(1) பக்கங்களின் எண்ணிக்கை 12.

(2) புதுக்கித் திருப்பிய நாள் 11.90

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P.W.D. துறை

அரசாணை எண். 991
மு. கோப்புத் தாள் எண்.

அச்சகம்
பலவகை

நாள் : 12. 4.1893

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மடிக்கவோ கண்டபடி கையாளவோ கூடாது

ஆவண. கா-1—18,006—15-6-87.

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10th March 1893, No. 324 M., Local and Municipal.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers:—

From M.R.Ry. S. T. RUNGASWAMI AIYAR Avargal, B.A. B.L., Rao Bahadur, Chairman, Municipal Council, Trichinopoly, to the Chief Secretary to Government, through the Deputy Collector of Trichinopoly, dated Trichinopoly, 14th January 1893, No. 2.

I have the honour to submit for sanction of Government the budget estimates of this Municipality for the ensuing year 1893–94 and the revised estimates of the current year. These were sanctioned by the council at their meeting held on the 11th January 1893. An extract of the council's resolution and the prescribed statements are enclosed. Application for the additional allotments required for the current year and proposition statements for the alterations proposed in the establishments are also submitted.

Revised Estimates.

Receipts.

2. The total receipts, as now revised, show a decrease over the original estimates, owing to the reduction of the Government grant promised for the Water works and the exclusion from within municipal limits of the wet lands of three outlying villages, but the loss of income arising thereby is almost covered by the arrear of taxes under Buildings and Lands and of the rents of the markets as well as by the slight increase under a few minor heads, viz., the tax on animals, rent of lands, conservancy receipts and the fees from the slaughter-houses.

Expenditure.

3. The revised estimates show an increase of Rs. 3,460. The increase occurs under Grants I, III and IV with a small decrease in II. An additional provision of Rs. 3,000 is made for the repair of roads agreeably to the remarks contained in paragraph 4 of G.O., No. 1287 M., dated 3rd August 1892, and the charges for the diet of the in-patients has been raised by Rs. 930, owing to the larger number of in-patients treated and the rise in the price of articles in the year.

4. Payment has been made in this year of the sum of Rs. 317–5–8 decreed by the District Court in a suit brought by one Ramaswami Pillai against the Municipality on account of the demolishing in 1888 during the Chairmanship of Mr. J. G. D. Partridge of an encroachment on the municipal drain. The council has now appealed to the High Court of Judicature at Madras against this decree, the result of which is yet to be known. Sanction of Government is requested for this expenditure, which accounts for the small increase in the allotment under Grant IV.

5. The construction of the new latrines has been delayed, as I have not been able to select suitable sites, but I hope to have this work, as well as the rail fence for the Thiruthanthoni road, completed before the close of the official year.

6. The chief items requiring special mention in the receipts and charges of the ensuing year are noticed below.

Receipts.

7. *Tax on Buildings.*—The estimated income is Rs. 26,000. It is less than the revised estimate by Rs. 4,760. The decrease is more apparent than real. The estimated income represents the settled demand of the tax. The difference is because of the arrears outstanding which will be collected before the end of the year.

8. *Tax on Lands.*—The demand under this head is Rs. 3,200 as against Rs. 5,600 of the previous years. The decrease is accounted for by the fact that the wet lands of Varaganeri, Daranallur and Devadanam have been excluded from within municipal jurisdiction from 1st October last as directed in G.O., dated 27th October 1892, No. 1770 M.

9. *Cart-stand.*—The municipal cart-stand has proved a success from a financial point of view and is popular. The fees are expected to rise to Rs. 3,500 at the next lease in March.

10. *Grants and Contributions.*—The receipts under Education comprise the Government grant towards the pay of the gymnastic instructors, the Devadanam school-house and the purchase of one set of gymnastic apparatus (already supplied) and of furniture for the new Silk weaver's school, while those under other purposes represent the payment by Government as compensation for exemption of Military officers from the Profession tax. This payment by Government as compensation was till now wrongly classified in this Municipality under "Tax on arts." The amounts against water-supply—Rs. 25,150 and Rs. 49,570—are the contributions payable by the Military and Judicial Departments in the one case and by the South Indian Railway Company in the other.

11. *Private Scavenging.*—The system will be introduced in the 5th ward for the next year. Hence it is that the sum of Rs. 4,800 is put down as against Rs. 4,200 of the revised estimate. Great trouble is experienced in the assessment and collection of the fees for this work for want of a uniform principle. The council has now resolved in the light of the instructions of Government to levy the scavenging fees on the following data:—

"The amount of house-tax, the number of persons occupying the house and also the capability of the occupier to pay the fees should all be taken into account in assessing the scavengering fees," and this principle will be adopted for the last quarter of this year.

12. *Debt.*—A loan of Rs. 1,10,000 has to be taken on account of the water-works. The one lakh already sanctioned by Government in the Financial Department will be received early in the ensuing year for immediate expenditure on the works, but the remaining Rs. 10,000 will be taken in the course of that year when really required.

13. *Expenditure—Grant I, Buildings.*—Provision is made only for two latrines for Woraiyur, in which their want is sadly felt by the people. They were not built earlier, as no suitable sites could easily be selected answering the convenience of the residents. A rubbish depôt for the 1st ward is very much needed and ten dust-bins are to be purchased. A sum of Rs. 1,400 will be required for all these.

14. *Water-supply.*—The expenditure for the current year was ordered to be met from the Provincial grant of Rs. 2,22,000 in G.O., dated 13th May 1892, No. 833 M., which has now been reduced to Rs. 2,13,300 by G.O., dated 21st November 1892, No. 1923 M. The original provision under this head is, however, retained, as any reduction may upset the arrangements of the Sanitary Engineer. For the ensuing year the remaining portion of the sanctioned estimate is provided for. Provision is also made for the entertainment of a watchman for the Nachiarammen tank in Woraiyur.

15. *Repairs.*—The repairs of the several roads, buildings, drains, and banks enumerated in Statement II-A will be undertaken as they become necessary and urgent. The drain along the trunk road ought to be repaired, so that the water thrown at the numerous fountains which are to be constructed on this important road may be carried away rapidly. The bank of the Virupatchipuram channel must be strengthened by a strong revetment at the point from which the water is diverted into the banks of

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Woraiyur. As it is, whenever water is diverted into the Woraiyur tanks, there occurs a breach about this place, and I have every now and then to send out a number of coolies to close the breach while water is let into the tanks. This inconvenience and expense will be avoided by the proposed construction of the revetment. This work is not superfluous, because there is no prospect of the water-works being extended to Woraiyur and Putur.

16. *Grant II, Education.*—The council has resolved to treat the two Pallah and Pariah schools as "free poor schools" in which these outcastes will be educated freely, as the parents feel even the small rate of fees as a burden. A school for the benefit of the Silk weavers of the fort will also be opened in the ensuing year and for this school are to be entertained three teachers and a peon. A provision of Rs. 348 is also made for furniture, maps and books required for these schools.

17. *Inspection and Gymnasium.*—There are two inspecting schoolmasters who are paid Rs. 25 and Rs. 14 each. The council propose to recast their pay for the next year so as to reward the junior, whose work is very favorably noticed, and they will be paid Rs. 22 and Rs. 17 each for the ensuing year. The two gymnastic instructors will be paid Rs. 12 each for the next year, as their present salary of Rs. 10 is rather low for competent men of their class. A common gymnasium has been provided for the eastern section and the council would like to see if it works well for a year or two before they go in for similar institutions in other sections of the Municipality.

18. *Results Grants.*—An allotment of Rs. 5,000 only is fixed for the ensuing year, instead of the usual provision of Rs. 6,000. The Director of Public Instruction observes in his Proceedings No. 14860, dated 8th November 1892, that maximum rates of results grants need not be insisted on "in the case of Municipalities in which elementary general education having sufficiently advanced, such help is not needed." Thanks to the several Philanthropic missions, this Municipality is in no way backward in the matter of elementary general education. Accordingly the council propose to give result grants at 75 per cent. of the maximum rates for the ensuing year, and this step will not be hard upon the residents, as the council have taken up the education of the Pullahs, Pariahs and the Silk-weavers in their own hands.

19. *Grant III, Medical.*—The increase in the allotment under establishment is caused by the promotion of three compounders during the latter part of the current year. The hospital assistant in charge is only a second-class man and draws Rs. 35 only, though the usual provision of Rs. 55 for a first-class assistant is retained. The three hospitals will be maintained on their present basis, but the provision for the dieting of patients is raised by Rs. 500, because of the high rates of provisions apprehended in the immediate future.

20. *Private Scavenging.*—The scavenging system is now working in three wards and will be extended to the fifth ward also, so as to take in the whole of the Fort division of the Municipality. For this, an establishment consisting of one bill-collector on Rs. 7 and 15 scavengers on Rs. 4-8-0, is required. It is also proposed to entertain a clerk on Rs. 15 per mensem to help the bill-collectors in writing up the quarterly bills, in checking their collections and in maintaining the registers and accounts connected with this work. The private scavenging department has become as heavy and onerous as the house-tax section for which besides the bill-collectors there is a special clerk on Rs. 20.

21. *Travellers' Bungalow.*—The European travellers have been ever complaining of the scanty supply of water in the travellers' bungalow. To give them this convenience, a water cooly is proposed to be engaged on a salary of Rs. 3 per mensem. The pay of the watchman of the grain market is fixed at Rs. 6 and that of the avenue servants at Rs. 5 and 3.

22. *Grant V, Office Establishment.*—The council desires to make the post of manager more attractive, so that competent men who have understood the work may be retained. With this view, the pay of manager is fixed at Rs. 100, as in the Madura Municipality at present and even in this Municipality in previous years, but to rise to it in four years by an annual increment of Rs. 5. With the introduction of the private scavenging system and the finding and working out of the ways and means for

the water scheme, the work of the manager is becoming more heavy and onerous and this increase is well deserved. The present manager who is a graduate has been here for the last two years and his work is very favorably reported by the Inspector of Local Fund Accounts who has observed that "there has been a distinct improvement in the keeping of the accounts since the last audit. The present manager has evidently been taking pains to get the accounts right, and if he continues to persevere, will, I am sure, be able to show a much greater improvement at the next audit." The increase of pay herein proposed for the manager and the chief correspondence clerk is deserved by them and will be a good inducement for all the subordinates to work more satisfactorily.

23. The closing balance for the ensuing year is put down as Rs. 11,240 but it can amount to only half as much, allowance being made for arrears of taxes that may remain uncollected under buildings and lands. I regret the delay of two weeks was unavoidable.

No. 14–2.

Forwarded.

2. A letter from M.R.Ry. V. S. Chellappa Chettiyar, a member of the council, making certain suggestions with reference to the budget is forwarded herewith together with the Head-quarter Deputy Collector's report thereon.

3. A petition was also received by me pointing out certain illegalities in the proceedings of the meeting of the council at which the budget was passed. A copy of the proceedings recorded by me is also forwarded herewith.

4. The budget grants for 1892–93 under "assignments by Government" and "fines and fees" as per statement, amount to Rs. 2,23,610 and Rs. 1,300, respectively, whereas the figures given in G.O., dated 19th February 1892, No. 336, are Rs. 2,24,610 and Rs. 300. The difference is apparently due to the transfer of fines under the Police Act from the former to the latter head.

5. *Revised Estimate.*—The revised estimate of the tax on buildings is fixed at Rs. 30,760 or Rs. 4,460 in excess of the budget figure. It is explained that "the increase is caused by the arrears of tax." The figures of the budget for 1893–94, and statement IV-B show that the whole of the current demand is expected to be realised before the close of the year, which seems unlikely. The arrears are usually between Rs. 1,000 and Rs. 2,000. This was pointed out last year.

6. Only Rs. 1,900 out of the budget grant provided for the water-supply scheme were expended in the first 8 months. It is presumed that the remainder will be expended before the close of the current year. It does not appear that the Sanitary Engineer has been consulted. It is presumed that an extract from the budget has been forwarded to him.

7. *Grant I*, 1 (*b*).—Only Rs. 799 were spent on buildings during the first 8 months. No steps appear to have been taken for the construction of latrines in west Chintamani about which Government called for a report (G.O., dated 19th November 1892, No. 992).

8. *Grant III*, 5 (*c*) *Cholera charges.*—The revised estimate appears excessive. Only Rs. 186 were expended during the first 8 months and there have been no cases of cholera since.

BUDGET FOR 1893–94.

9. In paragraph 23 of the letter it is said that although the closing balance is estimated at Rs. 11,240, it is not likely to exceed half this amount as some part of the tax will remain uncollected at the close of the year. The estimated receipts should have been reduced and the amount of probable arrears shown also in statement IV-B.

10. *Tax on lands.*—The budget estimate for 1893–94 shows a decrease of Rs. 3,400 due to the exclusion of lands in Daranallur and other villages from Municipal limits. The loss of revenue was, however, estimated in the Chairman's letter, dated 19th January 1894, No. 2, at Rs. 2,400. The discrepancy requires explanation. The latter is apparently nearer the truth,—*vide* paragraph 6 of my letter printed in G.O., dated 27th October 1892, No. 1770.

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11. *Grant III*, (1) (*a*).—From paragraph 19 of the letter it appears that the Hospital Assistant draws only Rs. 35. If so there is no need for a provision of Rs. 55 per mensem in the budget.

12. *Grant III*, 5 (*b*).—The cost of private scavengering establishment is in excess of the receipts by Rs. 1,520. Information has not been furnished as to the number of houses served by each scavenger. The council should either reduce the establishment or increase the fees. Rs. 10 is enough pay for the clerk. The District Medical and Sanitary officer has been requested to report on the proposal to abolish the appointment of purveyor and to reduce the number of compounders.

13. I agree with the Head-quarter Deputy Collector that the increase of Rs. 2 to the Correspondence clerk is not necessary, and that it is not desirable to abolish the appointment of cash-keeper. The proposal to raise the pay of the manager is not justifiable when so many necessary items of expenditure have to be postponed.

14. The question of raising the rates for carts in the cart-stand should be discussed by the council. I have requested the Chairman to place the matter before the council. His attention has also been drawn to the statement in Mr. Chellappa Chetty's letter that the contractor has been levying fees at 6 pies per cart. There is certainly room for great improvement in the income to be derived by the Municipality from this institution. I have been pressing on the council a proposal to increase the area and accommodation.

15. A sum of Rs. 500 has been provided in the budget for the extension of the burning-ground in Devadanam. Rs. 1,000 provided last year were struck out as the budget did not allow the required surplus. The work appears necessary, this being the chief burning-ground for the city and the provision of Rs. 500 may be allowed to stand. The rest of the cost may be provided next year.

TRICHINOPOLY, *6th February* 1893. (Signed) T. V. NARASIMHALU, for *Collector*.

From Surgeon-Lieut.-Colonel J. A. LAING, Sanitary Commissioner for Madras, to the Chief Secretary to Government, dated Fort St. George, 24th January 1893, No. 211-S.

Referring to the extracts from the budget estimate of the Trichinopoly Municipality for 1893–94, furnished to me for remarks, I have the honour to state, for the information of Government, that the vaccine and conservancy allotments therein proposed are pretty much the same as for the current year and sufficient for the requirements of the town.

2. The principal works of a sanitary nature budgeted for execution under Grant I are:—

		Rs.
(1)	Construction and repair of latrines	1,500
(2)	Repair to markets and slaughter-houses	1,070
(3)	Do. to drains	1,000
(4)	Other works (rubbish depôts, dust-bins, burning-ground, revetment, &c.)	1,300

The balance of the estimate for the water project, viz., Rs. 2,04,600, is provided for expenditure during the next year.

From Surgeon-Major-General W. F. DEFABECK, M.D., Surgeon-General with the Government of Madras, to the Chief Secretary to Government, dated Madras, 25th January 1893, No. 78.

I have the honour to state that the provision made in Grant III of the budget estimate of the Trichinopoly Municipality for the year 1893–94 is sufficient and calls for no remarks, the Chairman, Municipal Council, having explained the variations between the current year's grant and the estimate in paragraph 19 of his letter to Government, No. 2, dated 14th instant.

From D. DUNCAN, Esq., M.A., D.Sc., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 9th February 1893, No. 1230.

I have the honour to submit the following remarks on the budget estimate of the Trichinopoly Municipality for 1893–94.

2. *Receipts.*—Credit is taken for a grant of Rs. 390 from Provincial funds—Rs. 140 for the gymnastic instructor's pay, Rs. 30 for buildings, and Rs. 220 for schools, but no particulars are given for the last item. The building grant should be omitted and the last item should be reduced to Rs. 150, which will be about one half of the cost of apparatus and results grants for girls in Municipal schools. With reference to my letter, No. 614, dated 26th January 1893, I would recommend that provision be made for training two teachers, credit being taken for a grant of Rs. 70 for their stipends.

3. *Charges.*—The following additions are recommended under Grant II:—

(i) Rs. 120 for stipends to two teachers in addition to students whose stipends will be paid from Provincial funds.

(ii) Rs. 1,000 for results grants in addition to Rs. 5,000 budgeted.—The Council's proposal to reduce the grants to 75 per cent. of the code rates has not been recommended by me or the local educational officers, and a sudden reduction will seriously affect the progress of primary Education. I would suggest that schools without trained or passed teachers may be given 75 per cent. and those with trained and passed teachers the maximum or 90 per cent. at least of the code rates.

(iii) Rs. 12 as increase at one rupee per mensem to the pay of the junior inspecting schoolmaster.—The Council's resolution to raise his pay by Rs. 3 to be met by a reduction in the pay of the senior inspecting schoolmaster does not commend itself to me.

(iv) Rs. 300 for building and furniture grants to results schools to enable them to satisfy the requirements of the Educational rules.

4. Even with the additions above recommended, the net cost will only be Rs. (9,430—480) 8,950 or 12 per cent. of the estimated income (Rs. 74,720) from taxation, markets and rents.

From Brigade-Surgeon Lieut.-Colonel F. BLENKINSOP, District Medical and Sanitary Officer, Trichinopoly, to the Collector of Trichinopoly (through the Chairman, Municipal Council, Trichinopoly), dated 11th February 1893, No. 817.

In reply to your letter, No. 154—18, of 8th instant, I have the honour to state that I do not think it advisable that the services of the purveyor to the Municipal hospital should be dispensed with, as in an institution where so many patients are treated it is necessary to have a trustworthy person to take charge of the stores, bedding, &c.

2. I believe it is the idea of the councillor who has mooted this question that this duty should be performed by the senior hospital assistant. This I consider a step in the wrong direction, for, if he is hampered with non-professional duties, those of a purely professional nature will be sure to suffer.

3. With regard to the compounders, I would point out that compounding is only a part of their duties, as they have also to assist to dress wounds, &c., and to assist in the nursing of patients. If their number is decreased, an increase will have to be made to the strength of the ward coolies. However, I would suggest that the Municipality should only pay for four compounders, and that the District Board should make an allowance of Rs. 10 per mensem for two probationary compounders, who would learn their work at the main hospital and in return assist in the general duties there, and then be available to fill any vacancies in the district dispensaries. As it is, there are now no trained men for this.

4. Another suggestion I have to make is that these probationers be made to sign an agreement to serve at least three years. At present, as soon as the compounders in the out-lying hospitals and dispensaries hear of an opening in the

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railway or elsewhere, they resign, and fresh men have to be trained, and probably when these have become fit for their posts, the same thing occurs again.

5. The same remarks hold good with the midwives who are trained at the expense of either the District Board or the Municipality.

No. 398.

Forwarded.

2. Attention is invited to the remarks of Government, in reviewing the administration of this Municipality last year, about the large falling off in the number of out-patients (paragraph 6 of G.O., dated 3rd August 1892, No. 1287).

3. The saddling of the hospital assistant with extra duties now being performed by the purveyor is, it is submitted, not calculated to mend matters.

(Signed) S. T. RANGASWAMI,
Chairman.

13th February 1893.

No. 23—2.

Submitted to Government with reference to paragraph 12 of this Office endorsement, dated 6th February 1893, No. 14—2, on the budget of the Trichinopoly Municipality.

2. The proposal in paragraph 3 of the District Medical and Sanitary officer's letter will be placed before a meeting of the District Board.

TRICHINOPOLY, (Signed) L. E. BUCKLEY,
17th February 1893. for *Collector.*

To the Chief Secretary to Government.

ORDER—dated 10th March 1893, No. 324 M., Local and Municipal.

The estimated receipts and charges of the Trichinopoly Municipality for 1893–94, as passed by Government, are compared below with the budget and revised estimates for the current year and the actuals of 1891–92:—

—	Actuals, 1891–92.	Budget Estimate, 1892–93.	Revised Estimate, 1892–93.	Budget Estimate, 1893–94.
Receipts.	RS.	RS.	RS.	RS.
Balance brought forward	21,095	31,450	29,670	22,540
Tax on Arts	8,528	8,550	8,800	8,560
,, Buildings and Lands	33,880	32,920	32,920	29,220
,, Vehicles and Animals	6,474	5,720	5,970	5,820
,, Carts	5,082	5,210	5,280	5,210
Tolls	11,156	11,000	11,000	11,000
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	1,818	1,280	1,230	1,270
Conservancy Receipts	3,102	3,100	3,680	3,600
Fees and Revenue from Educational Institutions	64	140	120	120
,, ,, Medical Institutions	566	770	720	720
Income from Markets and Slaughter-houses	17,624	15,350	17,990	16,600
License Fees	1,295	1,200	1,500	1,500
Other Fees	2,640	2,800	2,800	3,600
Fines under Municipal and other Acts	1,106	1,200	1,200	1,200
Interest on Investments and Premium on Loans	479	480	480	480
Grants and Contributions from Government	1,627	2,28,610	2,14,880	35,320
,, ,, ,, Local Boards	4,500	4,650	4,650	4,650
,, ,, ,, other Bodies	..	..	..	49,570
Recoveries for Services to Private Individuals	1,408	4,960	4,210	4,310
Miscellaneous	249	260	310	260
Loans	..	..	..	1,10,000
Advances Recovered	570	..	880	..
Total	1,23,163	3,54,650	3,48,190	3,15,540

—	Actuals, 1891-92.	Budget Estimate, 1892-93.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.
Charges.				
GRANT I—	Rs.	Rs.	Rs.	Rs.
New Works—				
Communications	75	1,750	1,750	..
Buildings	1,591	3,100	3,500	1,400
Drainage	495	100	100	..
Water-supply	130	2,22,000	2,22,000	2,13,620
Repairs—				
Communications	12,561	10,000	13,000	10,000
Buildings	2,579	4,250	3,850	3,000
Drainage	264	1,000	1,000	1,000
Water-supply	3,258	1,780	1,780	1,420
Establishment	1,318	1,030	1,030	1,030
Tools and Plant and other Stores	208	310	310	300
Total ..	22,479	2,45,320	2,48,320	2,31,770
GRANT II—				
Training Schools	410	70	70	70
Municipal Schools—				
On the Salary-results System	850	1,330	1,210	1,860
Results Grants	5,827	6,000	6,000	5,700
Inspection	482	520	520	520
Miscellaneous	108	880	890	910
Total ..	7,677	8,810	8,690	9,060
GRANT III—				
Hospitals and Dispensaries	15,113	13,500	14,430	14,100
Contributions	364	956	890	890
Vaccination	976	1,060	1,060	1,060
Registration of Births and Deaths	868	940	940	940
Conservancy, Road-cleaning and Road-watering	29,597	35,180	34,680	35,510
Total ..	46,918	51,630	51,500	52,000
GRANT IV—				
Lighting	5,538	5,730	5,730	5,730
Markets and Slaughter-houses	1,160	1,250	1,250	1,250
Travellers' Bungalows	113	120	120	150
Avenues	167	250	250	250
Public Garden, Survey of Land, Fire and other charges ..	1,528	1,620	1,830	1,830
Total ..	8,506	8,970	9,180	9,210
GRANT V—				
Supervision and Management	7,432	7,460	7,460	7,560
Advances Recoverable	196	..	..	..
Refunds	281	500	500	500
Balance	29,674	31,960	22,540	6,500
Total ..	1,23,163	3,54,850	3,48,190	3,16,540

REVISED ESTIMATE FOR 1892-93.

2. Owing chiefly to short collections under the tax on buildings and lands in 1891-92, the actual opening balance of the current year was Rs. 29,670 against Rs. 31,450 as entered in the estimate. The receipts and charges are now placed at Rs. 3,22,910 and Rs. 3,26,150, respectively, against the amount (Rs. 3,23,200 and Rs. 3,22,690) taken in the sanctioned budget. There is no material difference in the total revenue, but the variations under "Tax on buildings and lands," "Income from markets and slaughter-houses" and "Contributions from Government" are considerable. The increase in the charges occurs mainly under Repairs—Communications. These variations are explained in paragraphs 2 and 3 of the Chairman's letter. The collections from the tax above mentioned during the first eight months of the year were below the proper mark. As it is not likely that the whole of the current and arrear demands can be realised before the close of the year, the estimate will be reduced to the figure entered in the original budget. A reduction of Rs. 500 will also be made, with reference to paragraph 8 of the Collector's endorsement, in the allotment under conservancy. The balance to be carried forward will then stand at Rs. 22,540. It would have been well if the Sanitary Engineer had been consulted as to the entries to be made in the estimates on account of probable expenditure on the water-supply scheme.

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BUDGET ESTIMATE FOR 1893-94.

3. *Receipts.*—The receipts, including a loan of Rs. 1,10,000, and a contribution of Rs. 49,570 from the South Indian Railway Company for the water-supply scheme, are estimated at Rs. 2,85,080 against Rs. 3,18,520 in the current year. This decrease is nominal and occurs chiefly under "Provincial grants." The credit on account of the water-works will be raised by Rs. 9,018, representing the amount required for the pipes to be laid on to the jail, while, with reference to paragraph 2 of the Director's letter, the grant for education will be reduced by Rs. 100. A separate application should be submitted for the additional loan of Rs. 10,000 required from Government. As in these Proceedings a reduction has been ordered in the revised estimate on account of possible outstandings under the tax on buildings and lands, no further action is called for with reference to paragraph 9 of the Collector's endorsement. The Chairman's attention is drawn to Mr. Welsh's remarks in regard to the estimated loss of revenue in the case of Daranallar and other villages.

4. *Charges.*—The charges are placed at Rs. 3,00,270 against a revised estimate of Rs. 3,25,650, the decrease occurring chiefly under Grant I.

(1) *Grant I.*—The provision under New Works Water-supply will be raised by Rs. 9,018 on account of the jail pipes. The proposed entertainment of an additional watchman is approved. The Council should consider the advisability of re-engaging a sub-overseer, as recommended in the Divisional officer's letter of the 28th January last and in the Collector's marginal note.

(2) *Grant II.*—With reference to the Director's remarks, additions of Rs. 700 and Rs. 300 will be made to "Result grants" and "Building and furniture grants." The suggestions for training two teachers and for adding one rupee to the pay of the junior inspecting schoolmaster will be referred to the Council for consideration. The entertainment of the staff required for the school for silk-weavers and the proposed increase to the pay of the gymnastic instructors are sanctioned.

(3) *Grant III.*—The addition of a bill-collector and fifteen scavengers to the present staff is sanctioned, but the Government is not satisfied of the necessity for employing a clerk on Rs. 15. The existing office establishment should be able to undertake the work specified in the 20th paragraph of the Chairman's letter. As regards the scavengers, the new hands should be engaged by degrees as need for them arises. The attention of the Council will be called to the Collector's remarks in paragraphs 12 and 14 of his endorsement.

(4) *Grant IV.*—The alterations proposed in the market, travellers' bungalow and avenue establishments are approved.

(5) *Grant V.*—The increase to the salaries of the office manager and the correspondence clerk cannot be passed. The contribution for the Central office establishments will, with reference to G.O., dated 7th December 1892, No. 2864 L., be raised to Rs. 602.

5. *Closing Balance, &c.*—The budget, as revised by Government, closes with a balance of Rs. 6,500, or 2·2 per cent. of the estimated receipts.

6. It is apparent from the papers before Government that sufficient opportunity was not afforded for discussion of the programme for next year. If time had allowed, the Government would have returned the budget estimates. The Municipal Council

would do well to consider the suggestions which one of their number—M.R.Ry. Chellappa Chettiyar—has made for increasing the revenue and reducing the expenditure.

(True Extract.)

C. A. GALTON,
Ag. Chief Secretary.

To the Chairman, Municipal Council, Trichinopoly,
through the Collector.
" President, District Board, Trichinopoly.
" Accountant-General.
" Director of Public Instruction.
" Surgeon-General.
" Sanitary Commissioner.
" Sanitary Engineer.
" Public Works Department (Railway Branch).
" Military Department.
Editors' Table.

Exd. Shaik Karim.

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Govt. of {1893} Madras.

LOCAL AND MUNICIPAL.

No 991 dated 17, 1893

Communicated
to the officers
concerned.

(Sd) G. T. W.

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Issued

Recd. *Encl.*

G.O., 10th March 1893, No. 324 M.

MARCH.

S.E. VI circle
C.E. for Rys
Exn. P.W. Secty.

Municipal Budget.

Reviewing the Trichinopoly — for 1893–94.