Local & Munl. (189) Department.

PRINTED.

G.O., No. 388M

DATED 17 3 99

INDEXED.

[Despatch Abstract.]

Municipal budget — Reviewing the
Cudalore — for 1897 1900.

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Government {1899} of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1899. *Enclosures*

Regd. *Spare copies*

G.O., No. 383 M., 17th March 1899.

MARCH.

Municipal Budget.

Reviewing the Cuddalore — for 1899–1900.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From M. 'AZÍZ-UD-DÍN ṢÁHIB BAHÁDUR, Chairman, Municipal Council, Cuddalore, to the Secretary to Government, Local and Municipal Department (through the Collector of South Arcot), dated 2nd January 1899, No. 878.

I have the honour to forward herewith, for the sanction of Government, the revised estimate of the Cuddalore Municipality for the current year and the budget estimate for the ensuing official year 1899–1900, accompanied by a resolution of the Council at a meeting held on the 19th ultimo passing the same.

REVISED ESTIMATE FOR 1898–99.

2. *Opening Balance.*—The opening balance arrived at, according to the revised estimate for the current year, is Rs. 1,680 against Rs. 1,650, the actuals of the previous year. The small increase of Rs. 30 in the revised estimate calls for no remark.

Receipts.

3. The total receipts of the year (excluding the opening balance) are estimated at Rs. 46,680 against the budget estimate of Rs. 51,290. The decrease in the revised estimate for the current year, as compared with the budget, occurs under the following heads :—

		RS.
(1)	Tax on arts and professions	1,140
(2)	Tax on buildings	820
(3)	Tolls	2,500
(4)	Fees under Act II of 1888	50
(5)	Sale-proceeds of night-soil, street-refuse, &c.	260
(6)	Interest on the funded capital of the New Town hospital ..	90
(7)	Contribution from the District Board on account of the dispensary for women and children	500
(8)	Miscellaneous receipts	1,130
	Total ..	6,490

4. The decrease under item No. (1) is due to the revision of schedule A annexed to the amended Act, and the question of reverting to the schedule of the original Act IV of 1884, to make up for the decline in the revenue from the tax on arts, professions, trades and callings, is now under the consideration of Government. The decrease under item (2) is due to the revised assessments under the tax on buildings not having been adopted in the current year as was proposed in the budget of that year. Although the house-tax registers were carefully scrutinized and the revision completed in the current year with the assistance of the Assistant Collector, Mr. Johnson, who is also a Municipal Councillor, and the result reported to Government in this office letter, dated 9th idem, No. 841, the revised figures could not be introduced in 1898–99 under clause (3) of section 66 of the Act under which the revision made in one year could only be brought into force in the following year. Arrangement has accordingly been made to give effect to the revised assessments from the beginning of 1899–1900. The decrease under items (3) and (5), I understand, was due to the want of competition, when the tolls and the sweepings were put up to public auction. The decrease under items (4) and (6) is small and calls for no remarks. Item No. (7) represents the decrease in the contribution payable by the District Board for the upkeep of the dispensary for women and children. The full

amount of contribution, viz., Rs. 1,200, provided in the budget for 1898–99, could not be recovered from the District Board owing to the non-payment of the cost of medicines to Messrs. Burgoyne, Burbidges & Co., and the closure of the dispensary for one and a half months in the current year owing to the difficulty and delay experienced in securing the services of a female apothecary to succeed the one who left the Municipality for employment on plague duty in the Bellary district. Item No. (8) is made up of several small items of receipt; the decrease is chiefly under income from avenues, sale of medicines, license fees, cart-stand fees and private scavenging and is attributable to the receipts under all these heads having been overestimated. In June 1898, on my assuming charge of the office of Chairman, I found that the private scavenging fees were not levied on any principle. Private scavenging was in consequence growing unpopular. The matter was therefore brought before the Council in a meeting held on 13th August last, when it was resolved to levy the scavenging fees on the following scale :—

	Per head per month. RS. A. P.
Per head in a family when the latrine is cleaned once a day ..	0 0 6
Do. do. when the latrine is cleaned twice a day	0 1 0

(but no fee to be levied for children under 3 years of age). The effect of this change is perceptible at once, the number of houses under private scavengering system having risen from 376 in the first quarter to 511 in the second quarter after the introduction of the new scale. The demand has also similarly increased from Rs. 135 to Rs. 207. Allowing a margin for contingencies, it is expected that Rs. 680 will be collected under this head in the current year against Rs. 589, the actuals of 1897–98. The rates now introduced by the Council, though low, are calculated to do maximum good by the extension of private scavenging at minimum expenditure to the ratepayer.

Expenditure.

5. The total expenditure estimated to be incurred during the current year shows a decrease of Rs. 3,230 on the whole, as compared with the original budget estimate. The decrease in expenditure is due to the curtailment effected owing to the fall in the receipts explained in paragraph 4 *supra*.

6. The difference between the budget estimate and the revised estimate under the different grants is shown below :—

	Budget estimate. RS.	Revised estimate. RS.
Grant 1	10,260	9,470
„ 2	4,950	4,220
„ 3	25,560	22,980
„ 4	4,710	5,570
„ 5	4,910	4,910
Repayment of debt to the New Town hospital—		
Funded capital	500	500
Advances recoverable	..	10
Total ..	50,890	47,660

7. The decrease under Grant 1 is chiefly due to the non-expenditure for want of funds of the amounts provided for sinking a new well which was not quite necessary and for repairing municipal buildings, such as dispensaries, &c., on a liberal scale. The decrease under Grant 2 is due to savings effected in the different items of expenditure falling under this grant, the largest being under "Result grants." The decrease under Grant 3 is due to provision not having been made for want of funds in the revised estimate, for the entire payment of old debts on account of the cost of medicines purchased from Messrs. Burgoyne, Burbidges & Co. and Messrs. Haller & Co. The extent of the liabilities due by the Municipality will be found explained further on under the appropriate head. The increase under Grant 4 is

due to arrear payments made on account of printing work done by the Lawrence Asylum and other local presses. The charges in the revised estimate under Grant 5 and those under the head of "Repayment of debt, &c." being the same as those entered in the budget, they call for no explanation.

BUDGET ESTIMATE FOR 1899-1900.

Receipts.

8. *Tax on Arts.*—The income from this tax is estimated at Rs. 310 below the figure entered in the revised estimate. In former years there were large arrears left outstanding at the close of each year for realization in the following year, but under the arrangement made in the current year by the Secretary with my sanction for the prompt collection of the different taxes, there will be little or no arrears left at the close of 1899-1900. The receipts will therefore be equal to the demand under this head.

9. *Tax on Buildings.*—The receipts under this head are placed at Rs. 11,630 against the revised estimate of Rs. 11,180, the increase being expected from the revision of the house-tax registers. I must here point out that the revised estimate figures would not have been so large but for the excellent collections of the tax—both current and arrears—made under the direction of the Secretary during the last eight months of the current year. Every pie of the arrear has been collected and the balance under this head on this date is *nil*.

10. *Tax on Lands.*—The receipts from this tax are estimated at Rs. 1,290 less than the amount entered in the revised estimate, as no arrears as in the past years are expected to be left uncollected at the end of the current year for collection in 1899-1900. The receipt (Rs. 4,100) entered under the head of lands is the net demand of the tax for the ensuing year according to the land-tax demand registers. I may here mention, for the information of Government, that only a small sum of Rs. 30 remains to be collected under arrears, and that steps have been taken for the adjustment of this trifling balance before the end of March next.

11. *Tax on Lands unappropriated to any building or occupied by native huts.*—The receipt entered under this head is the demand according to the register. Compared with the revised estimate, the income estimated under this head is less by Rs. 480 and is accounted for by the fact that the amount entered in the revised estimate is the demand of two years, viz., 1897-1898 and 1898-99, which is being collected in the current year.

12. The receipts from tax on vehicles, animals and carts are expected to increase on account of better supervision; hence the increase under these heads.

13. *Tolls.*—The tolls are estimated at Rs. 11,000 or Rs. 1,500 more than the amount realized in the current year. It is presumed that the prospects of the season next year would be better, and the Council have therefore taken the income from this source at Rs. 1,500 in excess of the amount realized in the current year.

14. *Fees under Act II of* 1888.—The receipt under this head is entered at double the amount in the revised estimate, the Council anticipating that, with a better season next year, the Municipality is likely to be visited by a larger number of native circus companies or dramatic agents than in the current year in which only a single agent has up to date paid the place a visit.

15. *Sale-proceeds of Night-soil, Street-refuse, &c.*—As the street-sweepings are expected to sell better next year, the income from their sale is estimated at Rs. 260 in excess of the revised estimate.

16. The slight increase of Rs. 60 expected in the income from sale of medicines calls for no remarks.

17. *Contribution from the District Board—Medical.*—The total annual cost of maintaining the dispensary opened for women and children is estimated at Rs. 2,000, and a moiety of this sum, viz., Rs. 1,000, which represents the share recoverable from the District Board, has been entered in the budget. The institution which has

not hitherto been progressing well is now in charge of an industrious female apothecary, and as it is presumed that good work will be shown by her in the current year, the Council has taken credit for the recovery of the full contribution payable by the District Board towards the upkeep of the dispensary in question.

18. *Private Scavenging Fees.*—It is proposed to extend this service next year so as to embrace other parts of the town which have not yet been brought under the operation of the system; the receipts under this head are therefore estimated at a figure slightly in excess of the revised estimate.

19. The variations in the other items of receipts are so small that they call for no remarks.

20. The total receipts, including the estimated opening balance, are put down at Rs. 47,850.

Expenditure.

21. As funds are not available, no provision has been made for any new works.

22. *Grant 1, Repairs— Communications and Buildings.*—For the upkeep of roads and for repairing those which have been damaged by the recent unusually heavy rains and freshes in the river Gadilam, a sum of Rs. 5,000 is provided, which is only Rs. 500 below half the estimated receipts from tolls. I have not the least doubt that, if this amount is judiciously spent, all the roads in the Municipality could be restored to the excellent condition they were in before the inundation of 1884 which did so much damage to them. Rs. 400 are provided for annual repairs to the dispensaries, latrines, &c.

23. *Establishment for flushing Drains, &c.*—The increased provision made under this head, as compared with the revised estimate, is for the purchase of an additional sewage cart. There are at present only three sewage carts which number is found inadequate to clean all the cess-pools in the Municipality. If funds were available, I would suggest to the Council the advisability of making a larger provision for the purchase of at least two more sewage carts.

24. *Water-supply—Repairs to Works, Machinery, &c.*—The decrease in the budget grant for next year, as compared with the revised estimate, is due to a sum of Rs. 200 and odd having been expended in the current year for repairing and turfing the public tank near the Huzur treasury for which no provision was made in the current year's budget. The decrease under (ii) Establishment, as compared with the revised estimate, is due to one of the three watchmen that were hitherto employed to look after the supply channel and the drinking-water fountain at Old Town having been dispensed with as being unnecessary.

25. *Contributions—(a) To Local Boards for Works.*—The decrease in the sum provided under this head, as compared with the revised estimate, is due to the contribution which was hitherto paid to the District Board for the employment of a watchman to look after the Gadilam bridge having been struck out in anticipation of the District Board President's sanction, as in the opinion of the Council the retention of such a separate agency was found unnecessary. I am in communication with the President, District Board, with the view to the Municipality being relieved of the payment it was hitherto making for the employment of this watchman. The provision of Rs. 50 which is allowed to stand in the budget is the contribution annually paid by the Municipality to the District Board for the maintenance of the Gadilam flood embankment.

26. *Grant 2, Education.*—The educational authorities applied for a sum of Rs. 4,960 to be spent on this purpose, but the Council, for want of adequate funds, has reduced the amount to Rs. 4,070, which is Rs. 880 below the budget estimate for the current year. It will, however, be seen that the provision made under each head for next year approximates the figures entered in the revised estimate of the current year.

27. *Grant 3, Sanitation and Medical Services*—(i) *Hospitals and Dispensaries.*—The difference in the provision made under establishment, as compared with the revised estimate, is due to the proposed abolition of the appointment of the additional

hospital assistant at the New Town Hospital. This appointment made last year is considered by the Council to be unnecessary especially in the present crippled state of the Municipal funds. The town is now provided with a hospital and three dispensaries. Of these, the hospital and the dispensaries, one of which is exclusively intended for women and children, are situated in the New Town within a few furlong's distance from one another. In addition to the regular establishments maintained in these institutions, in the opinion of the Council, it is inexpedient to add to the hospital staff an extra hospital assistant who has not been doing any work as far as known outside the hospital. The decrease in the revised estimate under medicines, as compared with the budget grant for next year, is due to the cost of the medicines purchased for the use of the hospital and dispensaries from Messrs. Burgoyne, Burbidges & Co., and Messrs. Haller & Co., during 1896–97 and 1897–98 not having been entirely paid.

28. Provision has been made in the revised estimate and in the budget for next year under the head of "Hospital sundries and contingencies" for payment of conveyance allowance to the female apothecary at Rs. 15 a month, as a temporary measure for six months, to make the women and children's dispensary, which has hitherto been of little or no use to the public, more popular. It is proposed, following the practice in Salem, to give her this allowance to enable her to visit gratis native ladies in their own houses at certain specified hours and thus to make herself useful and known to the public.

29. *Conservancy, Road-cleaning and Road-watering—Establishment.*—The increase in the budget, as compared with the revised estimate, is partly due to a small biennial increase of Rs. 5 given to the trained chief sanitary inspector, who is entitled to it under the Resolution No. 3, dated 19th December 1895, and sanctioned in G.O., No. 404 M., dated 11th March 1896, and partly to the wages of four sweepers which were paid daily and debited to contingencies, as explained in paragraph 35 of the covering letter to the budget of the current year embodied in G.O., No. 506 M., dated 5th March 1898, having been transferred to the head of "Establishment" under which it should have been properly shown. The chief sanitary inspector has done very good work and deserves the increment.

30. Owing to one of the conservancy sub-sanitary inspectors having retired from old age, his appointment was abolished and the sub-conservancy staff revised as below :—

	Old scale.	New scale.
	Rs.	
One conservancy sub-sanitary inspector	20	1 on Rs. 20
Two " " inspectors	15 each	4 on Rs. 15 each.
" " " "	12 "	1 on Rs. 12
" " " "	10 "	1 on Rs. 10

This revision involved no extra cost, but on the contrary has effected a monthly saving of Rs. 2. As this change took place late in the year, it was thought unnecessary to trouble Government for its usual sanction which is now respectfully solicited.

31. *Private Scavenging*—(i) *Establishment*, (ii) *Contingencies such as cost of Scavenging Carts, &c.*—The increase in establishment under this head is due to its being found necessary to employ a few more toties and maistries in the ensuing year to extend the scheme to localities which have not yet been brought under the operation of the same.

32. *Cholera Charges and Plague Charges.*—Rs. 1,500 are provided under these heads. Rs. 500 are for cholera and Rs. 1,000 for plague. The Council regrets that paucity of funds prevents it from allotting the full amount required for the latter purpose under rule 27 of the rules published in G.O., No. 522 M., dated 13th March 1897. Endeavours will be made to augment the allotment for plague by savings effected during the course of the year wherever possible.

33. *Removing Prickly-pear.*—Rs. 50 are provided for the removal of this shrub which may be growing on road sides and in poramboke lands within Municipal limits. This provision is inadequate, but the Council is unable for want of funds to allot more.

34. *Grant 4, Lighting*—(*a*) *Establishment*, (*b*) *Contingencies.*—The total sum allotted under these two heads is Rs. 1,950 against Rs. 2,650 in the revised estimate. The increased expenditure is due to the payment in the current year of arrear bills for kerosine-oil supplied by Messrs. Best & Co., in 1897–98. The increase under establishment has been counterbalanced by a decrease in contingencies. This requires a little explanation. In former years, owing to the number of lamp-lighters being insufficient to light all the street lamps, it was the practice to employ men temporarily and pay them from contingencies. The pay of these temporary men I propose to transfer to the proper head under establishment, and hence the increase under this head.

35. *Slaughter-house*—(*a*) *Establishment.*—The small difference under this is due to a reduction of a rupee in the pay of the watchman employed on the slaughter-house, the work in which is very light and confined to a few hours in the morning.

36. *Choultries*—(*a*) *Establishment*, (*b*) *Contingencies*, (*c*) *Feeding Travellers, Rs.* 680. —There is a decrease of Rs. 120 under the last-mentioned head, as compared with the revised estimate. It is expected that this amount will be saved by the improved arrangement made in the latter half of the current year for the issue of tickets to travelling pilgrims by the Councillors residing in the ward in which the choultry is situated.

37. *Public Garden.*—As it is proposed to dispense with the services of the gardener employed in the Municipal nursery which, as far as I was able to see, existed only in name, no provision has been made on account of establishment under this head in the ensuing year's budget.

38. *Other Charges—Printing.*—The decrease in the provision made in the budget for next year, as compared with the revised estimate, is due to the payment in the current year of arrear bills for printing work done in the previous year.

39. *Grant 5.*—The total sum (Rs. 4,830) allotted under this grant shows a decrease of Rs. 80, as compared with the revised estimate, and calls for no remarks. The slight difference in the provision made under establishment is on account of the annual increment of Rs. 5 accorded to the Secretary as sanctioned in G.O., Mis. No. 659 M., dated 28th March 1898.

40. *Repayment of Debt, Rs.* 500.—This represents the payment of the second instalment towards the loan of Rs. 3,000 taken from the funded capital of the New Town Hospital for repairing this hospital and the lying-in ward attached to it, as explained in paragraph 39 of my covering letter to the budget for the current year sanctioned in G.O., No. 506, dated 5th March 1898.

41. *Old Liabilities.*—The total old liabilities at the beginning of the current year were Rs. 7,732 as detailed below :—

	Rs.
(1) Value of medicines purchased from Messrs. Burgoyne, Burbidges & Co. for 1896–97 and 1897–98	3,300
(2) Value of medicines purchased from Messrs. Haller & Co. for 1897–98	1,375
(3) Lawrence Asylum Press being cost of printing forms, &c., for 1897–98	539
(4) Due to a local press for printing work done during 1897–98 ..	331
(5) Due to the laterite contractor for laterite supplied during 1897–98	463
(6) Trustee of Pallivassal, being moiety of rent of fish-market for 1896–97 and 1897–98	1,019
(7) Wages of road coolies for 1897–98	400
(8) Hire of conservancy carts, &c., for 1897–98	305
Total ..	7,732

Towards item No. (2) Rs. 618 have already been paid, and provision has been made in the revised estimate for the payment of Rs. 250, while the balance Rs. 507 is proposed to be paid in 1899–1900. Out of Rs. 3,300 due to Messrs. Burgoyne, Burbidges & Co., Rs. 1,000 are provided for payment to this firm in the budget for 1899–1900. Items Nos. 3, 4, 5, 7 and 8 have been paid in the current year, while Rs. 200 have been paid towards item No. (6). Deducting Rs. 3,106 adjusted in the

current year and Rs. 2,007 provided in the budget for next year from the total liabilities, viz., Rs. 7,732, the balance still left to be adjusted in years subsequent to 1899–1900 is Rs. 2,619.

42. A proposition statement in the prescribed form of the alterations and additions proposed in the budget for the ensuing year is herewith enclosed.

43. The total expenditure proposed to be incurred in 1899–1900, excluding the opening balance, is Rs. 46,010.

Forwarded.

The loss of Municipal revenues owing to the falling off in the tax on arts and professions under the new schedule is engaging the attention of Government and I have submitted my remarks on the question in another communication. The District Medical and Sanitary Officer is opposed to the proposal to abolish the appointment of an additional third-class hospital assistant for the Tiruppáppuliyúr dispensary, but in view of the necessity for economising in every possible direction I think the resolution of the Council must be supported.

The provision of Rs. 1,000 under plague charges has to be increased to Rs. 5,000 under paragraph 6 of G.O., No. 1259, dated 28th December 1898, communicated with G.O., No. 44 L., dated 11th January 1899, and it is difficult to see how this sum can be provided. The allotment for repairs to roads cannot well be reduced as many of the roads were damaged twice by the recent floods and the current year's allotment was insufficient to do more than just patch them up again and there is no other head under which any material reduction can be made. The balance is only Rs. 1,554. If then so much as Rs. 5,000 is necessary the Council will have to apply for assistance from Provincial funds. The District Board cannot come to its aid.

I regret the delay in submitting this budget which is due to the pressure of work since my return from the volunteer camp which I was permitted to attend to undergo my annual training.

CUDDALORE, *23rd January* 1899.

(Signed) L. M. WYNCH, *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, 23rd January 1899, No. 831.

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

2. Large reductions are proposed under some of the heads. In the absence of sufficient reasons, I beg strongly to recommend that the current year's allotments under each of the heads "Salary grants" and "Result grants" be repeated. The actual outlay on result grants during 1897–98 amounted to Rs. 1,902 and Rs. 1,500 will certainly not suffice for fixed and result grants in the ensuing year.

3. Under receipts credit has been taken for a grant of Rs. 120, as in the current year, on behalf of the common gymnasium. This should be reduced to Rs. 90 as the Council will not get any grant on account of the contingent expenditure of the gymnasium.

4. With the modifications suggested above, the next expenditure proposed under Grant 2 is Rs. 4,240 (Rs. 4,670—430), which is between 11 and 12 per cent. of the estimated income of theu Mnicipality 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, 30th January 1899, No. 113.

With reference to Grant III of the budget estimate of the Cuddalore Municipality for the year 1899-1900, I have the honour to state that I consider the proposal of the municipality to abolish the appointment of the additional hospital assistant attached

to the New Town hospital would impair the efficiency of the institution which has been doing increasingly good work, as will be seen from the subjoined statement and therefore deprecate any change being made in the existing staff:—

Years.	Total number of In patients treated.	Out-patients treated.
1895	464	24,236
1896	636	25,584
1897	714	28,004

As things stand, the staff is rather too limited.

From Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., I.M.S., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 13th February 1899, No. 494-S.

I have the honour to state that the Municipal Council, Cuddalore, proposes to spend about 27·5 per cent. of its probable receipts on conservancy during next year. The proportion is insufficient as pointed out in reviewing previous budgets. The revision of the conservancy staff pressed upon the Municipal Council last year has not yet been considered by it. The allotment for epidemics is very much under-estimated.

From the Chairman, Municipal Council, Cuddalore, through the Collector of South Arcot, dated 11th November 1898, No. 744.

ABSTRACT.—Submitting, with remarks, a statement prepared in the form printed as an appendix to G.O., No. 2031 L., dated 22nd ultimo, showing the works which may be postponed so as to provide more funds for Expenditure on Plague preventive measures in the current year.

ORDER—No. 388 M., dated 17th March 1899.

The estimated receipts and charges of the Cuddalore 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	1,652	720	1,680	430
Tax on Arts	3,831	4,500	3,360	3,050
,, Buildings and Lands	14,917	17,600	17,630	16,310
,, Vehicles and Animals	3,312	3,750	4,000	4,000
,, Carts	1,799	2,100	2,100	2,100
Tolls	12,318	12,000	9,500	11,000
Realizations under Special Acts	240	100	50	100
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c. ..	629	730	620	640
Conservancy Receipts	2,294	2,300	2,040	2,300
Fees and Revenue from Educational Institutions	105	150	110	120
,, Medical Institutions	658	760	450	510
Income from Markets and Slaughter-houses	1,109	980	1,180	1,190
License Fees	172	600	400	450
Other Fees	609	610	790	810
Fines under Municipal and other Acts	801	600	760	800
Interest on Investments and Premium on Loans	888	830	740	740
Grants and Contributions from Government	912	1,020	1,020	990
,, Local Boards	545	1,350	850	1,150
Recoveries for services to Private Individuals	589	900	680	1,070
Miscellaneous	230	260	90	60
Loans	3,000	..	1,000	13,000
Advances recovered	939	150	310	..
Total ..	49,897	51,290	47,680	60,390
Grant Total ..	51,549	52,010	49,360	60,820

—	Actuals, 1897-98.	Budget estimate, 1898-99.	Revised estimate, 1898-99.	Budget estimate, 1899-1900.
Charges.	Rs.	Rs.	Rs.	Rs.
Grant 1—				
New Works—				
Buildings	114	..	..	..
Water-supply	35	200	..	..
Repairs—				
Communications	6,080	6,000	6,000	5,000
Buildings	5,142	1,000	400	400
Drainage	995	1,110	910	1,190
Water-supply	647	760	920	450
Miscellaneous Public Improvements	982	950	920	950
Establishment	100	100	100	100
Tools and Plant and other Stores	50	140	220	50
Total ..	14,145	10,260	9,470	8,140
Grant 2—				
Training Schools	129	180	180	180
Municipal Schools—				
On the Salary-result System	997	1,410	1,150	1,200
Grants-in-aid—				
Salary grants	355	400	340	300
Fixed and Result grants	1,902	2,000	1,650	1,500
Building, Furniture, &c., grants	183	130	130	100
Inspection	259	310	310	310
Miscellaneous	277	520	460	480
Total ..	4,102	4,950	4,220	4,070
Grant 3—				
Hospitals and Dispensaries	8,231	10,980	8,540	9,770
Contributions	435	440	440	440
Vaccination	620	610	670	610
Registration of Births and Deaths	436	430	430	430
Conservancy, Road-cleaning and Road-watering	13,044	13,100	14,170	25,840
Total ..	22,766	25,560	24,250	37,090
Grant 4—				
Lighting	2,207	2,430	2,650	1,980
Markets and Slaughter-houses	86	90	90	80
Choultries	909	800	800	680
Travellers' Bungalows	119	140	140	130
Avenues	..	10	..	..
Public Garden, Survey of Land, Fire and other Charges	902	1,240	1,890	1,390
Total ..	4,223	4,710	5,570	4,260
Grant 5—				
Supervision and Management	4,478	4,910	4,910	4,870
Repayment of Debt	..	500	500	500
Advances Recoverable	154	..	10	10
Grand Total	49,868	50,890	48,930	58,940
Balance	1,681	1,120	430	1,880

Revised Estimate for 1898-99.

2. The current receipts and charges are now estimated at Rs. 46,680 and Rupees 47,660, respectively, against Rs. 51,290 and Rs. 50,890 anticipated in the sanctioned budget. There is a decrease in the receipts occurring chiefly under the taxes on arts and buildings, tolls and contributions from local boards, which is partly made good by increases under the taxes on lands, vehicles and animals and income from markets, while under charges a decrease appears under Grants 1 to 3, which is somewhat counterbalanced by an increase under Grant 4. In order to enable the Municipal Council to make sufficient provision for plague charges, credit will be taken for a loan of Rs. 1,000 from Imperial funds. The alterations in the conservancy establishment, referred to in paragraph 30 of the Chairman's letter and shown in the proposition statement, are approved. Under section 218 of the District Municipalities Act, the

sanction of Government should have been obtained for the scale of private scavenging fees mentioned in paragraph 4. It is, however, now accorded. With reference to G.O., No. 285, Financial, dated 22nd February 1899, communicated with G.O., No. 534 L., dated 8th March 1899, the allotment for plague charges will be raised from Rs. 970 to Rs. 2,240. The balance to be carried forward to the ensuing year's budget will then be Rs. 430.

Budget Estimate for 1899-1900.

3. *Receipts.*—The receipts for the ensuing year are put down at Rs. 47,150 against the revised estimate of Rs. 47,680, an increase which occurs chiefly under the tax on buildings, tolls and contributions from local boards being partly counter-balanced by a decrease under the taxes on arts and lands and advances recovered. With reference to the remarks of the Director of Public Instruction in paragraph 3 of his letter read above, the amount taken credit for from Provincial funds towards the salary of the common gymnastic instructor will be reduced from Rs. 120 to Rs. 90. The estimated income from private scavenging fees will, however, be raised from Rupees 780 to Rs. 1,070, so as to cover the cost of the service, as it is not fair that the general tax-payer should bear the burden of what is purely a private service. In order to enable the Council to provide sufficient funds for expenditure on plague preventive measures, credit will be taken for a loan of Rs. 13,000 from Imperial funds.

4. *Charges.*—(1) The probable charges are entered as Rs. 46,040 against Rupees 48,930 in the revised estimate, a decrease which appears under Grants 1 and 4 being partly met by an increase under Grant 3.

(2) *Grant 1.*—In the existing state of the municipal finances, the allotment of Rs. 5,000 for communications, which is only about 45 per cent. of the net municipal income from tolls, will be allowed to stand. The abolition of the post of one of the water-supply watchmen, proposed in paragraph 24 of the Chairman's letter, is approved.

(3) *Grant 2.*—For want of funds, the Director's suggestion to increase the allotments under salary and fixed and result grants cannot be adopted.

(4) *Grant 3.*—The Municipal Council's proposals to abolish the post of the additional hospital assistant attached to the New Town hospital, to grant a conveyance allowance of Rs. 15 per mensem to the female apothecary and to employ four additional sweepers on Rs. 4 each for general conservancy and three additional scavengers on Rs. 5 each and three maistries on Rs. 4 each for private scavenging, referred to in paragraphs 27 to 29 and 31, are sanctioned. With reference to his remark that the Municipal Council has not yet considered the suggestion for revising the conservancy staff made by him in the previous year, the attention of the Sanitary Commissioner is drawn to the resolution of the Council, communicated with G.O., No. 869 M., dated 5th May 1898, from which it will be seen that the Council, after considering these suggestions, came to the conclusion that it would not be desirable to make any change in the existing staff. The allotment for plague charges will be raised from Rs. 1,000 to Rs. 13,860 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 entertainment of two additional lamp-lighters on Rs. 4 each, the reduction from Rs. 5 to Rs. 4 in the salary of the slaughter-house watchman and the abolition of the post of gardener on Rs. 5, proposed in paragraphs 34, 35 and 37, are approved.

(6) *Grant 5.*—With reference to G.O., No. 2250 L., dated 25th November 1898, the contribution for the central office establishments will be raised from Rs. 400 to Rs. 436 or Rs. 440 in round figures.

5. As revised by Government, the budget closes with a balance of Rs. 1,880 or only 4·0 per cent. of the estimated ordinary receipts.

6. If the loan of Rs. 13,000 from Imperial funds for which credit has been tak en in paragraph 3 *supra* be not sanctioned by the Government of India, the budget w ill have to be recast.

(True Extract.)

H. TREMENHEERE,
Secretary to Government.

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

Exd. Md. Pahilwan.

Prof 28/3/99

Recd 27/3

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

Prof for approval

Strike off as revised

27/3/99

Recd. } 1899. *Enclosures*

Regd. *Spare copies*

G.O., No. 388 M., 17th March 1899.

MARCH.

Municipal Budget.

Reviewing the Cuddalore — for 1899–1900.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From the Chairman, Municipal Council, Cuddalore, through the Collector of North Arcot, dated 11th November 1898, No. 744.

ABSTRACT.—Submitting, with remarks, a statement prepared in the form printed as an appendix to G.O., No. 2031 L., dated 22nd ultimo showing the works which may be postponed so as to provide more funds for Expenditure on Plague preventive measures in the current year.

From M. 'AZÍZ-UD-DÍN SÁHIB BAHÁDUR, Chairman, Municipal Council, Cuddalore, to the Secretary to Government, Local and Municipal Department (through the Collector of South Arcot), dated 2nd January 1899, No. 878.

I have the honour to forward herewith, for the sanction of Government, the revised estimate of the Cuddalore Municipality for the current year and the budget estimate for the ensuing official year 1899–1900, accompanied by a resolution of the Council at a meeting held on the 19th ultimo passing the same.

REVISED ESTIMATE FOR 1898–99.

2. *Opening Balance.*—The opening balance arrived at, according to the revised estimate for the current year, is Rs. 1,680 against Rs. 1,650, the actuals of the previous year. The small increase of Rs. 30 in the revised estimate calls for no remark.

Receipts.

3. The total receipts of the year (excluding the opening balance) are estimated at Rs. 46,680 against the budget estimate of Rs. 51,290. The decrease in the revised estimate for the current year, as compared with the budget, occurs under the following heads :—

	Rs.
(1) Tax on arts and professions	1,140
(2) Tax on buildings	820
(3) Tolls	2,500
(4) Fees under Act II of 1888	50
(5) Sale-proceeds of night-soil, street-refuse, &c.	260
(6) Interest on the funded capital of the New Town hospital	90
(7) Contribution from the District Board on account of the dispensary for women and children	500
(8) Miscellaneous receipts	1,130
Total	6,490

4. The decrease under item No. (1) is due to the revision of schedule A annexed to the amended Act, and the question of reverting to the schedule of the original Act IV of 1884, to make up for the decline in the revenue from the tax on arts, professions, trades and callings, is now under the consideration of Government. The decrease under item (2) is due to the revised assessments under the tax on buildings not having been adopted in the current year as was proposed in the budget of that year. Although the house-tax registers were carefully scrutinized and the revision completed in the current year with the assistance of the Assistant Collector, Mr. Johnson, who is also a Municipal Councillor, and the result reported to Government in this office letter, dated 9th idem, No. 841, the revised figures could not be introduced in 1898–99 under clause (3) of section 66 of the Act under which the

revision made in one year could only be brought into force in the following year. Arrangement has accordingly been made to give effect to the revised assessments from the beginning of 1899–1900. The decrease under items (3) and (5), I understand, was due to the want of competition, when the tolls and the sweepings were put up to public auction. The decrease under items (4) and (6) is small and calls for no remarks. Item No. (7) represents the decrease in the contribution payable by the District Board for the upkeep of the dispensary for women and children. The full amount of contribution, viz., Rs. 1,200, provided in the budget for 1898–99, could not be recovered from the District Board owing to the non-payment of the cost of medicines to Messrs. Burgoyne, Burbidges & Co., and the closure of the dispensary for one and a half months in the current year owing to the difficulty and delay experienced in securing the services of a female apothecary to succeed the one who left the Municipality for employment on plague duty in the Bellary district. Item No. (8) is made up of several small items of receipt; the decrease is chiefly under income from avenues, sale of medicines, license fees, cart-stand fees and private scavenging and is attributable to the receipts under all these heads having been overestimated. In June 1898, on my assuming charge of the office of Chairman, I found that the private scavenging fees were not levied on any principle. Private scavenging was in consequence growing unpopular. The matter was therefore brought before the Council in a meeting held on 13th August last, when it was resolved to levy the scavenging fees on the following scale :—

	Per head per month. Rs. A. P.
Per head in a family when the latrine is cleaned once a day	0 0 6
Do. do. when the latrine is cleaned twice a day	0 1 0

(but no fee to be levied for children under 3 years of age). The effect of this change is perceptible at once, the number of houses under private scavengering system having risen from 376 in the first quarter to 511 in the second quarter after the introduction of the new scale. The demand has also similarly increased from Rs. 135 to Rs. 207. Allowing a margin for contingencies, it is expected that Rs. 680 will be collected under this head in the current year against Rs. 589, the actuals of 1897–98. The rates now introduced by the Council, though low, are calculated to do maximum good by the extension of private scavenging at minimum expenditure to the ratepayer.

Expenditure.

5. The total expenditure estimated to be incurred during the current year shows a decrease of Rs. 3,230 on the whole, as compared with the original budget estimate. The decrease in expenditure is due to the curtailment effected owing to the fall in the receipts explained in paragraph 4 *supra*.

6. The difference between the budget estimate and the revised estimate under the different grants is shown below :—

	Budget estimate. Rs.	Revised estimate. Rs.
Grant 1	10,260	9,470
„ 2	4,950	4,220
„ 3	25,560	22,980
„ 4	4,710	5,570
„ 5	4,910	4,910
Repayment of debt to the New Town hospital—		
Funded capital	500	500
Advances recoverable	..	10
Total	50,890	47,660

7. The decrease under Grant 1 is chiefly due to the non-expenditure for want of funds of the amounts provided for sinking a new well which was not quite necessary and for repairing municipal buildings, such as dispensaries, &c., on a liberal scale. The decrease under Grant 2 is due to savings effected in the different items of

expenditure falling under this grant, the largest being under "Result grants." The decrease under Grant 3 is due to provision not having been made for want of funds in the revised estimate, for the entire payment of old debts on account of the cost of medicines purchased from Messrs. Burgoyne, Burbidges & Co. and Messrs. Haller & Co. The extent of the liabilities due by the Municipality will be found explained further on under the appropriate head. The increase under Grant 4 is due to arrear payments made on account of printing work done by the Lawrence Asylum and other local presses. The charges in the revised estimate under Grant 5 and those under the head of "Repayment of debt, &c." being the same as those entered in the budget, they call for no explanation.

Budget Estimate for 1899–1900.

Receepts.

8. *Tax on Arts.*—The income from this tax is estimated at Rs. 310 below the figure entered in the revised estimate. In former years there were large arrears left outstanding at the close of each year for realization in the following year, but under the arrangement made in the current year by the Secretary with my sanction for the prompt collection of the different taxes, there will be little or no arrears left at the close of 1899–1900. The receipts will therefore be equal to the demand under this head.

9. *Tax on Buildings.*—The receipts under this head are placed at Rs. 11,630 against the revised estimate of Rs. 11,180, the increase being expected from the revision of the house-tax registers. I must here point out that the revised estimate figures would not have been so large but for the excellent collections of the tax—both current and arrears—made under the direction of the Secretary during the last eight months of the current year. Every pie of the arrear has been collected and the balance under this head on this date is *nil*.

10. *Tax on Lands.*—The receipts from this tax are estimated at Rs. 1,290 less than the amount entered in the revised estimate, as no arrears as in the past years are expected to be left uncollected at the end of the current year for collection in 1899–1900. The receipt (Rs. 4,100) entered under the head of lands is the net demand of the tax for the ensuing year according to the land-tax demand registers. I may here mention, for the information of Government, that only a small sum of Rs. 30 remains to be collected under arrears, and that steps have been taken for the adjustment of this trifling balance before the end of March next.

11. *Tax on Lands unappropriated to any building or occupied by native huts.*—The receipt entered under this head is the demand according to the register. Compared with the revised estimate, the income estimated under this head is less by Rs. 480 and is accounted for by the fact that the amount entered in the revised estimate is the demand of two years, viz., 1897–1898 and 1898–99, which is being collected in the current year.

12. The receipts from tax on vehicles, animals and carts are expected to increase on account of better supervision; hence the increase under these heads.

13. *Tolls.*—The tolls are estimated at Rs. 11,000 or Rs. 1,500 more than the amount realized in the current year. It is presumed that the prospects of the season next year would be better, and the Council have therefore taken the income from this source at Rs. 1,500 in excess of the amount realized in the current year.

14. *Fees under Act II of* 1888.—The receipt under this head is entered at double the amount in the revised estimate, the Council anticipating that, with a better season next year, the Municipality is likely to be visited by a larger number of native circus companies or dramatic agents than in the current year in which only a single agent has up to date paid the place a visit.

15. *Sale-proceeds of Night-soil, Street-refuse, &c.*—As the street-sweepings are expected to sell better next year, the income from their sale is estimated at Rs. 260 in excess of the revised estimate.

16. The slight increase of Rs. 60 expected in the income from sale of medicines calls for no remarks.

17. *Contribution from the District Board—Medical.*—The total annual cost of maintaining the dispensary opened for women and children is estimated at Rs. 2,000, and a moiety of this sum, viz., Rs. 1,000, which represents the share recoverable from the District Board, has been entered in the budget. The institution which has not hitherto been progressing well is now in charge of an industrious female apothecary, and as it is presumed that good work will be shown by her in the current year, the Council has taken credit for the recovery of the full contribution payable by the District Board towards the upkeep of the dispensary in question.

18. *Private Scavenging Fees.*—It is proposed to extend this service next year so as to embrace other parts of the town which have not yet been brought under the operation of the system; the receipts under this head are therefore estimated at a figure slightly in excess of the revised estimate.

19. The variations in the other items of receipts are so small that they call for no remarks.

20. The total receipts, including the estimated opening balance, are put down at Rs. 47,850.

Expenditure.

21. As funds are not available, no provision has been made for any new works.

22. *Grant 1, Repairs—Communications and Buildings.*—For the upkeep of roads and for repairing those which have been damaged by the recent unusually heavy rains and freshes in the river Gadilam, a sum of Rs. 5,000 is provided, which is only Rs. 500 below half the estimated receipts from tolls. I have not the least doubt that, if this amount is judiciously spent, all the roads in the Municipality could be restored to the excellent condition they were in before the inundation of 1884 which did so much damage to them. Rs. 400 are provided for annual repairs to the dispensaries, latrines, &c.

23. *Establishment for flushing Drains, &c.*—The increased provision made under this head, as compared with the revised estimate, is for the purchase of an additional sewage cart. There are at present only three sewage carts which number is found inadequate to clean all the cess-pools in the Municipality. If funds were available, I would suggest to the Council the advisability of making a larger provision for the purchase of at least two more sewage carts.

24. *Water-supply—Repairs to Works, Machinery, &c.*—The decrease in the budget grant for next year, as compared with the revised estimate, is due to a sum of Rs. 200 and odd having been expended in the current year for repairing and turfing the public tank near the Huzur treasury for which no provision was made in the current year's budget. The decrease under (ii) Establishment, as compared with the revised estimate, is due to one of the three watchmen that were hitherto employed to look after the supply channel and the drinking-water fountain at Old Town having been dispensed with as being unnecessary.

25. *Contributions—(a) To Local Boards for Works.*—The decrease in the sum provided under this head, as compared with the revised estimate, is due to the contribution which was hitherto paid to the District Board for the employment of a watchman to look after the Gadilam bridge having been struck out in anticipation of the District Board President's sanction, as in the opinion of the Council the retention of such a separate agency was found unnecessary. I am in communication with the President, District Board, with the view to the Municipality being relieved of the payment it was hitherto making for the employment of this watchman. The provision of Rs. 50 which is allowed to stand in the budget is the contribution annually paid by the Municipality to the District Board for the maintenance of the Gadilam flood embankment.

26. *Grant 2, Education.*—The educational authorities applied for a sum of Rs. 4,960 to be spent on this purpose, but the Council, for want of adequate funds, has reduced the amount to Rs. 4,070, which is Rs. 880 below the budget estimate for

the current year. It will, however, be seen that the provision made under each head for next year approximates the figures entered in the revised estimate of the current year.

27. *Grant 3, Sanitation and Medical Services*—(i) *Hospitals and Dispensaries.*—The difference in the provision made under establishment, as compared with the revised estimate, is due to the proposed abolition of the appointment of the additional hospital assistant at the New Town Hospital. This appointment made last year is considered by the Council to be unnecessary especially in the present crippled state of the Municipal funds. The town is now provided with a hospital and three dispensaries. Of these, the hospital and the dispensaries, one of which is exclusively intended for women and children, are situated in the New Town within a few furlong's distance from one another. In addition to the regular establishments maintained in these institutions, in the opinion of the Council, it is inexpedient to add to the hospital staff an extra hospital assistant who has not been doing any work as far as known outside the hospital. The decrease in the revised estimate under medicines, as compared with the budget grant for next year, is due to the cost of the medicines purchased for the use of the hospital and dispensaries from Messrs. Burgoyne, Burbidges & Co., and Messrs. Haller & Co., during 1896–97 and 1897–98 not having been entirely paid.

28. Provision has been made in the revised estimate and in the budget for next year under the head of "Hospital sundries and contingencies" for payment of conveyance allowance to the female apothecary at Rs. 15 a month, as a temporary measure for six months, to make the women and children's dispensary, which has hitherto been of little or no use to the public, more popular. It is proposed, following the practice in Salem, to give her this allowance to enable her to visit gratis native ladies in their own houses at certain specified hours and thus to make herself useful and known to the public.

29. *Conservancy, Road-cleaning and Road-watering—Establishment.*—The increase in the budget, as compared with the revised estimate, is partly due to a small biennial increase of Rs. 5 given to the trained chief sanitary inspector, who is entitled to it under the Resolution No. 3, dated 19th December 1895, and sanctioned in G.O., No. 404 M., dated 11th March 1896, and partly to the wages of four sweepers which were paid daily and debited to contingencies, as explained in paragraph 35 of the covering letter to the budget of the current year embodied in G.O., No. 506 M., dated 5th March 1898, having been transferred to the head of "Establishment" under which it should have been properly shown. The chief sanitary inspector has done very good work and deserves the increment.

30. Owing to one of the conservancy sub-sanitary inspectors having retired from old age, his appointment was abolished and the sub-conservancy staff revised as below:—

	Old scale.	New scale.
	RS.	
One conservancy sub-sanitary inspector	20	1 on Rs. 20
Two " " inspectors	15 each	4 on Rs. 15 each.
" " " "	12 "	1 on Rs. 12
" " " "	10 "	1 on Rs. 10

This revision involved no extra cost, but on the contrary has effected a monthly saving of Rs. 2. As this change took place late in the year, it was thought unnecessary to trouble Government for its usual sanction which is now respectfully solicited.

31. *Private Scavenging*—(i) *Establishment*, (ii) *Contingencies such as cost of Scavenging Carts, &c.*—The increase in establishment under this head is due to its being found necessary to employ a few more toties and maistries in the ensuing year to extend the scheme to localities which have not yet been brought under the operation of the same.

32. *Cholera Charges and Plague Charges.*—Rs. 1,500 are provided under these heads. Rs. 500 are for cholera and Rs. 1,000 for plague. The Council regrets that paucity of funds prevents it from allotting the full amount required for the latter

purpose under rule 27 of the rules published in G.O., No. 522 M., dated 13th March 1897. Endeavours will be made to augment the allotment for plague by savings effected during the course of the year wherever possible.

33. *Removing Prickly-pear.*—Rs. 50 are provided for the removal of this shrub which may be growing on road sides and in poramboke lands within Municipal limits. This provision is inadequate, but the Council is unable for want of funds to allot more.

34. *Grant 4, Lighting*—(*a*) *Establishment*, (*b*) *Contingencies.*—The total sum allotted under these two heads is Rs. 1,980 against Rs. 2,650 in the revised estimate. The increased expenditure is due to the payment in the current year of arrear bills for kerosine-oil supplied by Messrs. Best & Co., in 1897–98. The increase under establishment has been counterbalanced by a decrease in contingencies. This requires a little explanation. In former years, owing to the number of lamp-lighters being insufficient to light all the street lamps, it was the practice to employ men temporarily and pay them from contingencies. The pay of these temporary men I propose to transfer to the proper head under establishment, and hence the increase under this head.

35. *Slaughter-house*—(*a*) *Establishment.*—The small difference under this is due to a reduction of a rupee in the pay of the watchman employed on the slaughter-house, the work in which is very light and confined to a few hours in the morning.

36. *Choultries*—(*a*) *Establishment*, (*b*) *Contingencies*, (*c*) *Feeding Travellers, Rs.* 680. —There is a decrease of Rs. 120 under the last-mentioned head, as compared with the revised estimate. It is expected that this amount will be saved by the improved arrangement made in the latter half of the current year for the issue of tickets to travelling pilgrims by the Councillors residing in the ward in which the choultry is situated.

37. *Public Garden.*—As it is proposed to dispense with the services of the gardener employed in the Municipal nursery which, as far as I was able to see, existed only in name, no provision has been made on account of establishment under this head in the ensuing year's budget.

38. *Other Charges—Printing.*—The decrease in the provision made in the budget for next year, as compared with the revised estimate, is due to the payment in the current year of arrear bills for printing work done in the previous year.

39. *Grant 5.*—The total sum (Rs. 4,830) allotted under this grant shows a decrease of Rs. 80, as compared with the revised estimate, and calls for no remarks. The slight difference in the provision made under establishment is on account of the annual increment of Rs. 5 accorded to the Secretary as sanctioned in G.O., Mis. No. 659 M., dated 28th March 1898.

40. *Repayment of Debt, Rs.* 500.—This represents the payment of the second instalment towards the loan of Rs. 3,000 taken from the funded capital of the New Town Hospital for repairing this hospital and the lying-in ward attached to it, as explained in paragraph 39 of my covering letter to the budget for the current year sanctioned in G.O., No. 506, dated 5th March 1898.

41. *Old Liabilities.*—The total old liabilities at the beginning of the current year were Rs. 7,732 as detailed below:—

	RS.
(1) Value of medicines purchased from Messrs. Burgoyne, Burbidges & Co. for 1896–97 and 1897–98	3,300
(2) Value of medicines purchased from Messrs. Haller & Co. for 1897–98	1,375
(3) Lawrence Asylum Press being cost of printing forms, &c., for 1897–98	539
(4) Due to a local press for printing work done during 1897–98 ..	331
(5) Due to the laterite contractor for laterite supplied during 1897–98	463
(6) Trustee of Pallivassal, being moiety of rent of fish-market for 1896–97 and 1897–98	1,019
(7) Wages of road coolies for 1897–98	400
(8) Hire of conservancy carts, &c., for 1897–98	305
Total ..	7,732

Towards item No. (2) Rs. 618 have already been paid, and provision has been made in the revised estimate for the payment of Rs. 250, while the balance Rs. 507 is proposed to be paid in 1899–1900. Out of Rs. 3,300 due to Messrs. Burgoyne, Burbidges & Co., Rs. 1,000 are provided for payment to this firm in the budget for 1899–1900. Items Nos. 3, 4, 5, 7 and 8 have been paid in the current year, while Rs. 200 have been paid towards item No. (6). Deducting Rs. 3,106 adjusted in the current year and Rs. 2,007 provided in the budget for next year from the total liabilities, viz., Rs. 7,732, the balance still left to be adjusted in years subsequent to 1899–1900 is Rs. 2,619.

42. A proposition statement in the prescribed form of the alterations and additions proposed in the budget for the ensuing year is herewith enclosed.

43. The total expenditure proposed to be incurred in 1899–1900, excluding the opening balance, is Rs. 46,040.

Forwarded.

The loss of Municipal revenues owing to the falling off in the tax on arts and professions under the new schedule is engaging the attention of Government and I have submitted my remarks on the question in another communication. The District Medical and Sanitary Officer is opposed to the proposal to abolish the appointment of an additional third-class hospital assistant for the Tiruppáppuliyúr dispensary, but in view of the necessity for economising in every possible direction I think the resolution of the Council must be supported.

The provision of Rs. 1,000 under plague charges has to be increased to Rs. 5,000 under paragraph 6 of G.O., No. 1259, dated 28th December 1898, communicated with G.O., No. 44 L., dated 11th January 1899, and it is difficult to see how this sum can be provided. The allotment for repairs to roads cannot well be reduced as many of the roads were damaged twice by the recent floods and the current year's allotment was insufficient to do more than just patch them up again and there is no other head under which any material reduction can be made. The balance is only Rs. 1,554. If then so much as Rs. 5,000 is necessary the Council will have to apply for assistance from Provincial funds. The District Board cannot come to its aid.

I regret the delay in submitting this budget which is due to the pressure of work since my return from the volunteer camp which I was permitted to attend to undergo my annual training.

CUDDALORE,
23rd *January* 1899.

(Signed) L. M. WYNCH,
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, 23rd January 1899, No. 831.

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

2. Large reductions are proposed under some of the heads. In the absence of sufficient reasons, I beg strongly to recommend that the current year's allotments under each of the heads "Salary grants" and "Result grants" be repeated. The actual outlay on result grants during 1897–98 amounted to Rs. 1,902 and Rs. 1,500 will certainly not suffice for fixed and result grants in the ensuing year.

3. Under receipts credit has been taken for a grant of Rs. 120, as in the current year, on behalf of the common gymnasium. This should be reduced to Rs. 90 as the Council will not get any grant on account of the contingent expenditure of the gymnasium.

4. With the modifications suggested above, the next expenditure proposed under Grant 2 is Rs. 4,240 (Rs. 4,670—430), which is between 11 and 12 per cent. of the estimated income of theu Mnicipality 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, 30th January 1899, No. 113.

With reference to Grant III of the budget estimate of the Cuddalore Municipality for the year 1899-1900, I have the honour to state that I consider the proposal of the municipality to abolish the appointment of the additional hospital assistant attached to the New Town hospital would impair the efficiency of the institution which has been doing increasingly good work, as will be seen from the subjoined statement and therefore deprecate any change being made in the existing staff:—

Years.	Total number of In patients treated.	Out-patients treated.
1895	464	24,236
1896	636	25,584
1897	714	28,004

As things stand, the staff is rather too limited.

From Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., I.M.S., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 13th February 1899, No. 494-S.

I have the honour to state that the Municipal Council, Cuddalore, proposes to spend about 27·5 per cent. of its probable receipts on conservancy during next year. The proportion is insufficient as pointed out in reviewing previous budgets. The revision of the conservancy staff pressed upon the Municipal Council last year has not yet been considered by it. The allotment for epidemics is very much under-estimated.

ORDER—No. 388 M., dated 17th March 1899.

The estimated receipts and charges of the Cuddalore 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	1,652	720	1,680	430
	3,831	4,500	3,360	3,050
Tax on Arts	14,917	17,600	17,630	16,310
,, Buildings and Lands	3,312	3,750	4,000	4,000
,, Vehicles and Animals	1,799	2,100	2,100	2,100
,, Carts	12,318	12,000	9,500	11,000
Tolls	240	100	50	100
Realizations under Special Acts	629	730	620	640
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	2,294	2,300	2,040	2,300
Conservancy Receipts	105	150	110	120
Fees and Revenue from Educational Institutions	658	760	450	510
,, Medical Institutions	1,109	980	1,180	1,190
Income from Markets and Slaughter-houses	172	600	400	450
License Fees	609	610	790	810
Other Fees	801	600	760	800
Fines under Municipal and other Acts	888	830	740	740
Interest on Investments and Premium on Loans	912	1,020	1,020	990
Grants and Contributions from Government	545	1,350	850	1,150
,, Local Boards	589	900	680	1,070
Recoveries for services to Private Individuals	230	260	90	60
Miscellaneous	3,000	..	1,000	13,000
Loans	939	150	310	..
Advances recovered				
Total	49,897	51,290	47,680	60,390
Grant Total	51,549	52,010	49,360	60,820

—	Actuals, 1897-98.	Budget estimate, 1898-99.	Revised estimate, 1898-99.	Budget estimate, 1899-1900.
Charges.	RS.	RS.	RS.	RS.
GRANT 1—				
New Works—				
Buildings	114	..	..	..
Water-supply	35	200	..	..
Repairs—				
Communications	6,080	6,000	6,000	5,000
Buildings	5,142	1,000	400	400
Drainage	995	1,110	910	1,190
Water-supply	647	760	920	450
Miscellaneous Public Improvements	982	960	920	950
Establishment	100	100	100	100
Tools and Plant and other Stores	50	140	220	50
Total	14,145	10,260	9,470	8,140
GRANT 2—				
Training Schools	129	180	180	180
Municipal Schools—				
On the Salary-result System	997	1,410	1,150	1,200
Grants-in-aid—				
Salary grants	355	400	340	300
Result grants	1,902	2,000	1,650	1,500
Building, Furniture, &c., grants	183	130	130	100
Inspection	259	310	310	310
Miscellaneous	277	520	460	480
Total	4,102	4,950	4,220	4,070
GRANT 3—				
Hospitals and Dispensaries	8,231	10,980	8,540	9,770
Contributions	435	440	440	440
Vaccination	620	610	670	610
Registration of Births and Deaths	436	430	430	430
Conservancy, Road-cleaning and Road-watering	12,044	13,100	14,170	25,840
Total	22,766	25,560	24,250	37,090
GRANT 4—				
Lighting	2,207	2,430	2,650	1,980
Markets and Slaughter-houses	86	90	90	80
Choultries	909	800	800	680
Travellers' Bungalows	119	140	140	130
Avenues	..	10	..	..
Public Garden, Survey of Land, Fire and other Charges	902	1,240	1,890	1,390
Total	4,223	4,710	5,570	4,260
GRANT 5—				
Supervision and Management	4,478	4,910	4,910	4,870
Repayment of Debt	..	500	500	500
Advances Recoverable	154	..	10	10
Grand Total	49,868	50,890	48,930	58,940
Balance	1,681	1,120	430	1,880

REVISED ESTIMATE FOR 1898-99.

2. The current receipts and charges are now estimated at Rs. 46,680 and Rupees 47,660, respectively, against Rs. 51,290 and Rs. 50,870 anticipated in the sanctioned budget. There is a decrease in the receipts occurring chiefly under the taxes on arts and buildings, tolls and contributions from local boards, which is partly made good by increases under the taxes on lands, vehicles and animals and income from markets, while under charges a decrease appears under Grants 1 to 3, which is somewhat counterbalanced by an increase under Grant 4. In order to enable the Municipal Council to make sufficient provision for plague charges, credit will be taken for a loan of Rs. 1,000 from Imperial funds. The alterations in the conservancy establishment, referred to in paragraph 50 of the Chairman's letter and shown in the proposition statement, are approved. Under section 218 of the District Municipalities Act, the

sanction of Government should have been obtained for the scale of private scavenging fees mentioned in paragraph 4. It is, however, now accorded. With reference to G.O., No. 285, Financial, dated 22nd February 1899, communicated with G.O., No. 534 L., dated 8th March 1899, the allotment for plague charges will be raised from Rs. 970 to Rs. 2,240. The balance to be carried forward to the ensuing year's budget will then be Rs. 430.

BUDGET ESTIMATE FOR 1899-1900.

3. *Receipts.*—The receipts for the ensuing year are put down at Rs. 47,150 against the revised estimate of Rs. 47,680, an increase which occurs chiefly under the tax on buildings, tolls and contributions from local boards being partly counterbalanced by a decrease under the taxes on arts and lands and advances recovered. With reference to the remarks of the Director of Public Instruction in paragraph 3 of his letter read above, the amount taken credit for from Provincial funds towards the salary of the common gymnastic instructor will be reduced from Rs. 120 to Rs. 90. The estimated income from private scavenging fees will, however, be raised from Rupees 800 to Rs. 1,070, so as to cover the cost of the service, as it is not fair that the general tax-payer should bear the burden of what is purely a private service. In order to enable the Council to provide sufficient funds for expenditure on plague preventive measures, credit will be taken for a loan of Rs. 13,000 from Imperial funds.

4. *Charges.*—(1) The probable charges are entered as Rs. 46,040 against Rupees 48,930 in the revised estimate, a decrease which appears under Grants 1 and 4 being partly met by an increase under Grant 3.

(2) *Grant 1.*—In the existing state of the municipal finances, the allotment of Rs. 5,000 for communications, which is only about 45 per cent. of the net municipal income from tolls, will be allowed to stand. The abolition of the post of one of the water-supply watchmen, proposed in paragraph 24 of the Chairman's letter, is approved.

(3) *Grant 2.*—For want of funds, the Director's suggestion to increase the allotments under salary and fixed and result grants cannot be adopted.

(4) *Grant 3.*—The Municipal Council's proposals to abolish the post of the additional hospital assistant attached to the New Town hospital, to grant a conveyance allowance of Rs. 15 per mensem to the female apothecary and to employ four additional sweepers on Rs. 4 each for general conservancy and three additional scavengers on Rs. 5 each and three maistries on Rs. 4 each for private scavenging, referred to in paragraphs 27 to 29 and 31, are sanctioned. With reference to his remark that the Municipal Council has not yet considered the suggestion for revising the conservancy staff made by him in the previous year, the attention of the Sanitary Commissioner is drawn to the resolution of the council, communicated with G.O., No. 869 M., dated 5th May 1898, from which it will be seen that the council, after considering these suggestions, came to the conclusion that it would not be desirable to make any change in the existing staff. The allotment for plague charges will be raised from Rs. 1,000 to Rs. 13,860 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 entertainment of two additional lamp-lighters on Rs. 4 each, the reduction from Rs. 5 to Rs. 4 in the salary of the slaughter-house watchman and the abolition of the post of gardener on Rs. 5, proposed in paragraphs 34, 35 and 37, are approved.

(6) *Grant 5.*—With reference to G.O., No. 2250 L., dated 25th November 1898, the contribution for the central office establishments will be raised from Rs. 400 to Rs. 436 or Rs. 440 in round figures.

5. As revised by Government, the budget closes with a balance of Rs. 1,880 or only 4·0 per cent. of the estimated ordinary receipts.

6. If the loan of Rs. 13,000 from Imperial funds for which credit has been taken in paragraph 3 *supra* is not sanctioned by the Government of India, the budget will have to be recast.

(True Extract.)

for *Secretary to Government.*

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

Exd. Md. Pahivan.

Cuddalore ml Budget for 1899-1900.

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings :— 3519 m/98 & 11-11-98 from the: mc. Cuddalore.
Current No. 323 M of 1899, dated 21 January, from the Chairman, mc. Cuddalore
Current No. 293 M of 1899, dated 23 ____ from the D.P.I.
Current No. 384 M of 1899, dated 30th ____ from the S. General
Current No. 533 M of 1899, dated 13th July from the S. Cr.

Order. No. 388 M & 17/3/99

The estimated receipts and charges of the Cuddalore 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.

Note for the Secretary
Please see paper added to the draft with reference to the note from the Finl Department. 17/3/99

	Actuals, 1897-98	Budget Estimate, 1898-99	Revised Estimate, 1898-99.	Budget Estimate 1899-1900.	
	Rs.	Rs.	Rs.	Rs.	
Receipts.					
Balance brought forward	1652 ✓	720 ✓	1680 ✓	~~430~~	430 ✓
Tax on Arts	3831 ✓	4500 ✓	3360 ✓	3050 ✓	
Tax on Buildings and Lands	~~14915~~ 14917	~~16500~~ 17600	~~11540~~ 17630 ✓	~~11680~~ 16310 ✓	
~~Water and drainage Tax on Buildings and Lands~~ ..					
Tax on Vehicles and Animals	3312 ✓	3750 ✓	4000 ✓	4000 ✓	
Tax on Carts	1799 ✓	2100 ✓	2100 ✓	2100 ✓	
Tax on Private Menial and Domestic Male Servants ..	~	~	~	~	
Tolls	12318 ✓	12000 ✓	9500 ✓	11000 ✓	
Realizations under Special Acts	240 ✓	100 ✓	50 ✓	100 ✓	
Rent of Lands, Buildings, &c., and sale proceeds of Lands, &c.	629 ✓	730 ✓	620 ✓	640 ✓	
Conservancy Receipts	2294 ✓	2300 ✓	2040 ✓	2300 ✓	
Fees and Revenue from Educational Institutions ..	105 ✓	150 ✓	110 ✓	120 ✓	
Do. from Medical Institutions	658 ✓	760 ✓	450 ✓	510 ✓	
Income from Markets and Slaughter-houses	1109 ✓	980 ✓	1180 ✓	1190 ✓	
License fees	172 ✓	600 ✓	400 ✓	450 ✓	
Other fees	609 ✓	610 ✓	790 ✓	~~1260~~	810 ✓
Fines under Municipal and other Acts	801 ✓	600 ✓	760 ✓	800 ✓	
Interest on Investments and premium on Loans ..	888 ✓	830 ✓	740 ✓	740 ✓	
Grants and Contributions from Government	912 ✓	1020 ✓	1020 ✓	~~1020~~	990 ✓
Do. from Local Boards	545 ✓	1350 ✓	850 ✓	1150 ✓	
Do. from other bodies	~	~	~	~	
Recoveries for services to private individuals	589 ✓	900 ✓	680 ✓	~~800~~	1070 ✓
Miscellaneous	230 ✓	260 ✓	90 ✓	60 ✓	
Loans	3000 ✓	~	1000	~~4500~~	13000
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	~	~	~	~	
Advances Recovered	939 ✓	150 ✓	310 ✓	~	
	✓	✓	✓		60390
Total ..	49897	51290	48680	~~47160~~	52830
Grand Total ..	51549	52010	48360	47850	~~60820~~ 60820

Charges.	Actuals, 189 -9	Budget Estimate, 189 -9	Revised Estimate, 189 -9	189 -9
	Rs.	Rs.	Rs.	Rs.
Grant 1.				
New Works—				
Communications	"	"	"	"
Buildings	114	"	"	"
Drainage	"	"	"	"
Water-supply	35	200	"	"
Miscellaneous Public Improvements	"	"	"	"
Repairs—				
Communications	6980	6000	6000	5000
Buildings	5142	1000	400	400
Drainage	995	1110	910	1190
Water-supply	647	760	920	450
Miscellaneous Public Improvements	982	950	920	950
Establishment	100	100	100	100
Tools and Plant and other Stores	50	140	220	50
Contributions for Public Works	"	"	"	"
Total	14145	10260	9470	8140
Grant 2.				
Training Schools	129	180	180	180
Municipal Schools—				
(a) On the Salary System	"	"	"	"
(b) On the Salary Result System	997	1410	1150	1200
Grants-in-Aid—				
(a) Salary Grants	355	400	340	300
(b) Result Grants	1902	2000	1650	1500
(c) Building, Furniture, &c., grants	183	130	130	100
Inspection	259	310	310	310
Miscellaneous	277	520	460	480
Total	4102	4950	4220	4070
Grant 3.				
Hospitals and Dispensaries	8231	10980	8540	9770
Contributions	435	440	440	440
Vaccination	620	610	670	610
Registration of Births and Deaths	436	430	430	430
Conservancy, Road-cleaning and Road-watering	13045	13100	~~12900~~ 14470	~~12980~~ 25840
Total	22760	25560	~~22980~~ 24250	~~24230~~ 37090
Grant 4.				
Lighting	2207	2430	2650	1980
Markets and Slaughter-houses	86	90	90	80
Choultries	909	800	800	680
Traveller's Bungalows	119	140	140	130
Avenues	"	10	"	"
Public Garden, Survey of Land, Fire and other Charges	~~838~~ 902	~~1170~~ 1240	~~2110~~ 1890	~~1380~~ 1390
Total	4223	4710	5570	4260
Grant 5.				
Supervision and management	4478	4910	4910	~~4830~~ 4870
Repayment of Debt	"	500	500	500
Interest on Loan	"	"	"	"
Advances Recoverable	154	"	10	10
Refunds	"	"	"	"
Discount	"	"	"	"
Pensions and Gratuities	"	"	"	"
Investments	"	"	"	"
Grand Total	49868	50890	~~49110~~ 48730	~~46040~~ 58740
Balance	1681	1120	~~700~~ 430	~~1810~~ 1880
	51549	52010	49360	~~47850~~ 59000 60820

58

Revised estimate for 1898-99.

2. The current receipts and charges are now estimated at Rs 46680 and Rs 47660 respectively, against Rs 51290 and Rs 50890 anticipated in the sanctioned budget. There is a decrease in the receipts occurring chiefly under the taxes on arts and buildings, tolls and contributions from Local Boards, which is partly made good by increases under the taxes on lands, vehicles and animals and income from markets, while under charges, a decrease appears under Grants 1 to 3, which is somewhat counter-balanced by an increase under grant 4.

4. The alterations in the conservancy establishment, referred to in para. 30 of the Chairman's letter and shown in the proposition statement are approved. Under Section 218 of the D.M. Act, the sanction of Government should have been obtained for the scale of private scavenging fees mentioned in para. 4. It is however now accorded. With reference to G.O. No. ~~186~~ 285 Financial, dated ~~21st~~ 22nd ~~January~~ Feby. 1899, communicated with G.O. No. ~~845~~ 534 L dated ~~7th February~~ 8th March 1899, the allotment for plague charges will be raised from Rs 970 to Rs ~~1,080~~ 2240. The balance to be carried forward to the ensuing year's budget will then be Rs ~~110~~ 430.

In order to enable the Municipal Council to make sufficient provision for plague charges credit will be taken for a loan of Rs 1000 from Imprest funds.

Budget estimate for 1899-1900.

3. Receipts. The receipts for the ensuing year are put down at Rs 47150 against the revised estimate of Rs 47680,

an

an increase which occures chiefly under the tax on buildings, tolls and contributions from Local Boards being partly counterbalanced by a decrease under the taxes on arts and lands and advances recovered. With reference to the remarks of the Director of Public Instruction in para. 3 of his letter read above, the amount taken credit for from Provincial Funds towards the salary of the common gymnastic instructor will be reduced from Rs 120 to Rs 90. The estimated income from private scavenging fees will however be raised from Rs ~~800~~ 780 to Rs 1070, so as to cover the cost of the service, as it is not fair that the general tax-payer should bear the burden of what is purely a private service. In order to enable the Council to provide sufficient funds for expenditure on plague preventive measures, credit will be taken for a loan of Rs 13,000 from Imperial Funds.

4. Charges. (1) The probable charges are entered as Rs 46040 against Rs ~~48250~~ 48930 in the revised estimate, a decrease which appears under grants 1 and 4 being partly met by an increase under grant 3.

(2) Grant 1. In the existing state of the Municipal finances, the allotment of Rs 5,000 for communications, which is only about 45 per cent of the net municipal income from tolls, will be allowed to stand. The abolition of the the post of one of the water-supply watchmen, proposed in para. 24 of the Chairman's letter, is approved.

(3) Grant 2. For want of funds, the Director's suggestion to increase the allotments under Salary and Fixed and Result Grants Para 2 of the D's letter.

cannot

cannot be adopted. 68

(4). Grant 3. The Municipal Council's proposals to abolish the post ~~—~~ of the additional hospital assistant attached to the New Town hospital, to grant a conveyance allowance of Rs 15 per mensem to the female apothecary and to employ four sweepers, 72 additional conservancy and three additional scavengers on Rs 5 each and three maistries on Rs 4 each for private scavenging, referred to in paras. 27 to 29 and 31, are sanctioned. With reference to his remark that the Municipal Council has not yet considered the suggestion for revising the conservancy staff made by him in the previous year, the attention of the Sanitary Commissioner is drawn to the resolution of the Council, communicated with G.O. No. 869 M, dated 5th May 1898, from which it will be seen that the Council after considering these suggestions came to the conclusion that it would not be desirable to make any change in the existing staff. The allotment for plague charges will be raised from Rs 1000 to Rs 13860, 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 entertainment of two additional lamp lighters on Rs 4 each, the reduction from Rs 5 to Rs 4 in the salary of the slaughter house watchman and the abolition of the post of gardener on Rs 5, proposed in paras. 34, 35 and 37, are approved.

(6) Grant 5. With reference to G.O. No. 2250 L, dated 25th November 1898, the contribution for the central office establishments will be raised from Rs 400

to Rs 436 or Rs 440 in round figures.

5. As revised by Government the budget closes with a balance of Rs ~~1,500~~ 1880 or only ~~3.13~~ 4.01 per cent of the estimated ordinary receipts.

V.R
3/3/99

6. If the loan of Rs 13,000 from Imperial funds for which Credit has been taken in para. 3 Supra, is not Sanctioned by the Govt of India, the budget will have to be recast.

V.R
6/3/99

To.
The Financial Deptt for counter-initials with reference to para 3. of the draft order, marked in blue pencil.

TO

The Chairman, Municipal Council
Cuddalore.
" Collector of S. Arcot. 5/2
" Pt. Dt. Bd. — do — 6/3/99
" Accountant-Genl. 10
" D.C.I. 4
" S. General. 6
" S. Board. 1
" S. Commr. 3
" S. Engr. Commr. 6
" Plague Commr.
" Dt. Deputy 6/4/99
Editors Tables.

Appendix.

Provision made in the Budget for plague expenditure including amounts subsequently [illegible].	Expenditure incurred up to date on plague preventive measures.	Balance of allotment (difference between columns 1 and 2)	Anticipated closing balance of 1898-99 as [illegible] the actual opening balance of the year.	Allotment sanctioned up to date from the closing balance.	Balance available for allotment (difference between columns 4 and 5)	Works provided for in the Budget for 1898-99 (both works and repairs)	Allotment for the year.	Expenditure or liabilities actually incurred up to date.	Balance of allotment (difference between columns 8 and 9)	Remarks.
1	2	3	4	5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	
850	476	374	1,828	758	1,070	Grant I - New Works Water Supply.				
						For Constructing new wells	200	..	200	(1) As this work can be postponed without inconvenience, the amount provided is available for transfer for Plague expenditure.
						Grant I - Repairs - Communications				
						Repairs to roads and culverts, &c.	6,000	4,310	1,690	This cannot be transferred as the roads have sustained considerable damage in the recent heavy rains as explained in the covering letter.
						Grant I Repairs Buildings				
						For repairing masonry and leaf latrines and other Municipal buildings	1000	330	670	(2) This work can be postponed and the amount provided is therefore available for transfer for Plague expenditure.
						Grant I - Repairs - Water Supply				
						Repairs to works, &c.	550	665	115	

[illegible signature]
Secretary for Chairman.

Copied by - M.
Compd by - D.P.

850
870
1720

Enclosure. 1

In a letter from the Chairman, Municipal Council, Cuddalore, dated 11th November 1898, No. 744.

3519/M/98

Municipal Councillor's Office,

No. 744. Cuddalore, 11th November 1898.

From,

M. A[illegible]uddin Sahib Bahadur,

Chairman Municipal Council,

Cuddalore.

LOCAL & MUNICIPAL DEPT.
CURRENT No.

To,

The Secretary to Government,

Local and Municipal Department,

Madras.

(Through the Collector of South Arcot.)

Sir,

With reference to G. O., No. 2031 L., dated 22nd ultimo, I have the honor to submit the accompanying statement prepared in the form embodied in the Government Order just quoted, and beg to make the following observations.

2. From the plague budget prepared and submitted to the Collector for November 1898 with my No. 7[illegible], dated 1st instant, it will be seen that a sum of Rs. 5,379-5-, or in round figures Rs. 5,380 have been provided against Rs. 1500 allotted for epidemic charges in the Municipal Budget for the current year, sanctioned in G. O. No. 506 M., dated 5th March 1898. In this sum of Rs. 1500, Rs. 800 are for plague purposes and the rest Rs. 700 for cholera charges. As the expenditure incurred

under

under the head of "Petty Construction and repairs to plague sheds and petty carriage and Cooly Charges" slightly exceeded the provision made under these heads, a sum of Rs. 50 was subsequently allotted from the estimated closing balance of the year, thus increasing the allotment for plague charges to Rs. 850.

3. I went over the sanctioned Municipal Budget carefully with the view to ascertain what works could be postponed and the amounts provided therefor transferred to swell the small provision of Rs. 850 already made for plague purposes. The only items that could, in my opinion, be postponed are those noted in the margin.* The total sum provided for these two works comes to Rs. 870. Adding to this amount Rs. 1070 and Rs. 850 shown in columns 6 and 11 of the accompanying statement, the total sum available for expenditure for plague preventive measures, for the current year, is put down at Rs. 2790.

* Grant I. New works; water supply.
For constructing wells ——— Rs. 200.
Grant I. Repairs.
For repairing masonry and clay latrines and other Municipal buildings ... 670
Rs. 870

4. I must here observe that the Municipality is not in a position to spare this sum without postponing the payment of liabilities incurred during the past 2 years amounting to Rs. 5319-4-5, which consists chiefly of the cost of medicines supplied to the Hospital and Dispensaries during 1896-97 and 1897-98.

5. It was, it appears, impossible in those years to meet the payment of this sum owing partly to a fall in the income from tolls and partly to a decline in the tax on arts and professions in 1897-98, for reasons recorded in G.O., No. 1277, dated 15th July 1898.

6. As it is necessary that all the savings that could be effected should be transferred for plague purposes, I have endeavoured to set aside Rs. 2,790 as explained above; but this amount, however, falls short of the total sum required (Rs. 5,380) by Rs. 2590, which, I request, the Government will be pleased to contribute as it is absolutely impossible for the Council, with the numerous pressing demands on Municipal funds, to provide the whole sum of Rs. 5380 required for plague purposes.

7. In conclusion, I beg to state, for the information of Government, that I cannot curtail the allotment for "repairs communications" as the recent heavy rains have considerably damaged the roads. In fact I am doubtful whether the sum of

of Rs. 1690 available for repair of roads would be sufficient to restore them to the condition they were in before the recent disastrous and heavy rains set in.

I have the honour to be,
Sir,
Your most obedient Servant,
[illegible]
Secretary for [illegible]

Copied by [illegible]
Compared by [illegible]

G.O. 388 17/3/99

Financial Department

Note

With reference to G.O. No. 130 Finl dated 21st January 1899 & G.O. No. 1259 Finl dated 28th December 1898 the L. and M. Department has provided in the budget of the Cuddalore municipality Rs 1,560 and Rs 10,860 for the current and ensuing years on account of plague. As in G.O No 285 Finl dated 22nd February 1899 the allotment for the current year for the S. Arcot district has been raised from Rs 2,900 to Rs 4,180, the provision made for 1898–99 for the Cuddalore municipality will need revision.

It is proposed to meet the expenditure in 1899–1900 by taking credit for a loan of Rs 13,000 from Imperial Funds and para 6 states that if the loan is not sanctioned the budget will have to be recast. There appears to be no objection to the draft

Revenue Estimates not [illegible]

Note for the F.A.
Please see alterations made within.

[illegible] – Issue [illegible] 16/3

[illegible] 11.3.99

[illegible] 13/3/99

[illegible] 13.3.99

[illegible] 15/3

[G. / 5]
250—18-2-98.

LOCAL AND MUNICIPAL DEPARTMENT.

C. No. 3519 M.

SUBJECT. Estimate of plague expenditure for the Cuddalore municipality.

A2

FOR ORDERS.

Under G.O. No. 853 Fin. dated 13th October 1898, the estimated expenditure in the current year on plague preventive measures in the Cuddalore municipality is Rs 2925. A sum of Rs 850 was allotted in the current year for plague charges, but of this, Rs 476 have already been spent. From the statement submitted with the Chairman's letter read above it appears that only a saving of Rs 870 can be effected in the allotments for works. The unallotted closing balance of the year is Rs 1070 and even if the whole of it is set apart for this purpose the total amount that can be reserved will be Rs. 2790 as against an estimate of Rs. 2925. The Chairman, however, points out that the Municipal Council can ill afford to spare all the available money for plague expenditure, as it has

Vide G.O. 6 of the statt.

Vide para 4 of this letter.

to discharge liabilities amounting to Rs 5319, which consists chiefly of the cost of medicines supplied to the municipal Hospital and dispensaries during the two previous years. It seems therefore inadvisable that any portion of the funds above referred to should be diverted for expenditure on plague preventive measures and it is submitted that the Financial department may be requested to grant an advance of Rs 2500 for this purpose, so as to leave a margin of Rs 425 to meet any increase in the actual over the estimated expenditure. Vide para. 5. of fo- No. 868. Fin. dated 11th October 1898 in fo. No. 2031 R. dated 22nd October 1898.

1.58
7/12/98

7/12/98

CHIEF SECRETARIAT
7-DEC.1898
MADRAS

To The Financial Deptt. for Counter-initials

File VII (Municipalities)

A

Cuddalore Municipality

The share this municipality will have to bear of the plague charge is Rs 863. Fasl of 1858 comes to Rs 2425. Rs 850 was allotted for the purpose of this Rs 476 has been already spent. It has to liabilities to discharge to the extent of Rs 5389. A loan of Rs 2500 is recommended.

Mo G.O. 388 M 17-3-99 — C.M.O. 323 & 293 M

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

—	Budget 1899-1900 Details of Minor Heads	Budget 1899-1900 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.
1. Balance brought forward—					
a. Municipal Fund	444 0 0		1304 0 0	275 0 0	1045 9 7
b. Endowments	256 0 0		376 0 0	445 0 0	606 14 3
c. Water-tax Fund		700 0 0	1680 0 0	720 0 0	1652 7 10
2. Municipal Rates and Taxes—					
a. Tax on arts, &c. (section 53) ..	3050 0 0		3360 0 0	4500 0 0	3831 0 0
b. Tax on buildings (section 63) ..	11620 0 0		11780 0 0	12000 0 0	11084 5 5
c. Tax on lands (section 63)	4100 0 0		5390 0 0	4600 0 0	3683 9 7
d. ~~Water and drainage tax on buildings and lands (sec. 75)~~ Tax on lands unappropriated to any building or occupied by native huts	580 0 0		1060 0 0	1000 0 0	148 11 8
e. Tax on vehicles with springs and palanquins (section 77) ..	1600 0 0		1600 0 0	1450 0 0	1416 8 0
f. Tax on animals (section 77) ..	2400 0 0		2400 0 0	2300 0 0	1895 0 0
g. Tax on carts and other vehicles without springs (section 85) ..	2100 0 0		2100 0 0	2100 0 0	1799 0 0
h. Tolls (section 91)—					
Gross receipts	11000 0 0		9500 0 0	12000 0 0	12317 15 5
Less Local Fund share ..					
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		36460 0 0			
3 Realizations under Special Acts—					
a. Pounds					
b. Ferry rents					
c. Fees under Act II of 1888 ..	100 0 0	100 0 0	50 0 0	100 0 0	240 0 0
Carried forward ..		36,560 0 0	36,640 0 0	40,050 0 0	36,416 2 1

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

	Budget 1899-1900. Details of Minor Heads.	Budget 1899-1900. Totals of Major Heads.	Revised Budget Estimate for 1898-99.	Budget Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward ..		3650 0 0	3640 0 0	4005 0 0	3644 2 1
4. Revenue derived from Municipal property and powers apart from taxation—					
a. i. Rent of lands					
ii. Rent of buildings ..	20 0 0		20 0 0	20 0 0	17 0 0
iii. Avenue receipts	450		430 0 0	500 0 0	449 7 6
iv. Fees from Travellers' Bungalows	150		140 0 0	160 0 0	135 0 0
b. i. Sale-proceeds of lands and buildings		620 0 0			
ii. Produce of lands, gardens, &c.					
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	20 0 0	20 0 0	30 0 0	50 0 0	27 6 0
c. Conservancy receipts—					
Sale-proceeds of night soil, street refuse, &c. ..	230 0 0	230 0 0	240 0 0	230 0 0	229 9 2
d. i. Fees from Educational institutions	120 0 0		110 0 0	150 0 0	104 12 6
ii. Other revenue from educational institutions ..	- - -	120 0 0			
e. i. Sale-proceeds and composition fees of medicines ..	500 0 0		440 0 0	700 0 0	566 15 3
ii. Other Hospital receipts	10 0 0	510 0 0	10 0 0	60 0 0	91 7 10
f. i. Income from markets ..	1100 0 0		1090 0 0	900 0 0	1033 8 6
ii. ,, slaughter-houses.	90 0 0	1190 0 0	90 0 0	80 0 0	75 6 8
g. Other fees—					
i. Warrant fees & distraint fees	400 0 0		400 0 0	150 0 0	151 4 0
ii. Distraint fees					
iii. License fees	450 0 0		400 0 0	600 0 0	171 6 0
iv. Cartstand fees	400 0 0		380 0 0	450 0 0	455 10 1
v. Other fees from contractors & Bank agents	10 0 0	1260 0 0	10 0 0	10 0 0	1 8 0
h. Fines under Municipal and other Acts Bench magistrates fine	800 0 0	800 0 0	760 0 0	600 0 0	801 3 4
i. Interest on investments—					
i. General, including cheultries (Municipal)	- - -		- - -	- - -	341 5
ii. Educational					
iii. Medical	740 0 0	740 0 0	740 0 0	830 0 0	840 9 9
j. Premium on loans	- - -		- - -	- - -	13 1 8
Carried forward ..		4420 0 0	4370 0 0	4761 0 0	4368 4 9

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

	Budget 1899-1900. Details of Minor Heads.	Budget 1899-1900. Totals of Major Heads.	Revised Budget Estimate for 1898-99.	Budget Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward ..		4412 0 0	4373 0 0	4761 0 0	4368 4 9
5. Grants and contributions—					
a. From Government—					
i. Education—	220		220	220	
Normal Stipends ..	340		340 0 0	340 0 0	233 10 9
Buildings					
Municipal Schools ..					
Other purposes	120		120	120	
ii. Medical		340 0 0			
iii. Other purposes—					
Communications ..					
Water-supply					
Drainage					
Sanitation					
Other purposes (charities).	680 0 0	680 0 0	680 0 0	680 0 0	678 9 0
b. From Local Boards—					
i. Education					
ii. Medical	1000 0 0		700 0 0	1200 0 0	403 14 5
iii. Other purposes ..	150 0 0	1150 0 0	150 0 0	150 0 0	141 7 0
c. Other grants and contributions—					
i. Education					
ii. Medical					
iii. Other purposes					
6. Miscellaneous—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	800 0 0		680 0 0	900 0 0	589 3 6
ii. Other purposes	- - -	800 0 0			
b. Other items—					
i. Fishery rents					
ii. Refunds of Expenditure of previous year	- - -		10 0 0	- - -	- - -
iii. Fee for numbering carts, &c.	- - -		- - -	- - -	- - -
iv. Other items	60 0 0		50 0 0	100 0 0	93 15 6
Sale of toll tickets	- - -	60 0 0	30 0 0	150 0 0	135 10 0
Carried forward ..		4710 0 0	4630 0 0	5140 0 0	4595 2 11

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

—	Budget 189*9/1900*. Details of Minor Heads.			Budget 189*9/1900*. Totals of Major Heads.			*Revised* Estimate for 189*8-99*.			*Budget* Estimate for 189*8-99*			Actuals 189*7-98* (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 ..				47150	0	0	46370	0	0	51140	0	0	45757	2	11
7. EXTRAORDINARY AND DEBT—															
a. Sale-proceeds of Government securities and withdrawals from Savings Bank															
b. Loans—															
i. From ~~Government~~ *New Town Hospital endowment fund* ..	-	-	-				.	.	.	.	.	.	3,000	0	0
ii. In the market from private individuals															
c. Realizations of sinking fund for repayment of loans.															
d. Advances—															
i. Permanent	-	-	-				160	0	0	.	.	.	.		
ii. Others	-	-	-				150	0	0	150	0	0	939	7	7
Total, Receipts ..				47150	0	0	46680	0	0	51290	0	0	49896	10	6
Grand Total ..				47,050	0	0	48,360	0	0	52,010	0	0	51,549	2	4

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ / all classes. *at full schedule rates.*
2. Tax on buildings is levied at *7* per cent. and tax on lands at *7* per cent. of rent value. / annas for every 80 square yards.

⊗ *2(a) Tax on lands unappropriated to any building or occupied by native huts*

3. Water and drainage tax on buildings and lands is levied at *nil* per cent.
4. Tax on vehicles and animals is levied at *full* the maximum rates.
5. Tax on carts, &c., is levied at Rs. *4* per cart per annum.
6. Tolls are levied at *half* the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. *dated 2nd March 1891, No 282 Mu.*
8. The house-tax registers were last revised in the official year *98-99* and the land-tax registers in the official year. *97-98*
9. The total extent of land assessed is *4475* acres.
10. The mode of estimating the annual rental of houses and lands is as follows :—

In cases where the actual cost of a building can be ascertained, 5 per cent of it is taken as the annual rental; in other cases reasonable rental value is fixed.

In cases of lands the rental value is fixed at Rs 25 per Cawny of wet land, and at Rs 12 per cawny of dry land.

⊗ *The tax on this description of land was levied at the rate of 6 pies for every 80 sq: yds in accordance with the resolution of the Council passed at its meeting held on the 24th March 189.*

[signature]

Chairman

STATEMENT I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act IV of 1884 for the official year 189*9/1900*.

Name of Institution.	Amount of Funded Capital.	Opening Balance.	Interest, Produce of Land, or Rent of buildings.	Appropriation from Capital for Expenditure.	Private Contributions and Donations.	Sale of Medicines or Sundry Property.	Total (Columns 4—7).	Contribution from Local Funds.	Contribution from Provincial Funds.	Total Receipts (Columns 3, 8 and 9).	Appropriation from Municipal Funds (Column 16 minus Column 10).	Invested.	Current Charges.	Total (Statement II).	Allotted for Public Works (Statement II-A).	Total Charges (Column 14 plus Column 15).	Closing Balance (Column 10 minus Column 16).	REMARKS.
1	2	3	4	5	6	7	8	9	9	10	11	12	13	14	15	16	17	18
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Hospital and Dispensaries Civil Dispensaries, Cuddalore New Town, Old Town, Tirupapuliyur, and Women and Children Dispensary	21,000-0-0	0-0-0	740-0-0	0-0-0	0-0-0	500-0-0	1240-0-0	1000-0-0	0-0-0	2240-0-0	7680-0-0	0-0-0	9770-0-0	9770-0-0	150-0-0	9920-0-0	0-0-0	⊗ *Out of the funded capital of Rs 21,000, a sum of Rs 3000 has been taken as a loan during 97-98 for refunding the New Town Hospital, shown as entered as Rs 2,000 in Col. 2 of the Statement. Vide G.O. No 1213 Mu. Mun. 15.5.97.*
Choultry Padmasina Rao Reddy's choultry Tirupapuliyur.	0-0-0	256-0-0	0-0-0	0-0-0	0-0-0	0-0-0	0-0-0	0-0-0	680-0-0	936-0-0	0-0-0	0-0-0	680-0-0	680-0-0	0-0-0	680-0-0	256-0-0	

9920 / 2240 / 7680

936 / 680 / 256

[signature]

Chairman

325 [illegible]

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

—	Budget 1899-1900 Details of Minor Heads.	Budget 1899-1900 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.
GRANT 1.—(*Public Works*)—					
1. New Works—					
a. Communications	120		.. ..	.. ..	.. ..
b. Buildings	.. ..		.. ..	.. ..	114 .. ..
c. Drainage	.. ..		.. ..	.. ..	.. ..
d. Water-supply	.. ..		.. ..	200	35 .. ..
2. Repairs—					
a. Communications	5,000		6,000	6,000	6080 5 0
b. Buildings	400		400	1000	5141 10 1
c. Drainage—					
i. Repairs to works					
ii. Establishment for flushing drains, &c.	1190		910	1110	994 9 6
d. Water-supply—					
i. Repairs to works, machinery, &c.	310		730	550	456 11 6
ii. Establishment	120		150	180	177 14 6
iii. Contingencies	20	7040	40	30	12 9 6
3. Establishment—	950	950	920	950	982 .. ..
4. Tools and Plant and other stores.	100	100	100	100	100 2 0
5. Contributions—					
a. To Local Boards for works ..	50		220	140	50 .. ..
b. To Provincial Funds for scrutiny of estimates, &c.	.. ..		.. ..	.. ..	.. ..
c. To others for public works ..	.. ..	50	.. ..	.. ..	.. ..
Total, Grant 1 ..		8140	9470	10260	14144 14 1
GRANT 2.—(*Education*)—					
1. Training Schools—					
a. Contributions to Local Boards ..	.. ..		.. ..	.. ..	.. ..
b. Stipends to Normal students ..	180	180	180	180	128 12 8
2. Municipal Schools—					
i. On Salary System—					
a. Establishment	.. ..		.. ..	.. ..	.. ..
b. Contingencies	.. ..		.. ..	.. ..	.. ..
Carried forward ..		180	180	180	128 12 8

* Includes cost of hire of bullocks for Sewage Carts and the value of a new Sewage Cart.

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

—	Budget 1899-1900 Details of Minor Heads.	Budget 1899-1900 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 ..	.. ..	180	180	180	128 12 8
GRANT 2.—(*Education*)—cont.					
ii. On Salary-Result System—					
a. Fixed Payments	820		780	820	598 6 7
b. Result Stipends	200		210	340	182 14 0
c. Contingencies	180	1200	160	250	215 13 6
3. Salary Grants	300	300	340	400	354 10 0
4. Fixed and Result grants.	1500	1500	1650	2000	1902 0 0
5. Building, furniture, &c., Grants.	100	100	130	130	193 .. 0
6. Inspection—					
a. Contributions to Local Boards ..					
b. Municipal Inspectors—					
i. Establishment	240		240	240	240 .. ..
ii. Contingencies	70	310	70	70	18 9 8
7. Miscellaneous—					
a. Common gymnasium—					
i. Establishment	180		140	165	.. ..
ii. Contingencies	40	220	30	75	.. ..
b. Common Drawing Master—					
i. Establishment	240		240	240	240 .. ..
ii. Contingencies	10	250	40	40	20 9 3
c. Other items	10	10	10	.. ..	8 15 6
Total, Grant 2 ..		4070	4220	4950	4101 11 2
GRANT 3.—(*Sanitation and Medical Services*)					
1. Hospitals and Dispensaries—					
a. Establishment	5260		5330	5560	4725 10 10
b. Medicines and Supplies	2300		1000	3000	528 1 9
c. Diet of Patients	900		900	1000	1150 12 4
d. Sundries and Contingencies ..	1310		1310	1420	1826 4 11
e. Contributions to Local Boards ..	.. ..				
&c., &c., &c. ..		9770			
Carried forward ..		9770	8540	10980	8230 13 10

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

—	Budget 1899-1900. Details of Minor Heads.	Budget 1899-1900. Totals of Major Heads.	Revised Estimate, 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 ..		9770 0 0	8540 0 0	10980 0 0	8236 13 10
GRANT 3.—(*Sanitation and Medical Services*)—cont.					
2. *a.* Contributions to Provincial Funds for—					
i. Medical College	240 0 0		240 0 0	200 0 0	236 0 0
ii. Sanitary Inspection ..	150 0 0		150 0 0	190 0 0	147 0 0
iii. Medical Reserve staff ..	50 0 0		50 0 0	50 0 0	52 0 0
		440 0 0			
b. Contributions to Local Boards, &c., for—					
i. Medical Schools					
ii. Reserve staff					
&c., &c., &c. ..					
c. Other contributions					
3. Vaccination—					
a. Establishment	260 0 0		260 0 0	260 0 0	261 4 8
b. Contingencies	350 0 0		410 0 0	350 0 0	358 9 3
c. Contributions to Local Boards ..	— — —				
		610 0 0			
4. Registration of Births and Deaths—					
a. Establlshment	180 0 0		180 0 0	180 0 0	180 0 0
b. Contingencies	250 0 0		250 0 0	250 0 0	255 15 0
		430 0 0			
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	6390 0 0		6050 0 0	6690 0 0	6415 13 9
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c.	3970 0 0		4370 0 0	4000 0 0	4412 8 0
		10360 0 0			
b. Private scavenging—					
i. Establishment	850 0 0		470 0 0	530 0 0	442 0 0
ii. Contingencies, such as cost of scavenging carts, &c.	220 0 0		330 0 0	280 0 0	181 8 0
		1070 0 0			
c. Cholera charges	500 0 0		700 0 0	700 0 0	946 11 4
Plague charges	1000 0 0				
d. Contingencies		1500 0 0	970 0 0	800 0 0	646 1 3
Removing prickly pear &c., &c., &c.	50 0 0	50 0 0	10 0 0	100 0 0	— — —
Total, Grant 3 ..		24230 0 0	22980 0 0	25560 0 0	22766 5 1

13860 1560

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

—	Budget 1899-1900. Details of Minor Heads.	Budget 1899-1900. 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.
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*).					
1. Lighting—					
a. Establishment	530 0 0		480 0 0	430 0 0	472 6 0
b. Contingencies	1450 0 0		2220 0 0	2000 0 0	1734 15 0
		1980 0 0			
2. i. Markets—					
a. Establishment					
b. Contingencies	20 0 0		20 0 0	20 0 0	20 13 6
		20 0 0			
ii. Slaughter-houses—					
a. Establishment	50 0 0		60 0 0	60 0 0	65 0 0
b. Contingencies	10 0 0		10 0 0	10 0 0	— — —
		60 0 0			
3. Choultries—					
a. Establishment	70 0 0		70 0 0	70 0 0	72 0 0
b. Contingencies	10 0 0		10 0 0	10 0 0	9 6 0
c. Feeding Travellers	600 0 0		720 0 0	720 0 0	827 12 9
		680 0 0			
4. Travellers' Bungalows—					
a. Establishment	110 0 0		110 0 0	110 0 0	116 0 0
b. Contingencies	20 0 0		30 0 0	30 0 0	2 10 0
		130 0 0			
5. Avenues—					
a. Establishment					
b. Contingencies				10 0 0	
6. Public Garden—					
a. Establishment			40 0 0	60 0 0	64 5 8
b. Purchase of seeds, repair of wells, purchase of bullocks, &c.	10 0 0		— — —	10 0 0	— — —
		10 0 0			
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 ..					
Carried forward ..		2890 0 0	3720 0 0	3540 0 0	3385 4 11

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

1	Budget 1899–1900: Details of Minor Heads (2) RS. A. P.	Budget 1899–1900: Totals of Major Heads (3) RS. A. P.	Revised Estimate for 1898-99 (4) RS. A. P.	Budget Estimate for 1898-99 (5) RS. A. P.	Actuals, 1897-98 (audited figures.) (6) RS. A. P.
Brought forward ..		2880 0 0	3721 0 0	3540 0 0	3385 4 11
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. OTHER CHARGES—*cont.*					
ii. Rewards for destruction of wild animals and snakes	100 0 0		140 0 0	170 0 0	18 0 10
iii. Printing	600 0 0		1200 0 0	400 0 0	373 5 7
iv. Compensation for lands	. . .		. .	. .	3 12 0
v. Other items	680 0 0		510 0 0	600 0 0	442 12 6
Dinner gun [?] charges Rs. 70-0-0					
Election charges 10-0-0					
Miscellaneous distraint charges 100-0-0					
Payment of moiety of rent of fish market 500-0-0					
680-0-0		1380 0 0			
Total, Grant 4 ..		4260 0 0	5570 0 0	4710 0 0	4223 3 10
GRANT 5—					
a. General Establishment—					
3140 i. Office Establishment ..	3151 0 0		3020 0 0	3090 0 0	2363 5 8
ii. Inspection	. . .	3150 0 0			
b. Collection of Municipal Taxes—					
i. Establishment	770 0 0		770 0 0	770 0 0	745 7 11
ii. Purchase of account books paper, money-boxes, repair to out-posts, &c.	150 0 0	920 0 0	210 0 0	160 0 0	222 7 8
c. Collection of Tolls—					
i. Establishment	. . .		. .	. .	. .
ii. Contingencies	60 0 0	60 0 0	170 0 0	150 0 0	274 14 2
d. Office contingencies other than (*b*) (ii)	300 0 0	300 0 0	340 0 0	340 0 0	391 10 7
4360 or 4400 *e.* Contributions for the Central office and Audit establishments ..	400 0 0	400 0 0	400 0 0	400 0 0	480 0 0
Total, Grant 5 ..		4830 0 0	4910 0 0	4910 0 0	4477 14 0
REPAYMENT OF DEBT— to the dispensary funded capital					
a. Instalments paid during the year 2nd instalment	500 0 0		500 0 0	500 0 0	- -
b. Invested on account of Sinking Fund (Value of securities purchased)					
c. Charges of investment	. . .	500 0 0	. .	. .	. .
INTEREST—					
a. On account of last year ..					
b. On account of current year ..					
Carried over:-		500 0 0	500 0 0	500 0 0	. . .

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

1	Budget 1899-1900: Details of Minor Heads (2) RS. A. P.	Budget 1899-1900: Totals of Major Heads (3) RS. A. P.	Revised Estimate for 1898-99 (4) RS. A. P.	Budget Estimate for 1898-99 (5) RS. A. P.	Actuals, 1897-98 (audited figures). (6) RS. A. P.
Brought forward		500 0 0	500 0 0	500 0 0	- - -
Advances recoverable—					
a. Permanent	10 0 0		10 0 0	. . .	110 0 0
b. Others	. . .	10 0 0	. . .	. . .	44 2 4
Refunds of other than current collections ..					
Discount					
Pensions and gratuities					
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank .. Total		510 0 0	510 0 0	500 0 0	154 2 4
Total Expenditure ..		46,040 0 0	47,660 0 0	50890 0 0	49868 2 6
Balances—					
a. Municipal Fund		1554 0 0	244 0 0	795 0 0	1304 11 4
b. Endowments		256 0 0	256 0 0	325 0 0	376 4 6
c. ~~Water and Drainage Tax Fund~~ Total ..		1810 0 0	700 0 0	1120 0 0	1680 15 10
Grand Total ..		47,850 0 0	48,360 0 0	52,010 0 0	51,549 2 4

NOTE TO STATEMENT II.

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

Liabilities.

Liabilities—	RS.
Balance of Loans	
Deposits to be adjusted ..	
Other Liabilities (in detail) ..	
Due to Messrs. Burgoyne Burbidges & Co. London, for supply of European medicines for 96-97 and 97-98	2300
Due to Trustee of Pallivasal Mosque, Cuddalore O.T. being moiety of rent of fish market, for 96-97 and 97-98 (balance).	319
Total ..	2619

Assets.

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

1810
256
1554 [?]

8140 - 9470
4070 - 4220
24230 - 22980
4260 - 5570
4830 - 4910
510 - 510
46040 - 47660

V.b.i.: [?]

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									
		— Nil —							
	Total ..								
(b)	Buildings								
1									
2									
3		— Nil —							
	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									
		— Nil —							
	Total ..								
(d)	Water-supply								
1									
2									
3		— Nil —							
	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. 49 miles
1								
2	For repairing Municipal roads as follows:-							Metalled or Gravelled } Unmetalled. M. f. 30-1. M. f. 18-7
	I Division, Cuddalore T.	1000	0	0				
	II do. Vandippalayam	600	0	0				Total mileage under maintenance.
	III do. Tirupapuliyur	800	0	0				Metalled or Gravelled } Unmetalled. M. f. M. f. 30-1 - 18-7
	IV do. Pudupalayam	1300	0	0				
	V do. Manjakuppam	800	0	0				
	For repairing culverts and bridges —	500	0	0				
	Total ..	5,000	0	0				

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

PART II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(b)	Buildings							
1								
2	For repairing							
3	Masonry and leaf latrines and other Municipal buildings.							
	For Hospital buildings	150	0	0				
	For other Municipal buildings and latrines. —	250	0	0				
	Total ..	400	0	0				

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage							
1								
2								
3								
		— Nil —						
	Total ..							
(d)	Water-supply							
1	(1) For repairing the existing							
2	wells &c.	50	0	0				
3	(2). For up keep of the supply channel for the delivery fountain at Cuddalore O.T.	100	0	0				
	(3). For repairing filter beds at Cuddalore O.T.	100	0	0				
	(4). For watching the St Joseph's Cottage well throughout the year.	40	0	0				
	(5) For watching the Cadilam Sprigs and for removing Silt &c from the same for 3 months in the year during hot season.	12	0	0				
	Total ..	310	0	0				

Chairman

Statement II-B.—Details of Municipal Establishments.

---	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
Grant 1.—2. *c* Drainage—							
Overseers	-	-	-	-	-	-	-
Drain cleaners	9	5	0	0	540	0	0
	3	5	0	0	180	0	0
Total ..	12	-	-	-	720	0	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
d. Water works—							
Overseers	-	-	-	-	-	-	-
Watchmen	2	5	0	0	120	0	0
	3 on Rs 5						
Total ..	2	-	-	-	120	0	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. General—							
D.H.P. Overseers	1	20	0	0	240	0	0
Maistries .. .. Road Rollers ..	4	6	0	0	288	0	0
	2	5	0	0	120	0	0
Total ..	6	-	-	-	948	0	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					in revised time Rs	950	
Balance (Statement II) ..							

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

—	Number	Salary each per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 2.—Education—							
1. Training Schools—							
Pupils receiving scholarships in the Training School at Caddalore	2	5	0	0	120	0	0
Stipends to Normal School Students for 3 months—Total					36	0	0
Remuneration to Normal School Master and other Contingencies—Total					180	0	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
2. Municipal Schools—							
a. On the Salary System—							
Head Master							
1st Assistant Master							
2nd „ „							
— Nil. —							
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 each 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—							
Uppalavady School Teacher	1	8	0	0	96	0	0
Hoth Sb David — do —	1	8	0	0	96	0	0
do Assistant — do —	1	6	0	0	72	0	0
Sangaratope Teacher —	1	8	0	0	96	0	0
Savarappalayam do —	1	6	0	0	72	0	0
Hindustany School Teacher Old Town.	1	8	0	0	96	0	0
Pillaukuppam Panchama School Teacher —	1	8	0	0	96	0	0
Bandippalayam — do —	1	8	0	0	96	0	0
Suthukkulam — do —	1	8	0	0	96	0	0
Total ..	9				816	0	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

in round figures Rs 820

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

—	Number.	Salary per mensem.			Salary per annum		
2	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 2.—EDUCATION—*cont.*							
6. INSPECTION—							
Inspecting Schoolmaster	1	20	—	—	240	—	—
Total ..	1				240	—	—
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
7. *b.* COMMON GYMNASTIC INSTRUCTORS	1	15	—	—	180	—	—
Total ..	1				180	—	—
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
c. COMMON DRAWING MASTERS	1	20	—	—	240	—	—
Total ..	1				240	—	—
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 3.—SANITATION AND MEDICAL SERVICES—							
1. HOSPITALS AND DISPENSARIES—							
Medical Subordinates ..	1	75	—	—	900	—	—
Midwife	1	15	—	—	180	—	—
Clerk	1	12	—	—	144	—	—
Compounder	1	15	—	—	180	—	—
Servants	1	12	—	—	144	—	—
,,	1	9	—	—	108	—	—
,,	1	7	—	—	84	—	—
Ward Servants (Male)	2	7	—	—	168	—	—
,,	1	7	—	—	84	—	—
,,	1	7	—	—	84	—	—
,,	1	6	—	—	72	—	—
,,	1	6	—	—	72	—	—
,,	1	6	—	—	72	—	—
Cook	1	7	—	—	84	—	—
Wahegurau	1	5	—	—	60	—	—
Dhoby	1	6	—	—	72	—	—
Male Sotty	1	6	—	—	72	—	—
Female Sotty	1	5	—	—	60	—	—
Total ..	26				5258	—	—
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

——	Number.	Salary per mensem.	Salary per annum.
1	2	3	4
		Rs. A. P.	Rs. A. P.
GRANT 3.—Sanitation and Medical Services—*cont.*			
3. Vaccination—			
Vaccinators	1	15 —	180 —
Assistant Vaccinator	1	7 —	84 —
Peons			
Total ..	2	- -	264 —
Deduct Fines and Stoppages ..			
Add arrears for last year paid this year ..			
Balance (Statement II) ..			
4. Registration—			
Registrar	1	15 —	180 —
Peons			
Total ..	1	- -	180 —
Deduct Fines and Stoppages ..			
Add arrears for last year paid this year ..			
Balance (Statement II) ..			

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

——	Number.	Salary per mensem.	Salary per annum
1	2	3	4
		Rs. A. P.	Rs. A. P.
GRANT 3.—Sanitation and Medical Services—*cont.*			
5. *a.* "Conservancy, Road-cleaning and Road-watering"—			
Chief Sanitary Inspector	1	35 —	600 —
Nuisance Inspectors	1	15 —	240 —
Sub Sanitary Inspectors	4	15 —	720 —
"	1	12 —	144 —
"			
Maistries	-		
Scavengers or Lottias	3	8 —	288 —
Sweepers .. .. do	1	7 —	84 —
do	5	6 —	360 —
do	9	5 —	540 —
do	10	4 —	480 —
Durwans.	61	4 —	2928 —
Total ..	96	- -	6384 - -
Deduct Fines and Stoppages ..			
Add arrears for last year paid this year ..			
Balance (Statement II) ..			

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

1	Number. 2	Salary per mensem. 3 RS.	A.	P.	Salary per annum. 4 RS.	A.	P.
GRANT 3.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors	(new)						
Maistries	3	4	0	0	144	0	0
Scavengers or Tottis	1	8	0	0	96	0	0
do	1	6	0	0	72	0	0
do	9	5	..	..	540	0	0
Total ..	14				852	0	0
Deduct Fines and Stoppages ..	or in round sum Rs.				850	0	0
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
GRANT 4.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents							
Masalchies or Lamplighters ..	9 11	4	0	0	528	0	0
Total .	11				528	0	0
Deduct Fines and Stoppages ..	or in round sum Rs.				530	0	0
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

1	Number. 2	Salary per mensem. 3 RS.	A.	P.	Salary per annum 4 RS.	A.	P.
GRANT 4.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
2. i. Markets—							
Superintendents							
Servants	— Nil. —						
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Slaughter-houses—							
Superintendents							
Servants	1	5 4	0	0	48	0	0
Total ..	1				48	0	0
Deduct Fines and Stoppages ..					or		
Add arrears for last year paid this year ..	in round sum Rs. 50		0	0			
Balance (Statement II) ..							
3. Choultries—							
Servants							
Sionegar	1	6	0	0	72	0	0
Total ..	1						
Deduct Fines and Stoppages ..					72	0	0 or
Add arrears for last year paid this year ..	in round sum Rs. 70		0	0			
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.	Salary per annum.
1	2	3	4
		Rs. A. P.	Rs. A. P.
GRANT 4.—Lighting and Miscellaneous Municipal Purposes—*cont.*			
4. Travellers' Bungalows—			
Maty	1	6 0	72 0
Servants	2	1 8 0	36 0
Total ..	3	. . .	108 0
Deduct Fines and Stoppages ..		or in round sum	110 0
Add arrears for last year paid this year ..			
Balance (Statement II) ..			
5. Avenues—			
Servants		Nil.	
Total ..			
Deduct Fines and Stoppages ..			
Add arrears for last year paid this year ..			
Balance (Statement II) ..			
6. Public Garden—			
Gardeners		Nil.	
1 @ Rs 5 (calculated)			
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		Nil.	
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 each per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 5.—*a.* General Establishment—							
i. Office—							
Secretary	1	125	0	0	1500	0	0
Manager	-	-	-	-	-	-	-
Clerks	1	25	0	0	300	0	0
,, ...	1	20	0	0	240	0	0
,, ...	1	15	0	0	180	0	0
Accountants	1	10	0	0	120	0	0
Peons	1	8	0	0	96	0	0
	2	7	0	0	168	0	0
	1	5	0	0	60	0	0
Total ..	10				3144	0	0
Deduct Fines and Stoppages ..	or in round sum Rs 3150						
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Inspection—							
Chairman's salary or carriage allowance	- - Nil. -						
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 each 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	8	8	0	0	768	0	0
Peons							
Total ..	8				768	0	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..	or in round sum Rs 770						
Balance (Statement II) ..							
c. Collection of tolls—							
Inspectors							
Gate-keepers	— Nil. —						
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

STATEMENT IV-A.—*Municipality of* Cuddalore Demand, Collection and Balance Statement for the year 1899-1900.
Current.

Tax.	Demand as originally assessed by the Chairman.			Remitted by the Council on appeal.			Demand as finally settled (column 2 *minus* column 3).			Collected.			Remitted on account of vacant houses, &c.			Written off as irrecoverable.			Balance (column 4 *minus* columns 5, 6 and 7).		
1	2			3			4			5			6			7			8		
	RS.	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.	3140	0	0	30	0	0	3110	0	0	3050	0	0	✓	–	–	60	0	0	–	–	–
2. Tax on buildings	11,800	0	0	50	0	0	11750	0	0	11630	0	0	✓ 100	0	0	20	0	0	–	–	–
3. Tax on lands (Tax on Lands unappropriated to any building or occupied by native huts)	4100	0	0	–	–	–	4100	0	0	4000 (100)	0	0	✓	–	–	50	0	0	50	0	0
4. ~~Water-tax on buildings and lands~~	540	0	0	–	–	–	540	0	0	480 (100)	0	0	✓	–	–	20	0	0	40	0	0
5. Tolls (gross receipts)	11,000	0	0	–	–	–	11000	0	0	11000	0	0	✓	–	–	–	–	–	–	–	–
6. Market rents	1100	–	–	–	–	–	1100	–	–	1100	–	–	✓	–	–	–	–	–	–	–	–
7. Slaughter-house fees	90	0	0	–	–	–	90	0	0	90	–	–	✓	–	–	–	–	–	–	–	–
8. Rent of cart-stands	400	0	0	–	–	–	400	0	0	400	–	–	✓	–	–	–	–	–	–	–	–
9. Private scavenging fees	800	0	0	–	–	–	800	0	0	780	0	0	✓	–	–	20	0	0	–	–	–
10. Sale proceeds of night soil, street refuse &c.	2300	0	0	–	–	–	2300	0	0	2300	0	0	✓	–	–	–	–	–	–	–	–
Total	35270	0	0	80	0	0	35190	0	0	34830	–	–	100	0	0	170	0	0	90	0	0

[illegible] Chairman

Statement IV-B.—Arrears.

—	Balance of old demand.	Arrears of previous year.	Total demand.	Collected.	Remitted.	Written off.	Balance (column 4 *minus* columns 5, 6 and 7).	Years to which the balance relates.			
1	2	3	4	5	6	7	8	9			
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	A.	B.	C.	&c.
1. Tax on arts, &c.	- - -	- - -	- - -	- - -	- - -	- - -	- - -	-	-	-	
2. Tax on buildings	- - -	- - -	- - -	- - -	- - -	- - -	- - -	-	-	-	
3. Tax on lands	- - -	100 - -	100 - -	100 - -	- - -	- - -	- - -	-	-	-	
4. Water-tax on buildings and lands	50 - -	50 - -	100 - -	100 - -	- - -	- - -	- - -	-	-	-	
5. Tolls	- - -	- - -	- - -	- - -	- - -	- - -	- - -	-	-	-	
6. Market rents	- - -	- - -	- - -	- - -	- - -	- - -	- - -	-	-	-	
7. Slaughter-house fees	- - -	- - -	- - -	- - -	- - -	- - -	- - -	-	-	-	
8. Rent of cart-stands	- - -	- - -	- - -	- - -	- - -	- - -	- - -	-	-	-	
9. Private scavenging fees	- - -	- - -	- - -	- - -	- - -	- - -	- - -	-	-	-	
10. Sale proceeds of Night Soil, Street refuse	- - -	- - -	- - -	- - -	- - -	- - -	- - -	-	-	-	
Total	50 - -	150 - -	200 - -	200 - -	- - -	- - -	- - -	-	-	-	

Secretary

Chairman

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Statement VI.—Revised Estimate for 1894-95.

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 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.	
1. BALANCE BROUGHT FORWARD—																
a. Municipal Fund										1304	0	0	275	0	0	
b. Endowments										376	0	0	445	0	0	
c. ~~Water-tax Fund~~ Total.										1680	0	0	720	0	0	
2. MUNICIPAL RATES AND TAXES—																
a. Tax on arts, &c. (section 53)	1746	0	1	1713	0	0	1613	15	11	3360	0	0	4500	0	0	The decrease in the revised estimate is due to the revision of Schedule A annexed to the amended act
b. Tax on buildings (section 63) ..	6885	15	1	4108	3	10	4291	0	11	11180	0	0	12000	0	0	Due to the revised assessment under the tax on buildings not having been adopted in the current year as was proposed
c. Tax on lands (section 63) ..	3174	15	1	2674	9	5	2215	0	11	5390	0	0	4600	0	0	
d. ~~Water-tax on buildings and lands (section 75)~~ Tax on Lands misappropriated to any building or occupied by native chiefs.	611	6	0	21	3	5	448	10	0	1060	0	0	1000	0	0	The increase in the revised estimate is due to the prompt collection of these taxes
e. Tax on vehicles with springs and palanquins (section 77) ..	1120	0	0	409	8	0	480	0	0	1600	0	0	1450	0	0	do do.
f. Tax on animals (section 77) ..	1511	8	0	636	8	0	888	8	0	2400	0	0	2300	0	0	do do
g. Tax on carts and other vehicles without springs (section 85) ..	1434	0	0	392	0	0	666	0	0	2100	0	0	2100	0	0	
h. Tolls (section 91)—																
Gross receipts ..	5997	10	9	4407	7	0	3502	5	3	9500	0	0	12000	0	0	Increase is due to want of Competition when the tolls were put up to public auction.
Less Local Fund share ..																
i. Penalties on account of—																
i. Tax on arts																
ii. Tax on buildings ..																
iii. Tax on lands																
iv. Water-tax on buildings and lands																
v. Tax on vehicles, &c. ..																
vi. Tax on animals																
vii. Tax on carts, &c. ..																
viii. Evasion of tolls																
3. REALIZATIONS UNDER SPECIAL ACTS—																
a. Pounds																
b. Ferry rents																
c. Fees under Act II of 1888 ..	45	0	0	60	0	0	5	0	0	50	0	0	100	0	0	Slight decrease. Calls for no remark.
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—																
a. i. Rent of lands																
ii. Rent of buildings ..	17	13	0	4	6	0	2	3	0	20	0	0	20	0	0	
iii. Avenue receipts	275	14	4	245	10	0	154	1	8	430	0	0	500	0	0	do do.
iv. Fees from Travellers' Bungalows	83	8	0	42	0	0	56	8	0	140	0	0	160	0	0	do do.
b. i. Sale-proceeds of lands and buildings																
ii. Produce of lands, gardens, &c.																
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	15	5	0	0	0	0	14	11	0	30	0	0	50	0	0	do do.
Carried forward ..	22921	15	4	14714	7	8	14338	0	8	37260	0	0	40780	0	0	

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

Items.	Actuals of the first eight months of 1898-99.			Actuals of the last four months of 1897-98.			Probable receipts of the last four months of 1898-99.			Total of columns 2 and 4.			Budget grant 1898-99, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Brought forward ..	22921	15	4	14714	7	8	14338	1	8	37260	0	0	40780	0	0	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—																
c. Conservancy receipts—																
Sale-proceeds of night-soil, street refuse, &c.	1225	5	10	989	6	2	814	10	2	2040	0	0	√ 2300	0	0	Decrease is due to want of Competition when the Sweepings were put up to public auction.
d. i. Fees from educational institutions	70	14	0	34	5	3	39	2	0	110	0	0	√ 150	0	0	Slight decrease. Calls for no remark.
ii. Other revenue from educational institutions ..																Decrease is due to the realization by Sale of medicines being much below the amount estimated.
e. i. Sale-proceeds and composition fees of medicines ..	241	14	3	166	8	3	198	1	9	440	0	0	√ 700	0	0	
ii. Other Hospital receipts (Sale of animal lymph)	6	2	0	32	5	10	3	14	0	10	0	0	√ 60	0	0	Decrease is due to the animal lymph which was hitherto Sold to the District Jail having ceased. The lymph required for vaccinating Convicts is now obtained from Bangalore.
f. i. Income from markets ..	637	5	4	407	8	1	452	10	8	1090	0	0	√ 900	0	0	
ii. ,, slaughter-houses	52	10	2	44	0	2	27	5	10	90	0	0	√ 80	0	0	Increase is due to brisk Competition when the Market Contracts was put up to public auction
g. Other fees																
i. Distraint fees & warrant fees	227	10	0	118	10	0	172	6	0	400	0	0	√ 150	0	0	Increase is due to prompt Collection
ii. License fees	292	8	0	42	0	0	107	8	0	400	0	0	√ 600	0	0	Due to small number of licenses issued during the current year for burning bricks kilns and erecting wedding pandals on Streets.
iii. Cartstand fees	218	14	4	156	11	10	161	1	8	380	0	0	√ 450	0	0	Due to want of Competition when the Contract was put up to public auction.
iv. Other fees from extract from Birth & Death Regr	1	0	0	0	8	0	9	0	0	10	0	0	√ 10	0	0	
h. Fines under Municipal and other Acts Bazaar magistrates fine.	677	1	8	54	3	0	82	14	4	760	0	0	√ 600	0	0	Due to larger number of prosecutions under Town nuisance act
i. Interest on investments— Interest on Municipal																
i. General, including choultries .. Fire Note ..	..	..	..	34	15	..	..	..	..	..	..	..	..	..	..	
ii. Educational																
iii. Medical	736	9	3	378	10	4	3	69		740	0	0	√ 830	0	0	Decrease is due to a sum of Rs 3000 borrowed from the Dispensary funded Capital.
j. Premium on loans	..	..	..	13	1	8	..	..	..	..	..	..	..	..	..	
5. GRANTS AND CONTRIBUTIONS—																
a. From Government—																
i. Education—																
Normal stipends ..	..	..	..	233	10	9	340	0	0	340	0	0	√ 340	0	0	
Buildings																
Municipal Schools ..																
Other purposes																
ii. Medical																
iii. Other purposes—																
Communications ..																
Water-supply																
Drainage																
Sanitation																
Other purposes (Choultry)	678	9	0	..	..	..	1	7	0	680	0	0	√ 680	0	0	
b. From Local Boards—																
i. Education																
ii. Medical																
iii. Other purposes																
Carried forward ..	27988	7	2	17420	2	5	16761	8	10	44750	0	0	48630	0	0	

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 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 ..	27988 7 2	17420 2 5	16761 8 10	44750 0 0	48630 0 0	
5. GRANTS AND CONTRIBUTIONS—*cont.*						
c. Other grants and contributions—						
i. Education						
ii. Medical on account of Women & Children's dispy	- - -	403 14 5	700 0 0	700 0 0	√ 1200 0 0	Decrease is due to the Dispensary for women and Children having been closed for 1½ months, and to non payment of Cost of Medicines purchased from Messrs Burgoyne Burkidges & Co. London.
iii. Other purposes Lighting Permanent Bridges	- - -	141 7 0	150 0 0	150 0 0	√ 150 0 0	
6. MISCELLANEOUS—						
a. Recoveries on account of services rendered to private individuals—						
i. Private scavenging ..	466 15 -	258 1 6	273 14 7	880 0 0	√ 900 0 0	Due to the enhanced rates at which the private scavenging fees were originally proposed to be levied having been reduced (Vide para 4 of the Covering letter to the Budget)
ii. Other purposes						
b. Other items—						
i. Fishery rents						
ii. Refunds of Expenditure of previous year	5 3 0	- - -	4 13 0	10 0 0	√ - - -	
iii. Fee for numbering carts, &c.	- - -	- 2 0	- - -	- - -	- - -	
iv. Other items Miscellaneous	32 5 9	93 11 5	17 10 3	50 0 0	√ 100 0 0	Due to the Toll contractor printing the Toll tickets himself and using them with the Seal of the Municipal Corporation. Under the old arrangement these tickets were printed and supplied to the Contractor by the Municipality
Sale of Toll tickets ..	29 12 0	38 2 0	0 4 0	30 0 0	√ 160 0 0	
7. EXTRAORDINARY AND DEBT—						
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.						
b. Loans— from New South Wales Hospital Endowment Fund						
i. ~~From Government~~ ..	- - -	3,000 0 0	- - -	- - -	- - -	
ii. In the market from private individuals						
c. Realizations of Sinking fund for repayment of loans.						
d. Advances—						
i. Permanent	21 14 0	- - -	138 12 0	160 0 0	√ 0 0 0	Increase is due to certain advances having been finally recovered and adjusted in the accounts in 1898-99
ii. Others	0 7 0	156 12 1	149 9 0	150 0 0	√ 150 0 0	
Total Receipts ..	28,484 3 2	21,510 4 10	18,195 12 10	46,680 0 0	51,290 0 0	
Grand Total ..				48,360 0 0	52010 0 0	

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

Items.	Actuals of the first eight months of 1898-99.	Actuals of the last four months of 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 I—(*Public Works*)—						
1. New Works—						
a. Communications						
b. Buildings		114 0 0				
c. Drainage						
d. Water-supply		35 0 0			200 0 0	The decrease is due to the provision made under this head not having been expended for want of funds.
2. Repairs—						
a. Communications	1036 9 3	2310 11 0	1963 6 9	6000 0 0	6000 0 0	
b. Buildings	330 12 7	1919 [illegible]	[illegible]	700 0 0	1000 0 0	Do. Do.
c. Drainage—						
i. Repairs to works ..						
ii Establishment for flushing drains, &c.	587 10 8	299 5 8	322 5 4	910 0 0	1110 0 0	Decrease is due to Savings effected in the amount provided under this head.
d. Water-supply—						
i. Repairs to works, machinery, &c.	666 0 8	112 12 6	63 15 4	730 0 0	550 0 0	The increase in the revised estimate is due to a sum of Rs 200 and odd having been expended in the current year in repairing and turfing the public tank near the Huzur Treasury.
ii. Establishment	106 4 1	60 0 0	43 11 11	150 0 0	180 0 0	
iii. Contingencies	33 3 6	12 9 6	6 12 6	40 0 0	30 0 0	
3. Establishment	605 0 5	316 0 0	314 15 7	920 0 0	950 0 0	The D.P.W. Overseer first appointed having resigned his Successor entered upon his work a month after the date of the resignation of the former, hence the savings under this head.
4. Tools and Plant and other stores.	50 9 0	24 4 0	49 7 0	100 0 0	100 0 0	
5. Contributions—						
a. To Local Boards for works ..	532 [illegible]	52 0 0	220 0 0	220 0 0	140 0 0	
b. To Provincial Funds for scrutiny of estimates, &c.						
c. To others for public works ..						
Total, Grant I ..	6418 2 3	5084 7 1	3053 13 9	9470 0 0	10260 0 0	
GRANT II—(*Education.*)—						
1. Training Schools—						
a. Contributions to Local Boards ..						
b. Stipends to Normal students ..	73 10 2	34 9 6	106 6 10	180 0 0	182 0 0	
2. Municipal Schools—						
i. On Salary System—						
a. Establishment						
b. Contingencies						
ii. On Salary-Results System—						
a. Fixed Payments	507 3 5	221 11 6	272 12 7	780 0 0	820 0 0	The attendance of boys in a panchama School being poor, it was closed and hence the decrease.
b. Results Grants	0 0 0	182 14 0	210 0 0	210 0 0	340 0 0	
c. Contingencies	102 5 9	159 9 3	57 10 3	160 0 0	250 0 0	
3. Salary Grants	178 5 6	221 4 8	161 10 8	340 0 0	400 0 0	Decrease is due to Savings effected.
4. ~~Results Grants~~ Fixed and result grants	0 0 0	1902 0 0	1660 0 0	1660 0 0	2000 0 0	
5. Combined Grants—						
a. Fixed Payments						
b. Results Grants						
6. Inspection—						
a. Contributions to Local Boards ..						
Carried forward ..	861 8 8	2722 0 11	2458 7 4	3320 0 0	3990 0 0	

Statement VI.—Revised Estimate—(Charges) for 189 8-9 9—*continued.*

Items.	Actuals of the first eight months of 189 8-9 9.			Actuals of the last four months of 189 7-9 8.			Probable charges of the last four months of 189 8-9 9.			Total of columns 2 and 4.			Budget grant 189 8-9 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 ..	861	8	8	2722	0	11	2458	7	4	3320	0	0	3990	0	0	
GRANT II—(*Education*)—cont.																
b. Municipal Inspectors—																
i. Establishment	160	0	0	80	0	0	80	0	0	240	0	0	240	0	0	
* ii. Contingencies	38	11	11	8	0	2	31	4	1	70	0	0	70	0	0	
7. MISCELLANEOUS—																
a. Building, furniture, &c., grants ..	-	0	0	183	0	0	130	0	0	130	0	0	130	0	0	
b. Common gymnasium—																
i. Establishment	75	0	0	-	0	0	65	0	0	140	0	0	165	0	0	Due to the Gymnastic Instructor not having been entertained at the beginning of the year
ii. Contingencies	-	0	0	-	0	0	30	0	0	30	0	0	75	0	0	
c. Other items	-	0	0	5	10	0	10	0	0	10	0	0	-	0	0	
* 7.(c). Drawing:—																
Establishment ..	100	0	0	80	0	0	140	0	0	240	0	0	240	0	0	
Contingencies ..	3	10	0	24	13	3	36	6	0	40	0	0	40	0	0	
Total, Grant II ..	1238	14	7	3103	8	4	2981	1	5	4220	0	0	4950	0	0	
GRANT III—(*Sanitation and Medical Services.*)																
1. HOSPITALS AND DISPENSARIES—																
a. Establishment	3471	2	0	1688	8	0	1852	8	7	5331	0	0	5361	0	0	Due to the dispensary for women and Children having been without a Lady Apothecary for 1½ months
b. Medicines and Supplies	330	8	8	246	6	2	669	7	4	1000	0	0	3000	0	0	
c. Diet of Patients	429	11	9	313	0	0	274	4	1	900	0	0	1000	0	0	Due to non payment of Medicine bills to Messrs. Burgoyne Burbidge and Co. London, for want of funds.
d. Sundries and Contingencies ..	759	8	2	917	2	2	550	10	8	1310	0	0	1420	0	0	
e. Contributions to Local Boards ..																
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—																
i. Medical College ..	-	0	0	236	0	0	240	0	0	240	0	0	201	0	0	
ii. Sanitary Inspection ..	-	0	0	147	0	0	150	0	0	150	0	0	190	0	0	
iii. Medical Reserve staff ..	-	0	0	52	0	0	50	0	0	50	0	0	50	0	0	
iv. Cutlers' Establishment ..																
b. CONTRIBUTIONS TO LOCAL BOARDS &C., FOR—																
i. Medical Schools ..																
ii. Reserve staff																
c. OTHER CONTRIBUTIONS																
3. VACCINATION—																
a. Establishment	176	0	0	88	0	0	84	0	1	260	0	0	260	0	0	
b. Contingencies	220	4	6	118	10	3	189	11	6	410	0	0	350	0	0	Slight increase is due to provision made for purchase of furniture for the use of Municipal vaccinators
c. Contributions to Local Boards ..																
Carried forward ..	5589	5	10	3799	9	0	4060	10	2	9650	0	1	12030	0	0	

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

Items.	Actuals of the first eight months of 1898-99.			Actuals of the last four months of 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 ..	6589	5	10	3799	9	0	4060	10	2	9650	0	0	12030	0	0	
GRANT III—*Sanitation and Medical Services*—cont.																
4. Registration of Births and Deaths—																
a. Establishment	120	0	0	60	0	0	60	0	0	180	0	0	√ 180	0	0	
b. Contingencies	154	2	0	67	10	0	95	14	0	250	0	0	√ 250	0	0	
5. Conservancy, Road cleaning and Road watering—																
a. i. Establishment	4005	12	8	2017	4	10	2044	3	4	6050	0	0	√ 6690	0	0	For want of funds the latrines proposed to be erected in the Current year were not put and the provision made for entertaining Tottias for these latrines was not expended, hence the decrease.
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	3038	7	1	1509	4	8	1331	8	11	4370	0	0	√ 4000	0	0	Increase is due to arrear payments made in the Current year on account of hire of Carts of Jan. & February 98.
b. Private scavenging—																
i. Establishment	291	15	8	136	0	0	177	2	8	470	0	0	√ 530	0	0	
ii. Contingencies, such as cost of scavenging carts, &c. ..	169	0	7	53	1	0	140	15	5	330	0	0	√ 280	0	0	
c. Cholera charges	272	11	11	387	6	10	87	4	1	700	0	0	√ 700	0	0	
Plague charges	214	7	6	184	2	3	455	8	6	970	0	0	√ 970	0	0	
d. Contingencies Removing 3 prickly pear. - - - - - 3	4	8	0	-	-	-	5	8	0	10	0	0	√ 100	0	0	
Total, Grant III ..	14520	5	1	8194	4	7	8459	10	11	22980	0	0	25560	0	0	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—																
1. Lighting—																
a. Establishment	292	12	0	98	9	0	147	4	0	430	0	0	√ 430	0	0	
b. Contingencies	1464	4	7	465	0	0	755	11	5	2220	0	0	√ 2000	0	0	Due to arrear payments made in the Current year on account of cost of Kerosene oil purchased from Messrs Bisk and Co Madras during February, and March 98.
2. i. Markets—																
a. Establishment																
b. Contingencies				20	10	8	20	0	0	20	0	0	√ 20	0	0	
ii. Slaughter-houses—																
a. Establishment	39	15	0	20	0	0	20	1	0	60	0	0	√ 60	0	0	
b. Contingencies							10	0	0	10	0	0	√ 10	0	0	
3. Choultries—																
a. Establishment	40	10	4	24	0	0	29	5	8	70	0	0	√ 70	0	0	
b. Contingencies	5	7	6	3	2	0	4	8	6	10	0	0	√ 10	0	0	
c. Feeding Travellers	415	6	8	264	13	4	304	9	4	720	0	0	√ 720	0	0	
4. Travellers' bungalows—																
a. Establishment	67	2	7	36	0	0	42	13	5	110	0	0	√ 110	0	0	
b. Contingencies	28	12	2	0	8	0	1	3	10	30	0	0	√ 30	0	0	
5. Avenues—																
a. Establishment																
b. Contingencies													10	0	0	
6. Public Garden—																
a. Establishment	34	10	8	20	0	0	5	5	4	40	0	0	√ 60	0	0	
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..													10	0	0	
Carried forward ..	2379	1	6	952	13	10	1340	14	6	3720	0	0	3540	0	0	

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

Items.	Actuals of the first eight months of 1898-99.	Actuals of the last four months of 1898-99.	Probable charges of the last four months of 1898-99.	Total of columns 2 and 4.	Budget grant 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 ..	2379 1 6	952 13 10	1340 14 6	3720 0 0	3540 0 0	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)— cont.						
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 ..	123 7 6	[illegible]	[illegible]	[illegible]	170 0 0	
iii. Printing	1000 11 8	110 5 3	199 4 4	1200 0 0	400 0 0	Due to arrear payments made in the Current year on account of printing work done by the Law Asylum and other Local Presses during 1897-98.
iv. Compensation for lands ..	0 0 0	3 12 0				
v. Other items	431 1 6	159 10 6	78 14 6	510 0 0	600 0 0	
Total, Grant IV ..	3934 6 2	1236 14 7	1635 9 10	5570 0 0	4710 0 0	
GRANT V—						
a. General Establishment—						
i. Office Establishment ..	1986 12	787 5 8	1033 14 10	3020 0 0	3090 0 0	
ii. Inspection						
b Collection of Municipal Taxes—						
i. Establishment	506 11 10	308 27	263 4 2	770 0 0	770 0 0	
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	158 9 6	53 0 6	51 6 7	210 0 0	160 0 0	
c. Collection of Tolls—						
i. Establishment						
ii. Contingencies	145 2 0	58 3 5	24 14 0	170 0 0	150 0 0	
d. Office contingencies other than (*b*) (ii)	247 14 4	151 14 7	92 1 8	340 0 0	340 0 0	
e. Contributions for Central office and Audit establishments ..	0 0 0	480 0 0	400 0 0	400 0 0	400 0 0	
Total, Grant V ..	3044 6 9	1838 10 9	1865 9 3	4910 0 0	4910 0 0	
Repayment of Debt—to the Disposable funded capital—						
a. Instalments paid during the year.	0 0 0	0 0 0	500 0 0	500 0 0	500 0 0	
b. Invested on account of Sinking Fund (Value of securities purchased)						
c. Charges of investment ..						
Interest—						
a. On account of last year ..						
b. ,, of current year ..						
Carried over—	0 0 0	0 0 0	500 0 0	500 0 0	500 0 0	

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

Items.	Actuals of the first eight months of 1898-99.			Actuals of the last four months of 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 :-	-	-	-	-	-	-	500	-	-	500	-	-	500	-	-	
Advances recoverable—																
a. Permanent	2	8	0	10	0	0	7	8	0	10	0	0	-	-	-	
b. Others	-	-	-	44	2	4	-	-	-	-	-	-	-	-	-	
Refunds of other than current collections ..																
Discount																
Pensions and gratuities																
Investments—																
a. In Government securities for purposes other than Sinking Fund																
b. ~~In Savings Bank~~ Total ..	2	8	0	54	2	4	507	8	0	510	0	0	500	0	0	
Total Expenditure ..	29156	10	10	1954	15	8	18553	5	2	47660	-	-	50890	0	0	
Balances—																
a. Municipal Fund										444	0	0	795	0	0	
b. Endowments										256	0	0	325	0	0	
c. ~~Water-tax Fund~~ Total ..										700	0	0	1120	0	0	
Grand Total ..										48360	0	0	52010	0	0	

Accepted as
Chairman
2.1.99

60.

for signature. 20-8-99

...n of Establishment for 1899–1900

... of Charge ... Proposition

...ned Scale for 1899-1900

Designation	Pay Minimum	Pay Maximum	Increase for months Amount	Decrease for months Amount	Grounds of proposition
...Chakmen		5		–	X 132
...y Apothecary	75	100			
...e Hospital assistant for ...					
Do for Tirupapuliyur		55			
Do for Old Town		40-20			
...				–25	X
...idwives 1 for N.T. and 1 for O.T.		15			
...idwife for Tirupapuliyur		12			
...mpounder for N.T.		18			
...mpounders 1 for O.T. and 1 for Tirupapuliyur		15			
...mpounder for N.T.		12			
...mpounder for Women & Children's dispensary		2[illegible]			
...k for the District Medical and Sanitary offices		12			
...eon		7			
Ward Servants (Male)		7			
Waterman		5			
Nurse		6			
Cook		7			
Totty (Male)		6			
Do (Female)		5			
[illegible]		6			

for signature. 20-5-99

Statement of proposition for revision of establishment for 1899-1900 (Continued)

Order sanctioning present establishment No.	Date	Office to which the proposition refers	Present scale for 1898-99 No.	Designation	Pay Minimum	Pay Maximum	Proposed scale for 1899-1900 No.	Designation	Pay Minimum	Pay Maximum	Proposition: Increase per month Amount	Decrease per month Amount	Grounds of proposition
G. O. No. 506 M.	5th March 1898.							brought forward	.	.	.	—30	
		Grant III. 5(a) Conservancy Establishment	1	Chief Sanitary Inspector	30	50	1	Chief Sanitary Inspector	25	50	+5	.	
				Pony allowance	.	15		Pony allowance	.	15			
			1	Sub Sanitary Inspector	.	20	1	Sub Sanitary Inspector	.	20	.	.	
			2	Sub Sanitary Inspector	.	15	4	Sub Sanitary Inspectors	.	15	.	—2	
			2	Do	.	12	1	Do Inspector	.	12			
			2	Do	.	10							
			3	Scavengers or Totties	.	8	3	Scavengers or Totties	.	8	.	.	
			1	Scavenger or Totty	.	7	1	Scavenger or Totty	.	7	.	.	
			5	Scavengers or Totties	.	6	5	Scavengers or Totties	.	6	.	.	
			10	Do	.	5	9	Do	.	5	.	—20	
			10	Do	.	4	10	Do	.	4	.	.	
			57	Sweepers	.	4	61	Sweepers	.	4	+16	.	
		Grant III. 5(b) Private Scavenging Establishment	1	Scavenger or Totty	.	8	1	Scavenger or Totty	.	8	.	.	
			1	Do	.	6	1	Do	.	6	.	.	
			6	Scavengers or Totties	.	5	9	Scavengers or Totties	.	5	+10	.	
			.	Maistries	.	.	3	Maistries	.	4	+12	.	
		Grant IV.(1)(a) Lighting Establishment	9	Lamp lighters	.	4	11	Lamp lighters	.	4	+8	.	
		Grant VIII(a) Slaughter house establishment	1	Servant	.	5	1	Servant	.	4	.	—1	
		Grant IV.(6)(a) Public garden establishment	1	Gardener	.	5		Gardener	—	—	—	—5	
		Grant V (a) General Establishment	1	Secretary	120	150	1	Secretary	125	150	+5	.	
			1	Head accountant	.	40	1	Head accountant	.	40	.	.	
			1	Clerk	.	25	1	Clerk	.	25	.	.	
			1	Do	.	20	1	Do	.	20	.	.	
			1	Do	.	15	1	Do	.	15	.	.	
			1	Store keeper	.	10	1	Store keeper	.	10	.	.	
			1	Attender	.	8	1	Attender	.	8	.	.	
			2	Peons	.	7	2	Peons	.	7	.	.	
			1	Sweeper	.	5	1	Sweeper	.	5	.	.	
								Total			+61	—	

[illegible signature]

Chairman

signature. 20-3-99

Statement of proposition for revision

Order sanctioning present establishment: Number	Date	Office to which the proposition refers.	Present scale for 1898-99: No.	Designation	Pay: minimum	Pay: maximum	Proposed: No.	Designation
G.O. No. 506 Mr.	5th March 1898	Grant I (2) (d) Water Supply & Establishment.	3	Watchmen		5	2	W...
		Grant III (1) Hospitals and Dispensaries (a) Establishment.	1	Lady Apothecary	75	100	1	La...
			1	1st Class Hospital assistant for N.T.		55	1	[illegible]
			1	Do for Tiruppapuliyur		55	1	
			1	Do for Old Town		18-25	1	
			1	3rd Class Hospital assistant for New Town		25		
			2	Midwives 1 for N.T. & 1 for O.T.		15	2	Mi...
			1	Midwife for Tiruppapuliyur		12	1	Mi...
			1	Compounder for N.T.		18	1	Co...
			2	Compounders 1 for O.T. & 1 for Tiruppapuliyur		15	2	Co...
			1	Compounder for N.T.		12	1	Co...
			1	Compounder for Women & Children Dispensary.		9	1	Co...
			1	Clerk for the District Medical & Sanitary officer		12	1	Cle... Med...
			1	Peon		7	1	Pe...
			4	Ward servants (male)		7	4	W...
			1	Waterman		5	1	
			3	Nurse		6	3	
			1	Cook		7	1	
			1	Totty (male)		6	1	
			1	Do (female)		5	1	
			1	Dhobi		6	1	

for signature. 26—8—99

Enclosure No 3.

In a letter from the
Chairman, Municipal
Council, Cuddalore,
dated 2nd January 1899,
No 878.

Proceedings of the Municipal
Council of Cuddalore passed at a Meeting
held on the 19th December 1898.

Present

M. Azizuddin Sahib Bahadur, Chairman
M.R.Ry. C.S Sivadasa Rão Avergal
" M. Tillainayagam Pillai Avergal B.A.
E. L. Faulks Esquire.
J. J. O'Connell Esquire
M.R.Ry. G. Krishnayacca Rão Avergal.
Mahomed Rahaay Merkair Sahib
M.R.Ry. V. Sankariah Naidu Garu.
" Subadar Bahadur Timmayadam Pillai Avl.
" M. Ganapathi Mudaliar Avergal.
" A. R. Dandapani Chettiar Avergal.
" P. S. Shatagopachariar Avergal.
" T. Seshachellam Naidu Garu.
Mahomed Murad Merkair Sahib.

Absent 5 Councillors.

Read draft budget Estimate of the Cuddalore Municipality for 1899-1900.

Resolved that the budget be approved with the amendments and alterations made by the Council.

/Signed/ M. Azizuddin
Chairman

/True Copy/
M. Azizuddin
Chairman.

Copied by. WK.
Compd by. JBL

Enclosure No. 2.

In a letter from the Chairman, Municipal Council, Cuddalore, dated 2nd January 1899, No. 878.

for signature. 20-3-99

in print 24-4-99

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