(1) பக்கங்களின் எண்ணிக்கை -10-

(2) புதுக்கித் திருப்பிய நாள் 7.9.90

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

(108) P.W.D. துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	1042	அச்சகம் பலவகை
நாள் :	15-4-1891	198

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

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17TH MARCH 1891, No. 395 M., LOCAL AND MUNICIPAL.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From H. HENDERSON, Esq., Chairman, Municipal Council, Chicacole, to the Chief Secretary to Government (through the Principal Assistant Collector), dated Chicacole, 28th December 1890, No. 633.

I have the honor to submit herewith the revised and budget estimates of the Chicacole Municipality for the years 1890-91 and 1891-92, respectively, with the usual statements. They were placed before the Council at their meetings held on the 13th, 15th and 20th December 1890, and sanctioned.

2. There was an opening balance of Rs. 1,781-7-1 for the current official year in favor of the Municipality against Rs. 1,500 as budgeted. The income is estimated to be Rs. 19,690 against Rs. 20,360 as at first expected. The total income, including the balance, is Rs. 21,471-7-1 against Rs. 21,860 in the budget estimate.

3. The year is expected to end with a closing balance of Rs. 1,441-7-1, which will be the opening balance for the year 1891-92.

4. The variations have been explained in the remarks column of the revised estimate and those that have not been dealt with are given below.

REVISED ESTIMATE.

5 & 6. *Receipts*—(2) (*b*) *Contributions from Provincial Funds—Education.*—There is a decrease under this head of Rs. 320, due to the salary grants having been calculated on the higher rates of salaries which were expected would be sanctioned to the teachers of the high school. The higher rates of salaries having been refused by Government, a less amount of grant was received from Provincial funds.

7. (6) (*a*) *Municipal Fines.*—Under this head we have an increase of Rs. 50, due to a larger number of prosecutions, and as it has been ordered by Government that heavier fines should be levied for municipal offences, credit is given for an increased amount.

8. (7) *Fees in Schools and Training Institutions.*— Under this head there is a decrease of Rs. 1,200. This is due partly to the upper secondary class having only existed for part of the year, and partly to a decrease in attendance of the high school principally. This is explained by the fact of the Middle School examination having been held in the month of May, and the boys who passed not being able to enter the higher class till the beginning of the new year. Consequently, these boys withdrew temporarily from the school and their fees were unpaid. A small portion of the decrease is due to the transfer of the present salary-result schools to the aided list from January next.

9. (9)(*f*) *Rent of Municipal Lands.*—Here we have a decrease of Rs. 10. Hitherto it was the practice to lease out the Police parade-ground for grazing purposes, but this year it was not considered advisable to do so for two reasons—firstly, because the ground is already paid for by Government, and, secondly, because the presence of cattle on a ground used for drill purposes by the police, and as a play-ground for the boys of the high school, was considered dangerous.

10. (10) (*a*) *Private Scavengering.*—The decrease here is due to a less number of houses being conserved. The Council, for want of necessary funds, is unable to introduce a properly-organised scheme of private scavengering, and as long as the present system exists, it will be found impossible to give sufficient satisfaction to the public to ensure a rise in the number of conserved houses. As already explained in my letter, No 251, dated 19th May 1890, published in G.O., No. 1453 M., dated 30th September 1890, the independent spirit of the scavenger class tends much to make those who have hitherto had their houses conserved to be dissatisfied with the service rendered. This independence has increased considerably since August last, when a large number of that class left for Burmah to secure employment in the Rangoon Municipality, where wages are considerably higher. Difficulty is experienced since then even in keeping regularly at work the sweepers and scavengers who are monthly-paid servants of the Municipality, any attempt at punishment for offences committed being met by threats of a strike.

11. (11) (*a*) *Endowments—Hospitals.*—The decrease here is Rs. 30. In G.O., No. 647, Public, dated 20th September 1890, Government has ordered that all Government servants should receive medicines gratuitously from the Police hospital; hence it is expected that there will be a decrease in the sale of medicines during the next four months.

12. (12) (*g*) *Refunds.*—This item is due to refunds made by two masters of the high school. A remuneration for extra work done in connection with the upper secondary class was passed to them by the Council, but was subsequently ordered to be refunded by Government.

13. (14) *Advances Recovered.*—The item Rs. 50 represents the amount recovered from the imprest of the Supervisor. This officer had been allowed an increased imprest of Rs. 100 by the Council during a period when his expenditure amounted to Rs. 200 monthly. The extra amount was ordered by Government to be refunded —*vide* G.O., No. 535 M., dated 28th March 1890.

14. The item Rs. 80 is the amount drawn under special contingencies by the head master of the high school and ordered by the Council to be refunded with reference to G.O., Mis. No. 761 M., dated 15th May 1890.

REVISED ESTIMATE.

15. *Charges—Grant I*—(2) (*d*) *Repairs—Water-supply.*—Here we have an increase of Rs. 30 over the budget allotment. The amount is necessary in order that all the tanks may be filled before the setting in of the hot season, considerable difficulty being experienced in filling them when the river is low.

16. *Grant II, Education*—(1) (*d*) *Stipends to Normal Students.*—There is a decrease under this head of Rs. 240, due to the 2nd Assistant of the high school (formerly 1st Assistant) not having been sent for training. The man refused to go and subsequently resigned his appointment. Besides, two salary-result schoolmasters, who were to have been trained in the local normal school, having failed to pass the entrance examination, were refused admission.

17. 2 (i) (*a*) *Municipal Schools on Salary System.*—The decrease of Rs. 1,080 is accounted for as below :—

(1) The salary of the appointment of the 1st Assistant, high school (Rs. 75 per mensem), was not utilised.

(2) An appointment drawing Rs. 20 in the town school was kept vacant for want of a class during a portion of the year.

(3) The present salary primary school will be transferred to the salary result system from 1st January next and the establishment decreased.

18. (ii) (*a*) *Salary Result System—Fixed Payments.*—This item shows an increase of Rs. 90 due to the extra payments to establishment caused by the re-organisation of the primary school department. The present salary-result schools will be transferred to the aided list from 1st January next, and six Anglo-vernacular primary schools will be established from that date. The cost of establishment under old system is Rs. 78 per mensem, while under the new system it will be Rs. 129 per mensem.

19. (ii) (*c*) *Contingencies—Salary Result Schools.*—The decrease here is due to the change above alluded to. At present the eight salary-result schools cause an expenditure of Rs. 11-8-0 per mensem for contingencies and house-rent, while the six schools under the new system will only require Rs. 9 per mensem for that purpose.

20. (4) *Result Grants* show a decrease of Rs. 100, as only two schools fulfilled the conditions of the Grant-in-aid Code, and became eligible for grants.

21. (6) (*b*) *Municipal Inspectors—Establishment.*—The increase of Rs. 20 here is due to the appointment of an inspecting schoolmaster on Rs. 15 per mensem from 1st January next, in place of a manager of schools on Rs. 5.

22. *Grant III*—(3) (*b*) *Vaccination—Contingencies.*—It was anticipated that Rs. 100 would be required under this head for the purpose of purchasing calves for animal vaccination, but the necessary supply of lymph being available from other depôts on payment, a decrease of Rs. 50 has occurred.

23. *Grant V*—(1) (*f*) *Temporary Establishment.*—The occurrence of this item is due to employment of an establishment for remeasuring the houses for the revision of the house-taxes. Sanction of Government for the amount has been applied for in my letter, No. 592, dated 20th November 1890.

24. The total expenditure is Rs. 20,030 against Rs. 21,380; and the year is expected to close with a balance of Rs. 1,441-7-1.

BUDGET ESTIMATE FOR 1891-92.

25. *Receipts.*—The total receipts are estimated at Rs. 19,160 and the opening balance is Rs. 1,441-7-1, thus making the total Rs. 20,601-7-1, and the expenditure is Rs. 20,080; the year is therefore expected to close with a balance of Rs. 521-7-1.

26. Except 1 (*f*), (*h*), (*i*), 6 (*a*), 7, 8, 9 (*d*), 12 (*g*) and (*k*), all other items are repetitions of the revised estimate figures.

27. (1) (*f*) *Tax on Animals.*—An increase of Rs. 100 is provided on account of an increase in the number of animals in the town. Both agricultural and draught animals have increased.

28. (1) (*h*).—This and items 8 and 9 (*d*) are of a fluctuating nature, depending on the amount of competition at the sales.

29. (1) (*i*).—The Council intend asking the Government to accord their sanction to a revised schedule of rates for license fees, introducing an item for licenses for the manufacture of gunpowder and explosives, as recently several cases of fatal and severe burns occurred from these articles being manufactured indiscriminately in all parts of the town. An increase of Rs. 80 has therefore been provided.

30. (6) (*a*) *Fines.*—Under this head an increase of Rs. 30 has been provided, as Government, in G.O., No. 1453 M., dated 30th September 1890, have noted that the attention of the magistracy would be called to the necessity of levying heavier fines in municipal offences.

31. (7) *Fees in Schools, &c.*—Here we have a decrease of Rs. 100. This is due to the following reason: Under the new system of primary schools it is expected that there will not be any increase in the number of pupils who will attend the Anglo-vernacular schools, over the number at present attending the salary primary school. The present salary-result schools going to the aided list will take their pupils with them, and their fees will be a loss of about Rs. 100 to the Municipal funds.

32. (12) (*g*) *Refunds.*—This amount in the revised estimate represents that refunded by the teachers of the high school, the remuneration to whom was disallowed by Government. *Vide* paragraph 12 of report.

33. (12) (*k*) *Sale of Pigs.*—The Rs. 10 here entered in the revised estimate was merely shown for sake of round numbers. The amount really realised was 7 As from the sale of the carcase of an unclaimed pig.

34. *Expenditure—Grant I*—(1) (*b*) *Buildings.*—Rs. 40 against Rs. 50 are provided. Only the pay of a watcher is required under this head for watching the material stored in the new town school building.

35. (1) (*c*) *Drainage.*—Rs. 500 have been provided for employing a qualified man at Rs. 60 per mensem for six months, with other expenses, for taking the levels of the town and preparing a plan and estimate of a drainage scheme. Arrangements have been made with the Sanitary Engineer for the entertainment of a man from 1st April next, who will take the levels of the town, and then proceed to Madras to the Sanitary Engineer's office to plot and prepare the plan and estimate.

36. (2) (*a*) *Communications.*—Rs. 1,500 against Rs. 1,440 are provided. It is expected that the tolls will realise about Rs. 3,000, and a moiety of that sum has been set apart for "Communications—Repairs," no new works under that head being required.

37. (2) (*b*) *Buildings Rs.* 250, 2 (*c*) *Drainage Rs.* 50, *and* (2) (*d*) *Water-supply Rs.* 50, have been provided for repairs under the respective heads. The other items in the grant are the same as the revised estimate figures.

38. *Grant II*—(1) (*d*) *Stipends to Normal Students.*—Rs. 200 have been allotted. One student will remain for training during six months of the year at the Teachers' College, Madras. A sum of Rs. 100 will be necessary for him. It is intended to send one primary schoolmaster to the local normal school, and the head master of the town school to the Teachers' College, for training. The stipend of the former and the travelling expenses of the latter will require the other 100 rupees. The stipend of the latter will be paid out of his salary.

39. (2) (i) (*a*) *Establishment.*—In the high school the post of Rs. 75 will only be filled for six months in the year, the incumbent returning from training in September next. The head master of the school gets his biennial increment of Rs. 6 from 1st September next. Rs. 4,119 are required to meet the expenses in this school under this head.

In the town school it has been decided to abolish the post of one master on Rs. 20 as there will be no class for him, and the services of the Hindustani teacher will be dispensed with from 1st April next. Hindustani is taught only in the town school, and the Muhammadan boys studying that language do not learn Telugu; consequently, when one of these pupils is advanced to the middle school class, he finds himself at a disadvantage. No Hindustani is taught in the class and therefore he is unable to go up in that language for the Middle School (or Lower Secondary) examination. He must of necessity learn Telugu, and before he can master the language properly, the time for the examination comes round, and the result is a failure. After the abolition of the Hindustani teacher's post, all boys will have to study Telugu in the town school, and will therefore be better prepared for the examination on advancement to the middle school (or upper fourth) class. Rs. 1,308 are provided in the town school for establishment.

40. (2) (i) (*b*) *Contingencies.*—Rs. 180 are allotted—Rs. 100 for carpentry contingencies and Rs. 50 for ordinary contingencies of high school; Rs. 30 are provided for the contingencies of the town school.

41. (2) (ii) (*a*) *Fixed Payments—Salary-result System.*—The new scheme of primary education introduced in January 1891 will be continued during the year 1891-92.

42. (2) (ii) (*b*) *Results Grants.*—Rs. 360, or at Rs. 60 per school, have been provided as suggested by the Assistant Inspector of Schools.

43. (2) (ii) (*c*) *Contingencies.*—Rs. 110 represent the amount for contingencies, which also includes house-rent of the several schools.

44. (4) *Results Grants.*—It being anticipated by the Assistant Inspector that twelve schools would require full grants at Rs. 25 per school, the sum of Rs. 300 has been allotted.

45. (6) (*b*) (i) *Inspection Establishment.*—Rs. 180 are provided for an inspecting schoolmaster at Rs. 15 per mensem.

46. (6) (*b*) (ii) *Contingencies.*—Rs. 20 have been allotted for the purchase of stationery, &c., for the use of the inspecting schoolmaster.

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47. The total expenditure under Grant II is Rs. 8,330, and total income Rupees 5,680, the net cost to Municipality being Rs. 2,650. The receipts from direct taxation are as follows:—

	Rs.
Arts	1,500
Buildings	3,000
Lands	800
Vehicles	170
Animals	500
Carts	300
Market income	2,000
Total ..	8,270

The net cost to direct taxation is therefore over 32 per cent. The Council regrets that this heavy expenditure on education alone should be the cause of important sanitary matters being entirely neglected. Latrines and lights are very urgently needed, but the Council are unable to meet the requirements from want of funds. The expenditure under all other grants has been more or less cut short in order to provide for a balance. Otherwise the fact of so large an outlay on Grant II alone would have left the Council with a *minus* balance.

48. *Grant III*—(1) (*b*) *Medicines and Supplies*—(1) (*c*) *Diet of Patients.*—Both these items have been reduced to meet the demands under Grant II.

49. (1) (*d*) *Sundries and Contingencies.*—There is an increase of Rs. 70 over revised estimate figure, but the figure does not exceed that of last year's budget. In revising the estimate, a sum of Rs. 70 was cut short to help to increase the balance.

50. (3) (*b*) *Vaccination Contingencies.*—A sum just sufficient for purchase of lymph and stationery only has been provided.

51. (5) (*a*) (ii).—An increase of Rs. 20 for repairs of carts has been allowed, as nearly all the carts need to be thoroughly repaired.

52. (5) (*f*).—Rs. 50 have been provided to meet expenditure during prevalence of cholera.

53. All the other items under this grant, being the same as those in the revised estimate, need no explanation.

54. *Grant IV*—(2) (*a*) *Establishment.*—The difference of Rs. 10 here is due to the fact that the appointment of bill collector will have to be held during the whole year, while last year it was vacant for a period.

55. (11) *Other Charges, Printing, &c.*—The decrease here has been made to help to meet the extra requirements of Grant II.

56. *Grant V*—(1) (*c*) *Office Contingencies.*—The same remark is applicable to this item as to item 11 under Grant IV.

57. The total receipts of the Municipality during the year with the balance is estimated at Rs. 20,601-7-1, and the probable expenditure at Rs. 20,080. The year is expected to close with a balance of Rs. 521-7-1, which represents about 2½ per cent. of the receipts.

Forwarded.

(Signed) R. H. SHIPLEY,
Ag. Principal Asst. Collector.

Kimedi,
31*st December* 1890.

R. No. 17-Eng.

Forwarded.

(Signed) E. C. JOHNSON,
Collector.

5*th January* 1891.

From Surgeon-Major J. A. LAING, Sanitary Commissioner for Madras, to the Chief Secretary to Government, dated Fort St. George, 17th January 1891, No. 205-S.

I have the honor to report that a sum of Rs. 3,050 has been set aside by the Chicacole Municipality for sanitation during the ensuing year. It may be accepted for the only purpose for which it is intended, viz., conservancy.

2. The vaccination grant amounts to Rs. 210, against Rs. 230 for the current year. It may, however, be accepted.

From W. F. DEFABECK, Esq., M.D., Surgeon-General with the Government of Madras, to the Chief Secretary to Government, dated Fort St. George, 21st January 1891, No. 48.

I have the honor to state that the provision made in Grant III of the budget estimate of the Chicacole Municipality for the year 1891-92 is sufficient and calls for no remarks.

From H. B. GRIGG, Esq., M.A., C.I.E., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 14th February 1891, No. 1497.

I have the honor to submit my remarks on the Educational portion of the Chicacole Municipal budget for 1891-92.

2. *Receipts.*—The fee income and the Provincial grant are estimated at Rs. 4,700 and Rs. 980 respectively. As under the new Educational rules an additional class will be formed in the Municipal High school, the fee receipts may be estimated at Rs. 5,150 nearly. Further Rs. 590 may be added to the estimated salary grants, on account of the proposed increment to the head master's pay and the return to duty in September 1891 of the technical teacher now under training and for allowing for teachers in the lower secondary classes with special sanction of Government salary grants in consideration of the excessive expenditure on education incurred by this Council. This unusual aid should relieve the Council of any net outlay on account of ordinary expenditure on the high school which would be a net charge of Rs. 500 approximately. At the increased rate of scholarship grants recently sanctioned by Government, an additional sum of Rs. 80 may be expected. In consideration of the fact that the Municipality has proposed to spend a due share of its income on education, a special assignment of Rs. 450 may be made from Provincial funds under chapters X, article 5, and XI of the Grant-in-aid Code, for providing the salary result schools with suitable accommodation and furniture. A half grant of Rs. 60 will also be sanctioned from Provincial funds for a gymnastic instructor who may be appointed to give instruction to pupils in primary schools.

3. *Charges.*—The expenditure proposed under Grant II is compared below with the revised estimate for the current year :—

	Revised estimate, 1890-91.	Estimate, 1890-91.
	RS.	RS.
(1) Inspection	80	200
(2) Training schools	180	200
(3) Municipal schools—		
Salary-system	6,050	5,610
Salary-results system	1,680	2,020
(4) Results grants	200	300
Total ..	8,190	8,330

4. *Inspection.*—Under G.O., dated 6th November 1890, No. 1653 M., Miscellaneous, a sum of Rs. 200 is provided for an inspecting schoolmaster on Rs. 15 a month.

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5. *Training Schools.*—The allotment will suffice as explained in paragraph 38 of the Chairman's letter.

6. *Municipal Schools.*—The abolition of an assistant mastership on Rs. 20 in the town school is approved, but I think, with the Inspector, that the study of Hindustani should not be discouraged as sugges ed by the Chairman, but that provision should be made for it in the secondary classes also. The Hindustani teacher of the town school should, therefore, be retained, and Rs. 180 allowed for his pay. When he takes part in the teaching of the high school classes, he will be entitled to a grant from Provincial funds. The provision for salary-results schools may be accepted. But Rs. 100 should be entered here for the purchase of the requisite furniture to these schools, and Rs. 400 under Grant I for erecting school-houses for them, credit being taken for a special grant of Rs. 480 under chapter X, article 5, and chapter XI of the code for these purposes, against an estimated outlay of Rs. 500. A gymnastic instructor should also be appointed on a salary of Rs. 10 a month to teach drill and elementary gymnastics to all the primary schools, a half-salary grant being claimed from Provincial funds.

7. *Results Grants.*—The Inspector considers the provision sufficient.

8. The net expenditure proposed under Grant II will, according to my proposals, be Rs. 1,770 (8,730—6,960), which is about 15 per cent. of the estimated income from taxation, markets and rents (Rs. 11,930).

ORDER—dated 17th March 1891, No. 395 M., Local and Municipal.

The estimated receipts and charges of the Chicacole Municipality for 1891-92, as passed by Government, are compared below with the budget and revised estimates for the year 1890-91 and the actuals of 1889-90 :—

—	Actuals, 1889-90.	Budget estimate, 1890-91.	Revised estimate, 1890-91.	Budget estimate, 1891-92.
	RS.	RS.	RS.	RS.
Receipts.				
Balance brought forward	4,285	1,500	A 1,780	1,440
Tax on Arts	1,531	1,500	1,500	1,500
Tax on Buildings and Lands	3,080	3,800	3,800	3,800
,, Vehicles and Animals	471	470	570	670
,, Carts	271	260	300	300
Tolls	3,113	3,000	B 3,270	3,000
Licenses	108	100	100	180
Assignments by Government	868	1,320	980	2,100
Contributions from Local Funds	902	900	900	900
Fines and Fees	18	20	70	100
Fees in Schools and Training Institutions	5,668	6,000	4,800	5,150
Income from Markets	1,902	1,906	1,990	2,000
Rent of other Buildings, Gardens, &c.	456	460	470	480
Payments for Municipal Services to private parties	280	300	270	270
Endowments	270	180	150	150
Miscellaneous	175	150	390	130
Advances Recovered	..	..	130	..
Total ..	23,398	21,860	21,470	22,170
Charges.				
GRANT I—				
New Works—	..	..	C 200	..
Communications	727	100	50	400
Buildings	36	..	..	500
Drainage	249	..	..	..
Water-supply	56	..	..	..
Miscellaneous	1,501	1,500	1,440	1,500
Repairs—	398	200	200	230
Communications	151	100	60	50
Buildings	57	50	80	50
Drainage	17	..	..	20
Water-supply	385	390	390	430
Miscellaneous	28	30	30	30
Establishment				
Tools and Plant and Contingencies				

—	Actuals, 1889-90.	Budget estimate, 1890-91.	Revised estimate, 1890-91.	Budget estimate, 1891-92.
Charges—cont.	RS.	RS.	RS.	RS.
GRANT II—				
Training Schools	91	420	180	200
Municipal Schools—				
On the Salary System	6,872	7,130	6,050	5,790
On the Salary-results System	1,438	1,610	1,680	2,120
Results Grants	..	300	200	300
Inspection	55	60	80	200
GRANT III—				
Hospitals and Dispensaries	2,991	2,860	2,790	2,610
Contributions to Government	130	150	150	150
Vaccination	193	280	230	210
Registration of Births and Deaths	60	70	70	70
Conservancy	3,167	3,140	3,030	3,050
GRANT IV—				
Lighting	544	500	500	500
Markets	..	..	60	70
Miscellaneous	452	450	450	420
GRANT V—				
Supervision and Management	1,969	1,960	2,090	1,860
Advances Recoverable	50	..	20	..
Refunds	1	..	..	..
Balance	1,781	560	1,440	1,410
Total	23,398	21,860	21,470	22,170

The principal variations between the budget and the revised estimate for 1890-91 and those between the revised estimate for 1890-91 and the budget for 1891-92, with the exceptions noted below, are explained in the Chairman's covering letter :—

A. Increase caused chiefly by short expenditure under Grant III in 1889-90.
B. Increase due to keen competition at the sale of the lease.
C. Amount subsequently transferred to this head by Government.

2. The following errors and omission are observed in the budget statements :—

(1) In columns 3 and 4 of Statements I and II and in column 5 of Statement VI-A, the opening and closing balances should have been entered in round figures.

(2) In Statements II and II-A., the pay of the person employed to watch the material stored in the new town school and office buildings has been erroneously debited to "Grant I, New Works—Buildings," instead of to "Grant I, Establishment," and the amount should also have been shown in Statement II-B., which has not been done.

(3) In Statements II and II-A., Part II, the cost of repairing the carpentry and store sheds should have been exhibited under "Repairs—Miscellaneous," and not under "Buildings."

The necessary corrections have now been made with reference to the above clauses.

REVISED ESTIMATE FOR 1890-91.

3. The current receipts and charges are now estimated at Rs. 19,690 and Rs. 20,030, respectively, against Rs. 20,360 and Rs. 21,300 anticipated in the sanctioned budget, the decrease in the charges occurring principally under Grant II. The collections under "Tax on buildings" during the first 8 months of the year amounted to only 25 per cent. of the budget estimate and were most unsatisfactory.

BUDGET ESTIMATE FOR 1891-92.

4. *Receipts.*—The receipts of the ensuing year are expected to amount to Rs. 19,160, against a revised estimate for the current year of Rs. 19,690. The Provincial grant on account of education and the credit taken for school fees will be raised to Rs. 2,100 and Rs. 5,150, respectively, with reference to paragraph 2 of the Director's letter read above. The submission of the revised scale of license fees, referred to in paragraph 29 of the Chairman's letter, should be expedited.

5. *Charges*—(1) *Grant I.*—A sum of Rs. 400 will be provided under "New Works —Buildings" for the purpose of constructing school-buildings as recommended in paragraph 6 of the Director's letter. The entertainment of a watcher to guard the material

stored in the new town school building is approved, as also the expenditure proposed to be incurred in connection with the new drainage scheme. In this connection, the report called for from the Executive Engineer in G.O., dated 12th July 1890, No. 1033 M., should be expedited.

(2) *Grant II.*—The Council's proposal to abolish the post of 3rd assistant master in the town school, as suggested in paragraph 39 of the Chairman's letter, is approved, but in the case of the Hindustani teacher their action appears to be ill-advised and cannot be sanctioned. The allotment for Municipal schools on the salary system will accordingly be raised by Rs. 180, and a further provision of Rs. 100 will be made under salary-result schools, in order to supply the latter with suitable furniture. The suggestion made by the Director in paragraphs 2 and 6 of his letter relative to the appointment of another gymnastic instructor will be referred to the Council for consideration and report. The proposed entertainment of a scavenger on As. 4 per mensem for the Municipal High school, which appears from Statement II-B to be contemplated, is sanctioned, although no allusion has been made to this subject in the Chairman's covering letter.

(3) *Grant III.*—The reduction proposed in the private scavenging establishment according to Statement II-B is approved, but reference to this also has been omitted in the Chairman's letter. Similar oversights should be guarded against in future.

(4) *Grant IV.*—It appears from Statement II-B that a servant on Rs. 6 per mensem is proposed to be employed for the purpose of collecting market rents. The usual proposition statement should be submitted in this case, and in the meanwhile, the allotment provided will be allowed to stand.

6. The budget, as revised by Government, closes with a balance of Rs. 1,410 or 6·8 per cent. of the estimated receipts.

(True Extract.)

for Chief Secretary.

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

Exd. W. H. French.

Pw C ctc. 3893

Govt. of {1891} Madras.

LOCAL AND MUNICIPAL.

No 1042 dy 15 April 1891

P

Communicated to the Supdg Surv. I circle who will take the submission of the report called for in G.O. No 2032 dy 24 July 1890.

2032 dy 24-7-90
1816 dy 4-8-85
310 dy 4-7-85

8 SC

Issued

Recd. 8-4-91 Encl.

G.O., 17th March 1891, No. 395 M.

MARCH.

Municipal Budget.

Reviewing the Chicacole — for 1891-92.

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35. (1) (*c*) *Drainage.*—Rs. 500 have been provided for employing a qualified man at Rs. 60 per mensem for six months, with other expenses, for taking the levels of the town and preparing a plan and estimate of a drainage scheme. Arrangements have been made with the Sanitary Engineer for the entertainment of a man from 1st April next, who will take the levels of the town, and then proceed to Madras to the Sanitary Engineer's office to plot and prepare the plan and estimate.

36. (2) (*a*) *Communications.*—Rs. 1,500 against Rs. 1,440 are provided. It is expected that the tolls will realise about Rs. 3,000, and a moiety of that sum has been set apart for "Communications—Repairs," no new works under that head being required.

37. (2) (*b*) *Buildings Rs.* 250, 2 (*c*) *Drainage Rs.* 50, *and* (2) (*d*) *Water-supply Rs.* 50, have been provided for repairs under the respective heads. The other items in the grant are the same as the revised estimate figures.

38. *Grant II*—(1) (*d*) *Stipends to Normal Students.*—Rs. 200 have been allotted. One student will remain for training during six months of the year at the Teachers' College, Madras. A sum of Rs. 100 will be necessary for him. It is intended to send one primary schoolmaster to the local normal school, and the head master of the town school to the Teachers' College, for training. The stipend of the former and the travelling expenses of the latter will require the other 100 rupees. The stipend of the latter will be paid out of his salary.

39. (2) (i) (*a*) *Establishment.*—In the high school the post of Rs. 75 will only be filled for six months in the year, the incumbent returning from training in September next. The head master of the school gets his biennial increment of Rs. 6 from 1st September next. Rs. 4,119 are required to meet the expenses in this school under this head.

In the town school it has been decided to abolish the post of one master on Rs. 20 as there will be no class for him, and the services of the Hindustani teacher will be dispensed with from 1st April next. Hindustani is taught only in the town school, and the Muhammadan boys studying that language do not learn Telugu; consequently, when one of these pupils is advanced to the middle school class, he finds himself at a disadvantage. No Hindustani is taught in the class and therefore he is unable to go up in that language for the Middle School (or Lower Secondary) examination. He must of necessity learn Telugu, and before he can master the language properly, the time for the examination comes round, and the result is a failure. After the abolition of the Hindustani teacher's post, all boys will have to study Telugu in the town school, and will therefore be better prepared for the examination on advancement to the middle school (or upper fourth) class. Rs. 1,308 are provided in the town school for establishment.

40. (2) (i) (*b*) *Contingencies.*—Rs. 180 are allotted—Rs. 100 for carpentry contingencies and Rs. 50 for ordinary contingencies of high school; Rs. 30 are provided for the contingencies of the town school.

41. (2) (ii) (*a*) *Fixed Payments—Salary-result System.*—The new scheme of primary education introduced in January 1891 will be continued during the year 1891-92.

42. (2) (ii) (*b*) *Results Grants.*—Rs. 360, or at Rs. 60 per school, have been provided as suggested by the Assistant Inspector of Schools.

43. (2) (ii) (*c*) *Contingencies.*—Rs. 110 represent the amount for contingencies, which also includes house-rent of the several schools.

44. (4) *Results Grants.*—It being anticipated by the Assistant Inspector that twelve schools would require full grants at Rs. 25 per school, the sum of Rs. 300 has been allotted.

45. (6) (*b*) (i) *Inspection Establishment.*—Rs. 180 are provided for an inspecting schoolmaster at Rs. 15 per mensem.

46. (6) (*b*) (ii) *Contingencies.*—Rs. 20 have been allotted for the purchase of stationery, &c., for the use of the inspecting schoolmaster.

47. The total expenditure under Grant II is Rs. 8,330, and total income Rupees 5,680, the net cost to Municipality being Rs. 2,650. The receipts from direct taxation are as follows:—

	RS.
Arts	1,500
Buildings	3,000
Lands	800
Vehicles	170
Animals	500
Carts	300
Market income	2,000
Total ..	8,270

The net cost to direct taxation is therefore over 32 per cent. The Council regrets that this heavy expenditure on education alone should be the cause of important sanitary matters being entirely neglected. Latrines and lights are very urgently needed, but the Council are unable to meet the requirements from want of funds. The expenditure under all other grants has been more or less cut short in order to provide for a balance. Otherwise the fact of so large an outlay on Grant II alone would have left the Council with a *minus* balance.

48. *Grant III*—(1) (*b*) *Medicines and Supplies*—(1) (*c*) *Diet of Patients.*—Both these items have been reduced to meet the demands under Grant II.

49. (1) (*d*) *Sundries and Contingencies.*—There is an increase of Rs. 70 over revised estimate figure, but the figure does not exceed that of last year's budget. In revising the estimate, a sum of Rs. 70 was cut short to help to increase the balance.

50. (3) (*b*) *Vaccination Contingencies.*—A sum just sufficient for purchase of lymph and stationery only has been provided.

51. (5) (*a*) (ii).—An increase of Rs. 20 for repairs of carts has been allowed, as nearly all the carts need to be thoroughly repaired.

52. (5) (*f*).—Rs. 50 have been provided to meet expenditure during prevalence of cholera.

53. All the other items under this grant, being the same as those in the revised estimate, need no explanation.

54. *Grant IV*—(2) (*a*) *Establishment.*—The difference of Rs. 10 here is due to the fact that the appointment of bill collector will have to be held during the whole year, while last year it was vacant for a period.

55. (11) *Other Charges, Printing, &c.*—The decrease here has been made to help to meet the extra requirements of Grant II.

56. *Grant V*—(1) (*c*) *Office Contingencies.*—The same remark is applicable to this item as to item 11 under Grant IV.

57. The total receipts of the Municipality during the year with the balance is estimated at Rs. 20,601-7-1, and the probable expenditure at Rs. 20,080. The year is expected to close with a balance of Rs. 521-7-1, which represents about 2½ per cent. of the receipts.

Forwarded.

(Signed) R. H. SHIPLEY,
Ag. Principal Asst. Collector.

KIMEDI,
31*st December* 1890.

R. No. 17-Eng.

Forwarded.

(Signed) E. C. JOHNSON,
Collector.

5th January 1891.

From Surgeon-Major J. A. LAING, Sanitary Commissioner for Madras, to the Chief Secretary to Government, dated Fort St. George, 17th January 1891, No. 205-S.

I have the honor to report that a sum of Rs. 3,050 has been set aside by the Chicacole Municipality for sanitation during the ensuing year. It may be accepted for the only purpose for which it is intended, viz., conservancy.

2. The vaccination grant amounts to Rs. 210, against Rs. 230 for the current year. It may, however, be accepted.

From W. F. DEFABECK, Esq., M.D., Surgeon-General with the Government of Madras, to the Chief Secretary to Government, dated Fort St. George, 21st January 1891, No. 48.

I have the honor to state that the provision made in Grant III of the budget estimate of the Chicacole Municipality for the year 1891-92 is sufficient and calls for no remarks.

From H. B. GRIGG, Esq., M.A., C.I.E., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 14th February 1891, No. 1497.

I have the honor to submit my remarks on the Educational portion of the Chicacole Municipal budget for 1891-92.

2. *Receipts.*—The fee income and the Provincial grant are estimated at Rs. 4,700 and Rs. 980 respectively. As under the new Educational rules an additional class will be formed in the Municipal High school, the fee receipts may be estimated at Rs. 5,150 nearly. Further Rs. 590 may be added to the estimated salary grants, on account of the proposed increment to the head master's pay and the return to duty in September 1891 of the technical teacher now under training and for allowing for teachers in the lower secondary classes with special sanction of Government salary grants in consideration of the excessive expenditure on education incurred by this Council. This unusual aid should relieve the Council of any net outlay on account of ordinary expenditure on the high school which would be a net charge of Rs. 500 approximately. At the increased rate of scholarship grants recently sanctioned by Government, an additional sum of Rs. 80 may be expected. In consideration of the fact that the Municipality has proposed to spend a due share of its income on education, a special assignment of Rs. 450 may be made from Provincial funds under chapters X, article 5, and XI of the Grant-in-aid Code, for providing the salary result schools with suitable accommodation and furniture. A half grant of Rs. 60 will also be sanctioned from Provincial funds for a gymnastic instructor who may be appointed to give instruction to pupils in primary schools.

3. *Charges.*—The expenditure proposed under Grant II is compared below with the revised estimate for the current year:—

	Revised estimate, 1890-91.	Estimate, 1890-91.
	RS.	RS.
(1) Inspection	80	200
(2) Training schools	180	200
(3) Municipal schools—		
Salary-system	6,050	5,610
Salary-results system	1,680	2,020
(4) Results grants	200	300
Total	8,190	8,330

4. *Inspection.*—Under G.O., dated 6th November 1890, No. 1653 M., Miscellaneous, a sum of Rs. 200 is provided for an inspecting schoolmaster on Rs. 15 a month.

5. *Training Schools.*—The allotment will suffice as explained in paragraph 38 of the Chairman's letter.

6. *Municipal Schools.*—The abolition of an assistant mastership on Rs. 20 in the town school is approved, but I think, with the Inspector, that the study of Hindustani should not be discouraged as sugges ed by the Chairman, but that provision should be made for it in the secondary classes also. The Hindustani teacher of the town school should, therefore, be retained, and Rs. 180 allowed for his pay. When he takes part in the teaching of the high school classes, he will be entitled to a grant from Provincial funds. The provision for salary-results schools may be accepted. But Rs. 100 should be entered here for the purchase of the requisite furniture to these schools, and Rs. 400 under Grant I for erecting school-houses for them, credit being taken for a special grant of Rs. 480 under chapter X, article 5, and chapter XI of the code for these purposes, against an estimated outlay of Rs. 500. A gymnastic instructor should also be appointed on a salary of Rs. 10 a month to teach drill and elementary gymnastics to all the primary schools, a half-salary grant being claimed from Provincial funds.

7. *Results Grants.*—The Inspector considers the provision sufficient.

8. The net expenditure proposed under Grant II will, according to my proposals, be Rs. 1,770 (8,730—6,960), which is about 15 per cent. of the estimated income from taxation, markets and rents (Rs. 11,930).

ORDER—dated 17th March 1891, No. 395 M., Local and Municipal.

The estimated receipts and charges of the Chicacole Municipality for 1891-92, as passed by Government, are compared below with the budget and revised estimates for the year 1890-91 and the actuals of 1889-90:—

	Actuals, 1889-90.	Budget estimate, 1890-91.	Revised estimate, 1890-91.	Budget estimate, 1891-92.
	RS.	RS.	RS.	RS.
Receipts.				
Balance brought forward	4,285	1,500	A 1,780	1,440
Tax on Arts	1,531	1,500	1,500	1,500
Tax on Buildings and Lands	3,080	3,800	3,800	3,800
,, Vehicles and Animals	471	470	570	670
,, Carts	271	260	300	300
Tolls	3,113	3,000	B 3,270	3,000
Licenses	108	100	100	180
Assignments by Government	868	1,320	980	2,100
Contributions from Local Funds	902	900	900	900
Fines and Fees	18	20	70	100
Fees in Schools and Training Institutions	5,668	6,000	4,800	5,150
Income from Markets	1,902	1,900	1,990	2,000
Rent of other Buildings, Gardens, &c.	456	460	470	480
Payments for Municipal Services to private parties	280	300	270	270
Endowments	270	180	150	150
Miscellaneous	175	150	390	130
Advances Recovered	..	..	130	..
Total	23,398	21,860	21,470	22,170
Charges.				
GRANT I—				
New Works—	..	..	C 200	..
Communications	727	100	50	400
Buildings	36	..	..	500
Drainage	249	..	..	..
Water-supply	55	..	..	..
Miscellaneous	..	..	..	..
Repairs—	1,501	1,500	1,440	1,500
Communications	398	200	200	230
Buildings	151	100	60	50
Drainage	57	50	80	50
Water-supply	17	..	..	20
Miscellaneous	385	390	390	430
Establishment	28	30	30	30
Tools and Plant and Contingencies				

—	Actuals, 1889-90.	Budget estimate, 1890-91.	Revised estimate, 1890-91.	Budget estimate, 1891-92.
Charges—cont.	RS.	RS.	RS.	RS.
GRANT II—				
Training Schools	91	420	180	200
Municipal Schools—				
On the Salary System	6,872	7,130	6,050	5,790
On the Salary-results System	1,438	1,610	1,680	2,120
Results Grants	..	300	200	300
Inspection	55	60	80	200
GRANT III—				
Hospitals and Dispensaries	2,991	2,860	2,790	2,610
Contributions to Government	130	150	150	150
Vaccination	193	280	230	210
Registration of Births and Deaths	60	70	70	70
Conservancy	3,167	3,140	3,030	3,050
GRANT IV—				
Lighting	544	500	500	500
Markets	..	..	60	70
Miscellaneous	452	450	450	420
GRANT V—				
Supervision and Management	1,969	1,960	2,090	1,860
Advances Recoverable	50	..	20	..
Refunds	1	..	..	..
Balance	1,781	560	1,440	1,410
Total	23,398	21,860	21,470	22,170

The principal variations between the budget and the revised estimate for 1890-91 and those between the revised estimate for 1890-91 and the budget for 1891-92, with the exceptions noted below, are explained in the Chairman's covering letter :—

A. Increase caused chiefly by short expenditure under Grant III in 1889-90.
B. Increase due to keen competition at the sale of the lease.
C. Amount subsequently transferred to this head by Government.

2. The following errors and omission are observed in the budget statements :—

(1) In columns 3 and 4 of Statements I and II and in column 5 of Statement VI-A, the opening and closing balances should have been entered in round figures.

(2) In Statements II and II-A., the pay of the person employed to watch the material stored in the new town school and office buildings has been erroneously debited to "Grant I, New Works—Buildings," instead of to "Grant I, Establishment," and the amount should also have been shown in Statement II-B., which has not been done.

(3) In Statements II and II-A., Part II, the cost of repairing the carpentry and store sheds should have been exhibited under "Repairs—Miscellaneous," and not under "Buildings."

The necessary corrections have now been made with reference to the above clauses.

REVISED ESTIMATE FOR 1890-91.

3. The current receipts and charges are now estimated at Rs. 19,690 and Rs. 20,030, respectively, against Rs. 20,360 and Rs. 21,300 anticipated in the sanctioned budget, the decrease in the charges occurring principally under Grant II. The collections under "Tax on buildings" during the first 8 months of the year amounted to only 25 per cent. of the budget estimate and were most unsatisfactory.

BUDGET ESTIMATE FOR 1891-92.

4. *Receipts.*—The receipts of the ensuing year are expected to amount to Rs. 19,160, against a revised estimate for the current year of Rs. 19,690. The Provincial grant on account of education and the credit taken for school fees will be raised to Rs. 2,100 and Rs. 5,150, respectively, with reference to paragraph 2 of the Director's letter read above. The submission of the revised scale of license fees, referred to in paragraph 29 of the Chairman's letter, should be expedited.

5. *Charges*—(1) *Grant I.*—A sum of Rs. 400 will be provided under "New Works —Buildings" for the purpose of constructing school-buildings as recommended in paragraph 6 of the Director's letter. The entertainment of a watcher to guard the material

stored in the new town school building is approved, as also the expenditure proposed to be incurred in connection with the new drainage scheme. In this connection, the report called for from the Executive Engineer in G.O., dated 12th July 1890, No. 1033 M., should be expedited.

(2) *Grant II.*—The Council's proposal to abolish the post of 3rd assistant master in the town school, as suggested in paragraph 39 of the Chairman's letter, is approved, but in the case of the Hindustani teacher their action appears to be ill-advised and cannot be sanctioned. The allotment for Municipal schools on the salary system will accordingly be raised by Rs. 180, and a further provision of Rs. 100 will be made under salary-result schools, in order to supply the latter with suitable furniture. The suggestion made by the Director in paragraphs 2 and 6 of his letter relative to the appointment of another gymnastic instructor will be referred to the Council for consideration and report. The proposed entertainment of a scavenger on As. 4 per mensem for the Municipal High school, which appears from Statement II-B to be contemplated, is sanctioned, although no allusion has been made to this subject in the Chairman's covering letter.

(3) *Grant III.*—The reduction proposed in the private scavenging establishment according to Statement II-B is approved, but reference to this also has been omitted in the Chairman's letter. Similar oversights should be guarded against in future.

(4) *Grant IV.*—It appears from Statement II-B that a servant on Rs. 6 per mensem is proposed to be employed for the purpose of collecting market rents. The usual proposition statement should be submitted in this case, and in the meanwhile, the allotment provided will be allowed to stand.

6. The budget, as revised by Government, closes with a balance of Rs. 1,410 or 6·8 per cent. of the estimated receipts.

(True Extract.)

J. F. PRICE,
Chief Secretary.

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

Exd. W. H. French.

Govt. of {1891} Madras.

LOCAL AND MUNICIPAL.

No. 1042 W 4/15 April 1891

Order

Comd. to the S.E., Nuile, who will expedite the Submission of the report called for in G.O. No 2032 W dated 24 July 190.

S.T. O.V.B.

Issued

Recd. *Encl.*

G.O., 17th March 1891, No. 395 M.

MARCH.

S.E. Nuile

Municipal Budget.

Reviewing the Chicacole — for 1891-92.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From H. HENDERSON, Esq., Chairman, Municipal Council, Chicacole, to the Chief Secretary to Government (through the Principal Assistant Collector), dated Chicacole, 28th December 1890, No. 633.

I have the honor to submit herewith the revised and budget estimates of the Chicacole Municipality for the years 1890-91 and 1891-92, respectively, with the usual statements. They were placed before the Council at their meetings held on the 13th, 15th and 20th December 1890, and sanctioned.

2. There was an opening balance of Rs. 1,781-7-1 for the current official year in favor of the Municipality against Rs. 1,500 as budgeted. The income is estimated to be Rs. 19,690 against Rs. 20,360 as at first expected. The total income, including the balance, is Rs. 21,471-7-1 against Rs. 21,860 in the budget estimate.

3. The year is expected to end with a closing balance of Rs. 1,441-7-1, which will be the opening balance for the year 1891-92.

4. The variations have been explained in the remarks column of the revised estimate and those that have not been dealt with are given below.

REVISED ESTIMATE.

5 & 6. *Receipts*—(2) (*b*) *Contributions from Provincial Funds—Education.*—There is a decrease under this head of Rs. 320, due to the salary grants having been calculated on the higher rates of salaries which were expected would be sanctioned to the teachers of the high school. The higher rates of salaries having been refused by Government, a less amount of grant was received from Provincial funds.

7. (6) (*a*) *Municipal Fines.*—Under this head we have an increase of Rs. 50, due to a larger number of prosecutions, and as it has been ordered by Government that heavier fines should be levied for municipal offences, credit is given for an increased amount.

8. (7) *Fees in Schools and Training Institutions.* — Under this head there is a decrease of Rs. 1,200. This is due partly to the upper secondary class having only existed for part of the year, and partly to a decrease in attendance of the high school principally. This is explained by the fact of the Middle School examination having been held in the month of May, and the boys who passed not being able to enter the higher class till the beginning of the new year. Consequently, these boys withdrew temporarily from the school and their fees were unpaid. A small portion of the decrease is due to the transfer of the present salary-result schools to the aided list from January next.

9. (9)(*f*) *Rent of Municipal Lands.*—Here we have a decrease of Rs. 10. Hitherto it was the practice to lease out the Police parade-ground for grazing purposes, but this year it was not considered advisable to do so for two reasons—firstly, because the ground is already paid for by Government, and, secondly, because the presence of cattle on a ground used for drill purposes by the police, and as a play-ground for the boys of the high school, was considered dangerous.

10. (10) (*a*) *Private Scavengering.*—The decrease here is due to a less number of houses being conserved. The Council, for want of necessary funds, is unable to introduce a properly-organised scheme of private scavengering, and as long as the present system exists, it will be found impossible to give sufficient satisfaction to the public to ensure a rise in the number of conserved houses. As already explained in my letter, No 251, dated 19th May 1890, published in G.O., No. 1453 M., dated 30th September 1890, the independent spirit of the scavenger class tends much to make those who have hitherto had their houses conserved to be dissatisfied with the service rendered. This independence has increased considerably since August last, when a large number of that class left for Burmah to secure employment in the Rangoon Municipality, where wages are considerably higher. Difficulty is experienced since then even in keeping regularly at work the sweepers and scavengers who are monthly-paid servants of the Municipality, any attempt at punishment for offences committed being met by threats of a strike.

11. (11) (*a*) *Endowments—Hospitals.*—The decrease here is Rs. 30. In G.O., No. 647, Public, dated 20th September 1890, Government has ordered that all Government servants should receive medicines gratuitously from the Police hospital; hence it is expected that there will be a decrease in the sale of medicines during the next four months.

12. (12) (*g*) *Refunds.*—This item is due to refunds made by two masters of the high school. A remuneration for extra work done in connection with the upper secondary class was passed to them by the Council, but was subsequently ordered to be refunded by Government.

13. (14) *Advances Recovered.*—The item Rs. 50 represents the amount recovered from the imprest of the Supervisor. This officer had been allowed an increased imprest of Rs. 100 by the Council during a period when his expenditure amounted to Rs. 200 monthly. The extra amount was ordered by Government to be refunded —*vide* G.O., No. 535 M., dated 28th March 1890.

14. The item Rs. 80 is the amount drawn under special contingencies by the head master of the high school and ordered by the Council to be refunded with reference to G.O., Mis. No. 761 M., dated 15th May 1890.

Revised Estimate.

15. *Charges—Grant I*—(2) (*d*) *Repairs—Water-supply.*—Here we have an increase of Rs. 30 over the budget allotment. The amount is necessary in order that all the tanks may be filled before the setting in of the hot season, considerable difficulty being experienced in filling them when the river is low.

16. *Grant II, Education*—(1) (*d*) *Stipends to Normal Students.*—There is a decrease under this head of Rs. 240, due to the 2nd Assistant of the high school (formerly 1st Assistant) not having been sent for training. The man refused to go and subsequently resigned his appointment. Besides, two salary-result schoolmasters, who were to have been trained in the local normal school, having failed to pass the entrance examination, were refused admission.

17. 2 (i) (*a*) *Municipal Schools on Salary System.*—The decrease of Rs. 1,080 is accounted for as below :—

(1) The salary of the appointment of the 1st Assistant, high school (Rs. 75 per mensem), was not utilised.

(2) An appointment drawing Rs. 20 in the town school was kept vacant for want of a class during a portion of the year.

(3) The present salary primary school will be transferred to the salary result system from 1st January next and the establishment decreased.

18. (ii) (*a*) *Salary Result System—Fixed Payments.*—This item shows an increase of Rs. 90 due to the extra payments to establishment caused by the re-organisation of the primary school department. The present salary-result schools will be transferred to the aided list from 1st January next, and six Anglo-vernacular primary schools will be established from that date. The cost of establishment under old system is Rs. 78 per mensem, while under the new system it will be Rs. 129 per mensem.

19. (ii) (*c*) *Contingencies—Salary Result Schools.*—The decrease here is due to the change above alluded to. At present the eight salary-result schools cause an expenditure of Rs. 11-8-0 per mensem for contingencies and house-rent, while the six schools under the new system will only require Rs. 9 per mensem for that purpose.

20. (4) *Result Grants* show a decrease of Rs. 100, as only two schools fulfilled the conditions of the Grant-in-aid Code, and became eligible for grants.

21. (6) (*b*) *Municipal Inspectors—Establishment.*—The increase of Rs. 20 here is due to the appointment of an inspecting schoolmaster on Rs. 15 per mensem from 1st January next, in place of a manager of schools on Rs. 5.

22. *Grant III*—(3) (*b*) *Vaccination—Contingencies.*—It was anticipated that Rs. 100 would be required under this head for the purpose of purchasing calves for animal vaccination, but the necessary supply of lymph being available from other depôts on payment, a decrease of Rs. 50 has occurred.

23. *Grant V*—(1) (*f*) *Temporary Establishment.*—The occurrence of this item is due to employment of an establishment for remeasuring the houses for the revision of the house-taxes. Sanction of Government for the amount has been applied for in my letter, No. 592, dated 20th November 1890.

24. The total expenditure is Rs. 20,030 against Rs. 21,380; and the year is expected to close with a balance of Rs. 1,441-7-1.

Budget Estimate for 1891-92.

25. *Receipts.*—The total receipts are estimated at Rs. 19,160 and the opening balance is Rs. 1,441-7-1, thus making the total Rs. 20,601-7-1, and the expenditure is Rs. 20,080; the year is therefore expected to close with a balance of Rs. 521-7-1.

26. Except 1 (*f*), (*h*), (*i*), 6 (*a*), 7, 8, 9 (*d*), 12 (*g*) and (*k*), all other items are repetitions of the revised estimate figures.

27. (1) (*f*) *Tax on Animals.*—An increase of Rs. 100 is provided on account of an increase in the number of animals in the town. Both agricultural and draught animals have increased.

28. (1) (*h*).—This and items 8 and 9 (*d*) are of a fluctuating nature, depending on the amount of competition at the sales.

29. (1) (*i*).—The Council intend asking the Government to accord their sanction to a revised schedule of rates for license fees, introducing an item for licenses for the manufacture of gunpowder and explosives, as recently several cases of fatal and severe burns occurred from these articles being manufactured indiscriminately in all parts of the town. An increase of Rs. 80 has therefore been provided.

30. (6) (*a*) *Fines.*—Under this head an increase of Rs. 30 has been provided, as Government, in G.O., No. 1453 M., dated 30th September 1890, have noted that the attention of the magistracy would be called to the necessity of levying heavier fines in municipal offences.

31. (7) *Fees in Schools, &c.*—Here we have a decrease of Rs. 100. This is due to the following reason: Under the new system of primary schools it is expected that there will not be any increase in the number of pupils who will attend the Anglo-vernacular schools, over the number at present attending the salary primary school. The present salary-result schools going to the aided list will take their pupils with them, and their fees will be a loss of about Rs. 100 to the Municipal funds.

32. (12) (*g*) *Refunds.*—This amount in the revised estimate represents that refunded by the teachers of the high school, the remuneration to whom was disallowed by Government. *Vide* paragraph 12 of report.

33. (12) (*k*) *Sale of Pigs.*—The Rs. 10 here entered in the revised estimate was merely shown for sake of round numbers. The amount really realised was 7 As from the sale of the carcase of an unclaimed pig.

34. *Expenditure—Grant I*—(1) (*b*) *Buildings.*—Rs. 40 against Rs. 50 are provided. Only the pay of a watcher is required under this head for watching the material stored in the new town school building.

35. (1) (*c*) *Drainage.*—Rs. 500 have been provided for employing a qualified man at Rs. 60 per mensem for six months, with other expenses, for taking the levels of the town and preparing a plan and estimate of a drainage scheme. Arrangements have been made with the Sanitary Engineer for the entertainment of a man from 1st April next, who will take the levels of the town, and then proceed to Madras to the Sanitary Engineer's office to plot and prepare the plan and estimate.

36. (2) (*a*) *Communications.*—Rs. 1,500 against Rs. 1,440 are provided. It is expected that the tolls will realise about Rs. 3,000, and a moiety of that sum has been set apart for "Communications—Repairs," no new works under that head being required.

37. (2) (*b*) *Buildings Rs.* 250, 2 (*c*) *Drainage Rs.* 50, *and* (2) (*d*) *Water-supply Rs.* 50, have been provided for repairs under the respective heads. The other items in the grant are the same as the revised estimate figures.

38. *Grant II*—(1) (*d*) *Stipends to Normal Students.*—Rs. 200 have been allotted. One student will remain for training during six months of the year at the Teachers' College, Madras. A sum of Rs. 100 will be necessary for him. It is intended to send one primary schoolmaster to the local normal school, and the head master of the town school to the Teachers' College, for training. The stipend of the former and the travelling expenses of the latter will require the other 100 rupees. The stipend of the latter will be paid out of his salary.

39. (2) (i) (*a*) *Establishment.*—In the high school the post of Rs. 75 will only be filled for six months in the year, the incumbent returning from training in September next. The head master of the school gets his biennial increment of Rs. 6 from 1st September next. Rs. 4,119 are required to meet the expenses in this school under this head.

In the town school it has been decided to abolish the post of one master on Rs. 20 as there will be no class for him, and the services of the Hindustani teacher will be dispensed with from 1st April next. Hindustani is taught only in the town school, and the Muhammadan boys studying that language do not learn Telugu; consequently, when one of these pupils is advanced to the middle school class, he finds himself at a disadvantage. No Hindustani is taught in the class and therefore he is unable to go up in that language for the Middle School (or Lower Secondary) examination. He must of necessity learn Telugu, and before he can master the language properly, the time for the examination comes round, and the result is a failure. After the abolition of the Hindustani teacher's post, all boys will have to study Telugu in the town school, and will therefore be better prepared for the examination on advancement to the middle school (or upper fourth) class. Rs. 1,308 are provided in the town school for establishment.

40. (2) (i) (*b*) *Contingencies.*—Rs. 180 are allotted—Rs. 100 for carpentry contingencies and Rs. 50 for ordinary contingencies of high school; Rs. 30 are provided for the contingencies of the town school.

41. (2) (ii) (*a*) *Fixed Payments—Salary-result System.*—The new scheme of primary education introduced in January 1891 will be continued during the year 1891-92.

42. (2) (ii) (*b*) *Results Grants.*—Rs. 360, or at Rs. 60 per school, have been provided as suggested by the Assistant Inspector of Schools.

43. (2) (ii) (*c*) *Contingencies.*—Rs. 110 represent the amount for contingencies, which also includes house-rent of the several schools.

44. (4) *Results Grants.*—It being anticipated by the Assistant Inspector that twelve schools would require full grants at Rs. 25 per school, the sum of Rs. 300 has been allotted.

45. (6) (*b*) (i) *Inspection Establishment.*—Rs. 180 are provided for an inspecting schoolmaster at Rs. 15 per mensem.

46. (6) (*b*) (ii) *Contingencies.*—Rs. 20 have been allotted for the purchase of stationery, &c., for the use of the inspecting schoolmaster.

47. The total expenditure under Grant II is Rs. 8,330, and total income Rupees 5,680, the net cost to Municipality being Rs. 2,650. The receipts from direct taxation are as follows:—

	Rs.
Arts	1,500
Buildings	3,000
Lands	800
Vehicles	170
Animals	500
Carts	300
Market income	2,000
Total ..	8,270

The net cost to direct taxation is therefore over 32 per cent. The Council regrets that this heavy expenditure on education alone should be the cause of important sanitary matters being entirely neglected. Latrines and lights are very urgently needed, but the Council are unable to meet the requirements from want of funds. The expenditure under all other grants has been more or less cut short in order to provide for a balance. Otherwise the fact of so large an outlay on Grant II alone would have left the Council with a *minus* balance.

48. *Grant III*—(1) (*b*) *Medicines and Supplies*—(1) (*c*) *Diet of Patients.*—Both these items have been reduced to meet the demands under Grant II.

49. (1) (*d*) *Sundries and Contingencies.*—There is an increase of Rs. 70 over revised estimate figure, but the figure does not exceed that of last year's budget. In revising the estimate, a sum of Rs. 70 was cut short to help to increase the balance.

50. (3) (*b*) *Vaccination Contingencies.*—A sum just sufficient for purchase of lymph and stationery only has been provided.

51. (5) (*a*) (ii).—An increase of Rs. 20 for repairs of carts has been allowed, as nearly all the carts need to be thoroughly repaired.

52. (5) (*f*).—Rs. 50 have been provided to meet expenditure during prevalence of cholera.

53. All the other items under this grant, being the same as those in the revised estimate, need no explanation.

54. *Grant IV*—(2) (*a*) *Establishment.*—The difference of Rs. 10 here is due to the fact that the appointment of bill collector will have to be held during the whole year, while last year it was vacant for a period.

55. (11) *Other Charges, Printing, &c.*—The decrease here has been made to help to meet the extra requirements of Grant II.

56. *Grant V*—(1) (*c*) *Office Contingencies.*—The same remark is applicable to this item as to item 11 under Grant IV.

57. The total receipts of the Municipality during the year with the balance is estimated at Rs. 20,601-7-1, and the probable expenditure at Rs. 20,080. The year is expected to close with a balance of Rs. 521-7-1, which represents about 2½ per cent. of the receipts.

Forwarded.

KIMEDI,
31*st December* 1890.

(Signed) R. H. SHIPLEY,
Ag. Principal Asst. Collector.

R. No. 17-Eng.

Forwarded.

5*th January* 1891.

(Signed) E. C. JOHNSON,
Collector.

From Surgeon-Major J. A. LAING, Sanitary Commissioner for Madras, to the Chief Secretary to Government, dated Fort St. George, 17th January 1891, No. 205-S.

I have the honor to report that a sum of Rs. 3,050 has been set aside by the Chicacole Municipality for sanitation during the ensuing year. It may be accepted for the only purpose for which it is intended, viz., conservancy.

2. The vaccination grant amounts to Rs. 210, against Rs. 230 for the current year. It may, however, be accepted.

From W. F. DEFABECK, Esq., M.D., Surgeon-General with the Government of Madras, to the Chief Secretary to Government, dated Fort St. George, 21st January 1891, No. 48.

I have the honor to state that the provision made in Grant III of the budget estimate of the Chicacole Municipality for the year 1891-92 is sufficient and calls for no remarks.

From H. B. GRIGG, Esq., M.A., C.I.E., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 14th February 1891, No. 1497.

I have the honor to submit my remarks on the Educational portion of the Chicacole Municipal budget for 1891-92.

2. *Receipts.*—The fee income and the Provincial grant are estimated at Rs. 4,700 and Rs. 980 respectively. As under the new Educational rules an additional class will be formed in the Municipal High school, the fee receipts may be estimated at Rs. 5,150 nearly. Further Rs. 590 may be added to the estimated salary grants, on account of the proposed increment to the head master's pay and the return to duty in September 1891 of the technical teacher now under training and for allowing for teachers in the lower secondary classes with special sanction of Government salary grants in consideration of the excessive expenditure on education incurred by this Council. This unusual aid should relieve the Council of any net outlay on account of ordinary expenditure on the high school which would be a net charge of Rs. 500 approximately. At the increased rate of scholarship grants recently sanctioned by Government, an additional sum of Rs. 80 may be expected. In consideration of the fact that the Municipality has proposed to spend a due share of its income on education, a special assignment of Rs. 450 may be made from Provincial funds under chapters X, article 5, and XI of the Grant-in-aid Code, for providing the salary result schools with suitable accommodation and furniture. A half grant of Rs. 60 will also be sanctioned from Provincial funds for a gymnastic instructor who may be appointed to give instruction to pupils in primary schools.

3. *Charges.*—The expenditure proposed under Grant II is compared below with the revised estimate for the current year:—

	Revised estimate, 1890-91.	Estimate, 1890-91.
	RS.	RS.
(1) Inspection	80	200
(2) Training schools	180	200
(3) Municipal schools—		
Salary-system	6,050	5,610
Salary-results system	1,680	2,020
(4) Results grants	200	300
Total ..	8,190	8,330

4. *Inspection.*—Under G.O., dated 6th November 1890, No. 1653 M., Miscellaneous, a sum of Rs. 200 is provided for an inspecting schoolmaster on Rs. 15 a month.

5. *Training Schools.*—The allotment will suffice as explained in paragraph 38 of the Chairman's letter.

6. *Municipal Schools.*—The abolition of an assistant mastership on Rs. 20 in the town school is approved, but I think, with the Inspector, that the study of Hindustani should not be discouraged as sugges ed by the Chairman, but that provision should be made for it in the secondary classes also. The Hindustani teacher of the town school should, therefore, be retained, and Rs. 180 allowed for his pay. When he takes part in the teaching of the high school classes, he will be entitled to a grant from Provincial funds. The provision for salary-results schools may be accepted. But Rs. 100 should be entered here for the purchase of the requisite furniture to these schools, and Rs. 400 under Grant I for erecting school-houses for them, credit being taken for a special grant of Rs. 480 under chapter X, article 5, and chapter XI of the code for these purposes, against an estimated outlay of Rs. 500. A gymnastic instructor should also be appointed on a salary of Rs. 10 a month to teach drill and elementary gymnastics to all the primary schools, a half-salary grant being claimed from Provincial funds.

7. *Results Grants.*—The Inspector considers the provision sufficient.

8. The net expenditure proposed under Grant II will, according to my proposals, be Rs. 1,770 (8,730—6,960), which is about 15 per cent. of the estimated income from taxation, markets and rents (Rs. 11,930).

ORDER—dated 17th March 1891, No. 395 M., Local and Municipal.

The estimated receipts and charges of the Chicacole Municipality for 1891-92, as passed by Government, are compared below with the budget and revised estimates for the year 1890-91 and the actuals of 1889-90:—

—	Actuals, 1889-90.	Budget estimate, 1890-91.	Revised estimate, 1890-91.	Budget estimate, 1891-92.
	RS.	RS.	RS.	RS.
Receipts.				
Balance brought forward	4,285	1,500	A 1,780	1,440
Tax on Arts	1,531	1,500	1,500	1,500
Tax on Buildings and Lands	3,080	3,800	3,800	3,800
,, Vehicles and Animals	471	470	570	670
,, Carts	271	260	300	300
Tolls	3,113	3,000	B 3,270	3,000
Licenses	108	100	100	180
Assignments by Government	868	1,320	980	2,100
Contributions from Local Funds	902	900	900	900
Fines and Fees	18	20	70	100
Fees in Schools and Training Institutions	5,668	6,000	4,800	5,150
Income from Markets	1,902	1,900	1,990	2,000
Rent of other Buildings, Gardens, &c.	456	460	470	480
Payments for Municipal Services to private parties	280	300	270	270
Endowments	270	180	150	150
Miscellaneous	175	150	390	130
Advances Recovered	..	..	130	..
Total ..	23,398	21,860	21,470	22,170
Charges.				
GRANT I—				
New Works—	..	..	C 200	..
Communications	727	100	50	400
Buildings	36	..	..	500
Drainage	249	..	..	..
Water-supply	55	..	..	..
Miscellaneous	1,501	1,500	1,440	1,500
Repairs—	398	200	200	230
Communications	151	100	60	50
Buildings	57	50	80	50
Drainage	17	..	..	20
Water-supply	385	390	390	430
Miscellaneous	28	30	30	30
Establishment				
Tools and Plant and Contingencies				

—	Actuals, 1889-90.	Budget estimate, 1890-91.	Revised estimate, 1890-91.	Budget estimate, 1891-92.
Charges—cont.	RS.	RS.	RS.	RS.
GRANT II—				
Training Schools	91	420	180	200
Municipal Schools—				
On the Salary System	6,872	7,130	6,050	5,790
On the Salary-results System	1,438	1,610	1,680	2,120
Results Grants	..	300	200	300
Inspection	55	60	80	200
GRANT III—				
Hospitals and Dispensaries	2,991	2,860	2,790	2,610
Contributions to Government	130	150	150	150
Vaccination	193	280	230	210
Registration of Births and Deaths	60	70	70	70
Conservancy	3,167	3,140	3,030	3,050
GRANT IV—				
Lighting	544	500	500	500
Markets	..	..	60	70
Miscellaneous	452	450	450	420
GRANT V—				
Supervision and Management	1,969	1,960	2,090	1,860
Advances Recoverable	50	..	20	..
Refunds	1	..	..	..
Balance	1,781	560	1,440	1,410
Total	23,398	21,860	21,470	22,170

The principal variations between the budget and the revised estimate for 1890-91 and those between the revised estimate for 1890-91 and the budget for 1891-92, with the exceptions noted below, are explained in the Chairman's covering letter :—

A. Increase caused chiefly by short expenditure under Grant III in 1889-90.
B. Increase due to keen competition at the sale of the lease.
C. Amount subsequently transferred to this head by Government.

2. The following errors and omission are observed in the budget statements :—

(1) In columns 3 and 4 of Statements I and II and in column 5 of Statement VI-A, the opening and closing balances should have been entered in round figures.

(2) In Statements II and II-A., the pay of the person employed to watch the material stored in the new town school and office buildings has been erroneously debited to "Grant I, New Works—Buildings," instead of to "Grant I, Establishment," and the amount should also have been shown in Statement II-B., which has not been done.

(3) In Statements II and II-A., Part II, the cost of repairing the carpentry and store sheds should have been exhibited under "Repairs—Miscellaneous," and not under "Buildings."

The necessary corrections have now been made with reference to the above clauses.

REVISED ESTIMATE FOR 1890-91.

3. The current receipts and charges are now estimated at Rs. 19,690 and Rs. 20,030, respectively, against Rs. 20,360 and Rs. 21,300 anticipated in the sanctioned budget, the decrease in the charges occurring principally under Grant II. The collections under "Tax on buildings" during the first 8 months of the year amounted to only 25 per cent. of the budget estimate and were most unsatisfactory.

BUDGET ESTIMATE FOR 1891-92.

4. *Receipts.*—The receipts of the ensuing year are expected to amount to Rs. 19,160, against a revised estimate for the current year of Rs. 19,690. The Provincial grant on account of education and the credit taken for school fees will be raised to Rs. 2,100 and Rs. 5,150, respectively, with reference to paragraph 2 of the Director's letter read above. The submission of the revised scale of license fees, referred to in paragraph 29 of the Chairman's letter, should be expedited.

5. *Charges*—(1) *Grant I.*—A sum of Rs. 400 will be provided under "New Works—Buildings" for the purpose of constructing school-buildings as recommended in paragraph 6 of the Director's letter. The entertainment of a watcher to guard the material

stored in the new town school building is approved, as also the expenditure proposed to be incurred in connection with the new drainage scheme. In this connection, the report called for from the Executive Engineer in G.O., dated 12th July 1890, No. 1033 M., should be expedited.

(2) *Grant II.*—The Council's proposal to abolish the post of 3rd assistant master in the town school, as suggested in paragraph 39 of the Chairman's letter, is approved, but in the case of the Hindustani teacher their action appears to be ill-advised and cannot be sanctioned. The allotment for Municipal schools on the salary system will accordingly be raised by Rs. 180, and a further provision of Rs. 100 will be made under salary-result schools, in order to supply the latter with suitable furniture. The suggestion made by the Director in paragraphs 2 and 6 of his letter relative to the appointment of another gymnastic instructor will be referred to the Council for consideration and report. The proposed entertainment of a scavenger on As. 4 per mensem for the Municipal High school, which appears from Statement II-B to be contemplated, is sanctioned, although no allusion has been made to this subject in the Chairman's covering letter.

(3) *Grant III.*—The reduction proposed in the private scavenging establishment according to Statement II-B is approved, but reference to this also has been omitted in the Chairman's letter. Similar oversights should be guarded against in future.

(4) *Grant IV.*—It appears from Statement II-B that a servant on Rs. 6 per mensem is proposed to be employed for the purpose of collecting market rents. The usual proposition statement should be submitted in this case, and in the meanwhile, the allotment provided will be allowed to stand.

6. The budget, as revised by Government, closes with a balance of Rs. 1,410 or 6·8 per cent. of the estimated receipts.

(True Extract.)

J. F. PRICE,
Chief Secretary.

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

Exd. W. H. French.

Govt. of {1891} Madras.

LOCAL AND MUNICIPAL.

No. 1042 dated 15 April 1891

Order.

Com.d to S. E. Dale, who will expedite the submission of the report called for in G.O. No 2032 dated 24 July/90.

C/ O.V.B.

Issued

Recd. *Encl.*

G.O., 17th March 1891, No. 395 M.

MARCH.

S. E. Dale

Municipal Budget.

Reviewing the Chicacole — for 1891-92.