Munl. (189) Department.

PRINTED.

G.O., No. 367 m

DATED 15/3/89.

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[Despatch Abstract.]

Mun.l Cridpt. Reserving the Gadrigallan

f. 1853-1900.

BACK PAPERS.

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

FURTHER PAPERS.

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

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

Recd. / *Regd.* } 1899.

Enclosures

Spare copies

G.O., No. 367 M., 15th March 1899.

MARCH.

Municipal Budget.

Reviewing the Gudiyáttam — for 1899–1900.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From SAIYID ADAM SÁHIB, Chairman, Municipal Council, Gudiyáttam, to the Secretary to Government, Local and Municipal Department (through the Divisional Officer, Vellore), dated 15th December 1898, Cur. No. 491.

I have the honour to submit herewith the budget estimate of receipts and charges of the Gudiyáttam Municipality for the year 1899–1900, as required by section 251 of the District Municipalities Act IV of 1884, as amended by Act III of 1897.

REVISED ESTIMATE FOR 1898–99.

Receipts.

2. The receipts, including the opening balance brought forward from the accounts of 1897–98, amount to Rs. 18,160, and the expenditure being fixed at Rs. 16,470, the balance at the close of the current year will be Rs. 1,690, which will be the opening balance for 1899–1900.

3. Explanations for variations between the revised estimate and the budget for 1898–99 are given in column 7 of Statement VI, revised estimate.

4. *Tax on Arts.*—Rs. 3,300 was originally fixed by the Chairman against Rupees 3,500 of the budget, and Rs. 3,200 is entered in the revised estimate. The decrease of Rs. 200 in the original demand against the budget is due to the unfavourable season and that of Rs. 100 in the revised estimate is on account of reduction likely to be made by the Council on appeal.

5. *Tax on Lands.*—Rs. 376–0–9 is the original demand as assessed by the Chairman, both for the cultivable and the vacant lands, against Rs. 300 of the budget, and Rs. 350 is entered in the revised estimate. The increase over the budget is due to all lands lying waste last year having been brought under cultivation this year, and the small decrease in the revised estimate is on account of probable reductions on appeal.

6. *Income from Tolls.*—Rs. 2,300 is entered against Rs. 2,500 of the budget. The decrease is attributed to the unfavourable season and the consequent reduction in traffic.

7. *Fees under Act II of 1888.*—Rs. 50 is entered under this item as some circus players happened to visit this place and give performance here. This was unforeseen at the time of budget.

8. *Sale-proceeds of old Materials.*—Rs. 70 is entered against Rs. 20 of the budget. The increase is on account of the large sale of empty dealwood boxes, &c.

9. *Sale-proceeds of Night-soil, Street-refuse, &c.*—Rs. 250 is entered against Rs. 30 of the budget. The increase is due to the keen competition at the time of letting on contract the supply of conservancy carts, and to the great demand for night-soil after the recent rains.

10. *Fees from Educational Institutions.*—The decrease of Rs. 70 in the revised estimate over the budget is anticipated, as the strength of the middle school and also of some of the primary schools has dwindled down.

11. *Income from Markets.*—Rs. 2,370 is entered against Rs. 2,630 of the budget. The decrease is due to the absence of keen competition at the time of lease.

12. *Fines under Municipal and other Acts.*—Rs. 200 is entered against Rs. 400 of the budget. The decrease is expected, as the amount of fines for the past eight months was only Rs. 89–1–6.

13. The other items of receipts, being more or less the same as the budget figures, call for no special remarks.

Expenditure.

14. *Grant 1, New Works—(b) Buildings.*—Out of Rs. 1,040 provided in the budget, Rs. 700 is entered in the revised estimate, as Rs. 340 has been transferred to the closing balance, to meet, as stated in this office letter to Government, No. 405, dated 7th November 1898, in reference to G.O., No. 2031 L., dated 22nd October 1898, all unforeseen expenditure on plague.

15. (2) *Repairs—(a) Communications.*—Rs. 1,130 is entered against Rs. 1,200 of the budget, for reasons stated in paragraph 14 *supra.*

16. *Repairs—(b) Buildings.*—Only Rs. 30 is entered against Rs. 130 for the above-said reason.

Rs. 510, the savings effected as stated in paragraphs 14, 15 and 16, has been deducted from the amount shown in column 6 of Statement VI, as it has been added to the closing balance.

17. *Establishment for Flushing Drains, &c.*—A saving of Rs. 80 is effected on account of the non-employment of the additional establishment referred to in paragraph 39 of the last budget report embodied in G.O., No. 247 M., dated 27th January 1898, as the system of flushing drains has not yet been taken on hand for various difficulties.

18. *Water-supply Establishment.*—A saving of Rs. 40 is effected on account of the deputation of the spring watchman to act as passport-issuing officer at the railway station during the greater portion of the year under report.

19. *Public Works Establishment.*—Rs. 70 is entered against Rs. 130 of the budget. The decrease is due to the non-entertainment of a substitute, during the absence, for a few months, of the Public Works maistri on other duty, since the works were not given on contract at the beginning of the year.

20. *Grant 3, Hospital Establishment.*—A saving of Rs. 60 has been effected under this item, as house-rent is not given to the hospital assistant, inasmuch as he is not living within 200 yards from the dispensary, as required under G.O., No. 154 L., dated 24th January 1898.

21. *Medicines and Supplies.*—Rs. 200 is entered against Rs. 250 of the budget, as the bill received from Messrs. Burgoyne, Burbidges and Co. amounted to £9 and odd only.

22. *Conservancy Establishment.*—Rs. 2,740 is entered against Rs. 2,890 of the budget. The decrease of Rs. 150 is due to the non-entertainment, for four or five months, of two scavengers newly sanctioned, as they were not available, and also to the non-employment of the night-soil cart-driver, as the night-soil is being removed by a contractor at a cheap rate.

23. *Other Charges, &c.*—Rs. 900 is entered against Rs. 1,330 of the budget. The decrease is due partly to the favourable rates offered by contractors for supplying conservancy carts and partly to the absence of any need for purchasing or hiring bullocks for night-soil carts, as a cart with bullocks and driver is supplied by a contractor on a monthly allowance.

24. *Epidemic Charges.*—Rs. 750, the budgeted amount, is entered in the revised estimate for the present, as Rs. 510, added to the closing balance to meet plague charges, as explained in paragraphs 14 to 16, will be transferred to this head when there is any need for it.

25. *Grant 4, Lighting—Contingencies.*—A saving of Rs. 220 has been effected under this item, as the additional provision of Rs. 120 made for twelve more lights in paragraph 51 of the last budget has not been utilized owing to the pressing unforeseen charges on account of plague. Further kerosine-oil was cheaper in the beginning of the year than last year.

26. *Avenue Establishment.*—A saving of Rs. 40 has been effected, since the services of one of the avenue coolies were temporarily dispensed with, as there was not sufficient work for him.

27. *Other Charges.*—Rs. 400 is entered against Rs. 500 of the budget. The decrease is due to less work given to printing press.

28. The other items call for no special remarks.

Budget Estimate for 1899-1900.

Receipts.

29. The receipts are estimated at Rs. 17,950 excluding the balance of Rupees 1,690 and the expenditure at Rs. 19,340, leaving a balance of Rs. 300 at the close of the year.

30. The receipts and charges of 1899-1900 are compared in the statement with the budget and the revised estimate of the current year and the actuals of 1897-98.

31. Except the items noted below, all other items require no explanation as they are based upon the revised estimate.

32. *Tax on Buildings.*—Rs. 4,250 is entered against Rs. 4,000 of the revised estimate. The increase is expected, as the tax is being revised, with a view to give effect to the revision from the budget year, as per instructions given in paragraph 3 of G.O., No. 247 M., dated 27th January 1898, and as reported in this office letter No. 161, dated 8th November 1898, in reference to G.O., No. 1810 M., dated 22nd October 1898.

33. *Tax on Lands.*—As this tax also is being revised, it is hoped that it will bring in an increase of Rs. 100 over the revised estimate.

34. *Tolls.*—Rs. 2,500 is entered against Rs. 2,300 of the revised estimate and Rs. 2,500 of the last budget. The Council expect the increase, as the year, owing to the fall of good rains, will be more favourable.

35. *Fees from Educational Institutions.*—Rs. 1,470 is entered against Rs. 1,400 of the revised estimate, as provided in the budget sent by the Educational authorities.

36. *Warrant Fees.*—Rs. 200 is entered in the budget against Rs. 100 of the revised estimate. The increase is expected, as the issue of more warrants, for which the levy of fees under section 104 is imperative, is necessary to clear off the outstanding arrears.

37. *Fines under the Municipal and other Acts.*—Rs. 300 is entered against Rupees 200 of the revised estimate and Rs. 400 of the last budget. The Council thinks that the fines will come to this amount.

38. *Grants from Government—Municipal Schools.*—Rs. 110 is entered against Rs. 60 of the revised estimate. The increase is due to the receipt of half grant, viz., Rs. 55 from Provincial funds, as provided in the educational budget forwarded by the Director of Public Instruction, since it is proposed to employ the gymnastic instructor attached to the middle school, as common gymnastic instructor for all the schools from the next official year.

Expenditure.

39. *Grant 1, Public Works.*—A provision of Rs. 1,300 is made for the following works as per details given in Statement II-A :—

	Rs.
New Works—Communications	100
Repairs—Communications	1,100
Buildings	100
Total ..	1,300

As the District Collector, with reference to G.O., No. 1054, dated 14th November 1898, wanted in his letter, No. 334, dated 23rd November 1898, that liberal provision for plague expenditure should be made in the current budget, the Council, in its meeting held on 26th November 1898, resolved to provide Rs. 4,270 under plague expenditure by curtailing, to the most possible extent, the expenditure under Grant 1 and by reducing the expenditure in certain items under Grants 3 and 4 (*vide* resolution copy enclosed).

Hence no provision could possibly be made under New Works—Buildings for want of funds.

40. *Drainage Establishment.*—A full year's provision is made under this head as sanctioned by Government in the last budget, with the hope of making arrangements for sewage system from April next.

41. *Public Works Establishment.*—The Council have resolved to give an increase of Re. 1 to Public Works maistry in consideration of his long and good service ; hence an increase of Rs. 10 over the last budget.

42. *Grant 2, Education—Salary-result System Establishment—Fixed Payments.*—Rs. 2,130 is entered against Rs. 2,180 of the last budget. Although the pay of the gymnastic instructor has been transferred to (7) Miscellaneous—(*b*) (i) Common Gymnasium establishment, as stated in paragraph 38 *supra*, this amount has been entered on account of the increase of Rs. 2, 2½ and 1 sanctioned by the Council to the headmaster, first assistant and third assistant of the middle school, respectively, so that the long cry of the teaching staff of the inadequacy of their pay and the consequent giving up of the appointment may be removed and that the teachers may work with satisfaction.

43. *Grant 3, Hospital Establishment.*—No provision is made for house-rent for the hospital assistant for reasons stated in paragraph 20. Provision for constructing quarters for the hospital assistant, as suggested by the divisional officer in his endorsement on the last administration report, is also not made in the present state of the finance.

44. *Medicines and Supplies.*—Rs. 100 is entered against Rs. 200 of the revised estimate. As the supply of medicines recently received from Messrs. Burgoyne, Burbidges & Co. is not likely to be exhausted and will be sufficient for a greater portion of the budget year, less provision is made and savings effected to meet plague charges, as resolved by the Council in its meeting held on 26th November 1898.

45. (*a*) *Vaccination Establishment.*—An increase of Rs. 10 is made against the revised estimate, as the pay of the vaccinator is raised by Re. 1 for the improvement shown by him, especially under infantile vaccination.

46. *Registration.*—The increase of Rs. 10 under this item is due to the raising of the pay of the registrar by Re. 1, as an incentive for further good work.

47. *Conservancy, &c., Establishment.*—The additional establishment proposed in paragraph 47 of the last budget, having been employed now, except one driver for the night-soil cart, full provision is made in the current budget with the hope of employing the driver for the night-soil cart also from April next.

The increase over the last budget is due to the raising of horse allowance of the sanitary inspector by Rs. 2, as it has been found that the present allowance is not sufficient to maintain a horse.

48. *Other Charges, &c.*—Rs. 1,000 is entered against Rs. 900 of the revised estimate. The increase is due to the intended purchase or hiring of bullocks for the night-soil and sewage carts.

49. *Epidemic Disease Charges.*—Rs. 4,270 is entered against Rs. 750 of the budget and revised estimates, for reasons stated in paragraph 39 *supra*. Of this, Rs. 3,550 is for the maintenance of the plague establishments, as detailed in the manuscript statement attached to Grant 3 of Statement II-B, and Rs. 720 for contingencies, such as petty construction and repairs, bedding and clothing, medicines, &c.

50. *Grant 4, Avenue Establishments.*—For reasons stated in paragraph 26 *supra*, the Council have provided during the budget year only for one avenue cooly.

51. *Grant 5, Office Establishment.*—Rs. 930 is entered against Rs. 880 of the revised estimate. The increase is due to the raising of the pay of the office manager and the accountant by Rs. 2½ and Rs. 2 respectively. This the Council have sanctioned in consideration of their long service and good work, as testified to by the reports of the auditors for the past four years. The management of tolls departmentally and the duties connected with plague have increased the office work considerably and these subordinates have been ungrudgingly doing it without the help of any extra hand. It is a great pity that these men, though they fully deserve encouragement, should have

been so unfortunate as not to get it at the hands of Government for the last four years. When the good work of a subordinate is not substantially recognized, his heart breaks down and he cannot be expected to work with zeal and energy. It is therefore highly recommended that the Government will, this time at least, favourably consider their case and grant them the increase they deserve ere long.

52. The necessary proposition statement regarding the changes in the establishment under Grants 1 to 5 is herewith submitted. Plague establishment is omitted in this, as it is subject to frequent changes according to circumstances.

53. The Council trust and request that the increase of pay recommended under Grants 1, 2, 3 and 5, for reasons stated in paragraphs 41, 42, 45, 46, 47 and 51, will meet with the kind approval of Government.

54. *Note.*—As per instructions contained in G.O., Mis. No. 2075 M., dated 6th December 1898, received in this office on 14th December 1898, Rs. 510 is not included in the revised estimate under epidemic charges, but added to the closing balance of 1898–99, with the object of utilizing the required amount when the necessity arises, and further it is so done with a view to meet the large provision of Rs. 4,270 made in the current budget for epidemic charges against Rs. 750, without applying for loan from Government, as originally proposed by the Council when submitting the plague budget for 1899–1900 to the Collector, and to keep up the closing balance of 1899–1900, instead of showing a *minus* one in the account.

The Council requests that the Government will be pleased to approve of this.

The budget, as amended by the Council, in its meeting held on 15th December 1898 (resolution copy enclosed), is finally passed.

No. 16.

Forwarded.

(Signed) A. C. DUTT,
Ag. Sub-Collector.

Dis. No. 56-D—Eng.

Forwarded.

2. The amount provided by the Municipality on account of plague expenditure is Rs. 4,272, whereas the budget estimate passed by Government in the Financial Department is Rs. 1,236 (*vide* G.O., No. 1259, Financial, dated 28th December 1898). As plague has since broken out in Vellore, which is very near Gudiyáttam, in an epidemic form, the provision made by the Municipality may stand.

Chittoor,
25*th January* 1899.

(Signed) J. K. BATTEN,
Acting Collector.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 5th January 1899, No. 102.

Referring to the educational portion of the budget estimate of the Gudiyáttam Municipality for 1899–1900, I have the honour to state that the allotments proposed under the several heads may be accepted. The net expenditure proposed under Grant 2 is Rs. 1,760 (3,340 — 1,580), or about 12·4 per cent. of the estimated income of the Municipality from taxation and markets.

From Surgeon-General C. SIBTHORPE, C.B., F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 10th January 1899, No. 11.

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

2. The Municipality should take early steps for the construction of quarters for the hospital assistant.

From Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., I.M.S., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 4th February 1899, No. 390-S.

I have the honour to offer the following remarks on the vaccine and conservancy portions of the Gudiyáttam Municipal budget for 1899–1900:—

(1) The Council's proposal to increase the salary of its vaccinator and the registrar of births and deaths by Re. 1 each does not commend itself to me; as these members of the Municipal executive were allowed enhanced pay only recently (in April last) and as their work in the past year has not shown any material improvement on that of its predecessor.

(2) It is proposed to raise the horse allowance of the Sanitary Inspector from Rs. 7 to Rs. 9, as against Rs. 15 fixed by Government for this purpose. A pony being necessary, there can be no doubt the allowance should be as a minimum Rs. 15. So fully was this fact realized by a former Sanitary Inspector, that he resigned his appointment on finding that the Council gave insufficient pony allowance, whilst requiring him nevertheless to maintain a pony.

(3) The allotment for conservancy is 47·0 per cent. of the estimated current receipts, but about 50 per cent. of this is reserved for expenditure on plague preventive measures. No extracts from statements II-A and II-B have accompanied the budget. In the absence of the latter, I cannot say whether my advice to strengthen the scavenging staff contained in my letter reviewing the current year's budget has received any consideration at the hands of the Council.

Order—No. 367 M., dated 15th March 1899.

The estimated receipts and charges of the Gudiyáttam 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	393	1,340	950	2,220
Tax on Arts	3,094	3,500	3,200	3,200
,, Buildings and Lands	4,127	4,300	4,350	4,700
,, Vehicles and Animals	700	750	750	750
,, Carts	602	700	700	700
Tolls	2,566	2,500	2,470	2,670
Realizations under Special Acts	50	..	50	..
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	156	130	185	160
Conservancy Receipts	21	30	250	200
Fees and Revenue from Educational Institutions	1,385	1,470	1,460	1,470
,, ,, Medical Institutions	..	..	5	..
Income from Markets and Slaughter-houses	2,937	2,930	2,670	2,670
License Fees	63	100	100	100
Other Fees	76	170	180	280
Fines under Municipal and other Acts	267	400	200	300
Grants and Contributions from Government	48	60	60	110
,, ,, Local Boards	450	450	450	450
Recoveries for services to Private Individuals	218	350	350	350
Miscellaneous	1	10	10	10
Loans	..	..	3,000	..
Advances Recovered	7	..	..	..
Total	16,768	17,850	20,380	18,120
Grand Total	17,161	19,190	21,330	20,340

	Actuals, 1897–98.	Budget estimate, 1898–99.	Revised estimate, 1898–99.	Budget estimate, 1899–1900.
Charges.				
GRANT 1—	Rs.	Rs.	Rs.	Rs.
New Works—				
Communications	61	100	100	100
Buildings	543	1,040	700	..
Water-supply	94	..	..	..
Miscellaneous Public Improvements	1	..	..	..
Repairs—				
Communications	986	1,200	1,130	1,100
Buildings	258	130	30	100
Drainage	120	200	120	200
Water-supply	243	280	240	280
Establishment	132	130	70	130
Tools and Plant and other Stores	4	10	..	..
Total ..	2,442	3,090	2,390	1,910
GRANT 2—				
Training Schools	7	..	10	..
Municipal Schools—				
On the Salary-result System	2,832	2,930	2,910	2,810
Grants-in-aid—				
Fixed and Result Grants	85	100	100	100
Inspection	61	60	70	60
Miscellaneous	165	180	180	300
Total ..	3,150	3,270	3,270	3,270
GRANT 3—				
Hospitals and Dispensaries	1,173	1,340	1,210	1,120
Contributions	143	70	70	70
Vaccination	272	280	280	280
Registration of Births and Deaths	143	140	140	140
Conservancy, Road-cleaning and Road-watering	4,729	5,240	7,280	8,440
Total ..	6,460	7,070	8,980	10,050
GRANT 4—				
Lighting	1,073	1,220	1,000	1,000
Markets and Slaughter-houses	79	80	80	80
Avenues	84	90	50	40
Public Garden, Survey of Land, Fire and other Charges	403	560	920	460
Total ..	1,639	1,950	2,050	1,580
GRANT 5—				
Supervision and Management	2,403	2,410	2,420	2,410
Advances Recoverable	119	..	..	..
Grand Total ..	16,213	17,790	19,110	19,220
Balance ..	948	1,400	2,220	1,120

REVISED ESTIMATE FOR 1898–99.

2. The current receipts and charges are now estimated at Rs. 17,380 and Rupees 16,470, respectively, against Rs. 17,850 and Rs. 17,790 anticipated in the sanctioned budget. A decrease in the receipts occurs chiefly under the tax on arts, income from markets and fines, being partly met by an increase under sale-proceeds of night-soil, while the decrease in the charges appears mainly under Grants 1 and 3. The collections under the principal taxes during the first eight months of the year were again very unsatisfactory and give evidence of neglect. Credit will be taken for a loan of Rs. 3,000 from Imperial funds in order to enable the Municipal Council to provide sufficient funds for plague expenditure. The abolition of the post of one of the avenue coolies, referred to in paragraph 26 of the Chairman's letter, is approved. With reference to G.O., No. 130, Financial, dated 21st January 1899, communicated with G.O., No. 273 L., dated 7th February 1899, the allotment for epidemic charges will be raised from Rs. 750 to Rs. 3,390. The balance to be carried forward to the ensuing year's budget will then be Rs. 2,220.

BUDGET ESTIMATE FOR 1899–1900.

3. *Receipts.*—The receipts for the ensuing year are put down at Rs. 18,120 against Rs. 20,380 in the revised estimate, the decrease appearing chiefly under loans.

4. *Charges.*—(1) The probable charges are entered as Rs. 19,340 against the revised estimate of Rs. 19,110, an increase which occurs mainly under Grant 3 being partly counterbalanced by a decrease under Grants 1 and 4.

(2) *Grant 1.*—The increase of Re. 1 in the salary of the Public Works maistry, proposed in paragraph 41 of the Chairman's letter, will be disallowed as it does not appear to be necessary.

(3) *Grant 2.*—In the present state of the Council's finances, the proposed increases in the salaries of the teachers of the middle school cannot be approved.

(4) *Grant 3.*—With reference to the Sanitary Commissioner's remarks in paragraph 1 (1) of his letter read above, the increase of Re. 1 each in the salaries of the vaccinator and the registrar of births and deaths, proposed in paragraphs 45 and 46 of the Chairman's letter, will be disallowed; but the increase of Rs. 2 in the horse allowance of the sanitary inspector is sanctioned. The attention of the Municipal Council is drawn to the observations of the Sanitary Commissioner in paragraph 1 (2) of his letter read above, and that of the Chairman to the omission pointed out by him in paragraph 1 (3). In the circumstances stated in paragraph 2 of the Collector's endorsement, the provision of Rs. 4,270 for epidemic charges, as against Rs. 1,720, (not Rs. 1,236 as stated by the Collector) which the Council should provide in accordance with the estimates approved in G.O., No. 1259, Financial, dated 28th December 1898, communicated with G.O., No. 44 L., dated 11th January 1899, will be allowed to stand.

(5) *Grant 5.*—For want of funds, the proposed increases of Rs. 2–8–0 and Rs. 2, respectively, in the salaries of the office manager and the accountant will be disallowed. With reference to G.O., No. 2250 L., dated 25th November 1898, the contribution for the central office establishments will be raised from Rs. 130 to Rs. 156 or Rs. 160 in round figures.

5. As revised by Government, the budget closes with a balance of Rs. 1,120 or 6·2 per cent. of the estimated receipts.

(True Extract.)

H. TREMENHEERE,
Secretary to Government.

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

Exd. A. F. Eccleston.

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

Proofs for approval

Shroff's assessment V.R. 24/3/99

Recd:	1899.	*Enclosures*
Regd.		*Spare copies*

G.O., No. 367 M., 15th March 1899.

MARCH.

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12. *Fines under Municipal and other Acts.*—Rs. 200 is entered against Rs. 400 of the budget. The decrease is expected, as the amount of fines for the past eight months was only Rs. 89–1–6.

13. The other items of receipts, being more or less the same as the budget figures, call for no special remarks.

Expenditure.

14. *Grant 1, New Works—(b) Buildings.*—Out of Rs. 1,040 provided in the budget, Rs. 700 is entered in the revised estimate, as Rs. 340 has been transferred to the closing balance, to meet, as stated in this office letter to Government, No. 405, dated 7th November 1898, in reference to G.O., No. 2031 L., dated 22nd October 1898, all unforeseen expenditure on plague.

15. (2) *Repairs—(a) Communications.*—Rs. 1,130 is entered against Rs. 1,200 of the budget, for reasons stated in paragraph 14 *supra*.

16. *Repairs—(b) Buildings.*—Only Rs. 30 is entered against Rs. 130 for the above-said reason.

Rs. 510, the savings effected as stated in paragraphs 14, 15 and 16, has been deducted from the amount shown in column 6 of Statement VI, as it has been added to the closing balance.

17. *Establishment for Flushing Drains, &c.*—A saving of Rs. 80 is effected on account of the non-employment of the additional establishment referred to in paragraph 39 of the last budget report embodied in G.O., No. 247 M., dated 27th January 1898, as the system of flushing drains has not yet been taken on hand for various difficulties.

18. *Water-supply Establishment.*—A saving of Rs. 40 is effected on account of the deputation of the spring watchman to act as passport-issuing officer at the railway station during the greater portion of the year under report.

19. *Public Works Establishment.*—Rs. 70 is entered against Rs. 130 of the budget. The decrease is due to the non-entertainment of a substitute, during the absence, for a few months, of the Public Works maistri on other duty, since the works were not given on contract at the beginning of the year.

20. *Grant 3, Hospital Establishment.*—A saving of Rs. 60 has been effected under this item, as house-rent is not given to the hospital assistant, inasmuch as he is not living within 200 yards from the dispensary, as required under G.O., No. 154 L., dated 24th January 1898.

21. *Medicines and Supplies.*—Rs. 200 is entered against Rs. 250 of the budget, as the bill received from Messrs. Burgoyne, Burbidges and Co. amounted to £9 and odd only.

22. *Conservancy Establishment.*—Rs. 2,740 is entered against Rs. 2,890 of the budget. The decrease of Rs. 150 is due to the non-entertainment, for four or five months, of two scavengers newly sanctioned, as they were not available, and also to the non-employment of the night-soil cart-driver, as the night-soil is being removed by a contractor at a cheap rate.

23. *Other Charges, &c.*—Rs. 900 is entered against Rs. 1,330 of the budget. The decrease is due partly to the favourable rates offered by contractors for supplying conservancy carts and partly to the absence of any need for purchasing or hiring bullocks for night-soil carts, as a cart with bullocks and driver is supplied by a contractor on a monthly allowance.

24. *Epidemic Charges.*—Rs. 750, the budgeted amount, is entered in the revised estimate for the present, as Rs. 510, added to the closing balance to meet plague charges, as explained in paragraphs 14 to 16, will be transferred to this head when there is any need for it.

25. *Grant 4, Lighting—Contingencies.*—A saving of Rs. 220 has been effected under this item, as the additional provision of Rs. 120 made for twelve more lights in paragraph 51 of the last budget has not been utilized owing to the pressing unforeseen charges on account of plague. Further kerosine-oil was cheaper in the beginning of the year than last year.

26. *Avenue Establishment.*—A saving of Rs. 40 has been effected, since the services of one of the avenue coolies were temporarily dispensed with, as there was not sufficient work for him.

27. *Other Charges.*—Rs. 400 is entered against Rs. 500 of the budget. The decrease is due to less work given to printing press.

28. The other items call for no special remarks.

Budget Estimate for 1899-1900.

Receipts.

29. The receipts are estimated at Rs. 17,950 excluding the balance of Rupees 1,690 and the expenditure at Rs. 19,340, leaving a balance of Rs. 300 at the close of the year.

30. The receipts and charges of 1899-1900 are compared in the statement with the budget and the revised estimate of the current year and the actuals of 1897-98.

31. Except the items noted below, all other items require no explanation as they are based upon the revised estimate.

32. *Tax on Buildings.*—Rs. 4,250 is entered against Rs. 4,000 of the revised estimate. The increase is expected, as the tax is being revised, with a view to give effect to the revision from the budget year, as per instructions given in paragraph 3 of G.O., No. 247 M., dated 27th January 1898, and as reported in this office letter No. 161, dated 8th November 1898, in reference to G.O., No. 1810 M., dated 22nd October 1898.

33. *Tax on Lands.*—As this tax also is being revised, it is hoped that it will bring in an increase of Rs. 100 over the revised estimate.

34. *Tolls.*—Rs. 2,500 is entered against Rs. 2,300 of the revised estimate and Rs. 2,500 of the last budget. The Council expect the increase, as the year, owing to the fall of good rains, will be more favourable.

35. *Fees from Educational Institutions.*—Rs. 1,470 is entered against Rs. 1,400 of the revised estimate, as provided in the budget sent by the Educational authorities.

36. *Warrant Fees.*—Rs. 200 is entered in the budget against Rs. 100 of the revised estimate. The increase is expected, as the issue of more warrants, for which the levy of fees under section 104 is imperative, is necessary to clear off the outstanding arrears.

37. *Fines under the Municipal and other Acts.*—Rs. 300 is entered against Rupees 200 of the revised estimate and Rs. 400 of the last budget. The Council thinks that the fines will come to this amount.

38. *Grants from Government—Municipal Schools.*—Rs. 110 is entered against Rs. 60 of the revised estimate. The increase is due to the receipt of half grant, viz., Rs. 55 from Provincial funds, as provided in the educational budget forwarded by the Director of Public Instruction, since it is proposed to employ the gymnastic instructor attached to the middle school, as common gymnastic instructor for all the schools from the next official year.

Expenditure.

39. *Grant 1, Public Works.*—A provision of Rs. 1,300 is made for the following works as per details given in Statement II-A :—

	Rs.
New Works—Communications	100
Repairs—Communications	1,100
Buildings	100
Total ..	1,300

As the District Collector, with reference to G.O., No. 1054, dated 14th November 1898, wanted in his letter, No. 334, dated 23rd November 1898, that liberal provision for plague expenditure should be made in the current budget, the Council, in its meeting held on 26th November 1898, resolved to provide Rs. 4,270 under plague expenditure by curtailing, to the most possible extent, the expenditure under Grant 1 and by reducing the expenditure in certain items under Grants 3 and 4 (*vide* resolution copy enclosed).

Hence no provision could possibly be made under New Works—Buildings for want of funds.

40. *Drainage Establishment.*—A full year's provision is made under this head as sanctioned by Government in the last budget, with the hope of making arrangements for sewage system from April next.

41. *Public Works Establishment.*—The Council have resolved to give an increase of Re. 1 to Public Works maistry in consideration of his long and good service; hence an increase of Rs. 10 over the last budget.

42. *Grant 2, Education—Salary-result System Establishment—Fixed Payments.*—Rs. 2,130 is entered against Rs. 2,180 of the last budget. Although the pay of the gymnastic instructor has been transferred to (7) Miscellaneous—(*b*) (i) Common Gymnasium establishment, as stated in paragraph 38 *supra*, this amount has been entered on account of the increase of Rs. 2, 2½ and 1 sanctioned by the Council to the head-master, first assistant and third assistant of the middle school, respectively, so that the long cry of the teaching staff of the inadequacy of their pay and the consequent giving up of the appointment may be removed and that the teachers may work with satisfaction.

43. *Grant 3, Hospital Establishment.*—No provision is made for house-rent for the hospital assistant for reasons stated in paragraph 20. Provision for constructing quarters for the hospital assistant, as suggested by the divisional officer in his endorsement on the last administration report, is also not made in the present state of the finance.

44. *Medicines and Supplies.*—Rs. 100 is entered against Rs. 200 of the revised estimate. As the supply of medicines recently received from Messrs. Burgoyne, Burbidges & Co. is not likely to be exhausted and will be sufficient for a greater portion of the budget year, less provision is made and savings effected to meet plague charges, as resolved by the Council in its meeting held on 26th November 1898.

45. (*a*) *Vaccination Establishment.*—An increase of Rs. 10 is made against the revised estimate, as the pay of the vaccinator is raised by Re. 1 for the improvement shown by him, especially under infantile vaccination.

46. *Registration.*—The increase of Rs. 10 under this item is due to the raising of the pay of the registrar by Re. 1, as an incentive for further good work.

47. *Conservancy, &c., Establishment.*—The additional establishment proposed in paragraph 47 of the last budget, having been employed now, except one driver for the night-soil cart, full provision is made in the current budget with the hope of employing the driver for the night-soil cart also from April next.

The increase over the last budget is due to the raising of horse allowance of the sanitary inspector by Rs. 2, as it has been found that the present allowance is not sufficient to maintain a horse.

48. *Other Charges, &c.*—Rs. 1,000 is entered against Rs. 900 of the revised estimate. The increase is due to the intended purchase or hiring of bullocks for the night-soil and sewage carts.

49. *Epidemic Disease Charges.*—Rs. 4,270 is entered against Rs. 750 of the budget and revised estimates, for reasons stated in paragraph 39 *supra*. Of this, Rs. 3,550 is for the maintenance of the plague establishments, as detailed in the manuscript statement attached to Grant 3 of Statement II-B, and Rs. 720 for contingencies, such as petty construction and repairs, bedding and clothing, medicines, &c.

50. *Grant 4, Avenue Establishments.*—For reasons stated in paragraph 26 *supra*, the Council have provided during the budget year only for one avenue cooly.

51. *Grant 5, Office Establishment.*—Rs. 930 is entered against Rs. 880 of the revised estimate. The increase is due to the raising of the pay of the office manager and the accountant by Rs. 2½ and Rs. 2 respectively. This the Council have sanctioned in consideration of their long service and good work, as testified to by the reports of the auditors for the past four years. The management of tolls departmentally and the duties connected with plague have increased the office work considerably and these subordinates have been ungrudgingly doing it without the help of any extra hand. It is a great pity that these men, though they fully deserve encouragement, should have

been so unfortunate as not to get it at the hands of Government for the last four years. When the good work of a subordinate is not substantially recognized, his heart breaks down and he cannot be expected to work with zeal and energy. It is therefore highly recommended that the Government will, this time at least, favourably consider their case and grant them the increase they deserve ere long.

52. The necessary proposition statement regarding the changes in the establishment under Grants 1 to 5 is herewith submitted. Plague establishment is omitted in this, as it is subject to frequent changes according to circumstances.

53. The Council trust and request that the increase of pay recommended under Grants 1, 2, 3 and 5, for reasons stated in paragraphs 41, 42, 45, 46, 47 and 51, will meet with the kind approval of Government.

54. *Note.*—As per instructions contained in G.O., Mis. No. 2075 M., dated 6th December 1898, received in this office on 14th December 1898, Rs. 510 is not included in the revised estimate under epidemic charges, but added to the closing balance of 1898–99, with the object of utilizing the required amount when the necessity arises, and further it is so done with a view to meet the large provision of Rs. 4,270 made in the current budget for epidemic charges against Rs. 750, without applying for loan from Government, as originally proposed by the Council when submitting the plague budget for 1899–1900 to the Collector, and to keep up the closing balance of 1899–1900, instead of showing a *minus* one in the account.

The Council requests that the Government will be pleased to approve of this.

The budget, as amended by the Council, in its meeting held on 15th December 1898 (resolution copy enclosed), is finally passed.

No. 16.

Forwarded.

(Signed) A. C. DUTT,
Ag. Sub-Collector.

Dis. No. 56-D—Eng.

Forwarded.

2. The amount provided by the Municipality on account of plague expenditure is Rs. 4,272, whereas the budget estimate passed by Government in the Financial Department is Rs. 1,236 (*vide* G.O., No. 1259, Financial, dated 28th December 1898). As plague has since broken out in Vellore, which is very near Gudiyáttam, in an epidemic form, the provision made by the Municipality may stand.

CHITTOOR,
25*th January* 1899.

(Signed) J. K. BATTEN,
Acting Collector.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 5th January 1899, No. 102.

Referring to the educational portion of the budget estimate of the Gudiyáttam Municipality for 1899–1900, I have the honour to state that the allotments proposed under the several heads may be accepted. The net expenditure proposed under Grant 2 is Rs. 1,760 (3,340 — 1,580), or about 12·4 per cent. of the estimated income of the Municipality from taxation and markets.

From Surgeon-General C. SIBTHORPE, C.B., F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 10th January 1899, No. 11.

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

2. The Municipality should take early steps for the construction of quarters for the hospital assistant.

From Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., I.M.S., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 4th February 1899, No. 390-S.

I have the honour to offer the following remarks on the vaccine and conservancy portions of the Gudiyáttam Municipal budget for 1899–1900:—

(1) The Council's proposal to increase the salary of its vaccinator and the registrar of births and deaths by Re. 1 each does not commend itself to me; as these members of the Municipal executive were allowed enhanced pay only recently (in April last) and as their work in the past year has not shown any material improvement on that of its predecessor.

(2) It is proposed to raise the horse allowance of the sanitary inspector from Rs. 7 to Rs. 9, as against Rs. 15 fixed by Government for this purpose. A pony being necessary, there can be no doubt the allowance should be as a minimum Rs. 15. So fully was this fact realized by a former sanitary inspector, that he resigned his appointment on finding that the Council gave insufficient pony allowance, whilst requiring him nevertheless to maintain a pony.

(3) The allotment for conservancy is 47·0 per cent. of the estimated current receipts, but about 50 per cent. of this is reserved for expenditure on plague preventive measures. No extracts from statements II-A and II-B have accompanied the budget. In the absence of the latter, I cannot say whether my advice to strengthen the scavenging staff contained in my letter reviewing the current year's budget has received any consideration at the hands of the Council.

ORDER—No. 367 M., dated 15th March 1899.

The estimated receipts and charges of the Gudiyáttam 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	393	1,340	950	2,220
Tax on Arts	3,091	3,500	3,200	3,200
,, Buildings and Lands	4,127	4,300	4,350	4,700
,, Vehicles and Animals	700	750	750	750
,, Carts	602	700	700	700
Tolls	2,566	2,500	2,470	2,670
Realizations under Special Acts	50	..	50	..
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	156	130	185	160
Conservancy Receipts	21	30	250	200
Fees and Revenue from Educational Institutions	1,385	1,470	1,460	1,470
,, ,, Medical Institutions	..	..	5	..
Income from Markets and Slaughter-houses	2,937	2,930	2,670	2,670
License Fees	63	100	100	100
Other Fees	76	170	180	280
Fines under Municipal and other Acts	267	400	200	300
Grants and Contributions from Government	48	60	60	110
,, ,, Local Boards	450	450	450	450
Recoveries for services to Private Individuals	218	350	350	350
Miscellaneous	1	10	10	10
Loans	..	..	3,000	..
Advances Recovered	7	..	..	..
Total	16,768	17,850	20,380	18,120
Grand Total	17,161	19,190	21,330	20,340

—	Actuals, 1897-98.	Budget estimate, 1898-99.	Revised estimate, 1898-99.	Budget estimate, 1899-1900.
Charges.	RS.	RS.	RS.	RS.
GRANT 1—				
New Works—				
Communications	61	100	100	100
Buildings	543	1,040	700	..
Water-supply	94	..	..	..
Miscellaneous Public Improvements	1	..	..	..
Repairs—				
Communications	986	1,200	1,230	1,100
Buildings	258	130	30	100
Drainage	120	200	120	200
Water-supply	243	280	240	280
Establishment	132	130	70	130
Tools and Plant and other Stores	4	10	..	..
Total ..	2,442	3,090	2,390	1,910
GRANT 2—				
Training Schools	7	..	10	..
Municipal Schools—				
On the Salary-result System	2,832	2,930	2,910	2,810
Grants-in-aid—				
Fixed and Result Grants	85	100	100	100
Inspection	61	60	70	60
Miscellaneous	165	180	180	300
Total ..	3,150	3,270	3,270	3,270
GRANT 3—				
Hospitals and Dispensaries	1,173	1,340	1,120	1,120
Contributions	143	70	70	70
Vaccination	272	280	280	280
Registration of Births and Deaths	143	140	140	140
Conservancy, Road-cleaning and Road-watering	4,729	5,140	7,280	8,440
Total ..	6,460	7,070	8,980	10,050
GRANT 4—				
Lighting	1,073	1,220	1,000	1,000
Markets and Slaughter-houses	79	80	80	80
Avenues	84	90	50	40
Public Garden, Survey of Land, Fire and other Charges	403	560	920	460
Total ..	1,639	1,950	2,050	1,580
GRANT 5—				
Supervision and Management	2,403	2,410	2,420	2,410
Advances Recoverable	119	..	..	1
Grand Total ..	16,213	17,790	19,110	19,220
Balance ..	948	1,400	2,220	1,120

REVISED ESTIMATE FOR 1898–99.

2. The current receipts and charges are now estimated at Rs. 17,380 and Rupees 16,470, respectively, against Rs. 17,850 and Rs. 17,790 anticipated in the sanctioned budget. A decrease in the receipts occurs chiefly under the tax on arts, income from markets and fines, being partly met by an increase under sale-proceeds of night-soil, while the decrease in the charges appears mainly under Grants 1 and 3. The collections under the principal taxes during the first eight months of the year were again very unsatisfactory, and give evidence of neglect. Credit will be taken for a loan of Rs. 3,000 from Imperial funds in order to enable the Municipal Council to provide sufficient funds for plague expenditure. The abolition of the post of one of the avenue coolies, referred to in paragraph 26 of the Chairman's letter, is approved. With reference to G.O., No. 130, Financial, dated 21st January 1899, communicated with G.O., No. 473 L., dated 7th February 1899, the allotment for epidemic charges will be raised from Rs. 750 to Rs. 3,390. The balance to be carried forward to the ensuing year's budget will then be Rs. 2,220.

BUDGET ESTIMATE FOR 1899–1900.

3. *Receipts.*—The receipts for the ensuing year are put down at Rs. 18,120 against Rs. 20,380 in the revised estimate, the decrease appearing chiefly under loans.

4. *Charges.*—(1) The probable charges are entered as Rs. 19,340 against the revised estimate of Rs. 19,110, an increase which occurs mainly under Grant 3 being partly counterbalanced by a decrease under Grants 1 and 4.

(2) *Grant 1.*—The increase of Re. 1 in the salary of the Public Works maistry, proposed in paragraph 41 of the Chairman's letter, will be disallowed as it does not appear to be necessary.

(3) *Grant 2.*—In the present state of the Council's finances, the proposed increases in the salaries of the teachers of the middle school cannot be approved.

(4) *Grant 3.*—With reference to the Sanitary Commissioner's remarks in paragraph 1 (1) of his letter read above, the increase of Re. 1 each in the salaries of the vaccinator and the registrar of births and deaths, proposed in paragraphs 45 and 46 of the Chairman's letter, will be disallowed; but the increase of Rs. 2 in the horse allowance of the sanitary inspector is sanctioned. The attention of the Municipal Council is drawn to the observations of the Sanitary Commissioner in paragraph 1 (2) of his letter read above, and that of the Chairman to the omission pointed out by him in paragraph 1 (3). In the circumstances stated in paragraph 2 of the Collector's endorsement, the provision of Rs. 4,270 for epidemic charges, as against Rs. 1,720, (not Rs. 1,236 as stated by the Collector) which the Council should provide in accordance with the estimates approved in G.O., No. 1259, Financial, dated 28th December 1898, communicated with G.O., No. 44 L., dated 11th January 1899, will be allowed to stand.

(5) *Grant 5.*—For want of funds, the proposed increases of Rs. 2–8–0 and Rs. 2, respectively, in the salaries of the office manager and the accountant will be disallowed. With reference to G.O., No. 2250 L., dated 25th November 1898, the contribution for the central office establishments will be raised from Rs. 130 to Rs. 156 or Rs. 160 in round figures.

5. As revised by Government, the budget closes with a balance of Rs. 1,120 or 6·2 per cent. of the estimated receipts.

(True Extract.)

for *Secretary to Government.*

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

Ed. A. F. Eccleston.

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

Recd.	1899.	*Enclosures*
Regd.		*Spare copies*

G.O., No. 367 M., 15th March 1899.

MARCH.

Municipal Budget.

Reviewing the Gudiyáttam — for 1899–1900.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From SAIYID ADAM SÁHIB, Chairman, Municipal Council, Gudiyáttam, to the Secretary to Government, Local and Municipal Department (through the Divisional Officer, Vellore), dated 15th December 1898, Cur. No. 491.

I have the honour to submit herewith the budget estimate of receipts and charges of the Gudiyáttam Municipality for the year 1899–1900, as required by section 251 of the District Municipalities Act IV of 1884, as amended by Act III of 1897.

REVISED ESTIMATE FOR 1898–99.

Receipts.

2. The receipts, including the opening balance brought forward from the accounts of 1897–98, amount to Rs. 18,160, and the expenditure being fixed at Rs. 16,470, the balance at the close of the current year will be Rs. 1,690, which will be the opening balance for 1899–1900.

3. Explanations for variations between the revised estimate and the budget for 1898–99 are given in column 7 of Statement VI, revised estimate.

4. *Tax on Arts.*—Rs. 3,300 was originally fixed by the Chairman against Rupees 3,500 of the budget, and Rs. 3,200 is entered in the revised estimate. The decrease of Rs. 200 in the original demand against the budget is due to the unfavourable season and that of Rs. 100 in the revised estimate is on account of reduction likely to be made by the Council on appeal.

5. *Tax on Lands.*—Rs. 376–0–9 is the original demand as assessed by the Chairman, both for the cultivable and the vacant lands, against Rs. 300 of the budget, and Rs. 350 is entered in the revised estimate. The increase over the budget is due to all lands lying waste last year having been brought under cultivation this year, and the small decrease in the revised estimate is on account of probable reductions on appeal.

6. *Income from Tolls.*—Rs. 2,300 is entered against Rs. 2,500 of the budget. The decrease is attributed to the unfavourable season and the consequent reduction in traffic.

7. *Fees under Act II of 1888.*—Rs. 50 is entered under this item as some circus players happened to visit this place and give performance here. This was unforeseen at the time of budget.

8. *Sale-proceeds of old Materials.*—Rs. 70 is entered against Rs. 20 of the budget. The increase is on account of the large sale of empty dealwood boxes, &c.

9. *Sale-proceeds of Night-soil, Street-refuse, &c.*—Rs. 250 is entered against Rs. 30 of the budget. The increase is due to the keen competition at the time of letting on contract the supply of conservancy carts, and to the great demand for night-soil after the recent rains.

10. *Fees from Educational Institutions.*—The decrease of Rs. 70 in the revised estimate over the budget is anticipated, as the strength of the middle school and also of some of the primary schools has dwindled down.

11. *Income from Markets.*—Rs. 2,370 is entered against Rs. 2,630 of the budget. The decrease is due to the absence of keen competition at the time of lease.

12. *Fines under Municipal and other Acts.*—Rs. 200 is entered against Rs. 400 of the budget. The decrease is expected, as the amount of fines for the past eight months was only Rs. 89–1–6.

13. The other items of receipts, being more or less the same as the budget figures, call for no special remarks.

Expenditure.

14. *Grant 1, New Works—(b) Buildings.*—Out of Rs. 1,040 provided in the budget, Rs. 700 is entered in the revised estimate, as Rs. 340 has been transferred to the closing balance, to meet, as stated in this office letter to Government, No. 405, dated 7th November 1898, in reference to G.O., No. 2031 L., dated 22nd October 1898, all unforeseen expenditure on plague.

15. (2) *Repairs—(a) Communications.*—Rs. 1,130 is entered against Rs. 1,200 of the budget, for reasons stated in paragraph 14 *supra.*

16. *Repairs—(b) Buildings.*—Only Rs. 30 is entered against Rs. 130 for the above-said reason.

Rs. 510, the savings effected as stated in paragraphs 14, 15 and 16, has been deducted from the amount shown in column 6 of Statement VI, as it has been added to the closing balance.

17. *Establishment for Flushing Drains, &c.*—A saving of Rs. 80 is effected on account of the non-employment of the additional establishment referred to in paragraph 39 of the last budget report embodied in G.O., No. 247 M., dated 27th January 1898, as the system of flushing drains has not yet been taken on hand for various difficulties.

18. *Water-supply Establishment.*—A saving of Rs. 40 is effected on account of the deputation of the spring watchman to act as passport-issuing officer at the railway station during the greater portion of the year under report.

19. *Public Works Establishment.*—Rs. 70 is entered against Rs. 130 of the budget. The decrease is due to the non-entertainment of a substitute during the absence, for a few months, of the Public Works maistri on other duty, since the works were not given on contract at the beginning of the year.

20. *Grant 3, Hospital Establishment.*—A saving of Rs. 60 has been effected under this item, as house-rent is not given to the hospital assistant, inasmuch as he is not living within 200 yards from the dispensary, as required under G.O., No. 154 L., dated 24th January 1898.

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24. *Epidemic Charges.*—Rs. 750, the budgeted amount, is entered in the revised estimate for the present, as Rs. 510, added to the closing balance to meet plague charges, as explained in paragraphs 14 to 16, will be transferred to this head when there is any need for it.

25. *Grant 4, Lighting—Contingencies.*—A saving of Rs. 220 has been effected under this item, as the additional provision of Rs. 120 made for twelve more lights in paragraph 51 of the last budget has not been utilized owing to the pressing unforeseen charges on account of plague. Further kerosine-oil was cheaper in the beginning of the year than last year.

26. *Avenue Establishment.*—A saving of Rs. 40 has been effected, since the services of one of the avenue coolies were temporarily dispensed with, as there was not sufficient work for him.

27. *Other Charges.*—Rs. 400 is entered against Rs. 500 of the budget. The decrease is due to less work given to printing press.

28. The other items call for no special remarks.

Budget Estimate for 1899–1900.

Receipts.

29. The receipts are estimated at Rs. 17,950 excluding the balance of Rupees 1,690 and the expenditure at Rs. 19,340, leaving a balance of Rs. 300 at the close of the year.

30. The receipts and charges of 1899–1900 are compared in the statement with the budget and the revised estimate of the current year and the actuals of 1897–98.

31. Except the items noted below, all other items require no explanation as they are based upon the revised estimate.

32. *Tax on Buildings.*—Rs. 4,250 is entered against Rs. 4,000 of the revised estimate. The increase is expected, as the tax is being revised, with a view to give effect to the revision from the budget year, as per instructions given in paragraph 3 of G.O., No. 247 M., dated 27th January 1898, and as reported in this office letter No. 161, dated 8th November 1898, in reference to G.O., No. 1810 M., dated 22nd October 1898.

33. *Tax on Lands.*—As this tax also is being revised, it is hoped that it will bring in an increase of Rs. 100 over the revised estimate.

34. *Tolls.*—Rs. 2,500 is entered against Rs. 2,300 of the revised estimate and Rs. 2,500 of the last budget. The Council expect the increase, as the year, owing to the fall of good rains, will be more favourable.

35. *Fees from Educational Institutions.*—Rs. 1,470 is entered against Rs. 1,400 of the revised estimate, as provided in the budget sent by the Educational authorities.

36. *Warrant Fees.*—Rs. 200 is entered in the budget against Rs. 100 of the revised estimate. The increase is expected, as the issue of more warrants, for which the levy of fees under section 104 is imperative, is necessary to clear off the outstanding arrears.

37. *Fines under the Municipal and other Acts.*—Rs. 300 is entered against Rupees 200 of the revised estimate and Rs. 400 of the last budget. The Council thinks that the fines will come to this amount.

38. *Grants from Government—Municipal Schools.*—Rs. 110 is entered against Rs. 60 of the revised estimate. The increase is due to the receipt of half grant, viz., Rs. 55 from Provincial funds, as provided in the educational budget forwarded by the Director of Public Instruction, since it is proposed to employ the gymnastic instructor attached to the middle school, as common gymnastic instructor for all the schools from the next official year.

Expenditure.

39. *Grant 1, Public Works.*—A provision of Rs. 1,300 is made for the following works as per details given in Statement II-A:—

	Rs.
New Works—Communications	100
Repairs—Communications	1,100
Buildings	100
Total ..	1,300

As the District Collector, with reference to G.O., No. 1054, dated 14th November 1898, wanted in his letter, No. 334, dated 23rd November 1898, that liberal provision for plague expenditure should be made in the current budget, the Council, in its meeting held on 26th November 1898, resolved to provide Rs. 4,270 under plague expenditure by curtailing, to the most possible extent, the expenditure under Grant 1 and by reducing the expenditure in certain items under Grants 3 and 4 (*vide* resolution copy enclosed).

Hence no provision could possibly be made under New Works—Buildings for want of funds.

40. *Drainage Establishment.*—A full year's provision is made under this head as sanctioned by Government in the last budget, with the hope of making arrangements for sewage system from April next.

41. *Public Works Establishment.*—The Council have resolved to give an increase of Re. 1 to Public Works maistry in consideration of his long and good service; hence an increase of Rs. 10 over the last budget.

42. *Grant 2, Education—Salary-result System Establishment—Fixed Payments.*—Rs. 2,130 is entered against Rs. 2,180 of the last budget. Although the pay of the gymnastic instructor has been transferred to (7) Miscellaneous—(*b*) (i) Common Gymnasium establishment, as stated in paragraph 38 *supra*, this amount has been entered on account of the increase of Rs. 2, 2½ and 1 sanctioned by the Council to the head-master, first assistant and third assistant of the middle school, respectively, so that the long cry of the teaching staff of the inadequacy of their pay and the consequent giving up of the appointment may be removed and that the teachers may work with satisfaction.

43. *Grant 3, Hospital Establishment.*—No provision is made for house-rent for the hospital assistant for reasons stated in paragraph 20. Provision for constructing quarters for the hospital assistant, as suggested by the divisional officer in his endorsement on the last administration report, is also not made in the present state of the finance.

44. *Medicines and Supplies.*—Rs. 100 is entered against Rs. 200 of the revised estimate. As the supply of medicines recently received from Messrs. Burgoyne, Burbidges & Co. is not likely to be exhausted and will be sufficient for a greater portion of the budget year, less provision is made and savings effected to meet plague charges, as resolved by the Council in its meeting held on 26th November 1898.

45. (*a*) *Vaccination Establishment.*—An increase of Rs. 10 is made against the revised estimate, as the pay of the vaccinator is raised by Re. 1 for the improvement shown by him, especially under infantile vaccination.

46. *Registration.*—The increase of Rs. 10 under this item is due to the raising of the pay of the registrar by Re. 1, as an incentive for further good work.

47. *Conservancy, &c., Establishment.*—The additional establishment proposed in paragraph 47 of the last budget, having been employed now, except one driver for the night-soil cart, full provision is made in the current budget with the hope of employing the driver for the night-soil cart also from April next.

The increase over the last budget is due to the raising of horse allowance of the sanitary inspector by Rs. 2, as it has been found that the present allowance is not sufficient to maintain a horse.

48. *Other Charges, &c.*—Rs. 1,000 is entered against Rs. 900 of the revised estimate. The increase is due to the intended purchase or hiring of bullocks for the night-soil and sewage carts.

49. *Epidemic Disease Charges.*—Rs. 4,270 is entered against Rs. 750 of the budget and revised estimates, for reasons stated in paragraph 39 *supra*. Of this, Rs. 3,550 is for the maintenance of the plague establishments, as detailed in the manuscript statement attached to Grant 3 of Statement II-B, and Rs. 720 for contingencies, such as petty construction and repairs, bedding and clothing, medicines, &c.

50. *Grant 4, Avenue Establishments.*—For reasons stated in paragraph 26 *supra*, the Council have provided during the budget year only for one avenue cooly.

51. *Grant 5, Office Establishment.*—Rs. 930 is entered against Rs. 880 of the revised estimate. The increase is due to the raising of the pay of the office manager and the accountant by Rs. 2½ and Rs. 2 respectively. This the Council have sanctioned in consideration of their long service and good work, as testified to by the reports of the auditors for the past four years. The management of tolls departmentally and the duties connected with plague have increased the office work considerably and these subordinates have been ungrudgingly doing it without the help of any extra hand. It is a great pity that these men, though they fully deserve encouragement, should have

been so unfortunate as not to get it at the hands of Government for the last four years. When the good work of a subordinate is not substantially recognized, his heart breaks down and he cannot be expected to work with zeal and energy. It is therefore highly recommended that the Government will, this time at least, favourably consider their case and grant them the increase they deserve ere long.

52. The necessary proposition statement regarding the changes in the establishment under Grants 1 to 5 is herewith submitted. Plague establishment is omitted in this, as it is subject to frequent changes according to circumstances.

53. The Council trust and request that the increase of pay recommended under Grants 1, 2, 3 and 5, for reasons stated in paragraphs 41, 42, 45, 46, 47 and 51, will meet with the kind approval of Government.

54. *Note.*—As per instructions contained in G.O., Mis. No. 2075 M., dated 6th December 1898, received in this office on 14th December 1898, Rs. 510 is not included in the revised estimate under epidemic charges, but added to the closing balance of 1898–99, with the object of utilizing the required amount when the necessity arises, and further it is so done with a view to meet the large provision of Rs. 4,270 made in the current budget for epidemic charges against Rs. 750, without applying for loan from Government, as originally proposed by the Council when submitting the plague budget for 1899–1900 to the Collector, and to keep up the closing balance of 1899–1900, instead of showing a *minus* one in the account.

The Council requests that the Government will be pleased to approve of this.

The budget, as amended by the Council, in its meeting held on 15th December 1898 (resolution copy enclosed), is finally passed.

No. 16.

Forwarded.

(Signed) A. C. DUTT,
Ag. Sub-Collector.

Dis. No. 56-D—Eng.

Forwarded.

2. The amount provided by the Municipality on account of plague expenditure is Rs. 4,272, whereas the budget estimate passed by Government in the Financial Department is Rs. 1,236 (*vide* G.O., No. 1259, Financial, dated 28th December 1898). As plague has since broken out in Vellore, which is very near Gudiyáttam, in an epidemic form, the provision made by the Municipality may stand.

CHITTOOR,
25*th January* 1899.

(Signed) J. K. BATTEN,
Acting Collector.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 5th January 1899, No. 102.

Referring to the educational portion of the budget estimate of the Gudiyáttam Municipality for 1899–1900, I have the honour to state that the allotments proposed under the several heads may be accepted. The net expenditure proposed under Grant 2 is Rs. 1,760 (3,340 — 1,580), or about 12·4 per cent. of the estimated income of the Municipality from taxation and markets.

From Surgeon-General C. SIBTHORPE, C.B., F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 10th January 1899, No. 11.

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

2. The Municipality should take early steps for the construction of quarters for the hospital assistant.

From Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., I.M.S., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 4th February 1899, No. 390-S.

I have the honour to offer the following remarks on the vaccine and conservancy portions of the Gudiyáttam Municipal budget for 1899–1900:—

(1) The Council's proposal to increase the salary of its vaccinator and the registrar of births and deaths by Re. 1 each does not commend itself to me; as these members of the Municipal executive were allowed enhanced pay only recently (in April last) and as their work in the past year has not shown any material improvement on that of its predecessor.

(2) It is proposed to raise the horse allowance of the sanitary inspector from Rs. 7 to Rs. 9, as against Rs. 15 fixed by Government for this purpose. A pony being necessary, there can be no doubt the allowance should be as a minimum Rs. 15. So fully was this fact realized by a former sanitary inspector, that he resigned his appointment on finding that the Council gave insufficient pony allowance, whilst requiring him nevertheless to maintain a pony.

(3) The allotment for conservancy is 47·0 per cent. of the estimated current receipts, but about 50 per cent. of this is reserved for expenditure on plague preventive measures. No extracts from statements II-A and II-B have accompanied the budget. In the absence of the latter, I cannot say whether my advice to strengthen the scavenging staff contained in my letter reviewing the current year's budget has received any consideration at the hands of the Council.

ORDER—No. 367 M., dated 15th March 1899.

The estimated receipts and charges of the Gudiyáttam 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	393	1,340	950	2,220
Tax on Arts	3,094	3,500	3,200	3,200
,, Buildings and Lands	4,127	4,300	4,350	4,700
,, Vehicles and Animals	700	750	750	750
,, Carts	602	700	760	700
Tolls	2,566	2,500	2,470	2,670
Realizations under Special Acts	50	..	50	..
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	156	130	185	160
Conservancy Receipts	21	30	250	200
Fees and Revenue from Educational Institutions	1,385	1,470	1,400	1,470
,, ,, Medical Institutions	..	..	5	..
Income from Markets and Slaughter-houses	2,937	2,930	2,670	2,670
License Fees	63	100	100	100
Other Fees	76	170	180	280
Fines under Municipal and other Acts	267	400	200	300
Grants and Contributions from Government	48	60	60	110
,, ,, Local Boards	450	450	450	450
Recoveries for services to Private Individuals	218	350	350	350
Miscellaneous	1	10	10	10
Loans	..	..	3,000	..
Advances Recovered	7	..	..	..
Total	16,768	17,850	20,380	18,120
Grand Total	17,161	19,190	21,330	20,340

	Actuals, 1897-98.	Budget estimate, 1898-99.	Revised estimate, 1898-99.	Budget estimate, 1899-1900.
Charges.	Rs.	Rs.	Rs.	Rs.
GRANT 1—				
New Works—				
Communications	61	100	100	100
Buildings	543	1,040	700	..
Water-supply	94	..	..	..
Miscellaneous Public Improvements	1	..	..	..
Repairs—				
Communications	986	1,200	1,230	1,100
Buildings	258	130	30	100
Drainage	120	200	120	200
Water-supply	243	280	240	280
Establishment	132	130	70	130
Tools and Plant and other Stores	4	10	..	..
Total ..	2,442	3,090	2,390	1,910
GRANT 2—				
Training Schools	7	..	10	..
Municipal Schools—				
On the Salary-result System	2,832	2,930	2,910	2,810
Grants-in-aid—				
Fixed and Result Grants	85	100	100	100
Inspection	61	60	70	60
Miscellaneous	165	180	180	300
Total ..	3,150	3,270	3,270	3,270
GRANT 3—				
Hospitals and Dispensaries	1,173	1,340	1,120	1,120
Contributions	143	70	70	70
Vaccination	272	280	280	280
Registration of Births and Deaths	143	140	140	140
Conservancy, Road-cleaning and Road-watering	4,729	5,240	7,280	8,440
Total ..	6,460	7,070	8,980	10,050
GRANT 4—				
Lighting	1,073	1,220	1,000	1,000
Markets and Slaughter-houses	79	80	80	80
Avenues	84	90	50	40
Public Garden, Survey of Land, Fire and other Charges	403	560	920	460
Total ..	1,639	1,950	2,050	1,580
GRANT 5—				
Supervision and Management	2,403	2,410	2,420	2,410
Advances Recoverable	119	..	..	1
Grand Total ..	16,213	17,790	19,110	19,220
Balance ..	948	1,400	2,220	1,120

REVISED ESTIMATE FOR 1898–99.

2. The current receipts and charges are now estimated at Rs. 17,380 and Rupees 16,470, respectively, against Rs. 17,850 and Rs. 17,790 anticipated in the sanctioned budget. A decrease in the receipts occurs chiefly under the tax on arts, income from markets and fines, being partly met by an increase under sale-proceeds of night-soil, while the decrease in the charges appears mainly under Grants 1 and 3. The collections under the principal taxes during the first eight months of the year were again very unsatisfactory, and give evidence of neglect. Credit will be taken for a loan of Rs. 3,000 from Imperial funds in order to enable the Municipal Council to provide sufficient funds for plague expenditure. The abolition of the post of one of the avenue coolies, referred to in paragraph 26 of the Chairman's letter, is approved. With reference to G.O., No. 130, Financial, dated 21st January 1899, communicated with G.O., No. 73 L., dated 7th February 1899, the allotment for epidemic charges will be raised from Rs. 750 to Rs. 3,390. The balance to be carried forward to the ensuing year's budget will then be Rs. 2,220.

BUDGET ESTIMATE FOR 1899–1900.

3. *Receipts.*—The receipts for the ensuing year are put down at Rs. 18,120 against Rs. 20,380 in the revised estimate, the decrease appearing chiefly under loans.

4. *Charges.*—(1) The probable charges are entered as Rs. 19,340 against the revised estimate of Rs. 19,110, an increase which occurs mainly under Grant 3 being partly counterbalanced by a decrease under Grants 1 and 4.

(2) *Grant 1.*—The increase of Re. 1 in the salary of the Public Works maistry, proposed in paragraph 41 of the Chairman's letter, will be disallowed as it does not appear to be necessary.

(3) *Grant 2.*—In the present state of the Council's finances, the proposed increases in the salaries of the teachers of the middle school cannot be approved.

(4) *Grant 3.*—With reference to the Sanitary Commissioner's remarks in paragraph 1 (1) of his letter read above, the increase of Re. 1 each in the salaries of the vaccinator and the registrar of births and deaths, proposed in paragraphs 45 and 46 of the Chairman's letter, will be disallowed, but the increase of Rs. 2 in the horse allowance of the sanitary inspector is sanctioned. The attention of the Municipal Council is drawn to the observations of the Sanitary Commissioner in paragraph 1 (2) of his letter read above, and that of the Chairman to the omission pointed out by him in paragraph 1 (3). In the circumstances stated in paragraph 2 of the Collector's endorsement, the provision of Rs. 4,270 for epidemic charges, as against Rs. 1,720, (not Rs. 1,236 as stated by the Collector) which the Council should provide in accordance with the estimates approved in G.O., No. 1259, Financial, dated 28th December 1898, communicated with G.O., No. 44 L., dated 11th January 1899, will be allowed to stand.

(5) *Grant 5.*—For want of funds, the proposed increases of Rs. 2–8–0 and Rs. 2, respectively, in the salaries of the office manager and the accountant will be disallowed. With reference to G.O., No. 2250 L., dated 25th November 1898, the contribution for the central office establishments will be raised from Rs. 130 to Rs. 156 or Rs. 160 in round figures.

5. As revised by Government, the budget closes with a balance of Rs. 1,120 or 6·2 per cent. of the estimated receipts.

(True Extract.)

for *Secretary to Government.*

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

Exd. A. F. Eccleston.

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1899. *Enclosures*

Regd. } *Spare copies*

G.O., No. 367 M., 15th March 1899.

MARCH.

Municipal Budget.

Reviewing the Gudiyáttam — for 1899–1900.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From SAIYID ADAM SÁHIB, Chairman, Municipal Council, Gudiyáttam, to the Secretary to Government, Local and Municipal Department (through the Divisional Officer, Vellore), dated 15th December 1898, Cur. No. 491.

I have the honour to submit herewith the budget estimate of receipts and charges of the Gudiyáttam Municipality for the year 1899–1900, as required by section 251 of the District Municipalities Act IV of 1884, as amended by Act III of 1897.

REVISED ESTIMATE FOR 1898–99.

Receipts.

2. The receipts, including the opening balance brought forward from the accounts of 1897–98, amount to Rs. 18,160, and the expenditure being fixed at Rs. 16,470, the balance at the close of the current year will be Rs. 1,690, which will be the opening balance for 1899–1900.

3. Explanations for variations between the revised estimate and the budget for 1898–99 are given in column 7 of Statement VI, revised estimate.

4. *Tax on Arts.*—Rs. 3,300 was originally fixed by the Chairman against Rupees 3,500 of the budget, and Rs. 3,200 is entered in the revised estimate. The decrease of Rs. 200 in the original demand against the budget is due to the unfavourable season and that of Rs. 100 in the revised estimate is on account of reduction likely to be made by the Council on appeal.

5. *Tax on Lands.*—Rs. 376–0–9 is the original demand as assessed by the Chairman, both for the cultivable and the vacant lands, against Rs. 300 of the budget, and Rs. 350 is entered in the revised estimate. The increase over the budget is due to all lands lying waste last year having been brought under cultivation this year, and the small decrease in the revised estimate is on account of probable reductions on appeal.

6. *Income from Tolls.*—Rs. 2,300 is entered against Rs. 2,500 of the budget. The decrease is attributed to the unfavourable season and the consequent reduction in traffic.

7. *Fees under Act II of 1888.*—Rs. 50 is entered under this item as some circus players happened to visit this place and give performance here. This was unforeseen at the time of budget.

8. *Sale-proceeds of old Materials.*—Rs. 70 is entered against Rs. 20 of the budget. The increase is on account of the large sale of empty dealwood boxes, &c.

9. *Sale-proceeds of Night-soil, Street-refuse, &c.*—Rs. 250 is entered against Rs. 30 of the budget. The increase is due to the keen competition at the time of letting on contract the supply of conservancy carts, and to the great demand for night-soil after the recent rains.

10. *Fees from Educational Institutions.*—The decrease of Rs. 70 in the revised estimate over the budget is anticipated, as the strength of the middle school and also of some of the primary schools has dwindled down.

11. *Income from Markets.*—Rs. 2,370 is entered against Rs. 2,630 of the budget. The decrease is due to the absence of keen competition at the time of lease.

12. *Fines under Municipal and other Acts.*—Rs. 200 is entered against Rs. 400 of the budget. The decrease is expected, as the amount of fines for the past eight months was only Rs. 89–1–6.

13. The other items of receipts, being more or less the same as the budget figures, call for no special remarks.

Expenditure.

14. *Grant 1, New Works—(b) Buildings.*—Out of Rs. 1,040 provided in the budget, Rs. 700 is entered in the revised estimate, as Rs. 340 has been transferred to the closing balance, to meet, as stated in this office letter to Government, No. 405, dated 7th November 1898, in reference to G.O., No. 2031 L., dated 22nd October 1898, all unforeseen expenditure on plague.

15. (2) *Repairs—(a) Communications.*—Rs. 1,130 is entered against Rs. 1,200 of the budget, for reasons stated in paragraph 14 *supra*.

16. *Repairs—(b) Buildings.*—Only Rs. 30 is entered against Rs. 130 for the above-said reason.

Rs. 510, the savings effected as stated in paragraphs 14, 15 and 16, has been deducted from the amount shown in column 6 of Statement VI, as it has been added to the closing balance.

17. *Establishment for Flushing Drains, &c.*—A saving of Rs. 80 is effected on account of the non-employment of the additional establishment referred to in paragraph 39 of the last budget report embodied in G.O., No. 247 M., dated 27th January 1898, as the system of flushing drains has not yet been taken on hand for various difficulties.

18. *Water-supply Establishment.*—A saving of Rs. 40 is effected on account of the deputation of the spring watchman to act as passport-issuing officer at the railway station during the greater portion of the year under report.

19. *Public Works Establishment.*—Rs. 70 is entered against Rs. 130 of the budget. The decrease is due to the non-entertainment of a substitute, during the absence, for a few months, of the Public Works maistri on other duty, since the works were not given on contract at the beginning of the year.

20. *Grant 3, Hospital Establishment.*—A saving of Rs. 60 has been effected under this item, as house-rent is not given to the hospital assistant, inasmuch as he is not living within 200 yards from the dispensary, as required under G.O., No. 154 L., dated 24th January 1898.

21. *Medicines and Supplies.*—Rs. 200 is entered against Rs. 250 of the budget, as the bill received from Messrs. Burgoyne, Burbidges and Co. amounted to £9 and odd only.

22. *Conservancy Establishment.*—Rs. 2,740 is entered against Rs. 2,890 of the budget. The decrease of Rs. 150 is due to the non-entertainment, for four or five months, of two scavengers newly sanctioned, as they were not available, and also to the non-employment of the night-soil cart-driver, as the night-soil is being removed by a contractor at a cheap rate.

23. *Other Charges, &c.*—Rs. 900 is entered against Rs. 1,330 of the budget. The decrease is due partly to the favourable rates offered by contractors for supplying conservancy carts and partly to the absence of any need for purchasing or hiring bullocks for night-soil carts, as a cart with bullocks and driver is supplied by a contractor on a monthly allowance.

24. *Epidemic Charges.*—Rs. 750, the budgeted amount, is entered in the revised estimate for the present, as Rs. 510, added to the closing balance to meet plague charges, as explained in paragraphs 14 to 16, will be transferred to this head when there is any need for it.

25. *Grant 4, Lighting—Contingencies.*—A saving of Rs. 220 has been effected under this item, as the additional provision of Rs. 120 made for twelve more lights in paragraph 51 of the last budget has not been utilized owing to the pressing unforeseen charges on account of plague. Further kerosine-oil was cheaper in the beginning of the year than last year.

26. *Avenue Establishment.*—A saving of Rs. 40 has been effected, since the services of one of the avenue coolies were temporarily dispensed with, as there was not sufficient work for him.

27. *Other Charges.*—Rs. 400 is entered against Rs. 500 of the budget. The decrease is due to less work given to printing press.

28. The other items call for no special remarks.

BUDGET ESTIMATE FOR 1899–1900.

Receipts.

29. The receipts are estimated at Rs. 17,950 excluding the balance of Rupees 1,690 and the expenditure at Rs. 19,340, leaving a balance of Rs. 300 at the close of the year.

30. The receipts and charges of 1899–1900 are compared in the statement with the budget and the revised estimate of the current year and the actuals of 1897–98.

31. Except the items noted below, all other items require no explanation as they are based upon the revised estimate.

32. *Tax on Buildings.*—Rs. 4,250 is entered against Rs. 4,000 of the revised estimate. The increase is expected, as the tax is being revised, with a view to give effect to the revision from the budget year, as per instructions given in paragraph 3 of G.O., No. 247 M., dated 27th January 1898, and as reported in this office letter No. 161, dated 8th November 1898, in reference to G.O., No. 1810 M., dated 22nd October 1898.

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27. *Advances—Other.*—The whole of the allotment, viz., Rs. 2,30,730, kept in previous years at the disposal of the Public Works Department in charge of the Tirupati water-works, is expected to be recovered during the year by adjustment, inasmuch as the works will be finished within the year.

28. *New Works—Water-supply.*—The remarks in the previous paragraph apply to this also.

29. *Repairs—Communications.*—In consideration of the necessity to provide funds for plague expenditure and for the interest payable to Government on account of the loan taken from them for the Tirupati water-works, no more than Rs. 720 could be provided under this head, and even this amount comprises only the wages of the permanent gang coolies *minus* the wages of the maistry on Rs. 7 per mensem, whose services will be brought under reduction, the overseer himself being made to look after the permanent gang. The amount thus saved will be utilized towards purchase of materials, amounting on the whole to Rs. 310 in round figure.

30. *Water-supply.*—In the circumstances stated in paragraph 24 *supra*, the average cost of the establishment and maintenance of works as arrived at from the modified annual expenditure provided in the estimate for the water works, amounts to Rs. 205 per mensem. Setting aside Rs. 650 at the rate of Rs. 108 per mensem for the maintenance of works, the remaining amount has been proposed to be utilized for the cost of establishment required for the supervision of the water works. Accordingly, the following out-door staff is proposed, as it is found most requisite and necessary provision made for five months :—

One head work superintendent on Rs. 8 per mensem.
One reservoir and delivery pipe superintendent on Rs. 10 per mensem.
One assistant reservoir and delivery pipe superintendent on Rs. 8 per mensem.
One overseer on Rs. 30 per mensem.
One plumber on Rs. 10 per mensem.
Three watchmen, at Rs. 7 each, to examine pipes, hydrants, &c.

As the introduction of the water-supply into this town naturally increases the work of the office establishment to an appreciable extent in the preparation of bills and in the maintenance of accounts and correspondence relating to them, and as the present staff is inadequate to meet this additional contingency, the Council proposes the entertainment from this allotment of one shroff on Rs. 10, the same being debitable to Grant 5, "Office establishment." Necessary provision for five months has been made under that head.

31. *Municipal Schools on Salary-results System—Contingencies.*—No provision is made for furniture to any of the schools, as there is no demand for the same at present.

32. *Salary Grants.*—One of the teachers of the H.L.G. high school, Tirupati, was recommended to be aided in the sum of Rs. 2-5-4 per mensem from the 13th July 1898 and the same sanctioned in December last; hence the increase.

33. A local man who has qualified himself for giving instruction in gymnastics has been entertained for the Municipal schools and necessary provision has consequently been made for the whole year.

34. *Vaccine Contingencies.*—The supply of lymph from the Mysore Government vaccine institute has reduced the expenditure under this head considerably; hence the small provision.

35. *Conservancy—Other Charges.*—The usual provision of Rs. 180, as in last year, has been made for the year under report. Under the present state of the finances, the Council is unable to acquire the land of one Beekivadu which is occupied, for latrines and cart-stand. The proposal is, therefore, deferred for next year.

36. *Cholera Charges.*—In consideration of the importation of plague into the district of late and of the consequent apprehension of the danger of an outbreak of the disease into this town also and of the instructions as well from the Collector that a liberal sum should be allotted in the budget for the purpose, the Council could not allot any amount less than Rs. 3,250 for plague charges. Rs. 250 have also been made for cholera expenses.

been so unfortunate as not to get it at the hands of Government for the last four years. When the good work of a subordinate is not substantially recognized, his heart breaks down and he cannot be expected to work with zeal and energy. It is therefore highly recommended that the Government will, this time at least, favourably consider their case and grant them the increase they deserve ere long.

52. The necessary proposition statement regarding the changes in the establishment under Grants 1 to 5 is herewith submitted. Plague establishment is omitted in this, as it is subject to frequent changes according to circumstances.

53. The Council trust and request that the increase of pay recommended under Grants 1, 2, 3 and 5, for reasons stated in paragraphs 41, 42, 45, 46, 47 and 51, will meet with the kind approval of Government.

54. *Note.*—As per instructions contained in G.O., Mis. No. 2075 M., dated 6th December 1898, received in this office on 14th December 1898, Rs. 510 is not included in the revised estimate under epidemic charges, but added to the closing balance of 1898–99, with the object of utilizing the required amount when the necessity arises, and further it is so done with a view to meet the large provision of Rs. 4,270 made in the current budget for epidemic charges against Rs. 750, without applying for loan from Government, as originally proposed by the Council when submitting the plague budget for 1899–1900 to the Collector, and to keep up the closing balance of 1899–1900, instead of showing a *minus* one in the account.

The Council requests that the Government will be pleased to approve of this.

The budget, as amended by the Council, in its meeting held on 15th December 1898 (resolution copy enclosed), is finally passed.

No. 16.

Forwarded.

(Signed) A. C. DUTT,
Ag. Sub-Collector.

Dis. No. 56-D—Eng.

Forwarded.

2. The amount provided by the Municipality on account of plague expenditure is Rs. 4,272, whereas the budget estimate passed by Government in the Financial Department is Rs. 1,236 (*vide* G.O., No. 1259, Financial, dated 28th December 1898). As plague has since broken out in Vellore, which is very near Gudiyáttam, in an epidemic form, the provision made by the Municipality may stand.

CHITTOOR,
25*th January* 1899.

(Signed) J. K. BATTEN,
Acting Collector.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 5th January 1899, No. 102.

Referring to the educational portion of the budget estimate of the Gudiyáttam Municipality for 1899–1900, I have the honour to state that the allotments proposed under the several heads may be accepted. The net expenditure proposed under Grant 2 is Rs. 1,760 (3,340 — 1,580), or about 12·4 per cent. of the estimated income of the Municipality from taxation and markets.

From Surgeon-General C. SIBTHORPE, C.B., F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 10th January 1899, No. 11.

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

2. The Municipality should take early steps for the construction of quarters for the hospital assistant.

From Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., I.M.S., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 4th February 1899, No. 390-S.

I have the honour to offer the following remarks on the vaccine and conservancy portions of the Gudiyáttam Municipal budget for 1899–1900:—

(1) The Council's proposal to increase the salary of its vaccinator and the registrar of births and deaths by Re. 1 each does not commend itself to me; as these members of the Municipal executive were allowed enhanced pay only recently (in April last) and as their work in the past year has not shown any material improvement on that of its predecessor.

(2) It is proposed to raise the horse allowance of the sanitary inspector from Rs. 7 to Rs. 9, as against Rs. 15 fixed by Government for this purpose. A pony being necessary, there can be no doubt the allowance should be as a minimum Rs. 15. So fully was this fact realized by a former sanitary inspector, that he resigned his appointment on finding that the Council gave insufficient pony allowance, whilst requiring him nevertheless to maintain a pony.

(3) The allotment for conservancy is 47·0 per cent. of the estimated current receipts, but about 50 per cent. of this is reserved for expenditure on plague preventive measures. No extracts from statements II-A and II-B have accompanied the budget. In the absence of the latter, I cannot say whether my advice to strengthen the scavenging staff contained in my letter reviewing the current year's budget has received any consideration at the hands of the Council.

ORDER—No. 367 M., dated 15th March 1899.

The estimated receipts and charges of the Gudiyáttam 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	393	1,340	950	2,220
Tax on Arts	3,094	3,500	3,200	3,200
,, Buildings and Lands	4,127	4,300	4,350	4,700
,, Vehicles and Animals	602	700	750	750
,, Carts	2,566	2,500	2,470	2,670
Tolls	50	..	50	..
Realizations under Special Acts	156	130	185	160
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	21	30	250	200
Conservancy Receipts	1,385	1,470	1,460	1,470
Fees and Revenue from Educational Institutions	..	..	5	..
,, ,, Medical Institutions	2,937	2,930	2,670	2,670
Income from Markets and Slaughter-houses	63	100	100	100
License Fees	76	170	180	280
Other Fees	267	400	200	300
Fines under Municipal and other Acts	48	60	60	110
Grants and Contributions from Government	450	450	450	450
,, ,, Local Boards	218	350	350	350
Recoveries for services to Private Individuals	1	10	10	10
Miscellaneous	..	..	3,000	..
Loans	7	..	..	..
Advances Recovered	..	..	..	..
Total	16,768	17,850	20,380	18,120
Grand Total	17,161	19,190	21,330	20,340

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	61	100	100	100
Buildings	543	1,040	700	..
Water-supply	94	..	..	..
Miscellaneous Public Improvements	1	..	..	..
Repairs—				
Communications	986	1,200	1,230	1,100
Buildings	258	130	30	100
Drainage	120	200	120	200
Water-supply	243	280	240	280
Establishment	132	130	70	130
Tools and Plant and other Stores	4	10	..	..
Total ..	2,442	3,090	2,390	1,910
GRANT 2—				
Training Schools	7	..	10	..
Municipal Schools—				
On the Salary-result System	2,832	2,930	2,910	2,810
Grants-in-aid—				
Fixed and Result Grants	85	100	100	100
Inspection	61	60	70	60
Miscellaneous	165	180	180	300
Total ..	3,150	3,270	3,270	3,270
GRANT 3—				
Hospitals and Dispensaries	1,173	1,340	1,120	1,120
Contributions	143	70	70	70
Vaccination	272	280	280	280
Registration of Births and Deaths	143	140	140	140
Conservancy, Road-cleaning and Road-watering	4,729	5,240	7,280	8,440
Total ..	6,460	7,070	8,980	10,050
GRANT 4—				
Lighting	1,073	1,220	1,000	1,000
Markets and Slaughter-houses	79	80	80	80
Avenues	84	90	50	40
Public Garden, Survey of Land, Fire and other Charges	403	560	920	460
Total ..	1,639	1,950	2,050	1,580
GRANT 5—				
Supervision and Management	2,403	2,410	2,420	2,410
Advances Recoverable	119	..	..	1
Grand Total ..	16,213	17,790	19,110	19,220
Balance ..	948	1,400	2,220	1,120

REVISED ESTIMATE FOR 1898–99.

2. The current receipts and charges are now estimated at Rs. 17,380 and Rupees 16,470, respectively, against Rs. 17,850 and Rs. 17,790 anticipated in the sanctioned budget. A decrease in the receipts occurs chiefly under the tax on arts, income from markets and fines, being partly met by an increase under sale-proceeds of night-soil, while the decrease in the charges appears mainly under Grants 1 and 3. The collections under the principal taxes during the first eight months of the year were again very unsatisfactory, and give evidence of neglect. Credit will be taken for a loan of Rs. 3,000 from Imperial funds in order to enable the Municipal Council to provide sufficient funds for plague expenditure. The abolition of the post of one of the avenue coolies, referred to in paragraph 26 of the Chairman's letter, is approved. With reference to G.O., No. 130, Financial, dated 21st January 1899, communicated with G.O., No. 73 L., dated 7th February 1899, the allotment for epidemic charges will be raised from Rs. 750 to Rs. 3,390. The balance to be carried forward to the ensuing year's budget will then be Rs. 2,220.

BUDGET ESTIMATE FOR 1899–1900.

3. *Receipts.*—The receipts for the ensuing year are put down at Rs. 18,120 against Rs. 20,380 in the revised estimate, the decrease appearing chiefly under loans.

4. *Charges.*—(1) The probable charges are entered as Rs. 19,340 against the revised estimate of Rs. 19,110, an increase which occurs mainly under Grant 3 being partly counterbalanced by a decrease under Grants 1 and 4.

(2) *Grant 1.*—The increase of Re. 1 in the salary of the Public Works maistry, proposed in paragraph 41 of the Chairman's letter, will be disallowed as it does not appear to be necessary.

(3) *Grant 2.*—In the present state of the Council's finances, the proposed increases in the salaries of the teachers of the middle school cannot be approved.

(4) *Grant 3.*—With reference to the Sanitary Commissioner's remarks in paragraph 1 (1) of his letter read above, the increase of Re. 1 each in the salaries of the vaccinator and the registrar of births and deaths, proposed in paragraphs 45 and 46 of the Chairman's letter, will be disallowed, but the increase of Rs. 2 in the horse allowance of the sanitary inspector is sanctioned. The attention of the Municipal Council is drawn to the observations of the Sanitary Commissioner in paragraph 1 (2) of his letter read above, and that of the Chairman to the omission pointed out by him in paragraph 1 (3). In the circumstances stated in paragraph 2 of the Collector's endorsement, the provision of Rs. 4,270 for epidemic charges, as against Rs. 1,720, (not Rs. 1,236 as stated by the Collector) which the Council should provide in accordance with the estimates approved in G.O., No. 1259, Financial, dated 28th December 1898, communicated with G.O., No. 44 L., dated 11th January 1899, will be allowed to stand.

(5) *Grant 5.*—For want of funds, the proposed increases of Rs. 2–8–0 and Rs. 2, respectively, in the salaries of the office manager and the accountant will be disallowed. With reference to G.O., No. 2250 L., dated 25th November 1898, the contribution for the central office establishments will be raised from Rs. 130 to Rs. 156 or Rs. 160 in round figures.

5. As revised by Government, the budget closes with a balance of Rs. 1,120 or 6·2 per cent. of the estimated receipts.

(True Extract.)

for *Secretary to Government.*

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

Exd. A. F. Eccleston.

Gudiyattam Mf Budget for 1899-1900.

LOCAL AND MUNICIPAL DEPARTMENT.

38

Papers to be read in Proceedings :—

Current No. 3211 of 1899, dated from the Chief

Current No. of 189 , dated from the D.P.I

Current No. of 189 , dated from the Surveyor General

Current No. 4384 of 1899 , dated from the Sanitary Commr.

Order. No. 367 M 8 (5)3/99

The estimated receipts and charges of the Gudiyattam 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	
	Rs.	Rs.	Rs.	Rs.	
Receipts.					
Balance brought forward	393	1340	950	1690	2220
Tax on Arts	3094	3500	3200	3200	
Tax on Buildings and Lands	4127	4300	4350	4700	
Water and drainage Tax on Buildings and Lands ..	"	"	"	"	
Tax on Vehicles and Animals	700	750	750	750	
Tax on Carts	602	700	700	700	
Tax on Private Menial and Domestic Male Servants ..	"	"	2670	"	
Tolls	2566	2500	~~2300~~	~~2500~~	2670
Realizations under Special Acts	50	"	50	"	
Rent of Lands, Buildings, &c., and sale proceeds of Lands, &c.	156	130	185	160	
Conservancy Receipts	21	30	250	200	
Fees and Revenue from Educational Institutions ..	1385	1470	1400	1470	
Do. from Medical Institutions	"	"	5	"	
Income from Markets and Slaughter-houses	2937	2930	2670	2670	
License fees	63	100	100	100	
Other fees	76	170	180	280	
Fines under Municipal and other Acts	267	400	200	300	
Interest on Investments and premium on Loans ..	"	"	"	"	
Grants and Contributions from Government	48	60	60	110	
Do. from Local Boards	450	450	450	450	
Do. from other bodies	"	"	"	"	
Recoveries for services to private individuals	218	350	350	350	
Miscellaneous	1	10	10	10	
Loans	"	"	3000	"	
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	"	"	"	"	
Advances Recovered	7	"	"	"	
Total ..	16.768	17.850	~~17.210~~ 20380	17950	18120
Grand Total ..	17.161	19.190	~~18.160~~ 21330	19.640	20340

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	61	100	100	100	
Buildings	543	1040	700	"	
Drainage	"	"	"	"	
Water-supply	94	"	"	"	
Miscellaneous Public Improvements	1	"	"	"	
Repairs—					
Communications	986	1200	1130	1100	
Buildings	258	130	30	100	
Drainage	120	200	120	200	
Water-supply	243	280	240	280	
Miscellaneous Public Improvements	"	"	"	"	
Establishment	132	130	70	~~140~~	130
Tools and Plant and other Stores	4	10	"	"	
Contributions for Public Works	"	"	"	"	
Total	2442	3090	2890	~~1920~~	1910
Grant 2.					
Training Schools	7	"	10	"	
Municipal Schools—					
(*a*) On the Salary System	2832	2930	2910	~~2980~~	2810
(*b*) On the Salary Result System					
Grants-in-Aid—					
(*a*) Salary Grants	85	100	100	100	
(*b*) Result Grants					
(*c*) Building, Furniture, &c., grants	61	60	70	60	
Inspection	165	180	180	300	
Miscellaneous					
Total	3150	3270	3270	~~3340~~	3270
Grant 3.					
Hospitals and Dispensaries	1173	1340	1210	1120	
Contributions	143	70	70	70	
Vaccination	272	280	280	290	280
Registration of Births and Deaths	128	140	140	150	140
Conservancy, Road-cleaning and Road-watering	4729	5240	~~6440~~ 8980	8440	
Total	6460	7070	~~8440~~ 8980	10070	
Grant 4.					
Lighting	1073	1220	1000	1000	
Markets and Slaughter-houses	79	80	80	80	
Choultries	"	"	"	"	
Traveller's Bungalows	"	"	"	"	
Avenues	84	90	50	40	
Public Garden, Survey of Land, Fire and other Charges.	403	560	920	460	
Total	1639	1950	2050	1580	
Grant 5.					
Supervision and management	2403	2410	2420	2480	
Repayment of Debt	"	"	"	"	
Interest on Loan	119	"	"	"	
Advances Recoverable	"	"	"	"	
Refunds	"	"	"	"	
Discount	"	"	"	"	
Pensions and Gratuities	"	"	"	"	
Investments	"	"	"	"	
Grand Total	16,213	17,790	~~16,470~~ 19140	~~19340~~	19220
Balance	948	1400	~~1690~~ 2220	200 -20	1120

17161 19190 21330 19320

Tax on arts. 14.9 p.c.
Building. 33.8 "
lands. nil

1 Credit will be taken for a loan of Rs 3,000 from Imperial funds in order to enable the Municipal Council to provide sufficient funds for plague expenditure.

Revised Estimate for 1898-99.

2. The current receipts and charges are now estimated at Rs 17380 and Rs 16470 respectively against Rs 17850 and Rs 17790 anticipated in the sanctioned budget. A decrease in the receipts occurs chiefly under the tax on arts, income from markets and fines being partly met by an increase under sale proceeds of night soil, while the decrease in the charges appears mainly under grants 1 and 3. The collections under the principal taxes during the first eight months of the year were again very unsatisfactory. This shows want of system. The abolition of the post of one of the avenue coolies referred to in para. 26 of the Chairman's letter is approved. With reference to G.O. No. ~~1709~~ 130 Financial dated ~~18th December 1898~~ 21st January 1899 communicated with G.O. No. 273 L dated 7th February 1899, the allotment for epidemic charges will be raised from Rs 750 to Rs 3390. The balance to be carried forward to the ensuing year's budget will then be Rs 2220.

Budget Estimate for 1899-1900.

3. Receipts. The receipts for the ensuing year are put down at Rs 18120 against Rs 20330 in the revised estimate, the decrease appearing chiefly under loans. ~~the tax on buildings and lands and tolls.~~

4. Charges. (1) The probable charges are entered as Rs 19340 against the revised estimate of Rs 19140, an increase which

which occurs mainly under grant 3, being partly counterbalanced by a decrease under grants 1 and 4.

(2) Grant. 1. The increase of ~~—~~ one rupee in the salary of the Public Works maistry, proposed in para. 41 of the Chairman's letter, will be disallowed as it does not appear to be necessary.

(3) Grant 2. In the present state of the Council's finances, the proposed increases in the salaries of the teachers of the middle school cannot be approved.

(4) Grant 3. With reference to the Sanitary Commissioner's remarks in para. 1 (1) of his letter read above, the increase of one rupee each in the salaries of the vaccinator and the registrar of births and deaths, proposed in paras 45 and 46 of the Chairman's letter, will be disallowed, but the increase of Rs 2 in the horse allowance of the Sanitary Inspector is sanctioned. The attention of the Municipal Council is drawn to the observations of the Sanitary Commissioner in para. 1 (2) of his letter read above, and that of the Chairman to the ~~to the~~ omission pointed out by him in para. 1 (3). In the circumstances stated in para. 2 of the Collector's endorsement, the provision of Rs 4270 for epidemic charges, ~~will be fixed at Rs 3500~~ as against Rs 1720 (not Rs 1230 as stated by the Collector) which the Council should provide in accordance with the estimates approved in G.O. No. 1259 Financial dated 28th December 1898, communicated with G. O. No. 44 L dated 11th January 1899, will be allowed to stand.

(5) Grant 5. For want of funds, the proposed increases of Rs 2½ and 2 respectively

in

Para. 51.

in the salaries of the office manager and the accountant will be disallowed. With reference to G.O. No. 2250 L, dated 25th November 1898, the contribution for the central office establishments will be raised from Rs 130 to Rs 156 or Rs 160 in round figures.

5. As revised by Government, the budget closes with a balance of Rs ~~2110~~ 1120 or ~~6.1~~ 6.2 per cent of the estimated receipts.

To The Financial department for counter-initials with reference to the portion marked blue in para 2 of the draft order.

V.R. 18/2/99

To

The Chairman, Municipal Council, Gudiyattam.
" Collector of North Arcot
" President Dist. Bd
" Accountant General
" Director of Public Instruction
" Surgeon General
" Sanitary Bd Commr
" Registrar of Births
Financial Deptt
Editors Table

Draft 20/3/99

Financial Department

Note

With reference to G.O. No. 130 Fin[l] dated 21[st] January 1895 & G.O No. 1209 Fin[l] dated 28[th] December 1898, the L. & M. department has provided in the Gudiyattum Municipal budget Rs 3390 and Rs 4270 for the current and ensuing years respectively on account of plague.

It is proposed to meet the expenditure for the current year in both by taking credit for a loan of Rs 3000 from Imperial funds.

22.2.95.

To the C.S.

Intd. that the issue of this order might be deferred until India sanctions the loans to local bodies ~~to the Local bodies~~ in the current year. This it should do at not distant date as it has had the application with it for about a fortnight & was furnished with further information & telegram

Rec[d] 27/2/95

G.O. 367 dt 15/3/95

last mark

Civil
2v 241

7/6/15

L. Mco

Gudeijatan Mo. 321-M

1410
750.
660

COLLECTOR
17 JAN 1939

Ex A

Budget Statement

of the

Gudeijatan Municipality

for 1899-1900.

1
321/M/99

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of ~~Chingleput~~ during the official year 1899-900.

	Budget 1899-900		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		1690 - -	950 - -	1340 - -	392 15 2
b. Endowments					
c. Water-tax Fund					
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	3200 - -		3200 - -	3500 - -	3094 5 3
b. Tax on buildings (section 63) ..	4250 - -		4000 - -	4000 - -	3890 6 6
c. Tax on lands (section 63)	450 - -		350 - -	300 - -	236 8 1
d. Water-tax on buildings and lands (section 75)					
e. Tax on vehicles with springs and palanquins (section 77)	150 - -		150 - -	150 - -	155 - -
f. Tax on animals (section 77) ..	600 - -		600 - -	600 - -	545 - -
g. Tax on carts and other vehicles without springs (section 85) ..	700 - -		700 - -	700 - -	601 8 -
Tolls (section 91)—					
Gross receipts .. 3330-0-0	2500 - -		2300 - -	2500 - -	2566 7 2
Less Local Fund share .. 830-0-0					
i. Penalties on account of—					
i. Tax on arts					
ii. Tax on buildings					
iii. Tax on lands					
iv. Water-tax on buildings and lands					
v. Tax on vehicles, &c.					
vi. Tax on animals					
vii. Tax on carts, &c.					
viii. Evasion of tolls		11850 - -			
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds					
b. Ferry rents					
c. Fees under Act II of 1888 ..	- - -		50 - -	- - -	50 - -
Carried forward ..		11850 - -	11350 - -	11750 - -	11139 3 -

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Gudiyatam during the official year 1899-900—*cont.*

—	Budget 1899-900 Details of Minor Heads.	Budget 1899-900 Totals of Major Heads.	Revised Budget Estimate for 1898-99.	Budget Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		11850 - -	11850 - -	11750 - -	11139 3 -
4. Revenue derived from Municipal property and powers apart from taxation—					
a. i. Rent of lands					
ii. Rent of buildings					
iii. Avenue receipts	100 - -		100 - - ✓	100 - -	148 3 9 ✓
iv. Fees from Traveller's Bungalows					
b. i. Sale-proceeds of lands and buildings					
ii. Produce of lands, gardens, &c.	10 - -		15 - - ✓	10 - -	- - -
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	50 - -		70 - - ✓	20 - -	7 6 3 ✓
c. Conservancy receipts— Sale-proceeds of night-soil, street refuse, &c.	200 - -		+ 250 - - ✓	30 - -	20 11 6 ✓
d. i. Fees from educational institutions	1470 - -		1400 - - ✓	1470 - -	1383 14 9 ✓
ii. Other revenue from educational institutions	- - -		- - -	- - -	1 - - ✓
e. i. Sale-proceeds and composition fees of medicines	- - -		5 - - ✓	- - -	- - -
ii. Other Hospital receipts ..					
f. i. Income from markets	2370 - - ✓		- 2370 - - ✓	2630 - -	2660 11 1 ✓
ii. ,, slaughter-houses..	300 - - ✓		300 - - ✓	300 - -	276 2 4 ✓
g. Other fees— i. Distraint fees	30 - - ✓		20 - - ✓	20 - -	7 8 - ✓
ii. License fees	100 - - ✓		100 - - ✓	100 - -	63 5 6 ✓
iii. Cartstand fees	50 - - ✓		60 - - ✓	50 - -	30 14 - ✓
iv. ~~Other fees~~ Warrant fees	200 - -		100 - - ✓	100 - -	37 10 - ✓
h. Fines under Municipal and other Acts	300 - -		- 200 - - ✓	400 - -	267 - - ✓
i. Interest on investments—					
i. General, including choultries					
ii. Educational					
iii. Medical		5180 - - ✓			
j. Premium on loans					
Carried forward ..		17030 - -	16340 - -	16980 - -	16043 10 2

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Gudiyatam during the official year 1899-900—*cont.*

—	Budget 1899-900 Details of Minor Heads.	Budget 1899-900 Totals of Major Heads.	Revised Budget Estimate for 1898-99.	Budget Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		17030 - -	16340 - -	16980 - -	16043 10 2
5. Grants and contributions—					
a. From Government—					
i. Education—					
Normal stipends					
Buildings					
Municipal Schools	110 - -		60 - - ✓	60 - -	48 1 - ✓
Other purposes					
ii. Medical					
iii. Other purposes—					
Communications					
Water-supply					
Drainage					
Sanitation					
Other purposes					
b. From Local Boards—					
i. Education					
ii. Medical	450 - -		450 - - ✓	450 - -	450 - - ✓
iii. Other purposes					
c. Other grants and contributions—					
i. Education					
ii. Medical					
iii. Other purposes		560 - - ✓			
6. Miscellaneous—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging	350 - - ✓		350 - - ✓	350 - -	218 4 - ✓
ii. Other purposes					
b. Other items—					
i. Fishery rents					
ii. Refunds of Expenditure of previous year	10 - -		10 - - ✓	10 - -	- - 4 7 ✓
iii. Fee for numbering carts, &c.					
iv. Other items		360 - - ✓			
Carried forward ..		17950 - -	17210 - -	17850 - -	16760 13 9

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Gudijatam during the official year 1899-900—*cont.*

	Budget 1899-900.		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 ..		17950 - -	17210 - -	17850 - -	16760 13 9
7. EXTRAORDINARY AND DEBT—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.					
b. Loans—					
i. From Government ..					
ii. In the market from private individuals					
c. Realizations of Sinking fund for repayment of loans.					
d. Advances—					
i. Permanent	- - -		- - -	- - -	7 - -
ii. Others					
Total Receipts ..		17950 - - / 1890	17210 - - / 950	17850 - -	16767 13 9
Grand Total ..		19640 - -	18160 - -	19190 - -	17160 12 11

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 5 per cent. and tax on lands at 5 per cent. of ~~rent value~~ gross income annas 3 for every 80 square yards ~~unoccupied lands~~
3. Water-tax on buildings and lands is levied at ~~—~~ per cent.
4. Tax on vehicles and animals is levied at ~~per annum~~ full the maximum rates.
5. Tax on carts, &c., is levied at Rs. 3 per cart. per annum.
6. Tolls are levied at ~~half~~ the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. ~~for~~ 1165 / 22-11-86; 408 / 10-4-87; 1512 / 28-1-90; 1840 / 6-12-90; 261 / 27-2-93 & 1098 / 21-8-93
8. The house-tax registers were last revised in the official year 95-96 and the land tax registers in the official year 96-97
9. Total extent of land assessed is 276 acres 33 cents.
10. The mode of estimating the annual rental of houses and lands is as follows :—

The annual rental of houses is estimated on the probable amount that may be realized, if the houses are not actually let on rent. In fixing such annual rents due consideration is given to the importance of locality of houses in which they are situated and the materials with which they are built.

In the cases of assessed lands the estimated value of the gross produce after deducting the cultivation expenses is taken as the annual rental. In the cases of lands unoccupied by houses the tax of 3 pies on every 80 sq. yards is charged.

STATEMENT I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act V of 1884 for the official year 1899-900.

Name of Institution.	Amount of Funded Capital.	Opening Balance.	Interest, Produce of Land, or Rent of buildings.	Appropriation from Capital for Expenditure.	Private Contributions and Donations.	Sale of Medicines or Sundry Property.	Total (Columns 4—7).	CONTRIBUTION FROM: Local Funds.	CONTRIBUTION FROM: Provincial Funds.	Total Receipts (Columns 3, 8 and 9).	Appropriation from Municipal Funds (Column 16 minus Column 10).	Invested.	Current Charges.	Total (Statement II).	Allotted for Public Works (Statement II-A).	Total Charges (Column 14 plus Column 15).	Closing Balance (Column 10 minus Column 16).	REMARKS.
1	2	3	4	5	6	7	8	9		10	11	12	13	14	15	16	17	18
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Municipal Middle school	9-11-12		5-0-0			10 6 0	10 6 5			10 6 5 - 0 - 0			1355-0-0 / 70-0-0 / 225-0-0	1360-0-0		1360-0-0		He entries in this column differ from those in columns I & II as the figures appertaining to middle school alone are entered for the purpose of this statement

Statement II.—Expenditure from the Municipal Fund of the Town of Gundiyatam for the official year 1899-900.

—	Budget 1899-900. Details of Minor Heads.	Budget 1899-900. Totals of Major Heads.	Revised Budget Estimate for 1898-99.	Budget Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
1	2	3	4	5	6

	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.					
GRANT 1.—(*Public Works*)—																				
1. New Works—																				
a. Communications	100	-	-	✓			100	-	-	✓	100	-	-	61	-	-	✓			
b. Buildings	-	-	-				700	-	-	✓	1040	-	-	542	13	7	✓			
c. Drainage						✓														
d. Water-supply	-	-	-				-	-	-		-	-	-	93	11	3	✓			
(e) Miscellaneous	-	-	-	780	-	-	-	-	-		-	-	-	1	4	-	✓			
2. Repairs—																				
a. Communications	1100	-	-	✓			1130	-	-	✓	1200	-	-	985	8	11	✓			
b. Buildings	100	-	-	✓			30	-	-	✓	180	-	-	258	1	11	✓			
c. Drainage—																				
i. Repairs to works																				
ii. Establishment for flushing drains, &c.	200	-	-	✓			120	-	-	✓	200	-	-	120	-	-	✓			
d. Water-supply—																				
i. Repairs to works, machinery, &c.	-	-	-	✓			-	-	-		-	-	-	25	-	-	✓			
ii. Establishment	270	-	-	✓	✓		240	-	-	✓	270	-	-	281	7	6	✓			
iii. Contingencies	10	-	-	1680	-	-	-	-	-		10	-	-	9	9	3	✓			
3. Establishment	140	-	-	140	-	-	70	-	-	✓	130	-	-	131	10	4	✓			
4. Tools and Plant and other stores.											10	-	-	4	5	-	✓			
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 ..				1920	-	-	2390	-	-		3090	-	-	2441	12	9				
GRANT 2.—(*Education*)—																				
1. Training Schools—																				
a. Contributions to Local Boards ..																				
b. Stipends to Normal students ..	-	-	-				10	-	-	✓	-	-	-	7	-	-	✓			
2. Municipal Schools—																				
i. On Salary System—																				
a. Establishment										✓							✓			
b. Contingencies																				
Carried forward ..				-	-	-	10	-	-		-	-	-	7	-	-				

Statement II.—Expenditure from the Municipal Fund of the Town of Gundiyatam for the official year 1899-900 cont.

—	Budget 1899-900 Details of Minor Heads.	Budget 1899-900 Totals of Major Heads.	Revised Budget Estimate for 1898-99.	Budget Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
1	2	3	4	5	6

	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.					
Brought forward ..	-	-	-	-	-	-	10	-	-	-	-	-	7	-	-	✓				
GRANT 2.—(*Education*)—cont.																				
ii. On Salary-Results System—																				
a. Fixed Payments	2130	-	-	✓			2160	-	-	✓	2180	-	-	2004	13	4	✓			
b. Result Grants	400	-	-		✓		400	-	-	✓	400	-	-	494	7	7	✓			
c. Contingencies	350	-	-	2880	-	-	350	-	-	✓	350	-	-	833	5	9	✓			
3. Salary Grants																				
4. Results Grants	100	-	-	100	-	-	100	-	-	✓	100	-	-	85	2	-	✓			
5. Combined Grants—																				
a. Fixed Payments																				
b. Result Grants																				
6. Inspection—																				
a. Contributions to Local Boards ..																				
b. Municipal Inspectors—																				
i. Establishment	60	-	-	✓			60	-	-	✓	60	-	-	60	-	-	✓			
ii. Contingencies	-	-	-	60	-	-	10	-	-	✓	-	-	-	-	11	10	✓			
7. Miscellaneous—																				
a. Building, furniture, &c., grants ..																				
b. Common gymnasium—																				
i. Establishment	120	-	-	✓			-	-	-		-	-	-	-	-	-				
ii. Contingencies																				
c. Common Drawing Master—																				
i. Establishment	180	-	-	✓			180	-	-	✓	180	-	-	165	-	-	✓			
ii. Contingencies					✓															
d. Other items				300	-	✗			✗								✗			
Total, Grant 2 ..				3340	-	-	3270	-	-	3270	-	-	3150	8	6					
GRANT 3.—(*Sanitation and Medical Services*).																				
1. Hospitals and Dispensaries—																				
a. Establishment	920	-	-	✓			910	-	-	✓	970	-	-	846	6	2	✓			
b. Medicines and Supplies	100	-	-				200	-	-	✓	250	-	-	234	6	3	✓			
c. Diet of Patients																				
d. Sundries and Contingencies ..	100	-	-				100	-	-	✓	120	-	-	87	9	2	✓			
e. Contributions to ~~Local Boards~~ Committee of Duffrin fund &c., &c., &c. ..	-	-	-		✓		-	-	-		-	-	-	5	-	-	✓			
				1120	-	✓			✓											
Carried forward ..				1120	-	-	1210	-	-	1340	-	-	1173	4	7					

Statement II.—Expenditure from the Municipal Fund of the Town of Ajmer for the official year 1899-900—*cont.*

—	Budget 1899-900. Details of Minor Heads.	Budget 1899-900. Totals of Major Heads.	Revised Budget. Estimate for 1898-99.	Revised Budget. Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		1120 - -	1210 - -	1340 - -	1173 4 7
GRANT 3.—(*Sanitation and Medical Services*)—cont.					
2. *a.* Contributions to Provincial Funds for—					
i. Medical College	20 - -		20 - -	20 - -	78 - -
ii. Sanitary Inspection ..	40 - -		40 - -	40 - -	48 - -
iii. Medical Reserve staff ..	10 - -		10 - -	10 - -	17 - -
iv. Cutlers' Establishment ..					
b. Contributions to Local Boards, &c., for—					
i. Medical Schools					
ii. Reserve staff					
&c., &c., &c. ..					
c. Other contributions		70 - -			
3. Vaccination—					
a. Establishment	140 - -		130 - -	130 - -	120 - -
b. Contingencies	150 - -		150 - -	150 - -	152 6 1
c. Contributions to Local Boards ..		290 - -			
4. Registration of Births and Deaths—					
a. Establishment	145 - -		130 - -	130 - -	120 - -
b. Contingencies	5 - -	150 - -	10 - -	10 - -	22 7 -
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	2930 - -		2740 - -	2890 - -	2593 14 6
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	1000 - -		900 - -	1330 - -	1064 1 9
b. Private scavenging—					
i. Establishment	240 - -		240 - -	240 - -	228 5 4
ii. Contingencies, such as cost of scavenging carts, &c.	- - -		- - -	20 - -	- - -
c. Cholera charges Epidemic Charges	4270 - -		750 - -	750 - -	842 1 4
d. Contingencies	- - -		10 - -	10 - -	- - -
&c., &c., &c. ..		8440 - -			
Total, Grant 3 ..		10070 - -	6340 - -	7070 - -	6459 8 7

Statement II.—Expenditure from the Municipal Fund of the Town of Ajmer for the official year 1899-900—*cont.*

—	Budget 1899-900. Details of Minor Heads.	Budget 1899-900. Totals of Major Heads.	Revised Budget. Estimate for 1898-99.	Revised Budget. Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*).					
1. Lighting—					
a. Establishment	500 - -		500 - -	500 - -	479 4 7
b. Contingencies	500 - -	1000 - -	500 - -	720 - -	594 - 1
2. i. Markets—					
a. Establishment	50 - -		50 - -	50 - -	47 10 10
b. Contingencies	- - -		- - -	- - -	- 13 10
ii. Slaughter-houses—					
a. Establishment	30 - -		30 - -	30 - -	30 - -
b. Contingencies	- - -	80 - -	- - -	- - -	- 1 6
3. Choultries—					
a. Establishment					
b. Contingencies					
c. Feeding Travellers					
4. Travellers' Bungalows—					
a. Establishment					
b. Contingencies					
5. Avenues—					
a. Establishment	40 - -		50 - -	85 - -	84 - -
b. Contingencies	- - -	40 - -	- - -	5 - -	- - -
6. Public Garden—					
a. Establishment	55 - -		55 - -	55 - -	54 - -
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	5 - -	60 - -	5 - -	5 - -	- - -
7. Survey of Land	- - -		460 - -	- - -	- - -
8. Fire—					
a. Establishment					
b. Purchase of fire-engine, buckets, repairs, &c.					
9. Other charges—					
i. Work done for private individuals other than private scavenging ..					
Carried forward ..		1180 - -	1650 - -	1450 - -	1289 14 10

Statement II.—Expenditure from the Municipal Fund of the Town of Gyandijatam for the official year 1899-900—*cont.*

	Budget 1899-900 Details of Minor Heads.	Budget 1899-900 Totals of Major Heads.	Revised Budget Estimate for 1898-99.	Budget Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		1180 - -	1650 - -	1450 - -	1289 14 10
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. OTHER CHARGES—cont.			520	60	54
ii. Rewards for destruction of wild animals and snakes					31 6 -
iii. Printing	400 - -		400 - -	500 - -	241 24
iv. Compensation for lands ..					
v. Other items		400 - -			76 9 8
Total, Grant 4 ..		1580 - -	2050 - -	1950 - -	1639 - 10
GRANT 5—					
a. General Establishment—					
i. Office Establishment	930 - -		880 - -	880 - -	868 4 8
ii. Inspection	240 - -		240 - -	240 - -	240 - -
b. Collection of Municipal Taxes—					
i. Establishment	250 - -		275 - -	250 - -	245 - -
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c.	80 - -		80 - -	80 - -	20 2 12
c. Collection of Tolls—					
i. Establishment	620 - -		610 - -	610 - -	447 5 9
ii. Contingencies	90 - -		100 - -	100 - -	104 3 5
d. Office contingencies other than (*b*) (ii)	90 - -		105 - -	120 - -	125 10 2
e. Contributions for Central office and Audit establishments	130 - -	2430 - -	130 - -	130 - -	170 - -
Total, Grant 5 ..		2430 - -	2420 - -	2410 - -	2403 4 -
REPAYMENT OF DEBT—					
a. Instalments paid during the year..					
b. Invested on account of Sinking Fund (Value of securities purchased)					
c. Charges of investment					
INTEREST—					
a. On account of last year					
b. On account of current years ..					

Statement II.—Expenditure from the Municipal Fund of the Town of Gyandijatam for the official year 1899-900—*cont.*

	Budget 1899-900 Details of Minor Heads.	Budget 1899-900 Totals of Major Heads.	Revised Budget Estimate for 1898-99.	Budget Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Advances recoverable—					
a. Permanent					
b. Others	- - -		- - -	- - -	118 9 6
Refunds of other than current collections ..					
Discount					
Pensions and gratuities					
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank					
Total Expenditure ..		19340 - -	16470 - -	17790 - -	16212 12 2
Balances—					
a. Municipal Fund		300 - -	1690 - -	1400 - -	948 - 9
b. Endowments					
c. Water-tax Fund					
Grand Total ..		19640 - -	18160 - -	19190 - -	17160 12 11

NOTE TO STATEMENT II.

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

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

1920 — 2390
3340 — 3270
10070 — 8340
1580 — 2050
2430 — 2420
19340 — 16470

Chairman

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

Part I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1899-900. allotment			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications								
1	Rough stone revetment								
2	in Appanadi Nullah	100-0-0	-	-	-	100	-	-	
3									
	Total ..	100-	-	-	-	100	-	-	
(b)	Buildings								
1									
2									
3									
	Total ..								

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

Part I.—New Works—*cont.*

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

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

Part II.—Repairs.

Number.	Project.	Grant.			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.
1	Palmanner road metalling	100	..					
2	Chittoor road metalling	75	..					Metalled or Gravelled } 19 7/32 ~~Unmetalled~~ 7
3	Bodipet road metalling	100	..					
4	Katpadi road do	200	..					
5	Mailpatti road do	25	..					Total mileage under maintenance.
6	Daily market road do	50	..					Metalled or Gravelled } 12 7/32 Unmetalled.
7	old Hospital road up to Taluk cutchery gate do	75	..					
8	Vurakathu metalling of gravel	25	..					
9	Kuppammanty do	30	..					
10	Irupapuram Kara Ammanai do	40	..					
11	Travellers Bungalow do	25	..					
12	Petal A. Nammuniyan do	50	..					
13	Pichanur Thaliyari do	50	..					
14	Taluk cutchery road do	25	..					
15	A. Munisawmy chetty do metalling	50	..					
16	Kinjimannan koil do gravelling	30	..					
17	Gopalapuram road do	50	..					
18	Appaenthi Pillay do metalling	50	..					
19	Kuttung Lakshmi	50	..					
	Total ..	1100	..					

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	Municipal office							
~~2~~	Building repair	100	..					
~~3~~								
	Total ..	100	..					

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

Part II.—Repairs—*cont.*

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

Statement II-B.—Details of Municipal Establishments.

——	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 1.—2. *c.* Drainage—							
Overseers							
Drain cleaners @ .5 Rs each	2	10	. .	✓	120	. .	
~~Sewage cart drivers at Rs 3-8-~~ each	2	7	. .	✓	77	. .	for 11 hours
Total ..					197	. .	✓
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
d. Water works—							
Overseers							
Watchmen	1	5	. .	✓	60	. .	
~~Spring Lifters @ 3-8-~~ Rs each	5	17	8	✓	210	. .	
Total ..					270	. .	✓
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. General—							
Overseers							
Maistries	1	11 12	. .	✓	144	. .	✓
Total ..					144	. .	✓
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 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—							
Middle school. Head master	1	27	.	.	324	.	.
1st asst master	1	20	.	.	240	.	.
2d do	1	15	.	.	180	.	.
3d do	1	13	.	.	156	.	.
4th do	1	9	.	.	108	.	.
Peon	1	4	.	.	48	.	.
Sweeper	1	.	8	.	6	.	.
Shalyatum Primary. Head master	1	8	.	.	96	.	.
1st asst master	1	7	.	.	84	.	.
Sweeper	1	.	6	.	4	8	.
Durmanpet Primary. Head master	1	7	.	.	84	.	.
1st asst master	1	6	.	.	72	.	.
Sweeper	1	.	6	.	4	8	.
Nellurpet Primary. Head master	1	7	.	.	84	.	.
1st asst master	1	6	.	.	72	.	.
Sweeper	1	.	4	.	3	.	.
Durmanpet Mahomedan. Head master	1	12	.	.	144	.	.
1st asst master	1	9	.	.	108	.	.
2d asst master	1	6	.	.	72	.	.
Sweeper	1	.	6	.	4	8	.
Shalyatum Mahm. Head master	1	7	.	.	84	.	.
Jogimiahum Panchamum. Asst master	1	6	.	.	72	.	.
Sweeper	1	.	2	.	1	8	.
Pichanur Primary. Asst master	1	6	.	.	72	.	.
Sweeper	1	.	4	.	3	.	.
Total ..					2127	.	.
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.*							
6. Inspection—							
Inspecting Schoolmaster	1	5	.	.	60	.	.
Total ..					60	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
7. *b.* Common Gymnastic Instructors	1	10	.	.	120	.	.
Total ..					120	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
c. Common Drawing Masters	1	15	.	.	180	.	.
Total ..					180	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 3.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries—							
Medical Subordinates ..2?.. class	1	39	6	.	472	8	.
" "							
Midwife	1	10	.	.	120	.	.
Clerk							
Compounder	1	15	.	.	180	.	.
Servants Peons	1	6	.	.	72	.	.
" Watchman	1	5	.	.	60	.	.
" Sweeper	1	1	.	.	12	.	.
Total ..					916	8	.
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		
GRANT 3.—Sanitation and Medical Services—*cont.*		Rs.	A.	P.	Rs.	A.	P.
3. Vaccination—							
Vaccinators	1	12	..		144	..	
Peons							
Total					144	..	
Deduct Fines and Stoppages							
Add arrears for last year paid this year							
Balance (Statement II)							
4. Registration—							
Registrars	1	12	..		144	..	
Peons							
Total					144	..	
Deduct Fines and Stoppages							
Add arrears for last year paid this year							
Balance (Statement II)							

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

——	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
GRANT 3.—Sanitation and Medical Services—*cont.*		Rs.	A.	P.	Rs.	A.	P.
5. *a.* "Conservancy, Road-cleaning and Road-watering"—							
Sanitary Inspectors	1	29	..		348	..	
Nuisance Inspectors @ Rs. each	5	30	..		360	..	
"							
"							
Maistries							
Scavengers @ Rs. 5	15	17			85	..	1020 ..
Sweepers @ Rs. 5	18	19			95	..	1140 ..
Night-soil cart driver	1	6	..		66	..	for 11 months
Total							2934 ..
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			
Scavengers .. @ 5 Rs each	4	20 ..	240 ..
Total ..			240 ..
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 Light & Pro Inspector	1	10 ..	120 ..
Masalchies .. at Rs 4-8-0 each	7	31 8	378 ..
Total ..			498 ..
Deduct Fines and Stoppages ..			
Add arrears for last year paid this year ..			
Balance (Statement II) ..			

24 (a)

Statement. II-B. Details of Municipal Establishments

/	No.	Salary per mensem	Salary per annum
	2	3	4
Grant III Sanitation and Medical Service			
5 (c) Cholera charges			
Plague Supervisor	1	125 ..	1500 ..
Plague Inspectors @ 10 Rs each	2	20 ..	240 ..
Divisional Inspector	1	25+15 ..	480 ..
Plague peons @ 5 Rs each	2	10 ..	120 ..
Segregation sheds watchman	1	5 ..	60 ..
Pass-port issuing officer	1	12 ..	144 ..
Ladies @ 7 Rs each	2	14 ..	168 ..
Matron	1	20 ..	240 ..
Nurses @ 12 Rs each	2	24 ..	288 ..
Ward attendants @ 8 Rs each	2	16 ..	192 ..
Compounder	1	10 ..	120 ..
Total			3552 ..

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 4.—LIGHTING AND MISCELLANEOUS MUNICIPAL PURPOSES—*cont.*							
2. i. MARKETS—							
Superintendents							
Servants .. Sweeper	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	1	2	8	.	30	.	.
Total ..					30	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. CHOULTRIES—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

——	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 4.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
Maty							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
5. Avenues—							
Servants	1	3	8		42		
	2 on 3½ each						
Total ..					42		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
6. Public Garden—							
Gardeners	1	4	8		54		
Total ..					54		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

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

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 5.—*a.* General Establishment—							
i. Office—							
Manager	1	32½35	..	✗	420	..	..
Clerks	1	15	..	✓	180	..	..
,, ...							
,, ...							
Accountants	1	15	17	..	✗ 204	..	..
Peons .one. at .6 Rs & .other at. 5 R	2	11	..	✓	132	..	..
Total ..					936	..	..
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Inspection—							
Chairman's salary or carriage allowance	1	20	..	✓	240	..	✓
Total ..					240	..	
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 5.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks							
Bill Collectors one at 11 Rs & other at. 10 Rs	2	21	..	✓	252	..	..
Peons							
Total ..					252	..	..
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
c. Collection of tolls—							
Inspectors	1	7	..	✓	84	..	✓
Gate-keepers							
at Railway gate @ 6 Rs each	2	10	..	✓	120	..	..
Katpadi	1	5 4	..	✓	63	..	..
Palmaner at 5¼ Rs each	2	10	8	✓	126	..	..
Senur	1	2	8	✓	30	..	..
Permanpet	1	6	..	✓	72	..	..
Alli	1	5	4	✓	63	..	..
Flat Roof	1	3	..	✓	36	..	..
Goodamgram	1	2	4	✓	27	..	..
Total ..					621	..	✓
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

STATEMENT IV-A.—*Municipality of* ~~Gudiyatam~~ Demand, Collection and Balance statement for the year 1899-900.

Current.

Tax.	Demand as originally assessed by the Chairman.			Remitted by the Council on appeal.			Demand as finally settled (column 2 *minus* column 3).			Collected.			Remitted on account of vacant houses, &c.			Written off as irrecoverable.			Balance (column 4 *minus* columns 5, 6 and 7).		
1	2			3			4			5			6			7			8		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Tax on arts, &c.	3200	-	-	-	-	-	3200	-	-	3000	-	-	-	-	-	-	-	-	200	-	-
2. Tax on buildings	4250	-	-	-	-	-	4250	-	-	4000	-	-	-	-	-	-	-	-	250	-	-
3. Tax on lands	450	-	-	-	-	-	450	-	-	400	-	-	-	-	-	-	-	-	50	-	-
4. Water-tax on buildings and lands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5. Tolls (gross receipts)	3330	-	-	-	-	-	3330	-	-	3330	-	-	-	-	-	-	-	-	-	-	-
6. Market rents	2370	-	-	-	-	-	2370	-	-	2370	-	-	-	-	-	-	-	-	-	-	-
7. Slaughter-house fees	300	-	-	-	-	-	300	-	-	300	-	-	-	-	-	-	-	-	-	-	-
8. Rent of cart-stands	50	-	-	-	-	-	50	-	-	50	-	-	-	-	-	-	-	-	-	-	-
9. Private scavenging fees	350	-	-	-	-	-	350	-	-	350	-	-	-	-	-	-	-	-	-	-	-
10. Licence fee	100	-	-	-	-	-	100	-	-	100	-	-	-	-	-	-	-	-	-	-	-
11. Tax on Vehicles	150	-	-	-	-	-	150	-	-	150	-	-	-	-	-	-	-	-	-	-	-
12. Tax on animals	600	-	-	-	-	-	600	-	-	550	-	-	-	-	-	-	-	-	50	-	-
Total ..	15150	-	-	-	-	-	15150	-	-	14600	-	-	-	-	-	-	-	-	550	-	-

31

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.	-	-	-	200	-	-	200	-	-	200	-	-													
2. Tax on buildings	-	-	-	250	-	-	250	-	-	250	-	-													
3. Tax on lands	-	-	-	50	-	-	50	-	-	50	-	-													
4. Water-tax on buildings and lands ..	-	-	-	-	-	-	-	-	-	-	-	-													
5. Tolls	-	-	-	-	-	-	-	-	-	-	-	-													
6. Market rents	-	-	-	-	-	-	-	-	-	-	-	-													
7. Slaughter-house fees	-	-	-	-	-	-	-	-	-	-	-	-													
8. Rent of cart-stands	-	-	-	-	-	-	-	-	-	-	-	-													
9. Private scavenging fees	-	-	-	-	-	-	-	-	-	-	-	-													
10. License fees	-	-	-	-	-	-	-	-	-	-	-	-													
11. Tax on Vehicles	-	-	-	-	-	-	-	-	-	-	-	-													
12. Tax on animals	-	-	-	50	-	-	50	-	-	50	-	-													
Total ..	-	-	-	550	-	-	550	-	-	550	-	-													

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.	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 and transfers.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
1. BALANCE BROUGHT FORWARD—						
a. Municipal Fund				950 - -	1340 - -	
b. Endowments						
c. Water-tax Fund						
2. MUNICIPAL RATES AND TAXES—						
a. Tax on arts, &c. (section 53) ..	478 - -	1605 5 3	2722 - -	3200 - -	3500 - -	Explained in para 4 of the report
b. Tax on buildings (section 63) ..	134 15 6	2212 7 -	3865 - 6	4000 - -	4000 - -	
c. Tax on lands (section 63) ..	- - -	203 - 10	350 - -	350 - -	300 - -	Dr. 5 - Dr.
d. Water-tax on buildings and lands (section 75)						
e. Tax on vehicles with springs and palanquins (section 77) ..	129 - -	11 - -	21 - -	150 - -	150 - -	
f. Tax on animals (section 77) ..	424 8 -	73 8 -	175 8 -	600 - -	600 - -	
g. Tax on carts and other vehicles without springs (section 85) ..	557 4 -	24 - -	142 12 -	700 - -	700 - -	
h. Tolls (section 91)—						
Gross receipts ..	1666 1 9	728 1 7	633 14 3	2300 - -	2500 - -	Dr. 6 - Dr.
Less Local Fund share						
i. Penalties on account of—						
i. Tax on arts						
ii. Tax on buildings						
iii. Tax on lands						
iv. Water-tax on buildings and lands						
v. Tax on vehicles, &c. ..						
vi. Tax on animals						
vii. Tax on carts, &c.						
viii. Evasion of tolls						
3. REALIZATIONS UNDER SPECIAL ACTS—						
a. Pounds						
b. Ferry rents						
c. Fees under Act II of 1888 ..	10 - -	- - -	40 - -	50 - -	- - -	Dr. 7 - Dr.
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—						
a. i. Rent of lands						
ii. Rent of buildings						
iii. Avenue receipts	23 1 -	36 11 6	76 15 -	100 - -	100 - -	
iv. Fees from Travellers' Bungalows						
b. i. Sale-proceeds of lands and buildings						
ii. Produce of lands, gardens, &c.	11 4 -	- - -	3 12 -	15 - -	10 - -	
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	- - -	5 15 -	70 - -	70 - -	20 - -	Dr. 8 - Dr.
Carried forward ..	3434 2 3	4900 1 2	8100 13 9	11535 - -	11880 - -	

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 ..	3434	2	3	4900	1	2	8100	13	9	11535	-	-	11880	-	-	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*cont.*																
c. Conservancy receipts—																
Sale-proceeds of night-soil, street refuse, &c.	158	2	-	15	12	6	91	14	-	250	-	-	30	-	-	Explained in para 9 of the report
d. i. Fees from educational institutions	846	10	6	494	7	3	553	5	6	1400	-	-	1470	-	-	48
ii. Other revenue from educational institutions ..	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	
e. i. Sale-proceeds and composition fees of medicines ..	2	8	9	-	-	-	2	6	3	5	-	-	-	-	-	
ii. Other Hospital receipts ..	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	
f. i. Income from markets ..	1968	11	11	661	4	10	401	41		2370	-	-	2630	-	-	
ii. „ slaughter-houses.	265	6	9	54	-	-	34	9	3	300	-	-	300	-	-	
g. Other fees—																
i. Distraint fees	3	-	-	1	8	-	17	-	-	20	-	-	20	-	-	
ii. License fees	10	2	-	31	8	6	89	4	-	100	-	-	100	-	-	
iii. Cart-stand fees	47	6	2	-	-	-	12	9	10	60	-	-	50	-	-	
iv. Other fees Warrantpie	35	8	-	19	10	-	64	8	-	100	-	-	100	-	-	
h. Fines under Municipal and other Acts	89	1	6	100	10	-	110	14	6	200	-	-	400	-	-	
i. Interest on investments—																
i. General, including choultries																
ii. Educational																
iii. Medical																
j. Premium on loans																
5. GRANTS AND CONTRIBUTIONS—																
a. From Government—																
i. Education—																
Normal stipends																
Buildings																
Municipal Schools	-	-	-	481	-		60	-	-	60	-	-	60	-	-	
Other purposes																
ii. Medical																
iii. Other purposes—																
Communications																
Water-supply																
Drainage																
Sanitation																
Other purposes																
b. From Local Boards—																
i. Education																
ii. Medical	450	-	-	450	-	-	-	-	-	450	-	-	450	-	-	
iii. Other purposes																
Carried forward ..	7310	12	10	6777	15	3	9539	3	2	16850	-	-	17490	-	-	

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 ~~transfers~~.			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 ..	7310	12	10	6777	15	3	9539	3	2	16850	-	-	17490	-	-	
5. GRANTS AND CONTRIBUTIONS—*cont.*																
c. Other grants and contributions—																
i. Education																
ii. Medical																
iii. Other purposes																
6. MISCELLANEOUS—																
a. Recoveries on account of services rendered to private individuals—																
i. Private scavenging 88-500	60	-	-	69	12	-	290	-	-	350	-	-	350	-	-	
ii. Other purposes																
b. Other items—																
i. Fishery rents .. .																
ii. Refunds of expenditure of previous year	-	6	4	-	-	-	9	9	8	10	-	-	10	-	-	
iii. Fee for numbering carts, &c.																
iv. Other items																
7. EXTRAORDINARY AND DEBT—																
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.																
b. Loans—																
i. From Government																
ii. In the market from private individuals																
c. Realizations of Sinking fund for repayment of loans.																
d. Advances—																
i. Permanent																
ii. Others																
Total Receipts ..	7371	2	2	6854	11	3	9838	12	10	17210	-	-	17850	-	-	
Grand Total ..										18160	-	-	19190	-	-	

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~~ excluding subsequent allotments + transfers	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	- - -	61 - -	100 - -	100 - -	√ 100 - -	
b. Buildings	- - -	487 - 6	700 - -	700 - -	√ 700 - -	Explained in para 14 of the report
c. Drainage						
d. Water-supply						
2. REPAIRS—						
a. Communications	- 5 6	455 12 1	1129 10 6	1130 - -	√ 1130 - -	Do. 15 Do.
b. Buildings	3 10 8	253 9 11	26 5 4	30 - -	√ 30 - -	Do. 16 Do.
c. Drainage—						
i. Repairs to works						
ii. Establishment for flushing drains, &c.	80 - -	40 - -	40 - -	120 - -	√ 200 - -	Do. 17 Do.
d. Water-supply—						
i. Repairs to works, machinery, &c.	- 4 -					
ii. Establishment	153 9 5	73 8 8	76 7 11	240 - -	√ 280 - -	Do. 18 Do.
iii. Contingencies	9 10 8					
3. ESTABLISHMENT	26 15 6	43 10 4	43 - 6	70 - -	√ 130 - -	Do. 19 Do.
4. TOOLS AND PLANT AND OTHER STORES.	- - -	1-10-	- - -	- - -	10 - - -	
5. CONTRIBUTIONS—						
a. To Local Boards for works ..						
b. To Provincial Funds for scrutiny of estimates, &c.						
c. To others for public works ..					X	
Total, Grant 1 ..	274 7 9	1416 4 6	2115 8 3	2390 - -	2580 - -	
GRANT 2—(*Education*)—						
1. TRAINING SCHOOLS—						
a. Contributions to Local Boards ..						
b. Stipends to Normal students ..	8 - -	1 - -	2 - -	10 - -	√ - - -	
2. MUNICIPAL SCHOOLS—						
i. On Salary System—						
a. Establishment						
b. Contingencies						
ii. On Salary-Results System—						
a. Fixed Payments	1431 4 2	668 12 4	728 11 10	2160 - -	√ 2180 - -	Increase of Savings
b. Results Grants	1 2 1	494 7 7	398 12 11	400 - -	√ 400 - -	
c. Contingencies	161 3 8	174 11 9	188 12 4	350 - -	√ 350 - -	
3. SALARY GRANTS						
4. RESULTS GRANTS	- - -	852 -	100 - -	100 - -	√ 100 - -	
5. COMBINED GRANTS—						
a. Fixed Payments						
b. Results Grants						
6. INSPECTION—						
a. Contributions to Local Boards ..						
Carried forward ..	1601 9 11	1424 1 8	1418 6 1	3020 - -	3030 - -	

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

Items.	Actuals of the first eight months of 1898-99.	Actuals of the first 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 ..	1601 9 11	1424 1 8	1418 6 1	3020 . .	3030 . .	
GRANT 2—(*Education*)—cont.						
b. Municipal Inspectors—						
i. Establishment	40 . .	20 . .	20 . .	60 . . ✓	60 . .	
ii. Contingencies	5 12 1	. 11 10	4 3 11	10 . . ✓	. . .	
7. Miscellaneous—						
a. Building, furniture, &c., grants ..						
b. Common ~~gymnasium~~ Drawing teachers						
i. Establishment	120 . .	60 . .	60 . .	180 . . ✓	180 . .	
ii. Contingencies						
c. Other items						
Total, Grant 2 ..	1767 6 .	1504 13 6	1502 10 .	3270 . .	3270 . .	
GRANT 3—(*Sanitation and Medical Services*).						
1. Hospitals and Dispensaries—						
a. Establishment	607 10 8	291 10 9	305 5 4	910 . . ✓	770 . .	Explained in para 20 of the report on 21 & 55
b. Medicines and Supplies ..	36 1 6	. . .	163 14 6	200 . . ✓	250 . .	
c. Diet of Patients						
d. Sundries and Contingencies ..	50 5 10	29 8 5	49 10 2	100 . . ✓	120 . .	
e. Contributions to ~~Local Boards~~ Committee of Griffin fund ..	. . .	5 . .	. . .	. . .	. . .	
2. *a.* Contributions to Provincial funds for—						
i. Medical College ..	. . .	75 . .	20 . .	20 . . ✓	20 . .	
ii. Sanitary Inspection ..	. . .	48 . .	40 . .	40 . . ✓	40 . .	
iii. Medical Reserve staff ..	. . .	17 . .	10 . .	10 . . ✓	10 . .	
iv. Cutlers' Establishment ..						
b. Contributions to Local Boards, &c., for—						
i. Medical Schools ..						
ii. Reserve staff						
c. Other contributions ..						
3. Vaccinations—						
a. Establishment	86 12 .	40 . .	43 4 .	130 . . ✓	130 . .	
b. Contingencies	88 12 6	54 12 2	61 3 6	150 . . ✓	150 . .	
c. Contributions to Local Boards ..						
Carried forward ..	866 10 6	563 15 4	693 5 6	1560 . .	1690 . .	

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 & transfers	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 ..	866 10 6	563 15 4	693 5 6	1560 . .	1690 . .	
GRANT 3—(*Sanitation and Medical Services*)—cont.						
4. REGISTRATION OF BIRTHS AND DEATHS—						
a. Establishment	87 . .	40 . .	43 . .	130 . .	√ 130 . .	
b. Contingencies	. . .	19 7 .	10 . .	10 . .	√ 10 . .	
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—						
a. i. Establishment	1791 . 3	863 1 10	948 15 9	2740 . .	√ 2890 . .	Explained in para 22 of the report
ii. Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	405 15 1	437 14 1	494 . 11	900 . .	√ 1330 . .	Do. 23 Do.
b. Private scavenging—						
i. Establishment	160 . .	80 . .	80 . .	240 . .	√ 240 . .	
ii. Contingencies, such as cost of scavenging carts, &c.	. . .	. . .	. . .	. . .	20 . .	
c. Cholera charges	271 10 4	331 8 1	478 5 8	750 . .	√ 750 . .	Do. 24 Do.
d. Contingencies	5 6 3	. . .	4 9 9	10 . .	√ 10 . .	
Total, Grant 3 ..	3587 10 5	2335 14 4	2752 5 7	6340 . .	7070 . .	
GRANT 4—(*Lighting and Miscellaneous Municipal purposes*)—						
1. LIGHTING—						
a. Establishment	331 4 .	156 . 2	168 12 .	500 . .	√ 500 . .	
b. Contingencies	257 14 8	270 8 10	242 1 4	500 . .	√ 720 . .	Do. 25 Do.
2. i. MARKETS—						
a. Establishment	31 9 11	15 13 10	18 6 1	50 . .	√ 50 . .	
b. Contingencies						
ii. SLAUGHTER-HOUSES—						
a. Establishment	20 . .	10 . .	10 . .	30 . .	√ 30 . .	
b. Contingencies	. . .	. 1 6	. . .	. . .	. . .	
3. CHOULTRIES—						
a. Establishment						
b. Contingencies						
c. Feeding Travellers						
4. TRAVELLERS' BUNGALOWS—						
a. Establishment						
b. Contingencies						
5. AVENUES—						
a. Establishment	35 8 1	28 . .	14 7 11	50 . .	√ 85 . .	Do. 26 Do.
b. Contingencies					5 . .	
6. PUBLIC GARDEN—						
a. Establishment	36 . .	18 . .	19 . .	55 . .	√ 55 . .	
b. Purchase of seeds, repair of well, purchase of bullocks, &c, ..	. . .	. . .	5 . .	5 . .	√ 5 . .	
Carried forward ..	712 4 8	498 8 4	477 11 4	1190 . .	1450 . .	

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 and transfers.	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 ..	712 4 8	498 8 4	477 11 4	1190 . .	1450 . .	
GRANT 4—(*Lighting and Miscellaneous Municipal purposes*)—cont.						
7. SURVEY OF LAND	458 13 1	. . .	1 2 11	460 . . ✓	460 . .	Vide Appendix G. O. L. 1287 dated 18 July 98
8. FIRE—						
a. Establishment						
b. Purchase of fire-engine, buckets, repairs, &c.						
9. OTHER CHARGES—						
i. Work done for private individuals other than private scavenging						
ii. Rewards for destruction of wild animals and snakes	30 7 .	. . .				
iii. Printing	132 15 .	22 3 7	15 8 37	400 . . ✓	500 . .	Explained in para 27 of the report
iv. Compensation for lands						
v. Other items	78 6 5	31 8 7				
Total, Grant 4 ..	1412 14 2	552 4 6	637 1 10	2050 . . ✓	2410 . .	
GRANT 5—						
a. General Establishment—						
i. Office Establishment ..	588 . .	280 7 3	292 . .	880 . . ✓	880 . .	
ii. Inspection	160 . .	80 . .	80 . .	240 . . ✓	240 . .	
b. Collection of Municipal Taxes—						
i. Establishment	158 3 9	79 . .	116 12 3	275 . . ✓	275 . .	* Application for an additional allotment of Rs 25 is made for the employment of a temporary bill collector Vide this office letter No 487 dated 24-11-98.
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	. . .	188 10 8	80 . .	80 . . ✓	80 . .	
c. Collection of Tolls—						
i. Establishment	405 7 3	167 5 10	204 8 9	610 . . ✓	610 . .	
ii. Contingencies	34 5 6	54 4 7	65 10 6	100 . . ✓	100 . .	
d. Office contingencies other than (*b*) (ii)	24 12 6	31 10 11	80 3 6	105 . . ✓	120 . .	
e. Contributions for Central office and Audit establishments ..	. . .	170 . .	130 . .	130 . . ✓	130 . .	
Total, Grant 5 ..	1370 13 .	1051 7 3	1049 3 .	2420 . .	2435 . .	
REPAYMENT OF DEBT—						
a. Instalments paid during the year.						
b. Invested on account of Sinking Fund (value of securities purchased)						
c. Charges of investment ..						
INTEREST—						
a. On account of last year ..						
b. On account of current year ..						

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 ~~in excluding~~ subsequent allotments ~~transfers~~.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P	RS.	A.	P	RS.	A.	P.	RS.	A.	P.	RS.	A.	P	
Advances recoverable—																
a. Permanent																
b. Others	"	"	-	118	9	6	-	-	-	-	-	-	-	-	-	
Refunds of other than current collections ..																
Discount																
Pensions and gratuities																
Investments—																
a. In Government securities for purposes other than Sinking Fund																
b. In Savings Bank																
Total Expenditure ..	8413	3	4	6979	5	7	8056	12	8	16470	-	-	17765	-	-	
Balances—																
a. Municipal Fund										1690	-	-	1425	-	-	
b. Endowments																
c. Water-tax Fund																
Grand Total ..										18160	-	-	19190	-	-	

Chairman

60

16768.93
3034
15091.2
15594.24

Esc

Statement of Proposition [illegal] vision of Establishment. for 1899-900.

Gundlupet Municipality.

No.	Order sanctioning present establishment. Number	Order sanctioning present establishment. Date	Office to which the proposition refers.	Nature of Proposition. Present Scale. Number	Present Scale. Designation.	Present Scale. Pay. Minimum.	Present Scale. Pay. Maximum.	Proposed Scale. Number	Proposed Scale. Designation.	Proposed Scale. Pay. Minimum.	Proposed Scale. Pay. Maximum.	Proposition. Increase per month. Amount.	Proposition. Decrease per month. Amount.	Grounds of proposition.
						Rs.				Rs.	Rs.	Rs.	Rs.	
1	247	27.1.98	Grant II P.W. Est.	1	P.W. Maistry	11-0-0	✓	1	P.W. Maistry	12-0-0	✓	1-0-0	✓	As per resolution of the Council dated 15/12/98.
2			Gt III P.W. System Final payment.	1	Head Mukadam	25-0-0	✓	1	Head Mukadam	27-0-0	✓	2-0-0	✓	
3				1	1st Asst Mukadam	17-8-0	✓	1	1st Asst Mukadam	20-0-0	✓	2-8-0	✓	
4				1	2nd do	15-0-0	✓	1	2nd do	15-0-0	✓	-	-	
5				1	3rd do	12-0-0	✓	1	3rd do	13-0-0	✓	1-0-0	✓	
6				1	4th do	9-0-0	✓	1	4th do	9-0-0	✓	-	-	
7				1	Peon	4-0-0	✓	1	Peon	4-0-0	✓	-	-	
8				1	Sweeper	0-8-0	✓	1	Sweeper	0-8-0	✓	-	-	
9				3	Khalyatam Primary	15-6-0	✓	3	Khalyatam Primary	15-6-0	✓	-	-	
10				3	Durvampet Primary	13-6-0	✓	3	Durvampet Primary	13-6-0	✓	-	-	
11				2	Pickanur Primary	6-4-0	✓	2	Pickanur Primary	6-4-0	✓	-	-	
12				4	Durvampet Mahs.	27-6-0	✓	4	Durvampet Mahs.	27-6-0	✓	-	-	
13				1	Khalyatam Mahs.	7-0-0	✓	1	Khalyatam Mahs.	7-0-0	✓	-	-	
14				2	Jagimadanpura Panchama school	6-2-0	✓	2	Jagimadanpura Panchama school	6-2-0	✓	-	-	
15				3	Nellurpet Primary	13-4-0	✓	3	Nellurpet Primary	13-4-0	✓	-	-	
16	343 this	9-2-98	Grant III. Vaccination Est.	1	Vaccinator	11-0-0	✓	1	Vaccinator	12-0-0	✓	1-0-0	✓	
17			Registration Est.	1	Registrar of B+D.	11-0-0	✓	1	Registrar of B+D.	12-0-0	✓	1-0-0	✓	
18			Conservancy Est.	1	Sanitary Inspector	20+7-0-0	✓	1	Sanitary Inspector	20+9-0-0	✓	2-0-0	✓	
19				5	Maistries at 6Rs each	30-0-0	✓	5	Maistries at 6Rs each	30-0-0	✓	-	-	
20				17	Scavengers at Rs 5	85-0-0	✓	17	Scavengers at Rs 5	85-0-0	✓	-	✓	
21				19	Sweepers at 5Rs	95-0-0		19	Sweepers @ 5Rs	95-0-0	✓	-	✓	
22				1	Night soil cart driver	6-0-0	✓	1	Night soil cart driver	6-0-0	✓	-	-	
						447						458.4.0		

10 1-96

71

71

Clerk

Ex C

evision of Establishment. for 1899-900. Gurdaspur Municipality.

CHARGE.

Number	Designation.	Proposed Scale. Pay. Minimum.	Proposed Scale. Pay. Maximum.	Proposition. Increase per month. Amount.	Proposition. Decrease per month. Amount.	Grounds of proposition.
23						
2 1	Assistant Secretary on 3/87	Rs. 3-8 ✓	Rs. -	Rs. -	Rs. 3-8	
2 1	Manager	35-0 ✓	-	2-8	X	
2 1	Accountant	17-0 ✓	-	2-0	X	
2 1	Clerk	15-0 ✓	-	-	-	
2	Peons on 6 Rs & better at 5 Rs	11-0 ✓	-	-	-	
77	—	539-12	-	15-0	3-8	

Note

To effect the Establishment, by reducing the number into 1 and to effect any Establishment.

Chairman

Statement of Proposition

No.	Order sanctioning present establishment. Number	Order sanctioning present establishment. Date.	Office to which the proposition refers.	Nature of Present Scale. Number	Designation.	Pay. Minimum.	Pay. Maximum.
23	2474	27-1-98	Grant IV Avenue last	2	Avenue coolies	Rs. 7-0-0 at 3-8-0	Rs. ✓
24			Grant V office last	1	Manager	32-8-0	✓
25				1	Accountant	15-0-0	✓
26				1	Clerk	15-0-0	✓
27				2	Peons each 6 Rs + 1 Rs 2 & 5	11-0-0	✓
			Total	78	—	628-4-0	

Proposition No. 23
the other changes do n

Office of Municipal Commr
Sindgi dtd 15th December 98

90

D

Bishop's Ett.

Judiyattam

Ex B

Extract from the minutes of proceedings of the Municipal Council, Judiyattam, passed at their meeting held on the 26 November 1898.

Present.

Syed Adam Sahib (Chairman)

M R Ry P A Ponnusamy Pandiar Avergal

M. Muthia Naicken garu

C Rama Menon Ayer Avergal.

1 Read letter No 334 dy 19.11.98 of the Collector North Arcot on Go. No 1054 dy 14.11.98, Calling for a Budget on Plague Expenditure for the year 1899.900.

Read Budget Statement submitted to the Collector with this office report No 145 dy 22.11.98

Read again Collector's letter No 334 dy 23.11.98, Calling for a revised Budget making sufficient provision under the several items Contained in the Statement, as pointed out in the letter

A Sum of Rs 4270 will be provided for Plague Expenditure for 1899.900, as detailed in Statement A, Read to meet this outlay, the General Budget for 1899.900 will be so framed as to effect some savings

under Certain items in grant III & IV, and further, the expenditure under Road works and repairs under grant I will also be curtailed to the most possible extent. Should the Epidemic break out and if the Municipal balance should fall short to meet the demand, application will be made to Government for a loan of the required sum. The ascertainment of a Plague Supervisor of the rank referred to in Govt No 1539 dt 22.10.98 will be sufficient, as the Comml Council afford to have one on Rs 200. The Council further think that the provision made for other items, contained in the Statement will suffice, and if any Contingency involving a larger outlay should arise, further allotment could be made.

The Budget as amended is passed.

(Signed) Syed Adam Sahb
Chairman

(True Extract)

Chairman

Ex. D

Extracts from the Minutes of Proceedings of the Municipal Council, Gudiyatam, passed at their meeting held on the 15th December 1898.

Present:

Syed Adam Sahb (Chairman)
Dr R Ry C A Bonnusamy Naidu Garu Assistant
" C. Hanumantha Row Garu
" C. Ramachendra Iyer Avergal
" Dr. Muthu Naidu Garu
" Hussain Khan Sahb

× × ×

4. Read draft Budget report for 1899-900, with Statement.

Read Budget reports of the Educational authorities and the District Medical and Sanitary officer.

Read proposition Statement.

Read letter No 488/6.12.98 of the Principal Teachers' College Saidapet recommending for an increase of pay to the 1st assistant of the middle School for reasons stated therein.

Read also letter No 2698/9.12.98 of the Head Master Middle School, recommending one increase of pay in his Establishment.

The Council unanimously

resolve –

under Prauh I, to raise the pay of P. W. maistri by 1 Rupee for his long and good service,

under Prauh II, to Sanction an increase of pay to the Head master, 1st Assistant and 3d assistant of the middle School by Rs 2, 2½ and 1 respectively, to remove dissatisfaction among them.

under Prauh III, to give an increase of 1 Rupee Each to the Vaccinator and the B & D ~~Clerk~~ Registrar for good work, and to raise Mess House allowance of Sanitary Inspector by Rs 2, as the present allowance of Rs 7 is not sufficient to maintain a pony.

under Prauh V to raise the pay of the office Manager by Rs 2½ and 1st Accountant by Rs 2, in Consideration of their long Service, good work and extra labour imposed on them Consequent upon the management of the Toll gates departmentally and also of the fact that though they deserve encouragement,

they have been unfortunate enough not to get it, notwithstanding the recommendation of the Council on their behalf for the last 4 years.

The Budget, as amended is finally passed, and the Council trust and request that the increase of pay recommended under Prauh I. II. III & V will meet with the kind approval of Government, as it is given only to such Subordinates as deserve it by their honest and good work.

Signed Syed Adam Sait
Chairman

(True Extract)

Chairman

Resolution

for despatch.

First copy sent to Press. 15-3-99

Returned for signature. 29-3-99

Despatched in print. 30-3-99

NUMBER OF COPIES REQUIRED. Order complete. 90
Letter only.
Order complete with Letter.

&c

READ AGAIN G.O., No. 189 , DATED

CURRENT No. 321 Resolution

438.

REFERENCE TO C. No.

GOVERNMENT "A"

LETTER OF GOVERNMENT,

MENT WITH DITTO.

ERS NOT FILLED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.

N.B.—
A = Print in full.
B = Not to be printed.
P = Print abstract only.
Q = Print heading only.

503