

Public Works (1897) Department.

SERIAL  
No. 23-28

G.O., No. 766 R

DATED 1. October 1897

[Despatch Abstract.]

Water tax on Railway Buildings. Pro: L & A Dept  
forwarding a copy of Expt 1873 in dis: 79.7.97  
regarding the liability of the S. I. Railway to  
pay - within the Township Municipality  
Compt to the Agent S. I. Railway.



Copy of a communication *from the*  
No. ....

Agent, South Indian Railway

*To* the Consulting Engineer for Railways, Madras,

No. 794, dated 5 August 1897.

✓ E.R.  
CPC-3392/97

The Chairman Municipal  
Council, Trichinopoly, having demanded  
water tax on this Railway buildings  
here, and having referred me to G.O.  
No. 1573 M. Mis. dated 9 July 1897, as  
his authority for doing so, I have the  
honour to request the favour of your  
obtaining three copies of this G.O.  
and sending the same to me.

Should not the G.O. in question have been communicated to this Railway.



SERIAL  
No. 25

GOVERNMENT OF MADRAS.

P. W. Dept., Railway Branch,

Dated 24-8.

1897

No. 3634 c

MEMORANDUM.

Letter from the Agent S. K.  
No. 794 & 5.8.97.

Transferred to the Local  
and Municipal Deptt with  
the remark that G.O. No.  
1573 M. O. S. 19.7.97  
was not communicated  
to this Department.

F. D. 19/8/97  
D. T.

The Local & Municipal Deptt  
with one Enclosure 25/8/97

26/8/97



Agent, South Indian Railway

To the Consulting Engineer for Railways, Madras,

No. 906, dated 7<sup>th</sup> September 1897.

E. R.  
CIV. 3906

I have the honour to invite attention to my letter No. 794 dated 5<sup>th</sup> August 1897 asking for copies of L.O. No. 1543 Mr. Mis. dated 9<sup>th</sup> July 1897. regarding the levy of water taxes from the Administration for the Water Supply in Trichinopoly, and to request the favour of the copies asked for being supplied at an earlier date.



SERIAL

No. 27

GOVERNMENT OF MADRAS

P. W. Dept., Railway Branch,

Dated 10<sup>th</sup> September 1897.

No. 3811C

MEMORANDUM.

Letter from the Agent  
S.I. No. 906 of 7.9.97

Transferred to the  
Local Mun. Dept in  
continuation of Memo. No  
3634 Dated 26.8.97.

JH 9/9/97

DL

See 11/9/97

13/9/97

For 8/8/97

R.



SERIAL  
No. 28

Public Works (1897) Department.

CURRENT No. 9369

Bf

From The Local Muni. - Dept.

Order No. 766. D dated 11/10/97

Communicated to  
the Agent S. I. Railway  
with reference to his letter  
nos 794 + 906 of 5<sup>th</sup> August -  
7<sup>th</sup> Sept 1897. -

No. 1994 in this

Dated 15-9-97.

Received  
Registered } 20-9-97

Enclosures 1

Spare copies

F.W.  
R

23/9/97

SUBJECT.

Water Tax.

To  
The Agent S. I. Ry. dated 10/9/97  
- ~~Confidential~~ -  
Forwarding to the Public  
Works Dept., a copy of G.O.  
No. 1573 in. of 9<sup>th</sup> July 1897,  
regarding the liability of the  
South Indian Ry. Co. to pay  
on Railway Buildings  
within the Ditching policy  
Mun. 15.

01557



BACK PAPERS.

FURTHER PAPERS.

| No. | Date. | No. | Date. |
|-----|-------|-----|-------|
|-----|-------|-----|-------|

[ 25 ]  
2,000-28-4-97.

LOCAL AND MUNICIPAL DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following paper :—

From the Chairman, Municipal Council, Trichinopoly, No. 16, dated 20th May 1897.

I have the honour to <sup>submit</sup> the opinion of Government with regard to the liability of the South Indian Railway Company to pay water tax on account of its stations and offices here. The company has two stations within the municipality--the Fort and the Junction stations. It is a party to the joint water supply scheme and pays a contribution to the municipality towards the maintenance charges of the works; but it has to be borne in mind that the contract on the part of the municipality is to supply water to the junction station only and has no reference to the other station. As the Government has declined to exempt the Railway buildings in Tanjore and Madurai from water tax, the Council begs to raise the question of the Company's liability to pay the tax on account of its buildings in this municipality for the decision of Government for the reason that the Railway Company's relations to this Council are different from those existing in the above mentioned two municipalities.

2. The Company pays Rs 2722 for taxes on its buildings and will have to pay Rs 1452 for water tax at 4 per cent annually

Indorsement of the Collector of Trichinopoly, Ref. on Cur. No. 1939/Rev., dated 31st May 1897.

Submitted to Government with reference to paragraph 2 of G.O. No. 714 M, dated 27th March 1897.

(2) I have already given my opinion regarding this matter in para 2 (2) of my endorsement on the budget of the municipality for the year 1897-98 embodied in the G.O. quoted above.

Order



Order No. 1573 M.Mis., dated 9th July 1897.

The Government concurs in the Collector's remarks in para 2 (2) of his endorsement on the budget of the municipality for 1897-98, reviewed in G.O.No.714 M, dated 27th March 1897.

(True extract)

(Signed) G.S. Forbes,

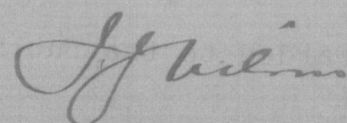
for Secretary to Government.

To

The Chairman, Municipal Council, Trichinopoly,  
thro' the Collector.

Copy to the Public Works Department.

(True copy)



for Secretary to Government

PROCEEDINGS OF THE MADRAS GOVERNMENT.

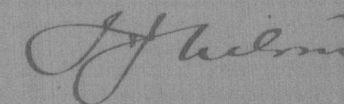
READ the following <sup>memo</sup> paper:—

From the Public Works Department, Railway Branch, No. 3634 C dated 24th August 1897, transferring letter from the Agent South Indian Railway, applying for copies of G.O.No. 1573 M.Mis., dated 9th July 1897, regarding the water tax on Railway buildings.

Order No. 1994 M.Mis., dated 15th September 1897.

A copy of G.O.No.1573 M dated 9th July 1897 will be forwarded to the Public Works Department.

(True extract)



for Secretary to Government.

To

The Public Works Department, with

a copy of G.O.No.1573 M, dated 9th July 1897.

048.1  
9369/97

h.



Government { 1897 } of Madras.  
LOCAL AND MUNICIPAL.

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*Recd.*

*Regd.*

} 1897.

*Enclosures*

*Spare copies*

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G.O., No. 714 M., 27th March 1897.

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MARCH.

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Municipal Budget.

Reviewing the Trichinopoly — for 1897-98.



## GOVERNMENT OF MADRAS.

## LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From KHAN BAHADUR KHADIR NAVAZ KHAN SAHIB, Chairman, Municipal Council, Trichinopoly, to the Secretary to Government, Local and Municipal Department (through the Collector of Trichinopoly), dated 25th January 1897, No. 4.

I have the honour to submit for sanction of the Government the budget estimate of this municipality for the year 1897-98 and the revised estimate for the current year. They were sanctioned by the municipal council at its sitting held on the 18th January 1897. An extract from the proceedings of the council sanctioning the same is herein enclosed, together with the prescribed statements.

## REVISED ESTIMATE.

*Receipts.*

2. The total receipts amount to Rs. 1,85,290 against Rs. 1,37,980 anticipated in the original budget and show an increase of Rs. 47,310, which is explained in the following paragraphs.

3. The opening balance is in excess of the original estimate by Rs. 1,420.

4. *Tax on Arts.*—This tax was revised in the year, as the practice in this municipality has always been to revise it every year, and is expected to yield an income of Rs. 12,000, which is more than the original estimate by Rs. 1,000.

5. *Tax on Lands.*—The tax on the wet lands and gardens within the municipal limits is assessed with reference to the new settlement registers supplied by the Revenue department. Rs. 4,000 is hoped to be collected as the result of the revision.

6. *Water-tax.*—This tax has been levied on all the buildings in the municipality, except in second and third wards to which the water-supply does not extend at present. The income derived from it will be Rs. 12,000 only, which is less than the original estimate by Rs. 1,000.

The water-tax has not been levied on any lands in the municipality, and as the wet and garden lands are not directly benefited by the water-supply, the council thinks it inadvisable to make them liable for this tax. They beg to know if their view is correct.

In this connection, the opinion of the Government is solicited with regard to the liability of the South Indian Railway Company to pay water-tax on account of its stations and offices here. The Company has two stations within the municipality, namely, the fort and junction stations. The Company is a party to the joint water-supply scheme and pays a contribution to the municipality towards the maintenance charges of the works; but it has to be borne in mind that the contract on the part of the municipality is to supply water to the junction station only and has no reference to the other station. As the Government has declined to exempt the railway buildings in Tanjore and Madura from water-tax, the council begs permission to raise the question of the Company's liability to pay the tax on account of its buildings in this municipality for the decision of the Government for the reason that the Railway Company's relations to this council are different from those existing in the above-mentioned two municipalities.

The question of the liability of the jail and the military departments—the other parties to the scheme—does not appear to admit of any doubt. The jail buildings are situate outside the municipal limits and the military lines which are exempt from the house-tax under G.Os., No. 104 F., dated 15th January 1884 and No. 512, Military, dated 1st February 1884, seem to be exempt from the water-tax also.

7. *Tax on Vehicles, Animals and Carts.*—An increase of Rs. 1,100 is expected under these items as the result of careful assessment.

8. *Cart-stand.*—The increase of Rs. 460 shown in the revised estimate is due to the realization of an arrear instalment of fees due for the last year. The present lease of the right of collecting the fees in the cart-stand expires with the current year and will be re-sold again in February next.

9. *Contribution for the water-supply.*—The sum of Rs. 11,560 represents the annual contribution from the military and jail departments of Rs. 2,500 towards the maintenance charges of the water works and the Government grant of Rs. 8,100 and the contributions of Rs. 730 and Rs. 230 from the military and the jail Departments, respectively, on account of the revised estimate for the water works sanctioned in G.O., No. 1731 M., dated 10th October 1896.

10. The sum of Rs. 12,650 under other grants and contributions comprises the contributions due from the South Indian Railway of Rs. 2,000 for the current year and of Rs. 1,880 being the additional contribution on account of the revised estimate. It also includes Rs. 8,770 paid by the Company for its share of the initial cost of the water-supply scheme in the current year, the delay on its part being due to the sanction of the Government of India having been obtained late.

11. *Recoveries for purposes other than private scavenging.*—There is a very large demand from the house-owners for the introduction of house service pipes and Rupees 2,000 is therefore expected on account of recoveries for the work. In these cases, prepayment of the estimated cost is invariably insisted on and the service pipes are laid only after the required amount is deposited in the Municipal office.

12. *Other Advances.*—Rs. 22,000 advanced to the contractors employed in the water works will be recovered completely, as the works are completed and the final bills are expected very shortly from the Sanitary Engineer to Government.

*Expenditure.*

13. The revised estimates of the charges for the current year amount to Rupees 2,37,540 against Rs. 1,96,900 anticipated in the budget and show an increase of Rs. 40,640 over the original figures. The chief items which are the cause of the increase in the charges are noticed below.

14. An allotment of Rs. 370 is provided under new communications. This sum was spent in protecting a portion of the flood bank of the Cauvery with rail fence. The work was urgent and put in hand last year, but was not completed before the close of that year.

15. The allotment under new buildings is reduced by Rs. 1,000, as the proposed slaughter-house cannot be built at an early date for want of a site unobjectionable from a sanitary point of view. This sum is transferred to the following heads, namely, Rs. 500 under "Water-supply" for new fountains, and Rs. 500 under "Repairs to communications."

16. *Water-supply.*—The revised estimate amounts to Rs. 5,18,255. The expenditure on the original works up to the end of the last official year was Rs. 4,39,656 and the balance of Rs. 78,600 is now provided fully as promised in my letter read in G.O., Mis. No. 2096 M., dated 10th December 1896. Rs. 500 is also allotted for constructing additional fountains, the want of which is felt very much.

17. *Repairs to Buildings.*—The repairs to the Woraiyur market undertaken in the end of the last year were not completed, but have to be paid for in the current year. Extensive repairs were found necessary in the fort and grain markets and are now being done. The bullock slaughter-house was improved and many of the public latrines completely repaired. The original allotment of Rs. 4,000 was quite insufficient and is raised to Rs. 5,000.



18. *Repairs to the water-supply machinery.*—No expenditure has been up to date incurred on this account and the provision is consequently reduced to Rs. 500, which will be sufficient for the remaining period of this year. As the machinery is new, no repairs were needed, but their consumption of oil, tallow, fire-wood and other contingent articles was simply enormous for the first six months.

19. *Water-supply contingencies.*—The pipes were laid and jointed in this town long before water could be pumped into them and had to lie unused for many months. Owing partly to this circumstance and partly perhaps to bad work done by the contractors, there were many leaks to be closed and some pipes to be replaced in proper position. Furniture and lamps were also purchased for the two pumping stations. Uniform dresses were supplied to the water works out-door staff at municipal cost. For these reasons and on account of the extraordinary consumption of the newly imported engines and boilers, the original provision of Rs. 12,600 has been already exceeded and is now raised to Rs. 14,600.

20. *Medicines, diet of patients and contingencies.*—Service pipes are being laid into the municipal hospital for supply of pure water. This work is estimated to cost Rs. 1,200, and accounts for the increased allotment of Rs. 3,400 against the sundries and contingencies. The charges for dieting patients will be less and the cost of medicines slightly more than originally expected.

21. *Conservancy carts.*—The improvements proposed for the better working of the conservancy carts have been carried out. Ten iron night-soil carts of the standard design were purchased in the year. The allotment of Rs. 20,000 is consequently insufficient and has to be raised to Rs. 22,000 for the current year.

22. *Compensation for lands.*—A sum of Rs. 400 is provided for purchasing lands for a new night-soil depôt. The existing depôt has been used up completely and is also overgrown with prickly-pear, the cost of whose removal is prohibitive. To the east of this depôt, there is a large tract of cheap dry land and it is proposed to acquire 10 or 12 acres for trenching the night-soil of the town. This land is situate about 3 miles to the east of the town and is very suitable for the purpose.

23. *Chairman's salary.*—The Chairman drew his salary for two months and a-half in the last year from the Government Treasury and therefore a contribution of Rs. 500 was paid in the current year towards its recoupment. This fact accounts for the increased provision against this head.

24. *Debt and interest for the loans.*—On a demand made by the Accountant-General, Rs. 4,400 was paid for the repayment of debt and Rs. 5,470 for the interest on the loans received from the Government for the water-supply. The allotments required for this purpose were correctly entered by the municipal council in its original budget but were reduced and altered by the Government—*vide* paragraph 5 of G.O., No. 471 M., dated 19th March 1896. The actual figures are now given in the revised estimates.

#### BUDGET ESTIMATE.

25. The total receipts for the ensuing year including the opening balance amount to Rs. 1,57,440 and the total charges come up to Rs. 1,52,420. The closing balance will be Rs. 5,020 and is considerably less than the balance with which the year commences. Thus it will be seen that the probable charges exceed the expected revenues and require retrenchment as early as possible.

#### Receipts.

26. *Tax on Arts.*—This tax will be assessed on all the classes of the schedule and may yield Rs. 12,000.

27. *Tax on Buildings and Lands.*—These taxes were revised very lately and should therefore be a fixed demand for some years to come. The figures of the revised estimate are repeated for the ensuing year.

28. *Water-tax.*—This tax was levied for the first time in the current year and is felt by the rate-payers to be a hardship. As the benefits of the water-supply becomes appreciated by the inhabitants more generally, the discontents experienced

by them may disappear. No increase can therefore be expected for a year or two from this source; but on the other hand the council believes that a small remission of the tax will be judicious and just for the outlying parts of the town where the pipe lines run at an inconvenient distance.

29. *Tax on Vehicles, Animals and Carts.*—The income from these sources is always fluctuating. Rs. 12,000 is put down for the ensuing year against Rs. 12,400 expected in the current year.

30. *Tolls.*—The receipts under tolls consist of the one-third share of the total income derived from tolls by the district board. Rs. 10,000 is taken credit for against Rs. 10,800 expected for the current year. Considering the increased expenditure and the inadequacy of the municipal revenue referred to in paragraph 25 *supra*, it seems to me that the time has arrived when the municipality can justly ask for a moiety of the toll collection, but the question will form the subject of a separate communication.

31. *Rent of Lands.*—Rs. 400 is expected from this source. This income consists of the rents derived from the sheep standing places where sheep are kept for sale and from the lands given for temporary occupation for dramatic and other purposes.

32. *Rent of buildings.*—The sum of Rs. 140 is received for the rents of the two arrack godowns which are used by merchants for store-rooms.

33. *Avenue Receipts.*—These consist of the sale-proceeds of withered trees and the clippings of the avenue trees and are expected to give an income of Rs. 150.

34. *Produce of Lands and Gardens.*—This income consists of the sale-proceeds of the fruits and other produce of the cocoanut tope in the Boulevard garden and of the right to graze in the vacant lands during the rainy season. Rs. 140 is the ordinary income from these sources.

35. *Conservancy Receipts.*—The income from this source consists of the sale-proceeds of the street refuse and the night-soil removed and stored in the depôts. Though the leases for the right of taking these refuse expire with the end of the current year, the council expect the income of Rs. 5,350 from this source to remain undiminished at the next sale of the leases.

36. *Fees from the Schools.*—The income from school-fees is expected to rise on account of the increased number of the salary-results schools, one of which teaches up to the third form. Rs. 450 is hoped to be collected both in the current and in the next year.

37. *Income from Markets.*—All the markets are maintained in very good condition and are resorted to freely both by buyers and sellers. The rents have risen to Rupees 20,000 for the current year and are expected to be maintained for the ensuing year.

38. *Slaughter-houses.*—No great changes are expected in the income under this head also. Rs. 2,400 usually derived from these houses may be expected for the next year.

39. *Cart-stand.*—The revenue from fees of the cart-stand for the ensuing year is estimated at Rs. 5,000. This income consists of the fees collected on the carts resorting to the cart-stand at the rate of 6 pies per cart for a halt of three days and must fluctuate at each sale of the lease.

40. *The Normal Stipends.*—A contribution of Rs. 70 is expected for scholarship grants for the two teachers whom it is proposed to send for training in the Government training school.

41. *Grants for Schools and other purposes.*—Rs. 50 is expected as result grants for the girls taught in the municipal schools and Rs. 300 on account of the half grants towards the pay of the two gymnastic instructors and the two drawing masters whom the council propose to employ to give instruction in "drawing" in the aided schools as well as in the salary-result schools.

42. *Grant for Communications.*—The sum of Rs. 1,190 is the usual grant received from the Provincial funds for the maintenance of the cantonment roads.



43. *Contributions for the water-supply.*—For the maintenance charges of the water works, a contribution of Rs. 2,500 from the Provincial funds and of Rs. 3,200 from the South Indian Railway are taken credit for. If these figures are accepted finally, the total amount of contributions from all the parties to the scheme will be Rs. 5,700, while the real cost of the maintenance of the works amount to Rs. 18,900. Thus it will be seen that the council's share of the cost may amount to Rs. 13,200.

44. *Grants for other purposes.*—The sum of Rs. 280 shown under Government grants for other purposes represents the contribution due from the Military Department on account of the profession tax of the officers stationed within the municipality.

45. *Contribution from the Local Boards.*—The sum of Rs. 4,500 appearing against this head comprises the usual contributions of Rs. 1,500 and Rs. 3,000 from the District and the Taluk Boards of Trichinopoly for the municipal hospital. The District Board also pays half the cost incurred in the repairs to the race-course roads, and for this purpose credit for Rs. 150 is taken.

46. *Private Scavenging.*—The receipts on account of the scavenging service are estimated at Rs. 7,000 for the ensuing year.

47. *Recoveries for other purposes.*—The sum of Rs. 2,000 shown under this head is expected on account of the introduction of service pipes to private houses.

#### EXPENDITURE.

48. *Grant 1, Public Works—New Communications.*—An allotment of Rs. 200 is provided for the completion of rail fencing in the Tirutandoni road.

49. *Buildings.*—Rs. 3,000 is provided for the construction in the municipal hospital of an out-patient dispensary after the standard design. This building will be begun in the current year and work will be done for Rs. 2,600 already sanctioned. The allotment now made will be utilized towards completing the same. Provision of Rs. 100 is also made for the purchase of moveable zinc dust-bins and a further provision of Rs. 500 for the construction of ten stalls in the vacant land lying to the north of Andar street to be rented out as bazaars. The site is very suitable for the purpose and is at present an eyesore to the people using the trunk road which it adjoins being resorted to for purposes of defecation.

50. *Drainage.*—A sum of Rs. 300 is provided for the construction of a drain for the Nadu street in Varaganari.

51. Rs. 2,000 is provided for the laying of additional pipes and the construction of fountains and taps in portions of the town where they are urgently wanted. The water-supply should be extended gradually, as funds admit, so that the supply may be ample and at convenient distance to the residents. At present the taps are placed at very distant intervals and in many places not at all.

52. *Repairs to the Roads.*—The usual provision of Rs. 13,000 is retained for the expenditure on the maintenance of the roads. Experience shows that a much larger sum should be spent on the upkeep of the roads in this municipality, but the funds do not admit of any increase being made in the provision for this purpose.

53. *Repairs of Buildings.*—A sum of Rs. 4,500 is provided under this head and will be expended in doing the necessary repairs to the several buildings enumerated in the statement II-A.

54. *Water-supply.*—The allotments recommended by the Sanitary Engineer in the last year are adopted in the estimates for the ensuing year with slight changes. The establishment costs Rs. 7,400, the repairs to the machinery and works cost Rs. 1,500, and the contingent charges Rs. 10,000. I have made careful calculations and think that with strict economy these provisions will be sufficient.

For the main pumping station there will be one head driver on Rs. 110, one assistant driver on Rs. 40, one head stoker on Rs. 20, two assistant stokers on Rs. 10 each, four cleaners on Rs. 7 each, two wood carriers on Rs. 6 each, one watchman on Rs. 6 and one sweeper on Rs. 5.

For the subsidiary station the staff will consist of one head driver on Rs. 50, one assistant driver on Rs. 20, one fireman on Rs. 9, one fireman on Rs. 8, two cleaners on Rs. 6 each, one watchman and sweeper on Rs. 7, and one wood carrier on Rs. 6.

There will be maintained a workshop. For this one fitter on Rs. 25, one smith on Rs. 25, one hammerman on Rs. 9, and a bellowsboy on Rs. 3 will be kept.

The out-door staff in charge of the pipe lines and fountains will consist of one overseer on Rs. 60 + 15, two fitters on Rs. 10 each, four turncocks on Rs. 7 each, five cleaners on Rs. 6 each, and one lascar on Rs. 6. There is also a storekeeper on Rs. 25 to keep and issue the stores for the pumping stations and the out-door staff.

Besides these, there will be maintained six watchmen on Rs. 3 each to guard the tanks and channels in the second and third wards to which the water-supply scheme does not extend.

55. *Public Works Staff.*—A provision of Rs. 1,820 is made for the employment of an overseer and health officer on Rs. 100 to Rs. 120, or preferably of two officers on Rs. 70 and Rs. 50, respectively, with two clerks and two peons to work under their orders. The council are inclined to agree with the observation made by the Sanitary Commissioner on the subject (against the appointment of one man to look after both the duties) and approved of by Government. Rs. 300 is also provided for the purchase of tools and plant.

56. *Grant 2, Training Schools.*—The Educational officers propose to select two teachers from the aided schools and to send them for normal training. The council accepts their recommendation and provides Rs. 120 for payment of stipends to these teachers for twelve months.

57. *Salary-result Schools.*—The existing ten schools are all proposed to be maintained for the ensuing year without any considerable changes in their staff.

The Assistant Inspector of Schools states that the present headmaster of the Lower Secondary Muhammanadan School is inefficient and that a trained Muhammadan Matriculate on a salary of Rs. 30 per mensem should be appointed above him. But the council is of a different opinion and is unable to accept this proposal, as the present headmaster is an old and experienced teacher fit for the post, well-known in the Mussulman circles and the results he produced last year are not altogether unsatisfactory. It has therefore been resolved by a majority to retain him as headmaster and to raise his pay from Rs. 25 to Rs. 28 and that of the first assistant—a Hindu Matriculate—from Rs. 15 to Rs. 17. An increase of pay to an assistant master from Rs. 8 to Rs. 10 is recommended and this is approved by the council. The entertainment of an additional teacher on Rs. 6 for the Palakarai Muhammadan school is also provided for.

The Assistant Inspector of Schools proposes to raise the pay of the headmaster of the Puthur Pallah school from Rs. 7 to Rs. 8. This headmaster was found inefficient for the post and has since been transferred to a less important school by the Sub-Assistant Inspector, and therefore the increase to his pay is unnecessary. All the headmasters of the nine schools are paid at a uniform rate of Rs. 7 each.

58. *Result Grants.*—The normal provision of Rs. 6,000 is made for payment of results grants to the aided schools in the municipality. As the managers of schools are unwilling to receive salary grants and as the Grant-in-Aid Code does not empower the council to compel the managers to accept salary grants, it seems useless to retain a portion of the said sum under the head of "salary grants."

59. *Common Gymnasium.*—The two gymnastic instructors will be maintained for the ensuing year. One of these teachers has been doing good work for the last two years and is strongly recommended by the Assistant Inspector of Schools for an increase of pay from Rs. 12 to Rs. 15. The council sanctions an increase of Rs. 2 a month to his pay.

60. *Drawing Masters.*—As advised by the Director of Public Instruction, the council proposes to employ two drawing masters—one on Rs. 20 and the other on Rs. 15 per mensem—to teach drawing in all the aided schools in the town. A master on Rs. 20 was selected by the Superintendent of the School of Arts for me and has been working from the middle of December last.



61. *Grant 3, Hospitals and Dispensaries.*—The municipal hospital and the Jubilee dispensary will be maintained in their present condition. Four hospital assistants are employed in these institutions, two of these are already first-class assistants and draw Rs. 55 each. The other two medical subordinates are now drawing Rs. 35 each, but will be entitled to promotion to the rank and pay of first-class men from July 1897. For financial considerations the council resolves to employ only two first-class, one second-class and one third-class subordinates.

The present ward attendants are proposed to be replaced by a better stamp of men and women; and it is proposed to give higher rates of pay for the purpose. The council consider the present rate of pay is sufficient to attract the proper sort of servants for the duty. The municipal toties are paid only Rs. 4½ a month and they have much more to do than the hospital toties. Provision is made for the entertainment of a toti for the contagious shed and a sweeper for the Jubilee dispensary on Rs. 5 each.

62. The proposal to open a women and children's hospital must lie over for the present. The council cannot now spare funds for the construction of a separate hospital, nor is a qualified female apothecary available for employment. A lady student has, however, been selected by the Secretary to the Countess of Dufferin's Fund and a provision of Rs. 300 has been made under the establishment charges for payment of stipends to her. The senior hospital assistant has free quarters provided in the hospital compound, and the other assistants are paid house rents in lieu of free quarters.

63. *Medicines and other Supplies.*—An allotment of Rs. 4,400 is made for the purchase of medicines, Rs. 3,200 for diet of the in-patients and Rs. 2,400 for contingencies. The total charges on account of the hospital and the dispensary will amount to Rs. 16,000, against Rs. 15,538 in the last official year.

64. *Vaccination.*—The establishment consists of one vaccinator on Rs. 15, four vaccinators on Rs. 10 each and a calf man on Rs. 3. Their cost amounts to Rs. 690 and a provision of Rs. 430 is made for the purchase of calves and other contingent charges.

65. *Registration.*—The existing staff of eight registrars is ample for the work and will be retained for the ensuing year.

66. *Conservancy.*—The establishment at present consists of twelve sanitary inspectors—three men on Rs. 20 each, three men on Rs. 17½ each, five men on Rs. 15 each, and one man on Rs. 12. Eleven of these inspectors, of whom three are temporary, supervise the sanitary arrangements of the eight wards into which the municipality is divided and the other is in charge of the night-soil and rubbish depôts. For the ensuing year the three temporary hands will be dispensed with and eight inspectors only will be employed at the rate of one for each ward. Their rank and pay will be as follows:—

Three Inspectors on Rs. 20 each, three on Rs. 17½ each, and two on Rupees 15 each.

Two additional peons on Rs. 6 each are required for work as maistries in the night-soil depôt to supervise the trenching of night-soil and the sanitary arrangement of the cart-stand respectively. Four scavengers are to be paid Rs. 5 each, and they are required for cleaning and flushing the pioneer drain and to work the sewage farm.

67. The arrangements for the removal of the street refuse, sweepings and night-soil are managed on the hire system, the contractor supplying the carts, bullocks and drivers. The night-soil and urinal carts only belong to the municipality and have to be repaired or replaced as necessity arises. For this purpose Rs. 22,000 is provided.

68. *Private Scavenging Service.*—The staff actually employed in this work consists of seven maistries on Rs. 7 each, one scavenger on Rs. 6, one scavenger on Rs. 5½ and 91 on Rs. 4½ each. It is proposed to raise the pay of one of the maistries from Rs. 7 to Rs. 8. The extension of the service to the 3rd, 7th and 8th wards has not been carried out, as the council thinks it advisable to wait till the proposed amendment to the Act becomes law and it has quite enough now in the way of enforcing it in the

four wards it is in force. Accordingly a provision of Rs. 5,650 is made for the cost of the establishment and of Rs. 100 for the contingent charges. No separate scavenging carts have hitherto been engaged for this service.

69. *Cholera Charges.*—A sum of Rs. 3,000 is provided for the epidemic reserve fund and is hoped to be sufficient, though the rules would fix it at about Rs. 4,000.

70. *Grant 4, Lighting.*—The current year's allotments of Rs. 1,880 for the establishment and of Rs. 3,700 for lighting contingencies are adopted and will be sufficient. The charges for the current year are expected to go up to Rs. 3,700 and are more than the original estimates by Rs. 700. This addition has become unavoidable, as twenty additional lamps and the painting of all the old lanterns have been ordered, though in the expectation of the original estimates not being exceeded.

71. *Market.*—No change is proposed in the establishment for the markets. The increased provision of Rs. 320 under contingencies includes an allotment of Rs. 300 required for the construction of a fountain or two for the Fort market—a place largely resorted to and much in need of drinking water.

72. *Public Garden.*—The establishment for the ensuing year will consist of six gardeners on Rs. 5 each. The provision of Rs. 100 is retained for the purchase of seeds and plants. The council propose to make the moat-lands and other vacant spaces public parks and gardens by utilizing the supply of water; hence the increase in the number of gardeners.

73. *Other Charges.*—The provision of Rs. 2,000 under this head is for the laying of pipes to private houses, the owners of which will be required to pay in the estimated cost of the work beforehand.

74. *Compensation for Lands.*—An allotment of Rs. 500 is made for the purchase of a new site for a rubbish depôt outside the municipal limits for the 1st, 2nd and the 8th wards.

75. *Grant 5, Office and Collection Establishments.*—The allotments of Rs. 2,980 and Rs. 1,940 are required for the maintenance of the office and collection establishments for the ensuing year. The pay of the accountant is reduced to Rs. 35 and the pay of the three clerks in charge of the demand registers and bills will be fixed at the uniform rate of Rs. 20 each. There are only three peons for the office and these are found unequal to the heavy and increasing work of taking tappals, orders to the several subordinates, accompanying the Chairman in his rounds and waiting on him, carrying remittances to the treasury and doing various other works, too numerous to be detailed but not unknown to Government. The council therefore propose to entertain one additional peon on Rs. 7. An increase of Re. 1 is recommended for one of the present peons who will be styled the "head peon."

76. *Inspection.*—A sum of Rs. 4,280 is provided for the ensuing year also on account of the salary required for a whole time Chairman on Rs. 250 per mensem, his carriage allowance at Rs. 75 and a pensionary contribution of Rs. 32.

77. *Repayment of Debt.*—A sum of Rs. 4,400 is provided for the payment of an instalment towards the repayment of the loan taken for the water-supply scheme and Rs. 5,280 on account of the interest on the loan for one year.

78. The year closes with a balance of Rs. 5,020. There has been an unavoidable delay of three weeks in submitting these estimates. The council had to carefully scrutinize all the charges connected with the water-supply and obtained for this purpose information from the Municipal Councils of Tanjore and Madura.

No. 249-Ver.

Forwarded.

(Signed) V. RAMASWAMI AIYAR,  
Deputy Collector.

27th January 1897.



Dis. No. 229-Rev.

Submitted.

2. (1) *Paragraph 6 of Chairman's letter.*—I think the lands in question cannot be exempt from the payment of "water-tax." If the council's contention were allowed, it would be necessary to exempt them from even the "tax on lands," as the wet and garden lands in question do not, as such, derive any direct benefit whatever from the existence of the municipality. It is the inhabitants in general that are benefited by the water scheme and the funds therefor have to be levied from the people owning property in the part of the municipality benefited—whether in the shape of houses or of lands. Section 75 of the Act would seem to imply that every building or land which is liable to pay the "tax on buildings and lands" is liable to pay "water-tax" also.

(2) As regards the liability of the Railway Company's buildings, I think none of them can be exempt. The company can no more claim exemption for its buildings on the ground of having contributed towards the cost of the water-works than the Government can, in respect of its buildings in the town. With the exception of the jail and military lines and a few other buildings, which are exempt from the payment of any municipal taxes on the ground of being outside the municipal limits or of being situated within the limits of the Trichinopoly Cantonment, the Government now pays water-tax on all its other buildings on which it was hitherto paying the house-tax, and it is but proper that the company should do the same. The company joined in the scheme as it stood in need of a special supply of water for its engines, &c., and it would have had to make its own arrangements if the municipality confined itself to the requirements of the town alone, in which case the company would have to pay a water-tax to the municipality all the same.

3. *Paragraph 25 of the Chairman's letter.*—The estimated expenditure of the ensuing year is Rs. 9,920 more than the estimated receipts. The receipts do not seem to admit of any further development in the near future, and the expenditure proposed does not seem to include any non-recurring items.

Seeing that the council has to set apart about Rs. 10,000 annually towards the interest due on and repayment of the debt incurred on account of the water-scheme, it seems imperative that the council should at once retrench its expenditure as much as possible.

4. *Paragraph 26 of the Chairman's letter.*—The remark in this paragraph is not understood as the tax on arts is already being levied on all classes of the schedule.

5. *Paragraphs 54 and 55 of the Chairman's letter.*—The council proposes to entertain—

An Overseer for the water-works on Rs. 75 and a Public Works and Sanitary Officer on Rs. 120 or a Public Works Overseer on Rs. 70 and a Sanitary Overseer on Rs. 50.

The opinion of my predecessor Mr. J. K. Batten, which coincides with mine, is that it is inadvisable to split up these departments, and that it would be better to have one responsible officer. There is already a paid Chairman capable of properly supervising the sanitary staff. Mr. Jones, the Sanitary Engineer, can recommend a suitable man Siva Subramaniya Aiyar as supervisor who is also capable of attending to the water-works and has written a demi-official letter to Mr. J. Andrew on the subject. I am averse to the division of authority contemplated by the Sanitary Commissioner.

6. *Paragraph 57 of the Chairman's letter.*—It is surprising that the council should propose an increase of pay to the headmaster of the Muhammadan school whom the Assistant Inspector of Schools has pronounced to be inefficient, and I cannot support the proposal.

7. *Paragraph 74 of the Chairman's letter.*—The council has made no provision towards the cost of acquiring land for a new Muhammadan burial-ground—a very necessary work.

TRICHINOPOLY,  
8th February 1897.

(Signed) B. MACLEOD,  
Acting Collector.

From the Hon'ble Mr D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 6th February 1897, No. 1158.

I have the honour, with reference to the educational portion of the budget estimate of the Trichinopoly Municipality for 1897-98, to submit the following remarks.

2. *Receipts.*—The municipal council has, in compliance with my request, provided for the appointment of a second drawing master for the municipal and aided schools in the town, and I venture to express the hope that Government will be pleased to accord its sanction to this proposal. In this connection I solicit the attention of Government to my letter No. 11,501, dated 24th October 1896, read in G.O.,

|                                                     |     |       |                                                                                                                                                                                                                                                                                                                                                                                                                      |
|-----------------------------------------------------|-----|-------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                     | rs. | 1896. | The municipal council has not, however, taken credit for the amount of salary-grants to which the drawing master to be newly appointed will be entitled. A sum of Rs. 90 may be taken credit for on this account, subject to the provisions of the Grant-in-Aid Code; and the total amount of grants taken credit for from Provincial funds under "Other purposes" may be raised to Rs. 360* as shown in the margin. |
| * Salary grant for the drawing master on Rs. 20     | 120 |       |                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Salary grant for the drawing master on Rs. 15       | 90  |       |                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Salary grant for the gymnastic instructor on Rs. 12 | 80  |       |                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Salary grant for the gymnastic instructor on Rs. 12 | 70  |       |                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Total                                               | 360 |       |                                                                                                                                                                                                                                                                                                                                                                                                                      |

3. *Expenditure.*—Subsequent to my forwarding the budget proposals to the Chairman, I learnt from the Assistant Inspector that an additional teacher to the Palakkarai school was unnecessary. The provision made by the council for this purpose may therefore be omitted and the sum shown against "Fixed payments" "Salary-results system" may be reduced to Rs. 2,030.

4. With the above modifications, the net expenditure to the municipality under Grant 2 will be Rs. 9,920 (Rs. 10,860—Rs. 940) or about 10 per cent. of its estimated income from taxation, rents and markets.

From J. A. JONES, Esq., MEM. INST. C.E., F.R.S.E., Sanitary Engineer to Government, to the Secretary to Government, Local and Municipal Department, dated Fort St. George, 8th February 1897, No. 258.

With reference to the budget estimate of the municipal council of Trichinopoly for 1897-98, of which a copy has been forwarded to me with extracts from the Chairman's letter to Government on the subject, I have the honour to report as follows:—

#### REVISED ESTIMATE, 1896-97.

1. The credits of Rs. 11,560 and Rs. 12,650 taken under "Grants and contributions" on account of water-supply from Government and Railway, respectively, and the provision of Rs. 79,100 under "New works—Water-supply" are correct. The latter sum represents the unspent balance of Rs. 78,600 out of the sanctioned estimate of Rs. 5,18,255 plus Rs. 500 provided for additional fountains. The amount of the revised estimate is Rs. 5,31,642. From this sum Rs. 13,387 is deducted in the estimate sent to Government as being the value of the machinery to be sold on completion of the works. Government on passing orders on this estimate sanctioned the revised estimate for (Rs. 5,31,642—Rs. 13,387) = Rs. 5,18,255. If the machinery can be sold and the value set upon it realized before March 1897, the revised estimate can stand at Rs. 5,18,255; but the question of sale is under consideration. Meantime provision has to be made for the difference between the amount of the revised estimate, viz., Rs. 5,31,642, and the actual expenditure of Rs. 4,39,656 met up to 31st March 1896, i.e., for Rs. 91,986, to meet the liabilities against the new water works before 31st March 1897. This will necessitate modifications in the revised estimate. To obviate it, I think that the simplest course



will appear to be to provide on both the sides of the budget for 1897-98—Rs. 13,387 under "Refund of expenditure of previous years" on the receipt side and Rs. 13,387 under (1) (d) "New works—Water-supply" on the expenditure side.

2. (2) *Repairs—Water-supply—(i) Repairs to Machinery.*—Rs. 2,500 were proposed by this department as detailed under—

|                                 | RS.   |
|---------------------------------|-------|
| For repairs of fountains ... .. | 1,000 |
| For main pumping station ... .. | 800   |
| For sub-pumping station ... ..  | 300   |
| For workshop tools ... ..       | 400   |
| Total ... ..                    | 2,500 |

This, though sanctioned in budget for 1896-97, has been reduced to Rs. 500 in the revised estimate. The Chairman, in justification of such a reduction, says that until January 1897 no expenditure was incurred and that the reduced allotment will suffice for the remainder of the year 1896-97.

3. (ii) *Establishment*—

|                                 | RS.   |
|---------------------------------|-------|
| Budget for 1896-97 ... ..       | 8,530 |
| Revised estimate 1896-97 ... .. | 7,190 |

Staff aggregating to Rs. 8,530 was proposed by this office and the allotment was sanctioned by Government. The reduction now made is not explained by the Chairman. This may perhaps be due to the alterations of the staff referred to later on (paragraph 7).

4. (iii) *Contingencies.*—The budget allotment of Rs. 12,600 proposed by me has been raised to Rs. 14,600 in the revised estimate by the council. As regards the increase the Chairman says that it was due to excess consumption of fuel and to joints of pipes which had to be re-made and to the purchase of lamps and furniture to the pumping station, &c. This is not the place to reply to the justification of the Chairman for the increase.

#### BUDGET ESTIMATE, 1897-98.

5. *Receipts.*—The contribution of Rs. 2,500 from the Military and Jail is correctly entered, but that from the Railway is raised from Rs. 2,000 to Rs. 3,200. The increase has not been explained and is not the arrangement with the company; but the Chairman says, with reference to these two sums, that "if these figures are accepted finally, the total amount of contributions from all the parties to the scheme will be Rs. 5,700, while the real cost of the maintenance of the works amounts to Rs. 18,900. Thus it will be seen that the council's share of the cost may amount to Rs. 13,200."

6. In this connection I beg to state that in forwarding the budget estimate of 1896-97, I pointed out to Government the desirability of the municipality providing four metres, at an aggregate cost of Rs. 6,400, on the main supplying the Railway, Military Cantonment, and Jail, with a view to correctly gauge the consumption of water by these parties. The Government in passing orders on it said that, owing to want of funds, the suggestion could not be adopted then. I beg to bring the matter again to the notice of Government in the hope that money may be found for the purpose. This will appear to be all the more necessary when it is remembered that provision is made for increased demand of contribution from the Railway Company.

7. *Expenditure—(i) New Works—Water-supply.*—Rs. 2,000 are provided for additional fountains.

(2) *Repairs—(d) (i) Repairs to Works, Machinery, &c.*—Rs. 1,500 are provided against Rs. 2,500 in budget for 1896-97.

(ii) *Establishment.*—Rs. 7,400 against Rs. 8,530 in budget for 1896-97.

From Surgeon-Major-General C. SIBTHORPE, F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Camp, Vellore, 7th February 1897, No. Tour-4-25.

With reference to Grant 3 of the budget estimate of Trichinopoly Municipality for the year 1897-98, I have the honour to state that of the four hospital assistants now attached to the hospital, there are two first-class and two second-class men. The latter two will earn their promotion to first-class on the 30th June 1897, but on the plea of impecuniosity the municipality propose to replace them by one second-class and one third-class men; as such men are comparatively wanting in experience and inferior in qualification, they cannot cope with the work at the head-quarter hospital of the district, where cases, which cannot be treated or operated on in the hospitals and dispensaries in the interior parts of the district, find their way for relief.

2. The proposal, though productive of a few rupees' saving, would tend to impair the efficient working of the institution, and is also contrary to G.O., No. 404 M., Financial, dated the 17th August 1885.

3. For these reasons, I consider the municipality should see their way to make provision for the retention on promotion of the two second-class hospital assistants.

4. The other items need no comments.

From Surgeon-Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Fort St. George, 15th March 1897, No. 653-S.

Referring to the Trichinopoly municipal budget for 1897-98, I have the honour to state that I have no remarks to make on the allotments made for vaccination and conservancy. The provision for the latter purpose is 30.4 per cent. of the estimated current receipts.

2. I would again invite the council's serious attention to the necessity of revising the conservancy staff on the lines suggested in my letter on the current year's budget.

3. The Chairman having sought my advice last year as to the appointment of a chief sanitary inspector, I strongly urged that no attempt should be made, as was then suggested, to combine the functions of public works overseer with those of sanitary inspector. Nevertheless, apparently some such arrangement has been effected. I need not therefore state I fully agree with the council in the opinion to which the Chairman refers, that the two appointments should be made distinct. Not less than the minimum suggested by Government (Rs. 70+15) in G.O., No. 4 M., dated 4th January 1897, should be offered for a chief certificated sanitary inspector of so important a town.

ORDER—No. 714 M., dated 27th March 1897.

The estimated receipts and charges of the Trichinopoly Municipality for 1897-98, as passed by Government, are compared below with the budget and revised estimates for the year 1896-97 and the actuals of 1895-96:—

|                                                                      | Actuals,<br>1895-96. | Budget<br>estimate,<br>1896-97. | Revised<br>estimate,<br>1896-97. | Budget<br>estimate,<br>1897-98. |
|----------------------------------------------------------------------|----------------------|---------------------------------|----------------------------------|---------------------------------|
| <i>Receipts.</i>                                                     | RS.                  | RS.                             | RS.                              | RS.                             |
| Balance brought forward .. ..                                        | 96,028               | 65,770                          | 67,190                           | 17,710                          |
| Tax on Arts .. ..                                                    | 10,869               | 11,050                          | 12,050                           | 12,040                          |
| on Buildings and Lands .. ..                                         | 30,416               | 35,220                          | 35,820                           | 35,820                          |
| Water-tax on Buildings and Lands .. ..                               | .. ..                | 13,010                          | 14,140                           | 14,140                          |
| Tax on Vehicles and Animals .. ..                                    | 6,573                | 6,120                           | 7,220                            | 7,020                           |
| on Carts .. ..                                                       | 4,972                | 5,210                           | 5,210                            | 5,010                           |
| Tolls .. ..                                                          | 9,857                | 10,000                          | 10,800                           | 10,000                          |
| Realizations under Special Acts .. ..                                | 70                   | 100                             | 200                              | 100                             |
| Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c. .. .. | 1,238                | 1,090                           | 1,190                            | 1,190                           |



## REVISÉD ESTIMATE FOR 1896-97.

2. The current receipts and charges are now estimated at Rs. 1,85,290 and Rs. 2,37,540, respectively, against Rs. 1,37,980 and Rs. 1,96,900 anticipated in the

sanctioned budget. The increase in the receipts occurs chiefly under the taxes on arts, vehicles and animals, grants from Government and other bodies, recoveries for services to private individuals and advances recovered, and that in the charges under grants 1 and 4, repayment of debt and refunds. The collections under water-tax and the expenditure on new works—buildings during the first eight months of the year were very unsatisfactory. As the Collector points out, all lands in the municipality are liable to the payment of water-tax. The estimated receipts under this head in the current and ensuing years will therefore be raised from Rs. 12,000 to Rs. 14,130. The question of the liability of the railway company to the payment of the water-tax, raised in paragraph 6 of the Chairman's letter, should form the subject of a separate communication. The applications for allotments and transfers of funds submitted with the budget are sanctioned. The reductions in the number of private scavenging maistries from 9 to 7 and in the pay of the municipal office accountant from Rs. 40 to Rs. 35, referred to in paragraphs 68 and 75, and the entertainment of a toti on Rs. 5 for the municipal hospital in lieu of a ward attendant on the same pay and the abolition of the post of one of the midwives on Rs. 12, shown in the proposition statement, are approved; but reference should have been made to the last two of these changes in the Chairman's letter. The observations of the Chairman contained in paragraphs 18 and 19 will be referred to the Sanitary Engineer for remarks. With reference to G.Os., No. 2391 L., dated 17th December 1896, and No. 2069 M., dated 9th December 1895, the contribution for the central office establishments will be reduced from Rs. 1,480 to Rs. 844 or Rs. 840 in round figures. The balance to be carried forward to the ensuing year's budget will then be Rs. 17,710.

## BUDGET ESTIMATE FOR 1897-98.



and the entertainment of an additional teacher on Rs. 6 for the Palakarai Muhammadan school, proposed in paragraphs 57 and 59, cannot be approved, as the Government is not satisfied of their necessity.

(4) *Grant 3.*—For the reason stated by the Surgeon-General in his letter read above, the municipal council's proposal to entertain one second class and one third class hospital assistant in place of the existing two second class hospital assistants at the municipal hospital cannot be approved. The provision for hospital establishment will accordingly be raised from Rs. 6,000 to Rs. 6,440. With reference to the proposal in paragraph 62 to make a provision of Rs. 300 for the education of a female student under the auspices of the Countess of Dufferin's Fund, the council will explain how it is intended to employ her when qualified, since it appears that the construction of a women's hospital must be postponed for financial reasons. It should be explained whether there is any immediate prospect of the erection of such a building being undertaken. The entertainment of a toti for the contagious shed and a sweeper for the jubilee dispensary on Rs. 5 each, and the additions to, and alterations in, the conservancy and private scavenging establishments, proposed in paragraphs 61, 66 and 68, are sanctioned. The attention of the municipal council is drawn to the remarks of the Sanitary Commissioner in paragraph 2 of his letter read above. For want of funds, the allotment for the purchase or hire of carts and other conservancy contingencies will be reduced from Rs. 22,000 to Rs. 20,000, the current year's figure.

(5) *Grant 4.*—For the same reason, the council's proposal to employ two additional gardeners on Rs. 5 each will be disallowed and the allotment of Rs. 700 provided for the purchase of additional lanterns and the painting of the old ones will be struck out.

(6) *Grant 5.*—The entertainment of an additional peon on Rs. 7 for the municipal office, the increase in the pay of one of the existing peons from Rs. 7 to Rs. 8 and the reduction in the pay of the chief clerk of the collection establishment from Rs. 25 to Rs. 20 are sanctioned. With reference to G.O., No. 2391 L., dated 17th December 1896, the contribution for the central office establishments will be reduced from Rs. 1,210 to Rs. 1,129 or 1,130 in round number.

5. As revised by Government, the budget closes with a balance of Rs. 10,220 or 7.1 per cent. of the estimated ordinary receipts. The municipal council's attention is drawn to the remarks of the Collector in paragraph 3 of his endorsement regarding the necessity for retrenching expenditure as much as possible.

(True Extract.)

G. S. FORBES,  
*Secretary to Government.*

To the Chairman, Municipal Council, Trichinopoly.  
" Collector of Trichinopoly.  
" President, District Board, Trichinopoly.  
" Accountant-General.  
" Director of Public Instruction.  
" Surgeon-General.  
" Sanitary Board.  
" Sanitary Commissioner.  
" Sanitary Engineer.  
Editors' Table.