(1) பக்கங்களின் எண்ணிக்கை 14

(2) புதுக்கித் திருப்பிய நாள் 10/89

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

(72)

தமிழ்நாடு அரசு

PWD துறை

அரசாணை எண். 1350 அச்சகம்
மு. கோப்புத் தாள் எண். பலவகை

நாள் : 20.5.1989 198 .

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

7 Sheets

அரசு. ஆ-1—15,000—15-8-87.

1350

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From A. RANGASAWMI NAIKER, Rao Sahib, Chairman, Municipal Council, Gudiyátam, to the Chief Secretary to Government (through the Divisional officer), dated Gudiyátam, 11th March 1889, No. 92.

In accordance with the provisions of section 251 of the District Municipalities Act IV of 1884, I have the honor to submit herewith the budget estimate of receipts and charges of the Gudiyátam Municipality for the official year 1889-90, together with the required statements.

2. The budget was finally passed by the Council at their meeting held on the 2nd March 1889.

REVISED ESTIMATE FOR 1888-89.

3. The receipts with the opening balance of Rs. 2,100 amount to Rs. 14,211-15-7, and the charges amount to Rs. 12,052-6-3. The balance at the end of the year would be Rs. 2,159-9-4.

4. In column 7 of Statement VI, Revised estimate, the variations under several items of receipts and charges are explained.

BUDGET FOR 1889-90.

5. The estimated receipts amount to Rs. 15,325 including the opening balance of Rs. 2,055, and the expenditure amounts to Rs. 12,980. The balance at the close of the year will be Rs. 2,345.

Items.	Revised Budget for 1888-89.	Regular Estimate for 1888-89.	Proposed Budget for 1889-90.
	RS.	RS.	RS.
Balance	2,100	2,100	2,055
Tax on Arts, &c.	3,500	2,470	3,000
„ Buildings	3,000	2,635	3,000
„ Lands	250	275	250
„ Vehicles with springs, &c.	140	140	140
„ Animals	800	990	800
„ Carts and other Vehicles	900	745	900
Tolls	1,450	1,365	1,550
Licenses	20	10	30
Realizations under Special Acts	80	75	80
Contribution from Local Funds	580	580	580
Municipal Fees	120	80	40
Fees in Schools, &c.	450	585	700
Income from Markets, &c.	1,400	1,430	1,400
Rent of other Buildings	490	450	550
Private Scavengering	20	15	50
Miscellaneous	570	165	200
Deposits	..	100	..
Total ..	15,870	14,210	15,325

6. The items calling for remarks are—

Tax on Arts, &c.—Rs. 3,000 is entered, against Rs. 3,500 of the current year. In paragraph 6 of my report on the budget embodied in G.O., No. 414 M., dated 25th April 1888, I have stated that a more vigilant supervision of the councillors would bring on Rs. 3,500 in 1888-89. To attain this object, I sought the aid of the division councillors in June last, not only with regard to this item of tax, but also with reference to the house-tax, which were in some parts of the town very low. I anticipated their aid till August, and then I had undertaken to go from door to door to see that an uniformity existed in taxing the houses. I then gathered information as to the persons who were taxable for professions, and with the aid of profession-tax list of last year, I brought the amount to the budget amount of 1888-89 with an increase of Rs. 159 or Rs. 3,659 on the whole. Some of the councillors had taken the reverse side of aid and have reduced the taxes without merit and thus reduced the demand to Rs. 2,467-8-0. The collections up to 31st January amount to Rs. 844-8-0, and the collections up to date amount to Rs. 1,198, leaving a balance of Rs. 425.

This year seven of the old councillors are recommended to be replaced by others, and the Council hope that there would be an increase, and have therefore put down the sum budgeted.

7. *Tax on Buildings.*—The same budget amount of Rs. 3,000 as last year is put down for 1889-90. As noticed in paragraph 6 *supra*, I had taken the greatest possible caution in the revision of this tax and had arrived at Rs. 3,079-14-0, but the Council, with the exception of certain cases where there was a slight increase, had adopted the taxes of last year. The demand was therefore reduced to Rs. 2,634-7-0.

8. *Tax on Lands.*—A sum of Rs. 250 is put down, the same as current year. A sum of Rs. 311-14-9 was fixed as demand. All the appeals have not as yet been disposed of, and no collections have been made up to the budget date, although they were pending before the Council for disposal, and it is hoped that the demand under this head would not be less than Rs. 250.

9. *Tax on Animals.*—A sum of Rs. 993-4-0 was fixed as demand in excess of the budget allotment by Rs. 193-4-0. This sum has accrued by having taxed all the ploughing cattle in the town. These appeals were all heard and disposed of only in February 1889; hence there was no collection. There is a great cry in the town on account of this tax, and the Council feel obliged by bringing to the notice of Government that considerable difficulty will be experienced by realizing this tax. I have pointed out G.O., No. 430 M., dated 11th May 1887, and explained to the Council that the tax of such of the subjects as are poor may be struck off. A sum of Rs. 800 is entered for the budget year.

10. *Tax on Carts, &c.*—There is a falling off in this item by Rs. 156 from the budget allotment of Rs. 900. This is a fluctuating item. The decrease is due to carts having been disposed of to persons residing outside the municipal limits. An approximate sum of Rs. 900 is, however, put down for the budget year.

11. *Tolls.*—Rs. 1,550 is put down, against an allotment of Rs. 1,450 of the current year. The 8 toll-gates were leased out for Rs. 1,320 net, deducting the moiety of Rs. 1,320 due to the District Board, during the current year. A sum of Rs. 230 in excess of last year's lease amount is anticipated, as the Council expect that there will be brisk competition.

12. *Licenses.*—Rs. 30 is put down, against an estimate of Rs. 20 under this head. It is only on marriage pandals fees are now collected.

The Council have now resolved, on the 2nd March 1889 (copy of the resolution enclosed), that fees on the following kinds of dangerous trades may also be collected from the year 1889-90. The sanction of Government is therefore solicited for the collection of fees given below;—

Ex. A.

Description of trade.	Amount of license fee per annum.
	RS.
Pottery kiln	2
Brick „	2
Tile „	2
Place for storing hides	3

Hence the increase.

13. *Surplus Pound Fund.*—The percentage of receipts due to the Municipality was reduced from 50 to 30 by G.O., No. 106 L., dated 16th January 1888. The actual receipts during the year amounted to Rs. 11-15-1 against Rs. 50, the budget amount. A sum of Rs. 20 is put down for the year 1889-90.

14. *Distraint Fees.*—The Government have decided in their Order, No. 219 M., dated 8th March 1888, that the collection of the fees under this head should be made only upon distraint and not upon the mere issue of warrants. The Council have therefore put down Rs. 40 instead of Rs. 120 of the current year.

15. *Fees in Schools, &c.*—A sum of Rs. 700 is put down, against Rs. 450 of the budget estimate of the current year. The strength of the middle school is increasing, and the Council therefore hope an increase under this head.

16. A school for girls was ordered to be opened in G.O., Mis. No. 1291 M., dated 14th November 1888. The Inspectress and the Deputy Inspectress were desired to send a Mistress for the school, but as no one was available, the school was opened only in February 1889, and an old man was temporarily put in.

17. As no mention was made about the collection of fees for the girls attending the school, I proposed that a fee of one anna a month for a girl may be collected; but the Council were pleased to recognize this school as a free one, till the end of the official year 1889-90, during which time they hope that the school will be strengthened and then the collection of fees will be considered.

18. *Slaughter-house Fees.*—Rs. 250, the same amount as last year, is put down for the current year 1889-90. The lease amount of last year was Rs. 205, and the Council hope that there would be an increase, as a permanent slaughter-house has been almost completed.

19. *Rent on Municipal Buildings—Collections on Stalls.*—Rs. 50 is put down, against an estimate of Rs. 100 of the current year. Only Rs. 29 was realized, and a sum of Rs. 10-8-0 will be collected within the close of the year. The condition of the stalls was temporarily improved, and some more vacant stalls were also given on rent. Rs. 50 was therefore budgeted.

20. *Fees from Municipal Cart-stand.*—Rs. 250 is anticipated for the budget year. During the current year, the sale fetched Rs. 203, and the Council hope an increase under this head.

21. *Private Scavengering.*—A sum of Rs. 12-8-0 was realized and a further sum of Rs. 3-4-0 will be collected before the close of the year. It is hoped that with the assistance of the new set of councillors, the system will be worked and the increased amount fetched, viz., Rs. 50.

22. *Miscellaneous—(a) Conservancy, &c.*—The Council have resolved to sell the rubbish with the carts to cart contractors. No amount has therefore been provided in this column.

23. *(b) Avenues.*—Although there is a decrease of Rs. 30 under this item, still the Council have put down the same amount as last year.

24. A sum of Rs. 55-13-2 was paid by one M.R.Ry. Sundara Ramanjulu Naidu of Natam for the distribution of prizes from the interest which may accrue on it for such of the boys as would secure the foremost place during the time the school was under the management of the District Board.

The President was addressed on it, and a cheque was received and the amount is kept in the Gudiyátam Postal Saving's Bank.

25. The remaining items call for no remarks.

Expenditure.

Items.	Revised Budget for 1888-89.	Regular Estimate for 1888-89.	Proposed Budget for 1889-90.
	RS.	RS.	RS.
Grant I—			
1. New Works—			
(*a*) Communications	400	320	350
(*b*) Buildings	926	840	350
(*c*) Drainage	..	..	1,100
(*e*) Miscellaneous	100	100	..
2. Repairs—			
(*a*) Communications	400	400	450
(*b*) Buildings	100	100	..
(*d*) Water-supply	100	50	..
(*e*) Miscellaneous	110	110	50
3. Establishment	170	145	170
4. Tools and Plant and Contingencies ..	50	5	20
Grant II—Education—			
1. (*a*) Stipends to Normal Students ..	60	45	60
2. Salary Results System	1,460	1,255	1,720
4. Results Grants	400	145	190
6. Inspection	60	40	65
Grant III—Hospitals, &c.	1,370	1,605	1,155
2. Contributions	130	130	130
3. Vaccination	120	100	130
4. Registration	120	120	130
5. Conservancy	3,980	3,205	3,405
Grant IV—Lighting	820	750	990
2. Markets and Slaughter-houses	470	365	325
5. Avenues	90	85	90
8. Bandy-stand	150	40	20
10. Travellers' Bungalow	90	25	..
11. Other Charges	500	500	500
Grant V—Supervision and Management ..	1,570	1,570	1,570
Refunds	50	5	10
Closing Balance	2,074	2,155	2,345
Total ..	15,870	14,210	15,325

26. *New Works—(a) Communications.*—Rs. 400 was sanctioned; of which Rs. 318 was spent on the two roads. The amount were reduced when let on tender.

(1) The road from Gudiyátam railway toll-gate to Pernambut toll-gate. The road up to the river which is ¾ of a mile was metalled and gravelled, and the road from the river to Pernambut toll-gate was gravelled.

(2) The road from Railway station toll-gate to Palmanér road toll-gate was gravelled. Both these roads were given on contract and the lease fetched a saving of Rs. 82.

During the year the Council propose to spend Rs. 350.

27. *Buildings.*—The following works were sanctioned during the year for construction in G.O., No. 414 M., dated 25th April 1888, and a supplemental allotment of Rs. 226 was sanctioned in G.O., dated 19th July 1888, Mis. No. 798, for the construction of the daily market shed, &c.:—

	RS.
(1) Construction of Toll-gate	
(2) Do. of Latrine	100
(3) Do. of Slaughter-house	100
(4) Do. of Weekly market shed	350
(5) Do. of Daily market shed	250
	126

(*a*) The construction of the toll-gate was tendered on contract and it fetched a saving of Rs. 10.

1350

(*b*) Rs. 100 sanctioned for the latrine is proposed to be spent within the year. Four poramboke places were selected and referred to councillors for their opinion. The list was received recently. One of the places would be selected and a latrine built within the year.

(*c*) *Construction of Slaughter-house.*—Rs. 250 was sanctioned originally and an additional sum of Rs. 100 was also sanctioned in G.O., dated 19th July 1888, Mis. No. 798. Though Rs. 350 was sanctioned in all, yet Rs. 335 only will be spent on this construction. This was leased out in auction for Rs. 305. Some sundry works were omitted to be entered and the amount is therefore put down as Rs. 335. The work is under progress and will be ready by the next fortnight. The plan and the estimate have had the approval of the Sanitary Commissioner as required in G.O., dated 25th April 1888, No. 414 M.

(*d*) Rs. 250 was budgeted for the construction of weekly market shed and it was leased out for Rs. 315-9-11 as the plan and estimate prepared by the Local Fund overseer could not be conveniently adopted for less than that amount; hence the increase under this head. It is now under progress and will be ready within the official year.

(*e*) The sanction of Government was accorded for a sum of Rs. 126 towards the construction of a daily market shed at Durnampett, *vide* G.O., dated 19th July 1888, No. 798; but as the Council subsequently were against the construction as it was not a pucka one, a temporary shed at a cost of Rs. 8 and odd were put up.

28. The following works are proposed for the budget year—

(*a*) The construction of a daily market shed at Durnampett in lieu of the thatched one at a cost of Rs. 250 is proposed as the want of the same is greatly felt. It yielded a revenue of Rs. 115 during the current year, and if well accommodated, it would fetch a sum of not less than Rs. 150 a year.

(*b*) The construction of a latrine at a cost of Rs. 100.

(*c*) Since the transfer of the Travellers' bungalow to the Local Fund Board, great difficulty is experienced for the office building. The office is now held in a rented house. The Council, at a meeting held on the 23rd August 1888, proposed the construction of an office at a cost of Rs. 1,500. This was brought to notice at the time when the budget was passed, but the Council were not inclined for it this year as funds would not permit. I think it is a desirable object and I support the resolution. Although the Council declined, still I strongly urge that the amount be sanctioned and lessened from the closing balance should the Government find no objection. Steps will then be taken to select site, to prepare a plan and an estimate.

29. *Drainage.*—The Council feel inclined to have the work carried out during 1889-90 by the same contractor who took the contract in 1886-87 for Rs. 572. The Government in paragraph 5 of their Order, No. 414 M., dated 25th April 1888, ordered that if the Chittoor road street can be drained independently of the rest of the town, arrangements may be made for the early completion of the work and that the Executive Engineer will be desired in the Public Works Department to advise the Council upon this point. I have addressed three letters, but his advice was not obtained. In the mean time the contractor for the drainage engaged a pleader to file a civil suit and the pleader gave a notice to the Council, but the Council declined to undertake the defence of the suit and have resolved (*vide* copy of the resolution, dated 20th September 1888) that the work may be commenced, and the services of the Local Fund overseer may be utilized for the necessary levels being taken, and on the progress of the work the contractor may be paid. The contractor was claiming the cost of the materials he has stored, and Rs. 90 was sanctioned to be paid at a meeting held on the 4th February 1889, and the amount was paid. Rs. 572 was allotted for the Chittoor road drain. The Council think that the remainder—Rs. 528—will be utilized in constructing drainage in some

Ex. B.

3

other important street. The whole amount of Rs. 1,100 was sanctioned in G.O., No. 431 M., dated 11th May 1887.

30. In their Order, No. 1816, dated 19th June 1888, the Government have asked if the Council would bear the expense of the survey or for taking out a complete scheme for the drainage of the whole town, but the Council refused to allot any amount in their proceedings, dated 2nd March 1889 (copy enclosed). I therefore think that, after the completion of the drainage in the Chittoor road street, the desirability of constructing drains in any other street may be considered and a special report submitted to Government for an allotment.

Ex. C.

31. *Miscellaneous.*—A sum of Rs. 100 has been anticipated to be spent, as in the year under report.

32. *Repairs*—(*a*) *Communications.*—A sum of Rs. 450 is expected to be spent on several of the roads and lanes which were not repaired this year. The sanctioned amount of Rs. 400 will be fully utilized within this year. Almost all the lanes and streets that meet roads have all been put to repairs as far as possible. Side channels have also been provided.

33. *Buildings.*—A sum of Rs. 100 is expected to be spent towards the repairs of hospital and the flooring of the school building within the close of the official year.

34. *Water-supply.*—A sum of Rs. 100 was proposed to be spent on the repairs of Robinson tank during the current year. A portion of this amount is expected to be spent for removing the weeds, &c., during the year.

35. *Miscellaneous.*—Rs. 110 was provided for in the budget, and only Rs. 27-15-6 was spent and a sum of Rs. 82 is expected to be spent during the year under report.

36. *Establishment.*—Rs. 170 has been provided for in the budget as per G.O., No. 885 M., dated 10th August 1888, and Rs. 73-3-3 was spent and a sum of Rs. 20 will be spent during the course of the year. Rs. 50 will be spent towards the remuneration to be paid to the District Board on account of the work done by the Local Fund overseer for this Municipality. There is a saving of about Rs. 27 owing to the non-entertainment of overseer or maistry in the early part of the year. Rs. 170 is provided for the budget year.

37. A very small sum was spent under the head of *Tools and Plant* and *Contingencies*, though Rs. 50 has been provided for in the budget. It was originally proposed to buy a lot of tools when there was an overseer, and while all the works were let on contract and the services of an overseer on Rs. 20, who was entertained, was dispensed with, a few tools were purchased. A sum of Rs. 20 is provided this year. The roads and other works are supervised by the maistry and the overseer. The outlay under Grant I comes to Rs. 2,066-3-7, or Rs. 289-12-5 less than the sum budgeted for.

38. *Stipends to Normal Schools.*—Rs. 46-5-7 is expected to be spent during the year, against an estimate of Rs. 60, provided in G.O., No. 798, dated 19th July 1888. The student having been sent late to the normal school, the saving was caused. A sum of Rs. 60 is provided for the stipend of a student who may be sent for training.

39. *Schools on Salary Results System.*—A sum of Rs. 1,090 is expected to be spent, against Rs. 1,105 of the budget figure. Rs. 1,386 has been provided this year. The cost of the present establishment with the peon and sweeper amounts to Rs. 92 or Rs. 1,104 a year. The Deputy Inspector of Schools has recommended that the last two masters' pay should be raised from Rs. 5 to 7 and 7 to 9, and the entertainment of a gymnastic teacher on Rs. 10. The recommendation was approved by the Inspector of Schools, with the suggestion that Rs. 500 be allotted for the extension of the school building and that all the pial schools should be converted into schools on the salary results system.

The last two suggestions did not meet with the approval of the Council to be carried out during 1889-90.

40. The girls' school sanctioned in G.O., Mis. No. 1291, dated 14th November 38, was opened in February, and the pay of the establishment sanctioned therein is ered for 1889-90.

41. The Inspectress of Girls' Schools has recommended that the pay of the head ster or mistress should be raised from Rs. 5 to 7 and that of the sewing mistress or or from Rs. 3 to 5. This had not the sanction of the Council.

42. The amount for the municipal middle school and girls' school proposed to be nt is Rs. 1,392.

43. *Results Grants.*—Under the head of Results grants, Rs. 250 has been sanc- ned for 1888-89. Rs. 83-14-0 is expected to be spent within the close of the cial year. A sum of Rs. 200 for the municipal middle school is provided for ring 1889-90.

44. *Contingencies.*—Provision has been made for the purchase of gymnastic paratus at a cost of about Rs. 60; library and prize books, Rs. 70. The amount therefore put down as Rs. 130. The Council are not in favor of opening an indus- al school during 1889-90.

45. *Results Grants.*—Rs. 400 was sanctioned, but Rs. 148-2-0 will probably be nt during the year. Rs. 200 is provided for the budget year, against Rs. 400 of current year.

46. *Inspection.*—Rs. 45 will be spent against an estimate of Rs. 60. Savings is e to the late entertainment of the inspecting schoolmaster. The same amount of 60 is put down for 1889-90.

47. Under Grant II, the total amount expected to be spent is Rs. 1,488-3-9, ainst the sanctioned amount of Rs. 1,980 during the year 1888-89.

48. *Hospitals and Dispensaries*—(*a*) *Establishment.*—A sum of Rs. 736-8-0 provided, against a sum of Rs. 730 of the current year. It is due to the hospital istant's pay being increased by one-eighth in accordance with the G.O., No. 2228 L., ted 27th November 1888, and to the reduction of the pay of the waterman from 5 to 3 and sweeper from Rs. 5 to 2. The Council are of opinion that the present aries of the sweeper and waterman are very high, and have accordingly reduced.

49. *Medicines, &c.*—Rs. 771 is expected to be spent under this item, against 450 sanctioned for this year. The amount of increased bill has to be paid as per received from the Examiner of Medical Accounts for having supplied medicines, truments, &c., to that extent. The Examiner of Medical Accounts will be requested supply medicines, &c., within the amount of the allotment, and should the cost eed the amount provided for, he will be requested to return the indents for revision. e sum provided during 1889-90 is Rs. 300. There will be no necessity for the chase of instruments, &c.

50. (*d*) *Sundries and Contingencies.*—Rs. 120 is proposed, against the sanctioned unt of Rs. 190 during the current year. Rs. 107-2-7 only will have to be spent der this head. The amount of Rs. 30, sanctioned for the rent of a building for the pital assistant, has not been paid, as he has not lived near the hospital, as required sub-paragraph 3 of paragraph 5 of G.O., No. 414 M., dated 25th April 1888. This unt was therefore disallowed for the budget year.

51. *Contributions.*—Rs. 130 is provided, as for the current year, under this head. thing has been paid as yet.

52. *Vaccination and Registration.*—Rs. 130 has been provided under each head uding contingencies.

53. *Conservancy.*—The Council do not propose any additional charges during 9-90, except providing an additional number of dust-bins at a cost of Rs. 75.

54. Under the head of *Sanitary Service* (cost of conservancy carts), Rs. 1,008 is vided, against an estimate of Rs. 1,584. The saving is effected by selling the epings with the carts to cart contractors.

55. The total under Grant III will be Rs. 5,159-6-11, against an estimate of Rs. 5,720.

56. *Grant IV—Lighting—(a) Establishment.*—A lighter on Rs. 4 is provided in addition to the already existing staff.

57. *Contingencies.*—On account of the requirements the Council propose to increase the lighting by fixing thirty additional lamp posts and the entertainment of a lighter. The amount has therefore been increased.

58. *Markets and Slaughter-houses.*—Rs. 144 is provided against Rs. 252. The markets having been let out on contract, the services of the gumastas were not required.

59. The other items under Grant IV, and the whole of Grant V, call for no remark.

Forwarded.

(Signed) J. ANDREW,
Ag. Sub-Collector.

15th March 1889.

Forwarded.

(Signed) W. J. H. LE FANU,
Collector.

17th March 1889.

From Surgeon-Major J. A. LAING, Sanitary Commissioner for Madras, to the Chief Secretary to Government, dated Madras, 22nd March 1889, No. 442.

I have the honor to report that I have no remarks to offer on the sanitary and vaccine allotments of the Gudiyátam Municipality for 1889-90, which amount to Rs. 4,705, or 32·9 per cent. of income, and Rs. 130, respectively.

From G. BIDIE, Esq., M.B., C.I.E., Surgeon-General with the Government of Madras, to the Chief Secretary to Government, dated Fort St. George, 25th March 1889, No. 164.

I have the honor to state that the provision made in Grant III of the budget estimate of the Gudiyátam Municipality for the year 1889-90 is adequate and calls for no remarks.

From H. B. GRIGG, Esq., M.A., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 25th March 1889, No. 2710.

I have the honor to submit the following remarks on the educational portion of the budget estimate of the Gudiyátam Municipality for 1889-90.

2. *Receipts.*—A copy of Statement I-A has not been forwarded to me. But from paragraph 15 of the budget covering letter, it appears that the only income appertaining to education is the sum of Rs. 700 on account of fees. The increase under this head is encouraging. No credit appears to have been taken for scholarship grants from Provincial funds for the teacher proposed to be sent to the Local Fund Normal school for training. In my letter, No. 7501, dated 15th October 1888, recommending the establishment of the Government school at Gudiyátam, I pointed out that, as the school was to be worked on the salary-results system, a grant of

Rs. 100 might be obtained from Provincial funds. This has not been entered in the budget. The tentative deferment of the levy of school-fees in the girls' school meets with my approval. I would, however, suggest that, after the year 1889-90, the Municipality should introduce a low scale of fees.

3. *Charges.*—The expenditure proposed aggregates Rs. 2,030, against Rs. 1,485, the revised estimate for the current year.—

	Revised Estimate, 1888-89.	Budget Estimate, 1889-90.
	RS.	RS.
Inspection	40	60
Training schools	45	60
Municipal schools	1,255	1,720
Results grants	145	190
Total ..	1,485	2,030

4. *Inspection and Training Schools.*—Sufficient provision is made under these heads. Under the latter head, however, I would recommend that funds be allotted for the training of a Muhammadan teacher (if one can be found) in the Elementary Normal School, Madras. Gudiyátam is a rising small town, and there should be a pretty large number of Muhammadans there. A good Muhammadan primary school can be organized when the services of a competent teacher can be secured.

5. *Municipal Schools.*—The assignment of Rs. 1,390 for fixed payments is for the maintenance of both the middle and the girls' schools. The proposed entertainment of the gymnastic instructor is very necessary, and it accordingly meets with my approval. The resolution of the Municipal Council to postpone the allotment of funds for the extension of the school-building of the middle school is to be regretted. No reasons have been assigned for this. I would therefore urge that, if possible, this may be attended to by the Municipality, as the possession of a good house is necessary for the development of the school. Though both the above schools are on the salary results system, an assignment of Rs. 200 has been made for payment of results grants. According to the principle laid down in G.O., No. 1956 L., dated 19th October 1888, Local and Municipal, which applies to municipal funds as well, the results grants expected to be earned should be shown on both sides of the account. It is therefore necessary that an additional allotment should be made. Further, I consider the allotment of Rs. 200 for results grants in the middle school insufficient. From the Deputy Inspector's report, embodied in G.O., No. 1434 M., dated 15th December 1888, Local and Municipal, I observe that the school earned during 1887-88 a grant of Rs. 327-12-0. The provision for results grants should, therefore, be set at Rs. 500, instead of Rs. 200.

6. *Results Grants.*—An assignment of Rs. 190 has been made under this head. This I consider inadequate. I would raise it to Rs. 300.

7. The net cost to the Municipality, if my proposals are approved, will be Rs. 1,620, or Rs. 2,190, if additional provision is also made for the Muhammadan teacher.

ORDER—dated 10th April 1889, No. 403 M., Local and Municipal.

The estimated receipts and charges of the Gudiyátam Municipality for 1889-90, as passed by Government, are compared below with the budget and revised estimates for 1888-89 and the actuals of 1887-88:—

—	Actuals, 1887-88.	Budget estimate, 1888-89.	Revised estimate, 1888-89.	Budget estimate, 1889-90.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	1,686	2,100	3,120	3,080
Tax on Arts	2,695	3,600	2,470	3,000
Tax on Buildings and Lands	2,774	3,250	2,910	3,250
Tax on Vehicles and Animals	682	940	1,130	940
Tax on Carts	765	900	740	900
Tolls	1,701	1,450	1,365	1,550
Licenses	5	20	10	30
Assignments by Government	97	80	70	180
Contributions from Local Funds	580	580	580	580
Fines and Fees	137	120	80	40
Fees in Schools and Training Institutions	649	450	596	700
Income from Markets	1,408	1,400	1,450	1,400
Rent of other Buildings, Gardens, &c.	416	490	450	550
Payments for Municipal Services to Private Parties	15	20	15	50
Endowments	..	..	60	..
Miscellaneous	288	570	170	200
Total	13,958	15,870	15,190	16,450
Charges.				
GRANT I—				
New Works—				
Communications	..	400	320	350
Buildings	182	700	750	850
Drainage	..	..	..	1,100
Miscellaneous	57	100	190	..
Repairs—				
Communications	618	400	400	450
Buildings	14	100	100	..
Water-supply	..	100	50	..
Miscellaneous	184	110	110	50
Establishment	120	240	140	170
Tools and Plant and Contingencies	10	50	10	20
GRANT II—				
Training Schools	..	..	50	60
Municipal Schools—				
On the Salary-results System	1,415	1,390	1,250	2,020
Results Grants	118	400	150	300
Inspection	..	60	40	70
Miscellaneous	..	30	60	..
GRANT III—				
Hospitals and Dispensaries	1,274	1,370	1,610	1,160
Contributions to Government	109	150	130	130
Vaccination	107	120	100	130
Registration of Births and Deaths	125	120	120	130
Conservancy	3,096	3,980	3,200	3,400
GRANT IV—				
Lighting	939	820	750	990
Markets	209	470	370	330
Avenues and Watering Roads	83	90	90	90
Travellers' Bungalows	11	90	20	..
Miscellaneous	762	650	540	520
GRANT V—				
Supervision and Management	1,392	1,570	1,560	1,570
Refunds	15	50	..	10
Balance	3,118	2,330	3,080	3,050
Total	13,958	15,870	15,190	16,450

The principal variations between the budget and the revised estimate for 1888-89, except in the case of the opening balance, and those between the revised estimate for 1888-89 and the budget for 1889-90, are explained in the Chairman's letter. The excess of the actual opening balance of 1888-89 over the amount anticipated in the budget is due chiefly to short outlay under Grants I, II and III in 1887-88.

2. The following discrepancies, errors and omissions are observed in the budget statements :—

(1) In Statement VI-A, the closing balance of 1887-88, as advised by the Accountant-General in his audit report communicated with G.O., dated 26th February 1889, No. 232 M., should have been adopted as the opening balance of the revised estimate for 1888-89.

(2) In the same statement, the sum of Rs. 90 provided for the construction of toll-gates should have been shown under New Works—"Miscellaneous," instead of under "Buildings."

(3) In the same statement, columns 4 and 5 under Grant I have been incorrectly totalled.

(4) In column 5 of the same statement, round numbers should have been given.

(5) In Statement I, the opening balance for 1889-90 is shown as Rs. 2,055, whereas the closing balance of the revised estimate for 1889-90 is given as Rs. 2,155 and Rs. 2,159-9-4 in Statements II and VI-A, respectively.

(6) In the same statement and in Statements I and II, the sum of Rs. 55-13-0, referred to in paragraph 24 of the Chairman's letter, should have been shown under endowments on the receipt side and as an investment on the expenditure side, and the deposit of Rs. 104 shown under Advances recovered should have been omitted.

(7) Column 3 of Statement II-A, Part I, should have shown the estimates for the new works provided, and column 4 the anticipated expenditure up to 31st March 1889 on such works undertaken in 1888-89 as are to be continued in the budget year.

(8) In Part II of the same statement, the repair works proposed to be executed during the year should have been enumerated and the allotment for each shown separately.

(9) In Statement II-B, the number of lamplighters and their aggregate salaries per mensem are given as 5 and Rs. 25, respectively, but from paragraph 56 of the Chairman's letter and Statement II-B submitted with the budget for 1888-89, the correct figures would appear to be 6 and Rs. 24 respectively.

The necessary corrections have been made with reference to clauses (1) to (4) and (6) above. The discrepancies pointed out in clauses (5) and (9) should be explained.

REVISED ESTIMATE, 1888-89.

3. The current receipts and charges are now estimated at Rs. 12,070 and Rs. 12,110, respectively, against Rs. 13,770 and Rs. 13,540 anticipated in the sanctioned budget. The decrease in the receipts occurs chiefly under the taxes on arts, buildings and lands, and is explained in paragraphs 6, 7 and 8 of the Chairman's letter. The collections under the tax on arts during the first ten months of the year were extremely unsatisfactory, and out of a demand of Rs. 275 under the tax on lands, nothing was realized during this period. The omission of the Executive Engineer to reply to the Chairman's letter on the drainage question, referred to in paragraph 29 of the budget letter, will be noticed in the Public Works Department. Less than half the road allotments had been utilized during the first ten months of the year. On receipt of this order, the Chairman will report the actual expenditure for the whole year under this head, as well as the municipal receipts from tolls.

BUDGET ESTIMATE, 1889-90.

4. *Receipts.*—The current receipts are estimated at Rs. 13,270, against Rs. 12,070, the revised estimate for 1888-89, the increase occurring chiefly under the taxes on arts, buildings and lands, and tolls. The Government trust that, with the aid of the newly-appointed councillors, the arts, house and land tax registers will be thoroughly revised before the close of the year, as already directed in G.O., dated 26th February 1889, No. 233 M. The Council's proposal to levy fees under sections 188 and 267 of the Act on licenses for certain dangerous and offensive trades at the rates specified in paragraph 12 of the Chairman's letter, is approved. The sum of Rs. 20 estimated as a receipt from the Pound Fund will be struck out, with reference to paragraph 3 of G.O., dated 27th November 1888, No. 2228 L. Credit will be taken for a provincial grant of Rs. 120, with reference to paragraph 2 of the Director's letter read above. Result grants earned from Provincial funds by schools maintained by the Municipality on the Salary result system should in future be shown on both sides of the accounts, as pointed out by the Director in paragraph 5 of his letter, but when such grants are earned from Municipal funds they will, of course, appear only as expenditure.

5. *Charges*—(1) *Grant I.*—With reference to paragraph 28 (*c*) of the Chairman's letter, it is observed that the Council must be left to decide whether they require a new office or not.

(2) *Grant II.*—The increase of the salaries of the masters of the municipal middle school, and the entertainment of a gymnastic instructor on Rs. 10, proposed in paragraph 39 of the Chairman's letter, are approved. The allotments for result grants to be paid to the municipal salary result system schools and private schools will be raised by Rs. 300 and Rs. 110, respectively, with reference to paragraphs 5 and 6 of the Director's letter. The suggestions made by Mr. Grigg in regard to (*a*) the future levy of fees in the municipal girls' school, (*b*) the training of a Muhammadan teacher, and (*c*) the extension of the middle school building, will be referred to the Council for consideration and report. The Chairman's attention is drawn to the omission pointed out by the Director in paragraph 2 of his letter.

(3) *Grant III.*—The reduction of the salaries of the dispensary servants referred to in paragraph 48 of the Chairman's letter, and of the conservancy toties, which appears from Statement II-B to be contemplated, is approved.

(4) *Grant IV.*—The entertainment of an additional lamplighter on Rs. 4 and the reduction of the market establishment, proposed in paragraphs 56 and 58, respectively, of the Chairman's letter, are sanctioned.

(5) *Grant V.*—The Chairman should report what steps the Council have taken to reduce the expenditure under this head, as directed in paragraph 4 of G.O., dated 26th February 1889, No. 233 M.

		Rs.
* Opening balance		3,080
Receipts		13,370
	Total ..	16,450
Charges		13,400
	Closing balance ..	3,050

6. The budget, as revised by Government, closes with a balance of Rs. 3,050,* or 22·8 per cent. The Council should devote a portion of this amount to the construction of a permanent hospital building as recommended in paragraph 10, G.O., 15th December 1888, No. 1434 M. The delay of 2½ months in the submission of this budget is very unsatisfactory; care should be taken that it does not recur.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Chairman, Municipal Council, Gudiyátam,
through the Collector of North Arcot.
„ President, District Board, North Arcot.
„ Accountant-General.
„ Director of Public Instruction.
„ Surgeon-General with the Government of Madras.
„ Sanitary Commissioner for Madras.
„ Public Works Department.

Exd. A. Raitt.

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Govt. of {1889} Madras.

LOCAL AND MUNICIPAL.

Issued

Recd. Encl.

G.O., 10th April 1889, No. 403 M.

APRIL.

Municipal Budget.

Reviewing the Gudiyátam — for 1889-90.

Communicated to the Supty Engineer & Circle who will obtain and submit the explanation of the Executive Engineer North Arcot Division for the omission noticed in para 3 of the order

by R.R.G.D.B

(7)

Supty Circle