

Local & Munl. (1896) Department.

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G.O., No. 128 M

DATED 23rd January 96

[Despatch Abstract.]

Municipal Budget.

Reviewing the Tirupattur --- for 1896-97.

BACK PAPERS.

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

FURTHER PAPERS.

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

LOCAL AND MUNICIPAL DEPARTMENT

Papers to be read in Proceedings:-

Current No. 3845 of 1895, dated 26th Dec 1895 from the Chairman, m.c. Town
ppattin

Current No. 165th of 1896, dated 15th Jan 96 from the T.P.S.

Current No. of 189 , dated from the

Current No. of 189 , dated from the

Order - No. 128 m of 23-1-96

The estimated receipts and charges of the *Tirupattur* 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	2370	1980	2920	2790
Tax on Arts	5333	5330	5530	5900
Tax on Buildings and Lands	367	350	380	500
Water-Tax on Buildings and Lands	750	750	750	1000
Tax on Vehicles and Animals	3301	3300	3870	4810
Tax on Carts	100	50	130	100
Tolls	266	280	260	420
Realizations under Special Acts	93	50	100	150
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	3163	3000	3010	3610
Conservancy Receipts	56	20	20	30
Fees and Revenue from Educational Institutions	807	900	850	1000
Fees and Revenue from Medical Institutions	387	400	420	500
Income from Markets and Slaughter-houses	65	60	60	110
License fees	906	450	700	520
Other fees	564	740	800	1000
Fines under Municipal and other Acts	753	740	730	740
Interest on Investments and premium on Loans			30	100
Grants and Contributions from Government	476	600	710	740
Do. from Local Boards	336	320	280	280
Do. from other bodies				
Recoveries for services to private individuals				
Miscellaneous				
Loans				
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund				
Advances Recovered				
Total	20090	19320	21550	25580
	2366	1950	2920	2790
	17720	17340	18630	22790
				21280

Revised Estimate for 1895-96.

2. The Current receipts and Charges are now estimated at Rs 18,630 and Rs 18,760, respectively against Rs 17,340 and Rs 18,410, anticipated in the Sanctioned budget. The increase in the receipts occurs, chiefly under the "tax on buildings, tolls" and fines under municipal and other acts, while that in the Charges appears mostly under Grant I and is partly counterbalanced by a decline under Grants II and III.

Under Nos 691 in dated 22nd June 1888, and 8892 dated 17th May 1894, the municipal Council is not competent to sanction without reference to Government, the transfer of funds from "Repairs to New Works" ed: of Communications, referred to in Statement II. This is however now approved.

Budget Estimate 1896-97.

3. Receipts. The Receipts for the ensuing year are placed at Rs 22,790, against Rs 18,630, in the Revised Estimate, the increase

For the reasons assigned by the Director in para. 2 of his letter read above, the municipal Council's proposal to open a site for the municipal high school from the 16th January 1896, cannot be sanctioned.

Charges.		Actuals, 1894-95	Budget Estimate, 1895-96	Revised Estimate, 1895-96	Budget Estimate, 1896-97	
		Rs	Rs.	Rs.	Rs.	
GRANT I.						
<i>New Works—</i>						
Communications		318		900	250	
Buildings		924	480	480	960	
Drainage		"	"	"	"	
Water-supply		"	"	20	150	
<i>Repairs—</i>						
Communications		1,320	1,650	1,040	1,610	1850
Buildings		212	"	500	200	
Drainage		"	"	"	"	
Water-supply		60	60	60	70	210
Establishment		22	30	40	50	240
Tools and Plant and other Stores		"	200	"	200	
Contributions for Public Works		"	"	"	"	
Total		2,856	2,420	3,040	4,830	3,760
GRANT II—						
<i>Training Schools</i>						
Municipal Schools—		60	50	50	"	
(a) On the Salary System		2,768	3,050	2,980	4,190	3030
(b) On the Salary Result System		1,773	1,790	1,800	2,110	2040
Salary Grants		124	200	200	200	
Results Grants		134	190	140	240	
Combined Grants		154	360	360	170	190
Inspection		"	"	"	"	
Miscellaneous		"	"	"	"	
Total		5,013	5,640	5,530	6,910	5,702
GRANT III—						
<i>Hospitals and Dispensaries</i>						
Contributions		2,960	2,970	2,930	2,970	
Vaccinations		151	100	150	150	140
Registration of Births and Deaths		189	200	180	220	
Conservancy, Road-cleaning and Road-watering		112	130	130	160	
Total		3,518	3,950	3,750	5,090	
GRANT IV—						
<i>Lighting</i>						
Markets and Slaughter houses		606	740	740	640	
Choultries		"	"	"	"	
Travellers' Bungalows		"	"	"	130	
Avenues		"	"	"	"	
Public Garden, Survey of Land, Fire and other charges		427	760	760	860	
Total		1,033	1,500	1,500	2,430	
GRANT V—						
<i>Supervision and Management</i>						
Repayment of Debt		1,338	1,500	1,550	1,980	
Interest on loan		"	"	"	"	
Advances Recoverable		"	"	"	"	
Refunds		"	"	"	"	
Discount		"	"	"	"	
Pensions and Gratuities		"	"	"	"	
Investments		"	"	"	"	
Balance		296	910	2,790	1,640	1170
Total		20,086	19,320	21,550	25,580	23,340
		2916	910	2790	1640	1170
		17,170	18,410	18,760	23,940	

appearing under all the items of receipts except "realisations under special acts", "fines" and "miscellaneous", and being ^{especially} remarkable under the ^{taxes on} ~~taxes on~~ ^{and buildings, tolls, fees from educational institutions;} ~~taxes on~~ and "grants from government". The municipal Council's proposal to levy the tax on arts on the first seven classes of the schedule, and to raise the rate of the taxes on vehicles, animals & carts to threefourths of the maximum, is sanctioned, but the ^{proposed} increase in the rate of tolls for the purpose of providing funds for a water-supply or drainage scheme is objectionable and cannot be approved. The Estimate under this head will accordingly be reduced to the figure (Rs 3300) adopted in the current year's budget. The fees referred to in para.

13 of the Chairman's letter, ~~which~~ ~~to be paid under the head of the~~ ~~the maximum for~~, can be levied only if the poramboke lands in question vest in the municipal Council.

4. Charges. (i) The charges are set down at Rs 23940 against the

Ref. para 10 of G.O. No. 94 em 7,
2nd August 1897.

The Estimates under school fees and Provincial grants on account of Education will be reduced from Rs 3600 and Rs 1300 respectively, to Rs 3200 and Rs 970, as recommended by the Director.

Ref. para 14 of the D. B. Budget
letter put up.

The provision made for an additional teacher on Rs 45 at the municipal high school will be struck out, the allotment for the Contingencies of this institution will be reduced from Rs 700 to Rs 300, and a sum of Rs 20 provided under gymnasium Contingencies as recommended by the Director. The abolition of the post of an assistant master on Rs 6 in the unhamman primary school & the opening of a school at Vengalapuram with a teacher on Rs 7 per mensem are approved, but the other alterations in the educational establishments proposed in paras. 47 & 49 of the Chairman's letter cannot be ~~approved~~ sanctioned owing to want of funds.

the revised Estimate of Rs 18760, the increase, being chiefly under grants I, II and III.

(2) Grant I:- ^{proposed} The increase in the salary of the tank-watcher cannot be ~~approved~~, as the necessity for it has not been explained. The entertainment of the public works establishment referred to in para. 43 of the Chairman's letter is sanctioned; but the salary of the overseer should be fixed at Rs 20. The provision of Rs 200, made for the payment of a contribution to the District Board for the construction of a bridge will be struck out, as the Board has not provided for the work in its budget for 1896-97.

(3) Grant II:- ~~The remarks of the Director of Public Instruction on this portion of the budget will~~
(4) Grant III:- The allotments under this head will be passed subject to the remarks of the Surgeon General and the Sanitary

Commissioners. The sum of Rs 10 provided for Contribution to the Cutlers' Establishment will however be struck out with reference to fo. no 972, dated 18th January 1895.

(5) Grant IV:- The entertainment of an additional lamp-lighter on Rs 5 per mensem is sanctioned. The provision of Rs 200, made for an arch lamp-post with five lanterns, will be struck out, as it is ~~more~~ a luxury ^{rather} than a necessity, which the municipality at present can ill afford.

(6) Grant V:- The ^{municipal Council} proposal to entertain an attendant on Rs 8 per mensem at the municipal office, and an additional bill-collector and ^{an} assistant on Rs 10 and Rs 3, respectively, is sanctioned. The other alterations in the office & collection establishments proposed in paras. 79 & 80 of the Chairman's letter cannot be approved, as the Govt. are not satisfied of their necessity.

5. The budget, as revised by Government, closes with a balance of Rs ¹¹⁷⁰ ~~670~~ or only

here. The expenditure of Rs 100 can be hoped, be cut down, after receipt of the D.P.'s & Mr. Commissioner's remarks.

5.7/32 per Cent of the Current Receipts. Every effort should be made to improve the municipal finances by curtailing the expenditure to the extent possible.

V.R.	Ward	18
15/1/96	16.1.96	22.1.96

It is not apparent what the need of lighting the lamps along the R.R. Station on Monday night is; the Chairman will explain.

To
The Chairman M.C. Tirupattur ✓
" Collector of Salem ✓
" President Board Salem ✓
" Accountant General ✓
" Director of Public Instruction ✓
" Surgeon General ✓
" Sanitary Commissioner ✓
" Sanitary Engineer ✓

Doctors' Table. Dated 7/2/96

Tirupattur Municipal Budget
for 1896-97

3845m + 165m

C/
PS

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

	Budget, Estimated 1896-97.			Revised Estimate for 1895-96.			Budget Estimate for 1895-96.			Actuals, 1894-95 (audited figures).		
	Details of Minor Heads.		Totals of Major Heads.									
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			2790		2920		1980		2370			
b. Endowments												
c. Water-tax Fund												
2. MUNICIPAL RATES AND TAXES—												
a. Tax on arts, &c. (section 53) ..	1000											
b. Tax on buildings (section 63) ..	5800				5450		5250		5248			
c. Tax on lands (section 63) ..	100				80		80		85			
d. Water-tax on buildings and lands (section 75) ..												
e. Tax on vehicles with springs and palanquins (section 77) ..	80				60		40		50			
f. Tax on animals (section 77) ..	420				320		310		317			
g. Tax on carts and other vehicles without springs (section 85) ..	1000				750		750		750			
h. Tolls (section 91)—												
Gross receipts ..	6000											
Less Local Fund share ..	1188		4810		3870		3300		3301			
i. Penalties on account of—			13210									
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 ..	100		100		130		50		100			
Carried forward ..			13310		10660		9780		9851			

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

1	Budget, Estimated 1896-97.			Revised			Budget			Actuals,		
	Details of Minor Heads.			Estimate for 1895-96.			Estimate for 1895-96.			1894-95 (audited figures).		
	2	3	4	5	6	7	8	9	10	11	12	13
Brought forward ..	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
			13310		10660		9780		9851			
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—												
a. i. Rent of lands ..	30				10							
ii. Rent of buildings ..												
iii. Avenue receipts ..	300				200		250		251			
iv. Fees from Travellers' Bungalows ..	30		1360									
b. i. Sale-proceeds of lands and buildings ..												
ii. Produce of lands, gardens, &c. ..	30				20		10		12			
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c. ..	30				30		20		3			
c. Conservancy receipts—												
Sale-proceeds of night-soil, street refuse, &c. ..	150				100		50		93			
d. i. Fees from educational institutions ..	3600				3000		3000		3150			
ii. Other revenue from educational institutions ..	10				10				13			
e. i. Sale-proceeds and composition fees of medicines ..	20				20		20		52			
ii. Other Hospital receipts ..	10								4			
f. i. Income from markets ..	600				500		400		386			
ii. „ slaughter-houses. ..	400				350		500		421			
g. Other fees ..												
i. Distraint fees ..	10				10				3			
ii. License fees ..	500				420		400		387			
iii. Cartstand fees ..	100				50		60		61			
iv. Other fees ..									1			
h. Fines under Municipal and other Acts. ..	500				700		450		906			
i. Interest on investments												
i. General, including choultries ..												
ii. Educational ..												
iii. Medical ..												
j. Premium on loans ..												
			6320									
Carried forward ..			19630		16080		14940		15594			

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

1	Budget, Estimated 1896-97.			Revised			Budget			Actuals,		
	Details of Minor Heads.			Estimate for 1895-96.			Estimate for 1895-96.			1894-95 (audited figures).		
	2	3	4	5	6	7	8	9	10	11	12	13
Brought forward ..	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
			19630		16080		14940		15594			
5. GRANTS AND CONTRIBUTIONS—												
a. From Government—												
i. Education—												
Normal stipends ..	600											
Buildings ..	170											
Municipal Schools ..	1080								690		514	
Other purposes ..	50								50		48	
ii. Medical ..	900											
iii. Other purposes—												
Communications ..												
Water-supply ..												
Drainage ..												
Sanitation ..												
Other purposes ..												
b. From Local Boards—												
i. Education ..												
ii. Medical ..	740						730		740		753	
iii. Other purposes ..												
c. Other grants and contributions—												
i. Education ..												
ii. Medical ..												
iii. Other purposes ..	100		2140		30							
6. MISCELLANEOUS—												
a. Recoveries on account of services rendered to private individuals—												
i. Private scavenging ..	730				700		600		470			
ii. Other purposes ..	10				10				6			
b. Other items—												
i. Fishery rents ..	250				260		300		316			
ii. Refunds of Expenditure of previous year ..												
iii. Fee for numbering carts, &c. ..	10								1			
iv. Other items <i>sale of license forms</i> ..	20		1020		20		20		19			
Carried forward ..			22790		18630		17340		17721			

		Details of Minor Heads.		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	
Brought forward ..		RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
7. EXTRAORDINARY AND DEBT—											
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.				22790		18630		17340		17721	
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 ..											
Total Receipts ..				22790		18630		17340		17720	
Grand Total ..				25580		21550		19320		20090	

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ^{the first} ~~all~~ 7 classes.
2. Tax on buildings is levied at $7\frac{1}{2}$ per cent. and tax on lands at $7\frac{1}{2}$ per cent. of rent value.
annas $2\frac{1}{2}$ for every 80 square yards.
3. Water-tax on buildings and lands is levied at — per cent.
4. Tax on vehicles and animals is levied at $3\frac{1}{4}$ of the maximum rates. + half
5. Tax on carts, &c., is levied at Rs. 3 per cart. per annum. + Rs. 2
6. Tolls are levied at — the maximum rates. + half
7. License-fees are levied at the rates sanctioned in G.O. dated 7th June 1886 No. 517 L, G.O. No. 1420, dated 9th October 1894, and G.O. dated 1st August 1895 No. 1161 M. Min.
8. The house-tax registers were last revised in the official year, 1893-94 and the land tax registers in the official year, 1895-96.
9. Total extent of land assessed is 36,434 acres, wet and dry lands respectively + $10\frac{1}{4}$ of vacant sites.
10. The mode of estimating the annual rental of houses and lands is as follows:—

The rent is calculated at 8 percent on the sale value of the house and vacant house sites and the tax is at $7\frac{1}{2}$ percent on the rent value. The tax for the Cultivable lands is calculated at 2 annas and one anna per acre of wet and dry lands respectively.

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

[illegible]

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

1	Budget, 1896-97.		Revised Estimate for 1895-96.		Budget Estimate for 1895-96.		Actuals, 1894-95 (audited figures).	
	Details of Minor Heads.	Totals of Major Heads.						
2	3	4	5	6				
GRANT I—(Public Works)—	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
1. NEW WORKS—								
a. Communications ..	250		900				318	
b. Buildings ..	960		480		480		924	
c. Drainage ..								
d. Water-supply ..	150	1360	20					
2. REPAIRS—								
a. Communications ..	1610		1040		1650		1320	
b. Buildings ..	200		500				212	
c. Drainage—								
i. Repairs to works ..								
ii. Establishment for flushing drains, &c. ..								
d. Water-supply—								
i. Repairs to works, machinery, &c. ..								
ii. Establishment ..	70		60		60		60	
iii. Contingencies ..		1880						
3. ESTABLISHMENT ..	540	540	460		400		422	
4. TOOLS AND PLANT AND OTHER STORES.	50	50	40		30		22	
5. CONTRIBUTIONS—								
a. To Local Boards for works ..	200	200			200			
b. To Provincial Funds for scrutiny of estimates, &c. ..								
c. To others for public works ..								
Total, Grant I ..		4030	3040		2420		2856	
GRANT II—(Education)—								
1. TRAINING SCHOOLS—								
a. Contributions to Local Boards ..								
b. Stipends to Normal students ..			50		50		60	
2. MUNICIPAL SCHOOLS—								
i. On Salary System—								
a. Establishment ..	3490		2650		2720		2463	
b. Contingencies ..	700	4190	330		330		305	
Carried forward ..		4190	3030		3100		2828	

4190 + 3030 = 2828

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

1	Budget, 1896-97.		Revised Estimate for 1895-96.		Budget Estimate for 1895-96.		Actuals, 1894-95 (audited figures.)	
	Details of Minor Heads.	Totals of Major Heads.						
2	3	4	5	6				
Brought forward ..		4190	3030		3100		2828	
GRANT II—(Education)—cont.								
ii. On Salary-Results System—								
a. Fixed Payments ..	1460		1330		1320		1303	
b. Results Grants ..	370		200		200		255	
c. Contingencies ..	280	2110	270		270		214	
3. SALARY GRANTS ..								
4. RESULTS GRANTS ..	200	200	200		200		125	
5. COMBINED GRANTS—								
a. Fixed Payments ..								
b. Results Grants ..								
6. INSPECTION—								
a. Contributions to Local Boards ..					60			
b. Municipal Inspectors—								
i. Establishment ..	170		90		90		90	
ii. Contingencies ..	70	240	50		40		44	
7. MISCELLANEOUS								
a. Building, furniture, &c., grants ..	30		200		200			
b. Common gymnasium—								
i. Establishment ..	140		140		140		144	
ii. Contingencies ..			20		20			
c. Other items ..		170					10	
Total, Grant II ..		6910	5530		5640		5013	
GRANT III—(Sanitation and Medical Services.)								
1. HOSPITALS AND DISPENSARIES—								
a. Establishment ..	2140		2100		2140		2023	
b. Medicines and Supplies ..	400		400		400		493	
c. Diet of Patients ..	270		270		270		246	
d. Sundries and Contingencies ..	160		160		160		199	
e. Contributions to Local Boards ..								
&c., &, &c. ..		2970						
Carried forward ..		2970	2930		2970		2960	

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

1	Budget Estimate 1896-97		Revised Budget Estimate for 1895-96		Actuals, 1894-95 (audited figures.)	
	Details of Minor Heads.	Totals of Major Heads.	Estimate for 1895-96	Estimate for 1895-96	Estimate for 1895-96	Estimate for 1895-96
1	2	3	4	5	6	7
Brought forward ..	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT III—Sanitation and Medical Services—cont.						
2. a. CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—						
i. Medical College ..	80 - -		80 - -	30 - -	87 - -	
ii. Sanitary Inspection ..	50 - -		50 - -	50 - -	55 - -	
iii. Medical Reserve staff ..	10 - -		10 - -	10 - -	9 - -	
iv. Cutlers' Establishment ..	10 - -	150 - -	10 - -	10 - -		
b. CONTRIBUTIONS TO LOCAL BOARDS, &c., FOR—						
i. Medical Schools ..						
ii. Reserve staff ..						
&c., &c., &c. ..						
c. OTHER CONTRIBUTIONS ..						
3. VACCINATION—						
a. Establishment ..	140 - -		120 - -	120 - -	120 - -	
b. Contingencies ..	80 - -	220 - -	60 - -	80 - -	69 - -	
c. Contributions to Local Boards ..						
4. REGISTRATION OF BIRTHS AND DEATHS—						
a. Establishment ..	140 - -		120 - -	120 - -	96 - -	
b. Contingencies ..	20 - -	160 - -	10 - -	10 - -	17 - -	
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—						
a. i. Establishment ..	3,500 - -		3,750 - -	3,950 - -	3,518 - -	
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	750 - -		350 - -	420 - -	344 - -	
b. Private scavenging—						
i. Establishment ..	650 - -		630 - -	680 - -	537 - -	
ii. Contingencies, such as cost of scavenging carts, &c. ..	40 - -		70 - -	100 - -	167 - -	
c. Cholera charges ..	50 - -		50 - -	50 - -		
d. Contingencies ..	100 - -		100 - -	50 - -	81 - -	
&c., &c., &c. ..		5090 - -				
Total, Grant III ..		8,590 - -	7,140 - -	7,350 - -	6,930 - -	

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

1	Budget Estimate 1896-97		Revised Budget Estimate for 1895-96		Actuals, 1894-95 (audited figures.)	
	Details of Minor Heads.	Totals of Major Heads.	Estimate for 1895-96	Estimate for 1895-96	Estimate for 1895-96	Estimate for 1895-96
1	2	3	4	5	6	7
	RS. A. P.	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 - -		200 - -	240 - -	178 - -	
b. Contingencies ..	1140 - -	1440 - -	540 - -	500 - -	428 - -	
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 ..	50 - -					
b. Contingencies ..	80 - -	130 - -				
5. AVENUES—						
a. Establishment ..						
b. Contingencies ..						
6. PUBLIC GARDEN—						
a. Establishment ..						
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..						
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 ..		1,570 - -	740 - -	740 - -	666 - -	

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

1	Budget, 1896-97.		Revised Estimate for 1895-96.		Budget Estimate for 1895-96.		Actuals, 1894-95 (audited figures).	
	Details of Minor Heads.	Totals of Major Heads.	Details of Minor Heads.	Totals of Major Heads.	Details of Minor Heads.	Totals of Major Heads.	Details of Minor Heads.	Totals of Major Heads.
1	2	3	4	5	6	7	8	9
Brought forward ..	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
		1570	740	740	606			
GRANT IV—(Lighting and Miscellaneous Municipal purposes)— <i>cont.</i>								
9. OTHER CHARGES— <i>cont.</i>								
ii. Rewards for destruction of wild animals and snakes ..	10		10		9			
iii. Printing ..	500		400		400			
iv. Compensation for lands ..	300		300		300			
v. Other items ..	50		50		19			
		860	50	50				
Total, Grant IV ..		2,430	1,500	1,500	1,033			
GRANT V—								
a. General Establishment—								
i. Office Establishment ..	970		800		741			
ii. Inspection ..								
b. Collection of Municipal Taxes—								
i. Establishment ..	390		210		209			
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	70		10					
iii. Cost of forms ..	100		80		69			
c. Collection of Tolls—								
i. Establishment ..								
ii. Contingencies ..								
d. Office contingencies other than (b) (ii) ..	350		350		249			
e. Contributions for Central office and Audit establishments ..	100		100		70			
Total, Grant V ..		1,980	1,550	1,500	1,338			
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 years.								

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

1	Budget, 1896-97.		Revised Estimate for 1895-96.		Budget Estimate for 1895-96.		Actuals, 1894-95 (audited figures).	
	Details of Minor Heads.	Totals of Major Heads.	Details of Minor Heads.	Totals of Major Heads.	Details of Minor Heads.	Totals of Major Heads.	Details of Minor Heads.	Totals of Major Heads.
1	2	3	4	5	6	7	8	9
Advances recoverable—	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
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 ..		23,940	18,760	18,410	17,170			
Balances—								
a. Municipal Fund ..		1640	2790	910	2920			
b. Endowments ..								
c. Water-tax Fund ..								
Grand Total ..		25,580	21,550	19,320	20,090			

NOTE TO STATEMENT II.

Position of the Municipality of		on 31st March 189	
Liabilities.		Assets.	RS.
Liabilities—	Balance of Loans ..	Municipal Balance ..	Cash ..
	Deposits to be adjusted ..	Deposit Balance ..	Securities ..
Other Liabilities (in detail) ..		Sinking Fund of loans ..	Cash ..
		Funded Capital of endowed institutions, Hospitals, &c. ..	Securities ..
		Total ..	
		Value of Premises, &c. ..	
		Do. of Pools and plant ..	
		Do. of Live stock ..	
		Do. of Furniture ..	
		Arrears of taxes, &c. ..	
		Other assets (in detail) ..	
		Total ..	
		Claims—	
		Advances Recoverable—	
		Permanent advance ..	
		Advances for works, &c. ..	
		Total ..	

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

Number.	Project.	Amount of estimate.	Past expenditure.	Expenditure in 1896-97.	REMARKS.
1	2	3	4	5	6
		RS.	RS.	A. P.	RS. A. P.
(a)	Communications ..				
1	Widening the bazaar street	200--			200
2	Construction of tunnels	50--			50
3					
	Total ..	250--			250
(b)	Buildings ..				
1	Cost of extending the high school building	500--			500
2	Cost of a building for the primary school	100--			100
3	" of a latrine ..	200--			200
	" of a Toll shed	60--			60
	" of Dust bins	100--			100
	Total	960--			960

Statement II-A.—Details of Expenditure, &c.—*cont.*
PART I.—New Works.—*cont.*

Number	Project.	Amount of estimate.	Past expenditure.	Expenditure in 1896-97.	REMARKS.	
1	2	3	4	5	6	
(c)	Drainage	RS.	RS.	A. P.	RS.	A. P.
1						
2						
3						

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	Repairs of roads			Total mileage of roads streets, lanes, &c., in the town. <i>11-5-175</i>
2	Supplying materials for repairs of roads under departmental management	610 ..		Metalled or Gravelled } Unmetalled. <i>10-8-205 0-4-190</i>
3	Repairs to Krishnapuri road Vaniambari road nearly one mile in length	500 ..		Total mileage under maintenance. <i>11-5-175</i>
	Repairing portion of Uttankara road	100 ..		Metalled or Gravelled } Unmetalled. <i>10-8-205 0-4-190</i>
	Repairing Bayaar street	300 ..		
	Repairing Dudupatt road up to Toll chagale	100 ..		
	Total ..	1610 ..		

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 slaughter houses, Toll chagale, market stalls, Cholera shed & converting the verandah of the hospital into an operation room	200 ..		
2				
3				
	Total ..	200 ..		

STATEMENT II-B.—Details of Municipal Establishments.

	Number.	Salary per mensem.	Salary per annum.
1	2	3	4
GRANT I.—2. c. DRAINAGE—			
Overseers		RS.	A. P.
Drain cleaners			
Total ..			
Deduct Fines and Stoppages ..			
Add arrears for last year paid this year ..			
Balance (Statement II) ..			
d. Water works—			
Overseers			
Watchmen	1	5	60
Cleaning Tanks and wells	4		10
Total ..	1	5	70
Deduct Fines and Stoppages ..			
Add arrears for last year paid this year ..			
Balance (Statement II) ..			70
3. GENERAL—			
Overseers	1	25	300
Mastries .. Road coolies at Rs. 5 each	4	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.

1	Number.	Salary per mensem.		per annum.	
		3		4	
		RS.	A. P.	RS.	A. P.
GRANT II.—EDUCATION—					
1. TRAINING SCHOOLS—					
Pupils receiving scholarships ..					
Total ..					
Deduct Fines and Stoppages ..					
Add arrears for last year paid this year ..					
Balance (Statement II) ..					
2. MUNICIPAL SCHOOLS—					
a. On the Salary System—					
Head Master ..	1	60		720	
1st Assistant Master ..	1	50		600	
2nd " " ..	1	45		540	
3rd " " ..	1	35		420	
4 th " " ..	1	20		240	
5 th " " ..	1	18		216	
Tamil Pandit ..	1	15		180	
Sanskrit Pandit ..	1	15		180	
Drawing Master ..	1	15		180	
Peon ..	1	6		72	
Urdu Teacher ..	1	12		144	
Total ..	11	291		3492	
Deduct Fines and Stoppages ..					
Add arrears for last year paid this year ..					
Balance (Statement II) ..				3490	

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

1	Number.	Salary per mensem.		Salary per annum.	
		3		4	
		RS.	A. P.	RS.	A. P.
GRANT II.—EDUCATION—cont.					
b. On the Salary Result System—					
<i>Hindu Primary School.</i>					
Head Master ..	1	18		216	
1 st Assistant " ..	1	12		144	
2 nd " " ..	1	10		120	
3 rd " " ..	1	8		96	
4 th " " ..	1	7		84	
5 th " " ..	1	6		72	
6 th " " ..	1	5		66	
Peon ..	1	5		60	
<i>Mahommedan Primary School</i>					
Head Master ..	1	10		120	
1 st Assistant " ..	1	8		96	
2 nd " " ..	1	6		72	
Peon ..	1	4		48	
<i>Darials Primary School</i>					
Head Master ..	1	9		108	
1 st Assistant ..	1	6		72	
<i>Vengalapuram Primary School</i>					
Head Master ..	1	7		84	
Total ..	15	121	8	1458	
Deduct Fines and Stoppages ..					
Add arrears for last year paid this year ..					
Balance (Statement II) ..				1460	

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

1	Number.	Salary per mensem.			Salary per annum.	
		3	4			
	2	RS.	A.	P.	RS.	A. P.
GRANT II.—EDUCATION—cont.						
6. INSPECTION—						
Inspecting schoolmaster	1	7	8		90	
Mohammadan Inspecting school master ..	1	6	10	8	80	
Total ..	2	14	2	8	170	
Deduct Fines and Stoppages ..						
Add arrears for last year paid this year ..						
Balance (Statement II) ..					170	
7. GYMNASIIC INSTRUCTORS						
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.

1	Number.	Salary per mensem.			Salary per annum.	
		3	4			
	2	RS.	A.	P.	RS.	A.
GRANT III.—SANITATION AND MEDICAL SERVICES—						
1. HOSPITALS AND DISPENSARIES—						
Medical Subordinates	1	131	4		1575	
"						
Midwife	1	15			180	
Clerk						
Compounder	1	15			180	
Servants	1	6			72	
"	1	6			72	
"	1	5			60	
Total ..	6	178	4		2139	
Deduct Fines and Stoppages ..						
Add arrears for last year paid this year ..						
Balance (Statement II) ..					2140	

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

1	Number.	Salary per mensem.		Salary per annum.	
		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.

1	Number.	Salary per mensem.		Salary per annum.	
		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	20+5		300	
Maistries	3	21		252	
Scavengers	13	65		780	
Male Sweepers at Rs. 4-8-0 each	24	108		1296	
Female Sweepers at Rs. 3-8-0 each	21	73	8	882	
Total	62	292	8	3570	
Deduct Fines and Stoppages ..					
Add arrears for last year paid this year ..					
Balance (Statement II) ..				3500	
Hire of bullocks— 10 carts					
		58		696	
				60	
				756	

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

	Number.	Salary per mensem.		Salary per annum.	
1	2	3		4	
		RS.	A. P.	RS.	A. P.
GRANT III.—SANITATION AND MEDICAL SERVICES—cont.					
b. Private Scavenging—					
Inspectors	1	7			
Maistries	11	55		660	
Scavengers .. at Rs. 5 each	11	55		660	
Total ..	11	55		660	
Deduct Fines and Stoppages ..					
Add arrears for last year paid this year ..					
Balance (Statement II) ..				650	
GRANT IV.—LIGHTING AND MISCELLANEOUS MUNICIPAL PURPOSES—					
1. LIGHTING—					
Superintendents	5	25		300	
Masalchies	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— <i>cont</i>					
2. I. MARKETS—					
Superintendents	1	20 4 5	-	300	-
Servants	11	-	-	-	-

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

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

	Number.	Salary per mensem.	Salary per annum.
1	2	3	4
GRANT V.—a. GENERAL ESTABLISHMENT—			
i. Office—			
Manager	1	35	420
Clerks		33	
"			
"			
Accountants	1	20	240
Peons <i>Chroff</i>	1	12	144
Attender	1	8	96
Peon	1	6	72
Total ..	5	81	972
Deduct Fines and Stoppages ..			
Add arrears for last year paid this year ..			
Balance (Statement II) ..			970
ii. Inspection—			
Chairman's salary or carriage allowance ..			
Total ..			
Deduct Fines and Stoppages ..			
Add arrears for last year paid this year ..			
Balance (Statement II) ..			

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

	Number.	Salary per mensem.	Salary per annum.
1	2	3	4
GRANT V.—a. GENERAL ESTABLISHMENT—cont.			
b. Collection—			
Clerks	1	14	
Bill Collectors	2	26	312
Peons	2	7	84
Total ..	4	33	396
Deduct Fines and Stoppages ..			
Add arrears for last year paid this year ..			
Balance (Statement II) ..			390
c. Collection of tolls—			
Inspectors			
Gate-keepers			
Total ..			
Deduct Fines and Stoppages ..			
Add arrears for last year paid this year ..			
Balance (Statement II) ..			

10. *Trifolium* vesp.

	1870	1871	1872	1873	1874	1875	1876	1877	1878	1879	1880	1881	1882	1883	1884	1885	1886	1887	1888	1889	1890	1891	1892	1893	1894	1895	1896	1897
1. Tax on arts, &c.	140	140	140	140	140	140	140	140	140	140	140	140	140	140	140	140	140	140	140	140	140	140	140	140	140	140	140	140
2. Tax on buildings	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300
3. Tax on lands	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
4. Water-tax on buildings and lands	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
5. Tolls (gross receipts)	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
6. Market rents	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
7. Slaughter-house fees	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
8. Rent of cart-stands	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
9. Private scavenging fees	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
10. Fishery rents	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Total	15170	15170	15170	15170	15170	15170	15170	15170	15170	15170	15170	15170	15170	15170	15170	15170	15170	15170	15170	15170	15170	15170	15170	15170	15170	15170	15170	15170

STATEMENT IV-A.—Municipality of *Limpaphatu*

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).	
	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.	1100		100		1000		1000							
2. Tax on buildings	5880		30		5850		5750		15		25		60	
3. Tax on lands	110		10		100		95						5	
4. Water-tax on buildings and lands														
5. Tolls (gross receipts)	6000				6000		6000							
6. Market rents	600				600		600							
7. Slaughter-house fees	400				400		400							
8. Rent of cart-stands	100				100		100							
9. Private scavenging fees	730				730		720						10	
10. Fishery rents	250				250		250							
Total	15170		140		15030		14915		15		25		75	

STATEMENT IV-B.—Arrears.

1	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.		
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	A.	B.	C.
1. Tax on arts, &c.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Tax on buildings	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Tax on lands	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Water-tax on buildings and lands	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Tolls	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Market rents	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Slaughter-house fees	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Rent of cart-stands	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Private scavenging fees	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	13	10	10	67	5	80	15	10	65	3	8	19	4	14	1	..	..

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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 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	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	
1. BALANCE BROUGHT FORWARD—											
a. Municipal Fund ..											
b. Endowments ..											
c. Water-tax Fund ..											
2. MUNICIPAL RATES AND TAXES—											
a. Tax on arts, &c. (section 53) ..											The demand for the current year is Rs. 53.60 = 15.84. The amount of previous year is Rs. 148 = 14.8. Total 509.9. 14.1 of which the Council thinks that Rs. 5400-00 will be collected before the close of the year. A balance of Rs. 58. 15-8 will then remain at the close of the year.
b. Tax on buildings (section 63) ..	3730		1716		1720		5450		5250		The demand for the current year is Rs. 80-11-4. The amount of previous year is Rs. 85-12-9 of which Rs. 80-00 will be collected before the close of the year. A balance of Rs. 5-12-9 will then remain at the close of the year. This is a fluctuating item.
c. Tax on lands (section 63) ..	49		43		31		80		80		
d. Water-tax on buildings and lands (section 75) ..											
e. Tax on vehicles with springs and palanquins (section 77) ..	50		20		10		60		40		
f. Tax on animals (section 77) ..	281		59		39		320		310		
g. Tax on carts and other vehicles without springs (section 85) ..	674		155		76		750		750		
h. Tolls (section 91)—											
Gross receipts 4819-5-3.											
Less Local Fund share 946-12-6	3468		1307		402		3870		3300		The lease of tolls fetched Rs. 4810 during the current year against Rs. 4100 in the previous year. Hence the increase in the receipts.
3872-8-9											
3. REALIZATIONS UNDER SPECIAL ACTS—											
a. Pounds ..											
b. Ferry rents ..											
c. Fees under Act II of 1888 ..	100		50		30		130		50		The income under this head represents the fees levied on the private parties under the act II of 1888 (Place of Public Receipt Act). This company came to the town during the year (up to date) and the sum of Rs. 80 is expected under the item for the remaining part of the year.
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—											
a. i. Rent of lands ..	1				9		10				The receipts under this head represent the rent recovered from the persons who occupy the municipal lands.
ii. Rent of buildings ..											
iii. Avenue receipts ..	27		117		173		200		250		The lease of Avenue produce did not fetch a reasonable amount in public auction and so the Council has resolved to manage it departmentally.
iv. Fees from Travellers' Bungalows ..											Considering the low price of Tamarind the Council expects Rs. 200 under this item including the sale of Avenue branches and Clipping.
b. i. Sale-proceeds of lands and buildings ..											The increase is due to the receipts of the Tamarind type which was handed over to the Council by the Forest Department.
ii. Produce of lands, gardens, &c. ..	19		69		1		20		10		The increase is due to the sale of old rubbish carts.
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c. ..	18				12		30		20		
Carried forward ..	8417		3476		2503		10920		10060		

The demand for the current year is Rs. 5360-15-8. The arrears of previous years is Rs. 148-14-3. The Council thinks that Rs. 5509-14-1 of which collected before the close of the year. A balance of Rs. 58-15-8 will then remain at the close of the year. The demand for the current year is Rs. 80-11-4. The arrears of previous year is Rs. 5-1-5. Rs. 80-11-4 will be collected before the close of the year. A balance of Rs. 5-12-9 will then remain at the close of the year. This is a fluctuating item.

The lease of tolls fetched Rs. 4810 during the current year against Rs. 4100 in the previous year. Make the increase in the receipts.

The income under this head represents the fees levied on the public under the act II of 1888. (Please of Public receipt) Two companies came to the town during the year (up to date) and the sum of Rs. 30 is expected under the item for the remaining part of the year. The receipts under this head represent the rent recovered from the persons who occupy the municipal lands. The lease of Avenue produce did not fetch a reasonable amount in public auction and so the Council has resolved to manage it departmentally. Considering the low price of Laminaria the Council expects Rs. 200 under this item including the sale of Avenue branches and Clipping. The increase is due to the receipts of the Watson's type which was handed over to the Council by the Forest Department. The increase is due to the sale of old rubbish carts.

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

Items.	Actuals of the first eight months of 1895-96.		Actuals of the last four months of 1895-96.		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.
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	
Brought forward ..											7
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS ARising FROM TAXATION—cont.											
a. Conservancy receipts—											
Sale-proceeds of night-soil, street refuse, &c. ..											
d. i. Fees from educational institutions ..	10		93		90		100		50		The Council thinks that Rs. 100 will be realized under this head.
ii. Other revenue from educational institutions ..	2059		1307		941		3000		3000		48
e. i. Sale-proceeds and composition fees of medicines ..	16		21		4		20		20		The Council thinks that Rs. 10 will be realized under this head by the sale of old materials of the municipal schools.
ii. Other Hospital receipts ..			2								
f. i. Income from markets ..	401		165		99		500		400		The sale of sheep in market fetched Rs. 405 during the current year against Rs. 350 in the previous year. Rs. 100 is expected to come from the sale of sheep, and the balance of Rs. 300 is expected to come from the sale of sheep.
ii. " slaughter-houses.	296		176		54		350		500		The sheep slaughter house fetched Rs. 330 against Rs. 420 in the previous year and the balance of Rs. 300 is expected to come from the sale of sheep.
g. Other fees ..	1		2		9		10				The balance of Rs. 300 is expected to come from the sale of sheep.
i. Distraint fees ..											The balance of Rs. 300 is expected to come from the sale of sheep.
ii. License fees ..	397		122		23		420		400		The balance of Rs. 300 is expected to come from the sale of sheep.
iii. Cartstand fees ..	37		25		13		50		60		The balance of Rs. 300 is expected to come from the sale of sheep.
iv. Other fees Searching fees	1		1								The balance of Rs. 300 is expected to come from the sale of sheep.
h. Fines under Municipal and other Acts ..	568		492		132		700		450		The balance of Rs. 300 is expected to come from the sale of sheep.

i. Interest on investments—												The receipts under this head represent the fines levied under the town nuisance and municipal acts. A nuisance case has been more numerous than was anticipated. Hence the increase.
1. General, including choultries ..												
ii. Educational ..												
iii. Medical ..												
j. Premium on loans ..												
5. GRANTS AND CONTRIBUTIONS—												
a. From Government—												
i. Education—												
Normal stipends ..												
Buildings ..												
Municipal Schools ..												
Other purposes ..												
ii. Medical ..												
iii. Other purposes—												
Communications ..												
Water-supply ..												
Drainage ..												
Sanitation ..												
Other purposes ..												
b. From Local Boards—												
i. Education ..												
ii. Medical ..												
iii. Other purposes ..												
Carried forward ..												

The decrease is due to the appointment of a midwife on Rs. 10 per mensem instead of Rs. 15 as sanctioned and the place of the midwife having been vacant for a month.

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.
	RS.	A.	RS.	A.	RS.	A.	RS.	A.		
1	2		3		4		5		6	7
Brought forward ..	12992	-	6519	-	4619	-	17610	-	16420	
5. GRANTS AND CONTRIBUTIONS—cont.										
c. Other grants and contributions—										
i. Education ..										
ii. Medical ..										
iii. Other purposes ..					30		30			The receipts under this head represent the paid by Hughes & Co. The actual head over of value for putting up two additional lamps the town.
6. MISCELLANEOUS—										
a. Recoveries on account of services rendered to private individuals—										
i. Private scavenging ..	469		214		231		700		600	The demand under this head is Rs. 66-6-0. The amount of previous year is Rs. 38-15-0. The Council thinks Rs. 700-0-0 will be collected at close of the year. A balance of Rs. 15-5-0 was uncollected at the close of the year. The increase introduction of the system in 4 divisions.
ii. Other purposes ..	6		6		4		10		300	The receipts under this head represent the fee for clearing the lands of a cesspool situated in front of the Municipal office.
b. Other items—										The receipt of fishery fetched Rs. 220 again in the previous year. The Lessee having to pay the rights and to execute the municipality's in the notification the Council has resolved to deposit of Rs. 55 paid by him and to recall the when the receipt fetched Rs. 210. Hence the de-
i. Fishery rents ..	206		132		54		260			
ii. Refunds of Expenditure of previous year ..										
iii. Fee for numbering carts, &										
iv. Other items										
Sale of Licenses	14		7		6		20		20	

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	..

Total Receipts ..
Grand Total ..

tatement 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.	7
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.		
Brought forward ..	2876		2108		2154		5030		5150			
GRANT II—(Education)—cont.												
b. Municipal Inspectors—												
i. Establishment ..	59		30		31		90		90			
ii. Contingencies ..	37		10		13		50		40			
7. MISCELLANEOUS—												
a. Building, furniture, &c., grants ..												
b. Common gymnasium—												
i. Establishment ..	96		48		44		140		140			
ii. Contingencies ..					20		20		20			
c. Other items ..			10									
Total, Grant II ..	3068	2206	2462	5530	5640							

The increase is due to the cost of stationery charges and stamps more than was anticipated. 54

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GRANT III—(Sanitation and Medical Services.)

FRANT III—(Sanitation and Medical Services.)									
1. HOSPITALS AND DISPENSARIES—									
a. Establishment ..	1,403	710	697	302.00	3,810				
b. Medicines and Supplies ..	335	476	65						
c. Diet of Patients ..	159	82	111						
d. Sundries and Contingencies ..	102	57	58						
e. Contributions to Local Boards ..									
2. a. CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—									
i. Medical College ..		87	80						
ii. Sanitary Inspection ..		55	50						
iii. Medical Reserve staff ..		9	10						
iv. Cutlers' Establishment ..		4	6						
b. CONTRIBUTIONS TO LOCAL BOARDS, &c., FOR—									
i. Medical Schools ..									
ii. Reserve staff ..									
c. OTHER CONTRIBUTIONS ..									
3. VACCINATIONS—									
a. Establishment ..	80	40	40						
b. Contingencies ..	31	26	29						
c. Contributions to Local Boards ..									
Carried forward ..	2,114	1,542	1,146						

The decrease is due to the midwives placed having been vacant for a month and to the appointment of a midwife on Rs. 10 only per mensem.

the exact sum to be paid on account of these contributions being unknown, the actuals of last year have been adopted. Hence the $\$$ increase.

* This represents The Contribution paid⁸⁵ for each year during the current year.

The decrease is due to the cost of paste-
lymph purchased from the Bureau Medical
Stores, Salem and to the purchase of stationary
articles &c

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.
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	
1											7
Brought forward ..											
GRANT III—Sanitation and Medical Services—cont.											
4. REGISTRATION OF BIRTHS AND DEATHS—											
a. Establishment ..	78		32		42		120		120		
b. Contingencies ..	2		16		8		10		10		
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—											
a. i. Establishment ..	1679		780		871		2557		2650		
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	237		114		113		350		420		
b. Private scavenging—											
i. Establishment ..	403		199		227		630		680		
ii. Contingencies, such as cost of scavenging carts, &c. ..	60		4		10		70		100		
c. Cholera charges ..	303		88		50		50		50		
d. Contingencies ..	47		37		53		100		50		
Total, Grant III ..	4620		2724		2520		7140		7350		

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The decrease is due to the entertainment of two sample swarms only on the 14th May 1895 and one to by on the 4th Sept. and another on the 22nd October 1895 at Rs. 2 each and 16 fines & 10 pages.

The decrease is due to the entertainment of an additional bullock only on the 2nd May 1895 and to the entertainment of bullocks at 20 Rs. per annum from the 1st June 1895 instead of Rs. 35 as provided.

The decrease is due to the entertainment of 2 swarms only on the 14th July last when the private scavenging by steam was introduced into the 84 divisions and to the payment of 100 Rs. to the 84 divisions and to the payment of 100 Rs. to the 84 divisions.

The decrease is due to the cost of 2 iron night soil and carts and to the purchase of articles for the establishment.

GRANT IV—(Lighting and Miscellaneous Municipal purposes)—

1. LIGHTING—											
a. Establishment ..	118		60		82		200		240		
b. Contingencies ..	269		99		271		540		500		
2. i. MARKETS—											
a. Establishment ..	106		208		208		500		500		
b. Contingencies ..	32		115		115		320		320		
ii. SLAUGHTER-HOUSES—											
a. Establishment ..	106		208		208		500		500		
b. Contingencies ..	32		115		115		320		320		
3. CHOUTRIES—											
a. Establishment ..	106		208		208		500		500		
b. Contingencies ..	32		115		115		320		320		
c. Feeding Travellers ..	106		208		208		500		500		
4. TRAVELLERS' BUNGALOWS—											
a. Establishment ..	106		208		208		500		500		
b. Contingencies ..	32		115		115		320		320		
5. AVENUES—											
a. Establishment ..	106		208		208		500		500		
b. Contingencies ..	32		115		115		320		320		
6. PUBLIC GARDEN—											
a. Establishment ..	106		208		208		500		500		
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	106		208		208		500		500		
Carried forward ..	387		159		353		740		740		

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The decrease is due to the fines and 10 pages and the entertainment of an additional bullock only on the 12th October 1895 when the new bullock was introduced.

The increase is due to the cost of iron night soil and the purchase of new bullocks & 10 pages.

The decrease is due to the cost of 2 iron night soil and carts and to the purchase of articles for the establishment.

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The decrease is due to the cost of 2 iron night soil and carts and to the purchase of articles for the establishment.

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.
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	
1											7
Brought forward ..	387		159		353		740		740		
GRANT IV—(Lighting and Miscellaneous Municipal purposes)—cont.											
7. SURVEY OF LAND ..	1023						1225		1225		
8. FIRE—											
a. Establishment ..	100						100		100		
b. Purchase of fire-engine, buckets, repairs, &c. ..	320						320		320		
9. OTHER CHARGES—											
i. Work done for private individuals other than private scavenging ..	1						1		1		
ii. Rewards for destruction of wild animals and snakes ..	95		242		305		400		400		
iii. Printing ..	5		10		45		300		300		
iv. Compensation for lands ..							50		50		
v. Other items ..							500		500		
Total, Grant IV ..	488		411		1012		1500		1500		

GRANT V—

GRANT V—											
a. General Establishment—											
i. Office Establishment	535	248	265	800	800						
ii. Inspection											
b. Collection of Municipal Taxes—											
i. Establishment	143	72	67	210	210						
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c.											
<i>Cost of forms</i>			10	10	10						
c. Collection of Tolls—			80	80	80						
i. Establishment											
ii. Contingencies											
d. Office contingencies other than (b) (ii)	254	92	96	350	300						
e. Contributions for Central office and Audit establishments	100			100	100						
Total, Grant V	1032	481	518	1550	1500						
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											

The increase is due to the cost of a cyclo for the office use.

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 1895-96		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.
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	
1	2		3		4		5		6		7
Advances recoverable—											
a. Permanent ..											
b. Others ..											
Refunds of other than current collections..											
Discount ..	1025		781		212		1220		100		
Pensions and gratuities ..											
Investments—											
a. In Government securities for purposes other than Sinking Fund ..	100						100		100		
b. In Saving Bank ..	300						300		300		
Total Expenditure ..	10399		7050		8361		18760		18410		
Balances—											
a. Municipal Fund ..	95						95				
b. Endowments ..	100						100				
c. Water-tax Fund ..									910		
Grand Total ..	200						21550		19320		

Statement VI.A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of *Simpsattur* for the year 1895-96.

(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	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.		6
Entries as per Statement II wherever there is alteration										
Grant I. New works.										
(a) Communications ..			900				900		Vide Resolution No. 5	61
(b) Water supply ..			20				20		15.3.95, 24.5.95, 20.8.95, 3-10-95	6
2. Repairs. (b) Buildings ..			500				500		Vide Resolution No. 17 dated 19.5. October 95	6
Grant II. 2. ii. On salary system									Vide Resolution No. 23	13
(a) Fixed payments	1320								11.7.95, 20.8.95, 22.23.24	16.11.95
Grant III. 5. (a) Contingencies ..	50								Vide G.O. No. 1647 M. mis dated 6.7. September 1895	
									Vide Resolution No. 13 dated 2.2. November 1895.	

for the year 189 -9 ---continued.

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

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STATEMENT VII.—Tolls.

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STATEMENT V.III—Loans.

LOCAL AND MUNICIPAL DEPT.

FROM

THE CHAIRMAN,
MUNICIPAL COUNCIL,
TIRUPATUR.

 T_{θ}

*The Chief Secretary to Government,
Local and Municipal Department, Madras.*

Through the Collector of Salem.

DATED 26 th Decem 1898

No. Enclosures *No 1*

to letter no 1317 dated 20.12.95

S U B J E C T.

Budget Statement for
the year 1896-97 of the
Troy Spatter Municipality

3

Extract from the Proceedings of the Tirupatur
Municipal Council dated 17th Decem^r 1895.

PRESENT.

J. Ghose Esquire, C.S. Chairman.
Official Councillor.

Sultan Ikhuddin Sahib, Sahib Registrar.
Nonofficial Councillors.

L. B. Ry H. Subba Rao Auzgl.
N. Acdimula Tundalar Auzgl.
" " " "
" L. Threstachizor Auzgl.

Alhazamian saheb.
Alhazee szed shah Abdul Kadir Zauadi alio sahyian.
Saheb.

1. Read the revised estimate for 1895-96 and the budget estimate for 1896-97 of the *Tripfarten* *hunicipal*.

Resolution: - Approved.

(signed) L. Rose
Chairman

True Copy.

Chairman

19/12

LOCAL AND MUNICIPAL DEPT.

FROM

THE CHAIRMAN,
MUNICIPAL COUNCIL,
TIRUPATUR.

To

The Chief Secretary to Government,
Local and Municipal Department, Madras.
Through the Collector of Salem.

DATED 20th Decem^r 1895

No. Enclosures No. 3

Letter no 1317 dated 20.12.95

SUBJECT.

Extract from the proceedings
of the Tirupatur Municipal
Council dated 17th Decem^r 1895.

3845 on 95

Proposition Statement of
the Tirupatur Municipality for the
year 1896-97.

(initials) - 11/12/95
Dated 11/12/95
11/12/95
11/12/95

Statement of Proposition for

Order sanctioning present establishment.		Office to which the proposition refers.	NATURE OF CHARGE.			
			Present Scale.		Proposed Scale.	
			Number	Designation.	Pay.	
Number	Date.				Minimum.	Maximum.
					RS.	RS.
		Grant I (Public works)				
		2. Repairs (d) Water supply -				
		ii Establishment	1	Tank watcher	"	4-0-0
		3. Establishment				
		Grant II - (Education)				
		2. Municipal schools.				
		i On salary system	1	Head master	"	60-0-0
		(a) Establishment	1	1st assistant master	"	50-0-0
			1	2nd assistant "	"	35-0-0
			1	3rd - 00 - 00	"	20-0-0
			1	4th - 00 - 00	"	15-0-0
			1	Tamil Pundit	"	15-0-0
			1	sanskrit Pundit	"	12-0-0
			1	Drawing master	"	15-0-0
			1	Pon	"	6-0-0
			9		"	228-0-0

revision of Establishment.

Tirupattur MUNICIPALITY.

CHARGE.		PROPOSITION.		Grounds of proposition.
umber	Designation.	Pay.	Increase per month.	Decrease per month.
		Minimum. Maximum.	Amount.	Amount.
1	Tank watcher	5-0-0	1-0-0	"
1	Road overseer	25-0-0	25-0-0	"
4	Road Coolies	20-0-0	20-0-0	"
5		45-0-0	45-0-0	"
1	Head master	60-0-0	1-0-0	"
1	1st assistant master	50-0-0	1-0-0	"
1	2nd - 00 - 00	45-0-0	45-0-0	"
1	3rd - 00 - 00	35-0-0	1-0-0	"
1	4th - 00 - 00	20-0-0	1-0-0	"
1	5th - 00 - 00	15-0-0	3-0-0	"
1	Tamil Pundit	15-0-0	1-0-0	"
1	sanskrit Pundit	15-0-0	3-0-0	"
1	Drawing master.	15-0-0	1-0-0	"
1	Toda teacher	12-0-0	12-0-0	"
1	Pon	6-0-0	1-0-0	"
11		291-0-0	63-0-0	"

Statement of Proposition for

Order sanctioning present establishment.		Office to which the proposition refers.	NATURE OF			
			Present Scale.		Pay.	
Number	Date.		Number	Designation.	Minimum.	Maximum.
<i>Resubmitted</i>						
<i>11 on salary system</i>						
		(a) Fixed payment	1	Head teacher	15-00	15-00
			1	1st assistant teacher	12-00	12-00
			1	2nd " " "	10-00	10-00
			1	3rd " " "	8-00	8-00
			1	4th " " "	7-00	7-00
			1	5th " " "	6-00	6-00
			1	6th " " "	5-00	5-00
			1	7th " " "	4-00	4-00
			1	8th " " "	3-00	3-00
			1	9th " " "	2-00	2-00
			1	10th " " "	1-00	1-00
			1	11th " " "	0-00	0-00
			1	12th " " "	0-00	0-00
			1	13th " " "	0-00	0-00
			1	14th " " "	0-00	0-00
			1	15th " " "	0-00	0-00
			1	16th " " "	0-00	0-00
			1	17th " " "	0-00	0-00
			1	18th " " "	0-00	0-00
			1	19th " " "	0-00	0-00
			1	20th " " "	0-00	0-00
			1	21st " " "	0-00	0-00
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			1	26th " " "	0-00	0-00
			1	27th " " "	0-00	0-00
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			1	30th " " "	0-00	0-00
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			1	73rd " " "	0-00	0-00
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			1	95th " " "	0-00	0-00
			1	96th " " "	0-00	0-00
			1	97th " " "	0-00	0-00
			1	98th " " "	0-00	0-00
			1	99th " " "	0-00	0-00
			1	100th " " "	0-00	0-00

revision of Establishment.

Trice Spattur MUNICIPALITY.

CHARGE.		Proposed Scale.		PROPOSITION.		Grounds of proposition.
				Increase per month.	Decrease per month.	
Number	Designation.	Minimum.	Maximum.	Amount.	Amount.	
<i>11 on salary system</i>						
1	Head teacher	15-00	15-00			
1	1st assistant teacher	12-00	12-00			
1	2nd " " "	10-00	10-00			
1	3rd " " "	8-00	8-00			
1	4th " " "	7-00	7-00			
1	5th " " "	6-00	6-00			
1	6th " " "	5-00	5-00			
1	7th " " "	4-00	4-00			
1	8th " " "	3-00	3-00			
1	9th " " "	2-00	2-00			
1	10th " " "	1-00	1-00			
1	11th " " "	0-00	0-00			
1	12th " " "	0-00	0-00			
1	13th " " "	0-00	0-00			
1	14th " " "	0-00	0-00			
1	15th " " "	0-00	0-00			
1	16th " " "	0-00	0-00			
1	17th " " "	0-00	0-00			
1	18th " " "	0-00	0-00			
1	19th " " "	0-00	0-00			
1	20th " " "	0-00	0-00			
1	21st " " "	0-00	0-00			
1	22nd " " "	0-00	0-00			
1	23rd " " "	0-00	0-00			
1	24th " " "	0-00	0-00			
1	25th " " "	0-00	0-00			
1	26th " " "	0-00	0-00			
1	27th " " "	0-00	0-00			
1	28th " " "	0-00	0-00			
1	29th " " "	0-00	0-00			
1	30th " " "	0-00	0-00			
1	31st " " "	0-00	0-00			
1	32nd " " "	0-00	0-00			
1	33rd " " "	0-00	0-00			
1	34th " " "	0-00	0-00			
1	35th " " "	0-00	0-00			
1	36th " " "	0-00	0-00			
1	37th " " "	0-00	0-00			
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1	42nd " " "	0-00	0-00			
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1	50th " " "	0-00	0-00			
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1	68th " " "	0-00	0-00			
1	69th " " "	0-00	0-00			
1	70th " " "	0-00	0-00			
1	71st " " "	0-00	0-00			
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1	89th " " "	0-00	0-00			
1	90th " " "	0-00	0-00			
1	91st " " "	0-00	0-00			
1	92nd " " "	0-00	0-00			
1	93rd " " "	0-00	0-00			
1	94th " " "	0-00	0-00			
1	95th " " "	0-00	0-00			
1	96th " " "	0-00	0-00			
1	97th " " "	0-00	0-00			
1	98th " " "	0-00	0-00			
1	99th " " "	0-00	0-00			
1	100th " " "	0-00	0-00			

Statement of Proposition for

[illegible][illegible]

revision of Establishment.

Trice & Partners MUNICIPALITY.

[illegible]

No.	Description	Date	Amount	Balance
1	Inspection schoolhouse	8-8	6.10.8	x
1	Inspection schoolhouse	"	6.10.8	" x
2	Vaccinator	14-2-8	6.10.8	"
1	Registrar	12-4-	2-4-	"
1	Sanitary Inspector (20+ long allowance) to be secured with	25-4-	10-4-	"
3	Maid fee	21-4-	7-4-	" x
1	Scavenger	65-4-	5-4-	" +
24	Male sweepers each	108-4-	52-4-	" x
21	Female sweepers	73-8-	17-8-	" x
		292-8-	81-8-	10-n-n

Statement of Proposition for

Order sanctioning present establishment.	Office to which the proposition refers.	NATURE OF	
		Present Scale.	
		Number	Designation.
Number	Date.	Minimum.	Maximum.

(b) Private Sanitary

(i) Establishment

1. Sanitary

10/3

Sanitary

8-0-0

2-0-0

11-0-0

57-0-0

Grant IV Lighting Miscellaneous

Municipal purposes

1. Lighting

(a) Establishment

4. Localities

4. Travellers Bungalows

(a) Establishment

Grant V.

(a) General Establishment

1. Manager

1. Accountant

1. Staff

1. Clerk

1. Peon

1. Peon

1. Peon

1. Peon

1. Peon

1. Peon

revision of Establishment.

CHARGE.					PROPOSITION.		Grounds of proposition.
Proposed Scale.					Increase per month.	Decrease per month.	
Number	Designation.	Pay.		Amount.			
		Minimum.	Maximum.		Amount.		

To be supplied with:

1. Sanitary

1. Sanitary

1. Sanitary

1. Sanitary

1. Sanitary

1. Sanitary

1. Sanitary

1. Sanitary

1. Sanitary

1. Sanitary

1. Sanitary

1. Sanitary

1. Sanitary

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1. Sanitary

1. Sanitary

1. Sanitary

1. Sanitary

1. Sanitary

1. Sanitary

1. Sanitary

1. Sanitary

1. Sanitary

1. Sanitary

Tivepattur MUNICIPALITY.

Statement of Proposition for

Order sanctioning present establishment.	Office to which the proposition refers.	NATURE OF	
		Present Scale.	Proposed Scale.
Number	Date.	Number	Designation.
			Pay.
			Minimum. Maximum.

Collection of
Municipal Taxes

1 Establishment 1 Bill Collector

1 Peon

2

Tripbatter Municipal Office
20 December 1895

revision of Establishment.

Tripbatter MUNICIPALITY.

revision of Establishment.				PROPOSITION.		Grounds of proposition.
CHARGE.				Increase per month.		
Proposed Scale.				Decrease per month.		
umber	Designation.	Pay.		Amount.	Amount.	
		Minimum.	Maximum.			
		RS.	RS.	RS.	RS.	
2	Bill Collector one on C6 16 and another on C6 10	"	26-""	12-""	"	x 2
2	Peons one on C4 and another on C3	"	7-""	3-""	"	x
4		"	33-""	15-""	"	
Chairman						
19/12						

Chairman

19/12

LOCAL AND MUNICIPAL DEPT.

FROM

THE CHAIRMAN,
MUNICIPAL COUNCIL,
TIRUPATUR.

To

The Chief Secretary to Government,
Local and Municipal Department, Madras.
Through the Collector of Salem.

DATED 20th Decem 1895

No. Enclosures No. 2

SUBJECT.

Proposition statement of the
Tirupattur Municipality
for the year 1896-97.

2/3845-95

No. M., JANUARY 1896.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From M. GHOSE, Esq., C.S., Chairman, Municipal Council, Tirupattur, to the
Chief Secretary to Government (through the Collector of Salem), dated 20th
December 1895, No. 1317.

I have the honour to submit herewith for the sanction of Government the budget
estimate of the Tirupattur Municipality for the official year 1896-97 with the follow-
ing remarks.

REVISED ESTIMATE FOR 1895-96.

2. *Receipts*.—The opening balance was Rs. 2,920 against the budget estimate of
Rs. 1,980. The large increase is due to expenditure under Grants IV and V having
been less than what was anticipated at the close of last year.

3. (a) *Tax on Buildings*.—The income under this head is estimated at Rs. 5,450
against Rs. 5,250 budgeted. The increase is chiefly due to the house-tax registers
having been thoroughly revised during the current year in accordance with G.O.,
Nos. 312 and 313 M., dated 16th March 1889.

(b) *Tolls*.—The increase of Rs. 710 is due to keen competition amongst the
bidders at the time of the sale for the current year.

(c) *Avenues*.—The lease of avenues not having fetched the amount anticipated
the council has resolved to manage it departmentally. Deducting the cost of harvest-
ing the produce, &c., the council thinks that Rs. 200 will be expected under this head,
the price of tamarind being considerably low.

(d) *Markets*.—The income under this head is estimated at Rs. 500 against the
budget estimate of Rs. 400. The increase is due to the stalls having been occupied
by the meat and fruit sellers of the town.

(e) *Fines under Municipal and other Acts*.—The income under this head is esti-
mated at Rs. 700 against the budget estimate of Rs. 450. The increase is due to more
nuisance cases having been prosecuted than was anticipated.

(f) *Private Scavenging Fees*.—The income under this head is estimated at
Rs. 700 against the budget estimate of Rs. 600. The increase is due to the system
having been extended into the C and D divisions of the town.

4. *Expenditure*—(a) *Grant I*—(1) *New Works*—(a) *Communications*.—The lease
of tolls having fetched Rs. 710 more than was anticipated, the council found it neces-
sary to construct tunnels on the Kakangarai branch and Kristnagiri roads and some
in the interior part of the town, although no sum was provided, and sanctioned Rs. 900
under the head. The details are given in the revised estimate. The sum of Rs. 200
provided in last year's budget for widening the cutcherry street not having been spent
before the close of the year, it was taken up again during the current year.

(b) (2) *Repairs*—(b) *Buildings*.—A sum of Rs. 500 has been sanctioned by the
council during the current year for the repair of certain buildings (shown in Statement
IV), as they found it very necessary owing to the recent heavy rains.

5. The other minor variations between the sanctioned and the revised estimates of the current year under receipts and charges are explained in column 7 of the revised estimate.

6. The total receipts including the opening balance (Rs. 2,920) are estimated at Rs. 21,550 against the budget grant of Rs. 19,320, and the charges to Rs. 18,760. The balance at the close of the year is estimated at Rs. 2,790 against Rs. 910 shown in the budget.

BUDGET ESTIMATE FOR 1896-97.

7. In accordance with G.O., Mis. No. 1958 M., dated 23rd November 1895, the budget is framed on the supposition that the village of Vengalapuram will be added to the municipal limits next year and credits and debits have been taken under the several items of receipts and charges respectively.

Receipts—Municipal Rates and Taxes.—A public meeting was held in the town by the towns people to concert measures and to advise the municipality to see its way to the introduction of a drainage scheme and for the improvement of water-supply. The public in forwarding their resolution to the municipal council said that they would contribute a portion of the expenditure in this direction, and the council, feeling it absolutely necessary to consider this question favourably and seeing that the funds at their disposal are very limited, resolved unanimously that in order to enable them to meet the expenditure they should raise funds from the following sources, viz.—

- (1) by levying tax on arts;
- (2) by increasing the tax on vehicles, animals and carts without springs to three-fourths of the maximum rates; and
- (3) by raising the tolls to the maximum rates.

7-A. *Tax on Arts.*—Credit is taken under this head for the sum of Rs. 1,000. In levying this tax the council has resolved to exempt the people falling under Clause VIII from taxation.

8. *Tax on Buildings.*—The receipts are estimated at Rs. 5,800 against Rs. 5,450, the revised estimate of the current year. The increase of Rs. 350 is due to the proposed annexation of the Vengalapuram village to the municipality.

9. *Tax on Lands.*—The receipts under this head are estimated at Rs. 100 against Rs. 80, the revised estimate of the current year. The increase of Rs. 20 is due to the proposed amalgamation of the village. The council cannot anticipate more than this sum as the Collector of the district has recommended the exclusion from municipal limits of all cultivable wet and dry lands in annexing the village of Vengalapuram to the municipality.

10. *Tax on Vehicles with springs and Palanquins, (f) Tax on Animals, and (g) Tax on Carts and other Vehicles without springs.*—The council having resolved to raise these taxes to three-fourths of the maximum rates as stated in paragraph 7 *supra*, credit is taken for Rs. 1,500 under these items. Hence the increase over the revised estimate.

11. *Tolls.*—The tolls having been raised to the maximum rates by the council, credit has been taken for Rs. 6,000. Deducting the local fund share to be paid on account of through traffic, the net receipts will be Rs. 4,810. The council does not anticipate more than this sum, this being the first year in which the tolls will be raised. Provision of Rs. 60 is made for the construction of a toll-gate beyond the village of Vengalapuram which is proposed to be added to the municipal limits.

12. (3) *Realizations under Special Acts—(c) Fees under Act II of 1888, Rs. 100.*—Credit is taken under this head as two companies are expected during the course of the year.

13. (4) *Revenue derived from Municipal Property and from Powers apart from Taxation—(a) (i) Rent of Lands.*—It having been found difficult to compel carts coming from outer villages to resort to the municipal cart-stands and repeated endeavours having proved fruitless, the council resolved to impose a prohibitory fee of As. 2 per diem on every cart standing on poramboke lands for unauthorized occupation under section 268 of the Municipal Act. The collection of the fees will be given out on contract. The receipts are estimated at Rs. 30 under this head.

14. (a) (iii) *Avenue Receipts.*—A sum of Rs. 300 is anticipated under this item as some of the avenue trees will be included within the municipal limits owing to the amalgamation of the Vengalapuram village.

15. (a) (iv) *Fees from Travellers' Bungalows.*—Credit has been taken for Rs. 30 as the present Head Assistant Collector's office building will be used as travellers' bungalow next year.

16. (b) (ii) *Produce of Lands and Gardens.*—Credit has been taken under this head for Rs. 30 as Webster's tope has been recently handed over to the municipality by the Forest Department. Hence the increase over the revised estimate.

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

18. (c) *Conservancy Receipts, Sale-proceeds of Night-soil, Street-refuse, &c.*—Rupees 150 are entered as receipts under this head against Rs. 100, the revised estimate of the current year. The increase is due to the street refuse, &c., that will be sold in the Vengalapuram village.

19. (d) (i) *Fees from Educational Institutions.*—The council having resolved to open a sixth form (Matriculation class) in the municipal high school from next year as proposed in G.O., No. 103 M., dated 22nd January 1895, and as recommended by the Educational officers to make it a complete high school, the receipts are estimated at Rs. 3,600, against Rs. 3,000, the revised estimate of the current year, and Rs. 3,150, the actuals of the previous year. The figures given by the Educational officers were adopted *in toto* so far as the primary schools are concerned, but the figures for the municipal high school have been over-estimated. The council therefore think that only Rs. 3,000 will be realized as receipts from the municipal high school.

20. *Other Revenue from Educational Institutions and Sale-proceeds and Composition Fees of Medicines.*—The revised estimate figures have been adopted under these items although no credits have been taken under these heads by the Educational Department and the District Medical and Sanitary Officer, Salem.

21. *Other Hospital Receipts.*—Credit is taken under this head for Rs. 10 as the council expects from the sale of unserviceable articles and instruments of the hospital.

22. (f) (i) *Income from Markets, Rs. 600.*—The lease right of collecting fees in the weekly market fetched Rs. 405 in the current year against Rs. 350 in the previous year. The council having resolved to provide with three gates to the weekly market and to repair the stalls in the daily market, the receipts are estimated at Rs. 600, i.e., Rs. 450 from the weekly market and 150 from persons who occupy the stalls for selling meat, &c.

23. (f) (ii) *Income from Slaughter-houses.*—The lease of sheep slaughter-house fetched Rs. 330 against Rs. 420 in the previous year, and the cow slaughter-house fetched only Rs. 20 during the current year. The receipts are estimated under this head at Rs. 400 against Rs. 350, the revised estimate figure. The increase is due to the proposed amalgamation of the Vengalapuram village.

24. (g) (ii) *License Fees.*—A fee of Rs. 180 per annum has been charged on a license (under section 267 of the Municipal Act) granted to the owner of the Poora-mazid market—*vide* G.O., Mis. No. 1420 M., dated 9th October 1894—as usual. The receipts are estimated under this head at Rs. 500 against Rs. 420, the revised estimate figure. The increase is due to the fees being charged on the large number of oil-boiling houses in the village of Vengalapuram, which is to be added to the municipality.

25. (g) (iii) *Cart-stand Fees.*—The council having resolved to acquire lands for cart-stands in the heart of the town, credit has been taken for Rs. 100 under this head. Hence the increase over the revised estimate.

26. (h) *Fines under Municipal and other Acts, Rs. 500.*—The revised estimate figure is not adopted for next year, as the council anticipates that only Rs. 500 will be realized under this head, the steps already taken having diminished the number of nuisance and municipal cases.

27. *Grants and Contributions—(a) From Government—(i) Education—Buildings.*—The council having resolved to extend the building of the municipal high school at a cost of Rs. 500 owing to the opening of the sixth form, credit is taken under this head for a Provincial grant of Rs. 170 in accordance with the Chapter VII, Article 2, of the Grant-in-aid Code.

28. *Municipal Schools.*—The Educational officers' figure has not been adopted as they proposed to increase the pay of all the teachers of the municipal high school. The receipts are estimated at Rs. 1,080 against Rs. 750, the revised estimate figure. The increase is due to the Provincial grants towards the entertainment of an additional teacher on Rs. 45 per mensem for the second assistant master's place and to the increased furniture grants owing to the opening of the sixth form. The sum of Rs. 1,080 entered under this head represents the following grants payable from Provincial funds:—

	RS.
Salary grants on behalf of the head master, Municipal High school, Tiruppattūr	180
Salary grants on behalf of the 1st assistant master, Municipal High school, Tiruppattūr	200
Salary grants on behalf of the 2nd assistant master, Municipal High school, Tiruppattūr	180
Salary grants on behalf of the drawing master, Municipal High school, Tiruppattūr: vide Proceedings, No. C-183, dated 23rd November 1895, of the Director of Public Instruction, Madras	60
Salary grants on behalf of the Tamil pundit, Municipal High school, Tiruppattūr	36
Salary grants on behalf of the Sanskrit pundit, Municipal High school, Tiruppattūr	60
Furniture, &c., grants	345
Grants to Pariah girls of Panchama primary school	20
Total	1,081

29. *Other Purposes.*—Credit is taken under this head for the Provincial grant of Rs. 48 towards the pay of the common gymnastic instructor as usual.

30. *(b) From Local Boards—(ii) Medical, Rs. 740.*—The receipts under this head represent one-fourth of the net charges of the hospital paid by the Tiruppattūr Taluk Board as usual.

31. *(c) Other Grants and Contributions—(iii) Other Purposes.*—Credit has been taken for Rs. 100 as contributions from private parties as it is believed that people are willing to contribute towards a portion of the costs for different works of public utility.

32. *(b) Miscellaneous—(a) Recoveries on account of Services rendered to Private Individuals—(i) Private Scavenging.*—The council having resolved to introduce the system into the village of Vengalapuram, as it is considered to be very insanitary, credit is taken under this head for Rs. 730 against the revised estimate figure of Rs. 700. Hence the increase. The system has been gradually extended during the current year, the total number of houses being 448 up to date.

33. *(ii) Other Purposes, Rs. 10.*—The receipts under this head represent the fees collected for clearing the contents of a cesspool situated in front of the Post office by the municipal agency.

34. *(b) Other Items—(i) Fishery Rents.*—The lease of fishery fetched Rs. 200 for the current year against Rs. 315 in the previous year. The council estimate that the income under this head will be Rs. 250. The revised estimate figure includes Rs. 55 forfeited by the late contractor for the default of payment of kists.

35. *(iii) Fee for numbering Carts.*—This represents the fee collected for renewing the number on carts. Credit has been taken under this head for Rs. 10 as the council have resolved to raise the tax on vehicles and carts to three-fourths maximum rates.

36. The total receipts including the opening balance of Rs. 2,790 will amount to Rs. 25,580.

37. *Expenditure—Grant I, Public Works—(i) New Works—(a) Communications, Rs. 250.*—A provision of Rs. 200 is made for widening the bazaar street near the shop belonging to Karamani Mammu Sahib as it is too narrow to allow of the free passage of carts, &c.; the remaining sum of Rs. 50 is for the construction of tunnels in the town.

38. *(b) Buildings, Rs. 960.*—The council having resolved to construct a latrine at a cost of Rs. 200 in the village of Vengalapuram, to construct a toll-shed beyond the village as it is to be included within the municipal limits, and to provide twenty zinc dust-bins to the town and to the village of Vengalapuram, a provision of Rs. 960 has been made for the works shown in Statement II-A, Part I (New Works).

39. *(d) Water-supply.*—The council having proposed to repair and maintain the feeder-channel to the Chetti tank and to remove the silt of the Chetti tank, provision of Rs. 150 is made in the budget for these works.

40. *(2) Repairs—(a) Communications.*—Rs. 1,610 is entered under this head though 50 per cent. of the net receipts of tolls amounts to Rs. 2,406. The giving out on contract the repairs of town roads, streets and lanes was found to be very unsatisfactory and by experience it was found that soon after the repairs are completed and money paid the roads become completely out of order, the reason being that the contractors care more for profit and do work in such a way as to gain their object in view. During the current year I undertook myself the repairs of certain roads departmentally by municipal sweepers and found them to be in a better condition than those repaired by contractors, the actual cost being a very trifling sum. The council therefore resolved to appoint a separate overseer and four coolies to do the repairs of the town roads departmentally. Including the cost of the above establishment, Rs. 540, shown against “(3) Establishment,” and Rs. 250 shown under “I, New Works—(a) Communications,” the expenditure on communications comes to 50 per cent. Only the main roads will be given out on contract to be done under the careful supervision of the overseer and provision is also made for the collection of materials for departmental works. The names of the roads and streets to be repaired next year are shown in Statement II-A, Part II, Repairs.

41. *(b) Buildings.*—A lump sum of Rs. 200 has been provided under this head for the repairs of slaughter-houses, market-stalls, toll-sheds, cholera-sheds, &c., as resolved by the council.

42. *(d) Water-supply—(ii) Establishment.*—The council having resolved to raise the pay of the tank-watcher by one rupee, provision is made accordingly. Hence the increase over the revised estimate.

43. *(3) Establishment.*—The council having resolved to do the repairs of town roads and streets from next year as stated in paragraph 40 *supra*, debit is taken under this head for the appointment of an overseer on Rs. 25 and four road-coolies at Rs. 5 each. At present, the sanitary inspector is also doing the work of the overseer. His connection in both the branches, viz., sanitation and public works, makes him neglect the supervision of the road repairs, which is more important. The result is that he can neither supervise the sanitation of the whole town nor look after the public works efficiently. It is therefore considered extremely desirable to appoint a person trained in this branch for the supervision of road repairs and building works. Hence provision is made as resolved by the council for the entertainment of a separate overseer on Rs. 25 per mensem, leaving the sanitary inspector to do his legitimate duty.

44. *(4) Tools and Plant and other Stores.*—Rupees 50 have been provided under this head for the purchase of instruments required for the road-coolies for departmental work. Hence the increase over the revised estimate.

45. *(5) Contributions—(a) To Local Boards for Works.*—As resolved by the council, a provision of Rs. 200 has been made under this head for the payment of the contribution of the district board for the construction of a bridge on the Tiruppattūr tank kodi. During the current year, the district board have not undertaken the work and hence no sum was required for payment under this head.

46. The total expenditure under Grant I amounts to Rs. 4,030.

47. *Grant II. Education—(2) Municipal Schools—(i) On Salary System—(a) Establishment.*—The Educational officers propose to open a sixth form next year and to appoint an additional teacher on Rs. 45 per mensem for the second assistant master's place and to increase the pay of the other teachers of the school. The council are of opinion that VI form should be opened from next year as a merely tentative measure and on that account are not prepared to approve of the proposal of the Educational officers regarding the increase in the pay of all the teachers with the exception of that of the 1st form teacher, whose pay will be raised to Rs. 18 from next year on the ground that his class is the feeder to all the higher classes. Provision is also made for the appointment of a trained F.A. on Rs. 45 per mensem as recommended in No. 7554, dated 19th December 1894, of the Inspector of Schools to the Director of Public Instruction, who has approved of this in his proceedings, No. 1006, dated 31st January 1895, and to increase the pay of the Sanscrit pundit to Rs. 15 per mensem provided that there are candidates taking up this subject in the sixth form. Considering the large Muhammadan population in this town the council also are of opinion that an Urdu teacher in the high school is essentially necessary and provision for a teacher on Rs. 12 per mensem has accordingly been made.

48. (b) *Contingencies.*—Rupees 700 are provided under this head against Rs. 330, the revised estimate figure. The increase is due to the furniture and apparatus, &c., required to be purchased to the school owing to the opening of the sixth form. The details are given below :—

	RS.
Gymnastic apparatus	180
Furniture	200
Science apparatus	180
Maps and class books	30
Library books and prize books	60
Drawing contingencies	20
Ordinary contingencies	36
Total ..	706

49. (ii) *On Salary-result System—(a) Fixed Payments.*—The Assistant Inspector of Schools, 8th Division, proposes to place the Hindu primary school, which is now working on the salary-results system, on the salary system in consideration of its large attendance, efficient condition and the frequent supervision that the school receives from the controlling officers, and to raise the pay of all the teachers of the school. The council consider the salary-results system highly satisfactory and see no reason to do away with it. The proposal to increase the pay of all the teachers of the school cannot therefore be approved. The head master's pay will, however, be increased to Rs. 18 in consideration of his efficient work. The pay of the last assistant master sanctioned in G.O., Mis. No. 1447 M., dated 6th September 1895, will be raised by 8 annas and the peon's pay by one rupee. The proposals of the Assistant Inspector of Schools to reduce the teachers by one in the Muhammadan primary school owing to its low strength and to raise the pay of the head master of the Panchama school by one rupee are approved, except that the provision for Viveka Chinthamani is disallowed in accordance with the council's former resolution. No provision has been made for the construction of a primary school building as the removal of the municipal office as well as the Hindu primary school to the present taluk cutcherry building is under contemplation. As the Government Order has since been received regarding the amalgamation of the Vengalapuram village, provision for the appointment of a teacher on Rs. 7 per mensem for the opening of a salary-results school has been made. The details of the establishment are given in Statement II-B.

50. (b) *Result Grants.*—The Educational officers propose that Rs. 100 should be provided under this head for the Panchama and Muhammadan primary schools, but a provision of Rs. 370 has been made as the Hindu primary school has not been converted into salary system, and as the opening of a salary-results school in the Vengalapuram village is contemplated. As usual, half the grants earned will be paid to the teachers of the primary schools in addition to their salaries.

51. (c) *Contingencies.*—The sum of Rs. 280 entered under this head is divided amongst the four primary schools as follows :—

	House- rent. RS.	Miscel- laneous. RS.
Hindu primary school	144	20
Muhammadan primary school	54	6
Panchama primary school	24	4
Vengalapuram primary school	12	20
Total ..	234	50

52. (4) *Results Grants, Rs. 200.*—The figure of the Assistant Inspector of Schools has been adopted.

53. (b) *Inspection—(b) Municipal Inspectors—(i) Establishment.*—The council having resolved to contribute towards the pay of the Muhammadan inspecting schoolmaster on Rs. 20 to be entertained for the supervision of the municipal Muhammadan schools of the three municipalities in the district, as recommended by the Educational officers, provision of Rs. 170 is made under this head. Hence the increase over the revised estimate. The details of the establishment are given in Statement II-B.

54. (ii) *Contingencies, Rs. 70*—are provided under this head as the inspecting schoolmasters are granted a fixed travelling allowance to meet their expenses. The sum of Rs. 70 may be distributed as follows :—

	RS.
Fixed travelling allowance to the inspecting schoolmaster at Rs. 2½ per mensem	30
Fixed travelling allowance to the joint Muhammadan inspecting schoolmaster at Rs. 1-10-8 per mensem	20
Stationery, &c., to these officers	20
Total ..	70

55. (7) *Miscellaneous—(a) Building, Furniture, &c., Grants, Rs. 30.*—The Educational officer's figure has been adopted.

56. (b) *Common Gymnasium—(i) Establishment.*—The revised estimate figure has been adopted.

57. The total expenditure on education amounts to Rs. 6,910 plus Rs. 600 provided for buildings under Grant I. Deducting from this the income from school-fees and the contributions from Provincial funds—viz., Rs. 4,900—the net expenditure on education is Rs. 2,610, which is 18·3 per cent. on the income from taxation and rents.

58. *Grant III, Sanitation and Medical Services—(i) Hospitals and Dispensaries—(a) Establishment—(b) Medicines and Supplies—(c) Diet of Patients and (d) Sundries and Contingencies.*—The district medical officer's figures have been adopted.

59. (a) *Contributions to Provincial Funds for—(i) Medical College—(ii) Sanitary Inspection—(iii) Medical Reserve Staff and (iv) Outlets' Establishment.*—The revised estimate figures have been adopted, as the actuals to be paid are not yet known.

60. (3) *Vaccination—(a) Establishment.*—The council having resolved to raise the pay of the vaccinator by Rs. 2 in consideration of the additional work that will devolve on him in connection with the amalgamation of the Vengalapuram village and the minimum number of cases required to be given by him having been raised by 10 per mensem.

61. (b) *Contingencies.*—Rs. 80 are provided under this head owing to the amalgamation of the village.

62. (4) *Registration of Births and Deaths—(a) Establishment.*—Provision is made for increasing the pay of the registrar of births and deaths to Rs. 12 per mensem as his work will be increased owing to the amalgamation of the village.

63. (b) *Contingencies.*—Rs. 20 are provided under this head for the printing of the receipt books, stationery, &c.

The 2nd estimate
in the Vengalapuram
has been raised
in the Vengalapuram
budget.

Award for
remains.

d.o.

64. (5) *Conservancy, Road-cleaning and Road-watering*—(a) (i) *Establishment*.—As the present sanitary inspector will be entirely relieved of his public works duty the council thinks that it is unnecessary to maintain a sub-inspector in addition and accordingly resolved to dispense with his services. A trained sanitary inspector on a salary of Rs. 20+5 horse allowance will be appointed, and to improve the supervision of sanitation it has been resolved to appoint one more maistry on Rs. 7, ten male and five female sweepers and a toty on Rs. 5 in addition to the present staff to do duty both in the town and in the village of Vengalapuram. Provision is made to raise the pay of the male sweepers by annas eight each. The present pay—viz., Rs. 4—does not encourage them to devote their whole time to do their duty. I have had occasions to find them going away to do private work on remuneration after they sweep a few streets in the morning; and I have had occasions even to prosecute some of them under the bye-law. To make them do their duty properly, this increase was thought necessary and provision is accordingly made. The details of the establishment are given in Statement II-B.

65. (5) (a) (ii) *Other Charges, such as purchase of Carts, Dry-earth, &c.*—Provision is made for the hire of five additional bullocks at Rs. 29 per mensem and to purchase two new carts for removing the town rubbish. The increase is due to the village to be amalgamated with the municipality.

66. (b) *Private Scavenging*—(i) *Establishment*.—The council having resolved to dispense with the services of the private scavenging maistry, who is solely engaged in the collection of fees, the collection work will be entrusted to the bill collectors and the supervision of the private privies to the sanitary maistries of each division, so that there may be no room for complaint against the scavengers regarding the removal of the night-soil from private privies. Provision is made for the entertainment of an additional scavenger on Rs. 5 per mensem to work in the village of Vengalapuram as the council has resolved to introduce the system into the village.

67. (b) (ii) *Contingencies, such as cost of scavenging carts, &c.*—A provision of Rs. 30 is made for purchasing an additional new iron hand-cart for removing the night-soil in the village of Vengalapuram. The remaining sum of Rs. 10 is for the purchase of grease, baskets, brooms, mamoties, &c., for removing the night-soil of the private privies of the town.

68. (c) *Cholera Charges*—(d) *Contingencies*.—The revised estimate figures have been adopted and provision is also made for the purchase of sanitary records as per letter, No. 1758-S, dated 7th October 1895, of the Sanitary Commissioner, Madras.

69. The total expenditure under Grant III amounts to Rs. 8,590.

70. *Grant IV, Lighting and Miscellaneous Municipal purposes*—(i) *Lighting*—(a) *Establishment*.—The council having resolved to put up twenty new lamp-posts for next year, provision is made for the appointment of an additional lamplighter on Rs. 5 per mensem as the present number of lighters—viz., four—are unable to light the 127 lanterns of the town.

71. (b) *Contingencies*.—It has been proposed to increase the number of lights in the town by twenty, to put up an arch lamp-post with five lanterns in some suitable centre and to light the lamp-posts in the Railway station road throughout the month (both dark and moonlight nights). To meet this extra cost and the cost of oil for the extra lanterns, debit is taken under this head for Rs. 1,140. The details of the expenditure are given below:—

	RS.
(1) Kerosine oil	600
(2) Twenty new iron lamp-posts	300
(3) Arch lamp-post with five lanterns	2 0
(4) Repairs of lanterns, matches, &c.	40
Total	1,140

72. (4) *Travellers' Bungalows*—(a) *Establishment*.—Provision is made for the entertainment of a watcher on Rs. 4 per mensem to look after the bungalow as the present Head Assistant Collector's office building will be used as travellers' bungalow from next year.

73. (b) *Contingencies*.—A provision of Rs. 80 is made under this head for the purchase of furniture to be placed in the bungalow.

74. (9) *Other Charges*—(ii) *Rewards for destruction of Wild Animals and Snakes*.—The revised estimate figure has been adopted.

75. (iii) *Printing*.—Rs. 500 are provided under this head. The increase is due to increased printing charges owing to the amalgamation of the Vengalapuram village.

76. (iv) *Compensation for Lands*.—The council having resolved to acquire sites for cart-stands and site for residence of municipal sweepers and scavengers, provision of Rs. 300 is made under this head.

77. (v) *Other Items*.—The revised estimate figure has been adopted.

78. The total expenditure under Grant IV amounts to Rs. 2,430.

79. *Grant V—(a) General Establishment*—(i) *Office Establishment*.—The work in the office having considerably increased and as it is to be further increased with the amalgamation of the Vengalapuram village and in consideration of increased receipts, the council unanimously resolved to raise the pay of the establishment as detailed in Statement II-B. The office manager at present gets Rs. 33 per mensem and in accordance with G.O., Mis. No. 949 M., dated 24th June 1891, he is to get Rs. 34 in the coming year. The council, considering the responsibility thrown on him and the increased work, resolved to fix his pay at Rs. 35 with an annual increment of one rupee up to Rs. 40. Considering the work of the office establishment, which has been invariably satisfactory as will be seen from the consolidated audit reports of the past years, the proposal to increase the pay of the accountant and the shroff was made by the council and provision is accordingly made in the budget. The clerical work having been found to press the present staff and as the levying of tax on arts, raising the tolls to the maximum rates, &c., will throw additional work, it was found desirable to appoint an additional clerk for the office, but as the exact amount of receipts for the next year cannot now be ascertained, the council has resolved to entertain at present an attender on Rs. 8 to help the staff in the clerical work, thereby placing this municipality in the same position as the Vaniyambadi Municipality in point of establishment. Provision therefore has accordingly been made for this in the budget.

80. (b) *Collection of Municipal Taxes*—(i) *Establishment*.—The council having resolved to raise the pay of the present bill collector by Rs. 2 per mensem and to entertain an additional bill collector and an assistant on Rs. 10 and Rs. 3, respectively, in consideration of the additional work arising out of the collection of tax on arts and of all the taxes in the village of Vengalapuram, provision of Rs. 390 is accordingly made under this head. The details of the establishment are given in Statement II-B.

81. (b) (ii) *Purchase of Account-books, Paper, Money boxes, Repair to Out-posts, &c.*—Rs. 70 is provided under this head for the purchase of an iron safe for the use of the municipal office as resolved by the council.

82. (iii) *Cost of Form supplied by V. N. Jubilee Press*.—Rs. 100 is provided under this head owing to the amalgamation of the village of Vengalapuram.

83. (d) *Office Contingencies other than (b) (ii)*.—The revised estimate figure has been adopted.

84. (e) *Contributions for Central Office and Audit Establishments*.—Rs. 100 is provided under this head with reference to G.O., No. 2190 L., dated 19th November 1895.

85. The total expenditure under Grant V amounts to Rs. 1,980.

86. The total expenditure under all grants is estimated at Rs. 23,940 against Rs. 18,760 in the revised estimate and Rs. 18,410 in the budget estimate. The year is expected to close with a balance of Rs. 1,640, which will be 7.2 per cent. of the estimated receipts.

87. A proposition statement for the increase and the revision of establishments under the several heads and a copy of the council's resolution passing the revised and the budget estimate are herewith submitted.

10

No. 3389-C.

Submitted to Government through the Collector of Salem.

VANIYAMBADI,
20th December 1895.

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

—
Forwarded.

21st December 1895.

(Signed) C. H. MOUNSEY,
Ag. Collector.

CAO. 2845-11

Tirupattur.

No. 128 M., 23RD JANUARY 1896.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From M. GHOSE, Esq., C.S., Chairman, Municipal Council, Tirupattúr, to the Chief Secretary to Government (through the Collector of Salem), dated 20th December 1895, No. 1317.

I have the honour to submit herewith for the sanction of Government the budget estimate of the Tirupattúr Municipality for the official year 1896-97 with the following remarks.

REVISED ESTIMATE FOR 1895-96.

2. *Receipts.*—The opening balance was Rs. 2,920 against the budget estimate of Rs. 1,980. The large increase is due to expenditure under Grants IV and V having been less than what was anticipated at the close of last year.

3. (a) *Tax on Buildings.*—The income under this head is estimated at Rs. 5,450 against Rs. 5,250 budgeted. The increase is chiefly due to the house-tax registers having been thoroughly revised during the current year in accordance with G.O., Nos. 312 and 313 M., dated 16th March 1889.

(b) *Tolls.*—The increase of Rs. 710 is due to keen competition amongst the bidders at the time of the sale for the current year.

(c) *Avenues.*—The lease of avenues not having fetched the amount anticipated the council has resolved to manage it departmentally. Deducting the cost of harvesting the produce, &c., the council thinks that Rs. 200 will be expected under this head, the price of tamarind being considerably low.

(d) *Markets.*—The income under this head is estimated at Rs. 500 against the budget estimate of Rs. 400. The increase is due to the stalls having been occupied by the meat and fruit sellers of the town.

(e) *Fines under Municipal and other Acts.*—The income under this head is estimated at Rs. 700 against the budget estimate of Rs. 450. The increase is due to more nuisance cases having been prosecuted than was anticipated.

(f) *Private Scavenging Fees.*—The income under this head is estimated at Rs. 700 against the budget estimate of Rs. 600. The increase is due to the system having been extended into the C and D divisions of the town.

4. *Expenditure.*—(a) *Grant I—(1) New Works—(a) Communications.*—The lease of tolls having fetched Rs. 710 more than was anticipated, the council found it necessary to construct tunnels on the Kakangarai branch and Kristnagiri roads and some in the interior part of the town, although no sum was provided, and sanctioned Rs. 900 under the head. The details are given in the revised estimate. The sum of Rs. 200 provided in last year's budget for widening the cutcherry street not having been spent before the close of the year, it was taken up again during the current year.

(b) (2) *Repairs—(b) Buildings.*—A sum of Rs. 500 has been sanctioned by the council during the current year for the repair of certain buildings (shown in Statement IV), as they found it very necessary owing to the recent heavy rains.

5. The other minor variations between the sanctioned and the revised estimates of the current year under receipts and charges are explained in column 7 of the revised estimate.

6. The total receipts including the opening balance (Rs. 2,920) are estimated at Rs. 21,550 against the budget grant of Rs. 19,320, and the charges to Rs. 18,760. The balance at the close of the year is estimated at Rs. 2,790 against Rs. 910 shown in the budget.

BUDGET ESTIMATE FOR 1896-97.

7. In accordance with G.O., Mis. No. 1958 M., dated 23rd November 1895, the budget is framed on the supposition that the village of Vengalapuram will be added to the municipal limits next year and credits and debits have been taken under the several items of receipts and charges respectively.

Receipts—Municipal Rates and Taxes.—A public meeting was held in the town by the towns people to concert measures and to advise the municipality to see its way to the introduction of a drainage scheme and for the improvement of water-supply. The public in forwarding their resolution to the municipal council said that they would contribute a portion of the expenditure in this direction, and the council, feeling it absolutely necessary to consider this question favourably and seeing that the funds at their disposal are very limited, resolved unanimously that in order to enable them to meet the expenditure they should raise funds from the following sources, viz.—

- (1) by levying tax on arts;
- (2) by increasing the tax on vehicles, animals and carts without springs to three-fourths of the maximum rates; and
- (3) by raising the tolls to the maximum rates.

7-A. *Tax on Arts.*—Credit is taken under this head for the sum of Rs. 1,000. In levying this tax the council has resolved to exempt the people falling under Clause VIII from taxation.

8. *Tax on Buildings.*—The receipts are estimated at Rs. 5,800 against Rs. 5,450, the revised estimate of the current year. The increase of Rs. 350 is due to the proposed annexation of the Vengalapuram village to the municipality.

9. *Tax on Lands.*—The receipts under this head are estimated at Rs. 100 against Rs. 80, the revised estimate of the current year. The increase of Rs. 20 is due to the proposed amalgamation of the village. The council cannot anticipate more than this sum as the Collector of the district has recommended the exclusion from municipal limits of all cultivable wet and dry lands in annexing the village of Vengalapuram to the municipality.

10. *Tax on Vehicles with springs and Palanquins, (f) Tax on Animals, and (g) Tax on Carts and other Vehicles without springs.*—The council having resolved to raise these taxes to three-fourths of the maximum rates as stated in paragraph 7 *supra*, credit is taken for Rs. 1,500 under these items. Hence the increase over the revised estimate.

11. *Tolls.*—The tolls having been raised to the maximum rates by the council, credit has been taken for Rs. 6,000. Deducting the local fund share to be paid on account of through traffic, the net receipts will be Rs. 4,810. The council does not anticipate more than this sum, this being the first year in which the tolls will be raised. Provision of Rs. 60 is made for the construction of a toll-gate beyond the village of Vengalapuram which is proposed to be added to the municipal limits.

12. (3) *Realizations under Special Acts—(c) Fees under Act II of 1888, Rs. 100.*—Credit is taken under this head as two companies are expected during the course of the year.

13. (4) *Revenue derived from Municipal Property and from Powers apart from Taxation—(a) (i) Rent of Lands.*—It having been found difficult to compel carts coming from outer villages to resort to the municipal cart-stands and repeated endeavours having proved fruitless, the council resolved to impose a prohibitory fee of As. 2 per diem on every cart standing on poramboke lands for unauthorized occupation under section 268 of the Municipal Act. The collection of the fees will be given out on contract. The receipts are estimated at Rs. 30 under this head.

14. (a) (iii) *Avenue Receipts.*—A sum of Rs. 300 is anticipated under this item as some of the avenue trees will be included within the municipal limits owing to the amalgamation of the Vengalapuram village.

15. (a) (iv) *Fees from Travellers' Bungalows.*—Credit has been taken for Rs. 30 as the present Head Assistant Collector's office building will be used as travellers' bungalow next year.

16. (b) (ii) *Produce of lands and gardens.*—Credit has been taken under this head for Rs. 30 as Webster's tope has been recently handed over to the municipality by the Forest Department. Hence the increase over the revised estimate.

17. (b) (iii) *Sale-proceeds of old materials, empty oil-cans, packing-cases, &c.*—The revised estimate figure has been adopted.

18. (c) *Conservancy Receipts, Sale-proceeds of Night-soil, Street-refuse, &c.*—Rupees 150 are entered as receipts under this head against Rs. 100, the revised estimate of the current year. The increase is due to the street refuse, &c., that will be sold in the Vengalapuram village.

19. (d) (i) *Fees from Educational Institutions.*—The council having resolved to open a sixth form (Matriculation class) in the municipal high school from next year as proposed in G.O., No. 103 M., dated 22nd January 1895, and as recommended by the Educational officers to make it a complete high school, the receipts are estimated at Rs. 3,600, against Rs. 3,000, the revised estimate of the current year, and Rs. 3,150, the actuals of the previous year. The figures given by the Educational officers were adopted *in toto* so far as the primary schools are concerned, but the figures for the municipal high school have been over-estimated. The council therefore think that only Rs. 3,000 will be realized as receipts from the municipal high school.

20. *Other Revenue from Educational Institutions and Sale-proceeds and Composition Fees of Medicines.*—The revised estimate figures have been adopted under these items although no credits have been taken under these heads by the Educational Department and the District Medical and Sanitary Officer, Salem.

21. *Other Hospital Receipts.*—Credit is taken under this head for Rs. 10 as the council expects from the sale of unserviceable articles and instruments of the hospital.

22. (f) (i) *Income from Markets, Rs. 600.*—The lease right of collecting fees in the weekly market fetched Rs. 405 in the current year against Rs. 350 in the previous year. The council having resolved to provide with three gates to the weekly market and to repair the stalls in the daily market, the receipts are estimated at Rs. 600, i.e., Rs. 450 from the weekly market and 150 from persons who occupy the stalls for selling meat, &c.

23. (f) (ii) *Income from Slaughter-houses.*—The lease of sheep slaughter-house fetched Rs. 330 against Rs. 420 in the previous year, and the cow slaughter-house fetched only Rs. 20 during the current year. The receipts are estimated under this head at Rs. 400 against Rs. 350, the revised estimate figure. The increase is due to the proposed amalgamation of the Vengalapuram village.

24. (g) (ii) *License Fees.*—A fee of Rs. 180 per annum has been charged on a license (under section 267 of the Municipal Act) granted to the owner of the Pooramazid market—*vide* G.O., Mis. No. 1420 M., dated 9th October 1894—as usual. The receipts are estimated under this head at Rs. 500 against Rs. 420, the revised estimate figure. The increase is due to the fees being charged on the large number of oil-boiling houses in the village of Vengalapuram, which is to be added to the municipality.

25. (g) (iii) *Cart-stand Fees.*—The council having resolved to acquire lands for cart-stands in the heart of the town, credit has been taken for Rs. 100 under this head. Hence the increase over the revised estimate.

26. (h) *Fines under Municipal and other Acts, Rs. 500.*—The revised estimate figure is not adopted for next year, as the council anticipates that only Rs. 500 will be realized under this head, the steps already taken having diminished the number of nuisance and municipal cases.

27. *Grants and Contributions—(a) From Government—(i) Education—Buildings.*—The council having resolved to extend the building of the municipal high school at a cost of Rs. 500 owing to the opening of the sixth form, credit is taken under this head for a Provincial grant of Rs. 170 in accordance with the Chapter VII, Article 2, of the Grant-in-aid Code.

28. *Municipal Schools.*—The Educational officers' figure has not been adopted as they proposed to increase the pay of all the teachers of the municipal high school. The receipts are estimated at Rs. 1,080 against Rs. 750, the revised estimate figure. The increase is due to the Provincial grants towards the entertainment of an additional teacher on Rs. 45 per mensem for the second assistant master's place and to the increased furniture grants owing to the opening of the sixth form. The sum of Rs. 1,080 entered under this head represents the following grants payable from Provincial funds:—

	RS.
Salary grants on behalf of the head master, Municipal High school, Tiruppattūr	180
Salary grants on behalf of the 1st assistant master, Municipal High school, Tiruppattūr	200
Salary grants on behalf of the 2nd assistant master, Municipal High school, Tiruppattūr	180
Salary grants on behalf of the drawing master, Municipal High school, Tiruppattūr: vide Proceedings, No. C-183, dated 23rd November 1895, of the Director of Public Instruction, Madras	60
Salary grants on behalf of the Tamil pundit, Municipal High school, Tiruppattūr	36
Salary grants on behalf of the Sanskrit pundit, Municipal High school, Tiruppattūr	60
Furniture, &c., grants	345
Grants to Pariah girls of Panchama primary school	20
Total	1,081

29. *Other Purposes.*—Credit is taken under this head for the Provincial grant of Rs. 48 towards the pay of the common gymnastic instructor as usual.

30. (b) *From Local Boards—(ii) Medical, Rs. 740.*—The receipts under this head represent one-fourth of the net charges of the hospital paid by the Tiruppattūr Taluk Board as usual.

31. (c) *Other Grants and Contributions—(iii) Other Purposes.*—Credit has been taken for Rs. 100 as contributions from private parties as it is believed that people are willing to contribute towards a portion of the costs for different works of public utility.

32. (b) *Miscellaneous—(a) Recoveries on account of Services rendered to Private Individuals—(i) Private Scavenging.*—The council having resolved to introduce the system into the village of Vengalapuram, as it is considered to be very insanitary, credit is taken under this head for Rs. 730 against the revised estimate figure of Rs. 700. Hence the increase. The system has been gradually extended during the current year, the total number of houses being 448 up to date.

33. (ii) *Other Purposes, Rs. 10.*—The receipts under this head represent the fees collected for clearing the contents of a cesspool situated in front of the Post office by the municipal agency.

34. (b) *Other Items—(i) Fishery Rents.*—The lease of fishery fetched Rs. 200 for the current year against Rs. 315 in the previous year. The council estimate that the income under this head will be Rs. 250. The revised estimate figure includes Rs. 55 forfeited by the late contractor for the default of payment of kists.

35. (iii) *Fee for numbering Carts.*—This represents the fee collected for renewing the number on carts. Credit has been taken under this head for Rs. 10 as the council have resolved to raise the tax on vehicles and carts to three-fourths maximum rates.

36. The total receipts including the opening balance of Rs. 2,700 will amount to Rs. 25,580.

37. *Expenditure—Grant I, Public Works—(i) New Works—(a) Communications, Rs. 250.*—A provision of Rs. 200 is made for widening the bazaar street near the shop belonging to Karamani Mammu Sahib as it is too narrow to allow of the free passage of carts, &c.; the remaining sum of Rs. 50 is for the construction of tunnels in the town.

38. (b) *Buildings, Rs. 960.*—The council having resolved to construct a latrine at a cost of Rs. 200 in the village of Vengalapuram, to construct a toll-shed beyond the village as it is to be included within the municipal limits, and to provide twenty zinc dust-bins to the town and to the village of Vengalapuram, a provision of Rs. 960 has been made for the works shown in Statement II-A, Part I (New Works).

39. (d) *Water-supply.*—The council having proposed to repair and maintain the feeder-channel to the Chetti tank and to remove the silt of the Chetti tank, provision of Rs. 150 is made in the budget for these works.

40. (2) *Repairs—(a) Communications.*—Rs. 1,610 is entered under this head though 50 per cent. of the net receipts of tolls amounts to Rs. 2,406. The giving out on contract the repairs of town roads, streets and lanes was found to be very unsatisfactory and by experience it was found that soon after the repairs are completed and money paid the roads become completely out of order, the reason being that the contractors care more for profit and do work in such a way as to gain their object in view. During the current year I undertook myself the repairs of certain roads departmentally by municipal sweepers and found them to be in a better condition than those repaired by contractors, the actual cost being a very trifling sum. The council therefore resolved to appoint a separate overseer and four coolies to do the repairs of the town roads departmentally. Including the cost of the above establishment, Rs. 540, shown against "(3) Establishment," and Rs. 250 shown under "I, New Works—(a) Communications," the expenditure on communications comes to 50 per cent. Only the main roads will be given out on contract to be done under the careful supervision of the overseer and provision is also made for the collection of materials for departmental works. The names of the roads and streets to be repaired next year are shown in Statement II-A, Part II, Repairs.

41. (b) *Buildings.*—A lump sum of Rs. 200 has been provided under this head for the repairs of slaughter-houses, market-stalls, toll-sheds, cholera-sheds, &c., as resolved by the council.

42. (d) *Water-supply—(ii) Establishment.*—The council having resolved to raise the pay of the tank-watcher by one rupee, provision is made accordingly. Hence the increase over the revised estimate.

43. (3) *Establishment.*—The council having resolved to do the repairs of town roads and streets from next year as stated in paragraph 40 *supra*, debit is taken under this head for the appointment of an overseer on Rs. 25 and four road-coolies at Rs. 5 each. At present, the sanitary inspector is also doing the work of the overseer. His connection in both the branches, viz., sanitation and public works, makes him neglect the supervision of the road repairs, which is more important. The result is that he can neither supervise the sanitation of the whole town nor look after the public works efficiently. It is therefore considered extremely desirable to appoint a person trained in this branch for the supervision of road repairs and building works. Hence provision is made as resolved by the council for the entertainment of a separate overseer on Rs. 25 per mensem, leaving the sanitary inspector to do his legitimate duty.

44. (4) *Tools and Plant and other Stores.*—Rupees 50 have been provided under this head for the purchase of instruments required for the road-coolies for departmental work. Hence the increase over the revised estimate.

45. (5) *Contributions—(a) To Local Boards for Works.*—As resolved by the council, a provision of Rs. 200 has been made under this head for the payment of the contribution of the district board for the construction of a bridge on the Tiruppattūr tank kodi. During the current year, the district board have not undertaken the work and hence no sum was required for payment under this head.

46. The total expenditure under Grant I amounts to Rs. 4,030.

47. *Grant II, Education—(2) Municipal Schools—(i) On Salary System—(a) Establishment.*—The Educational officers propose to open a sixth form next year and to appoint an additional teacher on Rs. 45 per mensem for the second assistant master's place and to increase the pay of the other teachers of the school. The council are of opinion that VI form should be opened from next year as a merely tentative measure and on that account are not prepared to approve of the proposal of the Educational officers regarding the increase in the pay of all the teachers with the exception of that of the 1st form teacher, whose pay will be raised to Rs. 18 from next year on the ground that his class is the feeder to all the higher classes. Provision is also made for the appointment of a trained F.A. on Rs. 45 per mensem as recommended in No. 7554, dated 19th December 1894, of the Inspector of Schools to the Director of Public Instruction, who has approved of this in his proceedings, No. 1006, dated 31st January 1895, and to increase the pay of the Sanscrit pundit to Rs. 15 per mensem provided that there are candidates taking up this subject in the sixth form. Considering the large Muhammadan population in this town the council also are of opinion that an Urdu teacher in the high school is essentially necessary and provision for a teacher on Rs. 12 per mensem has accordingly been made.

48. (b) *Contingencies.*—Rupees 700 are provided under this head against Rs. 330, the revised estimate figure. The increase is due to the furniture and apparatus, &c., required to be purchased to the school owing to the opening of the sixth form. The details are given below :—

	RS.
Gymnastic apparatus	180
Furniture	200
Science apparatus	180
Maps and class books	30
Library books and prize books	60
Drawing contingencies	20
Ordinary contingencies	36
Total	706

49. (ii) *On Salary-result System—(a) Fixed Payments.*—The Assistant Inspector of Schools, 8th Division, proposes to place the Hindu primary school, which is now working on the salary-results system, on the salary system in consideration of its large attendance, efficient condition and the frequent supervision that the school receives from the controlling officers, and to raise the pay of all the teachers of the school. The council consider the salary-results system highly satisfactory and see no reason to do away with it. The proposal to increase the pay of all the teachers of the school cannot therefore be approved. The head master's pay will, however, be increased to Rs. 18 in consideration of his efficient work. The pay of the last assistant master sanctioned in G.O., Mis. No. 1447 M., dated 6th September 1895, will be raised by 8 annas and the peon's pay by one rupee. The proposals of the Assistant Inspector of Schools to reduce the teachers by one in the Muhammadan primary school owing to its low strength and to raise the pay of the head master of the Panchama school by one rupee are approved, except that the provision for Viveka Chinthamani is disallowed in accordance with the council's former resolution. No provision has been made for the construction of a primary school building as the removal of the municipal office as well as the Hindu primary school to the present taluk cutcherry building is under contemplation. As the Government Order has since been received regarding the amalgamation of the Vengalapuram village, provision for the appointment of a teacher on Rs. 7 per mensem for the opening of a salary-results school has been made. The details of the establishment are given in Statement II-B.

50. (b) *Result Grants.*—The Educational officers propose that Rs. 100 should be provided under this head for the Panchama and Muhammadan primary schools, but a provision of Rs. 370 has been made as the Hindu primary school has not been converted into salary system, and as the opening of a salary-results school in the Vengalapuram village is contemplated. As usual, half the grants earned will be paid to the teachers of the primary schools in addition to their salaries.

51. (c) *Contingencies.*—The sum of Rs. 280 entered under this head is divided amongst the four primary schools as follows :—

	House- rent. RS.	Miscel- laneous. RS.
Hindu primary school	144	20
Muhammadan primary school	54	6
Panchama primary school	24	4
Vengalapuram primary school	12	20
Total	234	50

52. (4) *Results Grants, Rs. 200.*—The figure of the Assistant Inspector of Schools has been adopted.

53. (b) *Inspection—(b) Municipal Inspectors—(i) Establishment.*—The council having resolved to contribute towards the pay of the Muhammadan inspecting schoolmaster on Rs. 20 to be entertained for the supervision of the municipal Muhammadan schools of the three municipalities in the district, as recommended by the Educational officers, provision of Rs. 170 is made under this head. Hence the increase over the revised estimate. The details of the establishment are given in Statement II-B.

54. (ii) *Contingencies, Rs. 70*—are provided under this head as the inspecting schoolmasters are granted a fixed travelling allowance to meet their expenses. The sum of Rs. 70 may be distributed as follows :—

	RS.
Fixed travelling allowance to the inspecting schoolmaster at Rs. 2½ per mensem	30
Fixed travelling allowance to the joint Muhammadan inspecting schoolmaster at Rs. 1-10-8 per mensem	20
Stationery, &c., to these officers	20
Total	70

55. (7) *Miscellaneous—(a) Building, Furniture, &c., Grants, Rs. 30.*—The Educational officer's figure has been adopted.

56. (b) *Common Gymnasium—(i) Establishment.*—The revised estimate figure has been adopted.

57. The total expenditure on education amounts to Rs. 6,910 plus Rs. 600 provided for buildings under Grant I. Deducting from this the income from school-fees and the contributions from Provincial funds—viz., Rs. 4,900—the net expenditure on education is Rs. 2,610, which is 18·3 per cent. on the income from taxation and rents.

58. *Grant III, Sanitation and Medical Services—(i) Hospitals and Dispensaries—(a) Establishment—(b) Medicines and Supplies—(c) Diet of Patients and (d) Sundries and Contingencies.*—The district medical officer's figures have been adopted.

59. (a) *Contributions to Provincial Funds for—(i) Medical College—(ii) Sanitary Inspection—(iii) Medical Reserve Staff and (iv) Outlets' Establishment.*—The revised estimate figures have been adopted, as the actuals to be paid are not yet known.

60. (3) *Vaccination—(a) Establishment.*—The council having resolved to raise the pay of the vaccinator by Rs. 2 in consideration of the additional work that will devolve on him in connection with the amalgamation of the Vengalapuram village and the minimum number of cases required to be given by him having been raised by 10 per mensem.

61. (b) *Contingencies.*—Rs. 80 are provided under this head owing to the amalgamation of the village.

62. (4) *Registration of Births and Deaths—(a) Establishment.*—Provision is made for increasing the pay of the registrar of births and deaths to Rs. 12 per mensem as his work will be increased owing to the amalgamation of the village.

63. (b) *Contingencies.*—Rs. 20 are provided under this head for the printing of the receipt books, stationery, &c.

64. (5) *Conservancy, Road-cleaning and Road-watering—(a) (i) Establishment.*—As the present sanitary inspector will be entirely relieved of his public works duty the council thinks that it is unnecessary to maintain a sub-inspector in addition and accordingly resolved to dispense with his services. A trained sanitary inspector on a salary of Rs. 20 + 5 horse allowance will be appointed, and to improve the supervision of sanitation it has been resolved to appoint one more maistry on Rs. 7, ten male and five female sweepers and a toty on Rs. 5 in addition to the present staff to do duty both in the town and in the village of Vengalapuram. Provision is made to raise the pay of the male sweepers by annas eight each. The present pay—viz., Rs. 4—does not encourage them to devote their whole time to do their duty. I have had occasions to find them going away to do private work on remuneration after they sweep a few streets in the morning; and I have had occasions even to prosecute some of them under the bye-law. To make them do their duty properly, this increase was thought necessary and provision is accordingly made. The details of the establishment are given in Statement II-B.

65. (5) (a) (ii) *Other Charges, such as purchase of Carts, Dry-earth, &c.*—Provision is made for the hire of five additional bullocks at Rs. 29 per mensem and to purchase two new carts for removing the town rubbish. The increase is due to the village to be amalgamated with the municipality.

66. (b) *Private Scavenging—(i) Establishment.*—The council having resolved to dispense with the services of the private scavenging maistry, who is solely engaged in the collection of fees, the collection work will be entrusted to the bill collectors and the supervision of the private privies to the sanitary maistries of each division, so that there may be no room for complaint against the scavengers regarding the removal of the night-soil from private privies. Provision is made for the entertainment of an additional scavenger on Rs. 5 per mensem to work in the village of Vengalapuram as the council has resolved to introduce the system into the village.

67. (b) (ii) *Contingencies, such as cost of scavenging carts, &c.*—A provision of Rs. 30 is made for purchasing an additional new iron hand-cart for removing the night-soil in the village of Vengalapuram. The remaining sum of Rs. 10 is for the purchase of grease, baskets, brooms, mamoties, &c., for removing the night-soil of the private privies of the town.

68. (c) *Cholera Charges—(d) Contingencies.*—The revised estimate figures have been adopted and provision is also made for the purchase of sanitary records as per letter, No. 1753-S, dated 7th October 1895, of the Sanitary Commissioner, Madras.

69. The total expenditure under Grant III amounts to Rs. 8,590.

70. *Grant IV, Lighting and Miscellaneous Municipal purposes—(i) Lighting—(a) Establishment.*—The council having resolved to put up twenty new lamp-posts for next year, provision is made for the appointment of an additional lamplighter on Rs. 5 per mensem as the present number of lighters—viz., four—are unable to light the 127 lanterns of the town.

71. (b) *Contingencies.*—It has been proposed to increase the number of lights in the town by twenty, to put up an arch lamp-post with five lanterns in some suitable centre and to light the lamp-posts in the Railway station road throughout the month (both dark and moonlight nights). To meet this extra cost and the cost of oil for the extra lanterns, debit is taken under this head for Rs. 1,140. The details of the expenditure are given below:—

	RS.
(1) Kerosine oil	600
(2) Twenty new iron lamp-posts	300
(3) Arch lamp-post with five lanterns	20
(4) Repairs of lanterns, matches, &c.	40
Total	1,140

72. (4) *Travellers' Bungalows—(a) Establishment.*—Provision is made for the entertainment of a watcher on Rs. 4 per mensem to look after the bungalow as the present Head Assistant Collector's office building will be used as travellers' bungalow from next year.

73. (b) *Contingencies.*—A provision of Rs. 80 is made under this head for the purchase of furniture to be placed in the bungalow.

74. (9) *Other Charges—(ii) Rewards for destruction of Wild Animals and Snakes.*—The revised estimate figure has been adopted.

75. (iii) *Printing.*—Rs. 500 are provided under this head. The increase is due to increased printing charges owing to the amalgamation of the Vengalapuram village.

76. (iv) *Compensation for Lands.*—The council having resolved to acquire sites for cart-stands and site for residence of municipal sweepers and scavengers, provision of Rs. 300 is made under this head.

77. (v) *Other Items.*—The revised estimate figure has been adopted.

78. The total expenditure under Grant IV amounts to Rs. 2,430.

79. *Grant V—(a) General Establishment—(i) Office Establishment.*—The work in the office having considerably increased and as it is to be further increased with the amalgamation of the Vengalapuram village and in consideration of increased receipts, the council unanimously resolved to raise the pay of the establishment as detailed in Statement II-B. The office manager at present gets Rs. 33 per mensem and in accordance with G.O., Mis. No. 949 M., dated 24th June 1891, he is to get Rs. 34 in the coming year. The council, considering the responsibility thrown on him and the increased work, resolved to fix his pay at Rs. 35 with an annual increment of one rupee up to Rs. 40. Considering the work of the office establishment, which has been invariably satisfactory as will be seen from the consolidated audit reports of the past years, the proposal to increase the pay of the accountant and the shroff was made by the council and provision is accordingly made in the budget. The clerical work having been found to press the present staff and as the levying of tax on arts, raising the tolls to the maximum rates, &c., will throw additional work, it was found desirable to appoint an additional clerk for the office, but as the exact amount of receipts for the next year cannot now be ascertained, the council has resolved to entertain at present an attender on Rs. 8 to help the staff in the clerical work, thereby placing this municipality in the same position as the Vaniyambadi Municipality in point of establishment. Provision therefore has accordingly been made for this in the budget.

80. (b) *Collection of Municipal Taxes—(i) Establishment.*—The council having resolved to raise the pay of the present bill collector by Rs. 2 per mensem and to entertain an additional bill collector and an assistant on Rs. 10 and Rs. 3, respectively, in consideration of the additional work arising out of the collection of tax on arts and of all the taxes in the village of Vengalapuram, provision of Rs. 390 is accordingly made under this head. The details of the establishment are given in Statement II-B.

81. (b) (ii) *Purchase of Account-books, Paper, Money boxes, Repair to Out-posts, &c.*—Rs. 70 is provided under this head for the purchase of an iron safe for the use of the municipal office as resolved by the council.

82. (iii) *Cost of Forms supplied by V. N. Jubilee Press.*—Rs. 100 is provided under this head owing to the amalgamation of the village of Vengalapuram.

83. (d) *Office Contingencies other than (b) (ii).*—The revised estimate figure has been adopted.

84. (e) *Contributions for Central Office and Audit Establishments.*—Rs. 100 is provided under this head with reference to G.O., No. 2190 L., dated 19th November 1895.

85. The total expenditure under Grant V amounts to Rs. 1,980.

86. The total expenditure under all grants is estimated at Rs. 23,940 against Rs. 18,760 in the revised estimate and Rs. 18,410 in the budget estimate. The year is expected to close with a balance of Rs. 1,640, which will be 7.2 per cent. of the estimated receipts.

87. A proposition statement for the increase and the revision of establishments under the several heads and a copy of the council's resolution passing the revised and the budget estimates are herewith submitted.

No. 3389-C.

Submitted to Government through the Collector of Salem.

VANIYAMBADI,
20th December 1895.(Signed) M. GHOSE,
Ag. Hd. Asst. Collector.

Forwarded.

(Signed) C. H. MOUNSEY,
Ag. Collector.

21st December 1895.

From M. GHOSE, Esq., C.S., Chairman, Municipal Council, Tiruppattūr, to the Chief Secretary to Government (through the Director of Public Instruction, Madras), dated 5th January 1896, Ref. on No. 2.

The municipal council having proposed to open the sixth form in the Municipal High school, Tiruppattūr, from the next official year, I have the honour to inform you that the school will be re-opened on the 16th January 1896, on which date all the high schools will be opened and consequently the present pupils of the fifth form of the school will leave this place in order to continue their studies elsewhere and to request that you will be so good as to accord sanction for the opening of the sixth form from the 16th January 1896 so that there be no difficulty in securing a sufficient number of pupils to open a class from the next official year and in collecting the necessary fees for the term.

2. The class to be opened will be managed by the present teachers of the school till the 1st March 1896, on which date an additional teacher will be appointed for the school as provided for in the budget.

3. A very early reply is solicited.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 15th January 1896, No. 293.

I have the honour to submit the following remarks on the budget estimate of the Tiruppattūr Municipality for 1896-97.

2. The council having proposed to open a sixth form in the Municipal High school has taken credit for increased fee-receipts and Provincial grants and provided for a revised scale of establishment. The scale of salaries proposed does not, however, seem sufficiently attractive and the council has no funds to increase it. As the staff is constituted at present, it is very weak and below the requirements of the rules, with the exception of the headmaster. It has been found from experience that high schools in the mofussil, provided with a poor and ill-paid staff, have proved a failure, and I am afraid that the Tiruppattūr school will share the same fate. The opening of the sixth form may be deferred till the lower forms become stronger and more efficient and one or two undergraduates of the F.A. standard are brought on the staff in place of the matriculates. The Chairman's letter seeking sanction for the opening of the sixth form is submitted for orders. Should Government agree with me in thinking that the opening of the sixth form may be deferred, the fee-receipts and grants should be reduced to Rs. 3,200 and Rs. 750, respectively.

3. If the sixth form is not to be opened immediately, the employment of an additional teacher on Rs. 45 is not necessary; but the increases proposed to the teacher of the first form and the Sanskrit Pandit and the employment of an Urdu teacher on Rs. 12 may be allowed. The provision for the establishment of the school may be reduced from Rs. 3,490 to Rs. 2,950 and that for contingencies from Rs. 700 to Rs. 300. I would recommend that a sum of Rs. 20 be provided for the contingent charges in connection with the common gymnasium. The net expenditure on education will then be Rs. 2,030 (Rs. 5,990—3,960) which is nearly 15 per cent. of the estimated income from taxation, rents and markets.

ORDER—No. 128 M., dated 23rd January 1896.

The estimated receipts and charges of the Tiruppattūr 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.				
Balance brought forward	2,366	1,980	2,920	2,790
Tax on Arts	5,333	5,330	5,530	5,900
on Buildings and Lands	367	350	380	500
on Vehicles and Animals	750	750	750	1,000
on Carts	3,301	3,300	3,370	3,300
Tolls	100	50	130	100
Realizations under Special Acts	266	280	260	420
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	93	50	100	150
Conservancy Receipts	3,163	3,000	3,010	3,210
Fees and Revenue from Educational Institutions	56	20	20	30
from Medical Institutions	807	900	850	1,000
Income from Markets and Slaughter-houses	387	400	420	500
License fees	64	60	60	110
Other Fees	906	450	700	500
Fines under Municipal and other Acts	561	740	800	970
Grants and Contributions from Government	753	740	730	740
from Local Boards			30	100
from other bodies	476	600	710	740
Recoveries for Services to Private Individuals	337	320	280	280
Miscellaneous				
Total	20,086	19,320	21,550	23,340
Charges.				
GRANT I—	318		900	250
New Works—	924	480	480	960
Communications			20	
Buildings				
Water-supply	1,320	1,650	1,040	1,850
Repairs—	212		500	200
Communications	60	60	60	210
Buildings				240
Water-supply	22	30	40	50
Establishment		200		
Tools and Plant and other Stores				
Contributions for Public Works				
Total	2,856	2,420	3,040	3,760
GRANT II—	60	50	50	
Training Schools				
Municipal Schools—	2,768	3,050	2,980	3,030
On the Salary System	1,773	1,790	1,800	2,040
On the Salary-result System	124	200	200	200
Result Grants	134	190	140	240
Inspection	154	360	360	190
Miscellaneous				
Total	5,013	5,640	5,530	5,700
GRANT III—	2,960	2,970	2,930	2,970
Hospitals and Dispensaries	151	100	150	140
Contributions	189	200	180	220
Vaccination	112	130	130	160
Registration of Births and Deaths	3,518	3,950	3,750	5,090
Conservancy, Road-cleaning and Road-watering				
Total	6,930	7,350	7,140	8,580
GRANT IV—	606	740	740	1,240
Lighting				130
Travellers' Bungalows	427	760	760	860
Public Garden, Survey of Land, Fire and other charges				
Total	1,033	1,500	1,500	2,230
GRANT V—	1,338	1,500	1,550	1,900
Supervision and Management	2,916	910	2,790	1,170
Balance				
Total	20,086	19,320	21,550	23,340

REVISED ESTIMATE FOR 1895-96.

2. The current receipts and charges are now estimated at Rs. 18,630 and Rs. 18,760, respectively, against Rs. 17,340 and Rs. 18,410 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under "Tax on buildings," "Tolls" and "Fines under Municipal and other Acts," while that in the charges appears under Grant I. Under G.Os., No. 691 M., dated 22nd June 1888, and No. 889 L., dated 17th May 1894, the municipal council is not competent to sanction without reference to Government the transfer of funds from "Repairs" to "New Works—Communications," referred to in column 7 of statement VI. The transfer is, however, now approved. For the reasons assigned by the Director in paragraph 2 of his letter read above, the municipal council's proposal to open a sixth form in the Municipal High school from the 16th January 1896 cannot be sanctioned.

BUDGET ESTIMATE FOR 1896-97.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 22,790 against Rs. 18,630 in the revised estimate, the increase appearing under all the items of receipts except "Realizations under Special Acts," "Fines" and "Miscellaneous," and being especially remarkable under the "Taxes on Arts and Buildings," "Tolls," "Fees from educational institutions," and "Grants from Government." The municipal council's proposal to levy the tax on arts on the first seven classes of the schedule and to raise the rates of the taxes on vehicles, animals and carts to three-fourths of the maximum is sanctioned, but the proposed increase in the rate of tolls for the purpose of providing funds for a water-supply or drainage scheme is objectionable and cannot be approved. The estimate under this head will accordingly be reduced to the figure (Rs. 3,300) adopted in the current year's budget. The fees referred to in paragraph 13 of the Chairman's letter can be levied only if the poramboke lands in question vest in the municipal council. The estimates under school-fees and Provincial grants on account of education will be reduced from Rs. 3,600 and Rs. 1,300, respectively, to Rs. 3,200 and Rs. 970, as recommended by the Director.

4. *Charges.*—(1) The charges are set down at Rs. 23,940 against the revised estimate of Rs. 18,760, the increase being chiefly under Grants I, II and III.

(2) *Grant I.*—The proposed increase in the salary of the tank-watcher cannot be approved, as the necessity for it has not been explained. The entertainment of the Public Works establishment referred to in paragraph 43 of the Chairman's letter is sanctioned; but the salary of the overseer should be fixed at Rs. 20. The provision of Rs. 200, made for contribution to the district board for the construction of a bridge, will be struck out, as the Board has not provided for the work in its budget for 1896-97.

(3) *Grant II.*—The provision made for an additional teacher on Rs. 45 at the Municipal High school will be struck out, the allotment for the contingencies of this institution will be reduced from Rs. 700 to Rs. 300, and a sum of Rs. 20 provided under gymnasium contingencies as recommended by the Director. The abolition of the post of an assistant master on Rs. 6 in the Muhammadan primary school and the opening of a school at Vengalapuram with a teacher on Rs. 7 per mensem are approved, but the other alterations in the educational establishments, proposed in paragraphs 47 and 49 of the Chairman's letter, cannot be sanctioned owing to want of funds.

(4) *Grant III.*—The allotments under this head will be passed subject to the remarks of the Surgeon-General and the Sanitary Commissioner. The sum of Rs. 10, provided for contribution to the cutlers' establishment, will, however, be struck out with reference to G.O., No. 97 L., dated 18th January 1895.

(5) *Grant IV.*—The entertainment of an additional lamplighter on Rs. 5 per mensem and a watchman on Rs. 4 for the travellers' bungalow is sanctioned. The provision of Rs. 200 made for an arch lamp-post with five lanterns will be struck out, as it is a luxury which the municipality at present can ill-afford. It is not apparent what the need of lighting the lamps along the railway station road on moonlight nights is; the Chairman will explain.

(6) *Grant V.*—The municipal council's proposal to entertain an attender on Rs. 8 per mensem at the municipal office, and an additional bill collector and an assistant on Rs. 10 and Rs. 3, respectively, is sanctioned. The other alterations in the office and collection establishments, proposed in paragraphs 79 and 80 of the Chairman's letter, cannot be approved, as the Government is not satisfied of their necessity.

5. The budget, as revised by Government, closes with a balance of Rs. 1,170, or 5.7 per cent. of the current receipts.

(True Extract.)

J. F. PRICE,
Chief Secretary.

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

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Reviewing the Tiruppattūr — for 1896-97.

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