GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers :—

From M.R.Ry. A. RUNGASAWMY NAIKER, Rao Sahib, Chairman, Municipal Council, Gudiyátam, to the Chief Secretary to Government (through the Divisional officer), dated Gudiyátam, 14th March 1888, No. 102.

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 ensuing official year 1888-89, together with the necessary statements.

2. The budget was passed by the council in their meeting held on the 26th ultimo, and their resolution is herewith enclosed.

Regular Estimate for 1887-88.

3. The receipts amount to Rs. 13,801-3-9, of which Rs. 12,816-6-7 is expected to be spent during the year, leaving a balance of Rs. 984-13-2 at the end of the year.

4. The variations under several items have been explained in the columns of statement VI-A (regular estimate, receipts and charges).

Budget for 1888-89.

5. The estimated receipts amount to Rs. 14,505, including the opening balance of Rs. 985, and the charges amount to Rs. 13,299 ; thus the closing balance at the end of the year will be Rs. 1,206 :—

	Revised budget for 1887-88.	Regular estimate for 1887-88.	Proposed budget for 1888-89.
	Rs.	Rs.	Rs.
Tax on arts, &c.	3,100	3,002	3,500
Tax on buildings	2,570	2,502	3,000
Tax on lands	250	242	250
Tax on vehicles with springs, &c.	150	140	140
Tax on animals	670	920	800
Tax on carts and other vehicles	1,000	800	900
Tolls	1,200	1,530	1,400
Licenses	50	10	20
Realisations under Special Acts	110	110	80
Contribution from Local Funds	580	580	580
Municipal fees	120	120	120
Fees in schools, &c.	680	580	300
Income from markets, &c.	1,400	1,450	1,400
Rent of other buildings, &c.	250	431	485
Private scavengering	100	15	25
Miscellaneous	250	244	400
Avenues	100	120	100
Deposits	..	65	..
Balance	940	940	985
Total	13,520	13,801	14,505

6. The principal items calling for remarks are :—

Tax on Arts, &c.—Rs. 3,500 is entered against Rs. 3,100 of the current year. It is anticipated that there will be an increase under this item by a more vigilant supervision of the division councillors.

7. *Tax on Buildings.*—Rs. 3,000 is entered against Rs. 2,570. The increase of Rs. 430 is expected owing to improvements which have been made in the way of repairs and constructions during the year and from the revision of the list.

8. *Tax on Animals.*—Rs. 800 is put down against Rs 670 of the current year. In the budget of the year 1887-88 the tax on ploughing cattle was not taken into consideration. The Government in their order, No. 430 M., dated 11th May 1887, having sanctioned the levy of tax on ploughing cattle, an increase of Rs. 130 is provided for in the budget over the figures of the year 1887-88.

9. *Tax on Carts.*—A sum of Rs. 900 is entered against Rs. 1,000 of the current year. There is a falling off in this item. Government have sanctioned the reduced rate (*vide* G.O., No. 675 M., dated 20th July 1887), on a single bullock cart from Rs. 3 to Rs. 2 per annum per cart; hence the decrease.

10. *Tolls.*—Rs. 1,400 is put down against Rs. 1,200 during the year under report. The tolls were leased out for Rs. 1,530 (excluding the moiety of Rs. 1,530 due to the district board) during the current year. The council expect a decrease under this item as there was not much traffic during the past three months owing to the outbreak of cholera in this town, which worked very hard with the people. The council do not therefore expect a brisk competition for the lease of the coming year.

11. *Realisation under Special Acts.*—Only Rs 50 is provided for in the budget, against a sum of Rs. 80 of the current year. The decrease is due to the fact of Government having in their order, No. 106 L., dated 16th January 1888, reduced the rate of Surplus Pound fund fees from Rs. 50 to Rs. 30 per cent.

12. *Fees in Schools, &c.*—Rs. 300 is entered against Rs. 680 of the current year. The enhanced rate of school fees having worked very hard, especially with the poorer classes of people, and the daily attendance of the boys having fallen off, the council, in their meeting held on 11th February 1888, have resolved to reduce the rate of school fees by one-half the rates. The Government have been addressed on the subject in letter, No. 59, dated 11th February 1888, for their favorable consideration; hence the decrease.

13. *Slaughter-house Fees.*—Rs. 250 is provided, the same as last year. It was leased out last year and the amount covered was Rs. 325. The council are not inclined to put down this amount for the coming year as they anticipate a decrease, the reason being that there will be a limited number of bidders, since the last year's lessee suffered loss.

14. *Rent on Municipal Buildings.*—A sum of Rs. 100 is anticipated to be realized from the rent of temporary stalls built in the daily market at Durnampett. A sum of Rs. 14-10-0 has been collected till 30th November 1887. The stalls were rented from September last at Rs. 3-14-0 per mensem for five stalls. There are three stalls still vacant. Their condition, if improved a little, will, the council anticipate, procure the budgeted sum.

15. (*d*) *Fees from Municipal Cart-stand.*—Rs. 36-12-11 has been collected for the past five months. There was no provision under this head in the budget of the current year. The council have, at a meeting held on 16th July 1887, sanctioned the collection of a fee of 3 pies for each cart entering the municipal cart-stand, and Rs. 100 was put down by the council as a sum that could be anticipated.

16. *Private Scavengering.*—Although Rs. 100 was sanctioned for the current year, yet Rs. 25 is put down for the ensuing year. The decrease is due to the people not as yet appreciating the usefulness of the system as the municipality is still in its infancy, being only the second year of working. It is hoped that there will be gradual improvement under this item.

17. *Miscellaneous—Conservancy and Road cleaning, &c.*—Rs. 250 was sanctioned in the budget for 1887-88. There was a collection of Rs. 23-0-6 from the sale of sweepings during the current year. The fall is attributed to the town sweepings, &c., having been given over to cart contractors themselves and the supply of carts for the removal of town sweepings, &c., maintained at a reduced cost of Rs. 7 per mensem per cart, instead of Rs. 10-12-0 each in 1886-87. Thus a saving of Rs. 475-8-0 was effected under "Charges, Grant III, Sanitary Service," paragraph 36. The council proposed to retain the town sweepings, &c., at their disposal. Hence Rs. 400 is put down against this item for 1888-89.

18. The other items call for no special remarks as they are fully explained in column 7 of statement VI-A :—

Expenditure.

	Revised budget for 1887-88.	Regular estimate for 1887-88.	Proposed budget for 1888-89.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
Grant I—New Works—			
(*a*) Communications	100 0 0	..	400 0 0
(*b*) Buildings	400 0 0	400 0 0	700 0 0
(*c*) Drainage	1,100 0 0	1,100 0 0	..
(*e*) Miscellaneous	150 0 0	100 0 0	100 0 0
2. Repairs—			
(*a*) Communications	400 0 0	619 0 0	300 0 0
(*b*) Buildings	100 0 0	30 0 0	100 0 0
(*d*) Water-supply	..	..	100 0 0
(*e*) Miscellaneous	100 0 0	50 0 0	50 0 0
3. Establishment	120 0 0	120 0 0	240 0 0
4. Tools and plant and contingencies	..	7 0 0	50 0 0
Grant II—(Education)—			
2. (ii) On salary results system—			
(*a*) Fixed payments	1,185 0 0	1,143 0 0	1,105 0 0
(*b*) Results grants	250 0 0	250 0 0	250 0 0
(*c*) Contingencies	25 0 0	30 0 0	40 0 0
4. Results grants	300 0 0	300 0 0	300 0 0
6. Inspection	100 0 0	54 0 0	..
7. Miscellaneous	30 0 0	30 0 0	30 0 0
Grant III—			
1. (*a*) Hospital establishment	725 0 0	662 7 10	729 0 0
(*b*) Medicines and supplies	300 0 0	446 13 0	450 0 0
(*d*) Sundries and contingencies	130 0 0	160 0 0	160 0 0
2. (*a*) Contribution for sanitary inspection	60 0 0	60 0 0	60 0 0
(*b*) Contribution for Medical College.	60 0 0	60 0 0	60 0 0
(*c*) Contribution for Medical reserve staff	5 0 0	5 0 0	5 0 0
(*d*) Contribution for Cutler's establishment	..	2 0 0	2 0 0
(*e*) Contribution to Lady Dufferin's Fund	30 0 0	30 0 0	30 0 0
3. Vaccination	130 0 0	125 0 0	125 0 0
4. Registration	120 0 0	124 6 2	125 0 0
5. Conservancy establishment, &c.	3,640 0 0	3,330 10 2	3,976 0 0
Grant IV—			
1. Lighting establishment	312 0 0	287 12 8	240 0 0
(*b*) Contingencies	675 0 0	665 12 9	580 0 0
2. Markets and slaughter-houses	205 0 0	207 5 10	252 0 0
(*b*) Contingencies	220 0 0	181 0 0	276 0 0
3. (*a*) Bandy-stand establishment	45 0 0	45 8 0	84 0 0
(*b*) Contingencies	..	..	70 0 0
5. Avenues	90 0 0	85 14 0	89 0 0
10. Traveller's bungalow establishment.	..	10 15 5	60 0 0
(*b*) Contingencies	..	..	25 0 0
11. Miscellaneous	520 0 0	743 6 9	500 0 0

Expenditure—*cont.*

	Revised budget for 1887-88.	Regular estimate for 1887-88.	Proposed budget for 1888-89.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
Grant V—General Establishment—			
(*a*) Office establishment . ..	852 0 0	850 3 2	852 0 0
(*b*) Collection establishment ..	240 0 0	238 0 10	264 0 0
(*c*) Contingencies	238 0 0	320 0 0	410 0 0
(*d*) Contribution for Central office establishment	10 0 0	10 0 0	10 0 0
(*e*) Contribution for audit establishment	..	..	50 0 0
Refunds	150 0 0	11 2 0	50 0 0
Balance	403 0 0	984 13 2	1,206 0 0
Total ..	13,520 0 0	13,801 3 9	14,505 0 0

19. *New Works—(a) Communications.*—Rs. 400 is provided for against Rs. 100 of the current year. The sanctioned amount of Rs. 100 has been utilised in the repairs of roads as they were much in bad order, and the sum allotted for the construction of roads appeared to have been not sufficient. Thus the same was spent towards Repairs—Communications.

20. (*b*) *Buildings.*—A sum of Rs. 700 is expected to be spent under this item against the allotment of Rs. 400 of the current year. Nothing has been spent in this item within the eight months; however this sum will be wholly spent within the close of the official year. The sum allotted for the ensuing official year will be utilised in the construction of one toll-shed at Pernambett gate on Rs. 100, one pucka latrine at a cost of Rs. 100, a pucka slaughter-house at Rs. 250, and in extending weekly market shed at a cost of Rs. 250.

21. (*c*) *Drainage.*—Rs. 500 for the current year and Rs. 600 for 1886-87 have been sanctioned towards this item. Nothing has been spent as yet towards this head. As recommended in this office letter, No. 22, dated 20th February 1887, embodied in G.O., dated 11th May 1887, No. 431 M., the construction of V-shaped drains was taken up on hand and was given over on contract The sum sanctioned for 1887-88 was thought inadequate, and therefore the allotment sanctioned for 1886-87, which lapsed, was requested to be renewed. This request was accordingly complied with by Government in their order, Mis. No. 777 M., dated 12th August 1887. The late chairman subsequently changed his view in regard to the construction of drains at present, at the instance of the Sanitary Commissioner, Madras, and had requested Government to transfer the amount of Rs. 1,100 to New Works and Communications—*vide* this office letter, No. 555, dated 15th December 1887. The council, in their proceedings, dated 10th December 1887 (extract enclosed), wanted the construction of drains as sanctioned by Government in their orders quoted above. The chairman begs that Government will be pleased to consider the matter and arrange with the Executive Engineer of the district to take out a complete scheme, as the Sanitary Commissioner urges on the advisability of having such a scheme taken out before commencing the work.

22. (*e*) *Miscellaneous.*—Rs. 100 is expected to be spent under this item on unforeseen charges.

23. (2) *Repairs—(a) Communications.*—Rs. 300 is provided for against Rs. 400 of the current year. A sum of Rs. 488-15-10 was spent towards the repairs of roads during the eight months, and Rs. 130 is to be expended before the close of the official year. Thus Rs. 619 was incurred under Repairs—Communications. The amount therefore under this item is budgeted less than that of the last year by Rs. 100.

24. (*b*) *Buildings.*—Rs. 100 is provided under this head for repairs of school building and flooring, &c., and the hospital building. Out of Rs. 100 sanctioned for the current year, nothing has been as yet spent, but Rs. 30 is expected to be spent within the close of the year.

25. (*d*) *Water-supply.*—A sum of Rs. 100 is provided for repairing the Robinson's tank.

26. (*e*) *Miscellaneous.*—A sum of Rs. 100 is sanctioned for the year 1887-88 under this head, and Rs. 50 is provided for the budget year. Rs. 7-14-0 has been spent, and a sum of Rs. 42-2-0 is expected to be spent during the course of the year.

27. (3) *Establishment.*—Rs. 240 is put down against Rs. 120 in 1887-88. The council, in their meeting held on 5th November 1887, resolved to appoint a pensioned overseer on Rs. 20 per mensem, and he seems to have been entertained on the 25th November 1887. There seems to be no special order of Government for the entertainment of an overseer on Rs. 20. He appears to have been paid from the allotment sanctioned for the maistry who was removed and from the allotments sanctioned for New Works—Buildings.

28. (4) *Tools and Plant and Contingencies.*—Rs. 2-15-3 was spent towards the purchase of tools required for the Public Works, and a sum of Rs. 4-0-9 more is to be expended under this item, though no provision was made for it. Rs. 50 is provided for the budget year to purchase necessary tools, &c.

29. *Grant II—Municipal Schools—Salary Results System.*—A sum of Rs. 1,185 was sanctioned for the current year—*vide* G.Os., No. 431 M., dated 11th May 1887, and No. 1344 M., dated 17th December 1887, under the head of fixed payments. Rs. 726-11-4 have been paid up to 30th November 1887, and the balance will have to be spent during the year. The surplus, Rs. 42, will be accounted for as savings, as the head master of the school was only entertained in the month of May.

30. (6) *Inspection—(a) Contribution to Local Boards.*—A sum of Rs. 100 was sanctioned for the current year, and only Rs. 54 was paid to the board on account of contribution towards the inspection and a saving of Rs. 46 is thus effected. No sum has been allotted for the ensuing official year under this head, as directed in G.O., No. 178 L., dated 20th January 1888.

31. The Government in their order, dated 11th May 1887, No. 431 M., Local and Municipal, have directed to draw the attention of the council to the suggestion in paragraph 3 of the Director's letter, embodied in the said Government order regarding the inspection of schools in the town. The council, in their meeting held on 2nd July 1887, resolved to make provision in the budget under report for the inspecting schoolmaster, still they made no provision in the budget meeting. The chairman perfectly concurs with the opinion of the Director of Public Instruction as to the desirability of employing one of the teachers of the municipal middle school as inspecting schoolmaster on a salary of Rs. 5, so that the number and efficiency of the results schools may be increased. If Government be pleased to accord sanction, this amount should be deducted from the balance of the year under report.

32. The other items under this grant call for no remark, except that Rs. 40 is entered against Rs. 25 under Contingencies.

33. *Grant III—Hospitals and Dispensaries—(b) Medicines and Supplies.*—The provision under this head is Rs. 450 against Rs. 300 of the current year. The amount to be spent during the course of the current year is Rs. 447 or Rs. 147 above the budget amount. The present chairman is not now in a position to explain the cause of this increase.

34. (*d*) *Sundries and Contingencies.*—An outlay of Rs. 160 is proposed against Rs. 130 of the current year. The council have resolved, at a meeting held on 10th December 1887, that the hospital assistant will be annually paid Rs. 30, or Rs. 2-8-0 per mensem, as an allowance for house-rent; hence the increase.

35. *Conservancy—(a) (i) Establishment.*—Rs. 1,260 is put down against Rs. 1,115 of the current year. The increase is due to the increase in the staff by two pygusts on Rs. 6 per mensem each, which was considered necessary.

36. (*c*) *Sanitary Service.*—Rs. 1,584 is anticipated to be spent for the ensuing year, against Rs. 1,350 of the current year. The increase is due to the increase in the number of carts from 10 to 12. The supply of carts having been obtained during the current year at a reduced rate of Rs. 7 per cart per mensem, there will be a saving of Rs. 475-8-0 at the end of the year—*vide* paragraph 17 *supra*.

37. *Grant IV—Lighting*—(*a*) *Establishment.*—Rs. 240 against Rs. 312 of the current year is proposed under this head. The difference is due to the removal of two light inspectors at Rs. 5 per mensem each, and to the entertainment of an additional masalchee. As for the supervision of lighting, the council propose to make necessary arrangement with the pygusts, who will as well look after the supervision of lights.

38. (*b*) *Contingencies.*—Rs. 675 was sanctioned for the current year, and Rs. 580 is proposed to be spent under this head for the budget year for repairing and painting lanterns, purchase of chimneys and oil. The council is of opinion that no new lamp-posts and lanterns are required for the year 1888-89; hence the decrease under this head.

39. *Markets, &c.*—(*b*) *Contingencies.*—An increase of Rs. 60 is proposed to be spent under this item in repairing iron railings of the weekly market.

40. (10) *Travellers' Bungalow.*—Rs. 60 is provided to meet the pay of watchman at Rs. 5 per mensem, and a sum of Rs. 25 is proposed to be spent under Contingencies to meet the whitewashing, repairs, &c., for the budget year.

41. *Bandy-stand Establishment.*—A sum of Rs. 45-8-0 will have to be spent during the current year under this item against Rs. 45 recently sanctioned by Government in their order, No. 1078 M., dated 20th October 1887. Rs. 84 is put down as pay of a watchman and a sweeper on Rs. 5 and 2 per mensem, respectively. Rs. 20 is rent of land and Rs. 50 is to meet the expenses under Contingencies for the construction of necessary boundary wall and a temporary shed for the gumastah.

42. (11) *Other Charges, &c.*—Rs. 500 is proposed against Rs. 270 of the current year under this head. The increase is due to the increase of charges under Printing proceedings, and an allotment of Rs. 100 under Law charges.

43. *Grant V—General Establishment.*—Rs. 1,586 is proposed against Rs. 1,340 under this head. The increase of Rs. 246 is due to a small increase of Rs. 24 in the pay of the two bill-collectors at Re. 1 each per month, and to the causes explained in the columns of statement VI-A.

44. The other items of expenditure are fully explained in the statement VI-A, column 7.

45. The sanction of Government is solicited for the division of the municipality into five wards as resolved in a meeting held on the 26th ultimo.

46. The chairman regrets the delay in the submission of this report. He was gazetted on the 14th ultimo—*vide* page 14 of the *Fort St. George Gazette*. Three meetings were then convened for the budget, and it was finally passed on the 26th ultimo.

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Enclosure.

Minutes of Proceedings of a special meeting of the Municipal Council, Gudiyátam, passed at their meeting held on the 26th February 1888.

* * * * *

Meeting opened by 8 A.M.

1. The items of receipts and charges of the budget have again been discussed. During the course of the discussion the following gentlemen left the meeting.

1. M.R.Ry. Govinda Row Avargal.
2. „ Abbu Subba Iyer Avargal.
3. „ Venkatroya Chettiar Avargal.

The figures, as revised, are passed. Mr. Nari Jadayappa Mudelliar Avargal dissenting.

2. Read again resolution, dated 24th instant, in regard to the division of the municipality into wards. The following is proposed to constitute a ward :—

Ward.	Names of Tracts.	Number of Municipal Councillors proper.
First ward ..	1. Asanallipett. 2. Durnampett. 3. Portion of Pichanur, North and East of Robinson Gunta.	Two Councillors.
Second ward ..	1. Pichanur, the portion selected for No. 1 ward excepted. 2. Kondasamuthram. 3. Puthupett. 4. Robinsonpett.	Do.
Third ward ..	1. Ambapuram. 2. Nadupett. 3. Bourdillonpett. 4. Gopalapuram. 5. Bodipett.	Do.
Fourth ward ..	1. Chunampett. 2. Thaliyatham. 3. Fakeerpett. 4. Santhapett.	One Councillor.
Fifth ward ..	1. Kamatcheammanpett. 2. Cheruvanki. 3. Nellorepett.	Do.

Meeting closed at 12-15 A.M.

—

Extract from the Minutes of Proceedings of the Municipal Council, Gudiyátam, passed at their special meeting held on the 10th December 1887.

* * * * *

1. Read Sanitary Commissioner's letter, No. 1523, dated 8th November 1887, and this office letter, No. 467, dated 31st October 1887, to the address of the Sanitary Commissioner.

Proposed by M.R.Ry. P. Krishnama Chariar that as the said Sanitary Commissioner has not assigned reasons for stating that V-shaped drains should not be constructed in this town, and as there is no large fund available in this municipality for constructing other kinds of drains, and as it is easy and necessary to construct V-shaped drains in a few of the important streets including the street for which a contract is now given, the contract may be executed after taking a scheme as far as possible.

Carried unanimously.

—

No. 237.

Forwarded.

2. *Paras.* 5 *and* 18.—The columns headed "Revised budget for 1887-88" should be "Budget estimate for 1887-88." The difference between the budget and regular estimates is in places not sufficiently explained.

3. *Para.* 23 shows Rs. 300 as the estimate for 1888-89, but statement II-A shows Rs. 400, which appears to be a mistake. Rs. 400 is the budget estimate for the current year.

4. *Para.* 21.—It would be well if a professional officer were to report on the drainage of the town and furnish estimates and plans before any other expenditure is incurred. It is not clear how the chairman comes to put entries in the statement of expenditure, at the foot of paragraph 18, Rs. 1,100 as the regular estimate for drainage, for, from his remarks in paragraph 21, I infer that the expenditure will not be incurred pending further orders, which cannot be received before the close of the official year.

5. *Para.* 27.—The procedure was irregular.

Para. 31.—The chairman's recommendation deserves favorable consideration.

Para. 33.—The increase in the regular estimate is in part owing to the recent severe outbreak of cholera in the town, and partly owing to the fact that during the year the hospital was raised to second class, and so more medicines were supplied,

6. The present chairman is scarcely responsible for the long delay in submitting the budget.

AGARAM,
17*th March* 1888.

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

Forwarded.

23*rd March* 1888.

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

From the Chairman, Municipal Council, Gudiyátam, dated 20th December 1887, No. 555.

ABSTRACT.—Soliciting the sanction of Government for utilizing the amount sanctioned for drainage during 1887-88 towards the improvement of roads, &c., and requesting that a complete scheme of drainage by an Engineer may be ordered to be prepared if it is thought necessary.

From M.R.Ry. I. SUBRAMANIA AIYAR, B.A., Row Sahib, Chairman, Municipal Council, Gudiyátam, to the Chief Secretary to Government (through the Divisional Officer), dated Gudiyátam, 11th February 1888, No. 59.

With reference to the Proceedings of Director of Public Instruction, dated 15th December 1887, No. 9083, and my letter, No. 217, dated 10th November 1886, I have the honor to submit, for sanction of Government, once more the subject of reducing the rates of school fees in the municipal middle school, Gudiyátam, with a view to better the present condition of that school.

2. The people of this town are mostly petty merchants and weavers, and are generally indifferent to know the benefit of educating their children who are of school-going age, who do not think of study, but engage themselves in their industry or idle away their time, and the high rate of fees now in force is urged as a pretence for not sending them to school, and in some of these cases the parents are really poor and not in a condition to afford to educate their children at the existing high rate of fees.

3. This enhanced rate of fees worked very hard and the strength of the school had consequently dwindled down from 90 to 59 in 1886 and from 59 to 46 in 1887, and it was even apprehended on proper grounds that the strength would go still further down eventually to lead to the abolition of the school. I herein enclose copy of the resolution of the Council resolving to reduce the school-fees.

4. The school is properly strengthened with an efficient staff of teachers. The head master is a graduate who completed his English branch of the B.A. degree last year, and has gone this year for the other branch to complete his degree. Among the subordinate teachers there is a trained F.A. and a trained Matriculate and one middle school candidate and two fifth-grade men, besides a Hindustani trained teacher for Hindustani class. Of late owing to revolting of teachers the last class teacher resigned his post and established a rival school under the auspices of one Mr. Ponnoosawmy Mudelliar, a local private vakeel here, and that contributed to a further decrease in the strength. This is one of the most backward tracts of the district, though in the Proceedings of the Director of Public Instruction, No. 9083, dated 15th December 1887, the neighbouring tracts of Palmanér and Punganúr are declared to be backward and this town or taluk is omitted. The councillors rightly think that primary education in this town is in a very backward state and the high rate of fees is the most prominent cause among many a household for not sending their children to school.

5. In the marginally-noted order of Government, it is stated that "the Government agree with the Director of Public Instruction in considering it inexpedient to take any action in the matter until final orders have been passed on the report of the Conference referred to. Meanwhile, the prescribed rate should continue to be levied. The Council should not have reduced the fees before obtaining the sanction of Government."

Mis. No. 1233 M., dated 11th December 1886.

6. I therefore request that the existing rate of school-fees be reduced to half the rate of fees in the municipal middle school for some years to come, at least for 3 years, in order that the school may thrive well and greater facilities be given to the poorer classes to give their children primary education.

ENCLOSURE.

EXTRACT from the Minutes of Proceedings of a special meeting of the Municipal Council, Gudiyátam, passed at their meeting held on the 11th February 1888.

* * * *

Meeting opened at 7-40 A.M.

1. Proposed by Mr. Narayanasawmy Mudelliar, that as the municipal middle school at Gudiyátam has been gradually dwindling down in strength and that the rates of school-fees stand in the way of poorer classes giving their children primary education, the present rates of school-fees be reduced to half-rates, and Government sanction be obtained therefor, with a view to strengthen the school.

Seconded by Mr. I. Subramania Iyar, Chairman.

Read also the former correspondence on this subject, and Proceedings of Government, Mis. No. 1233 M., dated 11th December 1886, and the Proceedings of the Director of Public Instruction, No. 9083, dated 15th December 1887.

Resolution.—The Council unanimously resolve that the reduction of school-fees is absolutely necessary. This town is one of the backward places regarding education, and do not see on what ground the Director of Public Instruction has not been pleased to regard it as such when the neighbouring tracts, Palmanér and Punganúr, are classed as backward taluks. Therefore they resolve to reduce the present rate of fees to half-rates for all the classes in the school and for all castes, and obtain early sanction of Government thereto.

* * * *

No. 164.

Forwarded to the Deputy Inspector of Schools, Vellore Range, for his opinion.

VELLORE,
23*rd February* 1888.

(Signed) H. TREMENHEERE,
Ag. Sub-Collector.

From M.R.Ry. T. JANAKERAM AIYYER, Deputy Inspector of Schools, Vellore Range, to the Sub-Collector, North Arcot (through the Inspector of Schools), dated Mathur, 3rd March 1888, No. 446.

With reference to your endorsement on the enclosed letter to Government from the Chairman, Gudiyátam Municipality, praying for reduction in the rates of the fees now levied in the Gudiyátam Middle School, I have the honor to state that Gudiyátam is not such a backward locality as to require exemption from the operation of the Government Fee Notification.

2. While reduced rates were sanctioned by Government for schools in this district in 1884, Gudiyátam came among the excepted towns and it is not included in the list of districts declared backward and embodied in G.O., dated the 26th of January 1888, No. 59, Educational, while Palmanér, Punganúr, Wandiwash, Pólúr, Puttur, Kárvetnagar, Náráyanavaram, Tirutani and Kálahasti appear therein.

3. Government have sternly refused sanction in similar cases, urging that the fee notification should be in force for five years, and that fees in municipal and local fund schools should be collected at the rates prescribed for Government schools.

4. In paragraph 2 of his letter, the Chairman says that the people of the town are mostly weavers and merchants, who, indifferent about education, allow their children to be engaged in their proper industry or to idle away their time, urging the high rate of fees *as a pretence* for not sending them to school.

5. Most of these weavers and merchants are rich, and but for their indifference, they could afford to educate their children. Such being the case, I do not see why education should go a begging to those who shun it, for when fees are once reduced, such people would be ready with another pretence.

6. Under these circumstances, I think there is no necessity to reduce the fees in the Gudiyátam Middle School.

No. 1049.

Forwarded to the Acting Sub-Collector, North Arcot.

VELLORE, 6*th March* 1888. (Signed) P. VIJAYARANGA MUDALIAR, *Ag. Inspector of Schools, 4th Dn.*

Forwarded, along with the Deputy Inspector's letter, 446, dated 3rd instant. I see no special reason for reducing the fees in Gudiyátam town.

8*th March* 1888. (Signed) J. ANDREW, *Ag. Sub-Collector.*

Submitted for orders. Gudiyátam is a wealthy and thriving town. If the fees cannot be paid there, they cannot be paid anywhere.

SHOLINGHUR, 10*th March* 1888. (Signed) W. J. H. LE FANU, *Collector.*

From H. B. GRIGG, Esq., M.A., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 12th March 1888, No. 1656.

Adverting to the budget estimate of the Gudiyátam Municipality for 1888-89, I have the honor to submit the following remarks.

2. *Receipts.*—The income from fees is estimated at Rs. 300, against Rs. 680 in the revised estimate, as the Council propose to reduce the rates owing to the withdrawal of fees. No special concession can be given in favor of this Municipality. The item may be fixed at about Rs. 450.

3. *Charges.*—The expenditure is estimated, in round numbers, at Rs. 1,730, against Rs. 1,890 in the revised estimate for the current year:—

	1887-88. RS.	1888-89. RS.
Inspection	100	..
Municipal Schools	1,460	1,400
Results Grants	300	300
Miscellaneous	30	30
Total ..	1,890	1,730

4. *Inspection.*—No provision is made for contribution towards Deputy Inspectors under the recent orders of Government. As the Council have approved that the services of a teacher from the municipal school should be secured for supervising primary schools in the town, I would recommend that Rs. 60 be entered under this head for the purpose.

5. *Training Schools.*—An allotment of Rs. 60 may be made for stipend to a results schoolmaster who may be sent for training. The employment of trained teachers, I need hardly remark, is essential for the proper development of elementary education. The Council are entitled to a grant of Rs. 24 from Provincial Funds for his stipend.

6. *Municipal Schools.*—As the Council have, as yet, done very little for the general and technical education of the artisan and industrial sections of the population, I would suggest the desirability of organizing a special carpentry class in connection with the middle school. An additional provision of Rs. 300 will suffice.

7. *Results Grants.*—The assignment for results grants is the same as in the current year's budget. I beg to recommend that it be raised to Rs. 400.

8. *Miscellaneous.*—The provision of Rs. 30 under this head, probably, appertains to the head "Municipal Schools."

	RS.
* Gross charges	2,250
Grant and fees	470
Total ..	1,780

9. If my proposals be accepted, the net cost will be Rs. 1,780,* which is less than 15 per cent. of the estimated income from taxation and market and other rents.

From Surgeon-Major J. A. LAING, Officiating Sanitary Commissioner for Madras, to the Chief Secretary to Government, dated Madras, 21st March 1888, No. 593.

I have the honor to report, for the information of Government, that a sum of Rs. 4,176 has been set apart by the Gudiyátam Municipal Council for the sanitary requirements of the town. The estimated income has not been given, and so I am unable to determine what proportion the allotment bears to income. It may, however, be accepted for the purposes intended, viz., Rs. 3,976 for conservancy, Rs. 100 for the construction of a latrine, and another Rs. 100 for repairing a tank.

2. The vaccination grant amounts to Rs. 125 against Rs. 130 for the current year. The reduction occurs under Contingencies. A second-class vaccinator on Rs. 10 per mensem will be employed.

Petition from M.R.Ry. Abbu Subbier, Councillor, Gudiyátam Municipality, dated 26th March 1888.

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, 4th April 1888, No. 258.

I have the honor to state that the provision made in Grant III of the budget estimate of the Gudiyátam Municipality for the year 1888-89 is adequate and calls for no remarks.

ORDER—dated 25th April 1888, No. 414 M., Local and Municipal.

The estimated receipts and charges of the Gudiyátam Municipality for 1888-89, as passed by Government, are compared below with the budget and revised estimates for 1887-88 and the actuals of 1886-87:—

	Actuals, 1886-87.	Budget Estimate, 1887-88.	Revised Estimate, 1887-88.	Budget Estimate, 1888-89.
Receipts.	RS.	RS.	RS.	RS.
Balance brought forward	— 5	940	940	2,100
Tax on Buildings and Lands	2,316	2,820	2,740	3,250
Tax on Arts	2,256	3,100	3,000	3,500
Tax on Vehicles and Animals	756	820	A 1,060	940
Tax on Carts	943	1,000	B 800	900
Tolls	1,219	1,200	C 1,630	1,450
Licenses	1	50	10	20
Assignments by Government	45	* 110	110	80
Contributions from Local Funds	580	580	580	580
Fines and Fees	87	* 120	120	120
Fees in Schools and Training Institutions	428	600	580	450
Income from Markets	1,479	1,400	1,450	1,400
Rent of other Buildings, Gardens, &c.	92	250	D 430	490
Payments for Municipal Services to private parties	2	100	E 20	20
Miscellaneous	261	350	360	570
Advances Recovered	..	..	70	..
Total ..	10,460	13,440	13,900	15,870
Charges.				
GRANT I—				
New Works—				
Communications	..	100	..	400
Buildings	71	400	400	700
Drainage	..	500	..	..
Miscellaneous	359	150	100	100
Repairs—				
Communications	128	400	F 620	400
Buildings	21	100	30	100
Water-supply	..	..	..	100
Miscellaneous	..	100	50	110
Establishment	113	120	120	240
Tools and Plant and Contingencies	33	..	10	50
GRANT II—				
Municipal Schools—				
On the Salary Results System	908	1,380	1,420	1,390
Results Grants	228	300	300	400
Inspection	..	100	50	60
Miscellaneous	11	30	30	30

—	Actuals, 1886-87.	Budget Estimate, 1887-88.	Revised Estimate, 1887-88.	Budget Estimate, 1888-89.
Charges—cont.	RS.	RS.	RS.	RS.
GRANT III—				
Hospitals and Dispensaries	1,037	1,130	G 1,300	1,370
Contributions to Government	..	130	130	130
Vaccination	90	130	130	120
Registration of Births and Deaths	118	120	120	120
Conservancy	2,767	3,640	H 3,330	3,980
GRANT IV—				
Lighting	570	880	950	820
Markets	312	400	390	470
Avenues and Watering Roads	77	90	90	90
Travellers' Bungalows	10	..	10	90
Miscellaneous	385	300	I 790	650
GRANT V—				
Supervision and Management	1,515	1,340	1,420	1,570
Refunds	..	150	10	50
Balance	1,707	1,450	2,100	2,330
Total ..	10,460	13,440	13,900	15,870

* Difference, as compared with the corresponding figures in the sanctioned budget, due to change of classification with reference to G.O., dated 12th May 1887, No. 434 M.

I.—Variations between the budget and revised estimates for 1887-88—

A Increase due to the levy of the tax on ploughing cattle, originally exempted.

B Decrease due to the reduction of the tax on single bullock carts.

C Increase due to competition at the sale of the farms.

D Increase due to levy of fees in municipal cart-stand and to larger receipts from the municipal slaughter-house.

E Decrease due to non-extension of the private scavenging system.

F The budget provision was found insufficient.

G Increase explained in the Sub-Collector's endorsement.

H Decrease explained in the Chairman's letter.

I Increase due to larger expenditure on printing and other miscellaneous items, and to the grant of Rs. 250 to poor persons whose houses were destroyed by fire (G.O., 21st July 1887, No. 683 M.)

II.—The principal variations between the budgets for 1887-88 and 1888-89 are explained in the Chairman's letter.

2. The budget having been passed by the Council only on the 26th February 1888, the actuals of the first ten months of 1887-88 should have been shown in column 2 of Statement VI-A. The following discrepancies and errors are noticed in the budget accounts:—

(1) In column 6 of Statement VI-A, the opening balance of 1887-88 is given as *nil*, instead of Rs. 940, and thus the total receipts are shown as Rs. 12,580, while the total charges are given as Rs. 13,520.

(2) In column 5 of the same statement, the total expenditure is shown as Rs. 12,816 instead of Rs. 12,896, the correct total according to the details, and the closing balance is thus shown as Rs. 985 instead of Rs. 905.

(3) In column 4 of Statements I and II, the figures of the budget for 1887-88 including subsequent allotments are entered, instead of those of the revised estimate, as required by the heading.

(4) The figures given in columns 3 and 4 of Statement II-A, Part I, and in columns 3 and 4 of Part II, relate to the works of 1887-88 and not to those of 1888-89.

(5) Column 4 of Statement II-A, Part II, should have been left blank, as it is intended to be filled in only when the statement is submitted with the annual report.

(6) The establishment maintained in connection with the cart-stand should have been shown in Statement II-B.

(7) The estimated receipts from the cart-stand are shown in Statement I as Rs. 125, and as Rs. 100 in paragraph 15 of the Chairman's letter

(8) The sum of Rs. 60 proposed to be spent in repairing the iron railings of the weekly market is debited to Grant IV, Market—Contingencies, instead of to Grant I, Repairs—Miscellaneous.

REVISED ESTIMATE FOR 1887-88.

3. The receipts and charges are estimated at Rs. 12,860 and Rs. 12,900, against Rs. 12,500 and Rs. 11,990, respectively, in the sanctioned budget. In calculating the Local Fund share of tolls, the proposed expenditure of Rs. 200 on the construction of toll-sheds should have been deducted from the gross collections. The municipal share will then be Rs. 1,630. The provision of Rs. 1,100 under Drainage will, as suggested by the Sub-Collector in paragraph 4 of his endorsement, be struck out. The closing balance will then be Rs. 2,100.*

	RS.
* Opening balance	940
Receipts	12,960
Total	13,900
Charges	11,800
Closing balance	2,100

BUDGET ESTIMATE FOR 1888-89.

4. *Receipts.*—The receipts are estimated at Rs. 13,520, against Rs. 12,960 in the revised estimate. The income from tolls will be raised by Rs. 50, the estimated outlay of Rs. 100 on the construction of a toll-shed at Pernambett not having been taken into account in calculating the District Board's share. The Council's proposal to reduce the rate of school-fees levied in the municipal school cannot be sanctioned, and the estimate under this head will be raised to Rs. 450, with reference to paragraph 2 of the Director's letter read above. As Municipalities have been relieved from contributing to the District Board towards the cost of Deputy Inspectors of Schools, the sum of Rs. 54 paid to that body on this account in 1887-88 should be recovered in the current year and shown under the head "Miscellaneous."

5. *Charges*—(1) *Grant I.*—No expenditure should be incurred on the construction of the slaughter-house referred to in paragraph 20 of the Chairman's letter until the plan is approved by the Sanitary Commissioner, as required by G.O., dated 30th May 1887, No. 966 L. The Public Works Department will be requested to arrange for the preparation of a complete scheme for the drainage of the town. After this scheme is approved, the work can be carried out in sections from time to time as funds permit. If, however, the Chittoor Road street can be drained independently of the rest of the town, arrangements may be made for the early completion of that work by the man who took the contract. The Executive Engineer will be desired, in the Public Works Department, to advise the Council upon this point. The previous sanction of Government should have been obtained for the entertainment of an overseer on Rs. 20 in lieu of the maistry on Rs. 10. The increased provision made on this account will be allowed to stand pending explanation as to the necessity for the change. The amount provided for roads being less than 50 per cent. of the toll receipts, the allotment under Repairs—Communications will be raised to Rs. 400.

(2) *Grant II.*—A sum of Rs. 60 will be provided for Inspection, and the provision for Result Grants will be raised to Rs. 400, with reference to paragraphs 4 and 7 of the Director's letter. His recommendations in paragraphs 5 and 6 will be referred to the Municipal Council for consideration. If the sum of Rs. 30 provided under "Miscellaneous" appertains to the municipal middle school, it should be transferred to the head "Municipal Schools," with reference to paragraph 11 of the instructions issued in G.O., dated 12th May 1887, No. 434 M.

(3) *Grant III.*—The Council's proposal to pay the hospital assistant a monthly allowance of Rs. 2-8-0 for house-rent is sanctioned on the condition of his living close to the dispensary, so that his services may be readily available. With reference to the provision of Rs. 30 for contribution to the Countess of Dufferin's Fund, the Council's attention is drawn to G.O., dated 23rd February 1888, No. 190 M., and the Chairman is requested to report what arrangements the Council have made for this purpose with the Committee of that Fund or the District Board. The entertainment of two additional pygusts on Rs. 6 each in the Conservancy department is sanctioned. The information referred to in paragraph 1 of the Sanitary Commissioner's letter should invariably be furnished to him in future.

(4) *Grant IV.*—The proposed revision of the lighting establishment referred to in paragraph 37 of the Chairman's letter, and the entertainment of a watchman on Rs. 5 for the travellers' bungalow, and of a second gumastah on Rs. 4 for the market, which from Statement II-B appears to be contemplated, are sanctioned.

(5) *Grant V.*—The proposed increase of the salaries of the bill collectors cannot be sanctioned, as the cost of supervision and management already exceeds 10 per cent. of the estimated receipts.

	RS.
* Opening balance	2,100
Receipts	13,770
Total ..	15,870
Charges	13,540
Closing balance ..	2,330

6. The budget, as revised by Government, closes with a balance of Rs. 2,330*, or 17 per cent. of the year's receipts.

7. With reference to paragraph 45 of the Chairman's letter, it is observed that the proposed division of the Municipality into wards for sanitary and administrative purposes does not require the sanction of Government.

(True Extract.)

H. E. STOKES,
Chief Secretary.

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

Exd. A. Raitt.

Order thereon No 1498 W
dated 21st May 1888

Communicated to the Superintending Engineer Circle for report whether the work indicated in para 5 of the Govt. Order can be undertaken by the Executive Engineer North Arcot Division.

sd/ L.A.

The S.E. Circle.

Govt. of {1888} Madras.

LOCAL AND MUNICIPAL.

C.No 4176

Issued

Recd. *Encl.*

G.O., 25th April 1888, No. 414 M.

No 1498 W dated 21st May 1888

APRIL.

Municipal Budget.

Reviewing the Gudiyátam — for 1888-89.

25th April 1888, No. 414 M., Local and Municipal.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers :—

From M.R.Ry. A. RUNGASAWMY NAIKER, Rao Sahib, Chairman, Municipal Council, Gudiyátam, to the Chief Secretary to Government (through the Divisional officer), dated Gudiyátam, 14th March 1888, No. 102.

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 ensuing official year 1888-89, together with the necessary statements.

2. The budget was passed by the council in their meeting held on the 26th ultimo, and their resolution is herewith enclosed.

Regular Estimate for 1887-88.

3. The receipts amount to Rs. 13,801-3-9, of which Rs. 12,816-6-7 is expected to be spent during the year, leaving a balance of Rs. 984-13-2 at the end of the year.

4. The variations under several items have been explained in the columns of statement VI-A (regular estimate, receipts and charges).

Budget for 1888-89.

5. The estimated receipts amount to Rs. 14,505, including the opening balance of Rs. 985, and the charges amount to Rs. 13,299 ; thus the closing balance at the end of the year will be Rs. 1,206 :—

	Revised budget for 1887-88.	Regular estimate for 1887-88.	Proposed budget for 1888-89.
	RS.	RS.	RS.
Tax on arts, &c.	3,100	3,002	3,500
Tax on buildings	2,570	2,502	3,000
Tax on lands	250	242	250
Tax on vehicles with springs, &c.	150	140	140
Tax on animals	670	920	800
Tax on carts and other vehicles	1,000	800	900
Tolls	1,200	1,530	1,400
Licenses	50	10	20
Realisations under Special Acts	110	110	80
Contribution from Local Funds	580	580	580
Municipal fees	120	120	120
Fees in schools, &c.	680	580	300
Income from markets, &c.	1,400	1,450	1,400
Rent of other buildings, &c.	250	431	485
Private scavengering	100	15	25
Miscellaneous	250	244	400
Avenues	100	120	100
Deposits	..	65	..
Balance	940	940	985
Total	13,520	13,801	14,505

6. The principal items calling for remarks are :—

Tax on Arts, &c.—Rs. 3,500 is entered against Rs. 3,100 of the current year. It is anticipated that there will be an increase under this item by a more vigilant supervision of the division councillors.

7. *Tax on Buildings.*—Rs. 3,000 is entered against Rs. 2,570. The increase of Rs. 430 is expected owing to improvements which have been made in the way of repairs and constructions during the year and from the revision of the list.

8. *Tax on Animals.*—Rs. 800 is put down against Rs 670 of the current year. In the budget of the year 1887-88 the tax on ploughing cattle was not taken into consideration. The Government in their order, No. 430 M., dated 11th May 1887, having sanctioned the levy of tax on ploughing cattle, an increase of Rs. 130 is provided for in the budget over the figures of the year 1887-88.

9. *Tax on Carts.*—A sum of Rs. 900 is entered against Rs. 1,000 of the current year. There is a falling off in this item. Government have sanctioned the reduced rate (*vide* G.O., No. 675 M., dated 20th July 1887), on a single bullock cart from Rs. 3 to Rs. 2 per annum per cart; hence the decrease.

10. *Tolls.*—Rs. 1,400 is put down against Rs. 1,200 during the year under report. The tolls were leased out for Rs. 1,530 (excluding the moiety of Rs. 1,580 due to the district board) during the current year. The council expect a decrease under this item as there was not much traffic during the past three months owing to the outbreak of cholera in this town, which worked very hard with the people. The council do not therefore expect a brisk competition for the lease of the coming year.

11. *Realisation under Special Acts.*—Only Rs. 50 is provided for in the budget, against a sum of Rs. 80 of the current year. The decrease is due to the fact of Government having in their order, No. 106 L., dated 16th January 1888, reduced the rate of Surplus Pound fund fees from Rs. 50 to Rs. 30 per cent.

12. *Fees in Schools, &c.*—Rs. 300 is entered against Rs. 680 of the current year. The enhanced rate of school fees having worked very hard, especially with the poorer classes of people, and the daily attendance of the boys having fallen off, the council, in their meeting held on 11th February 1888, have resolved to reduce the rate of school fees by one-half the rates. The Government have been addressed on the subject in letter, No. 59, dated 11th February 1888, for their favorable consideration; hence the decrease.

13. *Slaughter-house Fees.*—Rs. 250 is provided, the same as last year. It was leased out last year and the amount covered was Rs. 325. The council are not inclined to put down this amount for the coming year as they anticipate a decrease, the reason being that there will be a limited number of bidders, since the last year's lessee suffered loss.

14. *Rent on Municipal Buildings.*—A sum of Rs. 100 is anticipated to be realized from the rent of temporary stalls built in the daily market at Durnampett. A sum of Rs. 14-10-0 has been collected till 30th November 1887. The stalls were rented from September last at Rs. 3-14-0 per mensem for five stalls. There are three stalls still vacant. Their condition, if improved a little, will, the council anticipate, procure the budgeted sum.

15. (*d*) *Fees from Municipal Cart-stand.*—Rs. 36-12-11 has been collected for the past five months. There was no provision under this head in the budget of the current year. The council have, at a meeting held on 16th July 1887, sanctioned the collection of a fee of 3 pies for each cart entering the municipal cart-stand, and Rs. 100 was put down by the council as a sum that could be anticipated.

16. *Private Scavengering.*—Although Rs. 100 was sanctioned for the current year, yet Rs. 25 is put down for the ensuing year. The decrease is due to the people not as yet appreciating the usefulness of the system as the municipality is still in its infancy, being only the second year of working. It is hoped that there will be gradual improvement under this item.

17. *Miscellaneous—Conservancy and Road cleaning, &c.*—Rs. 250 was sanctioned in the budget for 1887-88. There was a collection of Rs. 23-0-6 from the sale of sweepings during the current year. The fall is attributed to the town sweepings, &c., having been given over to cart contractors themselves and the supply of carts for the removal of town sweepings, &c., maintained at a reduced cost of Rs. 7 per mensem per cart, instead of Rs. 10-12-0 each in 1886-87. Thus a saving of Rs. 475-8-0 was effected under "Charges, Grant III, Sanitary Service," paragraph 36. The council proposed to retain the town sweepings, &c., at their disposal. Hence Rs. 400 is put down against this item for 1888-89.

18. The other items call for no special remarks as they are fully explained in column 7 of statement VI-A :—

Expenditure.

	Revised budget for 1887-88.	Regular estimate for 1887-88.	Proposed budget for 1888-89.
Grant I—New Works—	Rs. A. P.	Rs. A. P.	Rs. A. P.
(*a*) Communications	100 0 0	..	400 0 0
(*b*) Buildings	400 0 0	400 0 0	700 0 0
(*c*) Drainage	1,100 0 0	1,100 0 0	..
(*e*) Miscellaneous	150 0 0	100 0 0	100 0 0
2. Repairs—			
(*a*) Communications	400 0 0	619 0 0	300 0 0
(*b*) Buildings	100 0 0	30 0 0	100 0 0
(*d*) Water-supply	..	..	100 0 0
(*e*) Miscellaneous	100 0 0	50 0 0	50 0 0
3. Establishment	120 0 0	120 0 0	240 0 0
4. Tools and plant and contingencies	..	7 0 0	50 0 0
Grant II—(Education)—			
2. (ii) On salary results system—			
(*a*) Fixed payments	1,185 0 0	1,143 0 0	1,105 0 0
(*b*) Results grants	250 0 0	250 0 0	250 0 0
(*c*) Contingencies	25 0 0	30 0 0	40 0 0
4. Results grants	300 0 0	300 0 0	300 0 0
6. Inspection	100 0 0	54 0 0	..
7. Miscellaneous	30 0 0	30 0 0	30 0 0
Grant III—			
1. (*a*) Hospital establishment	725 0 0	662 7 10	729 0 0
(*b*) Medicines and supplies	300 0 0	446 13 0	450 0 0
(*d*) Sundries and contingencies	130 0 0	160 0 0	160 0 0
2. (*a*) Contribution for sanitary inspection	60 0 0	60 0 0	60 0 0
(*b*) Contribution for Medical College.	60 0 0	60 0 0	60 0 0
(*c*) Contribution for Medical reserve staff	5 0 0	5 0 0	5 0 0
(*d*) Contribution for Cutler's establishment	..	2 0 0	2 0 0
(*e*) Contribution to Lady Dufferin's Fund	30 0 0	30 0 0	30 0 0
3. Vaccination	130 0 0	125 0 0	125 0 0
4. Registration	120 0 0	124 6 2	125 0 0
5. Conservancy establishment, &c.	3,640 0 0	3,330 10 2	3,976 0 0
Grant IV—			
1. Lighting establishment	312 0 0	287 12 8	240 0 0
(*b*) Contingencies	675 0 0	665 12 9	580 0 0
2. Markets and slaughter-houses	205 0 0	207 5 10	252 0 0
(*b*) Contingencies	220 0 0	181 0 0	276 0 0
3. (*a*) Bandy-stand establishment	45 0 0	45 8 0	84 0 0
(*b*) Contingencies	..	..	70 0 0
5. Avenues	90 0 0	85 14 0	89 0 0
10. Traveller's bungalow establishment.	..	10 15 5	60 0 0
(*b*) Contingencies	..	..	25 0 0
11. Miscellaneous	520 0 0	743 6 9	500 0 0

Expenditure—*cont.*

	Revised budget for 1887-88.	Regular estimate for 1887-88.	Proposed budget for 1888-89.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
Grant V—General Establishment—			
(*a*) Office establishment ..	852 0 0	850 3 2	852 0 0
(*b*) Collection establishment ..	240 0 0	238 0 10	264 0 0
(*c*) Contingencies	238 0 0	320 0 0	410 0 0
(*d*) Contribution for Central office establishment	10 0 0	10 0 0	10 0 0
(*e*) Contribution for audit establishment	..	..	50 0 0
	150 0 0	11 2 0	50 0 0
Refunds	403 0 0	984 13 2	1,206 0 0
Balance			
Total ..	13,520 0 0	13,801 3 9	14,505 0 0

19. *New Works*—(*a*) *Communications.*—Rs. 400 is provided for against Rs. 100 of the current year. The sanctioned amount of Rs. 100 has been utilised in the repairs of roads as they were much in bad order, and the sum allotted for the construction of roads appeared to have been not sufficient. Thus the same was spent towards Repairs—Communications.

20. (*b*) *Buildings.*—A sum of Rs. 700 is expected to be spent under this item against the allotment of Rs. 400 of the current year. Nothing has been spent in this item within the eight months; however this sum will be wholly spent within the close of the official year. The sum allotted for the ensuing official year will be utilised in the construction of one toll-shed at Pernambett gate on Rs. 100, one pucka latrine at a cost of Rs. 100, a pucka slaughter-house at Rs. 250, and in extending weekly market shed at a cost of Rs. 250.

21. (*c*) *Drainage.*—Rs. 500 for the current year and Rs. 600 for 1886-87 have been sanctioned towards this item. Nothing has been spent as yet towards this head. As recommended in this office letter, No. 22, dated 20th February 1887, embodied in G.O., dated 11th May 1887, No. 431 M., the construction of V-shaped drains was taken up on hand and was given over on contract. The sum sanctioned for 1887-88 was thought inadequate, and therefore the allotment sanctioned for 1886-87, which lapsed, was requested to be renewed. This request was accordingly complied with by Government in their order, Mis. No. 777 M., dated 12th August 1887. The late chairman subsequently changed his view in regard to the construction of drains at present, at the instance of the Sanitary Commissioner, Madras, and had requested Government to transfer the amount of Rs. 1,100 to New Works and Communications—*vide* this office letter, No. 555, dated 15th December 1887. The council, in their proceedings, dated 10th December 1887 (extract enclosed), wanted the construction of drains as sanctioned by Government in their orders quoted above. The chairman begs that Government will be pleased to consider the matter and arrange with the Executive Engineer of the district to take out a complete scheme, as the Sanitary Commissioner urges on the advisability of having such a scheme taken out before commencing the work.

22. (*e*) *Miscellaneous.*—Rs. 100 is expected to be spent under this item on unforeseen charges.

23. (2) *Repairs*—(*a*) *Communications.*—Rs. 300 is provided for against Rs. 400 of the current year. A sum of Rs. 488-15-10 was spent towards the repairs of roads during the eight months, and Rs. 130 is to be expended before the close of the official year. Thus Rs. 619 was incurred under Repairs—Communications. The amount therefore under this item is budgeted less than that of the last year by Rs. 100.

24. (*b*) *Buildings.*—Rs. 100 is provided under this head for repairs of school building and flooring, &c., and the hospital building. Out of Rs. 100 sanctioned for

the current year, nothing has been as yet spent, but Rs. 30 is expected to be spent within the close of the year.

25. (*d*) *Water-supply.*—A sum of Rs. 100 is provided for repairing the Robinson's tank.

26. (*e*) *Miscellaneous.*—A sum of Rs. 100 is sanctioned for the year 1887-88 under this head, and Rs. 50 is provided for the budget year. Rs. 7-14-0 has been spent, and a sum of Rs. 42-2-0 is expected to be spent during the course of the year.

27. (3) *Establishment.*—Rs. 240 is put down against Rs. 120 in 1887-88. The council, in their meeting held on 5th November 1887, resolved to appoint a pensioned overseer on Rs. 20 per mensem, and he seems to have been entertained on the 25th November 1887. There seems to be no special order of Government for the entertainment of an overseer on Rs. 20. He appears to have been paid from the allotment sanctioned for the maistry who was removed and from the allotments sanctioned for New Works—Buildings.

28. (4) *Tools and Plant and Contingencies.*—Rs. 2-15-3 was spent towards the purchase of tools required for the Public Works, and a sum of Rs. 4-0-9 more is to be expended under this item, though no provision was made for it. Rs. 50 is provided for the budget year to purchase necessary tools, &c.

29. *Grant II—Municipal Schools—Salary Results System.*—A sum of Rs. 1,185 was sanctioned for the current year—*vide* G.Os., No. 431 M., dated 11th May 1887, and No. 1344 M., dated 17th December 1887, under the head of fixed payments. Rs. 726-11-4 have been paid up to 30th November 1887, and the balance will have to be spent during the year. The surplus, Rs. 42, will be accounted for as savings, as the head master of the school was only entertained in the month of May.

30. (6) *Inspection*—(*a*) *Contribution to Local Boards.*—A sum of Rs. 100 was sanctioned for the current year, and only Rs. 54 was paid to the board on account of contribution towards the inspection and a saving of Rs. 46 is thus effected. No sum has been allotted for the ensuing official year under this head, as directed in G.O., No. 178 L., dated 20th January 1888.

31. The Government in their order, dated 11th May 1887, No. 431 M., Local and Municipal, have directed to draw the attention of the council to the suggestion in paragraph 3 of the Director's letter, embodied in the said Government order regarding the inspection of schools in the town. The council, in their meeting held on 2nd July 1887, resolved to make provision in the budget under report for the inspecting schoolmaster, still they made no provision in the budget meeting. The chairman perfectly concurs with the opinion of the Director of Public Instruction as to the desirability of employing one of the teachers of the municipal middle school as inspecting schoolmaster on a salary of Rs. 5, so that the number and efficiency of the results schools may be increased. If Government be pleased to accord sanction, this amount should be deducted from the balance of the year under report.

32. The other items under this grant call for no remark, except that Rs. 40 is entered against Rs. 25 under Contingencies.

33. *Grant III—Hospitals and Dispensaries*—(*b*) *Medicines and Supplies.*—The provision under this head is Rs. 450 against Rs. 300 of the current year. The amount to be spent during the course of the current year is Rs. 447 or Rs. 147 above the budget amount. The present chairman is not now in a position to explain the cause of this increase.

34. (*d*) *Sundries and Contingencies.*—An outlay of Rs. 160 is proposed against Rs. 130 of the current year. The council have resolved, at a meeting held on 10th December 1887, that the hospital assistant will be annually paid Rs. 30, or Rs. 2-8-0 per mensem, as an allowance for house-rent; hence the increase.

35. *Conservancy*—(*a*) (*i*) *Establishment.*—Rs. 1,260 is put down against Rs. 1,115 of the current year. The increase is due to the increase in the staff by two pygusts on Rs. 6 per mensem each, which was considered necessary.

36. (*c*) *Sanitary Service.*—Rs. 1,584 is anticipated to be spent for the ensuing year, against Rs. 1,350 of the current year. The increase is due to the increase in the number of carts from 10 to 12. The supply of carts having been obtained during the current year at a reduced rate of Rs. 7 per cart per mensem, there will be a saving of Rs. 475-8-0 at the end of the year—*vide* paragraph 17 *supra*.

37. *Grant IV—Lighting*—(*a*) *Establishment.*—Rs. 240 against Rs. 312 of the current year is proposed under this head. The difference is due to the removal of two light inspectors at Rs. 5 per mensem each, and to the entertainment of an additional masalchee. As for the supervision of lighting, the council propose to make necessary arrangement with the pygusts, who will as well look after the supervision of lights.

38. (*b*) *Contingencies.*—Rs. 675 was sanctioned for the current year, and Rs. 580 is proposed to be spent under this head for the budget year for repairing and painting lanterns, purchase of chimneys and oil. The council is of opinion that no new lamp-posts and lanterns are required for the year 1888-89; hence the decrease under this head.

39. *Markets, &c.*—(*b*) *Contingencies.*—An increase of Rs. 60 is proposed to be spent under this item in repairing iron railings of the weekly market.

40. (10) *Travellers' Bungalow.*—Rs. 60 is provided to meet the pay of watchman at Rs. 5 per mensem, and a sum of Rs. 25 is proposed to be spent under Contingencies to meet the whitewashing, repairs, &c., for the budget year.

41. *Bandy-stand Establishment.*—A sum of Rs. 45-8-0 will have to be spent during the current year under this item against Rs. 45 recently sanctioned by Government in their order, No. 1078 M., dated 20th October 1887. Rs. 84 is put down as pay of a watchman and a sweeper on Rs. 5 and 2 per mensem, respectively. Rs. 20 is rent of land and Rs. 50 is to meet the expenses under Contingencies for the construction of necessary boundary wall and a temporary shed for the gumastah.

42. (11) *Other Charges, &c.*—Rs. 500 is proposed against Rs. 270 of the current year under this head. The increase is due to the increase of charges under Printing proceedings, and an allotment of Rs. 100 under Law charges.

43. *Grant V—General Establishment.*—Rs. 1,586 is proposed against Rs. 1,340 under this head. The increase of Rs. 246 is due to a small increase of Rs. 24 in the pay of the two bill-collectors at Re. 1 each per month, and to the causes explained in the columns of statement VI-A.

44. The other items of expenditure are fully explained in the statement VI-A, column 7.

45. The sanction of Government is solicited for the division of the municipality into five wards as resolved in a meeting held on the 26th ultimo.

46. The chairman regrets the delay in the submission of this report. He was gazetted on the 14th ultimo—*vide* page 14 of the *Fort St. George Gazette*. Three meetings were then convened for the budget, and it was finally passed on the 26th ultimo.

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Enclosure.

Minutes of Proceedings of a special meeting of the Municipal Council, Gudiyátam, passed at their meeting held on the 26th February 1888.

* * * * *

Meeting opened by 8 A.M.

1. The items of receipts and charges of the budget have again been discussed. During the course of the discussion the following gentlemen left the meeting.

1. M.R.Ry. Govinda Row Avargal.
2. „ Abbu Subba Iyer Avargal.
3. „ Venkatroya Chettiar Avargal.

The figures, as revised, are passed. Mr. Nari Jadayappa Mudelliar Avargal dissenting.

2. Read again resolution, dated 24th instant, in regard to the division of the municipality into wards. The following is proposed to constitute a ward :—

Ward.	Names of Tracts.	Number of Municipal Councillors proper.
First ward ..	1. Asanallipett. 2. Durnampett. 3. Portion of Pichanur, North and East of Robinson Gunta.	Two Councillors.
Second ward ..	1. Pichanur, the portion selected for No. 1 ward excepted. 2. Kondasamuthram. 3. Puthupett. 4. Robinsonpett.	Do.
Third ward ..	1. Ambapuram. 2. Nadupett. 3. Bourdillonpett. 4. Gopalapuram. 5. Bodipett.	Do.
Fourth ward ..	1. Chunampett. 2. Thaliyatham. 3. Fakeerpett. 4. Santhapett.	One Councillor.
Fifth ward ..	1. Kamatcheammanpett. 2. Cheruvanki. 3. Nellorepett.	Do.

Meeting closed at 12-15 A.M.

—

Extract from the Minutes of Proceedings of the Municipal Council, Gudiyátam, passed at their special meeting held on the 10th December 1887.

* * * *

1. Read Sanitary Commissioner's letter, No. 1523, dated 8th November 1887, and this office letter, No. 467, dated 31st October 1887, to the address of the Sanitary Commissioner.

Proposed by M.R.Ry. P. Krishnama Chariar that as the said Sanitary Commissioner has not assigned reasons for stating that V-shaped drains should not be constructed in this town, and as there is no large fund available in this municipality for constructing other kinds of drains, and as it is easy and necessary to construct V-shaped drains in a few of the important streets including the street for which a contract is now given, the contract may be executed after taking a scheme as far as possible.

Carried unanimously.

—

No. 237.

Forwarded.

2. *Paras.* 5 *and* 18.—The columns headed "Revised budget for 1887-88" should be "Budget estimate for 1887-88." The difference between the budget and regular estimates is in places not sufficiently explained.

3. *Para.* 23 shows Rs: 300 as the estimate for 1888-89, but statement II-A shows Rs. 400, which appears to be a mistake. Rs. 400 is the budget estimate for the current year.

4. *Para.* 21.—It would be well if a professional officer were to report on the drainage of the town and furnish estimates and plans before any other expenditure is incurred. It is not clear how the chairman comes to put entries in the statement of expenditure, at the foot of paragraph 18, Rs. 1,100 as the regular estimate for drainage, for, from his remarks in paragraph 21, I infer that the expenditure will not be incurred pending further orders, which cannot be received before the close of the official year.

5. *Para.* 27.—The procedure was irregular.

Para. 31.—The chairman's recommendation deserves favorable consideration.

Para. 33.—The increase in the regular estimate is in part owing to the recent severe outbreak of cholera in the town, and partly owing to the fact that during the year the hospital was raised to second class, and so more medicines were supplied.

6. The present chairman is scarcely responsible for the long delay in submitting the budget.

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

AGARAM,
17*th March* 1888.

Forwarded.

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

23*rd March* 1888.

From the Chairman, Municipal Council, Gudiyátam, dated 20th December 1887, No. 555.

ABSTRACT.—Soliciting the sanction of Government for utilizing the amount sanctioned for drainage during 1887-88 towards the improvement of roads, &c., and requesting that a complete scheme of drainage by an Engineer may be ordered to be prepared if it is thought necessary.

From M.R.Ry. I. SUBRAMANIA AIYAR, B.A., Row Sahib, Chairman, Municipal Council, Gudiyátam, to the Chief Secretary to Government (through the Divisional Officer), dated Gudiyátam, 11th February 1888, No. 59.

With reference to the Proceedings of Director of Public Instruction, dated 15th December 1887, No. 9083, and my letter, No. 217, dated 10th November 1886, I have the honor to submit, for sanction of Government, once more the subject of reducing the rates of school fees in the municipal middle school, Gudiyátam, with a view to better the present condition of that school.

2. The people of this town are mostly petty merchants and weavers, and are generally indifferent to know the benefit of educating their children who are of school-going age, who do not think of study, but engage themselves in their industry or idle away their time, and the high rate of fees now in force is urged as a pretence for not sending them to school, and in some of these cases the parents are really poor and not in a condition to afford to educate their children at the existing high rate of fees.

3. This enhanced rate of fees worked very hard and the strength of the school had consequently dwindled down from 90 to 59 in 1886 and from 59 to 46 in 1887, and it was even apprehended on proper grounds that the strength would go still further down eventually to lead to the abolition of the school. I herein enclose copy of the resolution of the Council resolving to reduce the school-fees.

4. The school is properly strengthened with an efficient staff of teachers. The head master is a graduate who completed his English branch of the B.A. degree last year, and has gone this year for the other branch to complete his degree. Among the subordinate teachers there is a trained F.A. and a trained Matriculate and one middle school candidate and two fifth-grade men, besides a Hindustani trained teacher for Hindustani class. Of late owing to revolting of teachers the last class teacher resigned his post and established a rival school under the auspices of one Mr. Ponnoosawmy Mudelliar, a local private vakeel here, and that contributed to a further decrease in the strength. This is one of the most backward tracts of the district, though in the Proceedings of the Director of Public Instruction, No. 9083, dated 15th December 1887, the neighbouring tracts of Palmanér and Punganúr are declared to be backward and this town or taluk is omitted. The councillors rightly think that primary education in this town is in a very backward state and the high rate of fees is the most prominent cause among many a household for not sending their children to school.

5. In the marginally-noted order of Government, it is stated that "the Government agree with the Director of Public Instruction in considering it inexpedient to take any action in the matter until final orders have been passed on the report of the Conference referred to. Meanwhile, the prescribed rate should continue to be levied. The Council should not have reduced the fees before obtaining the sanction of Government."

Mis. No. 1233 M., dated 11th December 1886.

6. I therefore request that the existing rate of school-fees be reduced to half the rate of fees in the municipal middle school for some years to come, at least for 3 years, in order that the school may thrive well and greater facilities be given to the poorer classes to give their children primary education.

ENCLOSURE.

EXTRACT from the Minutes of Proceedings of a special meeting of the Municipal Council, Gudiyátam, passed at their meeting held on the 11th February 1888.

* * * *

Meeting opened at 7-40 A.M.

1. Proposed by Mr. Narayanasawmy Mudelliar, that as the municipal middle school at Gudiyátam has been gradually dwindling down in strength and that the rates of school-fees stand in the way of poorer classes giving their children primary education, the present rates of school-fees be reduced to half-rates, and Government sanction be obtained therefor, with a view to strengthen the school.

Seconded by Mr. I. Subramania Iyar, Chairman.

Read also the former correspondence on this subject, and Proceedings of Government, Mis. No. 1233 M., dated 11th December 1886, and the Proceedings of the Director of Public Instruction, No. 9083, dated 15th December 1887.

Resolution.—The Council unanimously resolve that the reduction of school-fees is absolutely necessary. This town is one of the backward places regarding education, and do not see on what ground the Director of Public Instruction has not been pleased to regard it as such when the neighbouring tracts, Palmanér and Punganúr, are classed as backward taluks. Therefore they resolve to reduce the present rate of fees to half-rates for all the classes in the school and for all castes, and obtain early sanction of Government thereto.

* * * *

No. 164.

Forwarded to the Deputy Inspector of Schools, Vellore Range, for his opinion.

(Signed) H. TREMENHEERE,
Ag. Sub-Collector.

VELLORE,
23*rd February* 1888.

From M.R.Ry. T. JANAKERAM AIYYER, Deputy Inspector of Schools, Vellore Range, to the Sub-Collector, North Arcot (through the Inspector of Schools), dated Mathur, 3rd March 1888, No. 446.

With reference to your endorsement on the enclosed letter to Government from the Chairman, Gudiyátam Municipality, praying for reduction in the rates of the fees now levied in the Gudiyátam Middle School, I have the honor to state that Gudiyátam is not such a backward locality as to require exemption from the operation of the Government Fee Notification.

2. While reduced rates were sanctioned by Government for schools in this district in 1884, Gudiyátam came among the excepted towns and it is not included in the list of districts declared backward and embodied in G.O., dated the 26th of January 1888, No. 59, Educational, while Palmanér, Punganúr, Wandiwash, Pólúr, Puttur, Kárvetnagar, Náráyanavaram, Tirutani and Kálahasti appear therein.

3. Government have sternly refused sanction in similar cases, urging that the fee notification should be in force for five years, and that fees in municipal and local fund schools should be collected at the rates prescribed for Government schools.

4. In paragraph 2 of his letter, the Chairman says that the people of the town are mostly weavers and merchants, who, indifferent about education, allow their children to be engaged in their proper industry or to idle away their time, urging the high rate of fees *as a pretence* for not sending them to school.

5. Most of these weavers and merchants are rich, and but for their indifference, they could afford to educate their children. Such being the case, I do not see why education should go a begging to those who shun it, for when fees are once reduced, such people would be ready with another pretence.

6. Under these circumstances, I think there is no necessity to reduce the fees in the Gudiyátam Middle School.

No. 1049.

Forwarded to the Acting Sub-Collector, North Arcot.

Vellore, *6th March* 1888. (Signed) P. VIJAYARANGA MUDALIAR, *Ag. Inspector of Schools, 4th Dn.*

Forwarded, along with the Deputy Inspector's letter, 446, dated 3rd instant. I see no special reason for reducing the fees in Gudiyátam town.

8th March 1888. (Signed) J. ANDREW, *Ag. Sub-Collector.*

Submitted for orders. Gudiyátam is a wealthy and thriving town. If the fees cannot be paid there, they cannot be paid anywhere.

Sholinghur, *10th March* 1888. (Signed) W. J. H. LE FANU, *Collector.*

From H. B. GRIGG, Esq., M.A., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 12th March 1888, No. 1656.

Adverting to the budget estimate of the Gudiyátam Municipality for 1888-89, I have the honor to submit the following remarks.

2. *Receipts.*—The income from fees is estimated at Rs. 300, against Rs. 680 in the revised estimate, as the Council propose to reduce the rates owing to the withdrawal of fees. No special concession can be given in favor of this Municipality. The item may be fixed at about Rs. 450.

3. *Charges.*—The expenditure is estimated, in round numbers, at Rs. 1,730, against Rs. 1,890 in the revised estimate for the current year:—

	1887-88. Rs.	1888-89. Rs.
Inspection	100	..
Municipal Schools	1,460	1,400
Results Grants	300	300
Miscellaneous	30	30
Total ..	1,890	1,730

4. *Inspection.*—No provision is made for contribution towards Deputy Inspectors under the recent orders of Government. As the Council have approved that the services of a teacher from the municipal school should be secured for supervising primary schools in the town, I would recommend that Rs. 60 be entered under this head for the purpose.

5. *Training Schools.*—An allotment of Rs. 60 may be made for stipend to a results schoolmaster who may be sent for training. The employment of trained teachers, I need hardly remark, is essential for the proper development of elementary education. The Council are entitled to a grant of Rs. 24 from Provincial Funds for his stipend.

6. *Municipal Schools.*—As the Council have, as yet, done very little for the general and technical education of the artisan and industrial sections of the population, I would suggest the desirability of organizing a special carpentry class in connection with the middle school. An additional provision of Rs. 300 will suffice.

7. *Results Grants.*—The assignment for results grants is the same as in the current year's budget. I beg to recommend that it be raised to Rs. 400.

8. *Miscellaneous.*—The provision of Rs. 30 under this head, probably, appertains to the head "Municipal Schools."

	Rs.
*Gross charges	2,250
Grant and fees	470
Total ..	1,780

9. If my proposals be accepted, the net cost will be Rs. 1,780,* which is less than 15 per cent. of the estimated income from taxation and market and other rents.

From Surgeon-Major J. A. LAING, Officiating Sanitary Commissioner for Madras, to the Chief Secretary to Government, dated Madras, 21st March 1888, No. 593.

I have the honor to report, for the information of Government, that a sum of Rs. 4,176 has been set apart by the Gudiyátam Municipal Council for the sanitary requirements of the town. The estimated income has not been given, and so I am unable to determine what proportion the allotment bears to income. It may, however, be accepted for the purposes intended, viz., Rs. 3,976 for conservancy, Rs. 100 for the construction of a latrine, and another Rs. 100 for repairing a tank.

2. The vaccination grant amounts to Rs. 125 against Rs. 130 for the current year. The reduction occurs under Contingencies. A second-class vaccinator on Rs. 10 per mensem will be employed.

Petition from M.R.Ry. Abbu Subbier, Councillor, Gudiyátam Municipality, dated 26th March 1888.

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, 4th April 1888, No. 258.

I have the honor to state that the provision made in Grant III of the budget estimate of the Gudiyátam Municipality for the year 1888-89 is adequate and calls for no remarks.

Order—dated 25th April 1888, No. 414 M., Local and Municipal.

The estimated receipts and charges of the Gudiyátam Municipality for 1888-89, as passed by Government, are compared below with the budget and revised estimates for 1887-88 and the actuals of 1886-87:—

—	Actuals, 1886-87.	Budget Estimate, 1887-88.	Revised Estimate, 1887-88.	Budget Estimate, 1888-89.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	— 5	940	940	2,100
Tax on Buildings and Lands	2,316	2,820	2,740	3,250
Tax on Arts	2,256	3,100	3,000	3,500
Tax on Vehicles and Animals	756	820	A 1,060	940
Tax on Carts	943	1,000	B 800	900
Tolls	1,219	1,200	C 1,630	1,450
Licenses	1	50	10	20
Assignments by Government	45	* 110	110	80
Contributions from Local Funds	580	580	580	580
Fines and Fees	87	* 120	120	120
Fees in Schools and Training Institutions	428	600	580	450
Income from Markets	1,479	1,400	1,450	1,400
Rent of other Buildings, Gardens, &c.	92	250	D 430	490
Payments for Municipal Services to private parties	2	100	E 20	20
Miscellaneous	261	350	360	570
Advances Recovered	..	..	70	..
Total ..	10,460	13,440	13,900	15,870
Charges.				
Grant I—				
New Works—				
Communications	..	100	..	400
Buildings	71	400	400	700
Drainage	..	500	..	..
Miscellaneous	359	150	100	100
Repairs—				
Communications	128	400	F 620	400
Buildings	21	100	30	100
Water-supply	..	..	..	100
Miscellaneous	..	100	50	110
Establishment	113	120	120	240
Tools and Plant and Contingencies	33	..	10	50
Grant II—				
Municipal Schools—				
On the Salary Results System	908	1,380	1,420	1,390
Results Grants	228	300	300	400
Inspection	..	100	50	60
Miscellaneous	11	30	30	30

—	Actuals, 1886-87.	Budget Estimate, 1887-88.	Revised Estimate, 1887-88.	Budget Estimate, 1888-89.
Charges—cont.	RS.	RS.	RS.	RS.
GRANT III—				
Hospitals and Dispensaries	1,037	1,130	G 1,300	1,370
Contributions to Government	..	130	130	130
Vaccination	90	130	130	120
Registration of Births and Deaths	118	120	120	120
Conservancy	2,767	3,640	H 3,330	3,980
GRANT IV—				
Lighting	570	880	950	820
Markets	312	400	390	470
Avenues and Watering Roads	77	90	90	90
Travellers' Bungalows	10	..	10	90
Miscellaneous	385	300	I 790	650
GRANT V—				
Supervision and Management	1,515	1,340	1,420	1,570
Refunds	..	150	10	50
Balance	1,707	1,450	2,100	2,330
Total ..	10,460	13,440	13,900	15,870

* Difference, as compared with the corresponding figures in the sanctioned budget, due to change of classification with reference to G.O., dated 12th May 1887, No. 434 M.

I.—Variations between the budget and revised estimates for 1887-88—

A Increase due to the levy of the tax on ploughing cattle, originally exempted.

B Decrease due to the reduction of the tax on single bullock carts.

C Increase due to competition at the sale of the farms.

D Increase due to levy of fees in municipal cart-stand and to larger receipts from the municipal slaughter-house.

E Decrease due to non-extension of the private scavenging system.

F The budget provision was found insufficient.

G Increase explained in the Sub-Collector's endorsement.

H Decrease explained in the Chairman's letter.

I Increase due to larger expenditure on printing and other miscellaneous items, and to the grant of Rs. 250 to poor persons whose houses were destroyed by fire (G.O., 21st July 1887, No. 683 M.)

II.—The principal variations between the budgets for 1887-88 and 1888-89 are explained in the Chairman's letter.

2. The budget having been passed by the Council only on the 26th February 1888, the actuals of the first ten months of 1887-88 should have been shown in column 2 of Statement VI-A. The following discrepancies and errors are noticed in the budget accounts:—

(1) In column 6 of Statement VI-A, the opening balance of 1887-88 is given as *nil*, instead of Rs. 940, and thus the total receipts are shown as Rs. 12,580, while the total charges are given as Rs. 13,520.

(2) In column 5 of the same statement, the total expenditure is shown as Rs. 12,816 instead of Rs. 12,896, the correct total according to the details, and the closing balance is thus shown as Rs. 985 instead of Rs. 905.

(3) In column 4 of Statements I and II, the figures of the budget for 1887-88 including subsequent allotments are entered, instead of those of the revised estimate, as required by the heading.

(4) The figures given in columns 3 and 4 of Statement II-A, Part I, and in columns 3 and 4 of Part II, relate to the works of 1887-88 and not to those of 1888-89.

(5) Column 4 of Statement II-A, Part II, should have been left blank, as it is intended to be filled in only when the statement is submitted with the annual report.

(6) The establishment maintained in connection with the cart-stand should have been shown in Statement II-B.

(7) The estimated receipts from the cart-stand are shown in Statement I as Rs. 125, and as Rs. 100 in paragraph 15 of the Chairman's letter

(8) The sum of Rs. 60 proposed to be spent in repairing the iron railings of the weekly market is debited to Grant IV, Market—Contingencies, instead of to Grant I, Repairs—Miscellaneous.

REVISED ESTIMATE FOR 1887-88.

3. The receipts and charges are estimated at Rs. 12,860 and Rs. 12,900, against Rs. 12,500 and Rs. 11,990, respectively, in the sanctioned budget. In calculating the Local Fund share of tolls, the proposed expenditure of Rs. 200 on the construction of toll-sheds should have been deducted from the gross collections. The municipal share will then be Rs. 1,630. The provision of Rs. 1,100 under Drainage will, as suggested by the Sub-Collector in paragraph 4 of his endorsement, be struck out. The closing balance will then be Rs. 2,100.*

	RS.
* Opening balance	940
Receipts	12,960
Total ..	13,900
Charges	11,800
Closing balance ..	2,100

BUDGET ESTIMATE FOR 1888-89.

4. *Receipts.*—The receipts are estimated at Rs. 13,520, against Rs. 12,960 in the revised estimate. The income from tolls will be raised by Rs. 50, the estimated outlay of Rs. 100 on the construction of a toll-shed at Pernambett not having been taken into account in calculating the District Board's share. The Council's proposal to reduce the rate of school-fees levied in the municipal school cannot be sanctioned, and the estimate under this head will be raised to Rs. 450, with reference to paragraph 2 of the Director's letter read above. As Municipalities have been relieved from contributing to the District Board towards the cost of Deputy Inspectors of Schools, the sum of Rs. 54 paid to that body on this account in 1887-88 should be recovered in the current year and shown under the head "Miscellaneous."

5. *Charges*—(1) *Grant I.*—No expenditure should be incurred on the construction of the slaughter-house referred to in paragraph 20 of the Chairman's letter until the plan is approved by the Sanitary Commissioner, as required by G.O., dated 30th May 1887, No. 966 L. The Public Works Department will be requested to arrange for the preparation of a complete scheme for the drainage of the town. After this scheme is approved, the work can be carried out in sections from time to time as funds permit. If, however, the Chittoor Road street can be drained independently of the rest of the town, arrangements may be made for the early completion of that work by the man who took the contract. The Executive Engineer will be desired, in the Public Works Department, to advise the Council upon this point. The previous sanction of Government should have been obtained for the entertainment of an overseer on Rs. 20 in lieu of the maistry on Rs. 10. The increased provision made on this account will be allowed to stand pending explanation as to the necessity for the change. The amount provided for roads being less than 50 per cent. of the toll receipts, the allotment under Repairs—Communications will be raised to Rs. 400.

(2) *Grant II.*—A sum of Rs. 60 will be provided for Inspection, and the provision for Result Grants will be raised to Rs. 400, with reference to paragraphs 4 and 7 of the Director's letter. His recommendations in paragraphs 5 and 6 will be referred to the Municipal Council for consideration. If the sum of Rs. 30 provided under "Miscellaneous" appertains to the municipal middle school, it should be transferred to the head "Municipal Schools," with reference to paragraph 11 of the instructions issued in G.O., dated 12th May 1887, No. 434 M.

(3) *Grant III.*—The Council's proposal to pay the hospital assistant a monthly allowance of Rs. 2-8-0 for house-rent is sanctioned on the condition of his living close to the dispensary, so that his services may be readily available. With reference to the provision of Rs. 30 for contribution to the Countess of Dufferin's Fund, the Council's attention is drawn to G.O., dated 23rd February 1888, No. 190 M., and the Chairman is requested to report what arrangements the Council have made for this purpose with the Committee of that Fund or the District Board. The entertainment of two additional pygusts on Rs. 6 each in the Conservancy department is sanctioned. The information referred to in paragraph 1 of the Sanitary Commissioner's letter should invariably be furnished to him in future.

(4) *Grant IV.*—The proposed revision of the lighting establishment referred to in paragraph 37 of the Chairman's letter, and the entertainment of a watchman on Rs. 5 for the travellers' bungalow, and of a second gumastah on Rs. 4 for the market, which from Statement II-B appears to be contemplated, are sanctioned.

(5) *Grant V.*—The proposed increase of the salaries of the bill collectors cannot be sanctioned, as the cost of supervision and management already exceeds 10 per cent. of the estimated receipts.

	Rs.
* Opening balance	2,100
Receipts	13,770
Total ..	15,870
Charges	13,540
Closing balance ..	2,330

6. The budget, as revised by Government, closes with a balance of Rs. 2,330*, or 17 per cent. of the year's receipts.

7. With reference to paragraph 45 of the Chairman's letter, it is observed that the proposed division of the Municipality into wards for sanitary and administrative purposes does not require the sanction of Government.

(True Extract.)

for Chief Secretary.

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

Exd. A. Raitt.

PWC № 4482

Govt. of {1888} Madras.

LOCAL AND MUNICIPAL.

Issued

Recd. 14.5.88 Encl.

G.O., 25th April 1888, No. 414 M.

№ 1498 W. d/21st May 1888

APRIL.

Municipal Budget.

Reviewing the Gudiyátam — for 1888-89.

Financial Department

Proceedings of the Madras Government.

Read the following:—

No. 1648.

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

SALARIES, &c.
Compensation.

RESOLUTION.

Calcutta, the 28th March 1888.

Read the under-mentioned papers regarding the grant of compensation for dearness of food in Civil Departments:—

Note by the Finance Committee, No. 8, dated the 7th March 1887.
Office Memorandum to the Foreign Department, No. 4591, dated the 25th August 1887.
Office Memorandum from the Foreign Department, No. 4940 I., dated the 18th November 1887.
Office Memorandum to the Home Department, No. 4593, dated the 25th August 1887.
Office Memorandum from the Home Department, No. 565, dated the 11th October 1887.
Office Memorandum to the Revenue and Agricultural Department, No. 4590, dated the 25th August 1887.
Office Memorandum from the Revenue and Agricultural Department, No. 526—113-4, dated the 4th October 1887.
Letters to the Government of Bombay, No. 3338, dated the 27th September 1886, and No. 4592, dated the 25th August 1887.
Letters from the Government of Bombay, No. 1660, dated the 2nd July 1887, and No. 5082, dated the 14th November 1887.
Letter to the Chief Commissioner of the Central Provinces, No. 4594, dated the 25th August 1887.
Letter from the Chief Commissioner of the Central Provinces, No. 4606—251, dated the 9th September 1887.

By the orders in the Financial Department noted in the margin, the Government of India authorised the grant of grain compensation to certain classes of establishments in the Bombay Presidency, the Central India Agency, and the Central Provinces, at certain rates when prices of the staple food-grains rose beyond a certain level.

No. 689, dated 5th February 1864.
„ 3793, „ 10th December 1864.
„ 3495, „ 17th „ 1868.

2. In Financial Resolution No. 1915, dated the 22nd March 1870, the Government of India fixed the following scale of compensation for dearness of food for Civil Establishments in the Central and North-Western Provinces, Ajmere-Merwara, and Rajputana:—

"When grain, the common staple food of the people of the district, is dearer than R1 for 10 seers, all servants of Government on Civil Establishments whose pay does not exceed R16 per mensem, or in the case of men required to keep a horse or camel, R25 per mensem, may receive an extra allowance of R1-8 per mensem, provided that the aggregate pay shall in no case be less than R6-8 per mensem.

"When such grain is not dearer than R1 for 10 seers, but is dearer than R1 for 12 seers, the said servants shall receive an extra allowance of R1 per mensem, provided that the aggregate pay shall in no case be less than R6 per mensem."

3. In another Resolution No. 174, dated the 30th April 1870, it was explained that these allowances were not to be always given as a matter of course, but at the discretion of the Local Governments and Administrations, and that the calculation was to be based on the price of the cheapest kind of grain commonly used as food by the people.

4. By order No. 3297, dated the 19th December 1876, the scale laid down in the Resolution of the 22nd March 1870 was extended to the Madras and Bombay Presidencies, Mysore and Coorg.

5. The grant of compensation on this scale was subsequently still further extended by the orders noted in the margin to Berar, to the Survey Department, and to the Thagi and Dakaiti Department of the Hyderabad Agency.

Nos. 3984, 3592, and 222 B.F. (Foreign Department), dated respectively the 30th October 1877, 31st October 1879, and 4th April 1878.

6. In the Resolution of 22nd March 1870, it was declared that the scale sanctioned in the order No. 689, dated the 5th February 1864, would continue to apply to those members of the Civil Establishments in the Bombay Presidency whose pay had not been revised since 1863. The order No. 1793, dated the 10th December 1864, was at the same time allowed to remain in force in the Central India Agency.

7. It appears that the orders quoted in the 1st paragraph of this Resolution are no longer operative, and they should now be considered as cancelled. In future compensation for dearness of food may be given, when necessary, at the discretion and under the special orders of Local Governments and Administrations, and Heads of Imperial Departments, in accordance with the rule laid down in Financial Resolution No. 1915, dated the 22nd March 1870, and above quoted. The orders in each case should be strictly temporary and, unless specially renewed, should in no case be held to continue in force beyond the end of the financial year in which they were issued. For the Postal and Telegraph Departments in the Madras and Bombay Presidencies, orders were issued in paragraph 3 of Financial Resolution No. 3297, dated 19th December 1876, requiring a reference to the Local Governments when it is proposed to grant compensation to servants in those Departments; these orders will continue to apply and will be extended to all other Imperial Departments; Heads of such Departments should not grant compensation save after reference to the Local Government of the Province in which the officials, to whom it is proposed to grant compensation, are serving.

In the cases of the Survey and Thagi and Dakaiti Departments, the special orders of the Surveyor General and the General Superintendent respectively will, in accordance with this rule, be required before the title to compensation can be admitted.

8. There are a few cases in which special orders regarding the grant of compensation exist; there does not appear to be any necessity for the continuance of these; the general orders mentioned above can be applied, when necessary. Such of these cases as require special notice are mentioned below.

The case of the Rajkot Saluting Battery will come under the general rule, the orders of the Government of Bombay, instead of those of the Political Agent in Kathiawar, being required for the grant of compensation when considered payable under the general rules of 1870.

The Assistant Book-binder, High Court, Appellate Side, draws an allowance of R1-4 a month as grain compensation; this is really compensation for

the reduction of pay; the allowance will be continued to the present Book-binder, on the understanding that it must cease on his retirement.

Hospital Assistants in Bombay and in the Muscat Political Agency at present receive grain compensation under Military rules; the allowance was given by the Government of Bombay on the ground that it had always been drawn, and that it was admissible to Medical Subordinates in military employ. As the allowance is not recognised in the orders reorganising the Subordinate Medical Service, the extension to men in civil employ of the rule in the Military Department, or its continuance after the reorganisation, is open to objection. Grain compensation is not allowed to Hospital Assistants in civil medical employ anywhere except in the places mentioned, and no special reason is found which would justify the grant in these places. The Governor General in Council accordingly directs that the allowances should now be discontinued.

9. It is observed that in some instances compensation has been allowed for dearness of food-grains which are not the "common staple food of the district." As explained in the Resolution of 30th April 1870, quoted in paragraph 3 above, compensation should be given only when the selling price of the cheapest grain of any kind commonly used by the people, that is, "the common staple food of the people of the district," exceeds certain rates. It is important that the rule should be strictly observed in this respect, and the Account Department will be instructed to re-refer for the special orders of the Local Government any allowance which is not sustainable on the exact basis of the rule of 22nd March 1870.

10. The orders in this Resolution do not affect the local allowances granted to clerical and other establishments in Baluchistan, nor the special allowance for compensation for dearness of food granted to the Police in Upper Burma.

Ordered, that this Resolution be forwarded to the Foreign and Revenue and Agricultural Departments for information and communication to the officers and Heads of Departments subordinate to those Departments; to the Home and Public Works Departments for issue of such further orders as may be required; to the other Departments of the Government of India; to the Commissioner, Northern India Salt Revenue; and to the Director General of the Post Office of India.

Ordered also, that copy of the Resolution be communicated to all Local Governments and Administrations; to the Comptroller of India Treasuries, and to all Comptrollers and Accountants General.

E. J. SINKINSON,
Offg. Secretary to the Govt. of India.

Order 10th April 1888, No 320.

Recorded.

(True Extract.)
[illegible]
Under Secy to Govt. P.
for Chief Secretary

To,
The Public Works Dept.
" Revenue Dept.
" Accountant General
x 2 I.D

EXAMINER
No.
30 APR 1888
ENCLOSURES
P. W. ACCOUNTS.

ENCLOSURE
11 MAY 88
EXAMINER P. W. ACCOUNTS

GOVERNMENT OF INDIA.

Department of Finance and ~~Commerce.~~

SALARIES, &c.
Compensation.

RESOLUTION.

To

THE SEVERAL DEPARTMENTS OF THE GOVERNMENT OF INDIA.

„ LOCAL GOVERNMENTS AND ADMINISTRATIONS (NOTED WITHIN).

„ ACCOUNTANTS GENERAL, NORTH-WESTERN PROVINCES AND OUDH, MADRAS, AND BOMBAY.

„ COMPTROLLER OF INDIA TREASURIES.

„ „ HYDERABAD.

„ „ CENTRAL PROVINCES.

„ DIRECTOR GENERAL OF THE POST OFFICE OF INDIA.

No. 1648.

Dated Calcutta, the 28th March 1888.

Grant of compensation for dearness of food in the Civil Departments.

G. I. C. P. O.—No. 677 D.F.C.—27-3-88.—800.

EXAMINER
No. 1044
30 APR 1888
ENCLOSURES
P.W. ACCOUNTS.

No. 1727C dy 27th April 1888

To

C.

For perusal, &
favour of return.

Ans
19.4.88

Jolly
20/4/88

EXAMINER
No. 1077
11 MAY 1888
ENCLOSURES
P.W. ACCOUNTS.

No. 1440
5.5.88

To W.

Perused and returned.

2. Please favor me with a copy of the Government of India Resolution, for record in my office.

C.

29.5.88

0.2.5 92 Rec: 21.4.88

[6]

P.W.C. No. 2598

Govt. of {188} Madras

To

The Public Works Dept

E.1

R 7.5.88
C 8.4.88

Proceedings, dated 10 April 1888.
No. 320

Subject.

Recording letter from the Govt. of India re. grant of compensation for dearness of food in the Civil Departments

with Endorsement

No. 1828C dy 9th May 1888

To C

A spare copy of the Resolution is not available either in this office or in the Financial Dept.

The paper is returned in view to correspondence taken by your office, & the original returned for record.

If printed copies are communicated hereafter by the Govt of India P.W. Dept, your office will be supplied.

Ans
9.5.88

No. 1492
15.5.88

Enc: 1

To W.

Original returned as requested.

C.

29.10/87

no 1828 c aj 9.8.88
" 1727 c aj 29.4.88

PWC No 4196

ENCLOSURE
11 10 7 88

2.

B/P 1497 W. aj 21st Inst
1888

Recorded.
Recorded

16.5.88

17/5/88.

B/P 16.5.88

E. 2

No 1497 W. aj 21st Inst
1888

Order
to
withdraw

0
17/5