ocal & Munl. (1896) Department.

PRINTED.

G.O., No. 127 M.

DATED 22nd January 96

[Despatch Abstract.]

Municipal Budget.

Reviewing the Vaniyambadi ---- for 1896-97.

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

FURTHER PAPERS.

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

48

LOCAL AND MUNICIPAL DEPARTMENT

Papers to be read in Proceedings :—

Current No. 3844 of 1895, dated 20th December from the Ch: mt Commr, Vaniyambadi.

Current No. 86 of 1896, dated 9th January 96 from the Director of Public Instn

Current No. of 189 , dated from the

Current No. of 189 , dated from the

Order— No. 127 m dy 22-1-96

The estimated receipts and charges of the Vániyambádi Municipality for 1896-97, as passed by Government, are compared below with the budget and revised estimates for the year 1895-96 and the actuals of 1894-95.

	Actuals, 1894-95.	Budget Estimate, 1895-96.	Revised Estimate, 1895-96.	Budget Estimate 1896-97.
	Rs.	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	3.328	3.030	3.860	3.070
Tax on Arts	..	1.500	1.200	1.600
Tax on Buildings and Lands	8.457	8.220	8.840	9.080
Water-Tax on Buildings and Lands	..	..	..	..
Tax on Vehicles and Animals	286	290	290	330
Tax on Carts	497	450	500	530
Tolls	3.364	3.200	3.210	3.520
Realizations under Special Acts	..	..	..	..
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	143	200	270	400
Conservancy Receipts	7	30	40	50
Fees and Revenue from Educational Institutions ..	162	190	320	350
Fees and Revenue from Medical Institutions	2	..	10	10
Income from Markets and Slaughter-houses	1.037	1.000	1.110	1.080
License fees	225	220	280	350
Other fees	6	40	30	40
Fines under Municipal and other Acts	1.135	500	1.400	1.000
Interest on Investments and premium on Loans	..	..	..	..
Grants and Contributions from Government	4	40	40	~~40~~ 150
Do. from Local Boards	380	420	400	2.700
Do. from other bodies	..	..	..	..
Recoveries for services to private individuals	343	680	600	700
Miscellaneous	19	20	30	30
Loans	..	..	..	..
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	..	..	..	..
Advances Recovered	10	..	..	..
Total ..	19.405	20.030	22.430	24.780

1699 1857 2191

Charges.	Actuals, 1894-95.	Budget Estimate, 1895-96.	Revised Estimate, 1895-96.	Budget Estimate 1896-97.	
	Rs	Rs.	Rs.	Rs.	
Grant I.					
New Works—					
Communications	39	..	300	100	
Buildings	2,033	4,250	5,780	2,110	
Drainage	"	"	"	500	
Water-supply	" 10	"	" 40	" 10	
Miscellaneous Public Improvements					1740
Repairs—					
Communications	1,473	1,800	1,460	~~1,000~~	
Buildings	15	80	80	50	
Drainage	"	"	"	"	
Water-supply	400	370	370	210	240
Establishment	287	200	300	~~540~~	300 50
Tools and Plant and other Stores	16	10	10	50	
Contributions for Public Works	"	"	"	400	
Total ..	4,273	6,810	8,330	~~5,470~~	5,470
Grant II—					
Training Schools	"	"	20	200	
Municipal Schools—					
(*a*) On the Salary System	"	"	"	"	
(*b*) On the Salary Result System	1,150	1,370	1,450	1,450	
Salary Grants	383	400	400	400	
Results Grants	~~130~~ 147	150	150	150	
Combined Grants	"	"	"	"	
Inspection	125	130	450	250	
Miscellaneous	6	110	70	80	
Total ..	1,809	2,160	2,240	2,730	
Grant III—					
Hospitals and Dispensaries	1,519	1,680	1,580	2,610	
Contributions	125	100	100	100	
Vaccination	207	220	220	200	
Registration of Births and Deaths	168	130	130	160	
Conservancy, Road-cleaning and Road-watering ..	3,499	3,910	3,530	4,220	
Total ..	5,518	6,040	5,560	7,290	
Grant IV—					
Lighting	598	640	710	1,200	
Markets and Slaughter houses	"	"	"	"	
Choultries	"	"	"	90	
Travellers' Bungalows	"	"	"	"	
Avenues	1,145	860	720	1,680	
Public Garden, Survey of Land, Fire and other charges.					
Total ..	1,743	1,500	1,430	2,970	
Grant V—		1690			
Supervision and Management	2,193	~~1,710~~	1,800	2,150	1960
Repayment of Debt	23				
Interest on loan	23	"	"	"	
Advances Recoverable					
Refunds					
Discount					
Pensions and Gratuities		1820		4620	
Investments	3,853	~~1,810~~	3,070	~~4,570~~	4670
Balance					
Total ..	19,405	20,070	22,430	24,780	
		1820	3060	4660	
		18,20	19,360	20,210	

Revised Estimate for 1895-96.

2. The Current receipts and Charges are now Estimated at Rs 18,570 and Rs 19,300, respectively, against Rs 16,990 and Rs 18,200 anticipated in the Sanctioned budget. The increase in the receipts occurs chiefly under the "tax on buildings" and "fines under municipal and other acts", and that in the charges under Grant I.

Budget Estimate for 1896-97.

3. Receipts:- The Receipts for the ensuing year are placed at Rs 21,710 against the Revised Estimate of Rs 18,570, the increase being mainly under "Grants and Contributions from Local Boards". The Revised Scale of license fees proposed in para. 20 of the Chairman's letter is Sanctioned. The Estimate under School-fees will be reduced from Rs 350 to Rs 300, and that under Provincial Grants on account of Education raised from Rs 40 to Rs 150, with reference to paras. 2 and 3 respectively of the Director's letter read above.

4. Charges (1) The probable Charges are entered as Rs 20210., against Rs 19,360. in the Revised estimate, the increase which appears chiefly under Grants III and IV, being partially counter-balanced by a marked decline under Grant I.

(2) Grant I:- The Construction of the Slaughter-house, for which provision has been made in the budget should not be undertaken until the plans and estimates for it have been approved by Competent authority. The municipal Council's proposals to dispense with the services of the two River watchman and a spring-cleaner, and to entertain four Road Coolies on Rs 5 each per mensem are approved. In view of the fact that the overseer will be relieved of all the extra work he has hitherto been doing in Supervising the Sanitation of the town, his Salary will be reduced from Rs 25 to Rs 20 per mensem.

Note The Overseer at Tirupputtur is to be paid only Rs 20-

(3) Grant II. A Sum of Rs 200 will be provided under "Training Schools" as recommended by the Director. The entertainment

Pensions and ... ling Schoolmaster
Investments .. Scho...
Balance .. and Tirupp...

as proposed in para 36 of the chairman's letter is Sanctioned. With reference to the Suggestion made by the Director in para 8 of his letter, his attention will be drawn to the municipal Council's Resolution No 3, dated 13th November 1894, Communicated to him with G.O. No 466 M. dated 16th March 1895.

(4) Grant III:- The Remarks of the Surgeon-General and the Sanitary Commissioner on this portion of the budget will be awaited.

(5) Grant IV:- The proposed entertainment of an additional lamp-lighter on Rs 5 and a Servant on Rs 4 for the travellers' bungalow is Sanctioned.

(6) Grant V:- The municipal Council's proposal to employ an additional peon on Rs 5 per mensem for the municipal office is approved but the other alterations in the office and Collection Establishments and the grant of a horse allowance of Rs 10 per mensem to the local deputy Tahsildar for inspecting the town, proposed in paras. 55, 56 and 57 of the Chairman's letter Cannot be Sanctioned. The Contribution for the

Note The Scale is the same as that allowed in Tirupputtur.

* Please see G.O. No 204. M. dated 5th March 1887.

Central office Establishments will be raised from Rs 80 to Rs 90, with reference to G.O. No. 2902, dated 14th November 1895.

5. General Remarks:—

The budget, as revised by Government, closes with a balance of Rs 4,610, or 21·5 per cent of the Estimated receipts.

F.A. 7/1/96 — W.D.S. 18.1.96 — D.P.I. 22/1/96.

Vaniyambadi Municipal Budget

+1,196 77

3844 + 86m

Cl

P.S.

To

The Chairman, Mc Vaniyambadi
" Collector of Salem
" President & Board Salem
" Accountant General
" Director of Public Instruction
" Surgeon General
" Sanitary Commissioner
" " Engineer
Editor's Table.

D.M.P. 6/2/96

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Vaniyambadi during the official year 1896-97.

—	Budget 1896-97. Details of Minor Heads.	Budget 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (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	- - -	3070 - -	3860 - -	3030 - -	3328 - -
b. Endowments	- - -	- - -	- - -	- - -	- - -
c. Water-tax Fund	- - -	- - -	- - -	- - -	- - -
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	1500 - -	- - -	1200 - -	1500 - -	- - -
b. Tax on buildings (section 63) ..	8800 - -	- - -	8620 - -	8000 - -	8224 - -
c. Tax on lands (section 63) ..	280 - -	- - -	220 - -	220 - -	233 - -
d. Water-tax on buildings and lands (section 75)	- - -	- - -	- - -	- - -	- - -
e. Tax on vehicles with springs and palanquins (section 77) ..	30 - -	- - -	30 - -	30 - -	28 - -
f. Tax on animals (section 77) ..	300 - -	- - -	260 - -	260 - -	258 - -
g. Tax on carts and other vehicles without springs (section 85) ..	530 - -	- - -	500 - -	450 - -	497 - -
h. Tolls (section 91)—					
Gross receipts 4400 ..	- - -	- - -	- - -	- - -	- - -
Less Local Fund share 880 ..	3520 - -	- - -	3210 - -	3200 - -	3364 - -
i. Penalties on account of—					
i. Tax on arts	- - -	- - -	- - -	- - -	- - -
ii. Tax on buildings ..	- - -	- - -	- - -	- - -	- - -
iii. Tax on lands	- - -	- - -	- - -	- - -	- - -
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	- - -	14,960 - -	- - -	- - -	- - -
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds	- - -	- - -	- - -	- - -	- - -
b. Ferry rents	- - -	- - -	- - -	- - -	- - -
c. Fees under Act II of 1888 ..	- - -	- - -	- - -	- - -	- - -
Carried forward ..		14,960 - -	14,040 - -	13,660 - -	12,604 - -

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Vaniyambadi during the official year 1896-97—*cont.*

—	Budget 1896-97. Details of Minor Heads.	Budget 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (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 ..		14,960 - -	14,040 - -	13,660 - -	12,604 - -
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	- - -	- - -	- - -	- - -	- - -
ii. Rent of buildings ..	- - -	- - -	- - -	- - -	1 - -
iii. Avenue receipts	300 - -	- - -	220 - -	150 - -	114 - -
iv. Fees from Travellers' Bungalows	30 - -	- - -	- - -	- - -	- - -
b. i. Sale-proceeds of lands and buildings	- - -	- - -	- - -	- - -	- - -
ii. Produce of lands, gardens, &c.	30 - -	- - -	- - -	- - -	- - -
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	40 - -	- - -	40 - -	30 - -	11 - -
c. Conservancy receipts—					
Sale-proceeds of night-soil, street refuse, &c.	50 - -	- - -	40 - -	30 - -	7 - -
d. i. Fees from educational institutions	350 - -	- - -	320 - -	190 - -	162 - -
ii. Other revenue from educational institutions ..	- - -	- - -	- - -	- - -	- - -
e. i. Sale-proceeds and composition fees of medicines ..	- - -	- - -	- - -	- - -	- - -
ii. Other Hospital receipts ..	10 - -	- - -	10 - -	- - -	- - -
f. i. Income from markets ..	380 - -	- - -	330 - -	400 - -	351 - -
ii. ,, slaughter-houses.	700 - -	- - -	780 - -	600 - -	686 - -
g. Other fees	- - -	- - -	- - -	- - -	- - -
i. Distraint fees	10 - -	- - -	10 - -	10 - -	2 - -
ii. License fees	350 - -	- - -	280 - -	220 - -	225 - -
iii. Cartstand fees	30 - -	- - -	20 - -	30 - -	14 - -
iv. Other fees	- - -	- - -	- - -	- - -	- - -
h. Fines under Municipal and other Acts	1000 - -	- - -	1400 - -	500 - -	1135 - -
i. Interest on investments—					
i. General, including choultries	- - -	- - -	- - -	- - -	- - -
ii. Educational	- - -	- - -	- - -	- - -	- - -
iii. Medical	- - -	- - -	- - -	- - -	- - -
j. Premium on loans	- - -	3280 - -	- - -	- - -	- - -
Carried forward ..		18,240 - -	17,500 - -	15,840 - -	15,321 - -

Statement I.—Revenues and Receipts of the Muncipal Fund of the Town of Vaniyambadi during the official year 1896-97—*cont.*

—	Budget 1896-97. Details of Minor Heads	Budget 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals 1894-95 (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 ..		18,240 - -	17,500 - -	15,840 - -	15,321 - -
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..	- - -	- - -	- - -	- - -	- - -
Buildings	- - -	- - -	- - -	- - -	- - -
Municipal Schools ..	40 - -	- - -	40 - -	40 - -	4 - -
Other purposes	- - -	- - -	- - -	- - -	- - -
ii. Medical	- - -	- - -	- - -	- - -	- - -
iii. Other purposes—					
Communications	- - -	- - -	- - -	- - -	- - -
Water-supply	- - -	- - -	- - -	- - -	- - -
Drainage	- - -	- - -	- - -	- - -	- - -
Sanitation	- - -	- - -	- - -	- - -	- - -
Other purposes ..	- - -	- - -	- - -	- - -	- - -
b. From Local Boards—					
i. Education	- - -	- - -	- - -	- - -	- - -
ii. Medical	2700 - -	- - -	400 - -	420 - -	380 - -
iii. Other purposes	- - -	- - -	- - -	- - -	- - -
c. Other grants and contributions—					
i. Education	- - -	- - -	- - -	- - -	- - -
ii. Medical	- - -	- - -	- - -	- - -	- - -
iii. Other purposes	- - -	2740 - -	- - -	- - -	- - -
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	700 - -	- - -	600 - -	680 - -	343 - -
ii. Other purposes	- - -	- - -	- - -	- - -	- - -
b. Other items—					
i. Fishery rents	- - -	- - -	- - -	- - -	- - -
ii. Refunds of Expenditure of previous year	- - -	- - -	- - -	- - -	- - -
iii. Fee for numbering carts, &c.	10 - -	- - -	10 - -	10 - -	1 - -
iv. Other items	20 - -	730 - -	20 - -	10 - -	18 - -
Carried forward ..		21,710 - -	18,570 - -	17,000 - -	16,067 - -

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Vaniyambadi during the official year 1896-97 —*cont.*

—	Budget 1896-97. Details of Minor Heads.	Budget 1896-97. Totals of Major Heads.	Revised Budget Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (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 ..		21,710 - -	18570 - -	17000 - -	16,067 - -
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	- - -	- - -	- - -	10 - -	- - -
Total Receipts ..		21710 - -	18570 - -	17000 - -	16077 - -
Grand Total ..		24780 - -	22430 - -	20030 - -	19405 - -

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes. Except the last class.
2. Tax on buildings is levied at 7½ per cent. and tax on lands at ~~annas~~ 7½ per cent. of rent value. ~~for every 80 square yards.~~ and on not Cultivable lands at 2½ anna per acre & wet & dry lands respectively
3. Water-tax on buildings and lands is levied at per cent.
4. Tax on vehicles and animals is levied at half the maximum rates.
5. Tax on carts, &c., is levied at Rs. 2 per cart per annum.
6. Tolls are levied at —— the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. No 787 dated 16 August 1886 & G.O. No 1140 M dated 2 August 1890 with reference to the Council's resolution dated 11 December 1895 submitted for Government sanction.
8. The house-tax registers were last revised in the official year 1895-96 and the land tax registers in the official year. 1890-91.
9. Total extent of land assessed is acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—

Statement I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act IV of 1884 for the official year 1896-97.

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 Capital *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.	

Statement II.—Expenditure from the Municipal Fund of the Town of Vaniyambadi for the official year 1896-97.

—	Budget 1896-97. Details of Minor Heads.	Budget 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (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	100 - -	/	300 - -	- - -	39 - -
b. Buildings	2110 - -	/	5780 - -	4250 - -	2033 - -
c. Drainage	500 - -	/	- - -	- - -	- - -
d. Water-supply	- - -	- - -	- - -	- - -	- - -
e. Miscellaneous public improvements.	10 - -	2720 - -	40 - -	- - -	10 - -
2. Repairs—					
a. Communications	1500 - -	/	1450 - -	1800 - -	1473 - -
b. Buildings	50 - -	/	80 - -	80 - -	15 - -
c. Drainage—					
i. Repairs to works ..	- - -	- - -	- - -	- - -	- - -
ii Establishment for flushing drains, &c.					
d. Water-supply—					
i. Repairs to works, machinery, &c.	- - -	/	- - -	- - -	- - -
ii. Establishment	200 - -	/	- - -	- - -	38 - -
iii. Contingencies	10 - -	1760 - -	360 - -	360 - -	358 - -
3. Establishment	540 - -	540 - -	300 - -	300 - -	287 - -
4. Tools and Plant and other stores.	50 - -	50 - -	10 - -	10 - -	16 - -
5. Contributions—					
a. To Local Boards for works ..	400 - -	400 - -			
b. To Provincial Funds for scrutiny of estimates, &c.	- - -	- - -	- - -	- - -	- - -
c. To others for public works ..	- - -	- - -	- - -	- - -	- - -
Total, Grant I ..		5470 - -	8330 - -	6810 - -	4273 - -
GRANT II—(*Education.*)—					
1. Training Schools—					
a. Contributions to Local Boards ..	- - -	- - -	- - -	- - -	- - -
b. Stipends to Normal students ..	- - -	- - -	20 - -	- - -	- - -
2 Municipal Schools—					
i. On Salary System—					
Establishment	- - -	- - -	- - -	- - -	- - -
		- - -	20 - -	- - -	- - -

Statement II.—Expenditure from the Municipal Fund of the Town of Vaniyambadi for the official year 1896-97—*cont.*

—	Budget 1896-97. Details of Minor Heads.	Budget 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (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 ..			20 - -	- - -	- - -
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	970 - -	/	970 - -	970 - -	788 - -
b. Results Grants	180 - -		180 - -	180 - -	124 - -
c. Contingencies	300 - -	1450 - -	300 - -	220 - -	238 - -
3. Salary Grants	400 - -	400 - -	400 - -	400 - -	383 - -
4. Results Grants	150 - -	150 - -	150 - -	150 - -	139 - -
5. Combined Grants—					
a. Fixed Payments	- - -	- - -	- - -	- - -	- - -
b. Results Grants	- - -	- - -	- - -	- - -	- - -
6. Inspection—					
a. Contributions to Local Boards ..	- - -	- - -	- - -	- - -	- - -
b. Municipal Inspectors—					
i. Establishment	200 - -	/	120 - -	120 - -	88 - -
ii. Contingencies	50 - -	250 - -	30 - -	10 - -	37 - -
7. Miscellaneous—					
a. Building, furniture, &c., grants ..	- - -	- - -	- - -	- - -	- - -
b. Common gymnasium—					
i. Establishment	60 - -	/	30 - -	60 - -	- - -
ii. Contingencies	20 - -	80 - -	40 - -	50 - -	- - -
c. Other items	- - -	- - -	- - -	- - -	6 - -
Total, Grant II ..		2330 - -	2240 - -	2160 - -	1803 - -
GRANT III—(*Sanitation and Medical Services.*)					
1. Hospitals and Dispensaries—					
a. Establishment	1150 - -	/	870 - -	1000 - -	996 - -
b. Medicines and Supplies	500 - -	- - -	350 - -	350 - -	267 - -
c. Diet of Patients	360 - -	- - -	- - -	- - -	- - -
d. Sundries and Contingencies ..	600 - -	- - -	360 - -	330 - -	256 - -
e. Contributions to Local Boards ..	- - -	- - -			
&c., &, &c. ..	- - -	26[illegible]			
Carried forward ..		26[illegible]		80 - -	1519 - -

Statement II.—Expenditure from the Municipal Fund of the Town of Vaniyambadi for the official year 1896-97—*cont.*

—	Budget 1896-97. Details of Minor Heads.	Budget 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (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 ..		2610 - -	1580 - -	1680 - -	1519 - -
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* Contributions to Provincial funds for—					
i. Medical College ..	50 - -	- - -	50 - -	50 - -	72 - -
ii. Sanitary Inspection ..	50 - -	- - -	50 - -	50 - -	46 - -
iii. Medical Reserve staff ..	- - -	- - -	- - -	- - -	7 - -
iv. Cutlers' Establishment ..	- - -	100 - -	- - -	- - -	- - -
b. Contributions to Local Boards, &c., for—					
i. Medical Schools ..	- - -	- - -	- - -	- - -	- - -
ii. Reserve staff	- - -	- - -	- - -	- - -	- - -
&c., &c., &c. ..	- - -	- - -	- - -	- - -	- - -
c. Other contributions	- - -	- - -	- - -	- - -	- - -
3. Vaccination—					
a. Establishment	140 - -	- - -	160 - -	160 - -	156 - -
b. Contingencies	60 - -	- - -	60 - -	60 - -	51 - -
c. Contributions to Local Boards ..	- - -	200 - -	- - -	- - -	- - -
4. Registration of Births and Deaths—					
a. Establishment	140 - -	- - -	120 - -	120 - -	118 - -
b. Contingencies	20 - -	160 - -	10 - -	10 - -	50 - -
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	3430 - -	- - -	2900 - -	2920 - -	2798 - -
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	80 - -	- - -	50 - -	50 - -	166 - -
b. Private scavenging—					
i. Establishment	570 - -	- - -	470 - -	780 - -	347 - -
ii. Contingencies, such as cost of scavenging carts, &c. ..	80 - -	- - -	30 - -	80 - -	121 - -
c. Cholera charges	30 - -	- - -	50 - -	50 - -	- - -
d. Contingencies	30 - -	- - -	30 - -	30 - -	64 - -
&c., &c., &c.		4220 - -			
Total		7290 - -	5560 - -	6040 - -	5515 - -

Statement II.—Expenditure from the Municipal Fund of the Town of Vaniyambadi for the official year 1896-97—*cont.*

—	Budget 1896-97. Details of Minor Heads.	Budget 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (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	300 - -	- - -	240 - -	240 - -	174 - -
b. Contingencies	900 - -	1200 - -	470 - -	400 - -	424 - -
2. i. Markets—					
a. Establishment	- - -	- - -	- - -	- - -	- - -
b. Contingencies	- - -	- - -	- - -	- - -	- - -
ii. Slaughter-houses—					
a. Establishment	- - -	- - -	- - -	- - -	- - -
b. Contingencies	- - -	- - -	- - -	- - -	- - -
3. Choultries—					
a. Establishment	- - -	- - -	- - -	- - -	- - -
b. Contingencies	- - -	- - -	- - -	- - -	- - -
c. Feeding Travellers	- - -	- - -	- - -	- - -	- - -
4. Travellers' bungalows—					
a. Establishment	40 - -	- - -	- - -	- - -	- - -
b. Contingencies	50 - -	90 - -	- - -	- - -	- - -
5. Avenues—					
a. Establishment	- - -	- - -	- - -	- - -	- - -
b. Contingencies	- - -	- - -	- - -	- - -	- - -
6. Public Garden—					
a. Establishment	- - -	- - -	- - -	- - -	4 - -
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	20 - -	20 - -	- - -	- - -	- - -
7. Survey of land	- - -	- - -	- - -	- - -	- - -
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 ..		1310 - -	710 - -	640 - -	602 - -

Statement II.—Expenditure from the Municipal Fund of the Town of Vaniyambady for the official year 1896-97—*cont.*

—	Budget 1896-97. Details of Minor Heads.	Budget 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (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 ..		1310 - -	710 - -	640 - -	602 - -
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. OTHER CHARGES—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..	10 - -		20 - -	10 - -	16 - -
iii. Printing	600 - -		600 - -	500 - -	503 - -
iv. Compensation for lands ..	1000 - -		- - -	300 - -	117 - -
v. Other items	50 - -	1660 - -	100 - -	50 - -	505 - -
Total, Grant IV ..		2970 - -	1430 - -	1500 - -	1743 - -
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	1030 - -	- - -	890 - -	890 - -	843 - -
ii. Inspection	110 - -	- - -	- - -	- - -	- - -
b Collection of Municipal Taxes—					
i. Establishment	330 - -	- - -	310 - -	310 - -	279 - -
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	100 - -	- - -	80 - -	80 - -	118 - -
c. Collection of Tolls—					
i. Establishment	- - -	- - -	40 - -	- - -	413 - -
ii. Contingencies	- - -	- - -	- - -	- - -	156 - -
d. Office contingencies other than (*b*) (ii)	500 - -	- - -	400 - -	350 - -	333 - -
e. Contributions for Central office and Audit establishments ..	80 - -	2150 - -	80 - -	80 - -	50 - -
Total, Grant V ..		2150 - -	1800 - -	1710 - -	2192
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 Vaniyambady for the official year 1896-97—*cont.*

—	Budget 1896-97. Details of Minor Heads.	Budget 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (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	- - -	- - -	- - -	- - -	20 - -
b. Others	- - -	- - -	- - -	- - -	3 - -
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 ..		20210 - -	19360 - -	18220 - -	15552 - -
Balances—					
a. Municipal Fund	- - -	4570 - -	3070 - -	1810 - -	3853 - -
b. Endowments	- - -	- - -	- - -	- - -	- - -
c. Water-tax Fund	- - -	- - -	- - -	- - -	- - -
Grand Total ..		24780 - -	22430 - -	20030 - -	19405 - -

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 ..	
Total ..		Claims—	
		Advances Recoverable—	
		Permanent advance	
		Advances for works, &c.	
		Total ..	

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

Part I.—New Works.

No.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1895-96.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications	-	-	-	-	-	-	-	
1									
2	Widening the Ma-								
3	dar Salibs'								
	Street - - - - -	100	-	-	-	-	-	-	
	Total ..	100	-	-	-	1-	-	-	
(b)	Buildings								
1	Constructing a latrine								
2	in brick and Chunam	200	120	-	-	200	-	-	
3	Constructing two urinals	60	-	-	-	-	-	-	
	Constructing a Slaughter								
	House - - -	800	-	-	-	-	-	-	
4	Supply of 12 more								
	Corrugated iron dust bins	50	-	-	-	50	-	-	
	Balance of the estimate								
	amount of the hospital								
	building that may remain								
	unpaid at the close of the								
	official year 1895-96	1000	-	-	-	5500	-	-	
	Total ..	2110	120	-	-	5750	-	-	

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

Part I.—New Works—*cont.*

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure 1895-96.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage								
1	For surveying and								
2	levelling the town								
3	for the introduction								
	of a drainage scheme								
	in the town -	500	-	-	-	-	-	-	
	Total ..	500	-	-	-	-	-	-	
(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							
1	Repairing the road from the river at Puthur to the railway line	250	.	.	–	–	–	Total mileage of roads, streets, lanes, &c., in the town.
2	" the road from the railway gate to the railway station	150	.	.	–	–	–	Metalled or Gravelled: miles. fur. 3ds. 7. 3. 6. Unmetalled: miles. fur. 3ds. 4. 4. 214 = 12 miles.
3	" the road from the Govinda-puram river to the revet in the railway station road chiefly with reference to tunnels	200	.	.	–	–	–	Total mileage under maintenance. Metalled or Gravelled: miles. fur. 3ds. 4. 7. 130. Unmetalled: miles. fur. 3ds. 2. 3. 96 = 7. 3. 6
4	" Bazaar Street road, lowering the level, metalling & gravelling	300	.	.	–	–	–	
5	" Mara Kadai Street	100	.	.	–	–	–	
6	Collection of materials viz. metal & gravel for repairs of roads departmentally	500	.	.	–	–	–	
	Total ..	1500	.	.	–	–	–	

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	Repairing the existing							
2	katty and mud wall							
3	latrines	50	.	.	–	–	–	
	Total ..	50	.	.	–	–	–	

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.	
(*c*)	Drainage	~	~	~	~	~	~	
1								
2								
3								
	Total ..	~	~	~	~	~	~	
(*d*)	Water-supply	~	~	~	~	~	~	
1								
2								
3								
	Total ..	~	~	~	~	~	~	

Statement II-B.—Details of Municipal Establishments.

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
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	4	16	~	~	192	~	~
Total ..	4	16	~	~	192	~	~
Deduct Fines and Stoppages ..					~	~	~
Add arrears for last year paid this year ..					~	~	~
Balance (Statement II) ..					200	~	~
3. General—							
Overseers	1	25	~	~	300	~	~
Maistries	~	~	~	~	~	~	~
Road Cookies	4 at Rs 5 each	20	~	~	240	~	~
Total ..	5	45	~	~	540	~	~
Deduct Fines and Stoppages ..					~	~	~
Add arrears for last year paid this year ..					~	~	~
Balance (Statement II) ..					540	~	~

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							
1st Assistant Master							
2nd „ „							
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 II.—Education—*cont.*							
b. On the Salary Result System—							
Hindu Upper Primary Schools							
(1) Perungalattur							
Head Master	1	10	-	-	120	-	-
Assistant teacher	1	8	-	-	96	-	-
	1	6	-	-	72	-	-
(2) Pallavaram							
Head Master	1	12	-	-	144	-	-
Assistant teacher	1	10	-	-	120	-	-
	1	8	-	-	96	-	-
Govindaswamy Pariah Primary School	1	7	-	-	84	-	-
Mohamedan Primary School Chennampet & Kaderpet	2	14	-	-	168	-	-
Total ..	10	81	-	-	972	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					970	-	-

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	1	10	-	-	120	-	-
Mohamedan " . . .	1	7	-	-	84	-	-
Including the fixed travelling allowance of Rs 2-8-0 per mensem							
Total ..	2	17	-	-	204	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					200	-	-
7. Gymnastic Instructors	1	5	-	-	60	-	-
Total ..	1	5	-	-	60	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					60	-	-

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	56	14	-	682	8	-
" "	-	-	-	-	-	-	-
Midwife	1	12	-	-	144	-	-
Clerk	-	-	-	-	-	-	-
Compounder	1	9	-	-	108	-	-
Servants	1	6	-	-	72	-	-
Cook	1	6	-	-	72	-	-
Jotty	1	6	-	-	72	-	-
Total ..	6	95	14	-	1150	8	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					1150	-	-

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	12	-	-	144	-	
Peons							
Total ..	1	12	-	-	144	-	
Deduct Fines and Stoppages ..					-	-	
Add arrears for last year paid this year ..					-	-	
Balance (Statement II) ..					140	-	
4. Registration—							
Registrars	1	12	-	-	144	-	
Peons	-	-	-	-	-	-	
Total ..	1	12	-	-	144	-	
Deduct Fines and Stoppages ..					-	-	
Add arrears for last year paid this year ..					-	-	
Balance (Statement II) ..					140	-	

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	25	-	-	275	-	-
Sub Inspector	1	15	-	-	180	-	-
Maistries	1	9	-	-	108	-	-
"	1	8	-	-	96	-	-
" .. on Rs 7 each	2	14	-	-	154	-	-
Maistries	1	6	-	-	66	-	-
Scavengers Males @ Rs 5-8-0 each	7	38	8	-	462	-	-
Scavengers Females @ Rs 4-8-0 "	5	22	8	-	270	-	-
Sweepers Males @ Rs 4 each ..	16	64	-	-	768	-	-
" " pariahs @ Rs 5 each	2	10	-	-	120	-	-
" Females @ Rs 3 each	26	78	-	-	936	-	-
Total ..	63	290	-	-	3435	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					3430	-	-

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	-	-	-	-	-	-	-
Maistries	-	-	-	-	-	-	-
Scavengers	9	49	8	-	396 181	8	-
6 at Rs 5-8-0 for 12 months 3 at Rs 5-8-0 for 11 months							
Total ..	9	49	8	-	577	8	-
Deduct Fines and Stoppages ..					-	-	
Add arrears for last year paid this year ..					-	-	
Balance (Statement II) ..					570	-	
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents	-	-	-	-	-	-	-
Masalchies	5	25	-	-	300	-	-
4 — 20							
Total ..	5	25	-	-	300	-	-
Deduct Fines and Stoppages ..					-	-	
Add arrears for last year paid this year ..					-	-	
Balance (Statement II) ..					300	-	

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	-	-	-	-	-	-	-
Servants	-	-	-	-	-	-	-
Total ..	-	-	-	-	-	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					-	-	-
ii. Slaughter-houses—							
Superintendents	-	-	-	-	-	-	-
Servants	-	-	-	-	-	-	-
Total ..	-	-	-	-	-	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					-	-	-
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.*

1	Number. 2	Salary per mensem. 3 Rs.	A.	P.	Salary per annum. 4 Rs.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
Maty	-	-	-	-	-	-	
Servants	1	4	-	-	44	-	
for 11 months.							
Total ..	1	4	-	-	44	-	
Deduct Fines and Stoppages ..					-	-	
Add arrears for last year paid this year ..					-	-	
Balance (Statement II) ..					40	-	
5. Avenues—							
Servants	-	-	-	-	-	-	
Total ..	-	-	-	-	-	-	
Deduct Fines and Stoppages ..					-	-	
Add arrears for last year paid this year ..					-	-	
Balance (Statement II) ..					-	-	
6. Public Garden—							
Gardeners	-	-	-	-	-	-	
Total ..	-	-	-	-	-	-	
Deduct Fines and Stoppages ..					-	-	
Add arrears for last year paid this year ..					-	-	
Balance (Statement II) ..					-	-	

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

1	Number. 2	Salary per mensem. 3 Rs.	A.	P.	Salary per annum. 4 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	35	-	-	420	-	
Clerks	1	12	-	-	144	-	
"	-	-	-	-	-	-	
"	-	-	-	-	-	-	
Accountants	1	20	-	-	240	-	
Peons	1	8	-	-	96	-	
"	1	6	-	-	72	-	
	1	5	-	-	60	-	
Total ..	6	86	-	-	1032	-	
Deduct Fines and Stoppages ..					-	-	
Add arrears for last year paid this year ..					-	-	
Balance (Statement II) ..					1030	-	
ii. Inspection—							
Chairman's salary or carriage allowance ..	1	10	-	-	110	-	
Total ..	1	10	-	-	110	-	
Deduct Fines and Stoppages ..					-	-	
Add arrears for last year paid this year ..					-	-	
Balance (Statement II) ..					110	-	

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	1	13	-	-	156	-	-
Bill Collectors	1	9	-	-	108	-	-
Peons	1	4	-	-	48	-	-
"	1	2	-	-	24	-	-
Total ..	4	28	-	-	336	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					330	-	-
c. Collection of tolls—							
Inspectors	-	-	-	-	-	-	-
Gate-keepers	-	-	-	-	-	-	-
Total ..	-	-	-	-	-	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					-	-	-

STATEMENT IV-A.—*Municipality of* Vaniyambadi Demand, Collection and Balance Statement for the year 1896-97.

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 - -	- - -	1600 - -	1500 - -	- - -	- - -	100 - -
2. Tax on buildings	8810 - -	- - -	8810 - -	8710 - -	- - -	- - -	100 - -
3. Tax on lands	300 - -	- - -	300 - -	260 - -	- - -	- - -	40 - -
4. Water-tax on buildings and lands	- - -	- - -	- - -	- - -	- - -	- - -	- - -
5. Tolls (gross receipts)	4400 - -	- - -	4400 - -	4400 - -	- - -	- - -	- - -
6. Market rents	350 - -	- - -	350 - -	350 - -	- - -	- - -	- - -
7. Slaughter-house fees	700 - -	- - -	700 - -	700 - -	- - -	- - -	- - -
8. Rent of cart-stands	30 - -	- - -	30 - -	30 - -	- - -	- - -	- - -
9. Private scavenging fees	700 - -	- - -	700 - -	650 - -	- - -	- - -	50 - -
10. Avenue receipts	300 - -	- - -	300 - -	300 - -	- - -	- - -	- - -
Total ..	17190 - -	- - -	17190 - -	16900 - -	- - -	- - -	290 - -

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.	-	-	-	50	-	-	50	-	-	-	-	-	50	-	-	-	-	-	-	-	-	-	-	-	
2. Tax on buildings	-	-	-	90	-	-	90	-	-	90	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3. Tax on lands	-	-	-	20	-	-	20	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
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	-	-	-	60	-	-	60	-	-	50	-	-	10	-	-	-	-	-	-	-	-	-	-	-	
Total ..	-	-	-	220	-	-	220	-	-	160	-	-	60	-	-	-	-	-	-	-	-	-	-	-	

Statement VI.—Revised Estimate for 1895-96.

STATEMENT VI.—Revised Estimate—(Receipts) for 1895-96.

Items	Actuals of the first eight months of 1895-96.	Actuals of the last four months of 1894-95.	Probable ~~receipts~~ charges of the last four months of 1895-96.	Total of columns 2 and 4.	Budget grant 1895-96, 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	3853 - -			3853 - -	3030 - -	
b. Endowments						
c. Water-tax Fund						
2. MUNICIPAL RATES AND TAXES—						
a. Tax on arts, &c. (section 53)	369 - -	- - -	831 - -	1200 - -	1500 - -	
b. Tax on buildings (section 63) ..	5233 - -	2798 - -	3387 - -	8620 - -	8000 - -	
c. Tax on lands (section 63) ..	143 - -	94 - -	77 - -	220 - -	220 - -	
d. Water-tax on buildings and lands (section 75)	- - -	- - -	- - -	- - -	- - -	
e. Tax on vehicles with springs and palanquins (section 77) ..	19 - -	2 - -	11 - -	30 - -	30 - -	
f. Tax on animals (section 77) ..	254 - -	9 - -	6 - -	260 - -	260 - -	
g. Tax on carts and other vehicles without springs (section 85) ..	491 - -	29 - -	9 - -	500 - -	450 - -	
h. Tolls (section 91)—						
Gross receipts 3341-10-8 ..	- - -	- - -	- - -	- - -	- - -	
Less Local Fund share 668-5-4 ..	2673 - -	1216 - -	537 - -	3210 - -	3200 - -	
i. Penalties on account of—						
i. Tax on arts						
ii. Tax on buildings ..						
iii. Tax on lands						
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 ..						
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—						
a. i. Rent of lands						
ii. Rent of buildings ..						
iii. Avenue receipts	190 - -	47 - -	30 - -	220 - -	150 - -	
iv. Fees from Travellers' Bungalows						
b. i. Sale-proceeds of lands and buildings						
ii. Produce of lands, gardens, &c.	2 - -		8 - -	10 - -	30 - -	
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	40 - -	- - -	40 - -	40 - -	20 - -	
Carried forward ..	9414 - -	4195 - -	4896 - -	14,310 - -	13,860 - -	

Demand for the year : 1248-- -
Probable balance that may remain at the end of the year : 48- - - 48
1200- - -

Although the demand fixed by me under this head was more than the budget allotment (1500) the Council arbitrarily reduced the demand which fact was reported to Government in my letter dated 1st October 95 Reference No 745 Rng.

Demand - - - - 8542-13-7
Arrear Demand - - 164-11-11
8707-9-6
Probable balance 87-9-6
8620- - -

Demand - - 201-15-0
Arrear Demand - 32-8-0
234-7-0
Probable balance 14-7-0
220- - -

The item is a fluctuating item

The lease of toll gate fetched Rs 4010 against Rs 4000 anticipated in the budget. Deducting the District Board share viz 802, the net receipts will amount to Rs 3208 or Rs 3210 in round number.

The lease fetched Rs 135 against Rs 95 in the previous year. The sale of fallen trees &c will amount to Rs 85.

There was no demand for the lease of a portion of the land of the Puthur rubbish dépôt as expected. Hence the decrease.

The increase is due to the fact that there were more unserviceable articles for sale than what was anticipated.

Statement VI.—Revised Estimate—(Receipts) for 1895-96—*continued.*

Items.	Actuals of the first eight months of 1895-96.	Actuals of the last four months of 1894-95.	Probable receipts of the last four months of 1895-96.	Total of columns 2 and 4.	Budget grant 1895-96, 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 ..	9414 - -	4195 - -	4896 - -	14310 - -	13860 - -	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—						
c. Conservancy receipts—						
Sale-proceeds of night-soil, street refuse, &c.	31 - -	- - -	9 - -	40 - -	30 - -	
d. i. Fees from educational institutions	214 - -	68 - -	106 - -	320 - -	190 - -	The large increase is owing to the enhancement of the scale of fees in the Primary Schools and to the levy of fees in the Mohamedan Primary Schools which were hitherto free
ii. Other revenue from educational institutions ..	- - -	- - -	- - -	- - -	- - -	
e. i. Sale-proceeds and composition fees of medicines ..	- - -	- - -	- - -	- - -	- - -	
ii. Other Hospital receipts ..	2 - -	2 - -	8 - -	10 - -	- - -	Some of the old materials in the municipal dispensary will have to be sold. Hence the entry.
f. i. Income from markets ..	271 - -	147 - -	59 - -	330 - -	400 - -	The lease fetched Rs 325 against Rs 400 anticipated in the budget. Hence the decrease
ii. ,, slaughter-houses	650 - -	286 - -	130 - -	780 - -	600 - -	The lease fetched Rs 780 against Rs 600 anticipated. Hence the increase.
g. Other fees						
i. Distraint fees	4 - -	1 - -	6 - -	10 - -	10 - -	
ii. License fees	267 - -	6 - -	13 - -	280 - -	220 - -	The increase is due to the levy of fees for the private markets during the years & to the fact that some new
iii. Cartstand fees	16 - -	- - -	4 - -	20 - -	30 - -	tanneries have been opened. The lease fetched Rs 16 against Rs 30 anticipated
iv. Other fees						
h. Fines under Municipal and other Acts	1004 - -	760 - -	396 - -	1400 - -	500	The large increase is due partly to the enhanced measures taken in enforcing the Sanitary provisions of Law and partly to the activity on the part of the Police in detecting nuisance 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 ..	- - -	4 - -	40 - -	40 - -	40 - -	
Other purposes	- - -	- - -	- - -	- - -	- - -	
ii. Medical	- - -	- - -	- - -	- - -	- - -	
iii. Other purposes—						
Communications ..	- - -	- - -	- - -	- - -	- - -	
Water-supply	- - -	- - -	- - -	- - -	- - -	
Drainage	- - -	- - -	- - -	- - -	- - -	
Sanitation	- - -	- - -	- - -	- - -	- - -	
Other purposes ..	- - -	- - -	- - -	- - -	- - -	
b. From Local Boards—						
i. Education	- - -	- - -	- - -	- - -	- - -	
ii. Medical	149 - -	305 - -	251 - -	400 - -	420 - -	This represents one-fourth of the net charges of the dispensary. There will be a decrease in the Expenditure under Grant III (a, 6th) and therefore there will be corresponding decrease in the Receipts.
iii. Other purposes						
Carried forward ..	12022 - -	5774 - -	5918 - -	17940 - -	16300 - -	

Statement VI.—Revised Estimate—(Receipts) for 1895-96—*continued.*

Items.	Actuals of the first eight months of 1895-96.	Actuals of the last four months of 1894-95.	Probable charges of the last four months of 1895-96.	Total of columns 2 and 4.	Budget grant 1895-96, 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 ..	12022 - -	5774 - -	5918 - -	17940 - -	16300 - -	
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 ..	456 - -	202 - -	144 - -	600 - -	680 - -	Demand for the year is Rs 574-14-0 Arrear Demand - 86-13-0 661-11-0 Probable balance at the close of the year 61-11-0 600-0-0 The decrease is due to the fact that the number of licences did not increase as expected
ii. Other purposes	- - -	- - -	- - -	- - -	- - -	
b. Other items—						
i. Fishery rents	- - -	- - -	- - -	- - -	- - -	
ii. Refunds of Expenditure of previous year	- - -	- - -	- - -	- - -	- - -	
iii. Fee for numbering carts, &c.	1 - -	- - -	9 - -	10 - -	10 - -	
iv. Other items Sale of licence forms	15 - -	6 - -	5 - -	20 - -	10 - -	
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	- - -	10 - -	- - -	- - -	- - -	
ii. Others	- - -	- - -	- - -	- - -	- - -	
Total Receipts ..	12494 - -	5992 - -	6076 - -	18570 - -	17000 - -	
Grand Total ..	16347 - -	5992 - -	6076 - -	22430 - -	20030 - -	

Found number

Statement VI.—Revised Estimate—(Charges) for 1895-96—*continued.*

Items.	Actuals of the first eight months of 1895-96.	Actuals of the last four months of 1894-95.	Probable charges of the last four months of 1895-96.	Total of columns 2 and 4.	Budget grant 1895-96, 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—						Though no provision was made under this head in the budget the Council has resolved to construct a tunnel across the Valayampet irrigation Channel. It has also been proposed to acquire some sites for widening certain roads. Hence the entry. Explained in the budget Covering letter.
a. Communications	- - -	- - -	300 - -	300 - -	- - -	
b. Buildings	1974 - -	173 - -	3806 - -	5780 - -	4250 - -	
c. Drainage	- - -	- - -	- - -	- - -	- - -	
d. Water-supply	37 - -	10 - -	3 - -	40 - -	- - -	This represents the Cost of putting up a Silt fence to support the Stone groyne in Ambur pet as sanctioned by the Council.
e. Miscellaneous public improvements.						
2. Repairs—						
a. Communications	400 - -	830 - -	1050 - -	1450 - -	1800 - -	
b. Buildings	- - -	- - -	80 - -	80 - -	80 - -	
c. Drainage—						
i. Repairs to works ..	- - -	- - -	- - -	- - -	- - -	
ii Establishment for flushing drains, &c.	- - -	- - -	- - -	- - -	- - -	
d. Water-supply—						
i. Repairs to works, machinery, &c.	- - -	38 - -	- - -	- - -	- - -	
ii. Establishment	233 - -	125 - -	127 - -	360 - -	360 - -	
iii. Contingencies	6 - -	1 - -	4 - -	10 - -	10 - -	
3. Establishment	197 - -	99 - -	103 - -	300 - -	300 - -	
4. Tools and Plant and other stores.	- - -	10 - -	10 - -	10 - -	10 - -	
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 ..	2,847 - -	1,286 - -	5,483 - -	8,330 - -	6,810 - -	
GRANT II—(*Education.*)—						
1. Training Schools—						The Head Master of the Kaderpet Mohamedan Primary School was sent to the Government Training School Salem for training. The Stipend paid to him from Provincial funds was less than the pay he was drawing as Taliaembar and the Council resolved to pay him an additional Stipend of Rs 2 per measem from municipal funds as recommended by the Assistant Inspectress of Schools. Hence the provision.
a. Contributions to Local Boards ..	- - -	- - -	- - -	- - -	- - -	
b. Stipends to Normal students ..	12 - -	- - -	8 - -	20 - -	- - -	
2. Municipal Schools—						
i. On Salary System—						
a. Establishment	- - -	- - -	- - -	- - -	- - -	
b. Contingencies	- - -	- - -	- - -	- - -	- - -	
ii. On Salary-Results System—						
a. Fixed Payments	639 - -	267 - -	331 - -	970 - -	970 - -	
b. Results Grants	- - -	111 - -	180 - -	180 - -	180 - -	
c. Contingencies	208 - -	119 - -	92 - -	300 - -	220 - -	The increase is due to the supply of some benches with backs and other furniture to the Hindu Primary Schools as recommended by the Educational Authority.
3. Salary Grants	251 - -	129 - -	149 - -	400 - -	400 - -	
4. Results Grants	- - -	140 - -	150 - -	150 - -	150 - -	
5. Combined Grants—						
a. Fixed Payments	- - -	- - -	- - -	- - -	- - -	
b. Results Grants	- - -	- - -	- - -	- - -	- - -	
6. Inspection—						
a. Contributions to Local Boards ..	- - -	- - -	- - -	- - -	- - -	
Carried forward ..	1,110 - -	766 - -	910 - -	2,020 - -	1,920 - -	

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20-7-95

Statement VI.—Revised Estimate—(Charges) for 1895-96—*continued.*

Items.	Actuals of the first eight months of 1895-96.	Actuals of the last four months of 1894-95.	Probable charges of the last four months of 1895-96.	Total of columns 2 and 4.	Budget grant 1895-96 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 ..	1110 - -	766 - -	910 - -	2020 - -	1920 - -	
GRANT II—(*Education*)—cont.						
b. Municipal Inspectors—						
i. Establishment	78 - -	28 - -	42 - -	120 - -	120 - -	
ii. Contingencies	21 - -	13 - -	9 - -	30 - -	10 - -	The supply of certain bound books & Cost of printing diary & report sheets for the use of the Inspecting School masters have exceeded the budget allotments as these were not anticipated.
7. Miscellaneous—						
a. Building, furniture, &c., grants ..	- - -	- - -	- - -	- - -	- - -	
b. Common gymnasium—						
i. Establishment	- - -	- - -	30 - -	30 - -	60 - -	The Gymnastic Instructor's services were utilized for the Primary Schools only from October 1895 as he was under Training in Madras. Hence the decreases.
ii. Contingencies	31 - -	- - -	9 - -	40 - -	50 - -	
c. Other items	- - -	6 - -	- - -	- - -	- - -	
Total, Grant II ..	1240 - -	813 - -	1000 - -	2240 - -	2160 - -	
GRANT III—(*Sanitation and Medical Services.*)						
1. Hospitals and Dispensaries—						
a. Establishment	606 - -	330 - -	264 - -	870 - -	1000 - -	Explained in the budget Covering letter.
b. Medicines and Supplies	57 - -	267 - -	293 - -	350 - -	350 - -	
c. Diet of Patients	- - -	- - -	- - -	- - -	- - -	
d. Sundries and Contingencies ..	204 - -	85 - -	156 - -	360 - -	330 - -	This is due to the purchase of a clock & some more furniture for the use of the dispensary as sanctioned by the Council.
e. Contributions to Local Boards ..	- - -	- - -	- - -	- - -	- - -	
2. *a.* Contributions to Provincial funds for—						
i. Medical College ..	- - -	72 - -	50 - -	50 - -	50 - -	
ii. Sanitary Inspection ..	- - -	46 - -	50 - -	50 - -	50 - -	
iii. Medical Reserve staff ..	- - -	7 - -	- - -	- - -	- - -	
iv. Cutlers' Establishment ..	2 - -	- - -	- - -	- - -	- - -	
b. Contributions to Local Boards &c., for—						
i. Medical Schools ..	- - -	- - -	- - -	- - -	- - -	
ii. Reserve staff	- - -	- - -	- - -	- - -	- - -	
c. Other contributions	- - -	- - -	- - -	- - -	- - -	
3. Vaccination—						
a. Establishment	96 - -	52 - -	64 - -	160 - -	160 - -	
b. Contingencies	33 - -	27 - -	27 - -	60 - -	60 - -	
c. Contributions to Local Boards ..	- - -	- - -	- - -	- - -	- - -	
Carried forward ..	996 - -	886 - -	904 - -	1900 - -	2000 - -	

Statement VI.—Revised Estimate—(Charges) for 1895-96—*continued.*

Items.	Actuals of the first eight months of 1895-96.	Actuals of the last four months of 1894-95.	Probable charges of the last four months of 1895-96.	Total of columns 2 and 4.	Budget grant 1895-96, 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 ..	996 - -	886 - -	904 - -	1900 - -	2000 - -	
GRANT III—*Sanitation and Medical Services*—cont.						
4. REGISTRATION OF BIRTHS AND DEATHS—						
a. Establishment	79 - -	40 - -	41 - -	120 - -	120 - -	
b. Contingencies	- - -	36 - -	10 - -	10 - -	10 - -	
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—						
a. i. Establishment	1911 - -	949 - -	989 - -	2900 - -	2920 - -	This is due to some changes in, and the fines imposed on the establishment.
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	12 - -	75 - -	38 - -	50 - -	50 - -	
b. Private scavenging—						
i. Establishment	303 - -	153 - -	167 - -	470 - -	780 - -	Additional establishment proposed was not sanctioned as no tenders were procurable. Hence the decrease.
ii. Contingencies, such as cost of scavenging carts, &c. ..	- - -	- - -	30 - -	30 - -	80 - -	Scavenging carts for the purchase of which provision was made in the budget were not purchased as there was no necessity. Hence the decrease.
c. Cholera charges	- - -	- - -	50 - -	50 - -	50 - -	
d. Contingencies	12 - -	48 - -	18 - -	30 - -	30 - -	
Total, Grant III ..	3313 - -	2187 - -	2247 - -	5560 - -	6040 - -	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—						
1. LIGHTING—						
a. Establishment	153 - -	57 - -	87 - -	240 - -	240 - -	
b. Contingencies	338 - -	65 - -	132 - -	470 - -	400 - -	This increase is due to the fact that the cost of kerosene oil was much higher than last year.
2. i. MARKETS—						
a. Establishment						
b. Contingencies						
ii. SLAUGHTER-HOUSES—						
a. Establishment						
b. Contingencies						
3. CHOULTRIES—						
a. Establishment						
b. Contingencies						
c. Feeding Travellers						
4. TRAVELLERS' BUNGALOWS—						
a. Establishment						
b. Contingencies						
5. AVENUES—						
a. Establishment						
b. Contingencies						
6. PUBLIC GARDEN—						
a. Establishment						
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..						
Carried forward ..	491 - -	122 - -	219 - -	710 - -	640 - -	

Statement VI.—Revised Estimate—(Charges) for 1895-96—*continued.*

Items.	Actuals of the first eight months of 1895-96.	Actuals of the last four months of 1896-95.	Probable charges of the last four months of 1895-96.	Total of columns 2 and 4.	Budget grant 1895-96, 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 ..	491 - -	122 - -	219 - -	710 - -	640 - -	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.						
7. Survey of land						
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						
ii. Rewards for destruction of wild animals and snakes ..	- - -	16 - -	20 - -	20 - -	10 - -	The printing charges due for about 5 months of the previous year were paid from the current year funds, the bill not having been received before the close of the last official year.
iii. Printing	389 - -	295 - -	211 - -	600 - -	500 - -	
iv. Compensation for lands ..	- - -	117 - -	- - -	- - -	300 - -	The proposal to acquire land for burning & burial grounds at Periapet was dropped as it was known by Government until the site selected is personally inspected by the Sanitary Commissioner for Madras
v. Other items	11 - -	448 - -	89 - -	100 - -	50 - - ⊗	⊗ Pleaders are engaged by the Council & Conduct a Civil Suit and a Criminal prosecution instituted by them. Hence the increase.
Total, Grant IV ..	891 - -	998 - -	539 - -	1430 - -	1500 - -	
GRANT V—						
a. General Establishment—						
i. Office Establishment ..	583 - -	288 - -	307 - -	890 - -	890 - -	
ii. Inspection	- - -	- - -	- - -	- - -	- - -	
b Collection of Municipal Taxes—						
i. Establishment	206 - -	96 - -	104 - -	310 - -	310 - -	
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	- - -	100 - -	80 - -	80 - -	80 - -	
c. Collection of Tolls—						
i. Establishment	39 - -	179 - -	1 - -	40 - -	- - -	These represent the salary of the gate keepers for the month of March 1895 paid during the current official year as the gates were departmentally managed last year.
ii. Contingencies	- - -	115 - -	- - -	- - -	- - -	
d. Office contingencies other than (*b*) (ii)	187 - -	88 - -	213 - -	400 - -	350 - -	The increase is due to the fact that the office was removed to another building on a higher rent viz Rs 12 per mensem and to the purchase of an iron safe indented for at a higher cost.
e. Contributions for Central office and Audit establishments ..	80 - -	- - -	- - -	80 - -	80 - -	
Total, Grant V ..	1095 - -	866 - -	705 - -	1800 - -	1710 - -	
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 VI.—Revised Estimate—(Charges) for 1895-96—*continued.*

Items.	Actuals of the first eight months of 1895-96.			Actuals of the last four months of 1894-95.			Probable charges of the last four months of 1895-96.			Total of columns 2 and 4.			Budget grant 1895-96, 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 ..	9389	-	-	6150	-	-	9974	-	-	19360	-	-	18220	-	-	
Balances—																
a. Municipal Fund	-	-	-	-	-	-	-	-	-	3070	-	-	1810	-	-	
b. Endowments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
c. Water-tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grand Total ..	-	-	-	-	-	-	-	-	-	22430	-	-	20030	-	-	

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Vaniyambadi for the year 1896-97.

(To be prepared in accordance with the instructions in G.O., dated 4th June 1892, No. 978 M.)

Items of expenditure.	Original budget grant as sanctioned by Government.			Subsequent additions.			Subsequent deductions.			Total grant.			Authority for the additions and deductions shown in columns 3 and 4.
1	2			3			4			5			6
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Entries as per Statement II wherever there is alteration													
Grant I (8). Miscellaneous public improvements	-	-	-	40	-	-	-	-	-	40	-	-	Council's resolution no 8 dated 9th May 1895
Grant II 1. Training Schools													
b. Stipends to Normal Students	-	-	-	20	-	-	-	-	-	20	-	-	" no 10 dated 9th May 1895
6. Municipal Inspectors													
ii Contingencies	-	-	-	30	-	-	-	-	-	30	-	-	" no 9 dated 13th July 1895
V. Cattle Stable	350			22						370			G.O. no 617 and 624-95

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of for the year 189 -9 —*continued.*

(To be prepared in accordance with the instructions in G.O., dated 4th June 1892, No. 978 M.)

Items of expenditure.	Original budget grant as sanctioned by Government.			Subsequent additions.			Subsequent deductions.			Total grant.			Authority for the additions and deductions shown in columns 3 and 4.
1	2			3			4			5			6
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	

Statement VII.—Tolls.

Number of toll-gates.	Whether collection of tolls is leased out or managed departmentally.	Amount of collections.	Expenditure on				Balance (column 3 *minus* column 7.)			Share due to the District Board.			Amount paid to the District Board.			Balance, if any, due to the District Board and date on which it was paid.		
			Works.			Establishment.			Contingencies.			Total.												
1	2	3	4			5			6			7	8			9			10			11		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.

nil.

STATEMENT VIII.—Loans.

Amount of loan and rate of interest.	For what purpose and terms on which obtained and year in which taken.	Date of Government sanction.	Amount paid. Up to 31st March 189 .		Amount transferred to Sinking Fund. Up to 31st March 189 .		Invested out of the total amount transferred up to end of 189 –9	
			Number of years.	Amount.	In 189 –9		In Government Securities.	In the Savings Bank.
1	2	3	4	5	6	7	8	9
RS. A. P.				BS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
	Vide G.O. No. 154 dated 24-1-95							
	Quarters for the Hospital Assistant in charge of the Municipal Dispensary have not been provided yet. Hence rent is being paid to him at Rs. 3 per mensem in lieu of free quarters							
	Municipal Office Vaniyambadi 20 December 1895							

Extract from the Proceedings of the Municipal Council Vaniyambadi dated 19th December 1895.

PRESENT.

Mr. Ghose Esquire C.S. Chairman.

Official Councillors.

Mr. V. Sundara Rao Garu Deputy Tahsildar

" Mr. Gurusami Sastriar B.A. Sub Registrar.

Non-Official Councillors.

Mr. Murugappa Chettiar avargal

Mr. Jainulabdin Sahib

Neinasab Jaffar Sahib

Rasulkhan Sahib

Read the revised Estimate for 1895-96 and the Budget Estimate for 1896-97.

Resolution:- Approved.

× × ×

(Signed) G. Ghose
Chairman

(True Extract)

Chairman

Enclosure to letter no
781 dated 20-12-95

Extract from the
Proceedings of the
Municipal Council
Vaniyambadi passing
the Budget for 1896-97

Statement of Proposition

for revision of Establishment

1896-97

Vaniyambadi MUNICIPALITY.

Statement of Proposition for revision of Establishment.

Order sanctioning present establishment.		Office to which the proposition refers.	Nature of charge.						Proposition.		Grounds of proposition.
			Present Scale.			Proposed Scale.					
Number	Date.		Number	Designation.	Pay.	Number	Designation.	Pay.	Increase per month.	Decrease per month.	
					Minimum. Maximum.			Minimum. Maximum.	Amount.	Amount.	
					Rs. Rs.			Rs. Rs.	Rs.	Rs.	
		Vaniyambadi Municipality									
		Grant I 2 d ii Establishment	2	River watchmen	5 each		To be dispensed with				
			5	Spring Cleaners	4 each	4	Spring Cleaners				
		" 3. Establishment	1	Overseer	25	1	Overseer				
						4	Road Coolies		20		
		Grant II Education									
		6. Inspection	1	Inspecting School Master	7-8	1	Inspecting School Master				
						1½	Mohamedan Inspecting School Master	7	7		
		Grant III 1. a. Establishment	1	Hospital Assistant 1st. Class	56-14	1	Hospital Assistant 1st. Class	56-14			
			1	Midwife	12	1	Midwife	12			
			1	Compounder	9	1	Compounder	9			
			1	Servant	6	1	Servant	6			
						1	Cook	6	6		
						½	Lobby Sweepers	6	3		
		" 3. Vaccination Establishment	1	Vaccinator	10	1	Vaccinator	12	2		
			1	Vaccinator	3		To be dispensed with				

500—12-12-93.

Vaniyambadi MUNICIPALITY.

Statement of Proposition for revision of Establishment.

Order sanctioning present establishment.		Office to which the proposition refers.	Nature of Charge.						Proposition.		Grounds of proposition.
			Present Scale.				Proposed Scale.				
Number	Date.		Number	Designation.	Pay. Minimum.	Pay. Maximum.	Number	Designation.	Pay. Minimum.	Pay. Maximum.	Increase per month. Amount.	Decrease per month. Amount.	
					Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	
		Grant III, 1. Registration Establishment	1	Register of Births and deaths	10		1	Register of Births and deaths	12		2		
		" 5. Conservancy	1	Sub Inspector	15		1	Sanitary Inspector	25		25		
		a(i) Establishment	1	Maistry	9		1	Sub Inspector	15				
			1	Maistry	9		1	Maistry	9				
			2	Male Scavengers	6		1	Maistry	8		8		
			5	Female Scavengers	4-8-0 each		1	Maistry	7				
			16	Male Sweepers	4 each		1	Maistry	7		7		
			2	Parish Sweepers	5 each		1	Maistry	6				
			26	Female Sweepers	3 each		7	Male Scavengers	5-8-0 each				
							5	Female "	4-8-0 each				
							16	Male Sweepers	4 each				
							2	Parish Sweepers	5 each				
							26	Female Sweepers	3 each				
							1	Cook					
		" 5 b Private Scavenging	1	Maistry	6			To be dispensed with					
		(a) Establishment	6	Scavengers	5-8-0 each		9	Scavengers	5-8-0 each				
		Grant IV, 1. Lighting a. Establishment	4	Masalchies	5 each		5	Masalchies	5 each				
		" 4. Travellers Bungalow					1	Servant		4	4		

(a) Not.
The two add. Scavengers Sanctioned with the proposition were not entertained.

Vaniyambadi MUNICIPALITY.

Statement of Proposition for revision of Establishment.

Order sanctioning present establishment.		Office to which the proposition refers.	Nature of Charge.						Proposition.		Grounds of proposition.
			Present Scale.				Proposed Scale.				
			Number	Designation.	Pay.		Number	Designation.	Pay.		Increase per month.	Decrease per month.	
Number	Date.				Minimum.	Maximum.			Minimum.	Maximum.	Amount.	Amount.	
					Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	
		Grant IV Office establishment	1	Manager		32	1	Manager		35	3		X
		"	1	Accountant		18	1	Accountant		20	2		X
			1	Clerk		10	1	Clerk		12	2		X
		"	1	Attender			1	Attender		8			
		"	1	Peon		6	1	Peon		6			
		"					1	Peon		5	5		X
		" ii. Inspection											
							1	Horse allowance to the local deputy Tahsildar for supervision of sanitation		10	10		X
		" b. Collection	1	Bill Collector		12	1	Bill Collector		13	1		X
		"	1	Peon		4	1	Peon		4			
		"	1	Peon		2	1	Peon		2	1		

Vaniyambadi
Municipal office
20th December 1895

Chairman

Enclosure to Letter

No 781 dated 20.12.95

2.

3844 dt 31/12/95

Vaniyambadi municipality

Statement of Proposition for revision of Establishment for 1896-97

No. 127 M., January 1896.

22nd

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following paper:—

From M. GHOSE, Esq., C.S., Chairman, Municipal Council, Vaniyambádi, to the Chief Secretary to Government (through the Collector of Salem), dated 20th December 1895, No. 781.

I have the honour to submit, for the sanction of Government, the budget estimate of the Vaniyambádi municipality for 1896-97, with the following remarks.

Revised Estimate for 1895-96.

2. The principal variations between the sanctioned and the revised estimates of the current year under receipts are explained in column 7 of the revised estimate and those under charges are noted below.

3. *Charges, Grant I*—(1) *New Works*—(*b*) *Buildings.*—After a long delay in bringing to a close the correspondence that was passing between the Sanitary Board and the council regarding the construction of a hospital building, the latter was obliged to approve of the plan and estimate at a cost of more than Rs. 7,000. As this sum was considered too high for the council to be paid of in one year, Rs. 4,000, which is only a portion of the estimated amount, was provided in the current year's budget. The building, which is now under construction, will be completed before the close of the official year, and as the funds at present seem to permit the payment of almost the total amount, a sum of Rs. 1,500 more is provided under this head for payment in the current year. The remaining amount will be paid from the next year's funds. The entry under this head is represented as follows:—

	Rs.
Hospital building	5,500
Latrine in brick and chunam	200
Dust-bins, &c.	80
Total ..	5,780

4. *Grant III*—(1) *Hospitals and Dispensaries*—(*a*) *Establishment.*—A first-class hospital assistant was in charge of the municipal dispensary for the past many years and accordingly provision was made in the current year's budget. The Surgeon-General without any previous reference to me transferred the person who was in charge to another district and sent in his stead a second-class hospital assistant. The council, however, having had no objection to retain the services of the man sent, there has been a decrease under this head. The minor variations under other heads are explained in the revised estimate.

5. The total receipts including the opening balance (Rs. 3,853 or Rs. 3,860 in round numbers) are estimated at Rs. 22,430 against the budget allotment of Rupees 20,030 and charges at Rs. 19,360. The balance at the close of the year therefore is estimated at Rs. 3,070 against Rs. 1,820 shown in the budget.

6. (2) *Municipal Rates and Taxes*—(*a*) *Tax on Arts.*—The receipts under this head are estimated at Rs. 1,500. The revised estimate for the current year is less than the budget allotment, and this was owing to the fact already reported in my letter Ref. on No. 745-Eng., dated 1st October 1895. I have estimated the figure at Rs. 1,500 for the next year in the hope that there will not be so much opposition to this tax.

7. (*b*) *Tax on Buildings.*—The current year's demand (excluding the arrears) under this head is Rs. 8,540. Taking into consideration the new and enlarged buildings that will have to be assessed and the inclusion of Puttúr within municipal limits, the next year's demand at 7½ per cent. is estimated at Rs. 8,900 and the receipts at Rs. 8,800, making allowance for Rs. 100 that may remain uncollected at the close of the year.

8. (*c*) *Tax on Lands.*—I am of opinion that about 500 acres of wet lands and about 100 acres of dry lands will have to be assessed if Puttúr is added within municipal limits and on the supposition that this will be done before the next official year, the receipts under this head are estimated at Rs. 280.

9. (*e*) *Tax on Vehicles with springs and Palanquins.*—The revised estimate figure has been adopted.

10. (*f*) *Tax on Animals*—(*g*) *Tax on Carts and other Vehicles without springs.*—For reasons stated in paragraph 8 *supra* (*i.e.*, by the inclusion of Puttúr), the receipts under these heads are expected to be more than the revised estimates.

11. (*h*) *Tolls.*—Though the tolls were raised to the maximum rates, the lease for the last two years was not as favourable as it might be, owing to the fact that there was combination amongst the bidders at the time of sale. It is understood that at present carts coming from outlying villages stop at Puttúr to evade payment of tolls. As the toll-gate will have to be removed next year beyond Puttúr, carts coming to Vaniyambádi cannot but enter municipal limits and pay tolls. The receipts are therefore estimated at Rs. 4,400.

12. *Revenue derived from Municipal property and powers apart from Taxation*—(*a*) (*iii*) *Avenue Receipts.*—As many more avenue tamarind trees are expected to be included in the municipal limits, which is to be extended in the coming year, credit is taken for Rs. 303 under this head.

13. (*iv*) *Fees from Travellers' bungalow.*—There is at present no travellers' bungalow in this town. The Taluk Board of Tiruppattúr have resolved to construct one here and to hand over its management to the municipal council, who at their meeting held on the 30th November 1895 agreed to the proposal. Credit is therefore taken for Rs. 30 under this head.

14. (*b*) (*ii*) *Produce of Lands, Gardens, &c.*—The last year's figure is adopted.

15. (*iii*) *Sale-proceeds of old Materials, empty Oil-cans, &c.*—The revised estimate figure has been adopted.

16. (*c*) *Conservancy receipts—Sale-proceeds of Night-soil, Street-refuse, &c.*—Attempt will be made to sell the rubbish next year at the cultivation season and credit is taken for Rs. 50.

17. (*d*) (*i*) *Fees from Educational Institutions.*—Credit is taken for Rs. 350 under this head which is more than the revised estimate by Rs. 30. In the Periapet primary school a 4th standard has been opened on the recommendations of the educational officers, and the receipts are therefore expected to be more than the revised estimate.

18. (*f*) (*i*) *Income from Markets.*—At the time of sale in the current year there was no competition and a low bid was offered. However, taking the average receipts of the last few years, the receipts are expected to be more than Rs. 350.

19. (*f*) (*ii*) *Income from Slaughter-house.*—During the current year there was an unusually keen competition among the bidders at the time of the sale of this farm; and the receipts for the next year, it is hoped, will not fall short of Rs. 700.

20. (*g*) *Other Fees*—(*ii*) *License Fees.*—The council at its meeting held on the 11th December 1895 resolved to modify the scale of fees levied for noxious and dangerous trades as shown below :—

	Present rates.	Proposed rates.
	RS.	RS.
Tanneries	10	10
Timber depôt	5	5
Brick-kiln	4	5
Tile-kiln	4	5
Oil-boiling house	2	2
Place for storing hides, skins, horns, &c.	2	10
Lime-kiln	1	2
Dyeing house or yard	No fees.	2
Public cartstand or halting place	Do.	10

As the tanneries and other lime-kilns, &c., in the village of Puttúr will have to pay license fees in the coming year, the receipts under this head are estimated at Rs. 350.

21. (*iii*) *Cartstand Fees.*—The last year's figure has been adopted.

22. (*h*) *Fines under Municipal and other Acts.*—It is hoped that measures taken during the current year to enforce the sanitary provisions of law will diminish the number of cases of nuisance and of offences under the Municipal Act in the coming year. At any rate the receipts, which have been quite unusual this year, are not expected to fall short of Rs. 1,000 in the next.

23. (5) *Grants and Contributions*—(*a*) *From Government—Education, Municipal Schools.*—An allotment of Rs. 40 is made under this head as suggested by the Assistant Inspector of Schools.

24. *From Local Boards*—(*ii*) *Medical.*—The council is now constructing a new hospital building with accommodation for in-patients at a cost of more than Rs. 7,000. The Taluk Board of Tiruppattúr having agreed to pay one-fourth of the cost of construction (including the cost of acquisition of site), credit is taken under this head for Rs. 2,700, which includes the usual contribution of one-fourth of the net charges towards the upkeep of the hospital payable by the taluk board.

25. (6) *Miscellaneous*—(*a*) (*i*) *Private Scavenging.*—The number of houses working at present is about 340. As it is intended to introduce the system to about 150 houses more in the coming year, the receipts are estimated at Rs. 700.

26. The receipts are expected to amount to Rs. 21,710 against the revised estimate of Rs. 18,570 and the budget grant of Rs. 17,000 for 1895–96. The total receipts (including the opening balance, viz., Rs. 3,070) available for expenditure for the year 1896–97 will thus be Rs. 24,780.

27. *Expenditure—Grant I, Public Works*—(1) *New Works*—(*a*) *Communications.*—It is proposed to widen the M. Madar Sahib's street by acquiring some land; hence the debit under this head.

28. (*b*) *Buildings.*—A sum of Rs. 2,110 has been allotted under this head for the construction of buildings, &c., as detailed in statement II-A, part I.

29. (*e*) *Drainage.*—Rs. 500 are provided under this head as resolved by the council for surveying and levelling the town in view of the preparation of a drainage scheme.

30. (2) *Repairs*—(*a*) *Communications.*—A sum of Rs. 1,500 has been allotted under this head, and the particulars of expenditure and the names of roads to be repaired in the coming year are given in detail in statement II-A. The system of giving the road repairs on contract has not been at all satisfactory. Roads are repaired, and within three months, after all payments have been made, they fall into disrepair. It has therefore been proposed to do the repairs to all minor roads departmentally, so that whenever any fault is found with any road it can at once be set right. As an experiment, I have tried this system in Tiruppattúr during the current year and it has had remarkable success. Further, under the contract system estimates have to be

prepared for roads selected for repairs and each road has to be given on contract separately. This necessarily exhausts all the available funds before many streets are taken up. Under departmental management the repairs can be carried on throughout the year; there will be no necessity to call for estimates, or to sanction them and then carry out the work. Any road that is in a bad condition can be looked after then and there. The council have therefore decided to entertain four road coolies and to supply them with materials at a cost of Rs. 500 to work with. Including the cost of maintaining four road coolies, &c., for this purpose [*vide* entry under (3) Establishment] the expenditure under this head exceeds 50 per cent. of the net receipts on tolls.

31. (*b*) *Buildings.*—The expenditure under this head is detailed in statement II-A.

32. (*d*) *Water-supply*—(*ii*) *Establishment.*—The allotment under this head is only Rs. 200 against Rs. 360, the revised estimate and the budget grant for 1895–96. The services of two river watchmen on Rs. 5 each and a spring cleaner on Rs. 4 will be dispensed with from 1st April 1896 as resolved by the council at its meeting held on the 11th instant. The two river watchmen were only looking after the *nanal* plantation on the sides of the Palar river, and it is now proposed to have this done by the other water works staff, viz., the spring cleaners, who, it has been found, have very little work to do. Of the five springs, one is like a well and no cleaner is therefore considered necessary for it. The budget provision is therefore less than the revised estimate.

33. (3) *Establishment.*—Four road coolies are proposed to be entertained for reasons set forth in paragraph 30 *supra*. The particulars of expenditure are detailed in statement II-B.

34. (4) *Tools and Plant and other Stores.*—As it is proposed to have a part of the road repairs done departmentally, a sum of Rs. 50 is provided under this head for the purchase of tools, &c., necessary for the purpose.

35. (5) *Contributions*—(*a*) *To Local Boards for Works.*—The Taluk Board of Tiruppattúr have resolved to construct a travellers' bungalow in this town, and upon their request the council have agreed to pay a sum of Rs. 400 as contribution towards the construction of the building. The total charges under Grant I amount to Rs. 5,470 against the revised estimate of Rs. 8,330 for 1895–96.

36. *Grant II—Education*—(6) *Inspection*—(*b*) *Municipal Inspectors*—(i) *Establishment.*—The entry under this head represents one half of the pay of the joint inspecting schoolmaster for Tiruppattúr and Vaniyambádi and one-third of the pay of the joint Muhammadan inspecting schoolmaster for Salem, Tiruppattúr and Vaniyambádi. There is at present one inspecting schoolmaster on Rs. 20 (including his fixed travelling allowance) for the two municipalities of Tiruppattúr and Vaniyambádi, each council bearing half the cost. The educational officers are of opinion that the Muhammadan schools in the municipalities of the district are not properly supervised, and suggest therefore that a separate Muhammadan inspecting schoolmaster be appointed in common for the three municipalities, viz., Salem, Tiruppattúr and Vaniyambádi, each council bearing the cost proportionately. The council approved of the proposal and provision has accordingly been made.

37. (*ii*) *Contingencies.*—To meet the travelling allowance of the Muhammadan inspecting schoolmaster and other charges, such as stationery, postage stamps, &c., of the inspecting staff, a sum of Rs. 50 is provided under this head.

38. (7) *Miscellaneous*—(*b*) *Common Gymnasium*—(1) *Establishment.*—As in the current year the services of the gymnastic instructor employed in the London Mission lower secondary school will be utilized on payment of a contribution of Rs. 5 per mensem. The educational officers recommended the appointment of a separate instructor for the municipal primary schools, but the council is in favour of continuing the present arrangement for another year.

The total charges under Grant II amount to Rs. 2,330, which is nearly 14 per cent. of the income from taxation, markets and rents.

39. *Grant III, Sanitation and Medical Service*—(1) *Hospitals and Dispensaries*—(*a*) *Establishment.*—The provision under this head is Rs. 1,150 against the revised estimate of Rs. 870, and the cause of increase is explained below. The building, which is being constructed with accommodation for in-patients, will be converted into a hospital from the beginning of the next official year. The second-class hospital assistant now in charge of the dispensary will have completed the number of years of service to qualify him to become a first-class hospital assistant, and provision has accordingly been made for an increase of pay. Besides, as recommended by the District Medical and Sanitary officer, Salem, a cook and a toty on Rs. 6 each will be employed. Hence the budget grant exceeds the revised estimate.

40. (*b*) *Medicines and Supplies.*—The District Medical and Sanitary officer suggests that Rs. 500 should be allotted under this head and this was approved by the council.

41. (*c*) *Diet of Patients.*—The necessity for this will be seen from paragraph 39 *supra* on account of the conversion of the dispensary into a hospital. Nine beds are provided in the hospital.

42. (*d*) *Sundries and Contingencies.*—Besides the usual contingent charges of the hospital, furniture, iron cots, beds, &c., have to be provided for the in-patients and debit has been taken for Rs. 600 as recommended by the District Medical officer.

43. (3) *Vaccination*—(*a*) *Establishment.*—The council find it unnecessary to retain the midwife attached to the hospital as vaccinatrix, as she thereby neglects her own legitimate duties. Her work, of late, has been found to be most unsatisfactory. It is therefore proposed to raise the minimum number of cases required of the vaccinator and to give him an increase of Rs. 2 per mensem. The midwife, however, will be required to vaccinate gosha females and to give not less than five vaccination cases per month.

44. (4) *Registration of Births and Deaths*—(*a*) *Establishment.*—As registration will be increased in consequence of the inclusion of Puttúr in municipal limits, the registrar's pay will be raised from Rs. 10 to Rs. 12.

45. (5) *Conservancy, Road-cleaning and Road-watering*—(*a*) (*i*) *Establishment.*—Before giving reasons for the increase in the allotment, I beg to offer a few remarks regarding the supervision now exercised over the work of the sweepers and the toties. The town is a scattered one and is divided by the Palar river into many islands. There are at present only two maistries in charge of the town which is divided into five divisions and each maistry, in order to supervise the divisions in his charge, will have to cross the river over and over and if defects are found in one island or division, he has a reasonable excuse to offer, as he now does, that he was busy in another division. The council are of opinion that unless there is sufficient immediate supervision, it is not possible to exact work out of fifty-six coolies, and the result is that the streets are not properly cleaned and the coolies leave off work before the proper time. In order, therefore, to bring the state of affairs into a more satisfactory condition, it is essential to appoint one maistry for each division who should be entirely responsible for the sanitary condition of the part under his charge. It has therefore been proposed to entertain three additional maistries as shown in statement II-B. The municipal overseer who is in charge of public works is also deputed at present to supervise the sanitation of three divisions, while the sub-inspector is in charge of two large divisions. The result has been that the overseer invariably neglects one of his duties for the sake of the other and neither is looked after satisfactorily. Considering the importance attached by the Sanitary Commissioner to the appointment of sanitary inspector to supervise sanitation, it has been proposed to appoint a separate sanitary inspector on Rs. 20 with a horse allowance of Rs. 5 per mensem. By the inclusion of Puttúr, the limits will be considerably extended and there will, on the whole, be six divisions. The sanitary inspector, even though he keeps a horse, cannot possibly attend to the sanitation of the whole town consisting of many islands and a number of streets and lanes besides inspecting the slaughter-house, rubbish and night-soil depôts, latrines, &c. The sanitary inspector and the sub-inspector therefore will be kept in charge of four and two divisions respectively. No other additions or alterations are proposed under this head.

46. (*ii*) *Other charges such as purchase or hire of carts, dry-earth, &c.*—Provision is made for the purchase of one iron night-soil cart and one rubbish cart.

47. (*b*) *Private Scavenging*—(*i*) *Establishment.*—Provision is made for the entertainment of three more scavengers on Rs. 5–8–0 each in order to increase the number of houses that are now working under the system. As the number of conservancy maistries is to be increased, the collection of private scavenging fees will be entrusted to them or to the bill-collectors whichever course may be found feasible during the next year. The services of the private scavenging maistry therefore will be dispensed with as resolved by the council, there being no necessity for the retention of his services.

48. (*ii*) *Contingencies such as cost of Scavenging Carts, &c.*—(*c*) *Cholera Charges*—(*d*) *Contingencies.*—The budget figures for 1895–96 have been adopted.

The total charges under Grant III are estimated at Rs. 7,290 against the revised estimate of Rs. 5,560 for 1895–96.

49. *Grant IV, Lighting and Miscellaneous*—(1) *Lighting*—(*a*) *Establishment.*—The number of lights in the town is proposed to be increased by thirty-five and a greater number of this will be required to be put up on the trunk road No. 1 up to the limit which is to be extended. One more lamp-lighter is absolutely necessary, and provision has accordingly been made as resolved by the council.

50. (*b*) *Contingencies.*—A sum of Rs. 900 is provided under this head against the revised estimate of Rs. 470. The cost of thirty-five iron lamp-posts with burners and chimneys, and the corresponding increase in the quantity of kerosine-oil required, necessitate the increased allotment.

51. (4) *Travellers' Bungalow*—(*a*) *Establishment.*—As there will be a travellers' bungalow maintained by the council from the next year, as explained in paragraph 13 *supra*, provision is made for the entertainment of a servant on Rs. 4 per mensem to clean and watch the building.

52. (*b*) *Contingencies.*—A sum of Rs. 50 is provided under this head for the purchase of furniture such as chairs, table, cot, &c., for the bungalow.

53. (6) *Public Garden*—(*b*) *Purchase of Seeds, &c.*—It is proposed to make a small garden by the side of the Palar river, and credit is therefore taken for Rs. 20 under this head for the purchase of seeds. &c.

54. (9) *Other Charges*—(*iv*) *Compensation for Lands.*—The council are in want of sites for construction of buildings such as market, slaughter-house, urinals, municipal office and burial-ground. Proposals having been made by the council to acquire sites for as many buildings as possible in the coming year, a lump sum of Rs. 1,000 is provided under this head. The present site of the slaughter-house building does not belong to the council and this has to be acquired before the building now proposed can be constructed.

The total charges under Grant IV amount to Rs. 2,970 against the revised estimate of Rs. 1,430 for 1895–96.

55. *Grant V*—(*a*) *General Establishment*—(1) *Office Establishment.*—The council at its meeting held on the 11th instant unanimously resolved to revise the pay of the office establishment as detailed in statement II-B, and I need not describe the necessity for this and for the allotment of Rs. 110 shown in paragraph 56 *infra* in terms too strong. The work in the office has already considerably increased by all sorts of improvements, additional taxation, &c., as evidenced by the receipts which show a marked increase when compared with those of the past two years, and it will further be augmented by the inclusion of Puttúr. The pay of the manager, in consideration of the satisfactory results produced in all the previous audits and in view of the additional work he has to do among other responsibilities thrown on him, is proposed to be fixed at Rs. 35, with an annual increment of Re. 1, up to Rs. 40. He now gets Rs. 32 and he will on the whole get an increase of Rs. 3 next year. The last consolidated audit report (G.O., No. 1947 M., dated 22nd November 1895) shows that Vániyambádi stands high in the list with only one repeated mistake.

The pay of the accountant and the shroff is also proposed to be raised by Rs. 2 each. The scale of pay of the office establishment, on the whole, corresponds with that sanctioned by the Tiruppattúr Municipal Council for that municipality, which stands in almost all respects in the same position as this. Again there being no treasury at the station, remittances have to be made to the Tiruppattúr sub-treasury, which is 14 miles off, and every cheque drawn in the office has to be cashed at Tiruppattúr. Besides, as this is not the head-quarter station of the Chairman, papers for disposal and signature have to be taken also to Tiruppattúr. The services of the only office peon are exclusively taken up in making journeys to Tiruppattúr and back and consequently his work in the office and the town delivery of tappals are much retarded. Besides for want of a treasury at the station large sums of money have often to be kept in the office which is a rented building and is not in a safe condition. It is therefore necessary that some one should guard the office during nights, and the peon or the attender, who is working at the office all the day, cannot reasonably be expected to watch the office during nights. Taking these circumstances into consideration the council have resolved to entertain another peon on Rs. 5 per mensem. For these reasons the budget provision is higher than the revised estimate for 1895–96.

56. (*ii*) *Inspection.*—The Deputy Tahsildar of Vániyambádi, who is also a municipal councillor, is at present supervising the sanitation, public works, &c., as I am almost always away from the station. The out-door executive work is more or less looked after by him and he is the only member in the council upon whom I may depend to co-operate with me in carrying out the administration of the municipality efficiently, and the council is aware that the present Deputy Tahsildar spares no pains to pay as much attention as possible to the general supervision of the municipal out-door work along with his other multifarious duties in the Revenue and Magisterial departments. In the absence of the Chairman it has been considered desirable to depute the local Deputy Tahsildar to exercise my powers so far as supervision of sanitation is concerned, as otherwise the subordinate staff will be apt to neglect their duties. Unless all the scattered divisions of the town, including minor streets and lanes, are constantly inspected by a responsible officer, the sanitation of the town cannot be efficiently maintained. I have already commented upon the physical state of the town, and I may state that it is not possible for any officer to go over the whole extent except on horseback. The Deputy Tahsildar, who is now doing the supervising work, has to maintain a horse specially for municipal purposes, and the council taking this into consideration have deemed it proper that the expenses should be met from municipal funds and have accordingly resolved to allow him a horse allowance of Rs. 10 per mensem. A sum of Rs. 110 is therefore provided under this head.

57. (*b*) *Collection of Municipal Taxes*—(*i*) *Establishment.*—On account of the additional work thrown upon the bill-collectors in the way of collecting the tax on buildings and lands in consequence of the inclusion of Puttúr, and in consideration of the two bill-collectors having done their work satisfactorily on a comparatively small pay, as will be seen from the last year's administration report, it is proposed to raise their pay by Re. 1 each.

58. (*ii*) *Purchase of Account Books, Paper, Money Boxes, &c.*—It is expected that greater number of house and land tax bill-forms will have to be indented for in the coming year. Hence the slight increase over the revised estimate.

59. (*d*) *Office Contingencies other than* (*b*) (*ii*).—A sum of Rs. 500 is provided under this head. The chairs which were purchased several years ago are all out of order and will have to be replaced by new ones, and some more furniture, such as almirah, &c., to keep office records and library, will also have to be purchased. Hence the allotment is higher than the revised estimate. The total charges under Grant V amount to Rs. 2,150 against the revised estimate of Rs. 1,800 for 1895–96.

60. The budget grants under other heads closely follow the revised estimate and they do not seem to call for any remarks.

61. The total expenditure under all grants amounts to Rs. 20,210. Deducting this from the estimated total receipts, viz., Rs. 24,780, the closing balance amounts to Rs. 4,570, which is 18·5 per cent. of the estimated total receipts. The percentage

of the expenditure under each grant, as compared with the total receipts of the year, is detailed below :—

	Amount.	Percentage.
	Rs.	
Grant I	5,470	22·0
„ II	2,330	9·4
„ III	7,290	29·4
„ IV	2,970	12·0
„ V	2,150	8·7
Closing balance	4,570	18·5
Total ..	24,780	100·

62. A copy of the resolution of the council passing the budget and the necessary proposition statements in cases in which the establishment is revised are herewith submitted.

Submitted to Government through the Collector of Salem.

VANIYAMBADI,
20th December 1895.

(Signed) M. GHOSE,
Ag. Head Asst. Collector.

Forwarded.

C. H. MOUNSEY,
Ag. Collector.

21st December 1895.

C/No. 3544/96

Vaniyambadi Budget
1896-97.

No. 127 M., 22ND JANUARY 1896.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From M. GHOSE, Esq., C.S., Chairman, Municipal Council, Vaniyambádi, to the Chief Secretary to Government (through the Collector of Salem), dated 20th December 1895, No. 781.

I have the honour to submit, for the sanction of Government, the budget estimate of the Vaniyambádi municipality for 1896–97, with the following remarks.

REVISED ESTIMATE FOR 1895–96.

2. The principal variations between the sanctioned and the revised estimates of the current year under receipts are explained in column 7 of the revised estimate and those under charges are noted below.

3. *Charges, Grant I*—(1) *New Works*—(*b*) *Buildings.*—After a long delay in bringing to a close the correspondence that was passing between the Sanitary Board and the council regarding the construction of a hospital building, the latter was obliged to approve of the plan and estimate at a cost more than Rs. 7,000. As this sum was considered too high for the council to be paid in one year, Rs. 4,000, which is only a portion of the estimated amount, was provided in the current year's budget. The building, which is now under construction, will be completed before the close of the official year, and as the funds at present seem to permit the payment of almost the total amount, a sum of Rs. 1,500 more is provided under this head for payment in the current year. The remaining amount will be paid from the next year's funds. The entry under this head is represented as follows:—

	Rs.
Hospital building	5,500
Latrine in brick and chunam	200
Dust-bins, &c.	80
Total ..	5,780

4. *Grant III*—(1) *Hospitals and Dispensaries*—(*a*) *Establishment.*—A first-class hospital assistant was in charge of the municipal dispensary for the past many years and accordingly provision was made in the current year's budget. The Surgeon-General without any previous reference to me transferred the person who was in charge to another district and sent in his stead a second-class hospital assistant. The council, however, having had no objection to retain the services of the man sent, there has been a decrease under this head. The minor variations under other heads are explained in the revised estimate.

5. The total receipts including the opening balance (Rs. 3,853 or Rs. 3,860 in round numbers) are estimated at Rs. 22,430 against the budget allotment of Rupees 20,030 and charges at Rs. 19,360. The balance at the close of the year therefore is estimated at Rs. 3,070 against Rs. 1,820 shown in the budget.

BUDGET ESTIMATE FOR 1896-97.

6. (2) *Municipal Rates and Taxes*—(*a*) *Tax on Arts.*—The receipts under this head are estimated at Rs. 1,500. The revised estimate for the current year is less than the budget allotment, and this was owing to the fact already reported in my letter Ref. on No. 745-Eng., dated 1st October 1895. I have estimated the figure at Rs. 1,500 for the next year in the hope that there will not be so much opposition to this tax.

7. (*b*) *Tax on Buildings.*—The current year's demand (excluding the arrears) under this head is Rs. 8,540. Taking into consideration the new and enlarged buildings that will have to be assessed and the inclusion of Puttúr within municipal limits, the next year's demand at 7½ per cent. is estimated at Rs. 8,900 and the receipts at Rs. 8,800, making allowance for Rs. 100 that may remain uncollected at the close of the year.

8. (*c*) *Tax on Lands.*—I am of opinion that about 500 acres of wet lands and about 100 acres of dry lands will have to be assessed if Puttúr is added within municipal limits and on the supposition that this will be done before the next official year, the receipts under this head are estimated at Rs. 280.

9. (*e*) *Tax on Vehicles with springs and Palanquins.*—The revised estimate figure has been adopted.

10. (*f*) *Tax on Animals*—(*g*) *Tax on Carts and other Vehicles without springs.*—For reasons stated in paragraph 8 *supra* (*i.e.*, by the inclusion of Puttúr), the receipts under these heads are expected to be more than the revised estimates.

11. (*h*) *Tolls.*—Though the tolls were raised to the maximum rates, the lease for the last two years was not as favourable as it might be, owing to the fact that there was combination amongst the bidders at the time of sale. It is understood that at present carts coming from outlying villages stop at Puttúr to evade payment of tolls. As the toll-gate will have to be removed next year beyond Puttúr, carts coming to Vaniyambádi cannot but enter municipal limits and pay tolls. The receipts are therefore estimated at Rs. 4,400.

12. *Revenue derived from Municipal property and powers apart from Taxation*—(*a*) (*iii*) *Avenue Receipts.*—As many more avenue tamarind trees are expected to be included in the municipal limits, which are to be extended in the coming year, credit is taken for Rs. 303 under this head.

13. (*iv*) *Fees from Travellers' bungalow.*—There is at present no travellers' bungalow in this town. The Taluk Board of Tiruppattúr have resolved to construct one here and to hand over its management to the municipal council, who at their meeting held on the 30th November 1895 agreed to the proposal. Credit is therefore taken for Rs. 30 under this head.

14. (*b*) (*ii*) *Produce of Lands, Gardens, &c.*—The last year's figure is adopted.

15. (*iii*) *Sale-proceeds of old Materials, empty Oil-cans, &c.*—The revised estimate figure has been adopted.

16. (*c*) *Conservancy receipts—Sale-proceeds of Night-soil, Street-refuse, &c.*—Attempt will be made to sell the rubbish next year at the cultivation season and credit is taken for Rs. 50.

17. (*d*) (*i*) *Fees from Educational Institutions.*—Credit is taken for Rs. 350 under this head which is more than the revised estimate by Rs. 30. In the Periapet primary school a 4th standard has been opened on the recommendation of the educational officers, and the receipts are therefore expected to be more than the revised estimate.

18. (*f*) (*i*) *Income from Markets.*—At the time of sale in the current year there was no competition and a low bid was offered. However, taking the average receipts of the last few years, the receipts are expected to be more than Rs. 350.

19. (*f*) (*ii*) *Income from Slaughter-house.*—During the current year there was an unusually keen competition among the bidders at the time of the sale of this farm; and the receipts for the next year, it is hoped, will not fall short of Rs. 700.

20. (*g*) *Other Fees*—(*ii*) *License Fees.*—The council at its meeting held on the 11th December 1895 resolved to modify the scale of fees levied for noxious and dangerous trades as shown below :—

	Present rates.	Proposed rates.
	RS.	RS.
Tanneries	10	10
Timber depôt	5	5
Brick-kiln	4	5
Tile-kiln	4	5
Oil-boiling house	2	2
Place for storing hides, skins, horns, &c.	2	10
Lime-kiln	1	2
Dyeing house or yard	No fees.	2
Public cartstand or halting place	Do.	10

As the tanneries and other lime-kilns, &c., in the village of Puttúr will have to pay license fees in the coming year, the receipts under this head are estimated at Rs. 350.

21. (*iii*) *Cartstand Fees.*—The last year's figure has been adopted.

22. (*h*) *Fines under Municipal and other Acts.*—It is hoped that measures taken during the current year to enforce the sanitary provisions of law will diminish the number of cases of nuisance and of offences under the Municipal Act in the coming year. At any rate the receipts, which have been quite unusual this year, are not expected to fall short of Rs. 1,000 in the next.

23. (5) *Grants and Contributions*—(*a*) *From Government—Education, Municipal Schools.*—An allotment of Rs. 40 is made under this head as suggested by the Assistant Inspector of Schools.

24. *From Local Boards*—(*ii*) *Medical.*—The council is now constructing a new hospital building with accommodation for in-patients at a cost of more than Rs. 7,000. The Taluk Board of Tiruppattúr having agreed to pay one-fourth of the cost of construction (including the cost of acquisition of site), credit is taken under this head for Rs. 2,700, which includes the usual contribution of one-fourth of the net charges towards the upkeep of the hospital payable by the taluk board.

25. (6) *Miscellaneous*—(*a*) (*i*) *Private Scavenging.*—The number of houses working at present is about 340. As it is intended to introduce the system to about 150 houses more in the coming year, the receipts are estimated at Rs. 700.

26. The receipts are expected to amount to Rs. 21,710 against the revised estimate of Rs. 18,570 and the budget grant of Rs. 17,000 for 1895-96. The total receipts (including the opening balance, viz., Rs. 3,070) available for expenditure for the year 1896-97 will thus be Rs. 24,780.

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34. (4) *Tools and Plant and other Stores.*—As it is proposed to have a part of the road repairs done departmentally, a sum of Rs. 50 is provided under this head for the purchase of tools, &c., necessary for the purpose.

35. (5) *Contributions*—(*a*) *To Local Boards for Works.*—The Taluk Board of Tiruppattúr have resolved to construct a travellers' bungalow in this town, and upon their request the council have agreed to pay a sum of Rs. 400 as contribution towards the construction of the building. The total charges under Grant I amount to Rs. 5,470 against the revised estimate of Rs. 8,330 for 1895–96.

36. *Grant II—Education*—(6) *Inspection*—(*b*) *Municipal. Inspectors*—(i) *Establishment.*—The entry under this head represents one half of the pay of the joint inspecting schoolmaster for Tiruppattúr and Vaniyambádi and one-third of the pay of the joint Muhammadan inspecting schoolmaster for Salem, Tiruppattúr and Vaniyambádi. There is at present one inspecting schoolmaster on Rs. 20 (including his fixed travelling allowance) for the two municipalities of Tiruppattúr and Vaniyambádi, each council bearing half the cost. The educational officers are of opinion that the Muhammadan schools in the municipalities of the district are not properly supervised, and suggest therefore that a separate Muhammadan inspecting schoolmaster be appointed in common for the three municipalities, viz., Salem, Tiruppattúr and Vaniyambádi, each council bearing the cost proportionately. The council approved of the proposal and provision has accordingly been made.

37. (*ii*) *Contingencies.*—To meet the travelling allowance of the Muhammadan inspecting schoolmaster and other charges, such as stationery, postage stamps, &c., of the inspecting staff, a sum of Rs. 50 is provided under this head.

38. (7) *Miscellaneous*—(*b*) *Common Gymnasium*—(1) *Establishment.*—As in the current year the services of the gymnastic instructor employed in the London Mission lower secondary school will be utilized on payment of a contribution of Rs. 5 per mensem. The educational officers recommended the appointment of a separate instructor for the municipal primary schools, but the council is in favour of continuing the present arrangement for another year.

The total charges under Grant II amount to Rs. 2,330, which is nearly 14 per cent. of the income from taxation, markets and rents.

39. *Grant III, Sanitation and Medical Service*—(1) *Hospitals and Dispensaries*—(*a*) *Establishment.*—The provision under this head is Rs. 1,150 against the revised estimate of Rs. 870, and the cause of increase is explained below. The building, which is being constructed with accommodation for in-patients, will be converted into a hospital from the beginning of the next official year. The second-class hospital assistant now in charge of the dispensary will have completed the number of years of service to qualify him to become a first-class hospital assistant, and provision has accordingly been made for an increase of pay. Besides, as recommended by the District Medical and Sanitary officer, Salem, a cook and a toty on Rs. 6 each will be employed. Hence the budget grant exceeds the revised estimate.

40. (*b*) *Medicines and Supplies.*—The District Medical and Sanitary officer suggests that Rs. 500 should be allotted under this head and this was approved by the council.

41. (*c*) *Diet of Patients.*—The necessity for this will be seen from paragraph 39 *supra* on account of the conversion of the dispensary into a hospital. Nine beds are provided in the hospital.

42. (*d*) *Sundries and Contingencies.*—Besides the usual contingent charges of the hospital, furniture, iron cots, beds, &c., have to be provided for the in-patients and debit has been taken for Rs. 600 as recommended by the District Medical officer.

43. (3) *Vaccination*—(*a*) *Establishment.*—The council find it unnecessary to retain the midwife attached to the hospital as vaccinatrix, as she thereby neglects her own legitimate duties. Her work, of late, has been found to be most unsatisfactory. It is therefore proposed to raise the minimum number of cases required of the vaccinator and to give him an increase of Rs. 2 per mensem. The midwife, however, will be required to vaccinate gosha females and to give not less than five vaccination cases per month.

44. (4) *Registration of Births and Deaths*—(*a*) *Establishment.*—As registration will be increased in consequence of the inclusion of Puttúr in municipal limits, the registrar's pay will be raised from Rs. 10 to Rs. 12.

45. (5) *Conservancy, Road-cleaning and Road-watering*—(*a*) (*i*) *Establishment.*—Before giving reasons for the increase in the allotment, I beg to offer a few remarks regarding the supervision now exercised over the work of the sweepers and the toties. The town is a scattered one and is divided by the Palar river into many islands. There are at present only two maistries in charge of the town which is divided into five divisions and each maistry, in order to supervise the divisions in his charge, will have to cross the river over and over and if defects are found in one island or division, he has a reasonable excuse to offer, as he now does, that he was busy in another division. The council are of opinion that unless there is sufficient immediate supervision, it is not possible to exact work out of fifty-six coolies, and the result is that the streets are not properly cleaned and the coolies leave off work before the proper time. In order, therefore, to bring the state of affairs into a more satisfactory condition, it is essential to appoint one maistry for each division who should be entirely responsible for the sanitary condition of the part under his charge. It has therefore been proposed to entertain three additional maistries as shown in statement II-B. The municipal overseer who is in charge of public works is also deputed at present to supervise the sanitation of three divisions, while the sub-inspector is in charge of two large divisions. The result has been that the overseer invariably neglects one of his duties for the sake of the other and neither is looked after satisfactorily. Considering the importance attached by the Sanitary Commissioner to the appointment of sanitary inspector to supervise sanitation, it has been proposed to appoint a separate sanitary inspector on Rs. 20 with a horse allowance of Rs. 5 per mensem. By the inclusion of Puttúr, the limits will be considerably extended and there will, on the whole, be six divisions. The sanitary inspector, even though he keeps a horse, cannot possibly attend to the sanitation of the whole town consisting of many islands and a number of streets and lanes besides inspecting the slaughter-house, rubbish and night-soil depôts, latrines, &c. The sanitary inspector and the sub-inspector therefore will be kept in charge of four and two divisions respectively. No other additions or alterations are proposed under this head.

46. (*ii*) *Other charges such as purchase or hire of carts, dry-earth, &c.*—Provision is made for the purchase of one iron night-soil cart and one rubbish cart.

47. (*b*) *Private Scavenging*—(*i*) *Establishment.*—Provision is made for the entertainment of three more scavengers on Rs. 5-8-0 each in order to increase the number of houses that are now working under the system. As the number of conservancy maistries is to be increased, the collection of private scavenging fees will be entrusted to them or to the bill-collectors whichever course may be found feasible during the next year. The services of the private scavenging maistry therefore will be dispensed with as resolved by the council, there being no necessity for the retention of his services.

48. (*ii*) *Contingencies such as cost of Scavenging Carts, &c.*—(*c*) *Cholera Charges*—(*d*) *Contingencies.*—The budget figures for 1895-96 have been adopted.

The total charges under Grant III are estimated at Rs. 7,290 against the revised estimate of Rs. 5,560 for 1895-96.

49. *Grant IV, Lighting and Miscellaneous*—(1) *Lighting*—(*a*) *Establishment.*—The number of lights in the town is proposed to be increased by thirty-five and a greater number of this will be required to be put up on the trunk road No. I up to the limit which is to be extended. One more lamp-lighter is absolutely necessary, and provision has accordingly been made as resolved by the council.

50. (*b*) *Contingencies.*—A sum of Rs. 900 is provided under this head against the revised estimate of Rs. 470. The cost of thirty-five iron lamp-posts with burners and chimneys, and the corresponding increase in the quantity of kerosine-oil required, necessitate the increased allotment.

51. (4) *Travellers' Bungalow*—(*a*) *Establishment.*—As there will be a travellers' bungalow maintained by the council from the next year, as explained in paragraph 13 *supra*, provision is made for the entertainment of a servant on Rs. 4 per mensem to clean and watch the building.

52. (*b*) *Contingencies.*—A sum of Rs. 50 is provided under this head for the purchase of furniture such as chairs, table, cot, &c., for the bungalow.

53. (6) *Public Garden*—(*b*) *Purchase of Seeds, &c.*—It is proposed to make a small garden by the side of the Palar river, and credit is therefore taken for Rs. 20 under this head for the purchase of seeds. &c.

54. (9) *Other Charges*—(*iv*) *Compensation for Lands.*—The council are in want of sites for construction of buildings such as market, slaughter-house, urinals, municipal office and burial-ground. Proposals having been made by the council to acquire sites for as many buildings as possible in the coming year, a lump sum of Rs. 1,000 is provided under this head. The present site of the slaughter-house building does not belong to the council and this has to be acquired before the building now proposed can be constructed.

The total charges under Grant IV amount to Rs. 2,970 against the revised estimate of Rs. 1,430 for 1895-96.

55. *Grant V*—(*a*) *General Establishment*—(1) *Office Establishment.*—The council at its meeting held on the 11th instant unanimously resolved to revise the pay of the office establishment as detailed in statement II-B, and I need not describe the necessity for this and for the allotment of Rs. 110 shown in paragraph 56 *infra* in terms too strong. The work in the office has already considerably increased by all sorts of improvements, additional taxation, &c., as evidenced by the receipts, which show a marked increase when compared with those of the past two years, and it will further be augmented by the inclusion of Puttúr. The pay of the manager, in consideration of the satisfactory results produced in all the previous audits and in view of the additional work he has to do among other responsibilities thrown on him, is proposed to be fixed at Rs. 35, with an annual increment of Re. 1, up to Rs. 40. He now gets Rs. 32 and he will on the whole get an increase of Rs. 3 next year. The last consolidated audit report (G.O., No. 1947 M., dated 22nd November 1895) shows that Vániyambádi stands high in the list with only one repeated mistake.

The pay of the accountant and the shroff is also proposed to be raised by Rs. 2 each. The scale of pay of the office establishment, on the whole, corresponds with that sanctioned by the Tiruppattúr Municipal Council for that municipality, which stands in almost all respects in the same position as this. Again there being no treasury at the station, remittances have to be made to the Tiruppattúr sub-treasury, which is 14 miles off, and every cheque drawn in the office has to be cashed at Tiruppattúr. Besides, as this is not the head-quarter station of the Chairman, papers for disposal and signature have to be taken also to Tiruppattúr. The services of the only office peon are exclusively taken up in making journeys to Tiruppattúr and back and consequently his work in the office and the town delivery of tappals are much retarded. Besides for want of a treasury at the station large sums of money have often to be kept in the office which is a rented building and is not in a safe condition. It is therefore necessary that some one should guard the office during nights, and the peon or the attender, who is working at the office all the day, cannot reasonably be expected to watch the office during nights. Taking these circumstances into consideration the council have resolved to entertain another peon on Rs. 5 per mensem. For these reasons the budget provision is higher than the revised estimate for 1895-96.

56. (*ii*) *Inspection.*—The Deputy Tahsildar of Vániyambádi, who is also a municipal councillor, is at present supervising the sanitation, public works, &c., as I am almost always away from the station. The out-door executive work is more or less looked after by him and he is the only member in the council upon whom I may depend to co-operate with me in carrying out the administration of the municipality efficiently, and the council is aware that the present Deputy Tahsildar spares no pains to pay as much attention as possible to the general supervision of the municipal out-door work along with his other multifarious duties in the Revenue and Magisterial departments. In the absence of the Chairman it has been considered desirable to depute the local Deputy Tahsildar to exercise my powers so far as supervision of sanitation is concerned, as otherwise the subordinate staff will be apt to neglect their duties. Unless all the scattered divisions of the town, including minor streets and lanes, are constantly inspected by a responsible officer, the sanitation of the town cannot be efficiently maintained. I have already commented upon the physical state of the town, and I may state that it is not possible for any officer to go over the whole extent except on horseback. The Deputy Tahsildar, who is now doing the supervising work, has to maintain a horse specially for municipal purposes, and the council taking this into consideration have deemed it proper that the expenses should be met from municipal funds and have accordingly resolved to allow him a horse allowance of Rs. 10 per mensem. A sum of Rs. 110 is therefore provided under this head.

57. (*b*) *Collection of Municipal Taxes*—(*i*) *Establishment.*—On account of the additional work thrown upon the bill-collectors in the way of collecting the tax on buildings and lands in consequence of the inclusion of Puttúr, and in consideration of the two bill-collectors having done their work satisfactorily on a comparatively small pay, as will be seen from the last year's administration report, it is proposed to raise their pay by Re. 1 each.

58. (*ii*) *Purchase of Account Books, Paper, Money Boxes, &c.*—It is expected that greater number of house and land tax bill-forms will have to be indented for in the coming year. Hence the slight increase over the revised estimate.

59. (*d*) *Office Contingencies other than* (*b*) (*ii*).—A sum of Rs. 500 is provided under this head. The chairs which were purchased several years ago are all out of order and will have to be replaced by new ones, and some more furniture, such as almirah, &c., to keep office records and library, will also have to be purchased. Hence the allotment is higher than the revised estimate. The total charges under Grant V amount to Rs. 2,150 against the revised estimate of Rs. 1,800 for 1895-96.

60. The budget grants under other heads closely follow the revised estimate and they do not seem to call for any remarks.

61. The total expenditure under all grants amounts to Rs. 20,210. Deducting this from the estimated total receipts, viz., Rs. 24,780, the closing balance amounts to Rs. 4,570, which is 18·5 per cent. of the estimated total receipts. The percentage

of the expenditure under each grant, as compared with the total receipts of the year, is detailed below :—

	Amount.	Percentage.
	Rs.	
Grant I	5,470	22·0
„ II	2,330	9·4
„ III	7,290	29·4
„ IV	2,970	12·0
„ V	2,150	8·7
Closing balance	4,570	18·5
Total ..	24,780	100·

62. A copy of the resolution of the council passing the budget and the necessary proposition statements in cases in which the establishment is revised are herewith submitted.

Submitted to Government through the Collector of Salem.

VANIYAMBADI,
20*th December* 1895.

(Signed) M. GHOSE,
Ag. Head Asst. Collector.

Forwarded.

21*st December* 1895.

C. H. MOUNSEY,
Ag. Collector.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 9th January 1896, No. 101.

I have the honour to submit the following remarks on the Educational portion of the budget estimate of the Vániyambádi Municipality for 1896–97.

2. The council has taken credit for a fee income of Rs. 350 ; but I do not think it safe to estimate it at a higher figure than Rs. 300.

3. Government having, in paragraph 4 (2) of its order, No. 1321 M., dated 14th August 1895, reviewing the report of the municipality for 1894–95, remarked upon the high proportion of unpassed teachers in the municipality, I would strongly recommend that a sum of Rs. 200 be provided under "Training schools" for stipends to three teachers to be sent for training—two Hindu teachers of the primary grade with a stipend of Rs. 5 per mensem to the Salem training school, and one Muhammadan to be sent to the Muhammadan branch training school, Madras, with a stipend of Rs. 7 per mensem. Credit may be taken for a stipendiary grant of Rs. 110 in round numbers from Provincial funds.

4. Subject to the modifications suggested above, the net expenditure proposed under Grant II is Rs. 2,080 (Rs. 2,530—450), which is less than 14 per cent. of the estimated income from taxation and markets. Funds being available, I would strongly recommend that a provision of Rs. 250 be made for the entertainment of a drawing master (Rs. 220 for his salary for eleven months at Rs. 20 per mensem and Rs. 30 for the purchase of materials) for the teaching of this subject in the schools in the town, credit being taken for a half-grant from Provincial funds, subject to the provisions of the Grant-in-aid Code.

ORDER—No. 127 M., dated 22nd January 1896.

The estimated receipts and charges of the Vániyambádi Municipality for 1896–97, as passed by Government, are compared below with the budget and revised estimates for the year 1895–96 and the actuals of 1894–95 :—

—	Actuals, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1895–96.	Budget estimate, 1896–97.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	3,328	3,030	3,850	3,066
Tax on Arts	..	1,500	1,200	1,500
„ on Buildings and Lands	8,457	8,220	8,840	9,080
„ on Vehicles and Animals	286	280	290	330
„ on Carts	497	450	500	530
Tolls	3,364	3,200	3,210	3,520
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c. ..	143	200	270	400
Conservancy Receipts	7	30	40	50
Fees and Revenue from Educational Institutions	162	190	320	300
„ „ from Medical Institutions	2	..	10	10
Income from Markets and Slaughter-houses	1,037	1,000	1,110	1,080
License Fees	225	220	280	350
Other Fees	6	40	30	40
Fines under Municipal and other Acts	1,135	500	1,400	1,000
Grants and Contributions from Government	4	40	40	150
„ „ from Local Boards	380	420	400	2,700
Recoveries for Services to Private Individuals	343	680	600	700
Miscellaneous	19	20	30	30
Advances Recovered	10	..	..	..
Total ..	19,405	20,020	22,420	24,830
Charges.				
GRANT I—				
New Works—				
Communications	39	..	300	100
Buildings	2,033	4,250	5,780	2,110
Drainage	..	..	..	500
Miscellaneous Public Improvements	10	..	40	10
Repairs—				
Communications	1,473	1,800	1,450	1,740
Buildings	15	80	80	50
Water-supply	400	370	370	210
Establishment	287	300	300	300
Tools and Plant and other Stores	16	10	10	50
Contributions for Public Works	..	..	..	400
Total ..	4,273	6,810	8,330	5,470
GRANT II—	..	..	20	200
Training Schools	1,150	1,370	1,450	1,450
Municipal Schools—				
On the Salary-result System	383	400	400	400
Salary Grants	140	150	150	150
Result Grants	125	130	150	250
Inspection	6	110	70	80
Miscellaneous				
Total ..	1,804	2,160	2,240	2,530
GRANT III—	1,519	1,680	1,580	2,610
Hospitals and Dispensaries	125	100	100	100
Contributions	207	220	220	260
Vaccination	168	130	130	160
Registration of Births and Deaths	3,497	3,910	3,530	4,220
Conservancy, Road-cleaning and Road-watering				
Total ..	5,516	6,040	5,560	7,290
GRANT IV—	598	640	710	1,200
Lighting	..	..	..	90
Travellers' Bungalows	1,145	860	720	1,680
Public Garden, Survey of Land, Fire and other charges ..				
Total ..	1,743	1,500	1,430	2,970
GRANT V—	2,193	1,690	1,800	1,960
Supervision and Management	23	..	..	..
Advances Recoverable	3,853	1,820	3,060	4,610
Balance				
Total ..	19,405	20,020	22,420	24,830

REVISED ESTIMATE FOR 1895–96.

3. The current receipts and charges are now estimated at Rs. 18,570 and Rs. 19,360, respectively, against Rs. 16,990 and Rs. 18,200 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under the "Tax on buildings" and "Fines under Municipal and other Acts," and that in the charges under Grant I.

BUDGET ESTIMATE FOR 1896–97.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 21,710 against the revised estimate of Rs. 18,570, the increase being mainly under "Grants and contributions from local boards." The revised scale of license fees proposed in paragraph 20 of the Chairman's letter is sanctioned. The estimate under school-fees will be reduced from Rs. 350 to Rs. 300, and that under Provincial grants on account of education raised from Rs. 40 to Rs. 150, with reference to paragraphs 2 and 3, respectively, of the Director's letter read above.

4. *Charges.*—(1) The probable charges are entered as Rs. 20,210 against Rupees 19,360 in the revised estimate, the increase, which appears chiefly under Grants III and IV, being partially counterbalanced by a marked decline under Grant I.

(2) *Grant I.*—The construction of the slaughter-house, for which provision has been made in the budget, should not be undertaken until the plans and estimates for it have been approved by competent authority. The municipal council's proposals to dispense with the services of the two river watchmen and a spring cleaner, and to entertain four road coolies on Rs. 5 each per mensem, are approved.

(3) *Grant II.*—A sum of Rs. 200 will be provided under "Training schools" as recommended by the Director. The entertainment of a common inspecting schoolmaster to supervise the Muhammadan schools in this and in the Salem and Tiruppattúr Municipalities, as proposed in paragraph 36 of the Chairman's letter, is sanctioned. With reference to the suggestion made by the Director in paragraph 3 of his letter, his attention will be drawn to the municipal council's resolution, No. 3, dated 13th November 1894, communicated to him with G.O., No. 455 M., dated 16th March 1895.

(4) *Grant III.*—The remarks of the Surgeon-General and the Sanitary Commissioner on this portion of the budget will be awaited.

(5) *Grant IV.*—The proposed entertainment of an additional lamplighter on Rs. 5 and a servant on Rs. 4 for the travellers' bungalow is sanctioned.

(6) *Grant V.*—The municipal council's proposal to employ an additional peon on Rs. 5 per mensem for the municipal office is approved, but the other alterations in the office and collection establishments and the grant of a horse allowance of Rs. 10 per mensem to the local Deputy Tahsildar for inspecting the town, proposed in paragraphs 55, 56 and 57 of the Chairman's letter, cannot be sanctioned. The contribution for the central office establishments will be raised from Rs. 80 to Rs. 90 with reference to G.O., No. 2190 L., dated 19th November 1895.

5. *General Remarks.*—The budget, as revised by Government, closes with a balance of Rs. 4,610, or 21·2 per cent. of the estimated receipts.

(True Extract.)

J. F. PRICE,
Chief Secretary.

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

Ed. A Raitt.

Govt. of {1896} Madras.

LOCAL AND MUNICIPAL.

Issued

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G.O., No. 127 M., 22nd Jan. 1896.

JANUARY.

Municipal Budget.

Reviewing the Vániyambádi — for 1896-97.

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