Local & Munl. (1895) Department.

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G.O., No. 526/m

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[Despatch Abstract.]

Municipal Budget.

Reviewing the Walajapet --- for 1895-96.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Walajapet during the official year 1895-96.

—	Budget 1895-96. Details of Minor Heads.			Budget 1895-96. Totals of Major Heads.			Revised Estimate for 1894-95.			Budget Estimate for 1894-95.			Actuals, 1893-94 (audited figures.)		
1	2			3			4			5			6		
	RS.	A.	P.	RS.	A.	P.	RS	A.	P.	RS.	A.	P.	RS.	A.	P.
1. BALANCE BROUGHT FORWARD—															
a. Municipal Fund				1610	-	-	20	-	-	300	-	-	363	5	4
b. Endowments															
c. Water-tax Fund															
2. MUNICIPAL RATES AND TAXES—															
a. Tax on arts, &c. (section 53) ..	1550	-	-				1550	-	-	1500	-	-	1445	-	-
b. Tax on buildings (section 63) ..	3100	-	-				3100	-	-	2500	-	-	2530	13	11
c. Tax on lands (section 63) ..	300	-	-				300	-	-	300	-	-	343	2	6
d. Water-tax on buildings and lands (section 75)															
e. Tax on vehicles with springs and palanquins (section 77) ..	250	-	-				220	-	-	250	-	-	253	8	-
f. Tax on animals (section 77) ..	600	-	-				600	-	-	600	-	-	577	4	-
g. Tax on carts and other vehicles without springs (section 85) ..	810	-	-				810	-	-	810	-	-	750	-	-
h. Tolls (section 91)—															
Gross receipts 2550-- ..	1700	-	-				1690	-	-	1800	-	-	1686	12	8
Less Local Fund share 850--															
i. Penalties on account of—															
i. Tax on arts	10	-	-				5	-	-	10	-	-			
ii. Tax on buildings ..	10	-	-				10	-	-	10	-	-	38	11	1
iii. Tax on lands	10	-	-				10	-	-	10	-	-			
iv. Water-tax on buildings and lands															
v. Tax on vehicles, &c. ..															
vi. Tax on animals															
vii. Tax on carts, &c. ..															
viii. Evasion of tolls				8340	-	-									
3. REALIZATIONS UNDER SPECIAL ACTS—															
a. Pounds															
b. Ferry rents															
c. Fees under Act II of 1888 ..							25	-	-						
Carried forward ..				8340	-	-	8320	-	-	7790	-	-	7625	4	2

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Walajapet during the official year 1895-96—*cont.*

—	Budget 1895-96. Details of Minor Heads.	Budget 1895-96. Totals of Major Heads.	Revised Budget Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		8340 - -	8320 - -	7790 - -	7625 4 2
4. Revenue derived from Municipal property and powers apart from taxation—					
a. i. Rent of lands					
ii. Rent of buildings ..	10 - -		10 - -	10 - -	2 14 -
iii. Avenue receipts	150 - -		120 - -	220 - -	209 5 7
iv. Fees from Travellers' Bungalows					
b. i. Sale-proceeds of lands and buildings					
ii. Produce of lands, gardens, &c.	50 - -		40 - -	50 - -	20 11 7
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	50 - -		40 - -	20 - -	2 8 -
c. Conservancy receipts—					
Sale-proceeds of night-soil, street refuse, &c.	900 - -		800 - -	1200 - -	655 5 -
d. i. Fees from educational institutions	2720		2450 - -	2200 - -	2249 6 2
ii. Other revenue from educational institutions ..					
e. i. Sale-proceeds and composition fees of medicines ..				10 - -	
ii. Other Hospital receipts ..					
f. i. Income from markets ..	660 - -		660 - -	750 - -	701 - -
ii. „ slaughter-houses.	170 - -		170 - -	150 - -	150 - 9
g. Other fees					
i. Distraint fees	50 - -		20 - -	20 - -	23 12 -
ii. License fees	200 - -		200 - -	200 - -	178 8 -
iii. Cartstand fees	60 - -		60 - -	60 - -	57 14 -
iv. Other fees	10		10	20 - -	- 12 -
h. Fines under Municipal and other Acts	100 - -		80 - -	100 - -	92 12 -
i. Interest on investments—					
i. General, including choultries					
ii. Educational					
iii. Medical					
j. Premium on loans		5120 - -			
Carried forward ..		13460 - -	12970 - -	12800 - -	11970 1 3

Statement I.—Revenues and Receipts of the Muncipal Fund of the Town of Walajapet during the official year 1895-96—*cont.*

—	Budget 1895-96. Details of Minor Heads	Budget 1895-96. Totals of Major Heads.	Revised Budget Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals 1893-94 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		13460 - -	12970 - -	12800 - -	11970 1 3
5. Grants and contributions—					
a. From Government—					
i. Education—					
Normal stipends ..					
Buildings					
Municipal Schools ..					
Other purposes	200 - -		40 - -	40 - -	40 - -
ii. Medical	30 - -	310 - -	30 - -	30 - -	33 13 1
iii. Other purposes—					
Communications ..					
Water-supply					
Drainage					
Sanitation					
Other purposes ..					
b. From Local Boards—					
i. Education					
ii. Medical	640 - -	640 - -	610 - -	610 - -	605 - -
iii. Other purposes					
c. Other grants and contributions—					
i. Education					
ii. Medical					
iii. Other purposes					
6. Miscellaneous—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	450 - -	450 - -	250 - -	400 - -	222 9 -
ii. Other purposes					
b. Other items—					
i. Fishery rents					1 9 6
ii. Refunds of Expenditure of previous year					
iii. Fee for numbering carts, &c.	20 - -		20 - -	20 - -	16 14 6
iv. Other items Endowment	5 - -		10 - -	- - -	155 4 3
Pandal	20 - -	45 - -	10 - -	20 - -	
Carried forward ..		14905 - -	13940 - -	13920 - -	13045 3 7

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Wadagapet during the official year 1895-96—*cont.*

—	Budget 1895-96. Details of Minor Heads.	Budget 1895-96. Totals of Major Heads.	Revised Budget Estimate for 1894-95.	Budget Estimate for 1895-96	Actuals, 1893-94 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		14905 - -	13940 - -	13920 - -	13046 3 7
7. EXTRAORDINARY AND DEBT—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.					
b. Loans—					
i. From Government ..					
ii. In the market from private individuals					
c. Realizations of Sinking fund for repayment of loans.					
d. Advances—					
i. Permanent					206 13 -
ii. Others			60 - -		
Total Receipts ..		14905 - -	14000 - -	13920 - -	13252 - 7
Grand Total ..		16515 - -	14020 - -	14220 - -	13615 5 11

Note to Statement I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 7½ per cent. and tax on lands at annas 3 4/1 ~~per cent. of rent value.~~ for every 80 square yards.
3. Water-tax on buildings and lands is levied at per cent.
4. Tax on vehicles and animals is levied at —— the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 per cart per annum.
6. Tolls are levied at 1/2 the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. 932 M. Mis. 8/10 Dated 1885 & G.O. 3177 Mis. 3/17 February 1894
8. The house-tax registers were last revised in the official year 1894-95 and the land tax registers in the official year 1894-95.
9. Total extent of land assessed is 257 acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—

Cultivable lands are taxed as under:—

(1) 3 pies for 80 Sq. yards for Thottakal Punjai

(2) 2 pies —— Do —— Tope ——

(3) 1 pie —— Do —— Punjai & Manjai

House Tax:— The actual rental wherever rented and clearly ascertainable was accepted. In other case the rental was estimated with reference to the rental value of similar rented houses in the neighbourhood due regard being had to locality and conveniences.

Chairman of the Municipality

(80 — 14568 — 25-10-95)

Statement I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act IV of 1884 for the official year 1895-96.

Name of Institution.	Amount of Funded Capital.	Opening Balance.	Interest, Produce of Land, or Rent of buildings.	Appropriation from Capital for Expenditure.	Private Contributions and Donations	Sale of Medicines or Sundry Property.	Total (Columns 4—7).	Contribution from Local Funds.	Contribution from Provincial Funds.	Total Receipts (Columns 3, 8 and 9).	Appropriation from Municipal Funds (Column 16 *minus* Column 10).	Invested.	Current Charges.	Total (Statement II.)	Allotted for Public Works, (Statement II-A).	Total Charges (Column 14 *plus* Column 15).	Closing Balance (Column 10 *minus* Column 16).	Remarks.
1	2	3	4	5	6	7	8	9		10	11	12	13	14	15	16	17	18
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Municipal Office		1-4-3-12					3-12--	-		5----	5----						5----	The opening balance of Rs 1-4-3-12 is not shown separately in statement I against I (b) owing to rounding off of figures but is included in the general opening balance of Rs 1610 in column 6 figure. It was proposed to maintain this as a temporary water stand; Proposals will be submitted in the supplementary Budget. Hence Column relating to Charges are nil.

Chairman of the Municipality

Secretary

Statement II.—Expenditure from the Municipal Fund of the Town of Walajapet for the official year 1895-96.

—	Budget 1895-96. Details of Minor Heads.	Budget 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94 (audited figures.)
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
GRANT I—(*Public Works*)—					
1. New Works—					
a. Communications					
b. Buildings	100 - -		50 - -	220 - -	351 14 9
c. Drainage					344 14 9
d. Water-supply			200 - -	140 - -	57 5 8
e. Miscellaneous		100 - -	10 - -		40 13 9
2. Repairs—					
a. Communications	1000 - -		900 - -	900 - -	680 10 6
b. Buildings	270 - -		240 - -	70 - -	556 - 9
c. Drainage—					
i. Repairs to works	300 - -				12 6 6
ii Establishment for flushing drains, &c.					
d. Water-supply—					
i. Repairs to works, machinery, &c.	170 - -		140 - -	190 - -	46 7 4
ii. Establishment	260 - -		300 - -	300 - -	294 - 7
iii. Contingencies		2100 - -			
3. Establishment	240 - -	240 - -	50 - -	180 - -	238 4 -
4. Tools and Plant and other stores.	50 - -	50 - -	10 - -	20 - -	24 9 -
5. Contributions—					
a. To Local Boards for works ..					
b. To Provincial Funds for scrutiny of estimates, &c.					
c. To others for public works ..					
Total, Grant I ..		2390 - -	1900 - -	2020 - -	2295 8 10
GRANT II—(*Education.*)—					
1. Training Schools—					
a. Contributions to Local Boards ..					
b. Stipends to Normal students ..					
2 Municipal Schools—					
i. On Salary System—					
a. Establishment	2210 - -		1470 - -	1520 - -	1352 9 6
b. Contingencies	30 - -		30 - -	30 - -	40 8 -
Carried forward ..	2240 - -	2240 - -	1500 - -	1550 - -	1393 1 6

Statement II.—Expenditure from the Municipal Fund of the Town of Walajapet for the official year 1895-96—*cont.*

—	Budget 1895-96. Details of Minor Heads.	Budget 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94 (audited figures.)
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward ..	2240 - -	2240 - -	1500 - -	1550 - -	1393 1 6
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	1400 - -		1310 - -	1310 - -	1207 9 4
b. Results Grants	260 - -		230 - -	230 - -	326 15 7
c. Contingencies	180 - -		130 - -	130 - -	241 2 9
3. Salary Grants		1840 - -			
4. Results Grants	50 - -	50 - -	40 - -	140 - -	66 14 -
5. Combined Grants—					
a. Fixed Payments					
b. Results Grants					
6. Inspection—					
a. Contributions to Local Boards ..					
b. Municipal Inspectors—					
i. Establishment					
ii. Contingencies					
7. Miscellaneous—					
a. Building, furniture, &c., grants ..					
b. Common gymnasium—					
i. Establishment	120 - -		120 - -	120 - -	120 - -
ii. Contingencies	20 - -		20 - -	20 - -	10 11 8
c. Other items	140 - -	280 - -	60 - -	50 - -	
Total, Grant II ..		4410 - -	3410 - -	3550 - -	3366 6 10
GRANT III—(*Sanitation and Medical Services.*)					
1. Hospitals and Dispensaries—					
a. Establishment	810 - -		670 - -	750 - -	742 4 -
b. Medicines and Supplies	250 - -		250 - -	250 - -	270 9 2
c. Diet of Patients	10 - -		- - -	10 - -	- - -
d. Sundries and Contingencies ..	200 - -		230 - -	200 - -	196 6 5
e. Contributions to Local Boards ..		1270 - -			
&c., &, &c. ..					
Carried forward ..		1270 - -	1150 - -	1210 - -	1209 3 7

Statement II.—Expenditure from the Municipal Fund of the Town of Walajapet for the official year 1895-96—*cont.*

—	Budget 1895-96. Details of Minor Heads.	Budget 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		1270 - -	1150 - -	1210 - -	1209 3 7
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* Contributions to Provincial funds for—					
i. Medical College ..	40 - -		40 - -	60 - -	24 - -
ii. Sanitary Inspection ..	50 - -		50 - -	60 - -	44 - -
iii. Medical Reserve staff ..	5 - -		05 - -	05 - -	8 - -
iv. Cutlers' Establishment ..	5 - -	100 - -	5 - -	5 - -	2 - -
b. Contributions to Local Boards, &c., for—					
i. Medical Schools ..					
ii. Reserve staff					
&c., &c., &c. ..					
c. Other contributions					
3. Vaccination—					
a. Establishment	120 - -		140 - -	140 - -	145 - -
b. Contingencies	120 - -	240 - -	120 - -	120 - -	91 13 3
c. Contributions to Local Boards ..					
4. Registration of Births and Deaths—					
a. Establishment	140 - -		140 - -	140 - -	144 - -
b. Contingencies	10 - -	150 - -	- - -	10 - -	12 8 -
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	1960 - -		1600 - -	1650 - -	1661 - 11
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	350 - -	2310 - -	200 - -	300 - -	303 2 6
b. Private scavenging—					
i. Establishment	590 - -		460 - -	600 - -	353 2 -
ii. Contingencies, such as cost of scavenging carts, &c. ..	50 - -	640 - -	50 - -	50 - -	76 9 -
c. Cholera charges	20 - -	20 - -	20 - -	20 - -	4 11 8
d. Contingencies ..	200 - -	200 - -	40 - -	100 - -	55 8 11
Removal of Prickly pears & other obnoxious plants			200 - -	200 - -	28 11 8
Total, Grant III ..		4930 - -	4220 - -	4670 - -	4163 7 6

Statement II.—Expenditure from the Municipal Fund of the Town of Walajapet for the official year 1895-96—*cont.*

—	Budget 1895-96. Details of Minor Heads.	Budget 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—					
1. Lighting—					
a. Establishment	220 - -		220 - -	220 - -	221 - -
b. Contingencies	420 - -	640 - -	300 - -	300 - -	327 11 7
2. i. Markets—					
a. Establishment	10 - -		10 - -	10 - -	11 12 10
b. Contingencies	10 - -	20 - -	10 - -	10 - -	12 2 -
ii. Slaughter-houses—					
a. Establishment	50 - -		50 - -	50 - -	47 3 2
b. Contingencies	10 - -	60 - -	5 - -	10 - -	8 14 6
3. Choultries—					
a. Establishment					
b. Contingencies					
c. Feeding Travellers					
4. Travellers' bungalows—					
a. Establishment					
b. Contingencies					
5. Avenues—					
a. Establishment	50 - -		90 - -	100 - -	41 11 2
b. Contingencies	20 - -	70 - -	10 - -	10 - -	0 26
6. Public Garden—					
a. Establishment	230 - -		160 - -	190 - -	181 12 -
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	50 - -	280 - -	30 - -	30 - -	4 13 11
7. Survey of land			190	220	186
8. Fire—					
a. Establishment					
b. Purchase of fire-engine, buckets, repairs, &c.					
9. Other charges—					
i. Work done for private individuals other than private scavenging					
Carried forward ..		1070 - -	885 - -	930 - -	856 8 10

Statement II.—Expenditure from the Municipal Fund of the Town of Walajapet for the official year 1895-96—*cont.*

—	Budget 1895-96. Details of Minor Heads.	Budget 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		1070 - -	885 - -	930 - -	856 8 10
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*) - cont.					
9. OTHER CHARGES—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..			90	220	186
iii. Printing	350 - -		400 - -	400 - -	421 12 7
iv. Compensation for lands ..	100 - -		25 - -	100 - -	49 6 -
v. Other items	130 - -		70 - -	130 - -	96 - 6
vi. Law Charges	50 - -	280	80 - -		345 13 -
		630 - -			
Total, Grant IV ..		1700 - -	1460 - -	1560 - -	1769 8 11
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	830 - -		720 - -	710 - -	863 13 -
ii. Inspection		830 - -			
b Collection of Municipal Taxes—					
i. Establishment	250 - -		240 - -	250 - -	246 10 8
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	150 - -		50 - -	50 - -	197 5 4
Rent Land & House Tax		400 - -		30 - -	44 8 -
c. Collection of Tolls—					
i. Establishment					415 -
ii. Contingencies					
d. Office contingencies other than (i) (ii)	300 - -		340 - -	250 - -	315 - 11
e. Contributions for Central office and Audit establishments ..	80 - -	380 - -	70 - -	70 - -	76 - -
Total, Grant V ..		1610 - -	1420 - -	1360 - -	1748 4 11
REPAYMENT OF DEBT—					
a. Instalments paid during the year.					
b. Invested on account of Sinking Fund (Value of securities purchased)					
c. Charges of investment ..					
INTEREST—					
a. On account of last year ..					
b. „ of current year ..					

Statement II.—Expenditure from the Municipal Fund of the Town of Walajapet for the official year 1895-96—*cont.*

—	Budget 1895-96. Details of Minor Heads.	Budget 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Advances recoverable—					
a. Permanent					267 13 6
b. Others					253 - 2
Refunds of other than current collections ..					
Discount					
Pensions and gratuities					
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank					
Total Expenditure ..		15040 - -	12410 - -	13160 - -	13596 5 2
Balances—					
a. Municipal Fund		1475 - -	1610 - -	1060 - -	19 - 9
b. Endowments					
c. Water-tax Fund					
Grand Total ..		16515 - -	14020 - -	14220 - -	13615 5 11

NOTE TO STATEMENT II.

Position of the Municipality of on 31*st March* 189 .

Liabilities.	RS.	Assets.	RS.
Liabilities—		Municipal Balance .. { Cash .. .. / Securities	
Balance of Loans		Deposit Balance .. { Cash .. .. / Securities	
Deposits to be adjusted		Sinking Fund of loans	
Other Liabilities (in detail)		Funded Capital of endowed institutions, Hospitals, &c.	
		Total ..	
		Value of Premises, &c.	
		Do. of Tools and plant	
		Do. of Live stock	
		Do. of Furniture	
		Arrears of taxes, &c.	
		Other assets (in detail)	
		Total ..	
		Claims—	
		Advances Recoverable—	
		Permanent advance	
Total ..		Advances for works &c.	
		Total ..	

Chairman

STATEMENT II-A.—Details of Expenditure on Public Works.

PART I.—New Works.

No.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1894-95.			Remarks.
1	2	3	4			5			6
		RS.	RS.	A.	P.	RS.	A.	P.	
(a)	Communications								
1									
2									
3									
	Total ..								
(b)	Buildings								
1	Construction of a latrine	100	-	-	-	100	-	-	
2									
3									
	Total ..	100	-	-	-	100	-	-	

Statement II-A.—Details of Expenditure, &c.—*cont.*

PART I.—New Works—*cont.*

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure 189 -9 .			Remarks.
1	2	3	4			5			6
		RS.	RS.	A.	P.	RS.	A.	P.	
(c)	Drainage								
1									
2									
3									
	Total ..								
(d)	Water-supply								
1									
2									
3									
	Total ..								

Statement II-A.—Details of Expenditure, &c.—*cont.*

PART II.—Repairs.

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		RS.	A.	P.	RS.	A.	P.	
(a)	Communications							Total mileage of roads, streets, lanes, &c., in the town. 12 miles
1	Metalling the Trunk Road	300	-	-				
2	Railway approach Road	150	-	-				Metalled or Gravelled } Unmetalled.
3	Anicut Road	75	-	-				8 4
4	Tiruttani Setty Road	75	-	-				
5	Granelling Sugavasi Muthya Mudali Street.	75	-	-				Total mileage under maintenance. 10
6	Kabadry Street	75	-	-				Metalled or Gravelled } Unmetalled.
7	Taluk Cutcherry	75	-	-				6 4
8	Sha. Kader Saib St.	75	-	-				
9	Market Road	40	-	-				
10	Police Station St.	40	-	-				
11	Venkatarama St.	20	-	-				
	Total ..	1000	-	-				

Statement II-A.—Details of Expenditure, &c.—*cont.*

PART II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		RS.	A.	P.	RS.	A.	P.	
(b)	Buildings							
1	To repair of Market	150	-	-				
2	To repair of Middle School	120	-	-				
3								
	Total ..	270	-	-				

Statement II-A.—Details of Expenditure, &c.—*cont.*

PART II.—Repairs—*cont.*

Number.	Project.	Grant. RS.	A.	P.	Actual expenditure. RS.	A.	P.	REMARKS.
1	2	3			4			5
(c)	Drainage							
1	To repair of Trunk Road	250	-	-				
2	To repair of tunnel Drain	50	-	-				
3	Tirumattoor Othavadai St.							
	Total ..	300	-	-				
(d)	Water-supply							
1	To repair of Mowgan pond Feeders	30	-	-				
2	To put pulley to the well in Royapoo pond	1	-	-				
3.	To construct platform to the well in Royapi Trunk Street	30	-	-				
4	To repair and plaster to the well in Pothavadi	15	-	-				
5	To put pulley to the well in Singarai Muthiya Mudali Street	30	-	-				
6	Do	5	-	-				
7.	To repair of 2 wells & to put pulleys in Pavamani Koil Street	10	-	-				
8.	To removal of silt and deepening the pond near Sholinghur gate	50	-	-				
	Total ..	171	-	-				

Chairman

STATEMENT II-B.—Details of Municipal Establishments.

—	Number.	Salary per mensem. RS.	A.	P.	Salary per annum. RS.	A.	P.
1	2	3			4		
GRANT I.—2. *c.* DRAINAGE—							
Overseers							
Drain cleaners							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
d. Water works—							
Overseers							
Watchmen	6	21	8	-	258	-	-
1 at Rs 4 + 5 at Rs 3							
	6	21					
	1	4	-	-			
Total ..	6	21	8	-	258	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					258	-	-
3. GENERAL—							
Overseers	1	20	-	-	240	-	-
Maistries		15					
Total ..	1	20	-	-	240	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					240	-	-

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT II.—EDUCATION—							
1. TRAINING SCHOOLS—							
Pupils receiving scholarships							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
2. MUNICIPAL SCHOOLS—							
a. On the Salary System—							
Head Master	1	50	-	-	600	-	-
1st Assistant Master	1	50	-	-	600	-	-
2nd " "	1	30	-	-	360	-	-
3rd	1	21	-	-	252	-	-
4th	1	15	-	-	180	-	-
5th Tamil Munshi	1	12	-	-	144	-	-
Peon	1	6	-	-	72	-	-
Total ..	7	184	-	-	2208	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					2208	-	-

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT II.—EDUCATION—*cont.*							
b. On the Salary Result System—							
1 Central School							
Head master	1	15	-	-	180	-	-
1st Assistant	1	12	-	-	144	-	-
2nd Assistant	1	9	-	-	108	-	-
3rd —Do—	1	7	-	-	84	-	-
Peon	1	1	-	-	12	-	-
(2) Primary schools							
1. Head Masters (2) at Rs 9	2	18	-	-	216	-	-
—Do— (2) at Rs 7	2	14	-	-	168	-	-
1st Assistant (2) at Rs 7	2	14	-	-	168	-	-
2nd —Do— (2) at Rs 5	2	10	-	-	120	-	-
3rd —Do— (2) at Rs 5	2	10	-	-	120	-	-
3 Hindustani Master	1	7	-	-	84	-	-
Total ..	16	117	-	-	1404	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1404	-	-

84
1320

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT II.—EDUCATION—*cont.*							
6. INSPECTION—							
Inspecting schoolmaster							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
7. GYMNASTIC INSTRUCTORS	1	10	-	-	120	-	-
Total ..	1	10	-	-	120	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					120	-	-

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT III.—SANITATION AND MEDICAL SERVICES—							
1. HOSPITALS AND DISPENSARIES—							
Medical Subordinates	1	39	6	-	× 4728	-	-
,, ,, ...							
Midwife	1	12	-	-	× 144	-	-
Clerk		10					
Compounder	1	15	-	-	✓ 180	-	-
Servants	1	1	8	-	✓ 18	-	-
,, ...							
,, ...							
Warder	1	5			×		
Total ..	4	67	14	-	814	8	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					814	8	-

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
3. Vaccination—							
Vaccinators	1	10	-	-	120	-	-
Peons	1	2			X		
Total ..	1	10	-	-	120	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					120	-	-
4. Registration—							
Registrars	1	12	-	-	144	-	-
Peons							
Total ..	1	12	-	-	144	-	-
Deduct Fines and Stoppages ..					144	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					144	-	-

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3.			4		
		RS.	A.	P.	RS.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering."—							
Nuisance Inspectors	1	15	-	-	X 180	-	-
Caste Inspectors ..	1	10	-	-	✓ 120	-	-
Srazier	1	3	8	-	✓ 42	-	-
~~Maistries~~ Peon	1	6	-	-	X ✓ 72	-	-
Scavengers Males	3	21	-	-	✓ 252	-	-
Females ..	6	21	-	-	✓ 252	-	-
Sweepers Males	12	69	-	-	X 825	-	-
Females	5	17	8	-	✓ 210	-	-
Note Salary Sch grier	7	42					
	1	5					
Total ..	30	163	-	-	1956	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					1956	-	-

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors	1	12	-	-	144	-	-
~~Maistries~~ Peon	1	6	-	-	72	-	-
Scavengers .. Male	1	7	-	-	84	-	-
Females	7	24	8	-	296	-	-
Total ..	10	49	8	-	596	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					596	-	-
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents							
Masalchies ..ab..Rs.6 ..	3	18	-	-	216	-	-
Total ..	3	18	-	-	216	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					216	-	-

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
2. i. Markets—							
Superintendents	1	1	-	-	12	-	-
Servants							
Total ..	1	1	-	-	12	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					12	-	-
ii. Slaughter-houses—							
Superintendents	1	4	-	-	48	-	-
Servants							
Total ..	1	4	-	-	48	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					48	-	-
3. Choultries—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
Maty							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
5. Avenues—							
Servants	1	4	-	-	48	-	-
Total ..	1	4	-	-	48	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					48	-	-
6. Public Garden—							
Gardeners ..	1	7	-	-	84	-	-
	3	12	-	-	144	-	-
Total ..	4	19	-	-	228	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					228	-	-

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
8. Fire—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
9.—							

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT V.—*a.* General Establishment—							
i. Office—							
Manager	1	30	-	-	360	-	-
Clerks	1	12	8	-	150	-	-
,, ...							
,, ...							
Accountants	1	15	-	-	180	-	-
Peons	2	12	-	-	144	-	-
Total ..	5	69	8	-	834	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					7	-	-
Balance (Statement II) ..					834	-	-
ii. Inspection—							
Chairman's salary or carriage allowance ..							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT V.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks							
Bill Collectors	3	21	-	-	252	-	-
Peons							
Total ..	3	21	-	-	252	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					252	-	-
c. Collection of tolls—							
Inspectors							
Gate-keepers							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Chairman

STATEMENT IV-A.—*Municipality of* Walajapet Demand, Collection and Balance Statement for the year 1895-96.

Current.

Tax.	Demand as originally assessed by the Chairman.			Remitted by the Council on appeal.			Demand as finally settled (column 2 *minus* column 3).			Collected.			Remitted on account of vacant houses, &c.			Written off as irrecoverable.			Balance (column 4 *minus* columns 5, 6 and 7).		
1	2			3			4			5			6			7			8		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Tax on arts, &c.	1600	-	-	50	-	-	1550	-	-	1550	-	-	✓								
2. Tax on buildings	3190	-	-	90	-	-	3100	-	-	3100	-	-	✓								
3. Tax on lands	350	-	-	50	-	-	300	-	-	300	-	-	✓								
4. Water-tax on buildings and lands																					
5. Tolls (gross receipts)	2550	-	-				2550	-	-	2550	-	-	✓								
6. Market rents	660	-	-				660	-	-	660	-	-	✓								
7. Slaughter-house fees	170	-	-				170	-	-	170	-	-	✓								
8. Rent of cart-stands	60	-	-				60	-	-	60	-	-	✓								
9. Private scavenging fees	450	-	-				450	-	-	450	-	-	✓								
Total ..	9030	-	-	190	-	-	8840	-	-	8840	-	-									

Illegible
Chairman

Statement IV-B.—Arrears.

—	Balance of old demand.			Arrears of previous year.			Total demand.			Collected.			Remitted.			Written off.			Balance (column 4 *minus* columns 5, 6 and 7).			Years to which the balance relates.			
1	2			3			4			5			6			7			8			9			
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	A.	B.	C.	&c.
1. Tax on arts, &c.																									
2. Tax on buildings																									
3. Tax on lands																									
4. Water-tax on buildings and lands ..																									
5. Tolls																									
6. Market rents																									
7. Slaughter-house fees																									
8. Rent of cart-stands																									
9. Private scavenging fees																									
Total ..																									

Statement VI.—Revised Estimate for 189 -9 .

STATEMENT VI.—Revised Estimate—(Receipts) for 1894-95.

Items	Actuals of the first ~~eight~~ 10 months of 1894-95.	Actuals of the last ~~four~~ 2 months of 1893-94	Probable ~~charges~~ of the last ~~four~~ 2 months of 1894-95.	Total of columns 2 and 4.	Budget grant 1894-95, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
1. BALANCE BROUGHT FORWARD—						
a. Municipal Fund				20 - -	300 - -	
b. Endowments						
c. Water-tax Fund						
2. MUNICIPAL RATES AND TAXES—						
a. Tax on arts, &c. (section 53) ..	1121 - -	378 -	429 - -	1550 - -	1500 - -	The increase is due to revision
b. Tax on buildings (section 63) ..	1900 8 6	171 7 10	1199 7 6	3100 - -	2500 - -	——do——
c. Tax on lands (section 63) ..	246 6 6	62 - -	53 9 6	300 - -	300 - -	
d. Water-tax on buildings and lands (section 75)						
e. Tax on vehicles with springs and palanquins (section 77) ..	199 8 -	- - -	20 8 -	220 - -	250 - -	The decrease is due to the reduction in the number of Vehicles
f. Tax on animals (section 77) ..	538 12 -	25 - -	61 4 -	600 - -	600 - -	
g. Tax on carts and other vehicles without springs (section 85) ..	784 - -	16 - -	26 - -	810 - -	810 - -	
h. Tolls (section 91)—						
Gross receipts 2534-8 :: 844-13-4	1408 8 11	794 9 5	281 7 1	1690 - -	1800 - -	Tolls was leased out for Rs 2530 Hence the decrease.
Less Local Fund share 1689-10 :: 8						
i. Penalties on account of—						
i. Tax on arts			5 - -	5 - -	10 - -	
ii. Tax on buildings ..			10 - -	10 - -	10 - -	
iii. Tax on lands			10 - -	10 - -	10 - -	
iv. Water-tax on buildings and lands						
v. Tax on vehicles, &c. ..						
vi. Tax on animals						
vii. Tax on carts, &c. ..						
viii. Evasion of tolls						
3. REALIZATIONS UNDER SPECIAL ACTS—						
a. Pounds						
b. Ferry rents						
c. Fees under Act II of 1888 ..			25 - -	25 - -		This provision is made as an application for a license under this act is pending.
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—						
a. i. Rent of lands						
ii. Rent of buildings ..	6 4 -	- 12 -	3 12 -	10 - -	10 - -	
iii. Avenue receipts	33 2 -	40 5 -	86 14 -	120 - -	220 - -	The decrease is due to short produce of tamarind trees & over estimate.
iv. Fees from Travellers' Bungalows						
b. i. Sale-proceeds of lands and buildings						
ii. Produce of lands, gardens, &c.	12 14 9	14 2 -	27 1 3	40 - -	50 - -	
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	34 10 4	- - -	5 5 8	40 - -	20 - -	The increase is due to under estimate.
Carried forward ..	6285 11 -	1497 12 3	2244 5 -	8530 - -	8090 - -	

3) 2534-8-- (844-13-4
24
12
2 × 16 + 8 = 40
29 12

46

Statement VI.—Revised Estimate—(Receipts) for 1894-95—*continued.*

Items.	Actuals of the first ~~eight~~ 10 months of 1894-95.			Actuals of the last ~~four~~ 2 months of 1893-94			Probable ~~charges~~ of the last ~~four~~ 2 months of 1894-95.			Total of columns 2 and 4.			Budget grant 1894-95, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Brought forward ..	6285	11	-	1497	12	3	2244	5	-	8530	-	-	8090	-	-	
4. Revenue derived from Municipal property and powers apart from taxation—																
c. Conservancy receipts—																
Sale-proceeds of night-soil, street refuse, &c.	159	12	-	68	-	-	640	4	-	800	-	-	1200	-	-	The decrease is due to drought season and absence of demand.
d. i. Fees from educational institutions	1845	8	8	629	10	2	6047	4		2450	-	-	2200	-	-	The increase is due to the proposed opening of Fourth Form + to the increase in strength of the middle school
ii. Other revenue from educational institutions ..																
e. i. Sale-proceeds and composition fees of medicines ..													10	-	-	No demand, no collection.
ii. Other Hospital receipts ..																
f. i. Income from markets ..	492	10	-	175	4	-	167	6	-	660	-	-	750	-	-	Market was leased out for Rs 655. Hence the decrease.
ii. ,, slaughter-houses	146	11	6	21	9	-	23	4	6	170	-	-	150	-	-	The slight increase calls for no remark.
g. Other fees																
i. Distraint fees	12	8	-	17	8	-	7	8	-	20	-	-	20	-	-	
ii. License fees	193	-	-	6	-	-	7	-	-	200	-	-	200	-	-	
iii. Cartstand fees	40	8	-	-	15	-	19	8	-	60	-	-	60	-	-	
iv. Other fees	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	No cattle Stand was used. Hence no collection.
h. Fines under Municipal and other Acts	40	6	-	3	2	-	39	10	-	80	-	-	100	-	-	The decrease is due to fewer number of prosecutions in the year especially for cases.
i. Interest on investments—																
i. General, including choultries																
ii. Educational																
iii. Medical																
j. Premium on loans																
5. Grants and contributions—																
a. From Government—																
i. Education—																
Normal stipends ..																
Buildings																
Municipal Schools ..																
Other purposes				6	10	8	40	-	-	40	-	-	40	-	-	
ii. Medical				33	13	1	30	-	-	30	-	-	30	-	-	
iii. Other purposes—																
Communications ..																
Water-supply																
Drainage																
Sanitation																
Other purposes ..																
b. From Local Boards—																
i. Education	610	-	-	-	-	-	-	-	-	610	-	-	610	-	-	
ii. Medical																
iii. Other purposes																
Carried forward ..	9826	11	2	2460	42		3823	4	10	13650	-	-	13480	-	-	

Statement VI.—Revised Estimate—(Receipts) for 1894-95—*continued.*

Items.	Actuals of the first ~~eight~~ 10 months of 1894-95.	Actuals of the last ~~four~~ 2 months of 1893-94	Probable ~~receipts~~ charges of the last ~~four~~ 2 months of 1894-95.	Total of columns 2 and 4.	Budget grant 1894-95 excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	9826 11 2	2460 4 2	3823 4 10	13650 - -	13480 - -	
5. GRANTS AND CONTRIBUTIONS—*cont.*						
c. Other grants and contributions—						
i. Education						
ii. Medical						
iii. Other purposes						
6. MISCELLANEOUS—						
a. Recoveries on account of services rendered to private individuals—						
i. Private scavenging ..	173 9 9	29 1 -	76 6 3	250 - - ✓	400 . .	The houses proposed to have been brought under this system have not been so served. Hence the decrease.
ii. Other purposes						
b. Other items—						
i. Fishery rents						
ii. Refunds of Expenditure of previous year						
iii. Fee for numbering carts, &c.	15 11 6	. 6 -	4 4 6	20 - - ✓	20 - -	
iv. Other items	7 15 10	146 - -	2 . 2	10 . . ✓	- . .	This includes the sale proceeds of an old bullock and receipts from an endowed charitable tope recently transferred to the Municipality
✓ Pandal fees	5 12 .	- - -	4 4 .	10 - - ✓	20 + - -	+ The variation in this fluctuating item needs no explanation
7. EXTRAORDINARY AND DEBT—						
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.						
b. Loans—						
i. From Government ..						
ii. In the market from private individuals						
c. Realizations of Sinking fund for repayment of loans.						
d. Advances—						
i. Permanent						
ii. Others	60 - -			60 - - ✓		Advances of previous year have been adjusted.
Total Receipts ..	10089 12 3	2635 11 2	3910 3 9	14020 - -	13920 - -	
Grand Total ..	10089 12 3	2635 11 2	3910 3 9	14020 - -	14220 - -	

Chairman

Statement VI.—Revised Estimate—(Charges) for 1894-95—*continued.*

Items.	Actuals of the first ~~eight~~ 10 months of 1894-95.			Actuals of the last ~~four~~ 2 months of 1893-94.			Probable charges of the last ~~four~~ 2 months of 1894-95.			Total of columns 2 and 4.			Budget grant 1894-95, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
GRANT I—(*Public Works*)—																
1. NEW WORKS—																
a. Communications																
b. Buildings	6	2	-				43	14	-	50	-	-	220	-	-	The proposed rebuilding of the market extension has been given up. Hence the decrease.
c. Drainage																
d. Water-supply	57	11	-				142	5	-	200	-	-	140	-	-	The increase is due to the payment of arrears during the year by way of adjustment of advances
2. REPAIRS—	8	1	11	40	13	9	1	14	1	10	-	-				
a. Communications	190	12	2	107	13	5	709	3	10	900	-	-	900	-	-	
b. Buildings	148	11	11	519	11	6	91	4	1	240	-	-	70	-	-	The increase is due to the payment of balance due for repairs of school buildings executed but not paid for last year.
c. Drainage—																
i. Repairs to works ..				8	10	6										
ii Establishment for flushing drains, &c.																
d. Water-supply—																
i. Repairs to works, machinery, &c.	2	3	-	29	14	7	137	13	-	140	-	-	190	-	-	The difference represents the allotment for the Gitamani pond repairs which were however not put in hand having been considered unnecessary.
ii. Establishment	248	14	2	50	2	5	51	1	10	300	-	-	300	-	-	
iii. Contingencies																
3. ESTABLISHMENT	31	8	-	39	8	-	18	8	-	50	-	-	180	-	-	The decrease is due to the non entertainment of an Overseer during greater part of the year. No new tools were purchased. Hence the decrease.
4. TOOLS AND PLANT AND OTHER STORES.	6	-	-	-	-	-	4	-	-	10	-	-	20	-	-	
5. CONTRIBUTIONS—																
a. To Local Boards for works ..																
b. To Provincial Funds for scrutiny of estimates, &c.																
c. To others for public works ..																
Total, Grant I ..	700	-	2	796	10	2	1199	15	10	1900	-	-	2020	-	-	
GRANT II—(*Education.*)—																
1. TRAINING SCHOOLS—																
a. Contributions to Local Boards ..																
b. Stipends to Normal students ..																
2. MUNICIPAL SCHOOLS—																
i. On Salary System—																
a. Establishment	1179	14	1	224	-	-	290	1	11	1470	-	-	1520	-	-	The decrease is due to the payment of Rs 30 (starting pay) to the new 1st Assistant instead of Rs 35.
b. Contingencies	25	7	6	5	8	9	4	8	6	30	-	-	30	-	-	
ii. On Salary-Results System—																
a. Fixed Payments	1079	15	5	198	14	6	230	-	7	1310	-	-	1310	-	-	
b. Results Grants				326	1	1	230	-	-	230	-	-	230	-	-	
c. Contingencies	96	1	2	140	8	2	33	14	10	130	-	-	130	-	-	
3. SALARY GRANTS																
4. RESULTS GRANTS				66	14	-	40	-	-	40	-	-	140	-	-	Rs 80 provided for in the current year's budget was raised to Rs 140 by Government on the recommendation of the Director of Public Instruction. Of the three schools only two were recommended. The last decrease is due to the over estimate by the Educational authorities.
5. COMBINED GRANTS—																
a. Fixed Payments																
b. Results Grants																
6. INSPECTION—																
a. Contributions to Local Boards ..																
Carried forward ..	2381	6	2	961	14	6	8289	10		3210	-	-	3360	-	-	

Statement VI.—Revised Estimate—(Charges) for 1894-95—*continued.*

Items.	Actuals of the first ~~eight~~ 10 months of 1894-95.	Actuals of the last ~~four~~ 2 months of 1893-94	Probable charges of the last ~~four~~ 2 months of 1894-95.	Total of columns 2 and 4.	Budget grant 1894-95, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	2381 6 2	961 14 6	828 9 10	3210 - -	3360 - -	
GRANT II—(*Education*)—cont.						
b. Municipal Inspectors—						
i. Establishment						
ii. Contingencies						
7. MISCELLANEOUS—						
a. Building, furniture, &c., grants ..						
b. Common gymnasium—						
i. Establishment	100 . .	20 . .	20 . .	120 . .	120 . .	
ii. Contingencies			20 . .	20 . .	20 . .	
c. Other items	58 6 .		1 10 .	60 . .	50 . .	
					4 .	
Total, Grant II ..	2539 12 2	981 14 6	870 3 10	3410 - -	3550 - -	
GRANT III—(*Sanitation and Medical Services.*)						
1. HOSPITALS AND DISPENSARIES—						
a. Establishment	568 8 .	123 - -	101 8 .	670 . .	750 . .	The increase is due to non-entertainment of Midwife from Sep-tember and the dispensation with the services of the warder. There were no impatients
b. Medicines and Supplies	141 2 .	270 9 2	108 14 .	250 . .	250 . .	
c. Diet of Patients					10 . .	
d. Sundries and Contingencies ..	154 13 10	40 7 11	75 2 2	230 . .	200 . .	The increase includes the cost of a clock purchased for the Dispensary.
e. Contributions to Local Boards ..						
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—						
i. Medical College ..		24 - -	40 . .	40 . .	60 . .	These fluctuating items call for no explanation
ii. Sanitary Inspection ..		44 . .	50 . .	50 . .	60 . .	
iii. Medical Reserve staff ..		8 . .	5 . .	5 . .	5 . .	
iv. Cutlers' Establishment ..		2 . .	5 . .	5 . .	5 . .	
b. CONTRIBUTIONS TO LOCAL BOARDS &C., FOR—						
i. Medical Schools ..						
ii. Reserve staff						
c. OTHER CONTRIBUTIONS						
3. VACCINATION—						
a. Establishment	118 7 .	24 . .	21 9 .	140 . .	140 . .	
b. Contingencies	74 15 9	27 15 10	45 . 3	120 . .	120 . .	
c. Contributions to Local Boards ..						
Carried forward ..	1057 14 7	564 . 11	452 1 5	1510 . .	1600 . .	

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Statement VI.—Revised Estimate—(Charges) for 1894-95—*continued.*

Items.	Actuals of the first ~~eight~~ 10 months of 1894-95.			Actuals of the last ~~four~~ 2 months of 1893-94			Probable charges of the last ~~four~~ 2 months of 1894-95.			Total of columns 2 and 4.			Budget grant 1894-95, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Brought forward ..	1057	14	7	56	-	11	452	1	5	1510	-	-	1600	-	-	
GRANT III—*Sanitation and Medical Services*—cont.																
4. REGISTRATION OF BIRTHS AND DEATHS—																
a. Establishment	119	-	-	24	-	-	21	-	-	140	-	-	140	-	-	
b. Contingencies				1	13	-							10	-	-	
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—																
a. i. Establishment	1333	5	11	297	3	-	266	10	1	1600	-	-	1650	-	-	The decrease is Chiefly due to non-entertainment of caste Inspector for a part of the year.
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	84	4	8	151	9	8	115	11	4	200	-	-	300	-	-	The decrease is due to the over estimate in the Budget.
b. Private scavenging—																
i. Establishment	384	11	1	47	12	-	75	4	11	460	-	-	600	-	-	The decrease is due to non-entertainment of 2 scavengers and late entertainment of the mistry sanctioned in the Budget.
ii. Contingencies, such as cost of scavenging carts, &c. ..	47	6	2	-	-	-	2	9	10	50	-	-	50	-	-	
c. Cholera charges	1	6	-	1	6	-	18	10	-	20	-	-	20	-	-	
d. Contingencies	7	9	-	4	2	-	32	7	-	40	-	-	100	-	-	The decrease is due to the charges being included in 5(a) ii and to over Estimate.
(2) Removal of prickly pear	13	10	8	4	10	3	186	5	4	200	-	-	200	-	-	
Total, Grant III ..	3049	4	1	1096	8	10	1170	11	11	4220	-	-	4670	-	-	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—																
1. LIGHTING—																
a. Establishment	180	-	-	36	-	-	40	-	-	220	-	-	220	-	-	
b. Contingencies	231	10	10	105	5	5	68	5	2	300	-	-	300	-	-	
2. i. MARKETS—																
a. Establishment	10	-	-	2	-	-	-	-	-	-	-	-				
b. Contingencies	8	-	-	4	-	-	2	-	-	20	-	-	20	-	-	
ii. SLAUGHTER-HOUSES—																
a. Establishment	40	-	-	8	-	-	10	-	-	50	-	-	50	-	-	
b. Contingencies	2	9	6	-	12	-	2	6	6	5	-	-	10	-	-	
3. CHOULTRIES—																
a. Establishment																
b. Contingencies																
c. Feeding Travellers																
4. TRAVELLERS' BUNGALOWS—																
a. Establishment																
b. Contingencies																
5. AVENUES—																
a. Establishment	73	2		7	3	-	16	15	10	90	-	-	100	-	-	
b. Contingencies	-	4	3	-	-	-	9	11	9	10	-	-	10	-	-	
6. PUBLIC GARDEN—																
a. Establishment	133	8	-	28	13	8	26	8	-	160	-	-	190	-	-	The decrease is due to one gardener not having been retained during a part of the year.
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	-	7	4	-	5	3	29	8	8	30	-	-	30	-	-	
Carried forward ..	679	8	1	192	7	4	205	7	11	885	-	-	930	-	-	

Statement VI.—Revised Estimate—(Charges) for 1894-95—*continued.*

Items.	Actuals of the first ~~eight~~ 10 months of 1894-95.			Actuals of the last ~~four~~ 2 months of 1893-94.			Probable charges of the last ~~four~~ 2 months of 1894-95.			Total of columns 2 and 4.			Budget grant 1894-95, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Advances recoverable—																
a. Permanent																
b. Others																
Refunds of other than current collections ..																
Discount																
Pensions and gratuities																
Investments—																
a. In Government securities for purposes other than Sinking Fund																
b. In Savings Bank																
Total Expenditure ..	8388	6	3	3599	12	11	4021	9	9	12410	-	-	13160	-	-	
Balances—																
a. Municipal Fund										1610	-	-	1060	-	-	
b. Endowments																
c. Water-tax Fund																
Grand Total ..	8388	6	3	3599	12	11	4021	9	9	14020	-	-	14220	-	-	

Chairman

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sion of Establishment. Walajapet MUNICIPALITY.

No.	Designation.	Proposed Scale. Pay. Minimum.	Proposed Scale. Pay. Maximum.	Proposition. Increase per month. Amount.	Proposition. Decrease per month. Amount.	Grounds of proposition.
		RS.	RS.	RS.	RS.	
	Watchmen at Rs 3-8-0		21-0-0		3-8-0	
	Overseer		20-0-0	5-0-0		
	Headmaster		50-0-0	50-0-0		
	1st Asst		50-0-0			
	2nd asst		30-0-0			
	3rd Asst		21-0-0			
	4th Asst		15-0-0			
	Tamil Munshi		12-0-0	12-0-0		
	Peon		6-0-0			
	Headmaster.		15-0-0			
	1st Asst		12-0-0			
	2nd Asst		9-0-0			
	3rd Asst		7-0-0			
	Peon.		1-0-0			
2	Headmasters at Rs 9-0-0		18-0-0			
2	—do— at Rs 7-0-0		14-0-0			
2	1st Assistants at Rs 7-0-0		14-0-0			
2	2nd Assistants at Rs 5-0-0		10-0-0			
2	3rd Assistants at Rs 5-0-0		10-0-0			
	Hindustani master		7-0-0	7-0-0		

Ord

Walajapet

ITY.

MUNICIPALITY

vision of Establishment.

ber	Designation.	Proposed Scale. Pay. Minimum.	Proposed Scale. Pay. Maximum.	Proposition. Increase per month. Amount.	Proposition. Decrease per month. Amount.	Grounds of proposition.
		RS.	RS.	RS.	RS.	
1	Servant		4-0-0	0-8-0		
	Maistry		7-0-0	2-4-0		
3	Gardener 1st Rs 4-0-0		12-0-0	1-8-0		
	Manager		30-0-0	10-0-0		
	Accountant		15-0-0			
	Clerk		12-8-0			
2	Peons-1st Rs 7, 2nd Rs 5.		12-0-0			
					5-0-0	

Chairman

LITY.

Ord

Statement of Proposition fo

Order sanctioning present establishment.		Office to which the proposition refers.	Nature			
			Present Scale.			
Number	Date.		Number	Designation	Pay. Minimum.	Pay. Maximum
					Rs.	Rs.
		Grant IV Lighting and Miscellaneous Municipal purposes. Avenues.	1	Maistry		5-4-0
			1	Servants.		3-8-0
		Public Gardens		Maistry		5-4-0
			3	Gardeners at Rs 3-8-0		10-8-0
479	10 April 1894.	Grant V. Office Establishment.		Manager.		20-0-0
				Accountant		15-0-0
				Clerk		12-8-0
			2	Peons-1 at Rs 7, 1 at Rs 5.		12-0-0

Office of the Municipal Council
Walajapet " 1895.

Chairman.

Statement of Proposition f

Order sanctioning present establishment.		Office to which the proposition refers.	Nature			
			Present Scale.			
			Number	Designation	Pay.	
Number	Date.				Minimum.	Maximum
					Rs.	Rs.
		Grant I Water Supply Establishment.	7	Watchmen at Rs 3-8-0		24-8-0
		3. Establishment		Overseer.		15-0-0
		Grant II		Headmaster		50-0-0
		Education.		1st Asst — " —		30-0-0
		Middle School		2nd Asst — " —		21-0-0
		Establishment.		3rd Asst — " —		15-0-0
				Peon.		6-0-0
479 Mo.		Salary Results System — Central School		Headmaster		15-0-0
10th April 1894				1st Asst — " —		12-0-0
				2nd Asst — " —		9-0-0
				3rd Asst — " —		7-0-0
				Peon		1-0-0
		Primary Schools	2	Headmasters at Rs 9-0-0		18-0-0
			2	— do — at Rs 7-0-0		14-0-0
			2	1st Assistants at Rs 7-0-0		14-0-0
			2	2nd Assistants at Rs 5-0-0		10-0-0
			2	3rd Assistants at 5-0-0 "		10-0-0

3/781 Mar 95

An Extract from the Minutes of Proceedings of the Municipal Council, Walajapet, at a meeting held on the 18th February 1895.

Present.

Mr. R. Ry. C. Venkatasubrayalu Regr. Avl
Chairman
" C. Ramachandra Rao Avl
" T. Cooppoosawmi Chettiar Avl
" P. Varadiah Naidu Garoo
" C. Tennungada Mudaliar Avl
" K. Chinnasawmi Chettiar Avl
" M. Tiruvanada Aiyar Avl
" P. Alwar Chettiar Avl
" V. Tijiaraghava Mudaliar Avl.

× × ×

5. Read draft Budget with Covering letter for the year 1895-96. Passed for submission to Government.

A few projects that had been sanctioned by the Council have to be given up to give place for more important and pressing ones. The Council sees no reason in the present state of the finances and the many needs of the town, to grant the gratuity of Rs 500 to the office Accountant as resolved by the Council at a meeting held on the 4th August last.

× × ×

Signed

(Signed) C. Venkatasubroyalu Reddiar

Chairman.

(True Copy)

C. Venkatasubroyalu Reddiar

Chairman.

Extract from the Minutes of Proceedings of the Municipal Council Walajapet at a meeting held on the 22nd January 1895.

Present.

M. R. Ry. C. Venkatasubroyalu Reddiar avl
Chairman
" C. Ramachandra Rao avl
" M. Sundaresa Aujar avl
" C.C. Krishnamachariar avl
" M. Tiruvanada Aujar avl
" V. Tiruraghava Mudaliar avl.

× × ×

The Council also resolves to open a Muhammadan School for giving primary education in Hindustani to Muhammadan boys. This latter will be provided for in the next Budget.

× × ×

(Signed) C. Venkatasubroyalu Reddiar
Chairman

(True Copy)

C. Venkatasubroyalu Reddiar
Chairman.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following paper:—

From M.R.Ry. C. VENKATASUBROYALU REDDIAR Avargal, Rao Sahib, Chairman, Municipal Council. Walajapet, to the Chief Secretary to Government, dated Walajapet, 27th February 1895, No. 100.

I have the honour to submit herewith, for the sanction of Government, the budget estimate of receipts and charges of this municipality for 1895–96, together with the prescribed statements.

2. The budget estimate was passed by the council at their meeting held on the 18th instant. A copy of their resolution is also herewith submitted.

Revised Estimate for 1894–95.

3. The receipts for the year, inclusive of the opening balance of Rs. 20, amount to Rs. 14,020 against the budget estimate of Rs. 14,220. The net decrease of Rupees 200 is accounted for chiefly by a gross decrease of Rs. 280 under opening balance, Rs. 110 under tolls, Rs. 100 under avenue receipts, Rs. 400 under sale-proceeds of sweepings, &c., Rs. 150 under private scavenging fees, and a gross increase of Rs. 600 under tax on buildings, due to revision, and Rs. 250 under school-fees.

4. These and other variations between the budget and the revised estimates for the current year are explained in the remark column of statement No. VI (Revised estimate of receipts and charges).

5. *Expenditure.*—It amounts to Rs. 12,410 according to revised estimate against Rs. 13,160, the budget grant, thus showing a net decrease of Rs. 750, which is mainly due to the non-appropriation of Rs. 180 provided for the re-erection of the collapsed extension of the market, it being considered unnecessary, in view of the fact, that several stalls now existing in the old market are unoccupied owing to absence of demand for them and that the allotment may, more advantageously, be laid out in repairing such of them as are out of order; and to savings under establishment in consequence of the resignation of the overseer and midwife and the difficulties in securing competent persons to fill up the vacancies, the salaries being inadequate; and the non-entertainment of a caste inspector during a portion of the year and additional scavengers sanctioned to complement the existing private scavenging staff, the anticipated extension of this service not having been realized. The other variations are counterbalanced chiefly by increased expenditure under water-supply and buildings.

6. The year is expected to close with a balance of Rs. 1,610 against Rs. 1,060 anticipated in the budget.

Budget Estimate for 1895–96.

7. The assets of the year, including the closing balance of the current year, are estimated at Rs. 16,515 and the charges at Rs. 15,040 against Rs. 14,220 and Rupees 13,160, respectively, the budget estimates of the current year, leaving a balance of Rs. 1,475 at the close of the year.

8. The following is an abstract of the budget allotments:—

Items.	Budget for 1894–95.	Revised estimate for 1894–95.	Budget for 1895–96.
Receipts.			
	Rs.	Rs.	Rs.
Tax on Arts	1,500	1,550	1,550
,, on Buildings	2,500	3,100	3,100
,, on Lands	300	300	300
,, on Vehicles	250	220	250
,, on Animals	600	600	600
,, on Carts	810	810	810
,, on Tolls	1,800	1,690	1,700
Penalties on account of Tax on Arts	10	5	10
,, on Buildings	10	10	10
,, on Lands	10	10	10
Fees under Act II. of 1888	..	25	..
Rent of Buildings	10	10	10
Avenue Receipts	220	120	150
Produce of Lands, Gardens, &c.	50	40	50
Sale-proceeds of old materials	20	40	50
Conservancy Receipts	1,200	800	900
Fees from Educational Institutions	2,200	2,450	2,720
Sale-proceeds and composition fees of medicines	10	..	..
Income from Markets	750	660	660
,, from Slaughter-houses	150	170	170
Distraint fees	20	20	50
License fees	200	200	200
Cart-stand fees	60	60	60
Other fees	20	..	..
Fines under Municipal and other Acts	100	80	100
Grants and contribution—Other purposes	40	40	280
Medical	30	30	30
Contribution for Local Boards—Medical	610	610	640
Private scavenging fees	400	250	450
Fee for numbering carts	20	20	20
Endowments	..	..	5
Other items	..	10	..
Pandal fees	20	10	20
Advances—Others	..	60	..
	13,920	14,000	14,905
Opening balance	300	20	1,610
Grand Total	14,220	14,020	16,515
Disbursements.			
Grant I, New Works—			
Buildings	220	50	100
Water-supply	140	200	..
Miscellaneous	..	10	..
Repairs—Communications	900	900	1,000
Buildings	70	240	270
Drainage—Repairs to works	..	..	300
Water-supply—Repairs to works	190	140	170
(ii) Establishment	300	300	260
(3) Establishment	180	50	240
Tools and plant and other stores	20	10	50
Total, Grant I.	2,020	1,900	2,390
Grant II—			
Education—			
Municipal schools—Establishment	1,520	1,470	2,210
Contingencies	30	30	30
On salary-result system—Fixed payments	1,310	1,310	1,400
Results grants	230	230	260
Contingencies	130	130	180
(4) Results grants	140	40	50
Gymnasium establishment	120	120	120
Contingencies	20	20	20
Other items	50	60	140
Total, Grant II.	3,550	3,410	4,410

Items.	Budget for 1894–95.	Revised estimate for 1894–95.	Budget for 1895–96.
	Rs.	Rs.	Rs.
Grant III—			
Sanitation and Medical Service, Hospitals and Dispensaries—			
Establishment	750	670	810
Medicines and supplies	250	250	250
Diet of patients	10	..	10
Sundries and contingencies	200	230	200
Contribution to Provincial funds	130	100	100
Vaccination establishment	140	140	120
Contingencies	120	120	120
Registration establishment	140	140	140
Contingencies	10	..	10
Conservancy establishment	1,650	1,600	1,960
Other charges, such as purchase or hire of carts	300	200	350
Private scavenging establishment	600	460	590
Contingencies	50	50	50
Cholera charges	20	20	20
Contingencies	100	40	..
Removal of prickly-pear	200	200	200
Total, Grant III.	4,670	4,220	4,930
Grant IV—			
Lighting establishment	220	220	220
Contingencies	300	300	420
Market establishment	10	10	12
Contingencies	10	10	8
Slaughter-house establishment	50	50	50
Contingencies	10	5	10
Avenue establishment	100	90	50
Contingencies	10	10	20
Public garden establishment	190	160	230
Purchase of seeds	30	30	50
Printing	400	400	350
Compensation for lands	100	25	100
Other items	130	70	130
Law charges	..	80	50
Total, Grant IV.	1,560	1,460	1,700
Grant V—			
Office establishment	710	720	830
Collection establishment	250	240	250
Purchase of account books	50	50	150
Revision of house-tax	30	..	..
Office contingencies	250	340	300
Contribution for Central office and Audit establishment	70	70	80
Total, Grant V	1,360	1,420	1,610
Grand Total	13,160	12,410	15,040
Closing balance	1,060	1,610	1,475
Total of all Grants	14,220	14,020	16,515

Receipts.

9. *Rates and Taxes.*—The receipts under tax on arts, animals, carts and other vehicles without springs call for no remarks, as they are based on the actuals or the revised estimate of the current year.

10. *Tax on Buildings.*—This tax was thoroughly revised in the year, as directed in G.O., No. 1289 M., dated 19th September last, reviewing the annual report for 1893–94, with the result that there was an increase of 169 in the number of houses assessed and a material advance in the demand from Rs. 2,398–9–0 to Rs. 3,193–13–0. Excluding probable remissions on account of vacant houses and poverty of owners, the net demand under this head for the current year is fixed at Rs. 3,100. This demand has been adopted for the budget year also.

11. *Tax on Lands.*—In compliance with G.O., No. 1592 M., and in fulfilment of the promise made in this office letter No. 74, dated 11th March 1894, giving cover to the budget estimate for the current year, the land-tax register would appear to have been partially revised in the year with the result that there was a trifling increase of Rs. 17–12–0. The whereabouts of the owners of some of the vacant house-sites not

being known, a portion of the demand may have to be written off. Hence credit has been taken in the budget for Rs. 300 only as in last year. I propose to thoroughly revise this register in the next year, though it seems hardly capable of further development.

12. *Tax on Vehicles with Springs.*—The provision of Rs. 250, slighlty in excess of the amount shown in the revised estimate, has been made in anticipation of a slight increase of revenue under this head.

13. *Tolls.*—Tolls were leased out in the current year for Rs. 2,530 and, excluding the contribution of Rs. 840 to the district board, the net demand under this head is Rs. 1,690 against Rs. 1,800 of the budget estimate. Rs. 1,700 have therefore been provided for the ensuing year.

14. *Penalties on account of Taxes.*—The receipts are approximately estimated at Rs. 30 against Rs. 25 of the revised estimate.

15. *Avenue Receipts.*—The receipts under this head are estimated at Rs. 150 against Rs. 220 of the current year's budget and Rs. 120 of the revised estimate. The decrease in the current year is attributable partly to the poor yield of the tamarind trees in the year and partly to incorrect estimate.

16. *Produce of Lands and Gardens.*—The revenue from this source is estimated at Rs. 50 against Rs. 50 of the current year's budget and Rs. 40 of the revised estimate and calls for no remark.

17. *Sale-proceeds of old materials.*—Rs. 50 are expected to be realized from the sale of unserviceable chairs and materials against Rs. 40 of the revised estimate.

18. *Conservancy Receipts.*—Rs. 900 are expected to be realized from the sale of night-soil and street refuse, &c., against Rs. 800 of the revised and Rs. 1,200 of the budget estimates of the current year. The decline in the revenue under this head in the current year is due to a partial failure of rains and consequent depression of agricultural operations. Better prospects are anticipated in the next year.

19. *Fees from Educational Institutions.*—Credit has been taken for a fee income of Rs. 2,720 against Rs. 2,200 of the current year's budget and Rs. 2,450 of the revised estimate and Rs. 2,300 of the budget furnished by the Educational authorities. In view of the abolition and amalgamation of the Ranipet Mission school with that at Vellore, which hitherto had been supplying the requirements of the upper secondary education of this town and the state of the Municipal Middle school, both as regards finance and its strength and general condition, the council has resolved to raise the standard of its middle school by opening a fourth form with a graduate head master on Rs. 50 a month. The results of the school at the public examinations have been highly satisfactory and the opening of a fourth form bids fair to develop a high school. I have already applied to Government for sanction to open the new class in my letter to Government, No. 48, dated 5th instant, wherein I have explained and set forth the necessity for it and its financial aspect. It is also proposed to open a school for Muhammadan boys with a Muhammadan teacher on Rs. 7 a month. I beg to solicit the sanction of Government for this measure also. The resolution of the council on this subject and a proposition statement are herein enclosed. It is expected that the receipts will be supplemented by Rs. 320 as detailed in the margin. Hence the increased provision under school-fees.

	Rs.
Middle school	2,100
Central school	400
Primary schools	200
Hindustani school	20
Total ..	2,720

20. *Income from Market and Slaughter-house.*—The collection of the daily and monthly rents of the market was leased out during the year for Rs. 655 against the budget of Rs. 750. The fall in the amount was probably due to want of keen competition. The slaughter-house was, as usual, managed departmentally. The receipts under these items for the next year are estimated at Rs. 660 and Rs. 170, respectively, based on the actuals or the revised estimate of the current year.

21. *Distraint Fees.*—The receipts under this head are estimated at Rs. 50 against Rs. 20 of the current year. By enforcing promptitude and energy in the issue of bills and execution of coercive processes, which were heretofore conspicuous by their absence, it is hoped to realize the increased provision now made.

22. *Other Fees.*—A sum of Rs. 20 was provided in the current year's budget for cattle-stand fees. No collections were, however, made, as no site for cattle-stand had been provided and the cattle are driven outside municipal limits. Hence no provision is made under this head.

23. *Fines under Municipal and other Acts.*—A provision of Rs. 100 has been made under this head against Rs. 80 of the revised and Rs. 100 of the current year's budget estimates. The actual collection up to date is Rs. 63 only. Neither the municipal subordinates nor the police have displayed till lately any energy in enforcing the sanitary provisions of the law. In a few prosecutions recently instituted, the fine of a few annas inflicted by the magistracy had hardly the desired effect. On the other hand, it is obvious that at least in cases where the fines are far less than the cost of labour of removing the filth or correcting other sanitary defects, its effect must be just the reverse. Such petty fines operate more to dispel the salutary fear which a threat or an apprehension of a prosecution may have instilled in the minds of the offenders than to deter them from repeating the offences; and in such circumstances neither a chairman nor a council would consider a prosecution worth the trouble it involves and the deputation of one of their officers to the Magistrate's Court, where he may have to wait a day, if not more, to the detriment of his general or executive work. As the Government have since drawn the attention of the police to the necessity of greater energy on their part to repress nuisances, it is hoped that they will carry out the orders of Government more energetically and loyally and the Magistrates will co-operate with them and the municipal executive; and in this hope an increased provision has been made in the next year's budget.

24. *Grants and Contributions from Government.*—Credit has been taken under this head for a grant of Rs. 310 from provincial funds on account of the following items:—

	Rs.
(i) One-third of the pay of the gymnastic instructor for instructing the municipal feeder and aided schools	40
(ii) One-third of the salary of the headmaster of the high school to be entertained—*vide* paragraph 42 *infra*	200
(iii) Contribution for furniture for primary schools—*vide* letter No. 9885, dated 19th October 1894, from the Director of Public Instruction	40
(iv) One-eighth of the cost of medicines for the dispensary, being the contribution for treating the police sick—*vide* G.O., No. 561 M., dated 22nd March 1892	30

25. *Contributions from Local Funds.*—Credit has been taken for Rs. 640 or Rs. 30 in excess of the current year's figure, in consequence of the proposed entertainments of a second-class hospital assistant in the place of the third-class man in accordance with the suggestions of the District Medical and Sanitary officer—*vide* paragraph 49 *infra*.

26. *Miscellaneous—Private Scavenging Fees.*—The recoveries under this head up to date in the current year amount to Rs. 198 only against Rs. 400 of the budget and Rs. 250 of the revised estimates. The outstandings amount to Rs. 72. The orders of Government to collect the fees in advance have received but little attention, and on my assuming charge of the office I found it too late to enforce advance payments, and to withhold service at that period would not improve matters. It is now proposed to recover the outstanding fees under the provisions of section 269 of the Act, and it is hoped that the bulk of the outstandings will be realized before the close of the year. However, the income under this head shows a considerable decline, as compared with the budget estimate of Rs. 400.

27. In the year the system has made very little progress. It has come to my notice that no proper arrangement was made for regular service in the houses brought under its operation and that in a few instances payments were recovered though no actual service was rendered.

28. The retrogression noticed is also due to the laxity and inefficiency of the inspecting and office staffs. Several streets proposed so far back as March 1893 to be brought under the operations of this system have not yet been brought under its control.

29. In view to rectify and improve matters in this branch of municipal administration by a systematic prosecution of the worst offenders and extend the operations and make the service self-supporting, I have asked the hospital assistant to inspect the houses periodically and to bring to my notice cases of insanitation in house premises. The extension of the system alone will not render it self-supporting, for the extension will necessitate an increase in the staff and an additional outlay. According to the present rates, a service of fifty houses (perhaps too many for one scavenger) will not cover the cost of a female scavenger on Rs. 3-8-0 a month. It is, therefore, impossible to make both ends meet, unless the existing rates, which are, as observed by Government in paragraph 3 (4) of G.O., dated 19th September 1894, No. 1289 M., too low, and which are, I am informed, one-third or one-fourth of the rates levied in Tirupati and Gudiyáttam, are raised. To this, the councillors seem to have sentimental objections and have given an indifferent consent. It seems to me but fair and equitable that the services rendered must be fully paid for, but in view to work the system on popular favor, I propose to slightly raise the existing scale of fees to Re. 1, As. 12 and 9 from As. 12, 10 and 6, respectively, and I hope that the councillors will conquer their aversion in the interests of sanitation. The proposed increase is still favorable to the payers and is by far less than the rates prevailing elsewhere. Hence the increased provision of Rs. 450 under this head.

30. *Endowments.*—The sum of Rs. 5 under this head represents the income expected from an endowment of a charitable tope recently transferred to the municipality under G.O., No. 375, dated 28th May 1894.

31. The other items of receipts, namely, rent of buildings, license fees, cart-stand fees, fees for numbering carts and pandal fees do not call for any special remark, there being little or no variation between the figures of the current year's budget or the revised estimate and the next year's.

Disbursements.

32. *Grant I, Public Works—New Works—Buildings.*—Provision is made for the construction of a latrine at a cost not exceeding Rs. 100. This will raise the number of latrines from eight to nine.

33. *Repairs—Communications.*—The outlay proposed for the maintenance and reformation of the roads and streets specified in statement No. II-A, part II, is Rs. 1,000 against Rs. 900 in the current year. Several other streets apparently require repairs, more or less; but they cannot be undertaken in the next year, as the allotment, now made, exceeds 50 per cent. of the receipts from tolls and no further allotment can be made without sacrificing other needs or reducing the reserve. All that has been hitherto done was to turn the surface and ram it down with little or no addition of new materials and such improvements answer badly even for ordinary traffic. It is, therefore, proposed to gravel or metal only such streets as the funds will permit and make them more durable than is now the case instead of taking up, as heretofore, a larger number of streets for partial or superficial improvements which soon wear out. Lump sums have been provided against the several works, subject to redistribution, if necessary, as no estimates have been prepared for want of an overseer. No work will however be put in hand before estimates are prepared. If the contribution to the district board can be reduced from one-third to one-fourth, the council will be in a better position to maintain the roads and streets which are no less than 84 in number (Walajapet is a city of streets as Mr. (now Hon'ble) Price, the Head Assistant Collector at the time of the introduction of the municipality, called it) and 12 miles in length in a much better condition than at present and meet the wishes of Government expressed in paragraph 5 of its review for 1893-94.

34. *Buildings.*—A sum of Rs. 270 is provided for the repair of the middle school buildings and market, as detailed in enclosure No. I-A, part II, against Rs. 70 of the current year's budget and Rs. 240 of the revised estimate. The increase in the expenditure of this year over budget grant represents the value of work done to the school building in last year but paid for in this year.

35. *Drainage Repairs.*—As observed by the Sanitary Commissioner in his inspection notes, dated 19th September last, certain portions of the main drain in the trunk road require alterations to give it a good fall. To effect this, the levels will have to be taken and the gradients adjusted by a professional man. Hence a lump sum of Rs. 250 has been provided. An estimate will be prepared in consultation with a professional man before the work is commenced.

Provision has also been made for the re-construction of a tunnel over the drainage channel crossing the Thiruvatoor Othavadi street at a cost of Rs. 50.

36. *Water-supply—Repairs to Works.*—Provision has been made for Rs. 170 against Rs. 140 of the revised and Rs. 190 of the budget estimates for repairs and minor improvements, such as, providing wells with pulleys, &c., to some of the sources of water-supply—three tanks and six wells.

The details are given in the enclosure (statement No. II-A., part II, page 16).

37. *Water-supply Establishment.*—It is proposed to dispense with the services of one of the seven watchmen, now employed, to guard the six fresh water ponds in the town and the feeder to the Vinayaka Chetty's pond, one of the said six ponds. The watchman of the pond can very well look after its feeder. Hence the decrease of Rs. 40 under this item, as compared with this year's provision of Rs. 300.

38. *Establishment, General—Public Works.*—The pay of the overseer has been raised from Rs. 15 to Rs. 20 in consideration of the difficulties in securing a qualified man for Rs. 15, which is inattractive. This accounts for the increased provision of Rs. 240 against Rs. 180 in the year, and I solicit the sanction of Government to this increment. The present proposal simply restores the pay of the office to what it was in the last year. The overseer resigned his office early in the year and no qualified man was available to fill the place which is still vacant. The want of an overseer was much felt and the reduction of the pay of the office from Rs. 20 to Rs. 15 in last year was, as experience has shown, an ill-conceived measure.

39. *Tools and Plant.*—A provision of Rs. 50 is made for the purchase of a stone-roller.

40. The total outlay proposed under Grant I is Rs. 1,890 under works and Rs. 500 under establishment against Rs. 1,540 and Rs. 480, respectively, of the current year's budget.

41. *Grant II, Education.*—The provision of Rs. 4,410 made under this grant, against Rs. 3,410 of the revised and Rs. 3,550 of the current year's budget estimates, is distributed as hereunder:—

Number.	Items.	Budget estimate for 1895-96.	Revised estimate for 1894-95.
		Rs.	Rs.
1	Municipal middle school on salary system ..	2,210	1.470
2	Central school and four other primary schools on salary-result system	1,310	1,310
3	Mahomedan school	84	..
4	Results grants	310	270
5	Gymnasium	120	120
6	Contingencies and other items	370	240
	Total ..	4,404	3,410

42. *Middle School.*—The increased provision against this school is due to the proposed entertainment of a graduate head master for the IV Form to be opened, as explained in paragraph 19 *supra*, and a Tamil teacher on Rs. 12 a month for the existing middle school. The want of a Tamil munshi, the head master reports, is

greatly felt. Now two teachers take up this vernacular during the writing hours of their classes to the neglect of that important subject. I have applied for the sanction of Government for these additional establishments in my letter No. 48, dated 5th instant.

43. *Primary Schools.*—The allotment of the current year is repeated and it calls for no remark.

44. *Mahomedan School.*—The suggestion made by the educational officers in last year to open a Mahomedan school, but which did not then receive the approval of the council for want of funds, has now been given effect to. A Mahomedan teacher on Rs. 7 a month is proposed to be entertained. The school will be worked on the salary-result system. Hence the provision of Rs. 84.

45. *Results Grants.*—The allotment of Rs. 310 includes Rs. 230 for grants to five primary schools now maintained by the council on the salary result-system, Rs. 30 to the Mahomedan school to be started in the year and Rs. 50 to three primary schools aided by the council with result grants. As the managers of the last-mentioned institutions still retain some untrained teachers, it is proposed to withhold or reduce the grants which, the council trust, will induce either the managers to employ none but qualified men or the teachers to qualify themselves.

46. *Gymnasium.*—The allotment under this item is the same as in current year, both under establishment and contingencies.

47. *Contingencies and other items.*—Rupees 370 provided under these heads include Rs. 100 for rents of school-houses of the municipal primary schools; Rs. 70, cost of stationery, &c.; Rs. 80, cost of furniture and books for primary and Mahomedan schools; Rs. 50 for library and prize books; Rs. 50 for purchase of maps and class books for the secondary school, and Rs. 20 for gymnastic apparatus. The cost of furniture and class books chiefly account for the difference between the figure of the budget and the current year's.

48. The Sub-Assistant Inspector of Schools applied for a stipendiary grant of Rs. 90 for training the teachers of the municipal primary schools. The council sees no reason for complying with his application. The teachers will be granted leave, if they wish to qualify themselves, and should they fail to do so, steps will be taken to improve the efficiency of the schools by replacing the uncertificated teachers by duly qualified men.

49. *Grant III, Sanitation and Medical Service—Hospitals and Dispensaries—(a) Establishment.*—In view of the prevalence of elephantiasis of the leg and scrotum in this town, it is under contemplation to investigate into the causes and origin of these diseases. It has been remarked that it is mainly due to the impurity of the water-supply. It has also been often brought to notice that many houses in the town are highly insanitary. The municipal hospital assistant has been therefore instructed to inspect houses, as stated in paragraph 29 *supra*, and report on their sanitary condition. The District Surgeon in his letter, No. 251, dated 29th January 1895, has recommended a second-class hospital assistant to this station in consideration of its importance. The council has approved his recommendation and provision has accordingly been made for a second-class hospital assistant for the ensuing year.

Provision has also been made for a small increment of Rs. 2 to the pay of the midwife, as it is difficult to procure the services of a competent woman for Rs. 10. The sanction of Government is sought for these increments. These account for an increase of Rs. 60 under this head over the current year's figure.

The late midwife resigned in September last and the vacancy has not as yet been filled up in spite of my efforts to procure the services of one through the Superintendent of the Government Lying-in Hospital and Rajah Sir Savalay Ramasawmy Mudaliar's Lying-in Hospital at Madras. This and the dispensation of the services of the warder of the dispensary agreeably to the suggestions of the Surgeon-General with the Government of Madras, account for the difference between the actual expenditure and the budget estimate in the current year.

50. The contribution of Rs. 40, 50, 5 and 5, respectively, on account of medical college, sanitary inspection, medical reserve staff and cutlers' establishment are based on the revised estimate of the current year.

51. The debits under cost of medicines and supplies and contingencies are the same as in the current year. The small increase in the actuals of the current year under contingencies over the estimate represents the cost of a clock purchased for the use of the hospital.

52. *Vaccination Establishment.*—Rupees 120 is provided against Rs. 140 of the current year. The decrease of Rs. 20 is due to the proposed discontinuance of the monthly allowance of Rs. 2 now being paid to the hospital assistant for supervising the vaccinator's work. This work may be done without remuneration by the second-class hospital assistant who will receive a higher salary than his predecessors.

53. *Contingencies.*—The assignment of Rs. 120 as in the current year is considered sufficient.

54. *Registration of Births and Deaths.*—The figures, both under establishment and contingencies, are stationary.

55. *Conservancy and Road-cleaning Establishment.*—An assignment of Rs. 1,960 is made against Rs. 1,650 of the current year. The increase is due to the following causes:—

(*a*) It is proposed to increase the five carts now employed, which are considered insufficient for the removal of rubbish from 520 dust-bins distributed over 84 streets to seven, with four additional scavengers for them at Rs. 5–8–0 per month, to cope with the work efficiently.

(*b*) The sanitary inspector finds it impracticable to satisfactorily inspect all the streets daily, and therefore attends to each ward of the town only on alternate days. A conservancy peon is therefore indispensably necessary to attend to the ward from which the sanitary inspector may be absent and to check the attendance of, and exact work from, the sweepers, of such ward, as absentees may otherwise escape notice. It is therefore proposed to entertain a peon on Rs. 6 a month.

The relief that this will afford to the sanitary inspector will enable him, assisted by the peon, to supervise efficiently the lighting of the town at nights, which he is supposed to do, but seldom does.

56. *Other Charges, such as purchase of Carts, &c.*—The assignment of Rs. 350 against Rs. 300 of the sanctioned budget and Rs. 200 of the revised estimate includes the cost of carts and bullocks and straw to be purchased (*vide* paragraph above).

57. *Private Scavenging Establishment.*—Rupees 590 have been assigned against Rs. 600 of the sanctioned budget and Rs. 460 of the revised estimate. The difference between the two last-mentioned figures is mainly due to the non-entertainment in the year of two scavengers and the late entertainment of the maistry, sanctioned in G.O., No. 479 M., dated 10th April 1894, for reasons given in paragraphs 5 and 28 *supra*. It is proposed to raise the pay of the caste inspector from Rs. 10 to Rs. 12 in view to secure an efficient man and to replace the maistry on Rs. 8 by a peon on Rs. 6, so as to counteract the above increase.

58. *Contingencies.*—In accordance with the suggestion of the Sanitary Commissioner it is proposed to increase the number of night-soil carts from two to three. Hence a provision of Rs. 50 under this head.

59. *Removal of Prickly-pears.*—The debit of Rs. 200 under this item is due to the provision made for removing the overgrowth of prickly-pears in the town and the Sharpana and other improvements.

60. The other minor items under this grant, such as cholera charges, &c., need no explanation.

61. The total outlay proposed under Grant III is Rs. 4,930 against Rs. 4,670 of the sanctioned budget and Rs. 4,220 of the revised estimate, the increase chiefly occurring under hospital establishment, conservancy establishment and contingencies.

62. *Grant IV, Lighting—Establishment and Contingencies.*—The charges for establishment are the same as in the sanctioned estimate.

It is proposed to have 12 additional lights, for several streets and parts are sadly in want of lights. This will raise the number of lights now maintained to 88 which will give an average of seven for every mile of road maintained. Hence the increase under contingencies over the sanctioned estimate by Rs. 120.

63. *Market and Slaughter-house.*—The charges under establishment and contingencies exhibit no variation and call for no remark.

64. *Avenues — Establishment and Contingencies.* — The decrease of Rs. 50 over the sanctioned estimate of Rs. 100 under establishment is due to the proposed abolition of the avenue pygust's post, the necessity for which is not apparent. The avenues will be placed in charge of the superintendent of the gardens, whose work is by no means heavy. An increase of As. 8 a month is proposed to be given to the avenue cooly in consideration of the extra labour that will be demanded of him in the next year, when it is proposed to have a number of trees planted on the road sides.

Rupees 20 under contingencies includes the cost of seeds, &c.

65. *Public gardens—Establishment.*—The increase of Rs. 40 over the sanctioned estimate is due to the increase of Rs. 2 to be given to the superintendent or maistry in consideration of the transfer of avenues to his charge from the savings effected by the avenue pygust's services being dispensed with, and an increase of As. 8 to each of the existing three gardeners. They were paid until now, like the tank watchmen whose work is comparatively light, Rs. 3-8-0 a month. The neglected state of the gardens is indicative of their supineness. In future proper work will be exacted from them. Hence a slight increase in their pay.

The savings of Rs. 30 in the year according to the revised estimate is due to the non-entertainment of a gardener during a portion of the year as there was no sufficient work for him.

66. *Purchase of seeds, &c.*—Rupees 50 or Rs. 20 in excess of the sanctioned estimate have been provided for purchase of seeds and fruit plants, &c., to improve the gardens.

67. *Printing.*—Rupees 350 have been provided against Rs. 400 of the current year. The decrease is due to the cost of account forms having been transferred to Grant V from Grant IV to which it was hitherto debited and is therefore nominal.

68. *Compensation for Lands.*—An allotment of Rs. 100 is made under this item for the acquisition of lands for making necessary passages for the extension of the private scavenging system.

69. *Other Items.*—The sum of Rs. 130 provided covers the following charges :—

	Rs.
Land assessment	30
Reward for killing dogs	30
Fees for numbering carts	10
Tom-tom charges	10
Fee for numbering houses	30
Cost of street boards	20
Total ..	130

70. *Law Charges.*—Rupees 50 have been provided approximately against Rs. 80 of the revised estimate.

71. The total expenditure under Grant IV is Rs. 1,700 against Rs. 1,560 and Rs. 1,460 of the sanctioned budget and the revised estimate, respectively, the increase mainly occurring under lighting and public gardens.

72. *Grant V—General Establishment.*—The only change which is proposed under this head is the increase of the pay of the manager from Rs. 20 to 30, the necessity for which has been forced on the council by the incompetency of the present incumbent and the neglected state of the office which is but too apparent. The result of such neglect have been what might have been expected. There is in many cases no agreement between the actual ownership and the registry in the house-tax register, though the changes had occurred more than ten years ago. Persons that have been

dead for the last two years, if not more, have been assessed to profession-tax. There are other defects that demand attention. The work of reform requires a considerable amount of labour and patience. The present manager has resigned and his successor will have a greater responsibility. The duties of the office are not simply clerical, but include supervision over the clerks of the office and out-door servants, particularly, bill-collectors.

An official chairman cannot be expected to devote like a full-time chairman his whole time for municipal work, and he has therefore to depend on the manager's capacity for learning and work and co-operation to enforce regularity and punctuality in the conduct of municipal business. The translation of the minutes of proceedings of the meetings for circulation with the District Gazette are often incorrect and misleading. This work would require a man of some acquirements. I propose, therefore, to employ an intelligent man of large municipal experience or fair educational attainments. In the long run the appointment of a well-paid reliable man will be more economical, for the additional expenditure thus entailed will be more than repaid by economical management and supervision in the expenditure of stationery, stamps, &c., for which there is great scope. When the municipality was first introduced in 1866, the manager was paid Rs. 40 a month. It was subsequently reduced to Rs. 35 which was paid till 1888 when, on the removal of the then manager, who was convicted for criminal breach of trust, his successor was paid Rs. 25 and subsequently Rs. 30, and the savings thus effected was distributed to other members of the establishment by a small increase in their pay. It was finally reduced to Rs. 20 in last year, a reduction made ostensibly on the ground that the expenditure exceeded the limit prescribed by Government, but chiefly on the ground, as I learn, of the incompetency of the present incumbent. The soundness of this principle is open to question. It would have been more desirable to have replaced him by a competent man. The assets of the municipality were between Rs. 10,000 and Rs. 11,000 when the pay was Rs. 40 and about Rs. 12,000 when it was Rs. 35, and it was considerably more when the pay was further reduced. The pay would thus appear to have been reduced in inverse ratio to the advance of the gross assets of the municipality. This year the assets have considerably advanced over those of the last year, and I hope I have adduced sufficient grounds to convince the Government of the necessity for the proposed increase, and I earnestly solicit the sanction of Government thereto.

73. *Purchase of Account books.*—The increased provision of Rs. 150 over Rs. 50 of the current year is due to the transfer of head, as detailed in paragraph 67 *supra.*

74. *Office Contingencies.*—The increase of Rs. 90 in the revised estimate over the sanctioned estimate of Rs. 250 is due to the purchase of some chairs and other furniture for the use of the office. It is also proposed to purchase some more furniture in the next year. Most of the chairs are out of order. A table and an almirah are absolutely required. No furniture was purchased for several years past. Hence the increased provision under this head.

75. The other items under this grant call for no remark.

76. The total outlay under Grant V is Rs. 1,610 against Rs. 1,420 of the revised estimate, which is slightly in excess of the sanctioned estimate by Rs. 60.

77. Proposition statements are herewith submitted for all the alterations and additions in establishments proposed in the budget, as required by G.O., dated 27th September 1888, No. 1083 M.

78. *General Remarks.*—The municipality, though of more than 28 years' standing, cannot boast of a building of its own to locate its office, a want that is sadly felt in more ways than one. The office now located in a small house, a private property, on the Trunk road. Having no compound or out-houses, the municipal conservancy carts and bullocks are stabled far away from the office which precludes constant and effectual supervision. The dead trees, &c., intended for sale are stacked or deposited on the road in front of the office to the inconvenience of passengers and occasionally to the obstruction of wheeled traffic also, thus transgressing from sheer necessity the provisions of the law, the council is constituted to administer. Example is better than precept.

Again kerosine oil purchased for the consumption of street lamps is stored in a pretty large quantity within the office premises to the risk of the safety of the office and the houses in the neighbourhood. It is therefore desirable to erect a building for the location of the office with out-houses in a detached situation for which a good site can easily be found. The advantages, financially and otherwise, of having a building with out-houses for stables, storage of kerosine oil, implements and tools and a compound large enough for a productive garden under the eye of the establishment, councillors and chairman are too obvious to need discussion.

79. A good water-supply for the town is another want. The difficulties of financing a scheme for securing it seem insurmountable, considering the limited resources of the municipality.

80. The delay in the submission of the estimates was due to the late undertaking of the house-tax revision owing to the changes in the office of chairman. The ex-officio chairman made the necessary arrangements for the revision by delegating it to certain councillors; but their valuations having shown a fall, he doubled their valuation on that of the previous year, whichever was lower. This general enhancement resulted in an influx of revision petitions which were no less than 1,470. Subsequent to this enhancement Mr. Grimley personally inspected more than 100 houses and revised his original assessments; but before he could complete it, he was relieved by me in October last. The assessments were revised by me after house-to-house inspection which was a laborious and troublesome task, and I was not able to complete it before the middle of January. Prior to its completion it was not possible for me to forecast the revenue from this, the most important of all sources. The bulk of the collections from house and other taxes were made only in December and January. Till the collections had far advanced and the revision of the house-tax had been completed, I was not in a position to secure reliable data for the budget figures. None the less, I regret the delay.

No. 784.

Forwarded with the following remarks.

2. I strongly support the proposed increase in the pay of the manager and overseer. With an incompetent manager and incompetent overseer an official chairman is in a position of great difficulty. I can myself speak to the incompetency of the manager who has just resigned, and had there been a competent overseer, it is not likely that the market extension would have collapsed so extraordinarily.

3. I do not approve of appointing peons on Rs. 6 to do the work of maistries, as they are not likely to command much respect.

4. The chairman will be requested to bring to my notice inadequate sentences such as those of which he very properly complains in paragraph 23.

CAMP SATGHUR,
4th March 1895.

(Signed) R. T. GRIMLEY,
Ag. Head Asst. Collector.

Forwarded.

CHITTOOR,
5th March 1895.

(Signed) G. F. T. POWER,
Acting Collector.

Extract from Minutes of Proceedings of a Meeting of the Municipal Council of the Town of Walajapet held on the 22-1-95.

Present

M R Ry. C. Venkatasubbaraya Reddiar avergal Chairman

" C. Ramachandra Rowthl

" M. Sundaresa Iyengal

" V.C. Krishnamachariarl

" M. Vijiaraghava Moodaliarl

The meeting opens at 7-45 a.m.

It has been represented to the Council that the Standard of Education in the Walajapet Middle School may be raised by the opening of a Fourth Form to meet the Educational requirements of the school

going

school going population of the Town and its suburbs.

The Middle School is now more than self supporting. 13 out of 20 students have passed successfully out of the 3rd form. The results of the school have generally been encouraging during the past several years. There was a Mission High School at Ranipet about 2 miles distant from here and it was abolished since the beginning of the year as it had been amalgamated with the High School at Vellore with a view to establish a College there. Almost all the outgoing students from the Middle School are young, less than 13 years old on the average. It will therefore be a great hardship to their parents to send their children to outstations for education. This has therefore the effect of making them discontinue their studies. Formerly this and especially since that the abolition of the Ranipet High School has opened a wide field of supply for the school, the Council resolves to open a fourth form in the Middle School from the beginning of February. A trained Graduate on a salary of Rs 50 may be entertained as also a competent Tamil teacher on a salary

Salary of Rs 12 per month.

The Council also resolves to open a Muhammadan School for giving a Primary education in Hindustani to Muhammadan boys. This latter will be provided for in the next Budget

The meeting closes at 10-20 A.M.

(Signed) C Venkatasubbaraya Reddiar
Chairman

(True Copy)

C Venkatasubbaraya Reddiar
Chairman.

469/1905

HEAD ASSISTANT COLLECTOR
6 FEB 96
NORTH ARCOT

2 abstract

Office of Municipal Council
Walajapet.
5th February 1895.

urgent

No. 48

Local & Municipal Dept
CURRENT No. 469/1905

From

M.R.Ry.C. Venkatasubbarayulu
Reddiar Rao
Sahib
Chairman,
Walajapet.

To

The Chief Secretary to Govt.
Local and Municipal
Dept. Fort Saint George.
Madras.
through the Head Asst.
Collector
Ranipet.

Sir,

I have the honor, in compliance with the resolution of the Council passed at a meeting held on the 22nd ultimo, copy of which is herein enclosed to apply to Govt. for sanction

For

for the opening of a Fourth Form in the Middle School at this station.

2. In the Middle School at this place a fifth class was opened ~~in~~ 1883 which continued to work so satisfactorily as to prompt the Council to raise the standard with the permission of Govt. by opening a Matriculation class in January 1887 with a graduate Headmaster on Rs 70 (vide G. O. No 12 M. Mis dated 7-1-87)

3. In the first year the School sent up 12 pupils for the Matriculation Examination of whom 6 passed. The class continued to work successfully during the succeeding 2 years. Thus the High School Dept which consisted of a Matriculation class and the fifth class worked so satisfactorily that it was almost self supporting till 1890; when unfortunately differences between the Headmaster and one of his senior subordinates and the factions and the ill-feelings between the Headmaster and some of the Councillors of the Municipal Council, contributed to the mismanagement of the High School Dept. The pupils also caught the contagion and took sides with one or other of the masters, and the persistent and successful attempt on the part of one of the masters to draw away the pupils of the Higher classes of this School to the Christian College at Madras with a view to annoy the Councillors who were opposed to him, contributed to the decrease in the strength of

of the department and eventually to its abolition.

4. However the recreational requirements of the town were supplied by the American Mission Boarding High School at Ranipet 2 miles from Wallajah which was exclusively a School for Christians being thrown open to non-Christians it is said, at the request of the parents of the boys thrown out of School by the abolition of the Higher classes in this town; the parents not being willing to send the boys not sufficiently aged to take care of themselves to outstations. Thus the boys of this town were prosecuting their studies at Ranipet till December last. The Ranipet Mission School has been abolished and amalgamated with the Mission School at Vellore in the beginning of this month and this has given scope for the raising of the standard of the Municipal Middle School.

5. The Middle School Dept has ever since the abolition of the High School Dept been working with its usual satisfactory results. The No. on rolls during the last 3 years 1892, 1893 & 1894 was 60, 80 & 117 respectively. The number sent up for the Lower Secondary Examination during these years was 11, 16 & 20 and the number passed was 5, 7, & 13, which shew a steady increase and is no doubt very encouraging. Almost all the pupils that passed during the last year are

are too young to take care of themselves the average age being 13. It will be a great hardship to their parents to send them to outstations.

6. The Council bring therefor suggestions to meet the educational requirements of the town so far as the funds at their disposal will permit. I have resolved to open at present a fourth form as a tentative measure from the middle of February with a graduate Headmaster on Rs 50 a month and a Tamil Ulumshi on Rs 12 a month; the latter is a desideratum that is greatly felt even now.

7. These proposals involve an additional expenditure of Rs 744 a year which may be met from the surplus and the anticipated increase in the School fees and the usual contribution from Provincial funds and a small allotment from the Municipal funds. It is hoped that after the class is in working order and well established there will be considerable increase in the School fees and that the High School Dept. will also be self-supporting as the Middle School now is. I may here add that the Middle School is not only self-supporting but gives a surplus of Rs 200 a year to the credit of the Municipal Funds.

8. There is a passed Gymnastic Instructor attached to the School and besides a choice library, the school has

has also a complete set of apparatus &c necessary for teaching the required standard of Chemistry and physical Science, the latter the legacy of the former High School.

9. If the proposals are approved provision will be made for the up keep of this class in the Budget for 1895-96 now under preparation. The charges for this year (from February to March) which will not exceed Rs 90 can be met from the Savings which is more than Rs 300-

10- The present state of the finances of the Municipality is also capable of meeting the extra charge this measure will entail without any detriment to its various other requirements

requirements and charges.

11. I beg to append herewith a statement showing the present strength of the School, the amount now realised in the shape of School fees, its present charge, the estimated income during the next year and its estimated future charge. It will be seen from the statement that the School will be self-supporting. Even in the most improbable contingency of a deficit which will be very small, I am confident the Council will be able to meet it from its general fund, a sacrifice which is almost nothing, considering the importance of the subject.

I have &c

12. Under

12. Under these circumstances I beg you will be pleased to obtain the early sanction of Govt to that the IV form class may be started from the middle of February as resolved by the Council. It is particularly requested that the sanction of Govt may be wired as some of the boys are said to be waiting here with anxious hopes.

13. The Council has also resolved to open in the next official year a Muhammadan School for the Primary education of the Muhammadan boys and provision will be made for this in the Budget for the ensuing official year now under preparation.

I have the honor to be
Sir
Your most obedient Servt

(Illegible)
Chairman.

Names of classes	No. of boys	Receipts: Rate	Amount: Rs	as	ps	Charges	Amount			Remarks.
Present						Cost of Present				
3rd Form	21	22	462	-	-	Staff	1500	-	-	The strength of the
2d Form	32	18	576	-	-	Proposed Head				proposed class
1st Form	17	14	238	-	-	master on Rs 50				has been left
1st Form increase in strength as boys are expected to join after the close of the Primary School Exn.						per month	600	-	-	at 10 on starting but after it is in working order the strength is expected to go up to 15 at least.
						do - Tamil				
						Munshi at				
	30	14	420	-	-	Rs 12 ———	144	-	-	
Proposed.										
IV Form - - -	10	30	300	-	-					
One third Grant from Provincial Funds	-	-	200	-	-					

Office of the Municipal Council
Vadalapet 5th Feb/95.

Chairman

2175

12 u 7-1-57
1294 u 19-3-94
4994 u 10-4-94

CURRENT No. 748 Leng
DATED 9-2-95

Local & Municipal Dept
ASSISTANT SECY.
GENERAL
HORSE GUARDS
CURRENT No. 469 M

28

Forwarded
R.J. Grinlay
8.2.

From

The Chairman
Municipal Council
Walajapet
15/2/95

To The Chief Secretary to
Government
Local and Municipal
Dept
Fort Saint George
Madras

UNDER SECRETARY
RECEIVED
13 FEB 95
PUBLIC DEPT.

Dated
Despatched } February 1895
Received

No 48

Enclosures - 12

Abstract

Subject

Submitting for Sanction the opening of a Fourth Form in the Middle School with a copy of the resolution of the Council dated 22 January 1895

No. 192

Referred to the Director of Public Instruction for early remarks.

By order
W Francis
Assistant Secretary

DIRECTOR OF PUBLIC INSTRUCTION
15 FEB 95
MADRAS

Forwarded
1st Feb. 95
14/2/95

To The Director of Public Instruction.

Forwarded.
I recommend that the sanction asked be granted as early a date as possible - The Chairman requests that the order may be communicated by telegraph if possible, as time is of the utmost importance.

Ellen
Collector
Chittoor
9.2.95

14/2 am/p

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings :—

Current No. 786 M of 1895, dated 24th Feb 95 from the C.M.C. Walajapet

Current No. 469 M of 1895, dated 5th Feb 95 from the C.M.C. Walajapet

Current No. 856 M of 1895, dated 11th March from the D.P.I.

Current No. 1015 M of 1895, dated 19th March from the Sanitary Commissioner

Order— dated 23-3-95 No 526 M

The Estimated receipts and charges of the Walajapet Municipality for 1895-96, as passed by Government, are compared below with the budget and revised estimates for the year 1894-95 and the actuals of 1893-94 :—

	Actuals, 1893-94.	Budget Estimate, 1894-95.	Revised Estimate, 1894-95.	Budget Estimate 1895-96.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	863	300	20	1610
Tax on Arts	1445	1510	1558	1560
Tax on Buildings and Lands	2913	2820	3420	3420
Water-tax on Buildings and Lands				
Tax on Vehicles and Animals	831	850	820	850
Tax on Carts	750	810	810	810
Tolls	1702 1687	1800	1690	1700
Realizations under Special Acts	"	"	25	"
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	235	300	210	260
Conservancy receipts	666	1200	800	900
Fees and Revenue from Educational Institutions ..	2249	2200	2450	2720
Fees and Revenue from Medical Institutions	"	10	"	"
Income from Markets and Slaughter-houses.	851	900	830	830
License fees	178	220 200	210 200	220 200
Other fees	82	100	80	110
Fines under Municipal and other Acts	93	100	80	100
Interest on Investments and premium on Loans ..				
Grants and Contributions from Government	74	70	70	+ 310 110
Do. from Local Boards	606	610	610	640
Do. from other bodies				
Recoveries for services to private individuals	223	400	250	+ 450
Miscellaneous	174	20 40	30 40	45
Loans				
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund.				
Advances Recovered	207	-	60	-
Total ..	13616 15201	14220 300 20	14020	16515 15210 1610

Charges.	Actuals, 1893-94.	Budget Estimate, 1894-95.	Revised Estimate, 1894-95.	Budget Estimate 1895-96.
	Rs.	Rs.	Rs.	Rs.
Grant I.				
New Works—				
Communications	345	220	50	100
Buildings				
Drainage	57	140	200	-
Water-supply	41	-	10	-
Repairs—				
Communications	681	900	900	1000
Buildings	556	70	240	270
Drainage	12	-	-	300
Water-supply	341	490	440	480
Establishment	239	180	50	240
Tools and Plant and other Stores	25	20	10	50
Contributions for Public Works				
Total	2296	2020	1900	2390
Grant II.				
Training Schools				
Municipal Schools—				
(a) On the Salary System	1393	1550	1500	2240
(b) On the Salary Results System	1776	1670	1670	1840
Salary Grant				
Results Grants	67	140	40	80
Combined Grants				
Inspection	130	190	200	280
Miscellaneous				
Total	3366	3550	3410	4440
Grant III.				
Hospital and Dispensaries	1209	1210	1150	1270
Contributions	78	130	101	100
Vaccination	257	260	260	240
Registration of Births and Deaths	156	150	140	160
Conservancy, Road cleaning and Road watering	2483	2920	2570	3170
Total	4163	4670	4220	4930
Grant V.				
Lighting	549	520	520	660
Markets and Slaughter-houses	80	80	70	80
Choultries				
Travellers' Bungalows	42	110	100	70
Avenues				
Public Garden, Survey of Land, Fire and other charges.	1099	850	760	910
Total	1770	1560	1460	1700
Grant V.				
Supervision and Management	1748	1360	1420	1610
Repayment of Debt				
Interest on loan	253	"	"	"
Advances Recoverable				
Refunds				
Discount				
Pensions and Gratuities				
Investments	19	1060	1610	1475
Balance				
Total	13615	14220	14020	16515

Revised Estimate for 1894-95.

2. The current receipts and Charges are now estimated at Rs 14,
and Rs 13,410 respectively agains
Rs 13920 and Rs 13,160 anticipat
in the Sanctioned budget, the
decrease in the charges being
chiefly under grant III. The
expenditure on repairs - Com
munications and water supp
during the first ten months o
the year was again far from
Satisfactory. Under the circum
stances stated, the Municipa
Council's proposal to open a
fourth form in the Midd
School, with a graduate as hea
master on Rs 60 a mon
is Sanctioned as an experim
measure for two years. Th
Director will report at the e
of this period regarding the
State of the School and the
li

desirability of continuing the new class. For the reason stated in para. 2 of the Director's letter read alone however, the proposal to entertain a Tamil teacher on Rs 12 per mensem must for the present be disallowed. The reduction of Rs 5 in the salary of the second assistant Master which from statements II B and VII appears to have been made in the current year, is approved; but reference shows have been made to this in the Chairman's letter.

Budget Estimate for 1895-96.

3 Receipts. The receipts are t down at Rs 14,900 against e revised Estimate of Rs 14,000, e increase being chiefly der School fees, grants and tributions from Govt. and vices for services to private

individuals. The amount taken credit for under Govt. grant on account of education will with reference to para. 2 of the Director's letter, be reduced by Rs 200 and with reference to para. 26 of the Chairman's first letter read above, the Municipal Council's attention will be drawn to G.O. dated 5th December 1889 No. 1647 M, under which the fees payable for the private Scavenging Service cannot be collected in the same manner imposed as a tax due under the Act

4. Charges (1). The probable charges are entered as Rs 15,740 against Rs 17,410 in the revised Estimate, the increase which is spread over all grants being most marked under Grants II & V.

(2) Grant I The question of reducing the share of tolls payable

payable to the District Boards

to which reference is made in para 33 of the Chairman's first letter should be discussed with that body and the result reported to Govt.

The reduction in the number of tank watchmen and the increase of Rs.5 in the salary of the Public Works Overseer, proposed in paras 37 + 38 of the Chairman's first letter are approved.

(3) Grant II. The proposal to open a primary School for Muhammadans, with a teacher on Rs 7 a month, is sanctioned. The Director's suggestion in para. 1 of his letter will be referred to the Municipal Council for consideration.

(4) Grant VII The proposals to raise the pay of the Midwife to Rs 2 a month and to dispense with

Total

with the services of the hospital warder on Rs.5 are approved, subject to the remarks of the Surgeon General. The amount provided for payment of contribution on account of the Cutlers' Establishment will be struck out with reference to G.O. dated 8th January 1895 No. 972. The alterations in the conservancy and private scavenging Establishments and the discontinuance of the monthly allowance of Rs 2 paid to the hospital assistant for Supervising the vaccinators work, proposed in paras 52, 55 + 57 of the Chairman's first letter are sanctioned, ~~subject to the remarks of the Sanitary Commissioner~~. The Municipal Council's attention will however be drawn to the Head assistant Collector's remark in para. 3 of his

The Chairman is requested to draw attention to the omission noted by the Sanitary Commr in para 49 of his letter read above this endorsement.

With reference to his remarks on the water supply of the town in paras 49 & 79 of his letter the attention of the Chairman will be drawn to the San. Commrs remarks on the subject in his notes printed on pp 10. dated 3rd Dec'94. No 1851 M. & he will be requested to report the steps which the Council are prepared to take in the directions therein indicated to improve the present unsatisfactory condition of affairs.

his endorsement.

(3) Grants IV & V The alterations in the avenue and publicc garden Establishments proposed in paras 64 and 65 of the Chairman's first letter are sanctioned, as is also the increase in the salary of the Municipal office Manager from Rs. 20 to Rs. 30 a month.

The lighting charges should not be increased until the more urgent sanitary needs of the town have been attended to, and the provision made for them will accordingly be reduced by Rs 120

5. The budget as revised by Govt. closes with a balance of Rs 120 or 8.7 per cent of the estimated receipts.

6. The delay which has again occurred in submitting the budget is very unsatisfactory and should be strictly guarded against in future. The abstract of receipts and charges given in para. 8 of the Chairman's first letter

meas unnecessary & should not be repeated in future.

V.R. 14/3/95

Mcy 23/3/95

20/3/95

To

1st Mr's copy dispd 23/3/95

The chairman M. C. Walajapet
" Collector of North Arcot 11
" President, District Board North Arcot 18
" Accountant General 17
" Director of Public Instruction 10
" Surgeon General 16
" Sanitary Commissioner 6
" Sanitary Engineer 6
Editor's Table.

Dispd 22/6/95

185.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From M.R.Ry. C. VENKATASUBBARAYALU REDDIYAR Avargal, Chairman, Municipal Council, Walajapet, to the Chief Secretary to Government, dated Walajapet, 27th February 1895, No. 100.

I have the honour to submit herewith, for the sanction of Government, the budget estimate of receipts and charges of this municipality for 1895–96, together with the prescribed statements.

2. The budget estimate was passed by the council at their meeting held on the 18th instant. A copy of their resolution is also herewith submitted.

REVISED ESTIMATE FOR 1894–95.

3. The receipts for the year, inclusive of the opening balance of Rs. 20, amount to Rs. 14,020 against the budget estimate of Rs. 14,220. The net decrease of Rupees 200 is accounted for chiefly by a gross decrease of Rs. 280 under opening balance, Rs. 110 under tolls, Rs. 100 under avenue receipts, Rs. 400 under sale-proceeds of sweepings, &c., Rs. 150 under private scavenging fees, and a gross increase of Rs. 600 under tax on buildings, due to revision, and Rs. 250 under school-fees.

4. These and other variations between the budget and the revised estimates for the current year are explained in the remark column of statement No. VI (Revised estimate of receipts and charges).

5. *Expenditure.*—It amounts to Rs. 12,410 according to revised estimate against Rs. 13,160, the budget grant, thus showing a net decrease of Rs. 750, which is mainly due to the non-appropriation of Rs. 180 provided for the re-erection of the collapsed extension of the market, it being considered unnecessary in view of the fact that several stalls now existing in the old market are unoccupied owing to absence of demand for them and that the allotment may more advantageously be laid out in repairing such of them as are out of order; and to savings under establishment in consequence of the resignation of the overseer and midwife and the difficulties in securing competent persons to fill up the vacancies, the salaries being inadequate; and the non-entertainment of a caste inspector during a portion of the year and additional scavengers sanctioned to complement the existing private scavenging staff, the anticipated extension of this service not having been realized. The other variations are counterbalanced chiefly by increased expenditure under water-supply and buildings.

6. The year is expected to close with a balance of Rs. 1,610 against Rs. 1,060 anticipated in the budget.

Budget Estimate for 1895–96.

7. The assets of the year, including the closing balance of the current year, are estimated at Rs. 16,515 and the charges at Rs. 15,040 against Rs. 14,220 and Rupees 13,160, respectively, the budget estimates of the current year, leaving a balance of Rs. 1,475 at the close of the year.

8. The following is an abstract of the budget allotments :—

Items.	Budget for 1894–95.	Revised estimate for 1894–95.	Budget for 1895–96.
Receipts.	Rs.	Rs.	Rs.
Tax on Arts	1,500	1,550	1,550
,, on Buildings	2,500	3,100	3,100
,, on Lands	300	300	300
,, on Vehicles	250	220	250
,, on Animals	600	600	600
,, on Carts	810	810	810
,, on Tolls	1,800	1,690	1,700
Penalties on account of Tax on Arts	10	5	10
,, ,, ,, on Buildings	10	10	10
,, ,, ,, on Lands	10	10	10
Fees under Act II. of 1888	..	25	..
Rent of Buildings	10	10	10
Avenue Receipts	220	120	150
Produce of Lands, Gardens, &c.	50	40	50
Sale-proceeds of old materials	20	40	50
Conservancy Receipts	1,200	800	900
Fees from Educational Institutions	2,200	2,450	2,720
Sale-proceeds and composition fees of medicines	10	..	..
Income from Markets	750	660	660
,, from Slaughter-houses	150	170	170
Distraint fees	20	20	50
License fees	200	200	200
Cart-stand fees	60	60	60
Other fees	20	..	..
Fines under Municipal and other Acts	100	80	100
Grants and contributions—Other purposes	40	40	280
Medical	30	30	30
Contributions from Local Boards—Medical	610	610	640
Private scavenging fees	400	250	450
Fee for numbering carts	20	20	20
Endowments	..	10	5
Other items	..	..	..
Pandal fees	20	10	20
Advances—Others	..	60	..
	13,920	14,000	14,905
Opening balance	300	20	1,610
Grand Total	14,220	14,020	16,515
Disbursements.			
Grant I, New Works—			
Buildings	220	50	100
Water-supply	140	200	..
Miscellaneous	..	10	..
Repairs—Communications	900	900	1,000
Buildings	70	240	270
Drainage—Repairs to works	..	..	300
Water-supply—Repairs to works	190	140	170
(ii) Establishment	300	300	260
(3) Establishment	180	50	240
Tools and plant and other stores	20	10	50
Total, Grant I.	2,020	1,900	2,390
Grant II—			
Education—			
Municipal schools—Establishment	1,520	1,470	2,210
Contingencies	30	30	30
On salary-result system—Fixed payments	1,310	1,310	1,400
Results grants	230	230	260
Contingencies	130	130	180
(4) Results grants	140	40	50
Gymnasium establishment	120	120	120
Contingencies	20	20	20
Other items	50	60	140
Total, Grant II.	3,550	3,410	4,410

Items.	Budget for 1894–95.	Revised estimate for 1894–95.	Budget for 1895–96.
	Rs.	Rs.	Rs.
Grant III—			
Sanitation and Medical Service, Hospitals and Dispensaries—			
Establishment	750	670	810
Medicines and supplies	250	250	250
Diet of patients	10	..	10
Sundries and contingencies	200	230	200
Contribution to Provincial funds	130	100	100
Vaccination establishment	140	140	120
Contingencies	120	120	120
Registration establishment	140	140	140
Contingencies	10	..	10
Conservancy establishment	1,650	1,600	1,960
Other charges, such as purchase or hire of carts	300	200	350
Private scavenging establishment	600	460	590
Contingencies	50	50	50
Cholera charges	20	20	20
Contingencies	100	40	..
Removal of prickly-pear	200	200	200
Total, Grant III.	4,670	4,220	4,930
Grant IV—			
Lighting establishment	220	220	220
Contingencies	300	300	420
Market establishment	10	10	10
Contingencies	10	10	10
Slaughter-house establishment	50	50	50
Contingencies	10	5	10
Avenue establishment	100	90	50
Contingencies	10	10	20
Public garden establishment	190	160	230
Purchase of seeds	30	30	50
Printing	400	400	350
Compensation for lands	100	25	100
Other items	130	70	130
Law charges	..	80	50
Total, Grant IV.	1,560	1,460	1,700
Grant V—			
Office establishment	710	720	830
Collection establishment	250	240	250
Purchase of account books	50	50	150
Revision of house-tax	30	..	..
Office contingencies	250	340	300
Contribution for Central office and Audit establishments.	70	70	80
Total, Grant V	1,360	1,420	1,610
Grand Total	13,160	12,410	15,040
Closing balance	1,060	1,610	1,475
Total of all Grants	14,220	14,020	16,515

Receipts.

9. *Rates and Taxes.*—The receipts under the taxes on arts, animals, carts and other vehicles without springs call for no remarks, as they are based on the actuals or the revised estimate of the current year.

10. *Tax on Buildings.*—This tax was thoroughly revised in the year, as directed in G.O., No. 1289 M., dated 19th September last, reviewing the annual report for 1893–94, with the result that there was an increase of 169 in the number of houses assessed and a material advance in the demand from Rs. 2,398–9–0 to Rs. 3,193–13–0. Excluding probable remissions on account of vacant houses and poverty of owners, the net demand under this head for the current year is fixed at Rs. 3,100. This demand has been adopted for the budget year also.

11. *Tax on Lands.*—In compliance with G.O., 3rd October 1892, No. 1592 M., and in fulfilment of the promise made in this office letter No. 74, dated 11th March 1894, giving cover to the budget estimate for the current year, the land-tax register would appear to have been partially revised in the year with the result that there was a trifling increase of Rs. 17–12–0. The whereabouts of the owners of some of the

vacant house-sites not being known, a portion of the demand may have to be written off. Hence credit has been taken in the budget for Rs. 300 only as in last year. I propose to thoroughly revise this register in the next year, though it seems hardly capable of further development.

12. *Tax on Vehicles with Springs.*—The provision of Rs. 250, slighlty in excess of the amount shown in the revised estimate, has been made in anticipation of a slight increase of revenue under this head.

13. *Tolls.*—Tolls were leased out in the current year for Rs. 2,530 and, excluding the contribution of Rs. 840 to the district board, the net demand under this head is Rs. 1,690 against Rs. 1,800 of the budget estimate. Rs. 1,700 have therefore been provided for the ensuing year.

14. *Penalties on account of Taxes.*—The receipts are approximately estimated at Rs. 30 against Rs. 25 of the revised estimate.

15. *Avenue Receipts.*—The receipts under this head are estimated at Rs. 150 against Rs. 220 of the current year's budget and Rs. 120 of the revised estimate. The decrease in the current year is attributable partly to the poor yield of the tamarind trees in the year and partly to incorrect estimate.

16. *Produce of Lands and Gardens.*—The revenue from this source is estimated at Rs. 50 against Rs. 50 of the current year's budget and Rs. 40 of the revised estimate and calls for no remark.

17. *Sale-proceeds of old materials.*—Rs. 50 are expected to be realized from the sale of unserviceable chairs and materials against Rs. 40 of the revised estimate.

18. *Conservancy Receipts.*—Rs. 900 are expected to be realized from the sale of night-soil and street refuse, &c., against Rs. 800 of the revised and Rs. 1,200 of the budget estimates of the current year. The decline in the revenue under this head in the current year is due to a partial failure of rains and consequent depression of agricultural operations. Better prospects are anticipated in the next year.

19. *Fees from Educational Institutions.*—Credit has been taken for a fee income of Rs. 2,720 against Rs. 2,200 of the current year's budget and Rs. 2,450 of the revised estimate and Rs. 2,300 of the budget furnished by the Educational authorities. In view of the abolition and amalgamation of the Ranipet Mission school with that at Vellore, which hitherto had been supplying the requirements of the upper secondary education of this town and the state of the Municipal Middle school, both as regards finance and its strength and general condition, the council has resolved to raise the standard of its middle school by opening a fourth form with a graduate head master on Rs. 50 a month. The results of the school at the public examinations have been highly satisfactory and the opening of a fourth form bids fair to develop a high school. I have already applied to Government for sanction to open the new class in my letter to Government, No. 48, dated 5th instant, wherein I have explained and set forth the necessity for it and its financial aspect. It is also proposed to open a school for Muhammadan boys with a Muhammadan teacher on Rs. 7 a month. I beg to solicit the sanction of Government for this measure also. The resolution of the council on this subject and a proposition statement are herein enclosed. It is expected that the receipts will be supplemented by Rs. 320 as detailed in the margin. Hence the increased provision under school-fees.

	RS.
Middle school	2,100
Central school	400
Primary schools	200
Hindustani school	20
Total ..	2,720

20. *Income from Market and Slaughter-house.*—The collection of the daily and monthly rents of the market was leased out during the year for Rs. 655 against the budget of Rs. 750. The fall in the amount was probably due to want of keen competition. The slaughter-house was, as usual, managed departmentally. The receipts under these items for the next year are estimated at Rs. 660 and Rs. 170, respectively, based on the actuals or the revised estimate of the current year.

21. *Distraint Fees.*—The receipts under this head are estimated at Rs. 50 against Rs. 20 of the current year. By enforcing promptitude and energy in the issue of bills and execution of coercive processes, which were heretofore conspicuous by their absence, it is hoped to realize the increased provision now made.

22. *Other Fees.*—A sum of Rs. 20 was provided in the current year's budget for cattle-stand fees. No collections were, however, made, as no site for cattle-stand had been provided and the cattle are driven outside municipal limits. Hence no provision is made under this head.

23. *Fines under Municipal and other Acts.*—A provision of Rs. 100 has been made under this head against Rs. 80 of the revised and Rs. 100 of the current year's budget estimates. The actual collection up to date is Rs. 63 only. Neither the municipal subordinates nor the police have displayed till lately any energy in enforcing the sanitary provisions of the law. In a few prosecutions recently instituted the fine of a few annas inflicted by the magistracy had hardly the desired effect. On the other hand, it is obvious that at least in cases where the fines are far less than the cost of labour of removing the filth or correcting other sanitary defects, its effect must be just the reverse. Such petty fines operate more to dispel the salutary fear which a threat or an apprehension of a prosecution may have instilled in the minds of the offenders than to deter them from repeating the offences; and in such circumstances neither a chairman nor a council would consider a prosecution worth the trouble it involves and the deputation of one of their officers to the Magistrate's Court, where he may have to wait a day, if not more, to the detriment of his general or executive work. As the Government have since drawn the attention of the police to the necessity of greater energy on their part to repress nuisances, it is hoped that they will carry out the orders of Government more energetically and loyally and the Magistrates will co-operate with them and the municipal executive; and in this hope an increased provision has been made in the next year's budget.

24. *Grants and Contributions from Government.*—Credit has been taken under this head for a grant of Rs. 310 from provincial funds on account of the following items:—

	RS.
(i) One-third of the pay of the gymnastic instructor for instructing the municipal feeder and aided schools	40
(ii) One-third of the salary of the headmaster of the high school to be entertained—*vide* paragraph 42 *infra*	200
(iii) Contribution for furniture for primary schools—*vide* letter No. 9885, dated 19th October 1894, from the Director of Public Instruction	40
(iv) One-eighth of the cost of medicines for the dispensary, being the contribution for treating the police sick—*vide* G.O., No. 561 M., dated 22nd March 1892	30

25. *Contributions from Local Funds.*—Credit has been taken for Rs. 640 or Rs. 30 in excess of the current year's figure, in consequence of the proposed entertainment of a second-class hospital assistant in the place of the third-class man in accordance with the suggestions of the District Medical and Sanitary officer—*vide* paragraph 49 *infra*.

26. *Miscellaneous—Private Scavenging Fees.*—The recoveries under this head up to date in the current year amount to Rs. 198 only against Rs. 400 of the budget and Rs. 250 of the revised estimates. The outstandings amount to Rs. 72. The orders of Government to collect the fees in advance have received but little attention, and on my assuming charge of the office I found it too late to enforce advance payments, and to withhold service at that period would not improve matters. It is now proposed to recover the outstanding fees under the provisions of section 269 of the Act, and it is hoped that the bulk of the outstandings will be realized before the close of the year. However, the income under this head shows a considerable decline, as compared with the budget estimate of Rs. 400.

27. In the year the system has made very little progress. It has come to my notice that no proper arrangement was made for regular service in the houses brought under its operation and that in a few instances payments were recovered though no actual service was rendered.

28. The retrogression noticed is also due to the laxity and inefficiency of the inspecting and office staffs. Several streets proposed so far back as March 1893 to be brought under the operations of this system have not yet been brought under its control.

29. In view to rectify and improve matters in this branch of municipal administration by a systematic prosecution of the worst offenders and extend the operations and make the service self-supporting, I have asked the hospital assistant to inspect the houses periodically and to bring to my notice cases of insanitation in house premises. The extension of the system alone will not render it self-supporting, for the extension will necessitate an increase in the staff and an additional outlay. According to the present rates, a service of fifty houses (perhaps too many for one scavenger) will not cover the cost of a female scavenger on Rs. 3-8-0 a month. It is, therefore, impossible to make both ends meet, unless the existing rates, which are, as observed by Government in paragraph 3 (4) of G.O., dated 19th September 1894, No. 1289 M., too low, and which are, I am informed, one-third or one-fourth of the rates levied in Tirupati and Gudiyáttam, are raised. To this, the councillors seem to have sentimental objections and have given an indifferent consent. It seems to me but fair and equitable that the services rendered must be fully paid for, but in view to work the system on popular favor, I propose to slightly raise the existing scale of fees to Re. 1, As. 12 and 9 from As. 12, 10 and 6, respectively, and I hope that the councillors will conquer their aversion in the interests of sanitation. The proposed increase is still favorable to the payers and is by far less than the rates prevailing elsewhere. Hence the increased provision of Rs. 450 under this head.

30. *Endowments.*—The sum of Rs. 5 under this head represents the income expected from an endowment of a charitable tope recently transferred to the municipality under G.O., No. 375, dated 28th May 1894.

31. The other items of receipts, namely, rent of buildings, license fees, cart-stand fees, fees for numbering carts and pandal fees do not call for any special remark, there being little or no variation between the figures of the current year's budget or the revised estimate and the next year's.

Disbursements.

32. *Grant I, Public Works—New Works—Buildings.*—Provision is made for the construction of a latrine at a cost not exceeding Rs. 100. This will raise the number of latrines from eight to nine.

33. *Repairs—Communications.*—The outlay proposed for the maintenance and reformation of the roads and streets specified in statement No. II-A, part II, is Rs. 1,000 against Rs. 900 in the current year. Several other streets apparently require repairs more or less; but they cannot be undertaken in the next year, as the allotment now made exceeds 50 per cent. of the receipts from tolls and no further allotment can be made without sacrificing other needs or reducing the reserve. All that has been hitherto done was to turn the surface and ram it down with little or no addition of new materials and such improvements answer badly even for ordinary traffic. It is therefore proposed to gravel or metal only such streets as the funds will permit and make them more durable than is now the case instead of taking up, as heretofore, a larger number of streets for partial or superficial improvements which soon wear out. Lump sums have been provided against the several works, subject to redistribution, if necessary, as no estimates have been prepared for want of an overseer. No work will however be put in hand before estimates are prepared. If the contribution to the district board can be reduced from one-third to one-fourth, the council will be in a better position to maintain the roads and streets which are no less than 84 in number (Walajapet is a city of streets as Mr. (now Hon'ble) Price, the Head Assistant Collector at the time of the introduction of the municipality, called it) and 12 miles in length in a much better condition than at present and meet the wishes of Government expressed in paragraph 5 of its review for 1893-94.

34. *Buildings.*—A sum of Rs. 270 is provided for the repair of the middle school buildings and market, as detailed in statement II-A., part II, against Rs. 70 of the current year's budget and Rs. 240 of the revised estimate. The increase in the expenditure of this year over budget grant represents the value of work done to the school building in last year but paid for in this year.

35. *Drainage—Repairs.*—As observed by the Sanitary Commissioner in his inspection notes, dated 19th September last, certain portions of the main drain in the trunk road require alterations to give it a good fall. To effect this the levels will have to be taken and the gradients adjusted by a professional man. Hence a lump sum of Rs. 250 has been provided. An estimate will be prepared in consultation with a professional man before the work is commenced.

Provision has also been made for the re-construction of a tunnel over the drainage channel crossing the Thiruvatoor Othavadi street at a cost of Rs. 50.

36. *Water-supply—Repairs to Works.*—Provision has been made for Rs. 170 against Rs. 140 of the revised and Rs. 190 of the budget estimates for repairs and minor improvements, such as providing wells with pulleys, &c., to some of the sources of water-supply—three tanks and six wells.

The details are given in statement No. II-A., part II, page 16.

37. *Water-supply Establishment.*—It is proposed to dispense with the services of one of the seven watchmen, now employed to guard the six fresh water ponds in the town and the feeder to the Vinayaka Chetti's pond, one of the said six ponds. The watchman of the pond can very well look after its feeder. Hence the decrease of Rs. 40 under this item, as compared with this year's provision of Rs. 300.

38. *Establishment, General—Public Works.*—The pay of the overseer has been raised from Rs. 15 to Rs. 20 in consideration of the difficulties in securing a qualified man for Rs. 15, which is inattractive. This accounts for the increased provision of Rs. 240 against Rs. 180 in the year, and I solicit the sanction of Government to this increment. The present proposal simply restores the pay of the office to what it was in the last year. The overseer resigned his office early in the year and no qualified man was available to fill the place which is still vacant. The want of an overseer was much felt and the reduction of the pay of the office from Rs. 20 to Rs. 15 in last year was, as experience has shown, an ill-conceived measure.

39. *Tools and Plant.*—A provision of Rs. 50 is made for the purchase of a stone-roller.

40. The total outlay proposed under Grant I is Rs. 1,890 under works and Rs. 500 under establishment against Rs. 1,540 and Rs. 480, respectively, of the current year's budget.

41. *Grant II, Education.*—The provision of Rs. 4,410 made under this grant, against Rs. 3,410 of the revised and Rs. 3,550 of the current year's budget estimates, is distributed as hereunder:—

Number.	Items.	Budget estimate for 1895-96.	Revised estimate for 1894-95.
		Rs.	Rs.
1	Municipal middle school on salary system ..	2,210	1,470
2	Central school and four other primary schools on salary-result system	1,310	1,310
	Muhammadan school	84	..
3	Results grants	310	270
4	Gymnasium	120	120
5	Contingencies and other items	370	240
6	Total ..	4,404	3,410

42. *Middle School.*—The increased provision against this school is due to the proposed entertainment of a graduate head master for the IV Form to be opened, as explained in paragraph 19 *supra*, and a Tamil teacher on Rs. 12 a month for the existing middle school. The want of a Tamil munshi, the head master reports, is

greatly felt. Now two teachers take up this vernacular during the writing hours of their classes to the neglect of that important subject. I have applied for the sanction of Government for these additional establishments in my letter No. 48, dated 5th instant.

43. *Primary Schools.*—The allotment of the current year is repeated and it calls for no remark.

44. *Muhammadan School.*—The suggestion made by the educational officers in last year to open a Muhammadan school, but which did not then receive the approval of the council for want of funds, has now been given effect to. A Muhammadan teacher on Rs. 7 a month is proposed to be entertained. The school will be worked on the salary-result system. Hence the provision of Rs. 84.

45. *Results Grants.*—The allotment of Rs. 310 includes Rs. 230 for grants to five primary schools now maintained by the council on the salary result-system, Rs. 30 to the Muhammadan school to be started in the year and Rs. 50 to three primary schools aided by the council with result grants. As the managers of the last-mentioned institutions still retain some untrained teachers, it is proposed to withhold or reduce the grants which, the council trust, will induce either the managers to employ none but qualified men or the teachers to qualify themselves.

46. *Gymnasium.*—The allotment under this item is the same as in current year, both under establishment and contingencies.

47. *Contingencies and other items.*—Rupees 370 provided under these heads include Rs. 100 for rents of school-houses of the municipal primary schools; Rs. 70, cost of stationery, &c.; Rs. 80, cost of furniture and books for primary and Muhammadan schools; Rs. 50 for library and prize books; Rs. 50 for purchase of maps and class books for the secondary school, and Rs. 20 for gymnastic apparatus. The cost of furniture and class books chiefly account for the difference between the figure of the budget and the current year's.

48. The Sub-Assistant Inspector of Schools applied for a stipendiary grant of Rs. 90 for training the teachers of the municipal primary schools. The council sees no reason for complying with his application. The teachers will be granted leave, if they wish to qualify themselves, and should they fail to do so, steps will be taken to improve the efficiency of the schools by replacing the uncertificated teachers by duly qualified men.

49. *Grant III, Sanitation and Medical Service—Hospitals and Dispensaries—(a) Establishment.*—In view of the prevalence of elephantiasis of the leg and scrotum in this town, it is under contemplation to investigate into the causes and origin of these diseases. It has been remarked that it is mainly due to the impurity of the water-supply. It has also been often brought to notice that many houses in the town are highly insanitary. The municipal hospital assistant has been therefore instructed to inspect houses, as stated in paragraph 29 *supra*, and report on their sanitary condition. The District Surgeon in his letter, No. 251, dated 29th January 1895, has recommended a second-class hospital assistant to this station in consideration of its importance. The council has approved his recommendation and provision has accordingly been made for a second-class hospital assistant for the ensuing year.

Provision has also been made for a small increment of Rs. 2 to the pay of the midwife, as it is difficult to procure the services of a competent woman for Rs. 10. The sanction of Government is sought for these increments. These account for an increase of Rs. 60 under this head over the current year's figure.

The late midwife resigned in September last and the vacancy has not as yet been filled up in spite of my efforts to procure the services of one through the Superintendent of the Government Lying-in Hospital and Rajah Sir Savalay Ramaswami Mudaliyar Lying-in Hospital at Madras. This and the dispensation of the services of the warder of the dispensary agreeably to the suggestions of the Surgeon-General with the Government of Madras, account for the difference between the actual expenditure and the budget estimate in the current year.

50. The contribution of Rs. 40, 50, 5 and 5, respectively, on account of medical college, sanitary inspection, medical reserve staff and cutlers' establishment are based on the revised estimate of the current year.

51. The debits under cost of medicines and supplies and contingencies are the same as in the current year. The small increase in the actuals of the current year under contingencies over the estimate represents the cost of a clock purchased for the use of the hospital.

52. *Vaccination Establishment.*—Rupees 120 is provided against Rs. 140 of the current year. The decrease of Rs. 20 is due to the proposed discontinuance of the monthly allowance of Rs. 2 now being paid to the hospital assistant for supervising the vaccinator's work. This work may be done without remuneration by the second-class hospital assistant who will receive a higher salary than his predecessors.

53. *Contingencies.*—The assignment of Rs. 120 as in the current year is considered sufficient.

54. *Registration of Births and Deaths.*—The figures, both under establishment and contingencies, are stationary.

55. *Conservancy and Road-cleaning Establishment.*—An assignment of Rs. 1,960 is made against Rs. 1,650 of the current year. The increase is due to the following causes:—

(*a*) It is proposed to increase the five carts now employed, which are considered insufficient for the removal of rubbish from 520 dust-bins distributed over 84 streets, to seven, with four additional scavengers for them at Rs. 5–8–0 per month, to cope with the work efficiently.

(*b*) The sanitary inspector finds it impracticable to satisfactorily inspect all the streets daily, and therefore attends to each ward of the town only on alternate days. A conservancy peon is therefore indispensably necessary to attend to the ward from which the sanitary inspector may be absent and to check the attendance of, and exact work from, the sweepers, of such ward, as absentees may otherwise escape notice. It is therefore proposed to entertain a peon on Rs. 6 a month.

The relief that this will afford to the sanitary inspector will enable him, assisted by the peon, to supervise efficiently the lighting of the town at nights, which he is supposed to do, but seldom does.

56. *Other Charges, such as purchase of Carts, &c.*—The assignment of Rs. 350 against Rs. 300 of the sanctioned budget and Rs. 200 of the revised estimate includes the cost of carts and bullocks and straw to be purchased (*vide* paragraph above).

57. *Private Scavenging Establishment.*—Rupees 590 have been assigned against Rs. 600 of the sanctioned budget and Rs. 460 of the revised estimate. The difference between the two last-mentioned figures is mainly due to the non-entertainment in the year of two scavengers and the late entertainment of the maistry, sanctioned in G.O., No. 479 M., dated 10th April 1894, for reasons given in paragraphs 5 and 28 *supra*. It is proposed to raise the pay of the caste inspector from Rs. 10 to Rs. 12 in view to secure an efficient man and to replace the maistry on Rs. 8 by a peon on Rs. 6, so as to counteract the above increase.

58. *Contingencies.*—In accordance with the suggestion of the Sanitary Commissioner it is proposed to increase the number of night-soil carts from two to three. Hence a provision of Rs. 50 under this head.

59. *Removal of Prickly-pear.*—The debit of Rs. 200 under this item is due to the provision made for removing the overgrowth of prickly-pear in the town and the Sharpana and other improvements.

60. The other minor items under this grant, such as cholera charges, &c., need no explanation.

61. The total outlay proposed under Grant III is Rs. 4,930 against Rs. 4,670 of the sanctioned budget and Rs. 4,220 of the revised estimate, the increase chiefly occurring under hospital establishment, conservancy establishment and contingencies.

62. *Grant IV, Lighting—Establishment and Contingencies.*—The charges for establishment are the same as in the sanctioned estimate.

It is proposed to have 12 additional lights, for several streets and parts are sadly in want of lights. This will raise the number of lights now maintained to 88 which will give an average of seven for every mile of road maintained. Hence the increase under contingencies over the sanctioned estimate by Rs. 120.

63. *Market and Slaughter-house.*—The charges under establishment and contingencies exhibit no variation and call for no remark.

64. *Avenues — Establishment and Contingencies.* — The decrease of Rs. 50 over the sanctioned estimate of Rs. 100 under establishment is due to the proposed abolition of the avenue pygust's post, the necessity for which is not apparent. The avenues will be placed in charge of the superintendent of the gardens, whose work is by no means heavy. An increase of As. 8 a month is proposed to be given to the avenue cooly in consideration of the extra labour that will be demanded of him in the next year, when it is proposed to have a number of trees planted on the road sides.

Rupees 20 under contingencies includes the cost of seeds, &c.

65. *Public gardens—Establishment.*—The increase of Rs. 40 over the sanctioned estimate is due to the increase of Rs. 2 to be given to the superintendent or maistry in consideration of the transfer of avenues to his charge from the savings effected by the avenue pygust's services being dispensed with, and an increase of As. 8 to each of the existing three gardeners. They were paid until now, like the tank watchmen whose work is comparatively light, Rs. 3-8-0 a month. The neglected state of the gardens is indicative of their supineness. In future proper work will be exacted from them. Hence a slight increase in their pay.

The savings of Rs. 30 in the year according to the revised estimate is due to the non-entertainment of a gardener during a portion of the year as there was no sufficient work for him.

66. *Purchase of seeds, &c.*—Rupees 50 or Rs. 20 in excess of the sanctioned estimate have been provided for purchase of seeds and fruit plants, &c., to improve the gardens.

67. *Printing.*—Rupees 350 have been provided against Rs. 400 of the current year. The decrease is due to the cost of account forms having been transferred to Grant V from Grant IV to which it was hitherto debited and is therefore nominal.

68. *Compensation for Lands.*—An allotment of Rs. 100 is made under this item for the acquisition of lands for making necessary passages for the extension of the private scavenging system.

69. *Other Items.*—The sum of Rs. 130 provided covers the following charges :—

	Rs.
Land assessment	30
Rewards for killing dogs	30
Fees for numbering carts	10
Tom-tom charges	10
Fees for numbering houses	30
Cost of street boards	20
Total ..	130

70. *Law Charges.*—Rupees 50 have been provided approximately against Rs. 80 of the revised estimate.

71. The total expenditure under Grant IV is Rs. 1,700 against Rs. 1,560 and Rs. 1,460 of the sanctioned budget and the revised estimate, respectively, the increase mainly occurring under lighting and public gardens.

72. *Grant V—General Establishment.*—The only change which is proposed under this head is the increase in the pay of the manager from Rs. 20 to 30, the necessity for which has been forced on the council by the incompetency of the present incumbent and the neglected state of the office which is but too apparent. The results of such neglect have been what might have been expected. There is in many cases no agreement between the actual ownership and the registry in the house-tax register, though the changes had occurred more than ten years ago. Persons that have been

dead for the last two years, if not more, have been assessed to profession-tax. There are other defects that demand attention. The work of reform requires a considerable amount of labour and patience. The present manager has resigned and his successor will have a greater responsibility. The duties of the office are not simply clerical, but include supervision over the clerks of the office and out-door servants, particularly, bill-collectors.

An official chairman cannot be expected to devote like a full-time chairman his whole time for municipal work, and he has therefore to depend on the manager's capacity for learning and work and co-operation to enforce regularity and punctuality in the conduct of municipal business. The translations of the minutes of proceedings of the meetings for circulation with the District Gazette are often incorrect and misleading. This work would require a man of some acquirements. I propose, therefore, to employ an intelligent man of large municipal experience or fair educational attainments. In the long run the appointment of a well-paid reliable man will be more economical, for the additional expenditure thus entailed will be more than repaid by economical management and supervision in the expenditure of stationery, stamps, &c., for which there is great scope. When the municipality was first introduced in 1866, the manager was paid Rs. 40 a month. It was subsequently reduced to Rs. 35 which was paid till 1888, when on the removal of the then manager, who was convicted for criminal breach of trust, his successor was paid Rs. 25 and subsequently Rs. 30, and the saving thus effected was distributed to other members of the establishment by a small increase in their pay. It was finally reduced to Rs. 20 in last year, a reduction made ostensibly on the ground that the expenditure exceeded the limit prescribed by Government, but chiefly on the ground, as I learn, of the incompetency of the present incumbent. The soundness of this principle is open to question. It would have been more desirable to have replaced him by a competent man. The assets of the municipality were between Rs. 10,000 and Rs. 11,000 when the pay was Rs. 40 and about Rs. 12,000 when it was Rs. 35, and it was considerably more when the pay was further reduced. The pay would thus appear to have been reduced in inverse ratio to the advance of the gross assets of the municipality. This year the assets have considerably advanced over those of the last year, and I hope I have adduced sufficient grounds to convince the Government of the necessity for the proposed increase, and I earnestly solicit the sanction of Government thereto.

73. *Purchase of Account books.*—The increased provision of Rs. 150 over Rs. 50 of the current year is due to the transfer of head, as detailed in paragraph 67 *supra.*

74. *Office Contingencies.*—The increase of Rs. 90 in the revised estimate over the sanctioned estimate of Rs. 250 is due to the purchase of some chairs and other furniture for the use of the office. It is also proposed to purchase some more furniture in the next year. Most of the chairs are out of order. A table and an almirah are absolutely required. No furniture was purchased for several years past. Hence the increased provision under this head.

75. The other items under this grant call for no remark.

76. The total outlay under Grant V is Rs. 1,610 against Rs. 1,420 of the revised estimate, which is slightly in excess of the sanctioned estimate by Rs. 60.

77. Proposition statements are herewith submitted for all the alterations and additions in establishments proposed in the budget, as required by G.O., dated 27th September 1888, No. 1083 M.

78. *General Remarks.*—The municipality, though of more than 28 years' standing, cannot boast of a building of its own to locate its office, a want that is sadly felt in more ways than one. The office is now located in a small house, a private property, on the Trunk road. Having no compound or out-houses, the municipal conservancy carts and bullocks are stabled far away from the office which precludes constant and effectual supervision. The dead trees, &c., intended for sale are stacked or deposited on the road in front of the office to the inconvenience of passengers and occasionally to the obstruction of wheeled traffic also, thus transgressing from sheer necessity the provisions of the law, the council is constituted to administer. Example is better than precept.

Again kerosine oil purchased for the consumption of street lamps is stored in a pretty large quantity within the office premises to the risk of the safety of the office and the houses in the neighbourhood. It is therefore desirable to erect a building for the location of the office with out-houses in a detached situation for which a good site can easily be found. The advantages, financially and otherwise, of having a building with out-houses for stables, storage of kerosine oil, implements and tools and a compound large enough for a productive garden under the eye of the establishment, councillors and chairman are too obvious to need discussion.

79. A good water-supply for the town is another want. The difficulties of financing a scheme for securing it seem insurmountable, considering the limited resources of the municipality.

80. The delay in the submission of the estimates was due to the late undertaking of the house-tax revision owing to the changes in the office of chairman. The ex-officio chairman made the necessary arrangements for the revision by delegating it to certain councillors; but their valuations having shown a fall, he doubled their valuation or that of the previous year, whichever was lower. This general enhancement resulted in an influx of revision petitions which were no less than 1,470. Subsequent to this enhancement Mr. Grimley personally inspected more than 100 houses and revised his original assessments; but before he could complete it, he was relieved by me in October last. The assessments were revised by me after house-to-house inspection which was a laborious and troublesome task, and I was not able to complete it before the middle of January. Prior to its completion it was not possible for me to forecast the revenue from this, the most important of all sources. The bulk of the collections from house and other taxes were made only in December and January. Till the collections had far advanced and the revision of the house-tax had been completed, I was not in a position to secure reliable data for the budget figures. None the less, I regret the delay.

No. 784.

Forwarded with the following remarks.

2. I strongly support the proposed increase in the pay of the manager and overseer. With an incompetent manager and incompetent overseer an official chairman is in a position of great difficulty. I can myself speak to the incompetency of the manager who has just resigned, and had there been a competent overseer, it is not likely that the market extension would have collapsed so extraordinarily.

3. I do not approve of appointing peons on Rs. 6 to do the work of maistries, as they are not likely to command much respect.

4. The chairman will be requested to bring to my notice inadequate sentences such as those of which he very properly complains in paragraph 23.

Camp Satghur,
4th March 1895.

(Signed) R. F. GRIMLEY,
Ag. Head Asst. Collector.

Forwarded.

Chittoor,
5th March 1895.

(Signed) G. F. T. POWER,
Acting Collector.

From the Chairman, Municipal Council, Walajapet, dated 5th February 1895, No. 48.

Abstract.—Submitting, for sanction, the opening of a fourth form in the Middle school with a copy of the resolution of the council dated 22nd January 1895.

Forwarded.

8th February 1895.

(Signed) R. F. GRIMLEY,
Ag. Head Assistant Collector.

Forwarded.

2. I recommend that the sanction asked be granted at as early a date as possible. The Chairman requests that the order of Government may be communicated by telegraph, if possible, as there is no time to be lost.

Chittoor,
9th February 1895.

(Signed) G. F. T. POWER,
Acting Collector.

No. 192.

Referred to the Director of Public Instruction for *early* remarks.

(By order.)

Fort St. George,
14th February 1895.

(Signed) W. FRANCIS,
Ag. Assistant Secretary.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 11th March 1895, No. 2773.

With reference to the budget estimate of the Walajapet municipality for 1895–96, I have the honour to state that the provision therein made for education seems sufficient, with the exception of the allotment for results grants, which should, I think, be raised to Rs. 100 at least.

2. The council's proposal to open a fourth form and to employ a graduate headmaster, embodied in the Chairman's letter referred to me under endorsement No. 192 of the 14th February last, herewith returned, may, in the circumstances stated, be given effect to as an experimental measure. But the amount of provincial grant, for which credit is taken, should be struck out, as the department is not in a position to sanction new or increased salary grants in such cases. I would recommend that the proposal to employ a Tamil pandit be deferred for the present as funds are not available. Should the strength and fee-income of the school justify the additional expenditure, the proposal may be considered in connection with the next budget.

3. Should the modifications suggested above be approved the net expenditure under Grant II will in round numbers be Rs. (4,320—2,800) Rs. 1,520, which is slightly above 16 per cent. of the estimated income from taxation, rents and markets. The budget was received in this office only on the 6th instant.

From Surgeon-Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., Acting Sanitary Commissioner for Madras, Secretary (General Sanitation Department), Sanitary Board, to the Chief Secretary to Government, dated Fort St. George, 19th March 1895, No. 617-S.

With reference to the budget estimate of the Walajapet municipality for 1895–96, I have the honour to state that I have no remarks to offer on the allotments therein made for vaccination and conservancy. The grant for the latter object is 21·3 per cent. of the estimated receipts. The council's proposals contained in paragraphs 55 and 57 of the Chairman's letter are commended to Government for favourable consideration.

2. No extract from Statement II-A has been furnished, but from the portion of the budget letter sent to me it is observed that a sum of Rs. 100 is provided under Grant I for the erection of a latrine and Rs. 420 for improvements to drainage and water-supply.

Order—dated 23rd March 1895, No. 526 M., Local and Municipal.

The estimated receipts and charges of the Walajapet municipality for 1895–96, as passed by Government, are compared below with the budget and revised estimates for the year 1894–95 and the actuals of 1893–94 :—

—	Actuals, 1893–94.	Budget estimate, 1894–95.	Revised estimate, 1894–95.	Budget estimate, 1895–96.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	363	300	20	1,610
Tax on Arts	1,445	1,510	1,560	1,560
,, on Buildings and Lands	2,964	2,820	3,420	3,420
,, on Vehicles and Animals	831	850	826	850
,, on Carts	750	810	810	810
Tolls	1,702	1,800	1,690	1,700
Realizations under Special Acts	..	..	20	..
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	235	300	210	260
Conservancy Receipts	655	1,200	800	900
Fees and Revenue from Educational Institutions	2,249	2,200	2,450	2,720
,, ,, from Medical Institutions	..	10	..	..
Income from Markets and Slaughter-houses	851	900	830	830
License Fees	178	220	210	220
Other Fees	82	100	80	110
Fines under Municipal and other Acts	93	100	80	100
Grants and Contributions from Government	74	70	70	110
,, ,, from Local Boards	605	610	610	640
Recoveries for Services to Private Individuals	223	400	250	450
Miscellaneous	174	20	30	20
Advances Recovered	207	..	60	..
Total	13,681	14,220	14,020	16,310
Charges.				
Grant I—				
New Works—				
Buildings	352	220	50	100
Water-supply	57	280	200	30
Miscellaneous	41	..	10	..
Repairs—				
Communications	681	900	900	1,000
Buildings	556	70	240	270
Drainage	12	..	..	300
Water-supply	341	350	440	400
Establishment	238	180	50	240
Tools and Plant and other Stores	25	20	10	50
Total	2,303	2,020	1,900	2,390
Grant II—				
Municipal Schools—				
On the Salary System	1,393	1,550	1,500	2,240
,, Salary-results System	1,776	1,670	1,670	1,840
Results Grants	67	140	40	50
Miscellaneous	130	190	200	280
Total	3,366	3,550	3,410	4,410
Grant III—				
Hospitals and Dispensaries	1,209	1,210	1,150	1,270
Contributions	78	130	100	90
Vaccination	237	260	260	240
Registration of Births and Deaths	156	150	140	150
Conservancy, Road-cleaning and Road-watering	2,534	2,920	2,570	3,170
Total	4,214	4,670	4,220	4,920
Grant IV—				
Lighting	549	520	520	520
Markets and Slaughter-houses	80	80	80	80
Avenues	42	110	100	70
Public Garden, Survey of Land, Fire and other charges	1,092	850	760	910
Total	1,763	1,560	1,460	1,580
Grant V—				
Supervision and Management	1,748	1,360	1,420	1,610
Advances Recoverable	268	..	..	..
Balance	19	1,060	1,610	1,400
Total	13,681	14,220	14,020	16,310

Revised Estimate for 1894–95.

2. The current receipts and charges are now estimated at Rs. 14,000 and Rs. 12,410, respectively, against Rs. 13,920 and Rs. 13,160 anticipated in the sanctioned budget, the decrease in the charges being chiefly under Grant III. The expenditure on Repairs—Communications and Water-supply during the first ten months of the year was again far from satisfactory. Under the circumstances stated, the municipal council's proposal to open a fourth form in the Middle school, with a graduate as headmaster on Rs. 50 a month, is sanctioned as an experimental measure for two years. The Director will report at the end of this period regarding the state of the school and the desirability of continuing the new class. For the reason stated in paragraph 2 of the Director's letter read above, however, the proposal to entertain a Tamil teacher on Rs. 12 per mensem must, for the present, be disallowed. The reduction of Rs. 5 in the salary of the second assistant master, which from Statements II-B and VI appears to have been made in the current year, is approved; but reference should have been made to this in the Chairman's letter.

Budget Estimate for 1895–96.

3. *Receipts.*—The receipts are set down at Rs. 14,900 against the revised estimate of Rs. 14,000, the increase being chiefly under school-fees, grants and contributions from Government and recoveries for services to private individuals. The amount taken credit for under Government grant on account of education will, with reference to paragraph 2 of the Director's letter, be reduced by Rs. 200, and with reference to paragraph 26 of the Chairman's first letter read above, the municipal council's attention will be drawn to G.O., dated 5th December 1889, No. 1647 M., under which the fees payable for the private scavenging service cannot be collected in the same manner as a tax imposed under the Act.

4. *Charges* (1)—The probable charges are entered as Rs. 15,040 against Rs. 12,410 in the revised estimate, the increase which is spread over all grants being most marked under Grants II and III.

(2) *Grant I.*—The question of reducing the share of tolls payable to the district board, to which reference is made in paragraph 33 of the Chairman's letter, should be discussed with that body and the result reported to Government. The reduction in the number of tank watchmen and the increase of Rs. 5 in the salary of the Public Works overseer, proposed in paragraphs 37 and 38 of the Chairman's first letter, are approved.

(3) *Grant II.*—The proposal to open a primary school for Muhammadans, with a teacher on Rs. 7 a month, is sanctioned. The Director's suggestion in paragraph 1 of his letter will be referred to the municipal council for consideration.

(4) *Grant III.*—The proposals to raise the pay of the midwife by Rs. 2 a month and to dispense with the services of the hospital warder on Rs. 5 are approved, subject to the remarks of the Surgeon-General. The amount provided for payment of contribution on account of the cutlers' establishment will be struck out with reference to G.O., dated 18th January 1895, No. 97 L. The alterations in the conservancy and private scavenging establishments and the discontinuance of the monthly allowance of Rs. 2 paid to the hospital assistant for supervising the vaccinator's work, proposed in paragraphs 52, 55 and 57 of the Chairman's first letter, are sanctioned. The municipal council's attention will however be drawn to the Head Assistant Collector's remark in paragraph 3 of his endorsement. The Chairman is requested to see that the omission noticed by the Sanitary Commissioner in paragraph 2 of his letter read above does not recur. With reference to his remarks on the water-supply of the town in paragraphs 49 and 79 of his letter, the attention of the Chairman will be drawn to the Sanitary Commissioner's remarks on the subject in his notes printed in G.O., dated 3rd December 1894, No. 1851 M., and he will be requested to report the steps which the council are prepared to take in the directions therein indicated to improve the present unsatisfactory condition of affairs.

(5) *Grants IV and V.*—The lighting charges should not be increased until the more urgent sanitary needs of the town have been attended to, and the provision made for them will accordingly be reduced by Rs. 120. The alterations in the avenue and public garden establishments proposed in paragraphs 64 and 65 of the Chairman's first letter are sanctioned, as is also the increase in the salary of the municipal office manager from Rs. 20 to Rs. 30 a month.

5. The budget, as revised by Government, closes with a balance of Rs. 1,400 or 9·5 per cent. of the estimated receipts.

6. The delay which has again occurred in submitting the budget is very unsatisfactory and should be strictly guarded against in future. The abstract of receipts and charges given in paragraph 8 of the Chairman's first letter was unnecessary and should not be repeated in future.

(True Extract.)

J. F. PRICE,
Chief Secretary.

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

Exd. R. Jenkins.

Govt. of {1895} Madras.

LOCAL AND MUNICIPAL.

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Recd. *Encl.*

G.O., 23rd March 1895, No. 526 M.

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