Local & Munl. (189) Department.

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G.O., No. 369 M

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[Despatch Abstract.]

Mun. Budgets. Reviewing the
Mamarpuds. for 1899-1900

BACK PAPERS.

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FURTHER PAPERS.

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Government {1899} of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1899. *Enclosures*

Regd. } *Spare copies*

G.O., No. 369 M., 15th March 1899.

MARCH.

Municipal Budget.

Reviewing the Mannárgudi — for 1899–1900.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From M.R.Ry. M. RANGANATHA PILLAI Avargal, Chairman, Municipal Council, Mannárgudi, to the Secretary to Government, Local and Municipal Department (through the Divisional Officer, Mannárgudi), dated 30th December 1898, No. 633.

I have the honour to submit herewith the revised estimate of receipts and charges of this Municipality for the current financial year and the budget estimate for the next in the forms prescribed in G.Os., No. 2193, dated 10th December 1891 and No. 644, dated 4th April 1892.

REVISED ESTIMATE FOR 1898–99.

2. The budget and the revised estimates for the current year are compared below:—

	Revised.	Budget.
	RS.	RS.
(1) Opening balance	— 2,030	920
(2) Receipts	25,430	24,240
Total ..	23,400	25,160
(1) Charges	23,250	23,100
(2) Closing balance	150	2,060
Total ..	23,400	25,160

3. The explanation of the variations between the figures of the budget and revised estimates will be found in its appropriate column in statement VI. Some of the important variations I shall also explain here.

Receipts.

4. *Tax on Arts.*—As stated in the administration report for 1897–98, this tax was revised, of course partially, with reference to the schedule of the new Act so as to prevent the possibility of large remissions being granted by the Council on appeal, owing to the original assessment not being based on proper grounds. The result has been that the current demand has been fixed at Rs. 2,100 which (allowing for the remission that may be made by the Council), together with the arrear collections, is expected to come up to Rs. 2,200 against Rs. 2,000 of the budget estimate.

5. *Tax on Buildings.*—The increase of Rs. 400 is due to the realization of the arrears and also the revision of the tax in the current year.

6. *Tax on Lands.*—Rs. 1,500 is entered against Rs. 600 of the budget estimate. The large increase is explained by the fact that out of a demand of Rs. 926 for 1897–98, only Rs. 172 was collected, leaving a balance of Rs. 754 which could not be collected within the year for reasons stated in the administration report. Most of the balance has since been collected. It is expected that the total collections will reach the figure in the revised estimate.

7. *Tax on Vehicles, Carts and Animals.*—The decrease under each of these items is due to the actual cart traffic gradually declining since the opening of the Máyavaram-Muttupet line.

8. *Rent of Lands.*—In the budget for 1897–98, it was expected that the levy of fees at two annas per square yard for encroachments on important roads and one anna for others would fetch an income of Rs. 150 to the Municipality. But owing to the above rates being too high for this poor town, several of the old encroachments have been removed, and very few new encroachments are put up. Moreover most of the encroachments are of more than twelve years standing, and, as such, the Council has no control over them. A number of petitions relating to such encroachments are pending disposal by the Council.

9. *Avenue Receipts.*—About Rs. 820 has already been collected and about Rs. 180 more is expected within the next four months.

10. *License Fees.*—Rs. 450 is entered under this head having regard to the actual receipts during the first eight months of the year.

11. *Grants and Contributions from Government—Other Purposes.*—Rs. 90 is entered against Rs. 170 of the budget estimate. The entertainment of a drawingmaster although sanctioned by Government was not made during the year owing to want of funds.

12. *Private Scavenging.*—For reasons submitted to Government in previous budgets and administration reports, as also in a recent letter from this office (No. 371, dated 27th September 1898) the income from this source is put down at Rs. 250 against Rs. 570 of the budget estimate.

13. *Other Items—Fishery Rents.*—The figure under this head is based on the actual demand for the year.

14. *Advances—Others.*—Many of the advances relating to previous years were recovered and adjusted during this year, and some more are expected to be adjusted soon; hence the variation between the revised and the budget figures.

Charges.

15. *Grant 1, Repairs—Communications.*—The decrease of Rs. 600 is due to the saving effected in consequence of the utilization of the gravel supplied in a previous year for new works. The saving was adopted with a view to make increased provision for plague expenditure as recommended in G.O., No. 2031 L., dated 22nd October 1898.

16. *Water-supply—Repairs to Works, &c.*—Rs. 250 appears against Rs. 100 of the budget estimate. The repair of a well in the hospital compound and deepening of several other wells and tanks which had quite dried up during the hot-weather account for the increase which is made up by transferring the amount appearing against "New Works—Water-supply."

17. *Grant 2, Drawingmaster—Establishment.*—As stated in paragraph 11 above, no drawing master was appointed for want of funds.

18. *Grant 3, Other Contributions.*—No provision was made in the budget for 1898–99 on account of the Dufferin scholar reading in the medical college, as she failed in the elementary examination last year and as the Council resolved not to continue its contribution on her behalf. The fact, however, that she passed her examination since with honours and the strong recommendation of the Honorary Secretary to the Countess of Dufferin's fund led the Council to reconsider its resolution and sanction the annual stipend; hence the provision in the revised estimate.

19. *Conservancy—Road-cleaning, &c., Establishment.*—The decrease under these two heads is due to the proposed abolition of one rubbish cart and two sewage carts for the last three months of the year as also of one boy toty for each sewage cart and the replacement of one of the male toties of each of the rubbish carts by female toties on Rs. 3-8-0 per mensem.

20. *Private Scavenging.*—It has been proposed to replace three of the male toties by females; hence the decrease.

21. *Special Sanitary Arrangements.*—Out of Rs. 300 provided in the budget for this purpose, about Rs. 260 has already been spent in connection with charges incurred last year by way of adjustment of advances. The provision has therefore been increased to Rs. 550.

22. *Epidemic Charges.*—Rs. 120 for cholera and Rs. 1,300 for plague have been provided agreeably to the wishes of Government and the recommendation of the Collector. It will be observed that Rs. 115 has already been spent for plague precautionary measures and Rs. 112 in connection with cholera.

23. *Grant 4, Avenue Contingencies.*—The increase is due to the entertainment of temporary coolies for watering, fencing, and otherwise protecting the avenue cocoanut trees, many of which were all but gone in consequence of the severe heat of the last summer.

24. *Grant 5, Inspection.*—Rs. 240 is entered against Rs. 360 in the budget estimate as the Chairman was appointed only in July 1898.

25. *Contribution for Central Office and Audit Establishment.*—Rs. 208 has already been spent and it is expected that about Rs. 32 more will have to be paid on account of the pay of the Collector's Municipal clerk, &c., within the close of the year.

Budget Estimate for 1899-1900.

	Rs.
(1) Opening balance	150
(2) Receipts	24,510
Total ..	24,660
(1) Charges	23,750
(2) Closing balance	910
Total ..	24,660

Receipts.

26. *Tax on Lands.*—Rs. 1,000 is entered with reference to the probable demand for the next year, it being expected that most of the arrears will be cleared before the end of the current year.

27. *Private Scavenging.*—The Council having resolved to extend this system considerably and provision being made accordingly for the entertainment of an additional staff of scavengers, the receipts under this head are expected to come up to at least Rs. 400.

28. The other items call for no remarks.

Charges.

29. *Grant 1, Repairs—Buildings.*—Rs. 2,000 is provided for the repair of the office building which has come down and sundry repairs to other buildings, such as white-washing the hospital buildings, renewing the weekly market-sheds, &c.

30. *Water-supply Establishment.*—It is proposed to have five tank watchmen for five of the important tanks of the town, instead of three till recently and four at present, and to entertain six coolies for keeping the supply channel in a good condition. The avenue maistry will be converted into a channel maistry.

31. *Establishment.*—The overseer's pay which was till January 1898 Rs. 15, and was then reduced to Rs. 12 for want of funds, will again be restored to Rs. 15.

32. *Grant 2, Salary-result Schools fixed Payments.*—Of the two schools maintained by the Municipality, the Panchama and the Eastern salary-result school, it is

proposed to abolish the latter as there are plenty of other aided schools in the town and as there is no necessity for maintaining a separate boys' school at the expense of the Municipality especially when it is not self-supporting.

33. *Salary Grants.*—The amount proposed to be paid to the Hindu lower secondary school and lower secondary department of the Wesleyan Mission College is fixed at Rs. 700.

34. *Fixed and Result Grants.*—Rs. 800 is considered sufficient for paying the grants.

35. *Grant 3, Hospital Establishment.*—A female toty attached to the hospital will be abolished, as the scavenging of the hospital latrine is done by the private scavenging toties and as there is also a separate male toty who looks after the sweeping and general cleaning of the hospital premises. The entertainment of a nurse recommended by the Surgeon-General is given up for want of funds.

36. *Sundries and Contingencies.*—Rs. 500 is considered sufficient for these charges, a number of iron cots and other furniture indented for by the civil apothecary having been supplied in the current year.

37. *Other Contributions.*—Provision is made for paying the annual stipend to the Dufferin scholar undergoing training in the medical college for service in this Municipality.

38. *Vaccination Establishment.*—It is proposed to raise the pay of the vaccinator to Rs. 12 considering the length of his service and the smallness of his present pay.

39. *Conservancy Establishment.*—As there is only one sanitary inspector for the whole town, it is found that he is not able to do full justice to the duties entrusted to him. It is therefore proposed to entertain an assistant sanitary inspector and one peon under him. The rubbish carts of which there will be ten will be manned by only one toty each instead of by two as at present, thus effecting a saving of Rs. 5 per cart per mensem. The sewage carts will be abolished as also the sewage scavenging establishment, the owners of private cess-pools, of which there are only 40 at present, being required to have them cleaned by their own agency. The Council is obliged to adopt this step for the following reasons:—

The number of cess-pools was originally calculated at about 110, and it was thought that, by levying a fee of one rupee per cubic yard of the cess-pool, the Council would be able to recover at least a moiety of the charges incurred on account of the upkeep of this establishment. As the owners of most of these cess-pools are poor people paying a house-tax of As. 8 and less a year, the fee for cess-pools, amounting to Re. 1 or As. 8 per month, was felt as an intolerable hardship by them, and they accordingly closed their cess-pools saying that they would make their own arrangements for disposing of their sewage in a satisfactory manner and that they would enter into no agreement with the Municipality for the purpose. The few people who are prepared to keep their cess-pools in tact and accept Municipal service for cleaning them belong to the wealthy class who all live in a particular street and for whose sole benefit the carts have to be maintained at the expense of the general tax-payer. Nor does this arrangement work satisfactorily as it is not found possible to thoroughly cleanse even the few cess-pools in question as they are all so big and so full that not even all the carts are sufficient to remove their contents. After all the amount that can be recovered from these people is only about Rs. 20 which is hardly sufficient to maintain one cart. It is these considerations and the fact that a proposal has been adopted by the residents of the street in question to construct a masonry drain along their backyards leading to a distance from the town, for which subscriptions to the amount of Rs. 2,000 have been already promised, that have led the Council to abolish the carts altogether from the beginning of April 1899, and thus relieve the general tax-payer from contributing for the convenience of a few.

40. *Other Charges.*—The above remarks justify the decrease under this item.

41. *Private Scavenging Establishment.*—The number of scavengers will be increased to fourteen, of whom four will be males on Rs. 5 each and ten females on Rs. 3-8-0 each and whose work will be closely supervised by the private scavenging maistry.

42. *Contingencies.*—There are three night-soil carts at present and one more will be added in the next year.

43. *Epidemic Charges.*—Rs. 300 for cholera and Rs. 1,500, for plague have been provided. The amount originally provided, *i.e.*, Rs. 3,500, had to be cut short in order to meet other pressing demands which can no longer be postponed.

44. *Special Sanitary Arrangements.*—Rs. 300 has been provided for the usual sanitary arrangements that are made here during the big festival.

45. *Grant 4, Avenue Establishment.*—The avenue maistry will be abolished, the channel maistry being required to supervise the work of the avenue coolies who are only two.

46. *Grant 5, Office Establishment.*—The pay of the clerk will be reduced from Rs. 15 to Rs. 12 *per mensem.*

47. *Inspection.*—The carriage allowance of the Chairman was reduced from Rs. 40 to Rs. 30 last January for want of funds. It is proposed to restore it to Rs. 40.

48. *Collection Establishment.*—It is proposed to entertain one more bill collector on Rs. 8 *per mensem* as two men are not able to cope with the collection work throughout the town.

49. It will be found that the budget does not close with the required balance of 10 per cent. of the estimated receipts or anything approaching to it. It has to be borne in mind however that the present year as well as the past began with a deficit balance which it has been the endeavour of the Council to make good even at the sacrifice of many important works. The large provision made for plague charges in the current year and in the next will have also to be taken into account in considering the closing balance of the year. It is therefore hoped that Government will be pleased to sanction the budget as it is and the low closing balance.

Endt. Ref. on Cur. No. 1413-High.

Submitted.

The proposal to abolish the sewage carts and establishment was fully discussed at the meeting (at which I was present) and adopted almost unanimously.

(Signed) QADIR NAWAZ KHAN,
Deputy Collector.

3rd January 1899.

Endt. on C. No. 4-Ml.

Submitted.

(Signed) J. TWIGG,
Ag. Collector.

10th January 1899.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 19th January 1899, No. 697.

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

2. Under receipts, no credit has been taken for school-fees. With reference to the remarks *infra*, the current year's figure may be repeated.

3. The Council proposes to close one of the salary-result schools under its management. The department was not consulted on the point; but I am referring the question to the Inspector, and on receipt of his reply I shall address Government again. Pending the decision that may be arrived at, I would suggest that the current year's figures on account of the school be repeated.

4. Under the revised Grant-in-Aid Code, lower secondary schools are not eligible for salary grants. But a sum of Rs. 700 has been provided for salary grants for the Hindu lower secondary school and the lower secondary department of the Wesleyan Mission College, Mannárgudi. The allotment should therefore be reduced to, say, Rs. 400, to meet the payment of grants for the lower secondary department of the college only.

5. The allotment for fixed and result grants should be raised to Rs. 1,500. In the current year's sanctioned budget, Rs. 1,200 have been entered under this head; but with reference to paragraph 4 *supra*, another school will have to be aided on either the fixed or the result-grant system. The increase now recommended is necessary to meet the additional charge. In the budget furnished by the Chairman, the allotment has been reduced to Rs. 800, and no valid reason has been assigned for the reduction.

6. The drawingmaster sanctioned in G.O., No. 560 M., dated 12th March 1898, has not been entertained, owing, as the Municipality says, to want of funds. The provision made for the current year should be repeated, credit being also taken for the necessary grant from Provincial funds.

7. With the modifications suggested above, the gross expenditure will be Rs. 2,930 against Rs. 2,910, the sanctioned grant for the current year. The net expenditure on education will be Rs. 2,680 (Rs. 2,930 — 250), which is less than 15 per cent. of the estimated income of the Municipality from taxation, markets and rents.

From Surgeon-General C. SIBTHORPE, C.B., F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 24th January 1899, No. 100.

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

From Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., I.M.S., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Camp, Vellore, 9th February 1899, No. 468-S.

I have the honour to offer the following remarks on the Mannárgudi Municipal budget for 1899–1900:—

(1) I am not in favour of the Council's proposal to increase the salary of the Municipal vaccinator from Rs. 10 to Rs. 12, as his work last year was not satisfactory, and as the number of operations performed by him up to date in the current year has not shown any improvement.

(2) The allotment for conservancy is 23 per cent. of the estimated current receipts, and is less than that provided in the budget for 1898–99. The insufficiency of the provision has more than once been pointed out to Government.

(3) The existing staff of toties is very slender. There are fourteen of these men to attend to the private scavenging service, and none at all for the cleaning of public latrines and the removal of filth from roads and streets. Assuming that the fourteen men above referred to clean on an average forty private latrines each daily, and that the number of persons living in each house thus served is five, there remain 17,595 of the town population unattended to. I would advise that 34 toties be employed to look to the requirements of this number.

(4) The proposed appointment of an assistant sanitary inspector on Rs. 15 is recommended, but I would suggest that he be styled "Conservancy overseer."

ORDER—No. 369 M., dated 15th March 1899.

The estimated receipts and charges of the Mannárgudi 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	— 1,875	920	— 2,030	1,100
Tax on Arts	1,610	2,000	2,200	2,000
,, Buildings and Lands	5,237	5,200	6,500	6,000
,, Vehicles and Animals	1,538	1,700	1,400	1,500
,, Carts	1,575	1,600	1,250	1,500
Tolls	6,488	6,400	6,480	6,500
Realizations under Special Acts	250	..	100	50
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	694	1,170	1,240	1,210
Conservancy Receipts	101	200	200	200
Fees and Revenue from Educational Institutions	48	50	40	40
,, ,, Medical Institutions	1	..	5	..
Income from Markets and Slaughter-houses	968	1,170	1,170	1,150
License Fees	542	650	450	500
Other Fees	120	130	140	170
Fines under Municipal and other Acts	173	50	150	200
Interest on Investments and Premium on Loans	953	950	950	950
Grants and Contributions from Government	172	170	90	90
,, ,, Local Boards	3,620	1,810	1,810	1,810
,, ,, Other Bodies	24	30	25	20
Recoveries for Services to Private Individuals	178	570	250	700
Miscellaneous	249	240	230	160
Advances Recovered	2,356	150	750	100
Total	26,897	24,240	25,430	24,850
Grand Total	25,022	25,160	23,400	25,950
Charges.				
Grant 1—				
New Works—				
Water-supply	..	200	..	..
Repairs—				
Communications	4,037	3,200	2,600	3,600
Buildings	851	600	600	2,000
Water-supply	286	280	430	700
Establishment	174	140	140	140
Tools and Plant and other Stores	..	20	10	50
Total	5,348	4,440	3,780	6,490
Grant 2—				
Training Schools	15	20	..	..
Municipal Schools—				
On the Salary-result System	486	380	380	380
Grants-in Aid—				
Salary Grants	704	610	800	400
Fixed and Result Grants	1,151	1,200	1,000	1,200
Building, Furniture, &c., Grants	..	50	30	..
Inspection	262	260	260	260
Miscellaneous	216	390	200	200
Total	2,834	2,910	2,670	2,440
Grant 3—				
Hospitals and Dispensaries	3,935	4,280	4,180	4,040
Contributions	532	230	540	530
Vaccination	178	220	180	190
Registration of Births and Deaths	135	120	100	130
Conservancy, Road-cleaning and Road-watering	5,878	6,430	5,820	6,530
Total	10,658	11,280	10,820	11,420
Grant 4—				
Lighting	1,733	1,550	1,600	1,550
Markets and Slaughter-houses	74	110	120	110
Travellers' Bungalows	41	20	..	..
Avenues	455	210	280	120
Public Garden, Survey of Land, Fire and other Charges	1,038	580	550	550
Total	3,341	2,470	2,550	2,330
Grant 5—				
Supervision and Management	2,207	2,000	2,080	2,110
Advances Recoverable	2,670	..	200	..
Refunds	2	..	200	..
Grand Total	27,060	23,100	22,300	24,790
Balance	— 2,038	2,060	1,100	1,160

Revised Estimate for 1898-99.

2. The current receipts and charges are now estimated at Rs. 25,430 and Rupees 23,250, respectively, against Rs. 24,240 and Rs. 23,100 anticipated in the sanctioned budget. There is an increase in the receipts chiefly under the taxes on arts, buildings and lands and advances recovered, but it is partly counterbalanced by a decrease under the taxes on vehicles, animals and carts and private scavenging fees. In view of the existing state of the Municipal finances, the abolition of the post of common drawing master, referred to in paragraph 17 of the Chairman's letter, is approved. The alterations in the conservancy establishments proposed in paragraphs 19 and 20 cannot be sanctioned for want of a proposition statement. With reference to G.O., No. 285, Financial, dated 22nd February 1899, communicated with G.O., No. 534 L., dated 8th March 1899, the provision for plague charges will be reduced from Rs. 1,300 to Rs. 350. The balance to be carried forward to the next year's budget will then be Rs. 1,100.

Budget Estimate for 1899-1900.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 24,510 against Rs. 25,430 in the revised estimate. There is a decrease mainly under the arts and land taxes and advances recovered, but it is partly made good by an increase under the tax on carts. With reference to paragraph 2 of the Director's letter read above, the current year's figure of Rs. 40 will be repeated under school-fees. The estimated income from private scavenging fees will be raised from Rs. 400 to Rs. 700 so as to make it approximate the cost of the service. The Municipal Council should enhance the rate of fees, if necessary.

4. *Charges.*—(1) The probable charges are put down at Rs. 23,750 against the revised estimate of Rs. 22,300. There is an increase chiefly under Grant 1 which is partly met by a decrease under Grant 2.

(2) *Grant 1.*—The entertainment of two additional tank watchmen on Rs. 3 and a channel maistry on Rs. 7, proposed in paragraph 30 of the Chairman's letter, and the reduction from Rs. 4 to Rs. 3 in the salary of one of the existing tank watchmen, which from statement II-B appears to be contemplated, but to which no reference has been made in the Chairman's letter, are sanctioned. But the employment of six channel coolies on Rs. 4 cannot be approved until the necessity for it has been fully explained. Meanwhile the provision made for the purpose will be allowed to stand. For want of funds, the increase of Rs. 3 in the salary of the Public Works overseer proposed in paragraph 31 cannot be considered.

(3) *Grant 2.*—The Municipal Council's proposal in paragraph 32 to abolish the Eastern salary-result school will be considered after receipt of the communication promised in paragraph 3 of the Director's letter. Meanwhile, the allotment for salary-result schools will be raised from Rs. 110 to Rs. 380, as suggested by him. With reference to paragraphs 4 and 5 of the same letter, the provision for salary grants will be reduced from Rs. 700 to Rs. 400 and that for fixed and result grants will be raised from Rs. 800 to Rs. 1,200.

(4) *Grant 3.*—The abolition of the post of female toti on Rs. 3-8-0 in the Municipal hospital referred to in paragraph 35 and the additions to and alterations in the conservancy establishments proposed in paragraphs 39 and 41 are sanctioned, but for the reasons assigned by the Sanitary Commissioner in clause (1) of his letter read above, the Municipal Council's proposal in paragraph 38 to raise the pay of the vaccinator from Rs. 10 to Rs. 12 cannot be approved. The Council's attention is drawn to the remarks of the Sanitary Commissioner in clauses (2) to (4) of his letter. The provision for plague charges will be raised from Rs. 1,500 to Rs. 2,400, with reference to G.O., No. 1259, Financial, dated 28th December 1898, communicated with G.O., No. 44 L., dated 11th January 1899.

(5) *Grant 4.*—The reduction from Rs. 5 to Rs. 4 in the salary of the slaughter-house servant, which from Statement II-B appears to be contemplated, and the abolition of the post of avenue maistry on Rs. 7, proposed in paragraph 45, are sanctioned; but reference should have been made to the former proposal in the Chairman's letter.

(6) *Grant 5.*—The reduction from Rs. 15 to Rs. 12 in the salary of the Municipal office clerk referred to in paragraph 46, for which no reason is assigned, is undesirable and cannot be approved. The Municipal Council's proposals in paragraphs 47 and 48 to increase the carriage allowance of the Chairman from Rs. 30 to Rs. 40 and to entertain an additional bill collector on Rs. 8 will be disallowed for want of funds. With reference to G.O., No. 2250 L., dated 25th November 1898, the contribution for the Central office establishments will be raised from Rs. 240 to Rs. 250.

5. As revised by Government, the budget closes with a balance of Rs. 1,160 or 4·7 per cent. of the estimated receipts.

(True Extract.)

H. TREMENHEERE,
Secretary to Government.

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

Exd. P. Seetharam.

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

Proof for approval

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Regd. *Spare copies*

G.O., No. 369 M., 15th March 1899.

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4. *Tax on Arts.*—As stated in the administration report for 1897–98, this tax was revised, of course partially, with reference to the schedule of the new Act so as to prevent the possibility of large remissions being granted by the Council on appeal, owing to the original assessment not being based on proper grounds. The result has been that the current demand has been fixed at Rs. 2,100 which (allowing for the remission that may be made by the Council), together with the arrear collections, is expected to come up to Rs. 2,200 against Rs. 2,000 of the budget estimate.

5. *Tax on Buildings.*—The increase of Rs. 400 is due to the realization of the arrears and also the revision of the tax in the current year.

6. *Tax on Lands.*—Rs. 1,500 is entered against Rs. 600 of the budget estimate. The large increase is explained by the fact that out of a demand of Rs. 926 for 1897–98, only Rs. 172 was collected, leaving a balance of Rs. 754 which could not be collected within the year for reasons stated in the administration report. Most of the balance has since been collected. It is expected that the total collections will reach the figure in the revised estimate.

7. *Tax on Vehicles, Carts and Animals.*—The decrease under each of these items is due to the actual cart traffic gradually declining since the opening of the Máyavaram-Muttupet line.

8. *Rent of Lands.*—In the budget for 1897–98, it was expected that the levy of fees at two annas per square yard for encroachments on important roads and one anna for others would fetch an income of Rs. 150 to the Municipality. But owing to the above rates being too high for this poor town, several of the old encroachments have been removed, and very few new encroachments are put up. Moreover most of the encroachments are of more than twelve years standing, and, as such, the Council has no control over them. A number of petitions relating to such encroachments are pending disposal by the Council.

9. *Avenue Receipts.*—About Rs. 820 has already been collected and about Rs. 180 more is expected within the next four months.

10. *License Fees.*—Rs. 450 is entered under this head having regard to the actual receipts during the first eight months of the year.

11. *Grants and Contributions from Government—Other Purposes.*—Rs. 90 is entered against Rs. 170 of the budget estimate. The entertainment of a drawingmaster although sanctioned by Government was not made during the year owing to want of funds.

12. *Private Scavenging.*—For reasons submitted to Government in previous budgets and administration reports, as also in a recent letter from this office (No. 371, dated 27th September 1898) the income from this source is put down at Rs. 250 against Rs. 570 of the budget estimate.

13. *Other Items—Fishery Rents.*—The figure under this head is based on the actual demand for the year.

14. *Advances—Others.*—Many of the advances relating to previous years were recovered and adjusted during this year, and some more are expected to be adjusted soon; hence the variation between the revised and the budget figures.

Charges.

15. *Grant 1, Repairs—Communications.*—The decrease of Rs. 600 is due to the saving effected in consequence of the utilization of the gravel supplied in a previous year for new works. The saving was adopted with a view to make increased provision for plague expenditure as recommended in G.O., No. 2031 L., dated 22nd October 1898.

16. *Water-supply—Repairs to Works, &c.*—Rs. 250 appears against Rs. 100 of the budget estimate. The repair of a well in the hospital compound and deepening of several other wells and tanks which had quite dried up during the hot-weather account for the increase which is made up by transferring the amount appearing against "New Works—Water-supply."

17. *Grant 2, Drawingmaster—Establishment.*—As stated in paragraph 11 above, no drawing master was appointed for want of funds.

18. *Grant 3, Other Contributions.*—No provision was made in the budget for 1898–99 on account of the Dufferin scholar reading in the medical college, as she failed in the elementary examination last year and as the Council resolved not to continue its contribution on her behalf. The fact, however, that she passed her examination since with honours and the strong recommendation of the Honorary Secretary to the Countess of Dufferin's fund led the Council to reconsider its resolution and sanction the annual stipend; hence the provision in the revised estimate.

19. *Conservancy—Road-cleaning, &c., Establishment.*—The decrease under these two heads is due to the proposed abolition of one rubbish cart and two sewage carts for the last three months of the year as also of one boy toty for each sewage cart and the replacement of one of the male toties of each of the rubbish carts by female toties on Rs. 3-8-0 per mensem.

20. *Private Scavenging.*—It has been proposed to replace three of the male toties by females; hence the decrease.

21. *Special Sanitary Arrangements.*—Out of Rs. 300 provided in the budget for this purpose, about Rs. 260 has already been spent in connection with charges incurred last year by way of adjustment of advances. The provision has therefore been increased to Rs. 550.

22. *Epidemic Charges.*—Rs. 120 for cholera and Rs. 1,300 for plague have been provided agreeably to the wishes of Government and the recommendation of the Collector. It will be observed that Rs. 115 has already been spent for plague precautionary measures and Rs. 112 in connection with cholera.

23. *Grant 4, Avenue Contingencies.*—The increase is due to the entertainment of temporary coolies for watering, fencing, and otherwise protecting the avenue cocoanut trees, many of which were all but gone in consequence of the severe heat of the last summer.

24. *Grant 5, Inspection.*—Rs. 240 is entered against Rs. 360 in the budget estimate as the Chairman was appointed only in July 1898.

25. *Contribution for Central Office and Audit Establishment.*—Rs. 208 has already been spent and it is expected that about Rs. 32 more will have to be paid on account of the pay of the Collector's Municipal clerk, &c., within the close of the year.

Budget Estimate for 1899–1900.

	Rs.
(1) Opening balance	150
(2) Receipts	24,510
Total ..	24,660
(1) Charges	23,750
(2) Closing balance	910
Total ..	24,660

Receipts.

26. *Tax on Lands.*—Rs. 1,000 is entered with reference to the probable demand for the next year, it being expected that most of the arrears will be cleared before the end of the current year.

27. *Private Scavenging.*—The Council having resolved to extend this system considerably and provision being made accordingly for the entertainment of an additional staff of scavengers, the receipts under this head are expected to come up to at least Rs. 400.

28. The other items call for no remarks.

Charges.

29. *Grant 1, Repairs—Buildings.*—Rs. 2,000 is provided for the repair of the office building which has come down and sundry repairs to other buildings, such as white-washing the hospital buildings, renewing the weekly market-sheds, &c.

30. *Water-supply Establishment.*—It is proposed to have five tank watchmen for five of the important tanks of the town, instead of three till recently and four at present, and to entertain six coolies for keeping the supply channel in a good condition. The avenue maistry will be converted into a channel maistry.

31. *Establishment.*—The overseer's pay which was till January 1898 Rs. 15, and was then reduced to Rs. 12 for want of funds, will again be restored to Rs. 15.

32. *Grant 2, Salary-result Schools fixed Payments.*—Of the two schools maintained by the Municipality, the panchama and the eastern salary-result school, it is

proposed to abolish the latter as there are plenty of other aided schools in the town and as there is no necessity for maintaining a separate boys' school at the expense of the Municipality especially when it is not self-supporting.

33. *Salary Grants.*—The amount proposed to be paid to the Hindu lower secondary school and lower secondary department of the Wesleyan Mission College is fixed at Rs. 700.

34. *Fixed and Result Grants.*—Rs. 800 is considered sufficient for paying the grants.

35. *Grant 3, Hospital Establishment.*—A female toty attached to the hospital will be abolished, as the scavenging of the hospital latrine is done by the private scavenging toties and as there is also a separate male toty who looks after the sweeping and general cleaning of the hospital premises. The entertainment of a nurse recommended by the Surgeon-General is given up for want of funds.

36. *Sundries and Contingencies.*—Rs. 500 is considered sufficient for these charges, a number of iron cots and other furniture indented for by the civil apothecary having been supplied in the current year.

37. *Other Contributions.*—Provision is made for paying the annual stipend to the Dufferin scholar undergoing training in the medical college for service in this Municipality.

38. *Vaccination Establishment.*—It is proposed to raise the pay of the vaccinator to Rs. 12 considering the length of his service and the smallness of his present pay.

39. *Conservancy Establishment.*—As there is only one sanitary inspector for the whole town, it is found that he is not able to do full justice to the duties entrusted to him. It is therefore proposed to entertain an assistant sanitary inspector and one peon under him. The rubbish carts of which there will be ten will be manned by only one toty each instead of by two as at present, thus effecting a saving of Rs. 5 per cart per mensem. The sewage carts will be abolished as also the sewage scavenging establishment, the owners of private cess-pools, of which there are only 40 at present, being required to have them cleaned by their own agency. The Council is obliged to adopt this step for the following reasons:—

The number of cess-pools was originally calculated at about 110, and it was thought that, by levying a fee of one rupee per cubic yard of the cess-pool, the Council would be able to recover at least a moiety of the charges incurred on account of the upkeep of this establishment. As the owners of most of these cess-pools are poor people paying a house-tax of As. 8 and less a year, the fee for cess-pools, amounting to Re. 1 or As. 8 per month, was felt as an intolerable hardship by them, and they accordingly closed their cess-pools saying that they would make their own arrangements for disposing of their sewage in a satisfactory manner and that they would enter into no agreement with the Municipality for the purpose. The few people who are prepared to keep their cess-pools in tact and accept Municipal service for cleaning them belong to the wealthy class who all live in a particular street and for whose sole benefit the carts have to be maintained at the expense of the general tax-payer. Nor does this arrangement work satisfactorily as it is not found possible to thoroughly cleanse even the few cess-pools in question as they are all so big and so full that not even all the carts are sufficient to remove their contents. After all the amount that can be recovered from these people is only about Rs. 20 which is hardly sufficient to maintain one cart. It is these considerations and the fact that a proposal has been adopted by the residents of the street in question to construct a masonry drain along their backyards leading to a distance from the town, for which subscriptions to the amount of Rs. 2,000 have been already promised, that have led the Council to abolish the carts altog ther from the beginning of April 1899, and thus relieve the general tax-payer from contributing for the convenience of a few.

40. *Other Charges.*—The above remarks justify the decrease under this item.

41. *Private Scavenging Establishment.*—The number of scavengers will be increased to fourteen, of whom four will be males on Rs. 5 each and ten females on Rs. 3-8-0 each and whose work will be closely supervised by the private scavenging maistry.

42. *Contingencies.*—There are three night-soil carts at present and one more will be added in the next year.

43. *Epidemic Charges.*—Rs. 300 for cholera and Rs. 1,500, for plague have been provided. The amount originally provided, *i.e.*, Rs. 3,500, had to be cut short in order to meet other pressing demands which can no longer be postponed.

44. *Special Sanitary Arrangements.*—Rs. 300 has been provided for the usual sanitary arrangements that are made here during the big festival.

45. *Grant 4, Avenue Establishment.*—The avenue maistry will be abolished, the channel maistry being required to supervise the work of the avenue coolies who are only two.

46. *Grant 5, Office Establishment.*—The pay of the clerk will be reduced from Rs. 15 to Rs. 12 *per mensem.*

47. *Inspection.*—The carriage allowance of the Chairman was reduced from Rs. 40 to Rs. 30 last January for want of funds. It is proposed to restore it to Rs. 40.

48. *Collection Establishment.*—It is proposed to entertain one more bill collector on Rs. 8 *per mensem* as two men are not able to cope with the collection work throughout the town.

49. It will be found that the budget does not close with the required balance of 10 per cent. of the estimated receipts or anything approaching to it. It has to be borne in mind however that the present year as well as the past began with a deficit balance which it has been the endeavour of the Council to make good even at the sacrifice of many important works. The large provision made for plague charges in the current year and in the next will have also to be taken into account in considering the closing balance of the year. It is therefore hoped that Government will be pleased to sanction the budget as it is and the low closing balance.

Endt. Ref. on Cur. No. 1413-High.

Submitted.

The proposal to abolish the sewage carts and establishment was fully discussed at the meeting (at which I was present) and adopted almost unanimously.

3*rd January* 1899. (Signed) QADIR NAWAZ KHAN,
Deputy Collector.

Endt. on C. No. 4-Ml.

Submitted.

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

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 19th January 1899, No. 697.

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

2. Under receipts, no credit has been taken for school-fees. With reference to the remarks *infra*, the current year's figure may be repeated.

3. The Council proposes to close one of the salary-result schools under its management. The department was not consulted on the point; but I am referring the question to the Inspector, and on receipt of his reply I shall address Government again. Pending the decision that may be arrived at, I would suggest that the current year's figures on account of the school be repeated.

4. Under the revised Grant-in-Aid Code, lower secondary schools are not eligible for salary grants. But a sum of Rs. 700 has been provided for salary grants for the Hindu lower secondary school and the lower secondary department of the Wesleyan Mission College, Mannárgudi. The allotment should therefore be reduced to, say, Rs. 400, to meet the payment of grants for the lower secondary department of the college only.

5. The allotment for fixed and result grants should be raised to Rs. 1,500. In the current year's sanctioned budget, Rs. 1,200 have been entered under this head; but with reference to paragraph 4 *supra*, another school will have to be aided on either the fixed or the result-grant system. The increase now recommended is necessary to meet the additional charge. In the budget furnished by the Chairman, the allotment has been reduced to Rs. 800, and no valid reason has been assigned for the reduction.

6. The drawingmaster sanctioned in G.O., No. 560 M., dated 12th March 1898, has not been entertained, owing, as the Municipality says, to want of funds. The provision made for the current year should be repeated, credit being also taken for the necessary grant from Provincial funds.

7. With the modifications suggested above, the gross expenditure will be Rs. 2,930 against Rs. 2,910, the sanctioned grant for the current year. The net expenditure on education will be Rs. 2,680 (Rs. 2,930 — 250), which is less than 15 per cent. of the estimated income of the Municipality from taxation, markets and rents.

From Surgeon-General C. SIBTHORPE, C.B., F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 24th January 1899, No. 100.

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

From Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., I.M.S., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Camp, Vellore, 9th February 1899, No. 468-S.

I have the honour to offer the following remarks on the Mannárgudi Municipal budget for 1899–1900:—

(1) I am not in favour of the Council's proposal to increase the salary of the Municipal vaccinator from Rs. 10 to Rs. 12, as his work last year was not satisfactory, and as the number of operations performed by him up to date in the current year has not shown any improvement.

(2) The allotment for conservancy is 23 per cent. of the estimated current receipts, and is less than that provided in the budget for 1898–99. The insufficiency of the provision has more than once been pointed out to Government.

(3) The existing staff of toties is very slender. There are fourteen of these men to attend to the private scavenging service, and none at all for the cleaning of public latrines and the removal of filth from roads and streets. Assuming that the fourteen men above referred to clean on an average forty private latrines each daily, and that the number of persons living in each house thus served is five, there remain 17,595 of the town population unattended to. I would advise that 34 toties be employed to look to the requirements of this number.

(4) The proposed appointment of an assistant sanitary inspector on Rs. 15 is recommended, but I would suggest that he be styled "Conservancy overseer."

ORDER—No. 369 M., dated 15th March 1899.

The estimated receipts and charges of the Mannárgudi 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	— 1,875	920	— 2,030	1,100
Tax on Arts	1,610	2,000	2,200	2,000
,, Buildings and Lands	5,237	5,200	6,500	6,000
,, Vehicles and Animals	1,538	1,700	1,400	1,500
,, Carts	1,575	1,600	1,250	1,500
Tolls	6,488	6,400	6,480	6,500
Realizations under Special Acts	250	..	100	50
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c. ..	694	1,170	1,240	1,210
Conservancy Receipts	101	200	200	200
Fees and Revenue from Educational Institutions	48	50	40	40
,, ,, Medical Institutions	1	..	5	..
Income from Markets and Slaughter-houses	968	1,170	1,170	1,150
License Fees	542	650	450	500
Other Fees	120	130	140	170
Fines under Municipal and other Acts	173	50	150	200
Interest on Investments and Premium on Loans	953	950	950	950
Grants and Contributions from Government	172	170	90	90
,, ,, Local Boards	3,620	1,810	1,810	1,810
,, ,, Other Bodies	24	30	25	20
Recoveries for Services to Private Individuals	178	570	250	700
Miscellaneous	249	240	230	160
Advances Recovered	2,356	150	750	100
Total ..	26,897	24,240	25,430	24,850
Grand Total ..	25,022	25,160	23,400	25,950
Charges.				
Grant 1—				
New Works—				
Water-supply	..	200	..	..
Repairs—				
Communications	4,037	3,200	2,600	3,600
Buildings	851	600	600	2,000
Water-supply	286	280	430	700
Establishment	174	140	140	140
Tools and Plant and other Stores	..	20	10	50
Total ..	5,348	4,440	3,780	6,490
Grant 2—				
Training Schools	15	20	..	..
Municipal Schools—				
On the Salary-result System	486	380	380	380
Grants-in Aid—				
Salary Grants	704	610	800	400
Fixed and Result Grants	1,151	1,200	1,000	1,200
Building, Furniture, &c., Grants	..	50	30	..
Inspection	262	260	260	260
Miscellaneous	216	300	200	200
Total ..	2,834	2,910	2,670	2,440
Grant 3—				
Hospitals and Dispensaries	3,935	4,280	4,180	4,040
Contributions	532	230	540	530
Vaccination	178	220	180	190
Registration of Births and Deaths	135	120	100	130
Conservancy, Road-cleaning and Road-watering	5,878	6,430	5,820	6,530
Total ..	10,658	11,280	10,820	11,420
Grant 4—				
Lighting	1,733	1,550	1,600	1,550
Markets and Slaughter-houses	74	110	120	110
Travellers' Bungalows	41	20	..	..
Avenues	455	210	280	120
Public Garden, Survey of Land, Fire and other Charges ..	1,038	580	550	550
Total ..	3,341	2,470	2,550	2,330
Grant 5—				
Supervision and Management	2,207	2,000	2,080	2,110
Advances Recoverable	2,670	..	200	..
Refunds	2	..	200	..
Grand Total ..	27,060	23,100	22,300	24,790
Balance	— 2,038	2,060	1,100	1,160

Revised Estimate for 1898-99.

2. The current receipts and charges are now estimated at Rs. 25,430 and Rupees 23,250, respectively, against Rs. 24,240 and Rs. 23,100 anticipated in the sanctioned budget. There is an increase in the receipts chiefly under the taxes on arts, buildings and lands and advances recovered, but it is partly counterbalanced by a decrease under the taxes on vehicles, animals and carts and private scavenging fees. In view of the existing state of the Municipal finances, the abolition of the post of common draughtsman, referred to in paragraph 17 of the Chairman's letter, is approved. The alterations in the conservancy establishments proposed in paragraphs 19 and 20 cannot be sanctioned for want of a proposition statement. With reference to G.O., No. 285, Financial, dated 22nd February 1899, communicated with G.O., No. 534 L., dated 8th March 1899, the provision for plague charges will be reduced from Rs. 1,300 to Rs. 350. The balance to be carried forward to the next year's budget will then be Rs. 1,100.

Budget Estimate for 1899-1900.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 24,510 against Rs. 25,430 in the revised estimate. There is a decrease mainly under the arts and land taxes and advances recovered, but it is partly made good by an increase under the tax on carts. With reference to paragraph 2 of the Director's letter read above, the current year's figure of Rs. 40 will be repeated under school-fees. The estimated income from private scavenging fees will be raised from Rs. 400 to Rs. 700 so as to make it approximate the cost of the service. The Municipal Council should enhance the rate of fees, if necessary.

4. *Charges.*—(1) The probable charges are put down at Rs. 23,750 against the revised estimate of Rs. 22,500. There is an increase chiefly under Grant 1, which is partly met by a decrease under Grant 2.

(2) *Grant 1.*—The entertainment of two additional tank watchmen on Rs. 3 and a channel maistry on Rs. 7, proposed in paragraph 30 of the Chairman's letter, and the reduction from Rs. 4 to Rs. 3 in the salary of one of the existing tank watchmen, which from statement II-B appears to be contemplated, but to which no reference has been made in the Chairman's letter, are sanctioned. But the employment of six channel coolies on Rs. 4 cannot be approved, until the necessity for it has been fully explained. Meanwhile the provision made for the purpose will be allowed to stand. For want of funds, the increase of Rs. 3 in the salary of the Public Works overseer proposed in paragraph 31 cannot be considered.

(3) *Grant 2.*—The Municipal Council's proposal in paragraph 32 to abolish the eastern salary-result school will be considered after receipt of the communication promised in paragraph 3 of the Director's letter. Meanwhile, the allotment for salary-result schools will be raised from Rs. 110 to Rs. 380, as suggested by him. With reference to paragraphs 4 and 5 of the same letter, the provision for salary grants will be reduced from Rs. 700 to Rs. 400 and that for fixed and result grants will be raised from Rs. 800 to Rs. 1,200.

(4) *Grant 3.*—The abolition of the post of female toti on Rs. 3-8-0 in the Municipal hospital, referred to in paragraph 35, and the additions to and alterations in the conservancy establishments proposed in paragraphs 39 and 41 are sanctioned, but for the reasons assigned by the Sanitary Commissioner in clause (1) of his letter read above, the Municipal Council's proposal in paragraph 38 to raise the pay of the vaccinator from Rs. 10 to Rs. 12 cannot be approved. The Council's attention is drawn to the remarks of the Sanitary Commissioner in clauses (2) to (4) of his letter. The provision for plague charges will be raised from Rs. 1,500 to Rs. 2,400, with reference to G.O., No. 1259, Financial, dated 28th December 1898, communicated with G.O., No. 44 L., dated 11th January 1899.

(5) *Grant 4.*—The reduction from Rs. 5 to Rs. 4 in the salary of the slaughter-house servant, which from Statement II-B appears to be contemplated, and the abolition of the post of avenue maistry on Rs. 7, proposed in paragraph 45, are sanctioned; but reference should have been made to the former proposal in the Chairman's letter.

(6) *Grant 5.*—The reduction from Rs. 15 to Rs. 12 in the salary of the Municipal office clerk, referred to in paragraph 46 for which no reason is assigned, is undesirable and cannot be approved. The Municipal Council's proposals in paragraphs 47 and 48 to increase the carriage allowance of the Chairman from Rs. 30 to Rs. 40 and to entertain an additional bill collector on Rs. 8 will be disallowed for want of funds. With reference to G.O., No. 2250 L., dated 25th November 1898, the contribution for the Central office establishments will be raised from Rs. 240 to Rs. 250.

5. As revised by Government, the budget closes with a balance of Rs. 1,160 or 4·7 per cent. of the estimated receipts.

(True Extract.)

for *Secretary to Government.*

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

Exd. P. Seetharam.

† C No 155 M.

Mannargudi

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From M.R.Ry. M. RENGANATHA PILLAI Avargal, Chairman, Municipal Council, Mannárgudi, to the Secretary to Government, Local and Municipal Department (through the Divisional Officer, Mannárgudi), dated 30th December 1898, No. 633.

I have the honour to submit herewith the revised estimate of receipts and charges of this Municipality for the current financial year and the budget estimate for the next in the forms prescribed in G.Os., No. 2193, dated 10th December 1891 and No. 644, dated 4th April 1892.

REVISED ESTIMATE FOR 1898–99.

2. The budget and the revised estimates for the current year are compared below:—

	Revised.	Budget.
	Rs.	Rs.
(1) Opening balance	2,030	920
(2) Receipts	25,130	21,240
Total ..	23,400	25,160
(1) Charges	23,250	23,100
(2) Closing balance	150	2,060
Total ..	23,400	25,160

3. The explanation of the variations between the figures of the budget and revised estimates will be found in its appropriate column in statement VI. Some of the important variations I shall also explain here.

Receipts.

4. *Tax on Arts.*—As stated in the administration report for 1897–98, this tax was revised, of course partially, with reference to the schedule of the new Act so as to prevent the possibility of large remissions being granted by the Council on appeal, owing to the original assessment not being based on proper grounds. The result has been that the current demand has been fixed at Rs. 2,100 which (allowing for the remission that may be made by the Council), together with the arrear collections, is expected to come up to Rs. 2,200 against Rs. 2,000 of the budget estimate.

5. *Tax on Buildings.*—The increase of Rs. 400 is due to the realization of the arrears and also the revision of the tax in the current year.

6. *Tax on Lands.*—Rs. 1,500 is entered against Rs. 600 of the budget estimate. The large increase is explained by the fact that out of a demand of Rs. 926 for 1897–98, only Rs. 172 was collected, leaving a balance of Rs. 754 which could not be collected within the year for reasons stated in the administration report. Most of the balance has since been collected. It is expected that the total collections will reach the figure in the revised estimate.

7. *Tax on Vehicles, Carts and Animals.*—The decrease under each of these items is due to the actual cart traffic gradually declining since the opening of the Máyavaram-Muttupet line.

8. *Rent of Lands.*—In the budget for 1897–98, it was expected that the levy of fees at two annas per square yard for encroachments on important roads and one anna for others would fetch an income of Rs. 150 for the Municipality. But owing to the above rates being too high for this poor town, several of the old encroachments have been removed, and very few new encroachments are put up. Moreover most of the encroachments are of more than twelve years standing, and, as such, the Council has no control over them. A number of petitions relating to such encroachments are pending disposal by the Council.

9. *Avenue Receipts.*—About Rs. 820 has already been collected and about Rs. 180 more is expected within the next four months.

10. *License Fees.*—Rs. 450 is entered under this head having regard to the actual receipts during the first eight months of the year.

11. *Grants and Contributions from Government—Other Purposes.*—Rs. 90 is entered against Rs. 170 of the budget estimate. The entertainment of a drawingmaster although sanctioned by Government was not made during the year owing to want of funds.

12. *Private Scavenging.*—For reasons submitted to Government in previous budgets and administration reports, as also in a recent letter from this office (No. 371, dated 27th September 1898) the income from this source is put down at Rs. 250 against Rs. 570 of the budget estimate.

13. *Other Items—Fishery Rents.*—The figure under this head is based on the actual demand for the year.

14. *Advances—Others.*—Many of the advances relating to previous years were recovered and adjusted during this year, and some more are expected to be adjusted soon; hence the variation between the revised and the budget figures.

Charges.

15. *Grant 1, Repairs—Communications.*—The decrease of Rs. 600 is due to the saving effected in consequence of the utilization of the gravel supplied in a previous year for new works. The saving was adopted with a view to make increased provision for plague expenditure as recommended in G.O., No. 2031 L., dated 22nd October 1898.

16. *Water-supply—Repairs to Works, &c.*—Rs. 250 appears against Rs. 100 of the budget estimate. The repair of a well in the hospital compound and deepening of several other wells and tanks which had quite dried up during the hot-weather account for the increase which is made up by transferring the amount appearing against "New Works—Water-supply."

17. *Grant 2, Drawingmaster—Establishment.*—As stated in paragraph 11 above, no drawing master was appointed for want of funds.

18. *Grant 3, Other Contributions.*—No provision was made in the budget for 1898–99 on account of Dufferin scholar reading in the medical college, as she failed in the elementary examination last year and as the Council resolved not to continue its contribution on her behalf. The fact, however, that she passed her examination since with honours and the strong recommendation of the Honorary Secretary to the Countess of Dufferin's fund led the Council to reconsider its resolution and sanction the annual stipend; hence the provision in the revised estimate.

19. *Conservancy—Road-cleaning, &c., Establishment.*—The decrease under these two heads is due to the proposed abolition of one rubbish cart and two sewage carts for the last three months of the year as also of one boy toty for each sewage cart and the replacement of one of the male toties of each of the rubbish carts by female toties on Rs. 3-8-0 per mensem.

20. *Private Scavenging.*—It has been proposed to replace three of the male toties by females; hence the decrease.

21. *Special Sanitary Arrangements.*—Out of Rs. 300 provided in the budget for this purpose, about Rs. 260 has already been spent in connection with charges incurred last year by way of adjustment of advances. The provision has therefore been increased to Rs. 550.

22. *Epidemic Charges.*—Rs. 120 for cholera and Rs. 1,300 for plague have been provided agreeably to the wishes of Government and the recommendation of the Collector. It will be observed that Rs. 115 has already been spent for plague precautionary measures and Rs. 112 in connection with cholera.

23. *Grant 4, Avenue Contingencies.*—The increase is due to the entertainment of temporary coolies for watering, fencing, and otherwise protecting the avenue cocoanut trees, many of which were all but gone in consequence of the severe heat of the last summer.

24. *Grant 5, Inspection.*—Rs. 240 is entered against Rs. 360 in the budget estimate as the Chairman was appointed only in July 1898.

25. *Contribution for Central Office and Audit Establishment.*—Rs. 208 has already been spent and it is expected that about Rs. 32 more will have to be paid on account of the pay of the Collector's Municipal clerk, &c., within the close of the year.

BUDGET ESTIMATE FOR 1899–1900.

	Rs.
(1) Opening balance	150
(2) Receipts	24,510
Total ..	24,660
(1) Charges	23,750
(2) Closing balance	910
Total ..	24,660

Receipts.

26. *Tax on Lands.*—Rs. 1,000 is entered with reference to the probable demand for the next year, it being expected that most of the arrears will be cleared before the end of the current year.

27. *Private Scavenging.*—The Council having resolved to extend this system considerably and provision being made accordingly for the entertainment of an additional staff of scavengers, the receipts under this head are expected to come up to at least Rs. 400.

28. The other items call for no remarks.

Charges.

29. *Grant 1, Repairs—Buildings.*—Rs. 2,000 is provided for the repair of the office building which has come down and sundry repairs to other buildings, such as white-washing the hospital buildings, renewing the weekly market-sheds, &c.

30. *Water-supply Establishment.*—It is proposed to have five tank watchmen for five of the important tanks of the town, instead of three till recently and four at present, and to entertain six coolies for keeping the supply channel in a good condition. The avenue maistry will be converted into a channel maistry.

31. *Establishment.*—The overseer's pay which was till January 1898 Rs. 15, and was then reduced to Rs. 12 for want of funds, will again be restored to Rs. 15.

32. *Grant 2, Salary-result Schools fixed Payments.*—Of the two schools maintained by the Municipality, the panchama and the eastern salary-result school, it is proposed to abolish the latter as there are plenty of other aided schools in the town and as there is no necessity for maintaining a separate boys' school at the expense of the Municipality especially when it is not self-supporting.

33. *Salary Grants.*—The amount proposed to be paid to the Hindu lower secondary school and lower secondary department of the Wesleyan Mission College is fixed at Rs. 700.

34. *Fixed and Results Grants.*—Rs. 800 is considered sufficient for paying the grants.

35. *Grant 3, Hospital Establishment.*—A female toty attached to the hospital will be abolished, as the scavenging of the hospital latrine is done by the private scavenging toties and as there is also a separate male toty who looks after the sweeping and general cleaning of the hospital premises. The entertainment of a nurse recommended by the Surgeon-General is given up for want of funds.

36. *Sundries and Contingencies.*—Rs. 500 is considered sufficient for these charges, a number of iron cots and other furniture indented for by the civil apothecary having been supplied in the current year.

37. *Other Contributions.*—Provision is made for paying the annual stipend to the Dufferin scholar undergoing training in the medical college for service in this Municipality.

38. *Vaccination Establishment.*—It is proposed to raise the pay of the vaccinator to Rs. 12 considering the length of his service and the smallness of his present pay.

39. *Conservancy Establishment.*—As there is only one sanitary inspector for the whole town, it is found that he is not able to do full justice to the duties entrusted to him. It is therefore proposed to entertain an assistant sanitary inspector and one peon under him. The rubbish carts of which there will be ten will be manned by only one toty each instead of by two as at present, thus effecting a saving of Rs. 5 per cart per mensem. The sewage carts will be abolished as also the sewage scavenging establishment, the owners of private cess-pools, of which there are only 40 at present, being required to have them cleaned by their own agency. The Council is obliged to adopt this step for the following reasons :—

The number of cess-pools was originally calculated at about 110, and it was thought that, by levying a fee of one rupee per cubic yard of the cess-pool, the Council would be able to recover at least a moiety of the charges incurred on account of the upkeep of this establishment. As the owners of most of these cess-pools are poor people paying a house-tax of As. 8 and less a year, the fee for cess-pools, amounting to Re. 1 or As. 8 per month, was felt as an intolerable hardship by them, and they accordingly closed their cess-pools saying that they would make their own arrangements for disposing of their sewage in a satisfactory manner and that they would enter into no agreement with the Municipality for the purpose. The few people who are prepared to keep their cess-pools in tact and accept Municipal service for cleaning them belong to the wealthy class who all live in a particular street and for whose sole benefit the carts have to be maintained at the expense of the general tax-payer. Nor does this arrangement work satisfactorily as it is not found possible to thoroughly cleanse even the few cess-pools in question as they are all so big and so full that not even all the carts are sufficient to remove their contents. After all the amount that can be recovered from these people is only about Rs. 20 which is hardly sufficient to maintain one cart. It is these considerations and the fact that a proposal has been adopted by the residents of the street in question to construct a masonry drain along their backyards leading to a distance for the town, for which subscriptions to the amount of Rs. 2,000 have been already promised, that have led the Council to abolish the carts altogether from the beginning of April 1899, and thus relieve the general tax-payer from contributing for the convenience of a few.

40. *Other Charges.*—The above remarks justify the decrease under this item.

41. *Private Scavenging Establishment.*—The number of scavengers will be increased to fourteen, of whom four will be males and ten females and whose work will be closely supervised by the private scavenging maistry.

42. *Contingencies.*—There are three night-soil carts at present and one more will be added in the next year.

43. *Epidemic Charges.*—Rs. 300 for cholera and Rs. 1,500, for plague have been provided. The amount originally provided, *i.e.*, Rs. 3,500, had to be cut short in order to meet other pressing demands which can no longer be postponed.

44. *Special Sanitary Arrangements.*—Rs. 300 has been provided for the usual sanitary arrangements that are made here during the big festival.

45. *Grant 4, Avenue Establishment.*—The avenue maistry will be abolished, the channel maistry being required to supervise the work of the avenue coolies who are only two.

46. *Grant 5, Office Establishment.*—The pay of the clerk will be reduced from Rs. 15 to Rs. 12 *per mensem.*

47. *Inspection.*—The carriage allowance of the Chairman was reduced from Rs. 40 to Rs. 30 last January for want of funds. It is proposed to restore it to Rs. 40.

48. *Collection Establishment.*—It is proposed to entertain one more bill collector on Rs. 8 *per mensem* as two men are not able to cope with the collection work throughout the town.

49. It will be found that the budget does not close with the required balance of 10 per cent. of the estimated receipts or anything approaching to it. It has to be borne in mind however that the present year as well as the past began with a deficit balance which it has been the endeavour of the Council to make good even at the sacrifice of many important works. The large provision made for plague charges in the current year and in the next will have also to be taken into account in considering the closing balance of the year. It is therefore hoped that Government will be pleased to sanction the budget as it is and the low closing balance.

Endt. Ref. on Cur. No. 1413-High.

Submitted.

The proposal to abolish the sewage carts and establishment was fully discussed at the meeting (at which I was present) and adopted almost unanimously.

3rd January 1899.

(Signed) Qadir Nawaz Khan.
Deputy Collector.

Endt. on C. No. 4-Ml.

Submitted.

10th January 1899.

(Signed) J. TWIGG,
Ag. Collector.

Review of the Mannargudi Municipal Budget for 1899-1900

Note for the Secretary

Please see the alterations and additions made in red ink in paras 2, 3 and 4 (4) with reference to the revised estimate of plague charges and the Sanitary Commissioner's remarks communicated in [illegible]

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings :—

Current No. 155h of 1899, dated 30-12-98 from the Chairman Mannargudi

Current No. 234h of 1899, dated 19-1-99 from the Director Pub. Instn.

Current No. 304h of 1899, dated 24-1-99 from the Surgeon-General

Current No. 508h of 1899, dated 9-2-99 from the Sany. Comm.

Order. No. 369 m 9 15/3/99

The estimated receipts and charges of the Mannargudi 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	-1875	920	-2030	150
Tax on Arts	1610	2000	2200	2000
Tax on Buildings and Lands	5237	5200	6500	6000
Water and drainage Tax on Buildings and Lands ..	"	"	"	"
Tax on Vehicles and Animals	1538	1700	1400	1500
Tax on Carts	1575	1600	1250	1500
Tax on Private Menial and Domestic Male Servants ..	"	"	"	"
Tolls	6488	6400	6480	6500
Realizations under Special Acts	250	"	100	50
Rent of Lands, Buildings, &c., and sale proceeds of Lands, &c.	686	1170	1240	1210
Conservancy Receipts	101	200	200	200
Fees and Revenue from Educational Institutions ..	48	50	40	40
Do. from Medical Institutions	1	"	5	"
Income from Markets and Slaughter-houses	968	1170	1170	1150
License fees	542	650	450	500
Other fees	129	130	140	170
Fines under Municipal and other Acts	173	50	150	200
Interest on Investments and premium on Loans ..	953	950	950	950
Grants and Contributions from Government	172	170	90	90
Do. from Local Boards	3620	1810	1810	1810
Do. from other bodies	24	30	25	20
Recoveries for services to private individuals	178	670	250	~~1100~~ 700
Miscellaneous	249	240	230	160
Loans	"	"	"	"
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	"	"	"	"
Advances Recovered	2356	150	750	100
				24,850
Total ..	26897	24240	25430	~~24610~~ 25600
Grand Total ..	25022	25160	23400	~~24660~~ 25750

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	"	"	"	"	
Buildings	"	"	"	"	
Drainage	"	"	"	"	
Water-supply	"	200	"	"	
Miscellaneous Public Improvements	"	"	"	"	
Repairs—					
Communications	4037	3200	2600	3600	
Buildings	851	600	600	2000	
Drainage	"	"	"	"	
Water-supply	286	280	430	700	
Miscellaneous Public Improvements	"	"	"	"	
Establishment	174	140	140	~~100~~ 50	140
Tools and Plant and other Stores	"	20	10	50	
Contributions for Public Works	"	"	"	"	
Total	5348	4440	3780	~~6630~~	6490
Grant 2.					
Training Schools	15	20	"	"	
Municipal Schools—					
(*a*) On the Salary System	"	"	"	"	
(*b*) On the Salary Result System	486	380	380	~~410~~	380
Grants-in-Aid—					
(*a*) Salary Grants	704	610	800	~~700~~	400
(*b*) Result Grants	1151	1200	1000	~~800~~	1200
(*c*) Building, Furniture, &c., grants	"	50	30	"	
Inspection	262	260	260	260	
Miscellaneous	216	390	200	200	
Total	2834	2910	2670	~~2870~~	2440
Grant 3.					
Hospitals and Dispensaries	3935	4280	4180	4040	
Contributions	532	230	540	530	
Vaccination	178	220	180	210	190
Registration of Births and Deaths	135	120	100	130	
Conservancy, Road-cleaning and Road-watering	5878	6430	6770 5820	5630	6530
Total	10658	11280	11770 10820	~~10610~~	~~11420~~ 11420
Grant 4.					
Lighting	1733	1550	1600	1550	
Markets and Slaughter-houses	74	100	120	110	
Choultries	"	"	"	"	
Traveller's Bungalows	41	30	"	"	
Avenues	455	210	280	120	
Public Garden, Survey of Land, Fire and other Charges.	1038	580	550	550	
Total	3341	2470	2550	2330	
Grant 5.					
Supervision and management	2207	2000	2080	~~2280~~	2110
Repayment of Debt	"	"	"	"	
Interest on Loan	"	"	"	"	
Advances Recoverable	2670	"	200	"	
Refunds	2	"	200	"	
Discount	"	"	"	"	
Pensions and Gratuities	"	"	"	"	
Investments	"	"	"	"	
Grand Total	27060	23100	23250 22300	23700	24790
Balance	-2038	2060	150 1100	910	1160

Revised Estimate for 1898-99

2. The current receipts and charges are now estimated at Rs 25,430 and Rs 23,250, respectively, against Rs 24,240 and Rs 23,100 anticipated in the sanctioned budget. There is an increase in the receipts chiefly under the taxes on carts, buildings and lands and advances recovered, which is partly counterbalanced by a decrease under the taxes on vehicles, animals & carts and private Scavenging fees. In view of the existing state of the Municipal finances, the abolition of the post of Common draughtsman, referred to in para. 17 of the Chairman's letter, is approved. The alterations in the Conservancy establishments proposed in paras. 19 and 20 cannot be sanctioned for want of a proposition statement.

* C

With reference to C.O. No. 285 Fin., dated 22nd February 1899, communicated with R.O. No. 5342, dated 8th March 1899, the provision for plague charges will be reduced from Rs 1300 to Rs 350. The balance to be carried forward to the next year's budget will then be Rs 1100

Budget Estimate for 1899-1900

3. Receipts The receipts for the ensuing year are placed at Rs 24,510 against Rs 25,430 in the revised estimate. There is a decrease mainly under the arts

(1) Vide para 22 of the letter.

arbs and land taxes and advances made by Govt. but it recovered, which is partly met by an increase under the tax on carts.

With reference to para. 2 of the Director's letter read above, the current year's figure of Rs 40 will be represented under schoolfees. The estimated income from private Scavenging fees will be raised from Rs 400 to Rs 700 so as to make it approximate the cost of the Service. The Municipal Council should enhance the rate of fees, if necessary. Credit will be taken for a loan of Rs. 750 from Imperial funds, in order to enable the Municipal Council to make the necessary provision for plague expenditure.

4. Charges (1) The probable charges are put down at Rs 23,750 against Rs 22300 the revised estimate of Rs 23,250. There is an increase chiefly under Grants 1, which is partly met by a decrease under Grants 2 and 3.

(2) Grant 1. The entertainment of two additional taukwatchmen on Rs 3 and a Channel maistri on Rs 7, proposed in para. 30 of the Chairman's letter, and the reduction from Rs 4 to Rs 3 in the salary of one of the existing taukwatchmen, which from statement II. B appears to be contemplated, but to which no reference has been made in the Chairman's letter, are sanctioned. But the employment of six Channel Coolies on Rs 4 each proposed cannot be approved until the necessity for it has been fully explained. Meanwhile the provision made for the purpose will be allowed to stand. For want of funds, the increase of Rs 3 in the salary of the public works overseer proposed in para 31 cannot be considered. Vide para. 30.

(3) Grant 2 The Municipal Council's proposal in para. 32 to abolish the eastern Salary-result School will be considered after receipt of the communication promised in para. 3 of the Director's letter. Meanwhile the allotment for Salary result Schools will be raised from Rs 110 to Rs 380, as suggested by him. With reference to paras. 4 and 5 of the same letter,

the provision for salary grants will be reduced from Rs 700 to Rs 400 and that for fixed and result grants will be raised from Rs 800 to Rs 1200.

(4) Grant 3. The abolition of the post of female tote on Rs 3-8-0 in the Municipal hospital, proposed in para 35 and the additions to and alterations in the Conservancy establishments proposed in paras 39 & 41 are sanctioned. The remarks of the Sanitary Commissioner on the allotments for vaccination, registration of vital statistics and sanitation are awaited. Meanwhile the provision for plague charges will be raised from Rs 1500 to Rs 2400, with reference to G.O. No. 1259 Financial, dated 28th December 1898, communicated with G.O. No. 44 L. dated 11th January 1899.

Note
The current year's provision of Rs 1200, has been treated under result grants; it is not possible to provide a larger sum, owing to want of funds.

referred to in para 35 of the letter read above

approved

the reasons assigned by the Sanitary Commissioner in clause (5) of his

above, the Municipal Council's proposal in para 38 to raise the pay of the vaccinator from Rs 10 to Rs 12 is disapproved. The Council's attention is drawn to the remarks of the Sanitary Commr. in clause (2) of his

CN. 508-M S

H-1. 14399

K.

(5) Grant 4 The reduction from Rs 5 to Rs 4 in the salary of the Stanchion house servant, which from statement II-B appears to be contemplated, and the abolition of the post of avenue maistri on Rs 7, proposed in para 45, are sanctioned; but reference should have been made to the former proposal in the Chairman's letter

(6) Grant 5. The reduction from Rs 15 to

L

The clerical establishment in the Municipal office now consists of one Manager on Rs 25 & one clerk and a Cliroff on Rs 10 each.

Rs 12 in the salary of the Municipal office clerk, referred to in para 46 for which no reason is assigned, is undesirable and cannot be approved. The Municipal Council's proposals in paras 47 and 48 to increase the carriage allowance of the Chairman from Rs 30 to Rs 40 and to entertain an additional bill collector on Rs 8 will be disallowed for want of funds. With reference to G.O. No 2250, dated 25th November 1898, the contribution for the central office establishments will be raised from Rs 240 to Rs 250.

5. As revised by Government, the budget closes with a balance of Rs 1160 or only 4·7 per cent of the estimated receipts.

If the loan of Rs 750 for which credit has been taken in para 3 supra be not sanctioned by the Govt of India, the budget will have to be recast.

19/4/2/99

4/2/99

To
The Chairman M.C. Mannargudi
.. Collector of Tanjore
.. Resident Dt. Bd Tanjore
.. Accountant General
.. Director of Public Instruction
.. Surgeon General
.. Sanitary Board
.. .. Commissioner
.. .. Engineer
.. Plague Commissioner
Financial Departt
Editors' Table dep 29/3/99

To the Financial Department for counter initial with reference to the portion marked with blue pencil in para 3 of the draft.

Financial Department

Note

With reference to ~~f~~ o[f]
R
No 130 Fin[l] dated 21[st] January 1899
X
and No 1259 Fin[l] dated 28[th] December
1898 the L. and M. Department has
provided in the budget of the Mannarg
* includes deficit charge-
+ Page 4 of draft below.
A
Municipality Rs 1420 and 2400 for
for plague expenditure in
the current and ensuing years respectively
It is proposed to meet the expenditure
for next year in part by taking
credit for a loan of Rs 750 from
Imperial funds ~~from Local~~
as objection provided under Govt of
India sanctions the loan.

Put up
11-2-99

Cmd
16/2/99

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

—	Budget 1899-900		Revised	Budget	Actuals, 1899-900 (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		150 - -	-2030 - -	920 - -	-1874 9 3
b. Endowments					
c. Water-tax Fund					
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	2000 - -		2210 - -	2000 - -	1610 - -
b. Tax on buildings (section 63) ..	5000 - -		5000 - -	4600 - -	4702 14 9
c. Tax on lands (section 63) ..	1000 - -		1500 - -	600 - -	533 11 6
d. Water and drainage tax on buildings and lands (sec. 75)..					
e. Tax on vehicles with springs and palanquins (section 77) ..	500 - -		500 - -	600 - -	471 8 -
f. Tax on animals (section 77) ..	1000 - -		700 - -	1100 - -	1066 8 -
g. Tax on carts and other vehicles without springs (section 85) ..	1500 - -		1250 - -	1600 - -	1575 - -
h. Tolls (section 91)—					
Gross receipts 9750 ..					
Less Local Fund share 3250 ..	6500 - -		6480 - -	6400 - -	6488 1 6
i. Penalties on account of—					
i. Tax on arts					
ii. Tax on buildings					
iii. Tax on lands					
iv. Water and drainage tax on buildings and lands ..					
v. Tax on vehicles, &c. ..					
vi. Tax on animals					
vii Tax on carts, &c.					
viii. Evasion of tolls		17500 - -			
3 REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds					
b. Ferry rents					
c. Fees under Act II of 1888 ..	50 - -	50 - -	100 - -	- - -	250 - -
Carried forward ..		17550 - -	17930 - -	16900 - -	16697 11 9

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

—	Budget 1899-900 Details of Minor Heads.	Budget 1899-900 Totals of Major Heads.	Revised 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 ..		17550 - -	17930 - -	16900 - -	16697 14 9
4. Revenue derived from Municipal property and powers apart from taxation—					
a. i. Rent of lands	50 - -		50 - -	150 - -	9 3 9
ii. Rent of buildings ..	- - -		30 - -	60 - -	120 - -
iii. Avenue receipts	1000 - -		1000 - -	800 - -	402 15 1
iv. Fees from Travellers' Bungalows					7 8 -
b. i. Sale-proceeds of lands and buildings					
ii. Produce of lands, gardens, &c.	60 - -		60 - -	60 - -	57 6 2
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	100 - -		100 - - (1240)	100 - - (1170)	102 8 3
c. Conservancy receipts—					
Sale-proceeds of night soil, street refuse, &c. ..	200 - -		200 - -	200 - -	101 8 -
d. i. Fees from Educational institutions			40 - -	50 - -	48 5 3
ii. Other revenue from educational institutions ..					
e. i. Sale-proceeds and composition fees of medicines ..					
ii. Other Hospital receipts ..	- - -		5 - -	- - -	14 -
f. i. Income from markets ..	700 - -		700 - -	700 - -	657 12 3
ii. ,, slaughter-houses.	450 - -		470 - -	470 - -	316 3 5
g. Other fees—					
i. Warrant fees	60 - -		60 - -	30 - -	94 13 9
ii. Distraint fees	10 - -		15 - -	50 - -	12 8 6
iii. License fees	500 - -		450 - -	650 - -	571 14 1
iv. Cartstand fees	100 - -		60 - -	50 - -	12 8 6
v. Other fees	- - -		5 - -	- - -	12 4 -
h. Fines under Municipal and other Acts	200 - -		150 - -	50 - -	172 8 -
i. Interest on investments—					
i. General, including choultries					
ii. Educational					
iii. Medical	950 - -		950 - -	950 - -	953 1 10
j. Premium on loans					
Carried forward ..		21930 - -	22275 - -	21270 - -	20297 2 1

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

—	Budget 1899-900 Details of Minor Heads.	Budget 1899-900 Totals of Major Heads.	Revised 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 ..		21930 - -	22275 - -	21270 - -	20297 2 1
5. Grants and contributions—					
a. From Government—					
i. Education—					
Normal Stipends ..					
Buildings					
Municipal Schools ..					
Other purposes	90 - -		90 - -	170 - -	172 8 -
ii. Medical					
iii. Other purposes—					
Communications ..					
Water-supply					
Drainage					
Sanitation					
Other purposes ..					
b. From Local Boards—					
i. Education					
ii. Medical	1810 - -		1810 - -	1810 - -	3620 - -
iii. Other purposes ..					
c. Other grants and contributions—					
i. Education	20 - -		25 - -	70 - -	24 - -
ii. Medical					
iii. Other purposes					
6. Miscellaneous—		23850 - -			
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	400 - -		250 - -	570 - -	177 15 6
ii. Other purposes					
b. Other items—					
i. Fishery rents	150 - -		150 - -	230 - -	248 2 -
ii. Refunds of Expenditure of previous year					
iii. Fee for numbering carts, &c.	10 - -	560 - -	80 - -	10 - -	- 10 -
iv. Other items					
Carried forward ..		24410 - -	24680 - -	24090 - -	24540 8 7

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

1	Budget 1899-900 Details of Minor Heads. 2	Budget 1899-900 Totals of Major Heads. 3	Revised Budget Estimate for 1898-99. 4	Budget Estimate for 1898-99. 5	Actuals 1897-98 (audited figures) 6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		24410 - -	24650 - -	24090 - -	24540 5 7
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	100 - -	100 - -	750 - -	150 - -	2356 6 2
ii. Others					
Total, Receipts ..		24510 - -	25430 - -	24240 - -	26896 11 9
Grand Total ..		24660 - -	23400 - -	25160 - -	25022 2 6

Note to Statement I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 8½ per cent. and tax on lands at 8½ annas per cent. of rent value. for every 80 square yards.
3. Water and drainage tax on buildings and lands is levied at ~~per cent.~~
4. Tax on vehicles and animals is levied at the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 per cart per annum.
6. Tolls are levied at ~~the maximum rates.~~
7. License-fees are levied at the rates sanctioned in G O. 669 m 9.7.86 & 1029 m 8.10.86
8. The house-tax registers were last revised in the official year 71-9 and the land-tax registers in the official year
9. The total extent of land assessed is 1600 acres.
10. The mode of estimating the annual rental of houses and lands is as ~~follows~~ detailed in the Admin tration report

Raghavatha Pillay
Chairman

Statement I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act V of 1884 for the official year 1897-900.

Name of Institution: Kannapuram Anathalayam

1	2	3	4	5	6	7	8	9		10	11	12	13	14	15	16	17	18
	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		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.
								Local Funds.	Provincial Funds.									
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Rs 27300		Rs 950					Rs 810		Rs 30060	Rs 1480		Rs 4040	Rs 4040	Rs 200	Rs 4240	2730	

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

—	Budget 1897-900 Details of Minor Heads.	Budget 1897-900 Totals of Major Heads.	Revised Estimate for 1897-97.	Budget Estimate for 1898-97.	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					
b. Buildings					
c. Drainage					
d. Water-supply	- - -	- - -	- - -	200 - -	- - -
2. REPAIRS—					
a. Communications	3600 - -	- - -	2600 - -	3200 - -	4037 9 10
b. Buildings	2000 - -	- - -	600 - -	600 - -	850 12 3.
c. Drainage—					
i. Repairs to works					
ii. Establishment for flushing drains, &c.					
d. Water-supply—					
i. Repairs to works, machinery, &c.	100 - -		250 - -	100 - -	- - -
ii. Establishment	570 - -		180 - -	180 - -	270 13 1.
iii. Contingencies	30 - -	- - -	- - -	- - -	15 6 6
3. ESTABLISHMENT	180 - -	- - -	140 - -	140 - -	173 10 -
4. TOOLS AND PLANT AND OTHER STORES.	60 - -	- - -	10 - -	20 - -	- - -
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	6530 - -	- - -	3780 - -	4440 - -	5348 3 8
GRANT 2.—(*Education*)—					
1. TRAINING SCHOOLS—					
a. Contributions to Local Boards					
b. Stipends to Normal students	- - -	- - -	- - -	20 - -	15 - -
2. MUNICIPAL SCHOOLS—					
i. On Salary System—					
a. Establishment					
b. Contingencies					
Carried forward	- - -	- - -	- - -	20 - -	15 - -

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

—	Budget 1897-900 Details of Minor Heads.	Budget 1897-900 Totals of Major Heads.	Revised Estimate for 1897-97.	Budget Estimate for 1898-97.	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	- - -	- - -	- - -	20 - -	15 - -
GRANT 2.—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	90 - -	- - -	230 - -	230 - -	231 4 11.
b. Result Grants	10 - -	- - -	100 - -	100 - -	187 12 -
c. Contingencies	10 - -	110 - -	50 - -	50 - -	66 13 10
3. SALARY GRANTS	700 - -	700 - -	800 - -	610 - -	703 12 4
4. RESULTS GRANTS	800 - -	800 - -	1000 - -	1200 - -	1151 7 1.
5. COMBINED GRANTS—					
a. Fixed Payments					
b. Result Grants					
6. INSPECTION—					
a. Contributions to Local Boards					
b. Municipal Inspectors—					
i. Establishment	240 - -	- - -	240 - -	240 - -	240 - -
ii. Contingencies	20 - -	260 - -	20 - -	20 - -	22 3 9.
7. MISCELLANEOUS—					
a. Building, furniture, &c., grants	- - -	- - -	30 - -	50 - -	- - -
b. Common gymnasium—					
i. Establishment	180 - -	- - -	180 - -	180 - -	180 - -
ii. Contingencies	20 - -	200	20 - -	20 - -	36 - -
c. Common Drawing Master—					
i. Establishment	- - -	- - -	- - -	180 - -	- - -
ii. Contingencies	- - -	- - -		10 - -	- - -
d. Other items					
Total, Grant 2	2070 - -	2070 - -	2670 - -	2910 - -	2834 5 11.
GRANT 3.—(*Sanitation and Medical Services*).					
1. HOSPITALS AND DISPENSARIES—					
a. Establishment	2340 - -	- - -	2380 - -	2380 - -	2273 10 -
b. Medicines and Supplies	600 - -		600 - -	600 - -	641 7 5
c. Diet of Patients	600 - -		600 - -	600 - -	552 12 4
d. Sundries and Contingencies	500 - -		600 - -	700 - -	467 12 6.
e. Contributions to Local Boards					
&c., &c., &c.					
Carried forward		4040 - -	4180 - -	4280 - -	3935 10 3

Statement II.—Expenditure from the Municipal Fund of the Town of Bamanjade for the official year 189 -9 —*cont.*

—	Budget 189 -9 00		Revised Budget	Budget	Actuals, 189 -9 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.	Estimate for 189 -9.	Estimate for 189 -9.	
1	2	3	4	5	6
Brought forward ..	RS. A. P.	RS. A. P. 4040 - -	RS. A. P. 4180 - -	RS. A. P. 4280 - -	RS. A. P. 3935 10 3
GRANT 3.—(*Sanitation and Medical Services*)—cont.					
2. *a.* Contributions to Provincial Funds for—					
i. Medical College					
ii. Sanitary Inspection ..	70 - -		70 - -	70 - -	64 - -
iii. Medical Reserve staff ..					
iv. Cutlers' Establishment ..					
b. Contributions to Local Boards, &c., for—.					
i. Medical Schools	110 - -		110 - -	110 - -	110 - -
ii. Reserve staff	50 - -		50 - -	50 - -	54 13 8
&c., &c., &c. ..					
c. Other contributions	300 - -	530 - -	310 - -	- - -	303 - -
3. Vaccination—					
a. Establishment	140 - -		120 - -	120 - -	120 - -
b. Contingencies	70 - -	210 - -	60 - -	100 - -	57 14 3.
c. Contributions to Local Boards ..					
4. Registration of Births and Deaths—					
a. Establishment	120 - -		100 - -	120 - -	135 4 -
b. Contingencies	10 - -	130 - -	- - -	- - -	- - -
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	1400 - -		2230 - -	2600 - -	2265 - -
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	1200 - -		1950 - -	2000 - -	200
b. Private scavenging—					
i. Establishment	730 - -		520 - -	560 - -	46
ii. Contingencies, such as cost of scavenging carts, &c.	200 - -		100 - -	150 - -	15
c. Cholera charges and Plague	1800 - -		1420 - -	820 - -	45
d. Contingencies	- - -	- - -	- - -	- - -	124
&c. &c., &c. Special Sanitary arrangements.	300 - -	5630 - -	550 - -	300 - -	330
Total, Grant 3 ..		10540 - -	11770 - -	11280 - -	10657

Statement II.—Expenditure from the Municipal Fund of the Town of Bamanjade for 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
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*).	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Lighting—					
a. Establishment	550 - -	- - -	600 - -	550 - -	691 13 8.
b. Contingencies	1000 - -	1550 - -	1000 - -	1000 - -	1041 2 4.
2. i. Markets—					
a. Establishment	50 - -		50 - -	50 - -	40 2 -
b. Contingencies	10 - -	60 - -	20 - -	- - -	- - -
ii. Slaughter-houses—					
a. Establishment	50 - -	50 - -	50 - -	50 - -	33 11 9.
b. Contingencies	- - -	- - -	- - -	- - -	- - -
3. Choultries—					
a. Establishment					
b. Contingencies					
c. Feeding Travellers					
4. Travellers' Bungalows—					
a. Establishment	- - -	- - -	- - -	- - -	39 13 11
b. Contingencies	- - -	- - -	- - -	30 - -	1 3 9.
5. Avenues—					
a. Establishment	100 - -		180 - -	180 - -	419 7 5-
b. Contingencies	20 - -	120 - -	100 - -	30 - -	35 4 6.
6. Public Garden—					
a. Establishment					
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..					
7. Survey of Land	-	- - -	- - -	50 - -	- - -
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 ..		1780 - -	2000 - -	1940 - -	2302 12 4

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

—	Budget 1899-900 Details of Minor Heads.	Budget 1899-900 Totals of Major Heads.	Revised 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 ..		1780 - -	2010 - -	1940 - -	2302 12 4.
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. OTHER CHARGES—cont.					
ii. Rewards for destruction of wild animals and snakes	30 - -		40 - -	10 - -	1 12 -
iii. Printing	500 - -		500 - -	500 - -	1028 5 11.
iv. Compensation for lands					
v. Other items	20	550	10 - -	20 - -	7 15 -
Total, Grant 4 ..		2330 - -	2550	2470 - -	3340 13 3.
GRANT 5—					
a. General Establishment—					
i. Office Establishment	1020 - -		1060 - -	1060 - -	1090 7 10
ii. Inspection	480 - -		240 - -	360 - -	345 5 4
b. Collection of Municipal Taxes—					
i. Establishment	340 - -		240 - -	240 - -	243 4 8.
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c.	- - -	- - -	- -	20 - -	- - -
c. Collection of Tolls—					
i. Establishment					
ii. Contingencies			100 - -	- - -	9 4 - -
d. Office contingencies other than (*b*) (ii)	200 - -		200 - -	150 - -	170 12 11.
e. Contributions for Central office and Audit establishments	240 - -		170 240 - -	170 - -	347 10 - -
Contribution towards the salary of the Asst. Inspr. Clerk	- - -		70 - -	- - -	- - -
Total, Grant 5 ..		2280 - -	2080 - -	2000 - -	2206 12 9.
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 Mannargudi for the official year 1899-900—cont.

—	Budget 1899-900 Details of Minor Heads.	Budget 1899-900 Totals of Major Heads.	Revised 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			200 - -		2669 10 1.
Refunds of other than current collections ..			200 - -		1 8 - -
Discount					
Pensions and gratuities					
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank					
Total Expenditure ..		23750 - -	23250 - -	23100 - -	27059 12 9.
Balances—					
a. Municipal Fund		140 - - 910	150 - -	2060 - -	-2037 10 3.
b. Endowments					
c. Water-tax Fund					
Grand Total ..		23890 - - 24660 - -	23400 - -	25160 - -	25022 2 6.

NOTE TO STATEMENT II.

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

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

Rangavatha Pillay

Chairman

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

Part I.—New Works.

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

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

Part I.—New Works—*cont.*

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

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

Part II.—Repairs.

Number.	Project.	Grant.			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. 33 miles
1	Grant Roads	3000	-	-				
2	Mud Roads	600	-	-				Metalled or Gravelled } Unmetalled.
3								7m. 1f. 25m. 7f
								Total mileage under maintenance.
								Metalled or Gravelled } Unmetalled.
								7m 1f. 25m. 1f
	Total ..	3600	-	-				

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(*b*)	Buildings							
1	Repairs of the office buildings	1500	-	-				
2	- Butcher Market	200	-	-				
3	- Weekly Market	100	-	-				
	- Hospital	200	-	-				
	Total ..	2000	-	-				

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	Repairs of the Water-							
2	supply channel	100	-	-				
3								
	Total ..	100	-	-				

Statement II-B.—Details of Municipal Establishments.

——	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 1.—2. *c.* Drainage—							
Overseers							
Drain cleaners							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
d. Water works—							
Overseers	3						
Watchmen on Rs 4. each	2	8	-	-	96	-	-
Vide para: 30 of the Chairman's letter dated Rs 3 each	3	new x 9	-	-	108	-	-
Channel Mistry	1	new x 7	-	-	84	-	-
Channel coolies	6	x 24	-	-	288	-	-
					288		
Total ..	12	48	-	-	576	-	-
Deduct Fines and Stoppages ..					6	-	-
Add arrears for last year paid this year ..							
Balance (Statement II) ..					570	-	-
3. General— Vide para: 31 of the Chairman's letter							
Overseers	1	12 x 15	-	-	180	-	-
Maistries							
Total ..	1	15	-	-	180	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					180	-	-

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) ..					1		
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—							
Panchama H. School							
Head master	1	7	-	-	84	-	-
Sweeper	1	-	4	-	3	-	-
(St. Result School - Eaton Rs 3							
Teacher	1	7					
Sweeper	1	-	4	-			
Vide para 52 yearly							
Total ..	2	7	4	-	87	-	-
Deduct Fines and Stoppages ..					1		
Add arrears for last year paid this year ..					3	-	-
Balance (Statement II) ..					90	-	-

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	20	-	-	240	-	-
Total ..	1	20	-	-	240	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					240	-	-
7. *b.* Common Gymnastic Instructors	1	15	-	-	180	-	-
Total ..	1	15	-	-	180	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					180	-	-
c. Common Drawing Masters	1	15			180		
Total ..							
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 Civil apothecary	1	100	6	-	1312	-	-
" Hospital Assistant ..	1	25	-	-	300	-	-
Midwife	1	8	-	-	96	-	-
Clerk							
Compounder	1	12	-	-	144	-	-
Servants Do assistant	1	9	-	-	108	-	-
" .. .. Lascar ..	1	6	-	-	72	-	-
" Ward attendant ..	1	5	-	-	60	-	-
Cook	1	5	-	-	60	-	-
Waterman	1	4	-	-	48	-	-
Dhoby	1	3	-	-	36	-	-
male Nurse	1	4	8	-	54	-	-
Vide para 35. female Nurse		3	8	0	abolished		
125/8 = 15-10 105-0 125-0							
Total ..	12	194	4	-	2338	8	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					1	8	-
Balance (Statement II) ..					2340	-	-

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

——	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 3.—Sanitation and Medical Services—*cont.*							
3. Vaccination—							
Vaccinators	1	12	-	-	144	-	-
Peons							
Total ..	1	12	-	-	144	-	-
Deduct Fines and Stoppages ..					4	-	-
Add arrears for last year paid this year ..							
Balance (Statement II) ..					140	-	-
4. Registration—							
Registrars	1	10	-	-	120	-	-
Peons							
Total ..	1	10	-	-	120	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					120	-	-

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

——	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 3.—Sanitation and Medical Services—*cont.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering"—							
Sanitary Inspectors	1	35	-	-	420	-	-
Nuisance Inspectors							
Assistant Inspectors ..	1	15	-	-	180	-	-
"							
Maistries							
Scavengers	30	1	-	-	360	-	-
Sweepers at Rs. 5 each ..	10	5	-	-	600	-	-
Peons at 6 Rs each	2	6	-	-	144	-	-
Peon at Rs 5	1	5	-	-	60	-	-
Total ..	15	117	-	-	1404	-	-
Deduct Fines and Stoppages ..					4	-	-
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1400	-	-

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	1	6	-	-	72	-	-
Scavengers .. 4. males on Rs.5 ..	4	20	-	-	240	-	-
10 females on Rs.3-8--	10	35	-	-	420	-	-
Total ..	15	61	-	-	732	-	-
Deduct Fines and Stoppages ..					2	-	-
Add arrears for last year paid this year ..							
Balance (Statement II) ..					730	-	-
GRANT 4.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents	1	6	-	-	72	-	-
Masalchies	8	40	-	-	480	-	-
Total ..	9	46	-	-	552	-	-
Deduct Fines and Stoppages ..					2	-	-
Add arrears for last year paid this year ..							
Balance (Statement II) ..					550	-	-

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	1	4	-	-	48	-	-
Total ..	1	4	-	-	48	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					2	-	-
Balance (Statement II) ..					50	-	-
ii. Slaughter-houses—							
Superintendents							
Servants	1	5 4	-	-	48	-	-
Total ..	1	4	-	-	48	-	-
Deduct Fines and Stoppages ..					2	-	-
Add arrears for last year paid this year ..					2	-	-
Balance (Statement II) ..					50	-	-
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	2	8	-	-	96	-	-
transfd 1 7 -84 transfered to Waterworks Sett^t Vide para 3 of this letter							
Total ..	2	8	-	-	96	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					4	-	-
Balance (Statement II) ..					100	-	-
6. Public Garden—							
Gardeners							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

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

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

——	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 5.—*a.* General Establishment—							
i. Office—							
Manager	1	35	-	-	420	-	-
Clerks	1	15	-	-	144	-	-
„							
„							
Accountants	1	15	-	-	180	-	-
Peons	3	18	-	-	216	-	-
	1	4	-	-	48	-	-
	1	1	-	-	12	-	-
Total ..	8	85	-	-	1020	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1020	-	-
ii. Inspection—							
Chairman's salary or carriage allowance	1	40	-	-	480	-	-
Total ..	1	40	-	-	480	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					480	-	-

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 .. .. .. on Rs 10 ..	2	20	-	-	240	-	-
Peons .. .. .. on Rs 8 ..	1	8	-	-	96	-	-
Total ..	3	28	-	-	336	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					4	-	-
Balance (Statement II) ..					340	-	-
c. Collection of tolls—							
Inspectors							
Gate-keepers							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Chairman

STATEMENT IV-A.—*Municipality of* Mannargudi 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.	2200	"	"	200	"	"	2000	"	"	2000	"	"	-	-	-	-	-	-	-	-	-
2. Tax on buildings	5000	"	"	50	"	"	4950	"	"	4900	"	"	-	-	-	10	"	"	40	"	"
3. Tax on lands	1000	"	"	50	"	"	950	"	"	900	"	"	-	-	-	-	-	-	50	"	"
4. Water-tax on buildings and lands																					
5. Tolls (gross receipts)	9750	"	"	-	-	-	9750	"	"	9750	"	"	-	-	-	-	-	-	-	-	-
6. Market rents	700	"	"	-	-	-	700	"	"	700	"	"	-	-	-	-	-	-	-	-	-
7. Slaughter-house fees	450	"	"	-	-	-	450	"	"	450	"	"	-	-	-	-	-	-	-	-	-
8. Rent of cart-stands	100	"	"	-	-	-	100	"	"	100	"	"	-	-	-	-	-	-	-	-	-
9. Private scavenging fees	400	"	"	-	-	-	400	"	"	320	"	"	-	-	-	-	-	-	80	"	"
Total	19600	-	-	300	-	-	19300	-	-	19120	"	"				10	-	-	170	"	"

Statement IV-B.—Arrears.

—	Balance of old demand.			Arrears of previous year.			Total demand.			Collected.			Remitted.			Written off.			Balance (column 4 *minus* columns 5, 6 and 7).			Years to which the balance relates.			
1	2			3			4			5			6			7			8			9			
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	A.	B.	C.	&c.
1. Tax on arts, &c.																									
2. Tax on buildings				140	-	-	140	-	-	100	-	-	20	-	-	20	-	-	-	-	-				
3. Tax on lands				150	-	-	150	-	-	100	-	-	-	-	-	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	20	-	-	80	-	-	100	-	-	80	-	-	-	-	-	20	-	-	-	-	-			20	
Total ..	20	-	-	370	-	-	390	-	-	280	-	-	20	-	-	90	-	-	-	-	-				

Chairman

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Statement VI.—Revised Estimate for 189 7–9 /.

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

Items.	Actuals of the first eight months of 1898-99.			Actuals of the last four months of 1897-98.			Probable receipts of the last four months of 1898-99.			Total of columns 2 and 4.			Budget grant 1898-99, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
1. BALANCE BROUGHT FORWARD—																
a. Municipal Fund	-2037	10	3							-2030	-	-	920	-	-	
b. Endowments																
c. Water-tax Fund																
2. MUNICIPAL RATES AND TAXES—																
a. Tax on arts, &c. (section 53) ..	1559	-	-	847	-	-	641	-	-	2200	-	-	2000	-	-	The increase is expected with reference to the collection of arrears of last year.
b. Tax on buildings (section 63) ..	2550	5	3	3020	-	4	2449	10	9	5070	-	-	4600	-	-	Do
c. Tax on lands (section 63) ..	762	9	2	349	-	7	737	6	10	1500	-	-	600	-	-	Do (vide report)
d. Water-tax on buildings and lands (section 75)																
e. Tax on vehicles with springs and palanquins (section 77) ..	429	-	-	45	-	-	71	-	-	500	-	-	600	-	-	Due to the falling off in the no. of carts & in cart traffic
f. Tax on animals (section 77) ..	845	8	-	-	-	-	54	8	-	900	-	-	1100	-	-	
g. Tax on carts and other vehicles without springs (section 85) ..	1162	-	-	70	-	-	88	-	-	1250	-	-	1600	-	-	
h. Tolls (section 91)—																
Gross receipts	5676	10	4													
Less Local Fund share 1892-36	3784	6	10	-	-	-	2695	9	2	6480	-	-	6400	-	-	
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 ..	60	-	-	95	-	-	40	-	-	100	-	-	-	-	-	Due to the advent of Dramatic Companies
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—																
a. i. Rent of lands	25	15	9	33	2	7	24	-	3	50	-	-	150	-	-	Vide Report
ii. Rent of buildings							30	-	-	30	-	-	60	-	-	Rent for the Police ward in the Hospital for 6 months only. The room having been vacated for general use
iii. Avenue receipts	813	2	3	83	11	7	186	13	9	1000	-	-	800	-	-	Due to the leasing of Coconut trees & the sale of unserviceable & dead purvarasa & other trees.
iv. Fees from Travellers' Bungalows																
b. i. Sale-proceeds of lands and buildings																
ii. Produce of lands, gardens, &c.	15	-	6	41	2	7	44	15	6	60	-	-	60	-	-	
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	55	13	4	102	3	3	44	2	8	100	-	-	100	-	-	
Carried forward ..	12062	13	1	4688	12	11	7107	2	11	19170	-	-	18070	-	-	

Statement VI.—Revised Estimate—(Receipts) for 189 -9 —*continued.*

Items.	Actuals of the first eight months of 189 -9 .			Actuals of the last four months of 189 -9 .			Probable receipts of the last four months of 189 -9 .			Total of columns 2 and 4.			Budget grant 189 -9 , 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 ..	12062	13	1	4658	12	11	7107	2	11	19170	..	..	18070	-	..	
4. Revenue derived from Municipal property and powers apart from taxation—*cont.*																
c. Conservancy receipts—																
Sale-proceeds of night-soil, street refuse, &c.							200	..	-	200	-	..	200	-	..	
d. i. Fees from educational institutions	25	6	-	15	11	3	14	10	..	40	-	-	50	-	..	
ii. Other revenue from educational institutions ..																
e. i. Sale-proceeds and composition fees of medicines ..																
ii. Other Hospital receipts ..	2	4	6	-	14	-	2	11	6	5	..	-	-	-	-	
f. i. Income from markets ..	327	10	2	289	7	4	372	5	10	700	..	-	700	-	..	
ii. ,, slaughter-houses.	343	-	7	79	9	6	126	15	5	470	-	-	470	-	..	
g. Other fees— Warrant fees	33	4	..	85	3	9	26	12	..	60	..	-	30	..	..	
i. Distraint fees	6	6	..	7	8	6	8	10	..	15	-	..	50	-	..	
ii. License fees	311	8	3	163	14	11	138	7	9	450	..	-	650	..	..	vide Report
iii. Cart-stand fees	59	12	..				..	4	..	60	-	-	50	-	..	
iv. Other fees	1	3	6	1	..	..	3	12	6	5	..	..	..	..	..	
h. Fines under Municipal and other Acts	100	13	6	157	6	..	49	2	6	150	-	-	50	-	-	Fluctuating item
i. Interest on investments—																
i. General, including choultries																
ii. Educational																
iii. Medical	476	8	11	476	8	11	473	7	1	950	..	-	950	..	..	
j. Premium on loans																
5. Grants and contributions—																
a. From Government—																
i. Education—																
Normal stipends																
Buildings																
Municipal Schools																
Other purposes	30	..	..	62	8	-	60	..	..	90	..	..	170	-	-	Due to the non-entertainment of a drama master
ii. Medical																
iii. Other purposes—																
Communications																
Water-supply																
Drainage																
Sanitation																
Other purposes																
b. From Local Boards—																
i. Education																
ii. Medical	1810	..	..	-	-	-	-	-	-	1810	..	-	1810	..	..	
iii. Other purposes																
Carried forward ..	15590	10	6	6048	9	1	8584	5	6	24175	-	-	23250	..	..	

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 1899-900, 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 ..																
5. GRANTS AND CONTRIBUTIONS—*cont.*																
c. Other grants and contributions—																
i. Education	8	"	"	8	"	"	17	"	"	25	"	"	30	"	"	
ii. Medical																
iii. Other purposes																
6. MISCELLANEOUS—																
a. Recoveries on account of services rendered to private individuals—																
i. Private scavenging ..	189	4	6	128	6	6	60	11	6	250	"	"	570	"	"	Vide Report.
ii. Other purposes																
b. Other items—																
i. Fishery rents	71	8	"	101	14	"	78	8	"	150	"	"	230	"	"	Do
ii. Refunds of expenditure of previous year																
iii. Fee for numbering carts, &c.																
iv. Other items	72	15	8	1	14	"	7	4		80	"	"	10	"	"	Due to the adjustment of lapsed deposits.
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	604	14	5	203	7	2	145	1	7	750	"	"	150	"	"	Due to the adjustment of advances deposits relating to previous years. Vide report.
Total Receipts ..	16537	5	1	6492	2	9	8892	10	11	25430	"	"	24240	"	"	
Grand Total ..	14499	10	10							23400	"	"	25160	"	"	

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

Items.	Actuals of the first eight months of 1898-99.	Actuals of the last four months of 1897-98.	Probable charges of the last four months of 1898-99.	Total of columns 2 and 4.	Budget grant 1898-99, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
GRANT 1—(*Public Works*)—						
1. NEW WORKS—						
a. Communications						
b. Buildings						
c. Drainage						
d. Water-supply	. . .	. . .	. . .	. . .	200 . .	Transferred to 'Repairs. Waterworks'
2. REPAIRS—						
a. Communications	161 8 9	3708 10 10	988 7 3	2600 . .	3200 . .	Vide Report
b. Buildings	145 4 1	144 3 10	454 11 11	600 . .	600 . .	
c. Drainage—						
i. Repairs to works						
ii. Establishment for flushing drains, &c.						
d. Water-supply—						
i. Repairs to works, machinery, &c.	167 1 7	. . .	82 14 5	250 . .	100 . .	Vide above
ii. Establishment	123 14 3	64 . .	56 1 9	180 . .	180 . .	
iii. Contingencies	. . .	8 14 6	. . .	. . .	. . .	
3. ESTABLISHMENT	96 2 .	53 14 .	43 14 .	140 . .	140 . .	
4. TOOLS AND PLANT AND OTHER STORES.	7 8 .	1 . .	2 8 .	10 . .	20 . .	
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	2151 6 8	3980 11 2	1628 9 4	3750 . .	4440 . .	
GRANT 2—(*Education*)—						
1. TRAINING SCHOOLS—						
a. Contributions to Local Boards						
b. Stipends to Normal students	. . .	. . .	. . .	. . .	20 . .	No Sessional School was opened during the year.
2. MUNICIPAL SCHOOLS—						
i. On Salary System—						
a. Establishment						
b. Contingencies						
ii. On Salary-Results System—						
a. Fixed Payments	155 9 4	90 4 .	74 6 8	230 . .	230 . .	
b. Results Grants	. . .	116 12 .	100 . .	100 . .	100 . .	
c. Contingencies	30 3 10	33 1 9	19 12 2	50 . .	50 . .	
3. SALARY GRANTS	314 9 4	178 15 .	485 6 8	800 . .	610 . .	Due to the excess Grant sanctioned for the Bandra Lower Secondary School
4. RESULTS GRANTS	6 6 10	1143 9 2	993 9 2	1000 . .	1200 . .	
5. COMBINED GRANTS— Furniture grant	. . .	. . .	30 . .	30 . .	50 . .	
a. Fixed Payments						
b. Results Grants						
6. INSPECTION—						
a. Contributions to Local Boards						
Carried forward						

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 ..						
GRANT 2—(*Education*)—cont.						
b. Municipal Inspectors—						
i. Establishment	160 - -	80 - -	80 - -	240 - -	240 - -	
ii. Contingencies	12 1 4	8 11 11	7 4 8	20 - -	20 - -	
7. MISCELLANEOUS—						
a. Building, furniture, &c., grants ..	120 - -	60 - -	60 - -	180 - -	180 - -	
b. Common gymnasium—						
i. Establishment	120 - -	60 - -	60 - -	180 - -	180 - -	
ii. Contingencies	. . .	. . .	20 - -	20 - -	20 - -	
c. Other items Drawing Master	. . .	. . .	. . .	. . .	180 - -	Due to the non-entertainment of a Drawing Master
Contingencies	. . .	. . .	. . .	. . .	10 - -	
Total, Grant 2 ..	798 14 8	1711 5 10	1871 1 4	2670 - -	2910 - -	
GRANT 3—(*Sanitation and Medical Services*).						
1. HOSPITALS AND DISPENSARIES—						
a. Establishment	1578 6 -	777 8 -	801 10 -	2380 - -	2380 - -	
b. Medicines and Supplies ..	459 4 2	190 7 1	140 4 11	600 - -	600 - -	
c. Diet of Patients	389 4 8	174 6 9	210 11 4	600 - -	600 - -	
d. Sundries and Contingencies ..	374 7 11	227 13 9	225 6 4	600 - -	700 - -	With reference to the actuals of the first 8 months
e. Contributions to Local Boards ..						
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—						
i. Medical College ..						
ii. Sanitary Inspection ..	2 - -	64 - -	70 - -	70 - -	70 - -	
iii. Medical Reserve staff ..						
iv. Cutlers' Establishment ..						
b. CONTRIBUTIONS TO LOCAL BOARDS, &c., FOR—						
i. Medical Schools ..	. . .	110 - -	110 - -	110 - -	110 - -	
ii. Reserve staff	. . .	5 16 -	20 - -	20 - -	20 - -	
Dy Surgeon's Establishment	. . .	. . .	30 - -	30 - -	30 - -	
c. OTHER CONTRIBUTIONS ..	303 6 9	. . .	6 9 3	310 - -	- - -	Stipends to the Dufferin Scholars sanctioned
3. VACCINATIONS—						
a. Establishment	77 11 6	40 - -	42 4 6	120 - -	120 - -	
b. Contingencies	5 9 6	50 8 2	54 6 6	60 - -	100 - -	
c. Contributions to Local Boards ..						
Carried forward ..	3188 1 5	1640 9 9	1711 14 7	4900 - -	4730 - -	

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

Items.	Actuals of the first eight months of 1898-99.	Actuals of the last four months of 1897-98.	Probable charges of the last four months of 1898-99.	Total of columns 2 and 4.	Budget grant 1898-99, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Brought forward ..						
GRANT 3—(*Sanitation and Medical Services*)—cont.						
4. Registration of Births and Deaths—						
a. Establishment	73 8 9	44 12 -	25 7 3	100 - -	120 - -	Due to the place of the Registrar being vacant for 2 months
b. Contingencies	1 - -					
5. Conservancy, Road cleaning and Road watering—						
a. i. Establishment	1,700 14 -	823 15 6	529 2 -	2230 - -	2600 - -	Vide Report
ii. Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	1382 9 3	468 - -	567 6 9	1950 - -	2000 - -	Due to the abolition of 1 mukkadam & 2 sweepers for 3 months.
b. Private scavenging—						
i. Establishment	347 12 10	147 4 -	172 3 2	520 - -	560 - -	3 male ~~mehtars~~ will be replaced by 3 female Mehtrs
ii. Contingencies, such as cost of scavenging carts, &c.	69 14 6	107 6 9	30 1 6	100 - -	150 - -	
c. Cholera charges + Plague ..	238 3 6	303 9 5	119 12 6	1420 - -	820 - -	Vide Report.
d. Contingencies		108 10 -				
Special Sanitary arrangements	262 9 5	275 4 2	287 6 7	550 - -	300 - -	80
Total, Grant 3 ..	7254 9 8	3419 7 7	4575 6 4	11770 - -	11250 - -	

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GRANT 4—(*Lighting and Miscellaneous Municipal purposes*)—						
1. Lighting—						
a. Establishment	410 2 10	217 3 8	189 13 2	600 - -	550 - -	Due to the payment of the amount due to the late light superintendent withheld for certain reasons
b. Contingencies	441 15 7	339 9 10	558 - 5	1000 - -	1000 - -	
2. i. Markets—						
a. Establishment	34 - -	4 3 -	16 - -	50 - -	50 - -	
b. Contingencies	14 9 8	- - -	5 6 4	20 - -	- - -	
ii. Slaughter-houses—						
a. Establishment	32 - -	16 - -	18 - -	50 - -	50 - -	
b. Contingencies						
3. Choultries—						
a. Establishment						
b. Contingencies						
c. Feeding Travellers						
4. Travellers' bungalows—						
a. Establishment	- - -	8 - -				
b. Contingencies		1 3 9			30 - -	Due to the abolition of the Traveller's Bungalow
5. Avenues—						
a. Establishment	123 14 -	107 5 9	56 2 -	180 - -	180 - -	
b. Contingencies	48 13 5		51 2 7	100 - -	30 - -	vide report.
6. Public Garden—						
a. Establishment						
b. Purchase of seeds, repair of well, purchase of bullocks, &c, ..						
Carried forward ..						

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

Items.	Actuals of the first eight months of 1898-99	Actuals of the last four months of 1897-98	Probable charges of the last four months of 1898-99	Total of columns 2 and 4.	Budget grant 1898-99 excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Brought forward ..						
GRANT 4—(*Lighting and Miscellaneous Municipal purposes*)—cont.						
					50 - -	No survey has taken place
7. Survey of land						
8. Fire—						
a. Establishment						
b. Purchase of fire-engine, buckets, repairs, &c.						
9. Other charges—						
i. Work done for private individuals other than private scavenging						
ii. Rewards for destruction of wild animals and snakes	34 11 6	- 10 -	5 4 6	40 - -	10 - -	Due to the destruction of a large no of dogs.
iii. Printing		520 13 4	500 - -	500 - -	500 - -	
iv. Compensation for lands						
v. Other items	1 1 -	7 15 -	8 15 -	10 - -	20 - -	
Total, Grant 4 ..	1141 4 -	1223 - 4	1408 12 -	2550 - -	2470 - -	
GRANT 5—						
a. General Establishment—						
i. Office Establishment ..	661 10 11	359 7 4	398 5 1	1060 - -	1060 - -	
ii. Inspection	120 - -	25 5 4	120 - -	240 - -	360 - -	Chairman was appointed only in July last 98
b. Collection of Municipal Taxes—						
i. Establishment	156 12 -	84 2 8	83 4 -	240 - -	240 - -	
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..					20 - -	
c. Collection of Tolls—						
i. Establishment						
ii. Contingencies	25 15 9	- - -	74 - 3	100 - -	- - -	Due to the repair of Toll shed, gates &c
d. Office contingencies other than (*b*) (ii)	152 2 3	133 7 7	47 13 9	200 - -	150 - -	Due to the actuals of the 1st 8 months
e. Contributions for Central office and Audit establishments ..	208 12 10	267 8 8	31 3 2	240 - -	170 - -	Vide Report
Total, Grant 5 ..	1325 5 9	869 15 7	754 10 3	2080 - -	2000 - -	
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 1899-00 excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Advances recoverable—																
a. Permanent																
b. Others	182	14	..	534	11	11	17	2	..	200	-	..				Vide Report For returning the amounts remitted on appeal.
Refunds of other than current collections ..	88	14	2	-	-	..	111	1	10	200	-	-				
Discount																
Pensions and gratuities																
Investments—																
a. In Government securities for purposes other than Sinking Fund																
b. In Savings Bank																
Total Expenditure ..	12943	4	11	-	-	..	10306	11	1	23250	..	-	23100	-	..	
Balances—																
a. Municipal Fund										150	..	-	2060	-	..	
b. Endowments																
c. Water-tax Fund																
Grand Total ..										23400	..	..	25160	-	..	

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Chairman.

60

c. Water-tax

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