				

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(b)	Buildings							
1	Repairs to municipal buildings	700	0	0				
2								
3								
	Total ..	700	0	0				

× Details not handed in yet.

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage							
1	Repairs to drainages							
~~2~~	channels .	200	.	.	.	.	.	..
~~3~~								
	Total ..	200	.	.	.	.	.	..
(d)	Water-supply							
1	Repairing and clean-							
~~2~~	sing de tanks and							
~~3~~	wells .	300	.	.	.	.	.	
	Total ..	300	.	.	.	.	.	

Chairman

Statement II-B.—Details of Municipal Establishments.

---	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 1.—2. *c* Drainage—							
~~Overseers~~							
~~Drain cleaners~~ .. .. .. 6 .. Lascar	1	6	.	.	72	.	.
Total ..					72	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II ..							
d. Water works—							
~~Overseers~~							
Watchmen .. .. .. 4 ..	3 4	16	.	.	192	.	.
Kiver ~~Watchmen~~ for 3 months 4 ..	4	16	.	.	80	.	.
Fireman of Pump Engine 10 ..	1	10	.	.	120	.	.
Watchman for regulating the head sluice of the Thelper emanallore Channel for 6 months 3 ..	1	3	.	.	18	.	.
Total ..					410	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. General—							
Overseers . (Pay & horse allowance 50+15) 65 ..	1	+ 45	.	.	540	.	.
~~Maistries~~ Lascars .. .. 6 ..	2	12	.	.	144	.	.
Total ..					684	.	.
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—							
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—								
Fixed payments.								
Girls' school in Kadalangudi street.								
Head mistress	20 . .	1	20	.	.	240	.	.
2d do	15 . .	1	15	.	.	180	.	.
3d do	10 . .	1	10	.	.	120	.	.
4" do	8 . .	1	8	.	.	96	.	.
5" do	7 . .	1	7	.	.	84	.	.
6" do	6 . .	1	6	.	.	72	.	.
Conductress.	3.8 ..	1	3	8	.	42	.	.
Girls' school in Pettai street.								
Head mistress.	15 . .	1	15	.	.	180	.	.
2d do	10 . .	1	10	.	.	120	.	.
3d do	7 . .	1	7	.	.	84	.	.
Conductress.	3 . .	1	3	.	.	36	.	.
Girls' school in Banadurai								
Head mistress.	15 . .	1	15	.	.	180	.	.
2d master	14 . .	1	14	.	.	168	.	.
3d mistress.	7 . .	1	7	.	.	84	.	.
Conductress.	3 . .	1	3	.	.	36	.	.
Girls' school in Silkweavers' street								
Head mistress	12 . .	1	12	.	.	144	.	.
2d master.	8 . .	1	8	.	.	96	.	.
Conductress	3 . .	1	3	.	.	36	.	.
Boys' school in Silkweavers' street.								
Head master.	10 . .	1	10	.	.	120	.	.
2d do	8 . .	1	8	.	.	96	.	.
3d do	6 . .	1	6	.	.	72	.	.
Peon.	5 . .	1	5	.	.	60	.	.
Night school in Pettai street.								
Head master	7 . .	1	7	.	.	84	.	.
2d do	6 . .	1	6	.	.	72	.	.
Panchama school								
Head master.	8 . .	1	8	.	.	96	.	.
2d do	5 . .	1	5	.	.	60	.	.
Mahomedan school.								
Head master.	7 . .	1	7	.	.	84	.	.
2d do	5 . .	1	5	.	.	60	.	.
Total ..						2802	.	.
Deduct Fines and Stoppages ..								
Add arrears for last year paid this year ..								
Balance (Statement II) ..								

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

—	Number.	Salary per mensem.	Salary per annum.
2	2	3	4
		Rs. A. P.	Rs. A. P.
GRANT 2.—Education—*cont.*			
6. Inspection—			
Inspecting Schoolmaster .. .. 35 ..	1	35 ..	420 ..
Total ..			420 ..
Deduct Fines and Stoppages ..			
Add arrears for last year paid this year ..			
Balance (Statement II) ..			
7. *b.* Common Gymnastic Instructors .. 15 ..	1	15 ..	180 ..
Assistant Do . 10 ..	1	10 ..	120 ..
Total ..			300 ..
Deduct Fines and Stoppages ..			
Add arrears for last year paid this year ..			
Balance (Statement II) ..			
c. Common Drawing Masters .. 25 ..	1	25 ..	300 ..
Assistant Do . 15 ..	1	15 ..	180 ..
Total ..			480 ..
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 3.—Sanitation and Medical Services—			
1. Hospitals and Dispensaries—			
~~Municipal Hospital.~~			
~~Medical Subordinates~~			
Civil Apothecary .. .. 131 4 .	1	131 4 .	1575 ..
Second class Hospital assistant .. 35 ..	1	35 ..	420 ..
~~Midwife~~ ~~Hospital assistant~~			
Third class Hospital assistant .. 25 ..	1	25 ..	300 ..
~~Clerk~~ ~~Compounder~~			
Compounder .. .. .. 18 ..	1	18 ..	216 ..
Compounder .. .. .. 15 ..	1	15 ..	180 ..
~~Servants~~ Compounders .. 9 ..	2	18 ..	216 ..
Purveyor .. .. .. 10 ..	1	10 ..	120 ..
Peon .. .. 8 ..	1	8 ..	96 ..
Ward Coolies . 6 ..	3	18 ..	216 ..
Cook . 9 ..	1	9 ..	108 ..
Assistant Cook . 4 ..	1	4 ..	48 ..
Brahmin Cook . 5 ..	1	5 ..	60 ..
Midwife . 10 ..	1	10 ..	120 ..
Nurse . 5 ..	1	5 ..	60 ..
Maletoly . 7 ..	1	7 ..	84 ..
Female toly . 5 ..	1	5 ..	60 ..
Gardener . 5 ..	1	5 ..	60 ..
Dhoby . 7 ..	1	7 ..	84 ..
Parish nurse . 4 ..	1	4 ..	48 ..
(disall) Waterman and bearer . 6 ..	1	6 ..	× 72 . (new)
Branch Dispensary.			
Third class Hospital assistant for 4 months 25 ..	1	25 ..	100 ..
Second class Do for 8 months 35 ..	1 ×	35 ..	× 280 .. ×
Compounder . 18 ..	1	18 ..	216 ..
Midwife . 15 ..	1	15 ..	180 ..
Ward cooly . 6 ..	1	6 ..	72 ..
Nurse . 5 ..	1	5 ..	60 ..
Total ..			5051 ..
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 3.—Sanitation and Medical Services—*cont.*			
3. Vaccination—			
1st class Vaccinators .. .. 15 ..	1	15 . .	180 . .
2nd class do .. 10 ..	1	10 . .	120 . .
~~Peons~~			
Total ..			300 . .
Deduct Fines and Stoppages ..			
Add arrears for last year paid this year ..			
Balance (Statement II) ..			
4. Registration—			
Registrar .. .. 15 ..	1	15 . .	180 . .
Do 10 ..	1	10 . .	120 . .
~~Peons~~			
Total ..			300 . .
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 3.—Sanitation and Medical Services—*cont.*			
5. a. "Conservancy, Road-cleaning and Road-watering"—			
Chief Sanitary Inspector (Pay and horse allowance) 75 ..	1	75 . .	900 . .
~~Nuisance Inspectors.~~ Assistant Sanitary Inspectors 40 ..	3	120 . .	1440 . .
Assistant Sanitary Deputy do 35 ..	1	35 . .	420 . .
Peons .. .. .. 7 ..	15	105 . .	1260 . .
~~Maistries.~~ ~~Bokes~~ .. .. .. 7 ..	10	70 . .	840 . .
~~Scavengers.~~ Do .. .. .. 6 ..	20	120 . .	1440 . .
~~Sweepers~~ Do .. .. .. 4 ..	6	24 . .	288 . .
Do 3 ..	44	132 . .	1584 . .
Sweepers 6 ..	40	240 . .	2880 . .
Rubbish depot-waleh men 6 ..	2	12 . .	144 . .
Total ..			11196 . .
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 3.—Sanitation and Medical Services—*cont.*			
b. Private Scavenging—			
~~Inspectors~~			
Maistries	8 ..	6	48 . .	576 . .
~~Scavengers~~ Tolies	5 ..	20	100 . .	1200 . .
Do	4 ..	50	200 . .	2400 . .
Total ..				4176 . .
Deduct Fines and Stoppages ..				
Add arrears for last year paid this year ..				
Balance (Statement II) ..				
GRANT 4.—Lighting and Miscellaneous Municipal Purposes—				
1. Lighting—				
~~Superintendents~~ Maistries	10 ..	2	20 . .	240 . .
~~Mosalchies~~ ... Do	8 ..	20 " 2	16 . .	192 . .
Masalchies	5 ..	22 " 5	23	115 . .	1380 . .
Total ..				1812 . .
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.*			
2. i. Markets—			
Fish & meat market			
~~Superintendents~~			
~~Servants~~ Watchman .. 4 ..	1	4 . .	48 . .
Total ..			48 . .
Deduct Fines and Stoppages ..			
Add arrears for last year paid this year ..			
Balance (Statement II) ..			
ii. Slaughter-houses—			
~~Superintendents~~			
~~Servants~~ .. Sweeper .. 5 ..	1	5 . .	60 . .
Total ..			60 . .
Deduct Fines and Stoppages ..			
Addarrears for last year paid this year ..			
Balance (Statement II) ..			
3. Choultries—			
Servants			
Total ..			
Deduct Fines and Stoppages ..			
Add arrears for last year paid this year ..			
Balance (Statement II) ..			

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 4.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
Maty .. .. 6 ..	1	6	.	.	72	.	.
~~Servants~~ Sweeper .. .. .. 3 8 ..	1	3	8	.	42	.	.
Total ..					114	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
5. Avenues—							
~~Servants~~ Maistry .. .. 6 ..	1	6	.	.	72	.	.
Coolies . 4 8 ..	10	45	.	.	540	.	.
Total ..					612	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
6. Public Garden—							
Gardeners .. .. 6 ..	1	6	.	.	72	.	.
Total ..					72	.	.
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.*							
7. ~~Extra~~ Survey of Land							
~~Surveyors~~ Assistants to Revenue Surveyors for 2½ months 20 ..	2	× 40	.	.	× 100	.	.
Total ..					100	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 5.—*a.* General Establishment—							
i. Office—							
Secretary .. .. 150 ..	1	150	.	.	1800	.	.
Manager .. .. 60 ..	1	60	.	.	720	.	.
Head Clerk .. .. 40 ..	1	35 40	.	.	480	.	.
2d do. .. .. 35 ..	1	30 35	.	.	420	.	.
3d do .. .. 12 ..	1	12	.	.	144	.	.
~~Accountant~~ .. .. 20 ..	1	20	.	.	240	.	.
Shroff							
~~Peons~~							
Attender . 10 ..	1	10	.	.	120	.	.
Duffadar . 8 ..	1	8	.	.	96	.	.
Peons 7 ..	2	14	.	.	168	.	.
Watchman and Sweeper 5 ..	1	5	.	.	60	.	.
Total ..					4248	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Inspection—							
Chairman's salary or carriage allowance							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 5.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerk .. .. 17-8 ..	1	15 17	8	.	210	.	.
Bill Collectors .. .. 12 ..	2	24	.	.	288	.	.
~~Peons~~ Do .. .. 10 ..	5	50	.	.	600	.	.
Karnam . 8 ..	1	8	.	.	96	.	.
Licensee-Collectors . 12 .	3	36	.	.	432	.	.
Total ..					1626	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
c. Collection of tolls—							
Inspectors							
Gate-keepers							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Chairman

STATEMENT IV-A.—*Municipality of* Kumbakonam Demand, Collection and Balance statement for the year 1899-1900

Current.

Tax.	Demand as originally assessed by the Chairman.	Remitted by the Council on appeal.	Demand as finally settled (column 2 *minus* column 3.	Collected.	Remitted on account of vacant houses, &c.	Written off as irrecoverable	Balance (column 4 *minus* columns 5, 6 and 7).
1	2	3	4	5	6	7	8
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Tax on arts, &c.	6250		6250	5750 [500]	✓		500
2. Tax on buildings	26700		26700	26300 [400]	✓		400
3. Tax on lands	2000		2000	2000	✓		
4. Water and drainage tax on buildings and lands.					✓		
5. Tolls (gross receipts)	24000		24000	24000	✓		
6. Market rents	3000		3000	3000	✓		
7. Slaughter-house fees	900		900	900	✓		
8. Rent of cart-stands	250		250	250	✓		
9. Private scavenging fees	6000		6000	6000	✓		
10. Tax on Vehicles with springs	1650		1650	1650	✓		
11. Tax on Animals	2400		2400	2400	✓		
12. Tax on Carts	2650		2650	2650	✓		
13. Avenues	600		600	600	✓		
14. Fishery	200		200	200	✓		
15. Ferry rents	350		350	350	✓		
Total	76950		76950	76050			900

Sd. [illegible]
Chairman

Statement IV-B.—Arrears.

—	Balance of old demand.	Arrears of previous year.	Total demand.	Collected.	Remitted.	Written off.	Balance (column 4 *minus* columns 5, 6 and 7).	Years to which the balance relates.
1	2	3	4	5	6	7	8	9
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	A. B. C. &c.
1. Tax on arts, &c.		500	500	500				
2. Tax on buildings		400	400	400				
3. Tax on lands								
4. Water and drainage tax on buildings and lands								
5. Tolls								
6. Market rents								
7. Slaughter-house fees								
8. Rent of cart-stands								
9. Private scavenging fees								
10. Tax on Vehicles [illegible]								
11. Tax on Animals								
12. Tax on Carts								
13. Avenues								
14. Fishery								
15. Ferry rents								
Total		900	900	900				

[illegible]
Chairman

Statement VI.—Revised Estimate for 1898-99.

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

Items.	Actuals of the first eight months of 1898-99. Rs.	A.	P.	Actuals of the last four months of 1897-98. Rs.	A.	P.	Probable receipts of the last four months of 1898-99. Rs.	A.	P.	Total of columns 2 and 4. Rs.	A.	P.	Budget grant 1898-99, including subsequent allotments Rs.	A.	P.	Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
1. Balance brought forward—																
a. Municipal Fund	5020									5020			2190			are explained deviations Revised Estimate
b. Endowments																
c. Water-tax Fund																
2. Municipal rates and taxes—																
a. Tax on arts, &c. (section 53)	2953			4248	8		3297			6250			7000			
b. Tax on buildings (section 63)	11023	13	11	19506	3	5	15976	2	1	27000			26000			
c. Tax on lands (section 63)	545	8	3	590	7	3	1354	7	9	7900			1600			
d. Water and drainage tax on buildings and lands (section 75)																
e. Tax on vehicles with springs and palanquins (section 77)	1370			162			280			1650			1700			
f. Tax on animals (section 77)	1771			391	12		629			2400			2500			
g. Tax on carts and other vehicles without springs (section 85)	2118			411			532			2650			2800			
h. Tolls (section 91)—																
Gross receipts 15114-14																
Less Local Fund share 3984-8-0	4130	6		7133	5	2	6919	10		18050			17330			
i. Penalties on account of—																All the variations the Report on the
i. Tax on arts																
ii. Tax on buildings																
iii. Tax on lands																
iv. Water and drainage tax on buildings and lands																
v. Tax on vehicles, &c.																
vi. Tax on animals																
vii. Tax on carts, &c.				3	14								10			
viii. Evasion of tolls																
3. Realizations under Special Acts—																
a. Pounds																
b. Ferry rents	178			285			172			350			350			
c. Fees under Act II of 1888	135			65			65			200			200			
4. Revenue derived from Municipal property and powers apart from taxation—																
a. i. Rent of lands	316	13	11	426	11	10	183	2	1	500			500			
ii. Rent of buildings																
iii. Avenue receipts	158	5	3	321	13	2	441	10	9	600			600			
iv. Fees from Travellers' Bungalows	187			59			93			280			200			
b. i. Sale-proceeds of lands and buildings				369												
ii. Produce of lands, gardens, &c.	59	1	6	15	15	10	60	14	6	120			120			
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	9	4						12		10			20			
Carried forward	31955	4	10	33989	10	8	30004	11	2	61960			60930			

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.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Brought forward ..	31955	4	10	33989	10	8	30004	11	2	61960	.	.	60930	.	.	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*cont.*																
c. Conservancy receipts—																
Sale-proceeds of night-soil, street refuse, &c.	363	3	5	224	10	8	136	12	7	500	.	.	√ 500	.	.	
d. i. Fees from educational institutions	43	9	6	24	10	.	56	6	6	100	.	.	√ 100	.	.	
ii. Other revenue from educational institutions ..	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	
e i. Sale-proceeds and composition fees of medicines ..	188	2	6	214	11	4	311	13	6	500	.	.	√ 500	.	.	
ii. Other Hospital receipts ..	99	8	6	73	.	.	80	7	6	180	.	.	√ 180	.	.	
f. i. Income from markets ..	1691	10	8	1269	13	1	1308	5	4	3000	.	.	√ 3000	.	.	
ii. „ „ slaughter-houses.	451	4	.	346	1	4	448	12	.	900	.	.	√ 800	.	.	
g. Other fees																
i. Warrant fees	22	14	.	87	.	.	57	2	.	80	.	.	√ 100	.	.	
ii. Distraint fees	5	14	.	6	2	.	14	2	.	20	.	.				
iii. License fees	1301	4	11	177	8	10	498	11	1	1800	.	.	√ 2000	.	.	
iv. Cart-stand fees	.	.	.	.	.	.	100	.	.	100	.	.	√ 250	.	.	
v. Other fees .. (Fees for Extracts)	10	.	.	3	.	.	60	.	.	20	.	.	√ 20	.	.	
V Fees for fairs & festivals	.	.	.	.	.	.	.	.	.	.	.	.	200	.	.	
h. Fines under Municipal and other Acts	1486	11	6	352	12	.	1013	4	6	2500	.	.	√ 2500	.	.	
i. Interest on investments—																
i. General, including choultries	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	
ii. Educational	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	
iii. Medical	558	9	8	.	.	.	351	6	4	910	.	.	√ 870	.	.	
j. Premium on loans	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	
5. GRANTS AND CONTRIBUTIONS—																
a. From Government—																
i. Education—																
Normal stipends	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	
Buildings	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	
Municipal Schools ..	.	.	.	681	7	.	1000	.	.	1000	.	.	√ 1000	.	.	Result grants to girls schools
Other purposes—Salary grant for Drawing Masters.	156	12	10	166	8	1	148	3	2	300	.	.	√ 390	.	.	
ii. Medical																
iii. Other purposes—																
Communications																
Water-supply																
Drainage																
Sanitation																
Other purposes																
b. From Local Boards—																
i. Education																
ii. Medical	2000	.	.	.	.	.	.	.	.	2000	.	.	√ 2000	.	.	C.
iii. Other purposes	.	.	.	432	2	1	.	.	.	.	.	.	.	.	.	
Carried forward ..	40334	14	4	38029	1	1	35525	1	8	75870	.	.	75340	.	.	

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, excluding subsequent allotments	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Brought forward ..	40334 14 4	38029 1 1	35535 1 8	75870 . .	75340 . .	
5. GRANTS AND CONTRIBUTIONS—*cont.*						
c. Other grants and contributions—						
i. Education						
ii. Medical						
iii. Other purposes	. . .	. . .	7350 . .	7350 . .	7000 . .	50
6. MISCELLANEOUS—						
a. Recoveries on account of services rendered to private individuals—						
i. Private scavenging ..	2501 4 .	1775 12 .	2398 12 .	4900 . .	4800 . .	
ii. Other purposes	8 11 .	60 . .	15 . .	10 . .	2000 . .	
b. Other items—						
i. Fishery rents	185 . .	8 . .	5 . .	190 . .	200 . .	
ii. Refunds of expenditure of previous year	. . .	9 5 6	. . .	. . .	. . .	
iii. Fee for numbering carts, &c.	33 8 6	6 4 6	6 7 6	40 . .	60 . .	
iv. Other items	3 10 6	7 7 5 6	6 5 6	10 . .	30 . .	
7. EXTRAORDINARY AND DEBT—						
a. Sale-proceeds of Government securities ~~and withdrawals from Savings Bank.~~	. . .	. . .	1000 . .	1000 . .	. . .	
b. Loans—						
i. From Government.. ..						
ii. In the market from private individuals	. . .	. . .	28000 . .	28000 . .	28000 . .	
c. Realizations of Sinking fund for repayment of loans.						
d. Advances—						
i. Permanent	10 . .	. . .	. . .	10 . .	. . .	
ii. Others	131 8 .	15332 6	188 .	150 . .	. . .	61
Total Receipts ..	43208 8 4	41499 9 1	74321 7 8	117530 . .	117430 . .	
Grand Total ..	48228 8 4	41499 9 1	74321 7 8	122530 . .	119620 . .	

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.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS	A.	P.	RS.	A.	P.	RS.	A	P	RS.	A.	P.	
GRANT 1—*(Public Works)*—																
1. NEW WORKS—																
a. Communications	1257	14	7	50	.	.	2	1	5	1260	.	.	√ 500	.	.	
b. Buildings	1259	9	3	530	7	9	5540	6	9	6800	.	.	√ 5780	.	.	
c. Drainage	233	15	1	2	.	.	33006	.	11	33240	.	.	√ 38000	.	.	
d. Water-supply	247	.	.	2005	4	.	503	.	.	750	.	.	√ 150	.	.	
e. Miscellaneous Public Improvements	100	.	.							100	.	.	√	.	.	
2. REPAIRS—																
a. Communications	3682	7	4	6117	11	2	5317	5	8	9000	.	.	√ 8000	.	.	
b. Buildings	1961	6	5	529	10	9	198	9	7	2140	.	.	√ 700	.	.	
c. Drainage—																
i. Repairs to works	962	7	4	376	8	.	7	8	8	970	.	.	√ 500	.	.	
ii. Establishment ~~for flushing drains, &c.~~	48	.	.	24	.	.	22	.	.	70	.	.	√ 70	.	.	
d. Water-supply—																
i. Repairs to works, machinery, &c.	573	2	8	1820	1	.	6	13	4	580	.	√	.	.	.	
ii. Establishment	187	7	11	83	4	2	162	8	1	350	.	.	√ 360	.	.	
iii. Contingencies	34	11	8	.	.	.	5	4	4	40	.	√	30	.	.	
3. ESTABLISHMENT	484	9	10	345	10	10	275	6	2	760	.	.	√ 920	.	.	
4. TOOLS AND PLANT AND OTHER STORES.	485	.	.	268	2	.	51	11	.	100	.	.	√ 100	.	.	
5. CONTRIBUTIONS—																
a. To Local Boards for works ..																
b. To Provincial Funds for scrutiny of estimates, &c.																
c. To others for public works ..												X				
Total, Grant 1 ..	11061	1	1	11913	1	10	45098	14	11	56160	.	.	49510	.	.	
GRANT 2—*(Education)*—																
1. TRAINING SCHOOLS—																
a. Contributions to Local Boards ..																
b. Stipends to Normal Students ..																
2. MUNICIPAL SCHOOLS—																
i. On Salary System—																
a. Establishment																
b. Contingencies																
ii. On Salary-Result System—																
a. Fixed Payments	1817	14	8	941	10	8	932	1	4	2750	.	.	√ 2800	.	.	
b. Result stipends				88	12	6	150	.	.	150	.	.	√ 150	.	.	
c. Contingencies	413	14	.	302	10	.	436	2	.	850	.	.	√ 850	.	.	
3. SALARY GRANTS																
4. Fixed and Result grants				2752	.		3000	.	.	3000	.	.	√ 3000	.	.	
5. BUILDING, FURNITURE, &c., GRANTS ..				100	.	.	100	.	.	100	.	.	√ 100	.	.	
6. INSPECTION—																
a. Contributions to Local Boards ..																
Carried forward ..	2231	12	8	4898	12	2	4618	3	4	6850	.	.	6900	.	.	

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

Items.	Actuals of the first eight months of 1896-99	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, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	2231 12 8	4198 3 2	4618 3 4	6850 . .	6900 . .	
GRANT 2—(*Education*)—cont.						
b. Municipal Inspectors—						
i. Establisment	280 . .	140 . .	140 . .	420 . .	√ 420 . .	
ii. Contingencies	19 8 5	13 6 9	10 7 7	30 . .	√ 30 . .	
7. MISCELLANEOUS—						
a. Common gymnasium—						
i. Establishment	198 11 4	98 8 9	101 4 8	300 . .	√ 300 . .	
ii. Contingencies	2 14 3	2 15 3	57 1 9	60 . .	√ 60 . .	
b. Common Drawing Master—						
i. Establishment	281 11 9	101 . .	158 4 3	440 . .	√ 480 . .	
ii. Contingencies	3 12 9	. 10 6	6 3 3	10 . .	√ 10 . .	
c. Other items—	200 . .	100 . .	120 . .	320 . .	√ 320 . .	
Total, Grant 2 ..	3218 7 2	4653 12 5	5211 8 10	8430 . .	8520 . .	
GRANT 3—(*Sanitation and Medical Services*).						
1. HOSPITALS AND DISPENSARIES—						
a. Establishment	3249 3 1	1585 8 .	1650 12 11	4900 . .	√ 4900 . .	
b. Medicines and Supplies ..	976 1 4	600 1 10	623 14 8	1600 . .	√ 1600 . .	
c. Diet of Patients	1232 8 1	596 11 3	517 7 11	1750 . .	√ 1750 . .	
d. Sundries and Contingencies ..	150 10 3	306 8 .	199 5 9	350 . .	√ 350 . .	
e. Contributions to Local Boards ..	. . .	. . .	. . .	. . .	. . .	
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—						
i. Medical College ..	. . .	. . .	. . .	. . .	. . .	
ii. Sanitary Inspection ..	. . .	232 . .	250 . .	250 . .	√ 250 . .	
iii. Medical Reserve staff ..	. . .	. . .	. . .	. . .	. . .	
b. CONTRIBUTIONS TO LOCAL BOARDS, &C., FOR—						
i. Medical Schools ..	. . .	240 . .	240 . .	240 . .	√ 240 . .	
ii. Reserve staff	. . .	22 6 4	40 . .	40 . .	√ 40 . .	
iii Sub Surgeons Establishment	. . .	58 12 8	60 . .	60 . .	√ 60 . .	
c. OTHER CONTRIBUTIONS	. . .	. . .	. . .	. . .	. . .	
3. VACCINATION—						
a. Establishment	200 . .	100 . .	100 . .	300 . .	√ 300 . .	
b. Contingencies	84 8 7	128 14 .	65 7 5	150 . .	√ 200 . .	
c. Contributions to Local Boards Allowance for Vaccination Supervisors	160 . .	80 . .	80 . .	240 . .	√ 240 . .	
Carried forward ..	6052 15 4	3950 3 1	3827 . 8	9880 . .	9930 . .	

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.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	6052 1 4	3950 3 1	3827 - 8	9880 . .	9930 . .	
GRANT 3—(*Sanitation and Medical Services*—cont.						
4. REGISTRATION OF BIRTHS AND DEATHS—						
a. Establishment	199 10 10	96 9 9	100 5 2	300 . .	√ 300 . .	
b. Contingencies	2 . .	21 5 .	18 . .	20 . .	√ 40 . .	
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—						
a. i. Establishment	5725 2 6	2779 11 10	3376 13 6	9100 . .	√ 10940 . .	
ii Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	6456 11 5	3344 . .	3463 4 7	9900 . .	√ 11280 . .	
b. Private scavenging—						
i. Establishment	1926 3 9	777 10 2	1173 12 3	3100 . .	√ 3660 . .	
ii. Contingencies, such as cost of scavenging carts, &c.	347 7 7	186 11 .	552 . 85	900 . .	√ 1140 . .	
c. Cholera charges ✓ Epidemics	2165 5 11	2682 14 11	834 10 1	3000 . .	√ 2310 . .	
d. Contingencies	64 8 .	62 12 .	38 8 .	100 . .	√ 100 . .	
e. Makhan festival 6	— . .	73 2 3	100 . .	100 . .	√ 100 . .	
Total, Grant 3 ..	22937 1 4	13975 . .	13462 14 8	36400 . .	√ 39800 . .	
GRANT 4—(*Lighting and Miscellaneous Municipal purposes*)—						
LIGHTING—						
a. Establishment	1049 3 5	506 11 4	580 12 7	1680 . .	√ 1730 . .	
b Contingencies	1533 2 6	780 3 6	766 13 6	2300 . .	√ 2400 . .	
2. i. MARKETS—						
a. Establishment	32 . .	16 . .	18 . .	50 . .	√ 50 . .	
b. Contingencies	124 . .	37 7 .	76 . .	200 . .	√ 200 . .	
ii. SLAUGHTER-HOUSES—						
a. Establishment	40 . .	20 . .	20 . .	60 . .	√ 60 . .	
b. Contingencies	1 . 6	" 7 9	8 15 6	10 . .	√ 10 . .	
3. CHOULTRIES—						
a. Establishment	. . .	. . .	. . .	. . .	. . .	
b. Contingencies	. . .	. . .	. . .	. . .	. . .	
c. Feeding travellers	. . .	. . .	. . .	. . .	. . .	
4. TRAVELLERS' BUNGALOWS—						
a. Establishment	76 . .	38 . .	34 . .	110 . .	√ 110 . .	
b. Contingencies	38 5 3	. . .	1 10 9	40 . .	√ 20 . .	
5. AVENUES—						
a. Establishment	385 13 9	147 8 3	204 2 3	590 . .	√ 610 . .	
b. Contingencies	126 9 6	202 12 6	73 6 6	200 . .	√ 150 . .	
6. PUBLIC GARDEN—						
a. Establishment	40 . .	20 . .	20 . .	60 . .	√ 60 . .	
b Purchase of seeds, repair of well, purchase of bullocks, &c. ..	28 3 3	6 7 .	1 12 9	30 . .	√ 20 . .	
Carried forward ..	35246 2	17756 4	18059 10	53300 . .	54200 . .	

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. (excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Brought forward ..	3524 6 2	1775 9 4	1805 9 10	5330 . .	5420 . .	
GRANT 4—(*Lighting and Miscellaneous Municipal purposes*)—cont.						
7. SURVEY OF LAND	2 6 6	. . .	147 9 6	150 . .	√ . . .	
8. FIRE—						
a. Establishment	. . .	. . .	. . .	. . .	. . .	
b. Purchase of fire-engine, buckets, repairs, &c.	43 1 6	. . .	6 14 6	50 . .	√ . . .	
9. OTHER CHARGES—						
i. Work done for private individuals other than private scavenging	. . .	. . .	. . .	. . .	. . .	
ii. Rewards for destruction of ~~wild animals and snakes~~ dogs	. . .	25 . .	30 . .	30 . .	√ 50 . .	
iii. Printing	142 5 3	148 11 3	177 10 9	320 . .	√ 320 . .	
iv. Compensation for lands	. . .	. . .	. . .	. . .	. . .	
v. Other items	77 12 .	150 12 11	172 4 .	250 . .	√ 250 . .	
Total, Grant 4 ..	3789 15 5	2100 1 6	2340 . 7	6130 . .	6040 . .	

GRANT 5—						
a. General Establishment—						
i. Office Establishment ..	1530 6 6	776 . .	779 9 6	2310 . .	√ 6130 . .	
ii. Inspection	320 . .	160 . .	160 . .	480 . .	√ . . .	
b. Collection of Municipal Taxes—						
i. Establishment	1793 . .	1987 1 4	390 13 .	1170 . .	√ 1160 . .	
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	64 7 3	102 4 .	89 8 9	150 . .	√ 400 . .	
c. Collection of Tolls—						
i. Establishment	1518 5 2	. . .	1111 10 10	2630 . .	√ . . .	
ii. Contingencies	71 2 .	. . .	228 14 .	300 . .	√ . . .	
d. Office contingencies other than (*b*) (ii)	318 12 5	648 15 1	281 3 7	600 . .	√ 500 . .	
e. Contributions for the Central office and Audit establishments	630 . .	720 . .	. . .	630 . .	√ 630 . .	
f. Do. for the pay &c of the Mil Clerk in the Collector's office	38 13 .	17 8 7	21 3 .	60 . .	√ 60 . .	
Total, Grant 5 ..	5271 1 4	4381 13 .	3058 14 8	8330 . .	√ 6880 . .	
REPAYMENT OF DEBT—						
a. Instalments paid during the year.	1169 2 11	1143 7 3	1190 13 1	2360 . .	√ 2360 . .	
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 ..	1137 13 1	1163 8 9	1112 2 11	2250 . .	√ 2270 . .	

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

Items.	Actuals of the first eight months of 1898-99. RS.	A.	P.	Actuals of the last four months of 1897-98. RS.	A.	P.	Probable charges of the last four months of 1898-99. RS.	A.	P.	Total of columns 2 and 4. RS.	A.	P.	Budget grant 1898-99, including subsequent allotments. RS.	A.	P.	Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
Advances recoverable—																
a. Permanent	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	
b. Others	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	
Refunds of other than current collections.	30	9	..	2	6	.	9	7	.	40	.	.	✓	.	.	
Discount																
Pensions and gratuities																
Investments—																
a. In Government securities for purposes other than Sinking Fund																
b. In Savings Bank																
Total Expenditure ..	48615	3	4	39333	2	9	71484	12	8	120100	.	.	115360	.	.	
Balances—																
a Municipal Fund	2450	.	.	2166	6	4	.	.	.	2450	.	.	✓ 4260	.	.	
b. Endowments	.	.	.	-	-	-	.	.	.	-	-	-	-	-	-	
c. Water and drainage tax fund ..	.	.	.	-	-	-	-	-	-	-	-	-	-	-	-	
Grant Total ..	57065	3	4	41499	9	1	71484	12	8	122550	.	.	119620	.	.	

[illegible]
Chairman

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of for the year 1898-99.

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

Items of Expenditure.	Original budget grant as sanctioned by Government. RS.	A.	P.	Subsequent additions. RS.	A.	P.	Subsequent deductions. RS.	A.	P.	Total grant. RS.	A.	P.	Authority for the additions and deductions shown in columns 3 and 4.
1	2			3			4			5			6
Entries as per Statement II wherever there is alteration ..													
Grant I Public Works													
1. New Works													
(a) Communications	500	.	.	1260	.	.	500	.	.	1260	.	.	Resolution of the Council dated 3-12-98.
(b) Buildings	5180	.	.	2820 ×	.	.	1200 ⊕	.	.	6800	.	.	× Of this Rs 120 was sanctioned by the Council in their resolution dated 3-12-98, and Rs 2700 was the unexpended balance of the previous year's allotment for the Branch Dispensary carried forward for the current year. ⊕ Of this Rs 500 relates to allotment for the operation room in the hospital, the work of which has been postponed for the next, and Rs 700 is a portion allotment for the Branch D[illegible] reserved for the next year.
Carried over	5680	.	.	4080	.	.	1700	.	.	8060	.	.	

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of
for the year 1898-99—*continued.*

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

Items of expenditure.	Original budget grant as sanctioned by Government.	Subsequent additions.	Subsequent deductions.	Total grant.	Authority for the additions and deductions shown in columns 3 and 4.
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Brought forward	5680 . .	4080 . .	1700 . .	8060 . .	
Grant-I. 1. New works.					
(c) Drainage.	33000 . .	230 . .	. . .	33230 . .	Resolution of the Council dated 3-12-98.
(d) Water-supply	150 . .	90 . .	. . .	240 . .	Do Do
(e) Miscellaneous Public Improvements.	. . .	100 . .	. . .	100 . .	Do Do
2. Repairs.					
(b) Buildings.	700 . .	1440 . .	. . .	2140 . .	Do Do 62.
					Sanction of Government has been applied for in this office letter No 621 dated 22-12-98
(c) Drainage (i) Repairs to works	500 . .	560 . .	. . .	1060 . .	Resolution of the Council dated 3-12-98
(d) Water-supply (i) Repairs to works	. . .	580 . .	. . .	580 . .	Do Do
Do (ii) Establishment	360 . .	30 . .	. . .	390 . .	Sanction of Government has been applied for in this office letter No 487 dated 27-10-98 agreeably to G.O. No 1728 in Rev. dated 13-10-98; and the same subsequently sanctioned in G.O. No 1968 Rev. dated 23-11-98.
Grant-II (c) Collection of tolls					
(i) Establishment.	. . .	2630 . .	. . .	2630 . .	Sanctioned in G.O. No 908 Rev. dated 12-5-98 and G.O. No 1498 Rev. dated 5-7-98.
(ii) Contingencies.	. . .	300 . .	. . .	300 . .	
Total	40390 . .	10040 . .	1700 . .	48730 . .	

Chairman

STATEMENT VII.—Tolls.

Number of toll gates.	Whether collection of tolls is leased out or managed departmentally.	Amount of collections.	Expenditure on: Works.	Establishment.	Contingencies.	Total	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.
1	2	3	4	5	6	7	8	9	10	11
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.

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Statement VIII.—Loans.

Amount of loan and rate of interest.	For what purpose and terms on which obtained and year in which taken.	Date of Government sanction.	Amount repaid. Up to 31st March 1899. Number of years.	Amount repaid. Up to 31st March 1899. Amount.	Amount repaid. In 1899-1900.	Amount transferred to Sinking Fund. Up to 31st March 1899. Number of years.	Amount transferred to Sinking Fund. Up to 31st March 1899. Amount.	Amount transferred to Sinking Fund. In 1899-1900.	Invested out of the total amount transferred up to end of 1899-1900. In Government Securities.	Invested out of the total amount transferred up to end of 1899-1900. In the Savings Bank.
1	2	3	4	5	6	7	8	9	10	11
RS. A. P.				RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
60,000 Interest at 4½ per cent per annum	For carrying out the town drainage scheme. The whole loan is to be repaid with interest in 20 years from the municipal fund. Of the above sum, Rs20,000 was drawn in 1889-90, and Rs40,000 in 1892-93.	Sanctioned in G. O. No. 290 Judicial 20-2-90	2nd half of 1893, and for the years 1894, 1895, 1896, 1897, and 1898.	11,769 / 11794 15	2440 / 2480		11,769	50571×9 / =4551 3 9 = 2275 6 Int.		Rept 2338 / Int - 2270 / 4610

for Chairman

Chairman

Statement of Proposition for revision of Establishment.

Order sanctioning present establishment: Number	Order sanctioning present establishment: Date	Office to which the proposition refers	Present Scale: Number	Present Scale: Designation	Present Scale: Pay Minimum (Rs.)	Present Scale: Pay Maximum (Rs.)	Proposed Scale: Number	Proposed Scale: Designation	Proposed Scale: Minimum (Rs.)	Proposed Scale: Maximum (Rs.)	Proposition: Increase per month, Amount (Rs.)	Proposition: Decrease per month, Amount (Rs.)	Grounds of proposition
565 ...	14th March 1898	Kumbakonam Municipality		Group I. Public Works 3. General Establishment.									Vide letter accompanying
			1	Overseer	30+15	✓	1	Overseer	30+4 [illegible]		[illegible]	20.	
			2	Lascars at 6 each	12	✓	2	Lascars at 6 each	12				
				Group III. 1. Hospitals and Dispensaries.									
				Municipal Hospital.									
			1	Civil Apothecary	131.4.0	✓	1	Civil Apothecary	131.4.0				
			1	2nd Class Hosp. Assist.	35	✓	1	2nd Class Hosp. Assist.	35				
			1	3rd Class Do.	25	✓	1	3rd Class Do.	25				
			1	Compounder	18	✓	1	Compounder	18				
			1	Do.	15	✓	1	Do.	15				
			2	Compounders at 9 each	18	✓	2	Compounders at 9 each	18				
			1	Dresser	10	✓	1	Dresser	10				
			1	Peon	8	✓	1	Peon	8				
			3	Ward Coolies at 6 each	18	✓	3	Ward Coolies at 6 each	18				
			1	Cook	9	✓	1	Cook	9				
			1	Asst. Cook	4	✓	1	Asst. Cook	4				
			1	Brahmin Do.	5	✓	1	Brahmin Do.	5	✓			
			1	Midwife	10	✓	1	Midwife	10	✓			
			1	Nurse	5	✓	1	Nurse	5	✓			
			1	Male Toty	7	✓	1	Male Toty	7	✓			
			1	Female Do.	5	✓	1	Female Do.	5	✓			
			1	Gardener	5	✓	1	Gardener	5	✓			
			1	Dhobi	7	✓	1	Dhobi	7	✓			
			1	Pariah Nurse	4	✓	1	Pariah Nurse	4	✓			
							1	Waterman and Mavalchi	6	×	6 × (new)		
				Branch Dispensary.									
			1	3rd Class Hosp. Assist.	25	✓	1	3rd Class Hosp. Assist. for 4 months	25	✓			
							1	2nd Class Do. for 8 Do.	35	×	10 (Increment) para 69.		
			1	Compounder	18	✓	1	Compounder	18	✓			
			1	Midwife	15	✓	1	Midwife	15	✓			
			1	Ward Cooly	6	✓	1	Ward Cooly	6	✓			
			1	Nurse	5	✓	1	Nurse	5	✓			

Statement of Proposition for revision of Establishment.

Sanctioning present establishment: Number	Sanctioning present establishment: Date	Office to which the proposition refers	Present Scale: Number	Present Scale: Designation	Present Scale: Pay Minimum (Rs.)	Present Scale: Pay Maximum (Rs.)	Proposed Scale: Number	Proposed Scale: Designation	Proposed Scale: Pay Minimum (Rs.)	Proposed Scale: Pay Maximum (Rs.)	Proposition: Increase per month, Amount (Rs.)	Proposition: Decrease per month, Amount (Rs.)	Grounds of proposition
2337 Gen (Eng.)	1st November 1897	Kumbakonam Municipality		Group III. Sanitation etc. 5.(a) Conservancy etc.	75?								(Asst. Sec's remarks) Vide letter accompanying
			1	Chief Sanitary Inspector	60+15	✓	1	Chief Sanitary Inspector	60+15	✓		15	
			3	Asst. Sanitary Inspectors at Rs. 25+15	120	✓	3	Asst. Sanitary Inspectors at Rs. 25+15	120	✓			
			15	Peons at Rs. 7 each	105	✓	1	Asst. Sanitary Inspector	35	✓ "	+ 35		
			12	Totis at Rs. 7 each	84	✓	15	Peons at Rs. 7 each	105	✓			
			15	do. Rs. 6 "	90	✓	10	Totis at Rs. 7 "	70	✓ "	"	14	
			4	do. Rs. 4 "	16	✓	20	do. Rs. 6 "	120	✓ "	+ 30		
			30	do. Rs. 3 "	90	✓	6	do. Rs. 4 "	24	✓ "	+ 8		
			40	Sweepers at Rs. 6 each	240	✓	44	do. Rs. 3 "	132	✓ "	+ 42		
			2	Depot Watchmen at Rs. 6 each	12	✓	40	Sweepers at Rs. 6 "	240	✓			
							2	Depot Watchmen at Rs. 6 each	12	✓	115 / 14 / 101		
				(g) Private Scavenging									
			~~4~~	~~Maistries at Rs. 6 each~~	~~24~~	✓	6	Maistries at Rs. 8 each	48	✓	48 / ~~24~~		
			6	Totis at Rs. 6 each	36	✓	~~6~~	~~Totis at Rs. 6 each~~	~~36~~	✗ (not in G II B.)		OM	
			13	Totis at Rs. 5 "	65	✓	20	do. Rs. 5 "	100	✓	35		
			51 / 70	do. at Rs. 4 "	204	✓	50	do. Rs. 4 "	200	✓		4	
				Group IV. 1. Lighting Establishment									
			2	Maistries at Rs. 10 each	20	✓	2	Maistries at Rs. 10 each	20	✓			
			2	do. at Rs. 7 "	14	✓	2	do. Rs. 8 "	16	✗	2	✗ "	
			22	Mussalchies at Rs. 5	110	✓	23	Mussalchies at Rs. 5 "	115	✗	5	✗ "	
				6. Public Garden									
			1	Gardener	5	✓	1	Gardener	6	✗	1	✗	
				Group II. (a) General Establishment 1. Office									
			1	Secretary	150	✓	1	Secretary	150	✓			
			1	Manager	60	✓	1	Manager	60	✓			
			1	Head Clerk	35	✓	1	Head Clerk	40	✓	5		

Margin notes: +10 comp. Totis 71; G.O. No. 565 M 14-3-98; 565 M 14-3-98

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...st copy sent to Press ... complete.

MUNIC... with Letter.

Statement of Proposition for revision of Establishment.

...ment. Number	...ment. Date	Office to which the proposition refers	Present Scale: Number	Present Scale: Designation	Present Scale: Pay Minimum (RS.)	Present Scale: Pay Maximum (RS.)	Proposed Scale: Number	Proposed Scale: Designation	Proposed Scale: Pay Minimum (RS.)	Proposed Scale: Pay Maximum (RS.)	Proposition: Increase per month Amount (RS.)	Proposition: Decrease per month Amount (RS.)	Grounds of proposition
		Kumbakonam Municipality		Grant II (Continued).									Vide letter accompanying
			1	2nd Clerk	30	✓	1	2nd Clerk	35	✗	5	✗ "	
			1	3rd Clerk	12	✓	1	3rd Clerk	12	✓			
			1	Shroff	20	✓	1	Shroff	20	✓			
			1	Attender	10	✓	1	Attender	10	✓			
			1	Duffadar	8	✓	1	Duffadar	8	✓			
			2	Peons at Rs 7 each	14	✓	2	Peons at Rs 7 each	14	✓			
			1	Watchman and Sweeper	5	✓	1	Watchman and Sweeper	5	✓			
				(b) Collection:—									
			1	Clerk	15	✓	1	Clerk	17.8.0	✗	2.8.0	✗	
			2	Bill Collectors at Rs 12 each	24	✓	2	Bill Collectors at Rs 12 each	24	✓			
			5	Do. Rs 10 "	50	✓	5	Do. Rs 10 "	50	✓			
			1	Karnam	8	✓	1	Karnam	8	✓			
							3	License Fee Collectors at Rs 12 each	36	×	36	× (new)	

S. Sivasankaralinga ...

Chairman

500—21-4-97,