Local & Munl. (189*b*) Department.

PRINTED.

G.O., No. 53 g. M

DATED 25th March 1896

[Despatch Abstract.]

Municipal Budget.

Reviewing the Walajapet ----- 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. 732 M of 1896, dated 12th Feb 96 from the Chairman, M.C., Wallajapet

Current No. 713 M of 1896, dated 25th Feb 96 from the Sanl Commr

Current No. 849 M of 1896, dated 9th March 96 from the Surgeon General.

Current No. 953 M of 1896, dated 19th March 96 from the ~~Sanl Commr~~ Director of Public Health

Order— No. 539 M dt 25-3-96

The estimated receipts and charges of the Wallajapet 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	19	1610	3300	3930
Tax on Arts	1,709	1,560	1,850	1,960
Tax on Buildings and Lands	3,533	3,420	3,450	3,450
Water-Tax on Buildings and Lands				
Tax on Vehicles and Animals	768	850	770	770
Tax on Carts	834	810	810	810
Tolls	1,687	1,700	1,920	1,800
Realizations under Special Acts	25		100 90	
Rent of Lands, Buildings, &c, and sale-proceeds of Lands, &c.	147	260	~~160~~ 170	160
Conservancy Receipts	627	900	700	800
Fees and Revenue from Educational Institutions ..	2,524	2,720	2,720	3,050
~~Fees and Revenue from Medical Institutions~~ ..	833	830	870	850
Income from Markets and Slaughter-houses				
License fees	212	220	220	220
Other fees	89	110	70	70
Fines under Municipal and other Acts	105	100	150	100
~~Interest on Investments and premium on Loans~~ ..	52	110	110	~~370~~ 170
Grants and Contributions from Government	610	640	640	640
Do. from Local Boards ..				
Do. from other bodies				
Recoveries for services to private individuals	267	450	850	~~450~~ 580
Miscellaneous	28	20	210	50
Loans				
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund				
Advances Recovered	191			
Total ..	14,251	16,310	17,390	19,370

Charges.	Actuals, 1894-95.	Budget Estimate, 1895-96.	Revised Estimate, 1895-96	Budget Estimate 1896-97
	Rs.	Rs.	Rs.	Rs.
GRANT I.				
New Works—				
Communications	.	.	.	100
Buildings	17	100	110	350
Drainage	.	.	.	150
Water-supply	180	30	30	370
Miscellaneous Public Improvements ..	4	..	..	..
Repairs—				
Communications	643	1,000	1.000	860
Buildings	263	270	290	310
Drainage	.	300	300	500
Water-supply	525	400	330	370
Establishment	32	240	160	240
Tools and Plant and other Stores	6	50	50	50
Contributions for Public Works	.	.	.	.
Total ..	1,670	2,390	2,270	3,290
GRANT II—				
Training Schools	.	.	.	.
Municipal Schools—				
(*a*) On the Salary System	1.462	2,240	1.590	2,380
(*b*) On the Salary Result System	1.639	1.840	1.820	1.860
Salary Grants	.	.	.	.
Result Grants	34	50	50	70
Combined Grants	.	.	.	.
Inspection	.	.	.	.
Miscellaneous	178	280	280	280
Total ..	3,313	4,410	3,740	4.590
GRANT III—			1270	
Hospitals and Dispensaries	1.112	1260	1.310	1.390
Contributions	118	100	100	100
Vaccination	247	240	230	240
Registration of Births and Deaths	145	150	150	150
Conservancy, Road-cleaning and Road-watering ..	2,474	3.170	2.770	2.490
Total ..	4.096	4.920	4.560	5.370
GRANT IV—				
Lighting	525	520	520	640
Markets and Slaughter-houses	75	80	80	80
Choultries	.	.	.	.
Traveller's Bungalows	.	.	.	.
Avenues	83	70	60	70
Public Garden, Survey of Land, Fire and other charges.	634	910	780	1.010
Total ..	1.317	1.580	1.440	1.800
GRANT V—				
Supervision and Management	1.483	1.610	1.450	1,610
Repayment of Debt				
Interest on loan				
Advances Recoverable	75	.	.	.
Refunds	.	.	10	.
Discount				
Pensions and Gratuities				
Investments				
Balance	2,297	1400	3920	2710
Total ..	14251	16310	17390	19370
		14910	13470	16660

for
Revised Estimate 1895-96

2. The current receipts and charges are now estimated at Rs. 15,090 and Rs. 13,470 respectively against Rs 14,700 and Rs 14,910 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under the tax on arts and tolls, being partly counterbalanced by a decrease under Conservancy receipts and private scavenging fees, while the decrease in the charges appears under all grants. The collections under the tax on arts during the first eight months of the year were not at all satisfactory.

Budget Estimate for 1896-97

3. Receipts— The receipts for the ensuing year are placed at Rs 15,460 against Rs 15,090 in the revised estimate the increase appearing chiefly under school fees and grants from Government. With reference to clause (1) of the Director's letter read above, the amount of provincial grant will be reduced by Rs 200. The estimate of private scavenging fees will be raised by Rs 500 to approximate more closely to the estimated cost of the service, which should be met by rates supporting if it is energetically extended to owners of insanitary premises Systematically, whenever

4. Charges (1) The probable charges are put down at Rs 16,660 against Rs.

Rs. 13,470 in the revised estimate, the increase being spread over all grants.

(2) Grant I. The Sanitary Engineer will be requested to assist the municipal council with his advice in the matter of sinking Norton's tube wells, referred to in para. 29 of the Chairman's letter. With reference to para. 33, the Executive Engineer will be requested to depute one of his subordinates to take levels and prepare an estimate for the construction of the drain therein referred to. The council's proposal to reduce the number of tank watchmen from five to four is approved.

(3) Grant II. The additions to and alterations in the educational establishments proposed in para. 39 are approved. There does not appear to be any necessity for raising the allotment for Result Stipends to Salary result system schools, as suggested by the Director in clause (ii) of his letter, since this amount is in excess of the actuals of 1894-95, which appear to be

Rs. 230 and not Rs. 366 as stated by him.

(4) Grant III — The entertainment of a malesweeper on Rs. 4 for the Hospital in lieu of the existing female servant on Rs. 1-8-0 and an additional sweeper on Rs. 6 for the conservancy establishment, proposed in paras. 48 & 47 is approved, but the proposal to appoint three additional female scavengers for the private scavenging service cannot be sanctioned, until the Government is satisfied that this system has been sufficiently extended to necessitate an addition to the existing staff. The municipal council's attention will be drawn to the Surgeon-General's remark in para 2 of his letter read above. With reference to the latter portion of the Sanitary Commissioner's letter read above, it is observed that the municipal council appears to have already provided for the required number of rubbish and night soil carts.

5. The budget, as revised by

by Government, closed with a balance of Rs 2,620 or 17.6 per cent. of the estimated receipts.

F.R. 21/3/96

25.3.96

Wallajapet municipality
for 1896-97.

No. 539

No. M., 25 March 1896.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers:—

From M.R.Ry. C. VENKATASUBRAYALU REDDY Garu, Chairman, Municipal Council, Walajapet, to the Chief Secretary to Government, dated 12th February 1896, No. 64.

I have the honour to submit, for the sanction of Government, the budget estimate of receipts and charges of this municipality for 1896–97 together with the prescribed statements.

2. The budget estimate was passed by the council at its meeting held on the 4th instant: *vide* extract from the minutes of proceedings herein enclosed.

Revised Estimate for 1895–96.

3. The receipts for the year inclusive of the opening balance of Rs. 2,300 amount to Rs. 17,390 against the budget estimate of Rs. 16,310. The increase of Rs. 1,080 is accounted for chiefly by an advance of Rs. 690 in the opening balance and a comparatively large increase of Rs. 515 in the receipts under tax on arts, due to revision, and under tolls, counterbalanced by a similar decrease of Rs. 300 under conservancy receipts and scavenging fees.

4. The variations between the budget and revised estimates for the current year are explained in the remark column of Statement No. 6, which forms an enclosure to this letter.

5. The expenditure amounts to Rs. 13,470 according to the revised estimate against Rs. 14,910 of the budget estimate, thus showing a saving of Rs. 1,440, a greater portion of which accrued under establishment charges as explained below:—

(1) The IV Form in the middle school was not opened till the current month, the sanction of Government thereto having been received rather late in the year. Consequently, the headmaster on Rs. 50 per mensem provided for was not appointed till the middle of last month.

(2) The establishments were worked during the current year at the smallest cost to the greatest advantage consistent with efficiency and actual requirements.

(3) The private scavenging staff was not complete owing to the anticipated extension of the service not having been fully realised in consequence of the delay in acquiring lands, which is chiefly owing to the owners living in other districts.

6. The year is expected to close with a balance of Rs. 3,920 against Rs. 1,400 anticipated in the budget.

Budget Estimate for 1896–97.

7. The receipts for the year including the closing balance of the current year are estimated at Rs. 19,370 and the charges at Rs. 16,660 against Rs. 16,310 and Rupees 14,910, respectively, the budget estimates for the current year, leaving a balance of Rs. 2,710 at the close of the year.

Receipts.

8. *Rates and Taxes—Tax on Arts.*—The income from this source is calculated at Rs. 1,850, the same as in the current year according to the revised estimate. The tax was revised in the year, which resulted in a net increase of 111 in the number of assessees involving a sum of Rs. 248 and the exemption of 78 assessees paying an aggregate tax of Rs. 196.

.732 M.C.

C.S.

P.S.

Wont this require counter initials in D.O.? 4(2) Land. Perhaps as asked it without reference to us?

Issue after words Recently Rs

To The Chairman, M.C., Wallajapet.
" Collector of North Arcot.
" President, D.T.C., North Arcot.
" Accountant General.
" Director of Public Instruction.
" Surgeon-General.
" Sanitary Commissioner.
" " Engineer.
" Public Works Dept. (with spare)
Editors' Table.

To para 4(2)

Dept. 26/3/96

9. *Tax on Buildings and Lands.*—There is no change in the demand under these heads, as compared with the revised estimate of the current year, which shows in the case of land tax a small increase of Rs. 30 over the figures of the budget estimate. A list of vacant village-sites (of which there is quite a number) not brought to assessment, or whose assessments were yearly written off, is now under preparation, and when this is completed a further increase, though small, under tax on lands may be hoped for. Some of them that had reverted to Government have been brought under assessment in the current year.

10. *Tax on Vehicles, Animals and Carts.*—The demand under these heads is the same, or about the same, as in the revised estimate of the current year; but the decrease under the first two heads as compared with the budget estimate of the current year calls for some notice. A comparison of the cattle census taken in November last by the Revenue Department with the registers of the municipality leads me to suspect evasion of the tax in some cases. I found by this means what is noteworthy that one of the councillors and a relation of his had not taken out licenses for the year for the water-carts owned by them. Orders were given for their seizure, and licenses were taken out subsequently. The outdoor establishments have been instructed and warned on more than one occasion to watch and report such evasions, but to no effect. This requires attention and constant watch, and more particularly co-operation from individual councillors, who are in a better position than I am to detect such evasions.

11. *Tolls.*—The receipts from tolls, less contribution to district board, are estimated at Rs. 1,800 only against Rs. 1,925 of the revised estimate, as the unusual advance in the current year was due to a special cause, *i.e.*, the construction of a sugar factory at Ranipet. The communication promised by me in paragraph 38 of the last administration report and referred to in G.O., No. 1788 M., dated 29th October 1895, paragraph 3 (3), regarding the question of reducing the share of tolls payable to the district board, will be submitted on receipt of reply from the board to the communication addressed to it by me on the 4th December last.

12. *Fees under Act II of* 1888.—This source of income being casual and uncertain, no provision is made.

13. *Avenue Receipts and Produce of Lands and Gardens.*—The receipts from these sources have been declining of late, as is evident from the small income, far short of the budget estimate in the past and current years. Hence the reduction in the estimate.

14. *Conservancy Receipts.*—Rs. 800 have been provided, against Rs. 900 of the current year's budget and Rs. 700 of the revised estimate. The fall in the current year's receipts is due to the character of the season being more unfavourable in the year than in last year.

15. *Fees from Educational Institutions.*—The gross receipts under this head is estimated at Rs. 3,050, against Rs. 2,720 of the current year's budget and revised estimates and Rs. 3,150 of the estimate furnished by the educational authorities. This increase is due to the raising of the standard of the middle school to that of a high school—*vide* G.O., No. 526 M., dated 23rd March 1895—and credit has therefore been taken for an additional fee-income of a little over Rs. 300.

16. *Income from Slaughter-house.*—The collections under this head during the current year being fairer than usual, probably due to stricter enforcement of the provisions of law against private slaughtering without permission, Rs. 190 is provided as in the revised estimate against Rs. 170 of the budget estimate.

17. *Distraint and License Fees.*—The probable receipts under these heads being based upon the revised or budget estimate for the current year, no remarks are called for.

18. *Cart-stand Fees.*—The receipts under this head also are estimated almost equal to the revised estimate and demand no explanation.

19. *Fines under Municipal and other Acts.*—The increase in the amount of fines realized in the current year being partly due to the prosecutions instituted for

carrying on dangerous and offensive trades without license, and as such prosecutions, it is expected, will have the desired effect of deterring such offenders from repeating similar infringements of the law in future, the receipts from fines are estimated at Rs. 100—the same as the budget estimate of the current year, but less than that shown in the revised estimate by Rs. 50.

20. *Grants and Contributions.*—Credit has been taken under this head for a grant of Rs. 370 from Provincial funds on account of the following items:—

		Rs.
(i)	One-third of the pay of the gymnastic instructor for instructing the municipal feeder and aided schools	40
(ii)	One-third of the salary of the headmaster of the high school ..	200
(iii)	Half the salary of the drawing master to be entertained, Rs. 165, and the cost of drawing materials, Rs. 35, to be purchased, as recommended by the Director of Public Instruction in his letter, No. 11207, dated 18th October last	100
(iv)	One-eighth of the cost of medicines for the dispensary, being the contribution for treating the police sick: *vide* G.O., No. 561 M., dated 22nd March 1892	30

Though provision was made in the current year's budget for the grant under item (ii) *supra*, yet the Government struck it out as the Director of Public Instruction said that no funds could be spared for the purpose. Though in view of the backwardness of the state of the upper secondary education in the town, which once had a full-blown high school in its midst, the council have, with the approval of the Director and Government, raised the middle school to the grade of a high school by opening an IV Form; they have done so in the hope that the aid due from Provincial funds would relieve the municipal fund to some extent, so that the council might start a few more primary schools, as advised by Government in their review of the report for 1894–95. As more than 18 per cent. of the estimated income from taxation, rents and market has been allotted for education, the council hope that the Government will not be appealed to in vain to help it in its new venture, which is a distinct boon, not only to this town, but also to the surrounding villages and towns. The council therefore earnestly hope that the Director will be able to sanction the salary grant due to the IV Form teacher.

21. *Miscellaneous—Private Scavenging Fees.*—The scale of fees hitherto levied has been slightly raised with effect from the current quarter (1st January). The system is being gradually extended and worked on popular favour; old houses to which no service can actually be rendered by reason of the inaccessibility of their backyards being removed from the register, and new ones possessing the required facilities brought under service. The expected completion of the acquisition of lands for the extension of the system throughout the town, wherever feasible, during the incoming year, justifies the repetition of Rs. 450, the provision of the current year, notwithstanding the fact that the actuals of the year are likely to fall short by Rs. 100; the provision made in the revised estimate being only Rs. 350, which is attributable, as explained in the revised estimate, to delay in the acquisition of lands owing to the owners living in other districts.

22. *Sale-proceeds of old Materials; Income from Market; and Contribution from Local Funds.*—The last year's figures under these heads are repeated and they call for no remarks.

23. The fluctuations under other items of receipts need no special remarks. The large amount shown under refund is the amount erroneously paid and recovered in the year, as explained in the revised estimate.

Charges.

24. *Grant I, Public Works— New Works—Communications.*—Rs. 100 is provided for the laying out of a new road to Pakkupet Parachery, which, though within municipal limits, has hitherto been ignored, and another to lead to the night-soil and rubbish depôt, and for constructing a gravel road to Kosa street and a culvert in Muthia Mudali street.

25. *Buildings.*—The municipal cattle-shed fell into such a state of disrepair that it was necessary to pull it down and remove the cattle and accommodate them in another though unsuited for the purpose. It is now proposed to construct a new pucka shed with feeding-racks and water-troughs, utilizing available old materials, sufficient to accommodate the increasing conservancy cattle at a position detached from the Vinayaga Chetty drinking-water tank, on account of proximity to which the present site has been objected to by the sanitary officers. Another shed is also proposed for conservancy carts which by exposure to rain and sun get damaged. The plan and estimate relating to the cattle-shed will be forwarded to the Sanitary Engineer for approval, as the amount of the estimate exceeds Rs. 200. Hence a provision of Rs. 350 under this head.

26. The District Medical and Sanitary Officer recommended the construction of a few more latrines in his inspection notes of January 1895. One has been constructed in this year; but no new latrines are proposed to be constructed in the next year, in view of the following observation made by the Deputy Sanitary Commissioner in his inspection notes, paragraph 3, embodied in G.O., No. 1932 M., dated 22nd November 1895, in which the council concurs: "The spotless cleanliness of the existing latrines seem to indicate that they are not much resorted to." Any increase in their number would only entail expense without any corresponding advantage.

27. *Dramage.*—Two V-shaped new drains at a cost of Rs. 91 and two masonry cisterns at a cost of Rs. 60 for the reception of sewage—one in the Chetty street and the other in the Vathilakar street—are proposed to be constructed.

28. *Water-supply.*—Rs. 370 are allowed for the construction of a platform with ringwall to the well in Pakkupet Parachery and a drain on the platform to the well in the Oddars' quarters, as recommended by the Deputy Sanitary Commissioner during his last visit, and Rs. 300 for trial borings of Norton's tube wells in deference to the recommendation of the Sanitary Commissioner and the wishes of Government: *vide* G.Os., No. 526 M., dated 23rd March 1895, paragraph 4 (4), and No. 1788 M., dated 29th October 1895, paragraph 4 (1).

29. The introduction of the Noriah pump as recommended by the Sanitary Commissioner does not seem to find favour with the townspeople to whose customs and prejudices it is not adapted. The waters of two of the ponds used for drinking were sent to the Chemical Examiner for analysis, and he has declared both of them fit for drinking purposes. The waters of the other ponds also will be sent for examination. Considering the resources and state of the finances of the municipality, no elaborate scheme can be undertaken in the near future. The council can form no idea of the cost of Norton's tube wells without professional advice. It is, however, prepared to make a few trials, provided the cost will not exceed a few hundred rupees, though it is diffident of success. Any advice from the Sanitary Engineer on this subject will be most welcome and will be acted upon by the council so far as is practicable. As stated in paragraph 74 of its last administration report (Chairman's letter, No. 411, of 25th August last), the council awaited the report of the sub-committee in the hope of getting some useful and well-considered suggestions, but to no purpose, and it cannot wait longer.

30. *Repairs—Communications.*—The outlay proposed for the maintenance and repairs of roads is Rs. 850, as detailed in the Statement II-A, page 14. Including Rs. 100 under new works, the grant under this head is Rs. 950 against Rs. 1,000 of the current year.

31. *Buildings.*—The sum of Rs. 310 provided under this head includes the cost of rebuilding the kitchen house attached to the municipal dispensary, as recommended by the District Medical and Sanitary Officer, repairing the public urinals and latrines and toll-sheds, as also the cost of extending the compound wall of the slaughter-house and erecting a platform for slaughtering.

32. *Drainage.*—Rs. 500 is provided in lump, against Rs. 300 of the current year, for further repairs needed to the trunk road drain, &c. The masonry drain running nearly along the length of the trunk-road and constructed several years ago at considerable cost is found to be of very little use, as the fall is not correct. It

having been therefore proposed that the drain should be thoroughly repaired, Rs. 250 were provided in the current year's budget and Rs. 500 are provided in the next year's.

33. With reference to paragraph 4 (5) of G.O., No. 1788 M., dated 29th October 1895, I beg to say that the work of rectifying the level of the drain has not yet been undertaken for want of reliable professional advice, lest the money that might be spent thereon should become so much money thrown away. The levelling instruments have just been kindly lent by Public Works authorities and it is expected that, with the assistance of the taluk minor irrigation overseer, whose services will be temporarily applied for to take levels and prepare an estimate, the work will be pushed on and the allotment of the current year spent within the end of the year and brought to completion in the next year with the grant that will be then available. Should it, however, prove inadequate, as is possible, as much of the length of the drain as can be repaired with the funds available will be undertaken, leaving the remaining portion to be attended to in the year following. It seems, however, most advisable to have the levels taken and estimates prepared by a Public Works Department officer, with a larger professional knowledge and experience, than what can be fairly expected of a minor irrigation overseer. The council requests, therefore, that Government will be pleased to instruct the Executive Engineer of the district to lend the services of a competent subordinate of his for three or four days for the purpose.

34. *Water-supply—Repairs.*—Provision has been made for Rs. 150, against Rs 170 of the current year's estimate, for repairs to works specified in Statement II-B, Part (*d*).

35. *Establishments—Water-supply and General Public Works.*—The decrease under this head is due to the reduction in the number of tank watchmen, as the one for the Rayaji tank is found unnecessary, for it is proposed to reserve it for washing and bathing, as suggested by the Deputy Sanitary Commissioner in his last inspection notes, its sole supply being a large drain running into it and there being a very fine well close by used for drinking purposes.

36. *Tools and Plant.*—No remarks are called for, the current year's provision being repeated.

37. The total outlay proposed under Grant I amounts to Rs. 2,830 under works and Rs. 460 under establishment, against Rs. 1,890 and Rs. 500, respectively, of the current year's budget.

38. *Grant II, Education.*—The provision of Rs. 4,590 made under this head, against Rs. 4,410 and Rs. 3,735 of the current year's budget and revised estimates, is distributed as follows:—

	1896-97.	Current year.
	Rs.	Rs.
(1) Upper secondary school	2,300	1,560
(2) Primary schools central feeder and Muhammadan ..	1,400	1,375
(3) Result grant	350	310
(4) Gymnasium	120	120
(5) Contingencies and other items	420	370
Total ..	4,590	3,735

39. *Upper Secondary School.*—The increased provision against this school is due to the opening of the IV Form in the current month and to the restoration of the late assistant master to his post, who will draw the maximum pay of the post (Rs. 35) instead of the minimum pay of Rs. 30 now paid to his successor. Rupee 1 hitherto paid to the middle school peon for service rendered to the central school located under the same roof as the other will be discontinued as no additional remuneration is necessary. No formal sanction of Government would appear to have been obtained for this additional charge. The provision also includes the pay of a drawing master proposed to be entertained in the school as recommended by the Director of Public Instruction in his letter, No. 11207 of 1895. Sanction is solicited for the same.

40. *Primary Schools.*—No change is proposed either in the number of schools or in the staff; hence, last year's figures are adopted.

41. *Results Grants.*—The increase of Rs. 40 over last year's grant is made, in partial compliance with the recommendations of educational officers. The council regrets its inability to devote a larger amount to this purpose as advocated by the educational officers, due regard being had to more important sanitary needs of the town. The total grant under education comes up to over 18 per cent. of receipts from taxation, &c. The result grant is distributed as hereunder:—

	1896-97.	1895-96.
	Rs.	Rs.
For primary schools, Hindu	250	230
„ „ „ Muhammadan	30	30
„ aided schools	70	50

There seems no need for a stipendiary grant of Rs. 90 recommended by the Sub-Assistant Inspector of Schools, as the uncertificated teachers have been already given notice to qualify themselves on pain of removal and some of them have since applied for examination.

42. *Contingencies and other Items.*—The provision of Rs. 420, against Rs. 370 of the current year, is distributed as follows:—

	Rs.
Gymnasium apparatus	25
Rent of buildings and hire of sweepers	100
Stationery	80
Prize and library books	80
Furniture and chemicals for the upper secondary school	100
Drawing instruments	35
Total ..	420

The opening of an additional class and the introduction of drawing as a subject of instruction chiefly account for the increased provision against the upper secondary school.

43. *Grant III, Sanitation and Medical Service—Hospital and Dispensaries—Establishment.*—Rs. 30 is provided for in excess of the last year's figure (Rs. 810) under this head on account of the proposed entertainment of a man servant on Rs. 4 instead of a female servant on Rs. 1-8-0 now employed: *vide* my letter, No. 562, dated 4th December 1895, and G.O., No. 2097 M., dated 13th December 1895.

44. *Medicines and Supplies, and Sundries and Contingencies.*—The provision of Rs. 250 under medicines and supplies of the current year's budget is repeated. Rs. 300 is provided, against Rs. 200 of 1895-96, as a new pocket case of surgical instruments, an almirah for poisons and some sundry articles and instruments are required for the use of the dispensary.

45. Cholera charges are the same as in the current year.

46. *Contribution to Provincial Funds—Vaccination Establishment and Contingencies—Registration of Births and Deaths.*—Last year's provisions under these heads are repeated and they call for no remarks.

47. *Conservancy and Road-cleaning Establishment.*—Last year's grant of Rs. 1,960 is raised to Rs. 2,030, as it is proposed to entertain an additional double-bullock cart with a scavenger on Rs. 6 a month for the trunk road.

48. *Other Charges.*—The assignment of Rs. 570, against Rs. 350 of the current year's budget, includes the cost of a pair of bullocks, a large cart and straw required.

49. *Private Scavenging Establishment.*—The increase of Rs. 130 over the current year's allotment of Rs. 590 is due to the proposed addition of three female scavengers on Rs. 3-8-0 each to the existing staff, consequent on the anticipated extension of the service.

50. *Contingencies.*—Another hand-cart for the removal of night-soil will be purchased in the coming year to meet the requirements of the extended service. Hence a provision of Rs. 50.

51. *Removal of Prickly-pear.*—Much of the over-growth of prickly-pear having been removed in the year, the provision under this head is accordingly reduced to Rs. 100, against Rs. 200 of the budget and Rs. 300 of the revised estimates.

52. The total outlay under Grant III is Rs. 5,370 against Rs. 4,920 of the budget estimate for the current year, the increase chiefly occurring under hospital contingencies and scavenging establishment.

53. *Grant IV, Miscellaneous Lighting Establishment and Contingencies.*—The increase of Rs. 120 under contingencies represents the cost of three additional lights proposed to be put up, where absolutely required, and the cost of repairs needed to the existing lights. There is no change in the establishment.

54. *Slaughter-house and Market Establishments and Contingencies—Avenue and Garden Establishments and Contingencies and Printing.*—The charges under these heads are stationary.

55. *Compensation for Lands.*—In view of the fact that next year the acquisition of lands required for providing passage to private latrines will have been completed, Rs. 150, or Rs. 50 in excess of the current year's allotment, have been provided.

56. *Other Items.*—A sum of Rs. 130, the same as the current year's allotment, is provided to meet the undermentioned charges:—

	Rs.
Land assessment	30
Reward for killing dogs	20
Tom-tom charges	10
Numbering carts	10
Numbering houses	30
Cost of street-boards	30

57. *Law Charges.*—Rs. 100 have been provided against Rs. 50 of the current year's budget.

58. The total expenditure under Grant IV is Rs. 1,800, against Rs. 1,580 of the sanctioned and Rs. 1,435 of the revised estimates.

59. *Grant V, General Establishment.*—No changes are proposed either in the office or collection establishment. The provisions in the current year's budget are repeated both under establishment and contingencies. The contributions for central office and audit establishments remain the same as in the current year. The total outlay under this grant is Rs. 1,610, which is slightly over 10 per cent. of the total receipts.

60 Proposition statements are herewith submitted for the alterations and additions in establishments proposed in the budget.

61. The delay in the submission of this report was due to the absence of the manager, and it will be guarded against in future.

Cur. No. 279-Eng.

Forwarded through the Collector.

20*th February* 1896. (Signed) J. W. HUGHES,
Ag. Head Asst. Collector.

Forwarded.

25*th February* 1896. (Signed) S. H. WYNNE,
Collector.

From Surgeon-Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., Sanitary Commissioner for Madras, to the Chief Secretary to Government, dated Fort St. George, 25th February 1896, No. 425-S.

I have the honour to state that I have no remarks to offer on the provision made for vaccination by the Walajapet Municipal Council in its budget for the ensuing year. The proposed expenditure on conservancy is 22·6 per cent. of the anticipated receipts, and should be raised to provide for the purchase of the required number of rubbish and night-soil carts: *vide* paragraphs 4 (*b*) and (*d*) of my inspection notes embodied in G.O., No. 1851 M., dated 3rd December 1894.

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

—	Budget for 1896-97. Details of Minor Heads.	Budget for 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. BALANCE BROUGHT FORWARD—					
a. Municipal Fund	" " "	3920 " "	2300 " "	1610 " "	19 " "
b. Endowments					
c. Water-tax Fund					
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	1850 " "	" " "	1860 " "	1560 " "	1700 " "
b. Tax on buildings (section 63) ..	3100 " "	" " "	3100 " "	3120 " "	3167 8 "
c. Tax on lands (section 63) ..	330 " "	" " "	330 " "	300 " "	354 9 "
d. Water-tax on buildings and lands (section 75)					
e. Tax on vehicles with springs and palanquins (section 77) ..	220 " "	" " "	215 " "	250 " "	205 8 "
f. Tax on animals (section 77) ..	550 " "	" " "	530 " "	600 " "	563 " "
g. Tax on carts and other vehicles without springs (section 85) ..	810 " "	" " "	810 " "	810 " "	834 " "
h. Tolls (section 91)—	1800 " "	" " "	1925 " "	1700 " "	1686 10 8
Gross receipts .. 2700 ..					
Less Local Fund share 900 ..					
i. Penalties on account of—					
i. Tax on arts	10 " "	" " "	5 " "	" " "	2 " "
ii. Tax on buildings ..	10 " "	" " "	10 " "	" " "	5 4 "
iii. Tax on lands	10 " "	" " "	5 " "	" " "	5 6 "
iv. Water-tax on buildings and lands					
v. Tax on vehicles, &c. ..					
vi. Tax on animals	" " "	" " "	3 " "	" " "	" " "
vii. Tax on carts, &c. ..					
viii. Evasion of tolls		8690 "			
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds					
b. Ferry rents					
c. Fees under Act II of 1888 ..		500	95 " "	" " "	25 " "
Carried forward ..	" " "	154-10	8898 " "	8340 " "	8546 15 8

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

—	Budget for 1896-97. Details of Minor Heads	Budget for 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..	" " "	8690 " "	8898 " "	8340 " "	8546 15 8
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	" " "	" " "	" " "	" " "	" " "
ii. Rent of buildings ..	10 " "	" " "	4 " "	10 " "	8 2 "
iii. Avenue receipts	70 " "	" " "	70 " "	150 " "	84 13 "
iv. Fees from Travellers' Bungalows	" " "	" " "	" " "	" " "	" " "
b. i. Sale-proceeds of lands and buildings					
ii. Produce of lands, gardens, &c.	30 " "	" " "	30 " "	50 " "	19 2 6
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	50 " "	" " "	50 " "	50 " "	34 10 4
c. Conservancy receipts—					
Sale-proceeds of night-soil, street refuse, &c.	800 " "	" " "	700 " "	900 " "	627 " "
d. i. Fees from educational institutions	3050 " "	" " "	2720 " "	2720 " "	2524 65 "
ii. Other revenue from educational institutions .	" " "	" " "	" " "	" " "	" " "
e. i. Sale-proceeds and composition fees of medicines .	" " "	" " "	" " "	" " "	" " "
ii. Other Hospital receipts .	" " "	" " "	" " "	" " "	" " "
f. i. Income from markets ..	660 " "	" " "	675 " "	660 " "	657 8 "
ii. „ slaughter-houses.	190 " "	" " "	190 " "	170 " "	175 5 "
g. Other fees					
i. Distraint fees	20 " "	" " "	30 " "	50 " "	48 12 "
ii. License fees	220 " "	" " "	220 " "	220 " "	211 12 "
iii. Cartstand fees	40 " "	" " "	44 " "	60 " "	40 8 "
iv. Other fees	" " "	" " "	" " "	" " "	" " "
h. Fines under Municipal and other Acts	100 " "	" " "	150 " "	100 " "	104 8 "
		5250 " "			
i. Interest on investments—					
i. General, including choultries	" " "	" " "	" " "	" " "	" " "
ii. Educational	" " "	" " "	" " "	" " "	" " "
iii. Medical	" " "	" " "	" " "	" " "	" " "
j. Premium on loans	" " "	" " "	" " "	" " "	" " "
Carried forward ..		13940 " "	13781 " "	13480 " "	13083 6 11

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

—	Budget for 1896-97. Details of Minor Heads	Budget for 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals 1894-95 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..	" " "	13940 " "	13781 " "	13480 " "	13083 6 11
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..	" " "	" " "	" " "	" " "	" " "
Buildings	" " "	" " "	" " "	" " "	" " "
Municipal Schools ..	" " "	" " "	" " "	" " "	" " "
Other purposes	340 " "	" " "	80 " "	80 " "	23 5 4
ii. Medical	30 " "	" " "	30 " "	30 " "	28 5 1
iii. Other purposes—					
Communications ..	" " "	" " "	" " "	" " "	" " "
Water-supply	" " "	" " "	" " "	" " "	" " "
Drainage	" " "	" " "	" " "	" " "	" " "
Sanitation	" " "	" " "	" " "	" " "	" " "
Other purposes ..	" " "	" " "	" " "	" " "	" " "
b. From Local Boards—					
i. Education	" " "	" " "	" " "	" " "	" " "
ii. Medical	640 " "	" " "	640 " "	640 " "	610 " "
iii. Other purposes					
c. Other grants and contributions—					
i. Education	" " "	" " "	" " "	" " "	" " "
ii. Medical	" " "	" " "	" " "	" " "	" " "
iii. Other purposes		1010 " "			
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	450 " "	" " "	350 " "	450 " "	267 3 9
ii. Other purposes					
b. Other items—					
i. Fishery rents	20 " "	" " "	25 " "	" " "	" " "
ii. Refunds of Expenditure of previous years ..	" " "	" " "	145 " "	" " "	15 " "
iii. Fee for numbering carts, &c.	20 " "	" " "	20 " "	20 " "	16 " "
iv. Other items Endowments & Pandal	10 " "	" " "	19 " "	" " "	11 7 4
		500 " "			
Carried forward ..		15450 " "	15090 " "	14700 " "	14040 11 5

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

—	Budget for 1896-97. Details of Minor Heads.	Budget for 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..	" " "	15450 - -	15090 - -	14700 - -	14040 11 5
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	" " "	" " "	" " "	" " "	190 13 4
Total Receipts ..	" " "	15450 - -	15090 - -	14700 - -	14231 8 9
Grand Total ..	" " "	19370 - -	17390 - -	16310 - -	14250 8 9

Note to Statement I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 7½ per cent. and tax on lands at ~~per cent. of rent value.~~ annas 3-2/1 for every 80 square yards.
3. Water-tax on buildings and lands is levied at — per cent.
4. Tax on vehicles and animals is levied at —— the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 per cart per annum.
6. Tolls are levied at 1/2 the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. No. 932 Im. Mis. dated 10th December 1885 and G.O. No. 177 Im. Mis. dated 17th July 1894
8. The house-tax registers were last revised in the official year 1894/95 and the land tax registers in the official year 1894/95
9. Total extent of land assessed is 251 acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—

Cultivable lands are leased as under

(1) 3 pies for 80 square yards for Thotakal Punjai
(2) 2 ---- Tope ----
(3) 1 ---- Punjai and Nunjai

House Tax:— The actual rental wherever rented and clearly ascertainable was accepted.

In other cases, the rental was estimated with reference to the rental value of similar rented houses in the neighbourhood due regard being had to locality and Commencee.

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

Name of Institution.	Amount of Funded Capital.	Opening Balance.	Interest, Produce of Land, or Rent of buildings.	Appropriation from Capital for Expenditure.	Private Contributions and Donations	Sale of Medicines or Sundry Property.	Total (Columns 4—7).	Contributions from Local Funds.	Contributions from Provincial Funds.	Total Receipts (Columns 3, 8 and 9).	Appropriation from Municipal Capital Funds (Column 16 *minus* Column 10).	Invested.	Current Charges.	Total (Statement II.)	Allotted for Public Works, (Statement II-A).	Total Charges (Column 14 *plus* Column 15).	Closing Balance (Column 10 *minus* Column 16).	REMARKS.
1	2	3	4	5	6	7	8	9		10	11	12	13	14	15	16	17	18
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
		6	4				4			10							10	

Wallagapatt
Municipality

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

—	Budget for 1896-97. Details of Minor Heads.	Budget for 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (audited figures.)
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
GRANT I—(*Public Works*)—					
1. New Works—					
a. Communications	100 - -	- - -	- - -	- - -	- - -
b. Buildings	350 - -	- - -	115 - -	100 - -	17 2 -
c. Drainage	150 - -	- - -	- - -	- - -	- - -
d. Water-supply	370 - -	970 - -	30 - -	30 - -	184 3 0
2. Repairs—					
a. Communications	850 - -	- - -	1000 - -	1000 - -	642 13 4
b. Buildings	310 - -	- - -	290 - -	270 - -	262 15 11
c. Drainage—					
i. Repairs to works ..	500 - -	- - -	300 - -	300 - -	- - -
ii Establishment for flushing drains, &c.	- - -	- - -	- - -	- - -	- - -
d. Water-supply—					
i. Repairs to works, machinery, &c.	150 - -	- - -	90 - -	140 - -	127 9 10
ii. Establishment	220 - -	2030 - -	240 - -	260 - -	297 10 2
iii. Contingencies					
3. Establishment	240 - -	240 - -	160 - -	240 - -	31 8 -
4. Tools and Plant and other stores.	50 - -	50 - -	50 - -	50 - -	6 - -
5. Contributions—					
a. To Local Boards for works ..					
b. To Provincial Funds for scrutiny of estimates, &c.					
c. To others for public works ..					
Total, Grant I ..	- - -	3290 - -	2275 - -	2390 - -	1669 14 3
GRANT II—(*Education.*)—					
1. Training Schools—					
a. Contributions to Local Boards ..	- - -	- - -	- - -	- - -	- - -
b. Stipends to Normal students ..	- - -	- - -	- - -	- - -	- - -
2. Municipal Schools—					
i. On Salary System—					
a. Establishment	2300 - -	- - -	1560 - -	2210 - -	1432 12 11
b. Contingencies	80 - -	- - -	30 - -	30 - -	29 3 -
Carried forward ..	2380 - -	- - -	1590 - -	2240 - -	1461 15 11

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

—	Budget for 1896-97. Details of Minor Heads.	Budget for 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (audited figures.)
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward ..	2380 - -	2380 - -	1590 - -	2240 - -	1461 15 11
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	1400 - -	- - -	1375 - -	1400 - -	1296 4 5
b. Results Grants	280 - -	- - -	260 - -	260 - -	230 - -
c. Contingencies	180 - -	4240 - -	180 - -	180 - -	112 4 2
3. Salary Grants					
4. Results Grants	70 - -	70 - -	50 - -	50 - -	34 4 -
5. Combined Grants—					
a. Fixed Payments	- - -	- - -	- - -	- - -	- - -
b. Results Grants	- - -	- - -	- - -	- - -	- - -
6. Inspection—					
a. Contributions to Local Boards ..	- - -	- - -	- - -	- - -	- - -
b. Municipal Inspectors—					
i. Establishment	- - -	- - -	- - -	- - -	- - -
ii. Contingencies	- - -	- - -	- - -	- - -	- - -
7. Miscellaneous—					
a. Building, furniture, &c., grants ..	- - -	- - -	- - -	- - -	- - -
b. Common gymnasium—					
i. Establishment	120 - -	- - -	120 - -	120 - -	120 - -
ii. Contingencies	20 - -	- - -	20 - -	20 - -	- - -
c. Other items	140 - -	280 - -	140 - -	140 - -	58 6 -
Total, Grant II ..	- - -	4590 - -	3735 - -	4410 - -	3313 2 6
GRANT III—(*Sanitation and Medical Services.*)					
1. Hospitals and Dispensaries—					
a. Establishment	840 - -	- - -	810 - -	810 - -	662 11 10
b. Medicines and Supplies	250 - -	- - -	300 - -	250 - -	226 8 10
c. Diet of Patients					
d. Sundries and Contingencies ..	300 - -	- - -	200 - -	200 - -	222 12 -
e. Contributions to Local Boards ..	- - -	1390 - -			
&c., &., &c ..					
Carried forward ..	1390 - -	1390 - -	1310 - -	1260 - -	1112 - 8

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

—	Budget for 1896-97. Details of Minor Heads.	Budget for 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..	1390 - -	1390 - -	1310 - -	1260 - -	1112 - 8
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* Contributions to Provincial funds for—					
i. Medical College ..	40 - -	- - -	40 - -	40 - -	68 - -
ii. Sanitary Inspection ..	50 - -	- - -	50 - -	50 - -	43 - -
iii. Medical Reserve staff ..	10 - -	- - -	10 - -	10 - -	7 - -
iv. Cutlers' Establishment ..	- - -	100 - -			
b. Contributions to Local Boards, &c., for—					
i. Medical Schools ..	- - -	- - -	- - -	- - -	- - -
ii. Reserve staff	- - -	- - -	- - -	- - -	- - -
&c., &c., &c. ..	- - -	- - -	- - -	- - -	- - -
c. Other contributions	- - -	- - -	- - -	- - -	- - -
3. Vaccination—					
a. Establishment	120 - -	- - -	110 - -	120 - -	137 6 11
b. Contingencies	120 - -	240 - -	120 - -	120 - -	109 9 9
c. Contributions to Local Boards ..	- - -	- - -	- - -	- - -	- - -
4. Registration of Births and Deaths—					
a. Establishment	140 - -	- - -	140 - -	140 - -	143 - -
b. Contingencies	10 - -	150 - -	10 - -	10 - -	2 3 11
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	2030 - -	- - -	1670 - -	1960 - -	1586 5 11
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	570 - -	- - -	350 - -	350 - -	208 - 1
b. Private scavenging—					
i. Establishment	720 - -	- - -	390 - -	590 - -	458 3 1
ii. Contingencies, such as cost of scavenging carts, &c. ..	50 - -	- - -	50 - -	50 - -	47 6 2
c. Cholera charges	20 - -	- - -	10 - -	20 - -	10 - -
d. Contingencies	100 - -	3490 - -	300 - -	200 - -	163 10 4
&c., &c., &c. ..					
Total, Grant III ..	- - -	5370 - -	4560 - -	4920 - -	4095 14 10

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

—	Budget for 1896-97. Details of Minor Heads.	Budget for 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—					
1. Lighting—					
a. Establishment	220 - -	- - -	220 - -	220 - -	216 - -
b. Contingencies	420 - -	640 - -	300 - -	300 - -	308 7 4
2. i. Markets—					
a. Establishment	10 - -	- - -	10 - -	10 - -	12 - -
b. Contingencies	10 - -	- - -	10 - -	10 - -	12 - -
ii. Slaughter-houses—					
a. Establishment	50 - -	- - -	50 - -	50 - -	48 - -
b. Contingencies	10 - -	80 - -	10 - -	10 - -	2 9 6
3. Choultries—					
a. Establishment	- - -	- - -	- - -	- - -	- - -
b. Contingencies	- - -	- - -	- - -	- - -	- - -
c. Feeding Travellers	- - -	- - -	- - -	- - -	- - -
4. Travellers' bungalows—					
a. Establishment	- - -	- - -	- - -	- - -	- - -
b. Contingencies	- - -	- - -	- - -	- - -	- - -
5. Avenues—					
a. Establishment	50 - -	- - -	45 - -	50 - -	83 - 2
b. Contingencies	20 - -	70 - -	10 - -	20 - -	4 3
6. Public Garden—					
a. Establishment	230 - -	- - -	215 - -	230 - -	155 3 7
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	50 - -	280 - -	25 - -	50 - -	19 7 4
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 ..	- - -	1070 - -	895 - -	950 - -	857 - 2

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

—	Budget for 1896-97. Details of Minor Heads.	Budget for 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..	1870 - -	1070 - -	895 - -	950 - -	857 0 2
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*) - cont.					
9. Other Charges—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..	" - -	- - -	- - -	- - -	12 4 -
iii. Printing	350 - -	- - -	350 - -	350 - -	303 1 7
iv. Compensation for lands ..	150 - -	- - -	100 - -	100 - -	- - -
v. Other items	130 - -	- - -	40 - -	130 - -	30 11 3
vi Law charges	100 - -	- - -	50 - -	50 - -	113 7 6
		730 - -			
Total, Grant IV ..	- - -	1800 - -	1435 - -	1580 - -	1316 8 6
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	830 - -	- - -	760 - -	830 - -	717 15 4
ii. Inspection					
b. Collection of Municipal Taxes—					
i. Establishment	250 - -	- - -	160 - -	250 - -	235 6 8
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	150 - -	- - -	150 - -	150 - -	139 - 7
c. Collection of Tolls—					
i. Establishment					
ii. Contingencies					
d. Office contingencies other than (*b*) (ii)	300 - -	- - -	300 - -	300 - -	320 13 7
e. Contributions for Central office and Audit establishments ..	80 - -	- - -	80 - -	80 - -	70 - -
Total, Grant V ..	- - -	1610 - -	1450 - -	1610 - -	1483 4 2
Repayment of Debt—					
a. Instalments paid during the year.					
b. Invested on account of Sinking Fund (Value of securities purchased)					
c. Charges of investment ..					
Interest—					
a. On account of last year ..					
b. ,, of current year ..					

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

—	Budget for 1896-97. Details of Minor Heads.	Budget for 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Advances recoverable—	" - -	- - -	- - -	- - -	75 - -
a. Permanent					25 - -
b. Others					49 10 4
Refunds of other than current collections ..	" - -	- - -	15 - -	- - -	- - -
Discount					
Pensions and gratuities					
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank					
Total Expenditure ..	- - -	16660 - -	13470 - -	14910 - -	11953 12 3
Balances—					
a. Municipal Fund	- - -	2710 - -	3920 - -	1400 - -	2296 12 6
b. Endowments					
c. Water-tax Fund					
Grand Total ..	- - -	19370 - -	17390 - -	16310 - -	14250 8 9

Note to Statement II.

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

Liabilities.

Liabilities—	RS.
Balance of Loans	
Deposits to be adjusted	
Other Liabilities (in detail)	
Total ..	

Assets.

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

4230 60
38060
4268 60

Chairman.

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

Part I.—New Works.

No.	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	Road to Pakuppet Paracheri	33	" " "	33 " "	
2	Road to Night soil and Rubbish Depot	21	" " "	21 " "	
3	Grand Road to Kota street	16	" " "	16 " "	
4	Construction of a Culvert in Muttia Vendaly street	30	" " "	30 " "	
	Total ..	100	" " "	100 " "	
(b)	Buildings				
1	Constructing of a new cattle shed with feeding racks and water troughs	220	" " "	220 " "	
2	A shed for Conservancy Carts	130	" " "	130 " "	
	Total ..	350	" " "	350 " "	

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

Part I.—New Works—*cont.*

Number.	Project.	Amount of estimate.	Past expenditure.	Expenditure 1896-97.	Remarks.
1	2	3	4	5	6
		Rs.	Rs. A. P.	Rs. A. P.	
(c)	Drainage				
1	Construction of a V. shaped drain in Athikat Street	54	" " "	54 " "	
2	—Do— —Do— in				
3	Jangam Chetty Street	37	" " "	37 " "	
	Constructing 2 Cisterns for the reception of Sewage in Chetty and Vettukkara Streets	60	" " "	60 " "	
	Total ..	151	" " "	151 " "	
(d)	Water-supply				
1	Construction of a platform and a parapet wall to the well in Pakuppet Paracheri	50	" " "	50 " "	
2	Constructing a drain on the platforms of the well in the Codders' quarters	15	" " "	15 " "	
3	Trial borings of Norton tube wells	300	" " "	300 " "	
	Total ..	365	" " "	365 " "	

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

PART II.—Repairs.

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		RS.	A.	P.	RS.	A.	P.	
(a)	Communications							Total mileage of roads, streets, lanes, &c., in the town. 12
~~1~~	Metalled Road in							
~~2~~ 1	Bavanna chetty Street	115	-	-				Metalled or Gravelled } Unmetalled.
~~2~~ 2	Thasayi Chetty Street	51	-	-				8 1/2 3 1/2
3	Pupati Pachai Street	70	-	-				
4	Sowcar Street	82	-	-				
5	J. Ramasami Mudali Street Gravelling	67	-	-				Total mileage under maintenance. 10
6	Sri Padavattamman Covil Street	20	-	-				Metalled or Gravelled } Unmetalled.
7	Janappa Street	16	-	-				6 1/2 3 1/2
8	Ranga Pank Street	17	-	-				
9	Betel Sellers' Street	16	-	-				
10	J. Muthialu Street	21	-	-				
	Maintaining							
11	Trunk and Railway approach Roads	200	-	-				
12	Other Roads	70	-	-				
13	Repairing Culverts and clearing Silt therefrom	105	-	-				
	Total ..	850	-	-				

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	Rebuilding Kitchen in the Municipal Dispensary	30	-	-				
~~2~~	Extending Compound wall &c in Slaughter house	60	-	-				
3	Slight repairs of the Toll Sheds	15	-	-				
4	Repairing the rooms and retiling the meat bazar	35	-	-				
	Repairs to Public latrines and urinals							
5	Streenivasa Pillai's Street	5	4	-				
6	Vinayaka Chettiyar Road	8	4	-				
7	Kakkithakara Street	8	-	-				
8	Taluq Cutcheri Street	80	-	-				
9	J. Othavadai Street	5	8	-				
10	Municipal Market	12	-	-				
11	Ponjari Street	28	-	-				
12	Betel Sellers' Street	6	8	-				
	Galvanized iron buckets	20	-	-				
	Total ..	313	8	-	-	-	-	

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage							
1	Repair of the Masonry drain on the Trunk Road	500	-	-				
2								
	Total ..	500	-	-				
(d)	Water-supply							
1	Deepening and removing silt in Easvaran Covil tank	70	-	-				
2	Sundry repairs to the following wells							
2	Kil Kabady Street	1	4					
3	Old Oddars' hut	1	8					
4	New Do	14	-	-				
5	Kanchi Varadiah Chetty Street	1	8	"				
6	Old Cart stand	1	8	"				
7	K. Venkatāswami Chetty	6	8	"				
8	J. Ottavadai Street	1	8	"				
9	—— Do —— Eastern well	6	8	"				
10	Chicklers' huts	6	8	"				
11	Anikut Road	4	"	"				
12	Jangam Chettipet	7	1	6				
13	Pujali Puchai Street	2	"	"				
14	Bujanna Row Street	"	12	"				
15	Vinayaka Chetty's pond	23	"	"				
	Total ..	147	9	6				

Statement II-B.—Details of Municipal Establishments.

——	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
c. Drainage—							
Overseers							
Drain cleaners							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
d. Water works—							
Overseers							
Watchmen at Rs. 3-8-	4	14	-	-	168	-	-
— do — at Rs. 4- - -	1	4	-	-	48	-	-
Total ..	5	18	-	-	216	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. General—							
Overseers	1	20	-	-	240	-	-
Maistries							
Total ..	1	20	-	-	240	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT II.—Education—							
1. Training Schools—							
Pupils receiving scholarships							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
2. Municipal Schools—							
a. On the Salary System—							
Head Master	1	50	-	-	600	-	-
1st Assistant Master	1	50	-	-	600	-	-
2nd " "	1	35	-	-	420	-	-
3rd " "	1	21	-	-	252	-	-
4th " "	1	15	-	-	180	-	-
5th (Drawing master) ..	1	6	-	-	72	-	-
Total ..	7	192	-	-	2304	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					2304	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT II.—Education—*cont.*							
b. On the Salary Result System —							
1 Central School							
Head master	1	15	-	-	180	-	-
1st Assistant	1	12	-	-	144	-	-
2nd Assistant	1	9	-	-	108	-	-
3rd Assistant	1	7	-	-	84	-	-
2 Primary Schools							
Head Masters 2 at 9 Rs	2	18	-	-	216	-	-
do 2 at 7 Rs	2	14	-	-	168	-	-
1st Assistants 2 at 7 Rs	2	14	-	-	168	-	-
2nd do. 2 at 5 Rs	2	10	-	-	120	-	-
3rd do 2 at 5 Rs	2	10	-	-	120	-	-
3 Hindustani Masters	1	7	-	-	84	-	-
Total ..	15	116	-	-	1392	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1392	-	-

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

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

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT III.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries—							
Medical Subordinates	1	39	6	-	472	8	-
" "							
Midwife	1	12	-	-	144	-	-
Clerk							
Compounder	1	15	-	-	180	-	-
Servants	1	4	-	-	48	-	-
"		1	8	-			
"							
Total ..	4	70	6	-	844	8	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					844	8	-

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

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

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering."—							
Nuisance Inspectors	1	15	-	-	180	-	-
Cart " do	1	10	-	-	120	-	-
Grazier "	1	3	8	-	42	-	-
Maistries Ron	1	6	-	-	72	-	-
Scavengers { Males / Females	3	21	-	-	252	-	-
Sweepers { Males / Females	6	21	-	-	252	-	-
	13	75	-	-	900	-	-
	5	17	8	-	210	-	-
Total ..	31	169	-	-	2028	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					2028	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors	1	12	-	-	144	-	-
Maistries	1	6	-	-	72	-	-
Scavengers	10	35	-	-	420	-	-
Total ..	12	60	-	-	720	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents							
Masalchies	3	18	-	-	216	-	-
Total ..	3	18	-	-	216	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

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

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
Maty							
Servants							
Total ...							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
5. Avenues—							
Servants	1	4	-	-	48	-	-
Total ..					50		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
6. Public Garden— Maistry	1	7	-	-	84	-	-
Gardeners	3	12	-	-	144	-	-
Total ..	4	19	-	-	228	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

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

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

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

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

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

STATEMENT VI.—Revised Estimate for 1895-96.

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

Items.	Actuals of the first ~~eight~~ 8½ months of 1895-96.			Actuals of the last ~~four~~ 3½ months of 1894-95.			Probable ~~charges~~ of the last ~~four~~ 3½ months of 1895-96.			Total of columns 2 and 4.			Budget grant 1895-96, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
1. Balance brought forward—																
a. Municipal Fund	..	..	..	..	..	..	..	..	..	2300	..	..	1610	..	..	
b. Endowments	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
c. Water-tax Fund	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
2. Municipal rates and taxes—																
a. Tax on arts, &c. (section 53)	435	8	..	1172	..	..	1414	8	..	1850	..	..	1550 1560	..	..	The increase is due to the revision of tax in the years
b. Tax on buildings (section 63)	2080	5	6	3123	9	9	1019	10	6	3100	..	..	3100	..	..	
c. Tax on lands (section 63)	165	12	6	337	4	..	164	3	6	330	..	..	300	..	..	Increase is due to partial revision of tax
d. Water-tax on buildings and lands (section 75)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
e. Tax on vehicles with springs and palanquins (section 77)	207	..	..	15	..	..	8	..	..	215	..	..	250	..	..	The decrease is due to overestimate as is apparent from the actuals of last year which were only Rs 205-8-0
f. Tax on animals (section 77)	464	8	..	99	..	..	85	8	..	550	..	..	600	..	..	Revised as per actuals of last year
g. Tax on carts and other vehicles without springs (section 85)	792	..	..	70	..	..	18	..	..	810	..	..	810	..	..	
h. Tolls (section 91)—																
Gross receipts	1445	..	..	206	5	4	480	..	..	1925	..	..	1700	..	..	The increase is due to keen Competition and execution of extensive works at Ranipet by Arcot Sugar works Company for which stones have been carted from villages beyond Wallajah and which had to pass the Municipal Toll gate
Less Local Fund share	..															
i. Penalties on account of—																
i. Tax on arts	2	..	..	..	2	..	3	..	..	5	..	..	10	..	..	Collections were made mostly without resort to prosecutions; Hence the decrease
ii. Tax on buildings	7	4	..	5	4	..	2	12	..	10	..	..	10	..	..	
iii. Tax on lands	2	13	..	5	6	..	2	3	..	5	..	..	10	..	..	
iv. Water-tax on buildings and lands	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
v. Tax on vehicles, &c.	..	8	..	..	..	..	..	8	..	1	..	..	..	..	..	
vi. Tax on animals	..	9	..	..	..	..	..	7	..	1	..	..	..	..	..	Calls for no special Remark
vii. Tax on carts, &c.	..	1	..	..	..	..	..	15	..	1	..	..	..	..	..	
viii. Evasion of tolls	..	..	..	..	..	..	..	..	..	3	..	..	..	..	..	
3. Realizations under Special Acts—																
a. Pounds	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
b. Ferry rents	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
c. Fees under Act II of 1888	95	..	..	25	..	..	..	..	..	95	..	..	..	..	..	Actual receipts from a dramatic pandal erected
4. Revenue derived from Municipal property and powers apart from taxation—																
a. i. Rent of lands	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
ii. Rent of buildings	2	6	..	2	4	..	1	10	..	4	..	..	10	..	..	The Eurasian Sanitary Inspector who had rented a Municipal shed has been replaced by a trained man. No other demand for the building which was transferred into a cattle shed Hence decrease
iii. Avenue receipts	17	2	9	55	4	..	52	13	3	70	..	..	150	..	..	
iv. Fees from Travellers' Bungalows	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
b. i. Sale-proceeds of lands and buildings	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	Decrease is due to want of Seasonable rains and consequent short produce
ii. Produce of lands, gardens, &c.	7	13	..	12	8	9	22	3	..	30	..	..	50	..	..	
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	22	12	..	..	..	..	27	4	..	50	..	..	50	..	..	
Carried forward	5748	6	9	5129	9	10	3303	9	3	9052	..	..	8600	..	..	

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

Items.	Actuals of the first ~~eight~~ 8½ months of 1895-96.			Actuals of the last ~~four~~ 3½ months of 1894-95.			Probable ~~receipts~~ ~~charges~~ of the last ~~four~~ 3½ months of 1895-96.			Total of columns 2 and 4.			Budget grant 1895-96, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Brought forward ..	5748	6	9	5129	9	10	3303	9	3	9052	-	-	8600	-	-	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—																
c. Conservancy receipts—																
Sale-proceeds of night-soil, street refuse, &c.	222	8	-	467	4	-	477	8	-	700	-	-	900	-	-	Want of keen competition consequent on the Chaukidari cultivation received in the early part of the year owing to want of seasonable rains
d. i. Fees from educational institutions	1642	7	3	967	6	2	1077	8	9	2720	-	-	2720	-	-	The absence of any decrease hereunder in spite of the IV Zone not having been opened is due to the increasing popularity of the institution and the consequent increase in the strength of the School.
ii. Other revenue from educational institutions ..	"	"	-	-	-	-	-	-	-	-	-	-	-	-	-	
e. i. Sale-proceeds and composition fees of medicines ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
ii. Other Hospital receipts ..	"	"	"	-	-	-	-	-	-	-	-	-	-	-	-	
f. i. Income from markets ..	448	1	8	220	4	7	226	14	4	675	-	-	660	-	"	Increase is due partly to advance in the amount of lease and partly to recovery of interest on over due payment
ii. ,, slaughter-houses	137	9	3	52	5	"	52	6	9	190	-	-	170	-	-	Increase is due to greater vigilance exercised
g. Other fees																
i. Distraint fees	2	-	-	47	12	-	28	-	-	30	-	-	50	-	"	Voluntary payment on presentation of bills minimise resort to distraints. Hence decrease
ii. License fees	144	-	-	18	12	-	76	-	-	220	-	-	220	-	"	
iii. Cartstand fees	41	7	-	-	-	-	2	9	"	44	-	-	60	-	-	Budget estimate over rated
iv. Other fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
h. Fines under Municipal and other Acts	116	13	"	64	10	"	33	3	"	150	-	"	100	-	"	The increase is due to greater vigilance in enforcing the provision of the act
i. Interest on investments—																
i. General, including choultries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
ii. Educational	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
iii. Medical	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
j. Premium on loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5. GRANTS AND CONTRIBUTIONS—																
a. From Government—																
i. Education—																
Normal stipends ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipal Schools ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other purposes	16	10	8	23	5	4	63	5	4	80	-	-	80	-	-	
ii. Medical	-	"	-	28	5	1	30	-	-	30	-	-	30	-	-	
iii. Other purposes—																
Communications ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Water-supply	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Drainage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sanitation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other purposes ..	-	-	-	-	-	-	-	-	"	-	-	-	-	-	-	
b. From Local Boards—																
i. Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
ii. Medical	"	"	"	610	-	-	640	-	-	640	-	-	640	-	-	
iii. Other purposes																
Carried forward ..	8519	15	7	7629	10	"	6011	-	5	14531	-	-	14230	-	"	

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

Items.	Actuals of the first ~~eight~~ 8½ months of 1895-96.			Actuals of the last ~~four~~ 3½ months of 1894-95.			Probable ~~receipts~~ charges of the last ~~four~~ 3½ months of 1895-96.			Total of columns 2 and 4.			Budget grant 1895-96, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Brought forward ..	8519	15	7	7629	10	-	6011	-	5	14531	-	-	14230	-	-	
5. GRANTS AND CONTRIBUTIONS—*cont.*																
c. Other grants and contributions—																
i. Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
ii. Medical	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
iii. Other purposes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6. MISCELLANEOUS—																
a. Recoveries on account of services rendered to private individuals—																
i. Private scavenging ..	119	10	-	173	12	6	230	6	-	350	-	-	450	-	-	The proposed increase in the Scale of fees levied was not carried out till late in the year. Hence decrease.
ii. Other purposes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
b. Other items—																
i. Fishery rents	22	10	-	-	-	-	2	6	-	25	-	-	-	-	-	This is a new Source of income
ii. Refunds of Expenditure of previous year	10	2	6	-	15	-	-	13	6	11	-	-	-	-	-	Vide remarks under charges "Medicines and Supplies"
to of Current year. - - - -	"	"	"	"	"	"	134	-	-	134	-	-	"	-	-	
iii. Fee for numbering carts, &c.	16	8	6	-	13	6	3	7	6	145 20	-	-	20	-	-	
iv. Other items	12	2	6	5	13	4	6	13	6	19	-	-	-	-	-	
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 ..	8701	1	1	7811	-	4	6388	14	11	15090 2300	-	-	14780 1610	-	-	
Grand Total ..	-	-	-	-	-	-	-	-	-	17390	-	-	16310	-	-	

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

Items.	Actuals of the first ~~eight~~ 8½ months of 1895-96.			Actuals of the last ~~four~~ 3½ months of 1894-95.			~~Estimate~~ Probable charges of the last four months of 1895-96.			Total of columns 2 and 4.			Budget grant 1895-96, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Brought forward ..	1966	15	7	1266	3	7	1488	-	5	3455	-	-	4130	-	-	
GRANT II—(*Education*)—cont.																
b. Municipal Inspectors—																
i. Establishment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
ii. Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7. MISCELLANEOUS—																
a. Building, furniture, &c., grants ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
b. Common gymnasium—																
i. Establishment	80	-	-	40	-	-	40	-	-	120	-	-	120	-	-	
ii. Contingencies	-	-	-	-	-	-	20	-	-	20	-	-	20	-	-	
c. Other items	-	-	-	58	6	-	140	-	-	140	-	-	140	-	-	
Total, Grant II ..	2046	15	7	1364	9	7	1688	-	5	3735	-	-	4410	-	-	
GRANT III—(*Sanitation and Medical Services.*)																
1. HOSPITALS AND DISPENSARIES—																
a. Establishment	491	15	4	188	7	10	318	-	8	810	-	-	810	-	-	
b. Medicines and Supplies	240	15	-	226	8	10	59	1	-	300	-	-	250	-	-	The excess is due to erroneous double payment. The excess payment has since been recovered.
c. Diet of Patients																
d. Sundries and Contingencies ..	121	15	7	172	3	6	78	-	5	200	-	-	200	-	-	
e. Contributions to Local Boards ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—																
i. Medical College ..	-	-	-	68	-	-	40	-	-	40	-	-	40	-	-	
ii. Sanitary Inspection ..	-	-	-	43	-	-	50	-	-	50	-	-	50	-	-	
iii. Medical Reserve staff ..	-	-	-	7	-	-	5	-	-	~~5~~ 10	-	-	5	-	-	
iv. Cutlers' Establishment ..	2	-	-	-	-	-	3	-	-	5	-	-	5	-	-	
b. CONTRIBUTIONS TO LOCAL BOARDS &C., FOR—																
i. Medical Schools ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
ii. Reserve staff	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
c. OTHER CONTRIBUTIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3. VACCINATION—																
a. Establishment	64	12	-	41	15	11	45	4	-	110	-	-	120	-	-	Difference represents the Savings in the pay of the Vaccinator who was under suspension for a short period
b. Contingencies	79	14	6	34	14	-	40	1	6	120	-	-	120	-	-	
c. Contributions to Local Boards ..																
Carried forward ..	1001	8	5	782	2	1	638	7	7	1640	-	-	1600	-	-	

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

Items.	Actuals of the first ~~eight~~ 8½ months of 1895-96.			Actuals of the last ~~four~~ 3½ months of 1894-95.			Probable ~~charges~~ of the last ~~four~~ 3½ months of 1895-96.			Total of columns 2 and 4.			Budget grant 1895-96, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Brought forward ..	1001	8	5	782	2	1	638	7	7	1640	"	"	1600	"	"	
GRANT III—*Sanitation and Medical Services*—cont.																
4. REGISTRATION OF BIRTHS AND DEATHS—																
a. Establishment	93	8	"	48	"	"	46	8	"	140	"	"	140	"	"	
b. Contingencies	"	"	"	2	3	11	10	"	"	10	"	"	10	"	"	
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—																
a. i. Establishment	1044	6	5	393	14	1	625	9	7	1670	"	"	1960	"	"	The large decrease is attributable to the non entertainment for a long time in the year of the Caste Inspector on Rs 10 and male scavenger provided for owing to the difficulty in procuring men and absence of urgency of their service
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	135	8	9	126	6	"	214	7	3	350	"	"	350	"	"	
b. Private scavenging—																
i. Establishment	209	15	10	123	9	1	180	"	2	390	"	"	590	"	"	The savings is due to the non entertainment for over 8 months of an Inspector on Rs 12 and three female Scavengers on Rs 3-8 each, as the anticipated expansion of the Service was not realized till late in the year
ii. Contingencies, such as cost of scavenging carts, &c. ..	"	"	"	"	"	"	50	"	"	50	"	"	50	"	"	
c. Cholera charges	10	6	4	10	"	"	"	"	"	10	"	"	20	"	"	
d. Contingencies	166	5	"	149	15	8	132	11	"	300	"	"	200	"	"	The excess is the value of work done in last year and paid for in the year
Removal of prickly pears																
Total, Grant III ..	2661	10	9	1636	2	10	1898	14	7	4560	"	"	4920	"	"	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—																
1. LIGHTING—																
a. Establishment	140	8	"	72	"	"	79	8	"	220	"	"	220	"	"	
b. Contingencies	179	10	9	94	4	"	120	5	3	300	"	"	300	"	"	
2. i. MARKETS—																
a. Establishment	8	"	"	4	"	"	2	"	"	10	"	"	10	"	"	
b. Contingencies	8	4	"	4	"	"	1	12	"	10	"	"	10	"	"	
ii. SLAUGHTER-HOUSES—																
a. Establishment	32	"	"	16	"	"	18	"	"	50	"	"	50	"	"	
b. Contingencies	3	6	"	"	12	"	6	10	"	10	"	"	10	"	"	
3. CHOULTRIES—																
a. Establishment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
b. Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
c. Feeding Travellers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4. TRAVELLERS' BUNGALOWS—																
a. Establishment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
b. Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5. AVENUES—																
a. Establishment	28	"	"	27	"	"	17	"	"	45	"	"	50	"	"	For a time there was no avenue Servant
b. Contingencies	"	"	"	"	"	"	10	"	"	10	"	"	20	"	"	
6. PUBLIC GARDEN—																
a. Establishment	135	15	3	45	6	"	79	"	9	215	"	"	230	"	"	The decrease is by reason of the increase of pay provided for having been given effect to only in July
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	2	7	"	19	"	"	22	9	"	25	"	"	50	"	"	Garden operations received a check from want of seasonable rains and hence decrease
Carried forward ..	538	3	"	282	6	"	356	13	"	895	"	"	950	"	"	

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

Items.	Actuals of the first ~~eight~~ 8½ months of 1895-96.			Actuals of the last ~~four~~ 3½ months of 1894-95.			Probable ~~charges~~ receipts of the last ~~four~~ 3½ months of 1895-96.			Total of columns 2 and 4.			Budget grant 1895-96, excluding subsequent allotments			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
Brought forward ..	538	3	-	282	6	-	356	13	-	895	-	-	950	-	-	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.																
7. Survey of land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8. Fire—																
a. Establishment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
b. Purchase of fire-engine, buckets, repairs, &c.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9. Other charges—																
i. Work done for private individuals other than private scavenging	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
ii. Rewards for destruction of wild animals and snakes ..																
iii. Printing	200	11	6	116	14	6	149	4	6	250	-	-	350	-	-	
iv. Compensation for lands ..	-	-	-	-	-	-	100	-	-	100	-	-	100	-	-	
v. Other items	11	-	-	23	8	3	29	-	-	40	-	-	130	-	-	Proposed numbering of houses and putting up Street boards were not undertaken in the year, not was any reward paid for killing dogs and hence decrease
New charges	"	"	"	72	6	6	50	-	-	50	-	-	50	-	-	
Total, Grant IV ..	749	14	6	495	3	3	685	1	6	1435	-	-	1580	-	-	
GRANT V—																
a. General Establishment—																
i. Office Establishment ..	485	10	10	233	1	4	274	5	2	760	-	-	830	-	-	The decrease is chiefly explained by the post that the new manager on Rs 30 was appointed only in June
ii. Inspection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
b Collection of Municipal Taxes—																
i. Establishment	101	3	3	74	10	8	58	12	9	160	-	-	250	-	-	A bill collector was not appointed till now, no necessity arising. Hence the decrease
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	-	-	-	137	4	7	150	-	-	150	-	-	150	-	-	
c. Collection of Tolls—																
i. Establishment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
ii. Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
d. Office contingencies other than (*b*) (ii)	87	3	10	212	9	9	212	12	2	300	-	-	300	-	-	
e. Contributions for Central office and Audit establishments ..	78	-	-	-	-	-	2	-	-	80	-	-	80	-	-	
Total, Grant V ..	752	1	11	657	16	4	697	14	1	1450	-	-	1610	-	-	
Repayment of Debt—																
a. Instalments paid during the year.																
b. Invested on account of Sinking Fund (Value of securities purchased)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
c. Charges of investment ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest—																
a. On account of last year ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
b. „ of current year ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Statement VI.—Revised Estimate—(Charges) for 189 -9 —*continued.*

Items.	Actuals of the first ~~eight~~ 8½ months of 1895-96.			Actuals of the last ~~four~~ 3½ months of 1894-95.			Probable ~~charges~~ of the last ~~four~~ 3½ months of 1895-96.			Total of columns 2 and 4.			Budget grant 1895-96, excluding subsequent allotments			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Advances recoverable—																
a. Permanent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
b. Others	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Refunds of other than current collections ..	10	9	"	"	"	"	4	7	"	15	"	"	"	"	"	Registration fees realized on account of certain carts not belonging to Municipal residents but which had been wrongly registered as belonging to residents of the town, had to be paid over to the Toll-Contractor.
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Pensions and gratuities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Investments—																
a. In Government securities for purposes other than Sinking Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
b. In Savings Bank	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure ..	7399	-	-	5341	2	4	6071	6	4	13470	"	"	14910	-	-	
Balances—																
a. Municipal Fund	-	-	-	-	-	-	-	-	-	3920	"	"	1400	-	-	
b. Endowments																
c. Water-tax Fund																
Grand Total ..	-	-	-	-	-	-	-	-	-	17390			16310	-	-	

15
14 50
14 35
45 60
37 35
22 25
134 0

Proposition stat-
ement for 1896-97

Statement of Proposition fo

Order sanctioning present establishment.		Office to which the proposition refers.	Nature			
			Present Scale.			
			Number	Designation	Pay.	
Number	Date.				Minimum.	Maximum
					RS.	RS.
Do	Do	Conservancy Establishment	1	Nuisance Inspector	15	15
		Road Cleaning Establishment	1	Caste Inspector	10	10
			1	Sirazier	3 1/2	3 1/2
			1	Peon	6	6
			3	Male Scavengers @ Rs 7	21	21
			6	Female Do @ Rs 3 1/2	21	21
			12	Male Sweepers @ Rs 5 3/4	69	69
			5	Female Do @ Rs 3 1/2	17 1/2	17 1/2
					163	163
Do	Do	Private scavenging Establishment	1	Inspector	12	12
			1	Peon	6	6
			1	Scavengers (Male)	7	7
			7	Scavengers (Females) @ Rs 3 1/2	24 1/2	24 1/2
					49 1/2	49 1/2

Statement of Proposition fo[r] revision of Establishment.

MUNICIPALITY.

Order sanctioning present establishment		Office to which the proposition refers.	Nature of Charge.								Proposition.		Grounds of proposition
			Present Scale.				Proposed Scale.						
			Number	Designation	Pay.		Number	Designation.	Pay.		Increase per month.	Decrease per month.	
Number	Date.				Minimum.	Maximum.			Minimum.	Maximum.	Amount.	Amount.	
					RS.	RS.			RS.	RS.	RS.	RS.	
526 M	23/3/95	Water Supply Establishment	1	Pond watchman	4	4	1	Pond watchman	4	4			
			5	Pond watchman @ Rs 3½ each	17½	17½	4	Pond watchman @ Rs 3½ each	14	14		3-8--	The services of the watchman for Rayapet's pond will be dispensed with as the pond is necessary for washing and bathing purposes as suggested by the sanitary Commissioner and as there is a well close by for drinking purposes. Provision has been made for entertaining a drawing master as recommended by the Director of Public Instruction. The late Assistant master who was dismissed and who was drawing Rs 42 having been restored to his post lately the increase pay provided for it in the re-distribution is allowed.
					21½	21½			18	18			
Do	Do	Municipal Middle school Valajapet		Head Master	50	50		Head Master	50	50			
				1st Assistant	50	50		1st Assistant	50	50			
				2nd Assistant	30	30		2' —Do—	35	35	5		
				3rd Do	21	21		3' —Do—	21	21			
				4th Do	15	15		4' —Do—	15	15			
				Peon	6	6		5' Drawing Master	15	15	15/20		
								Peon	6	6			
					172	172			192	192			
		Central School		Peon	1	1		"	"	"	*		* Provision disallowed vide para 39 of the report. Vide letter No 562 dated 4-12-95 & G.O. No 2097 M dated 13-12-95.
Do	Do	Municipal Dispensary	1	Medical subordinate	39-6--	39-6--	1	Medical Subordinate	39-6--	39-6--			
			1	Midwife	12-0--	12-0--	1	Midwife	12-0--	12-0--			
			1	Compounder	15-0--	15-0--	1	Compounder	15-0--	15-0--			
			1	Female servant	1-8--	1-8--	1	Male servant	4-0--	4-0--	2-8--		
					67-14-0	67-14--			70-6--	70-6--			

MUNICIPALITY.

revision of Establishment.

CHARGE.				PROPOSITION.		
Proposed Scale.						
Number	Designation.	Pay.		Increase per month.	Decrease per month.	Grounds of proposition.
		Minimum.	Maximum.	Amount.	Amount.	
		RS.	RS.	RS.	RS.	
1	Nuisance Inspector	15	15			An additional double bullock cart with a sweeper at Rs 6 a month is proposed to be entertained. The existing staff can't cope with the work efficiently as is evident from the fact that a few streets are not attended to daily.
1	Caste Inspector	10	10			
1	Grazier	3½	3½			
1	Peon	6	6			
3	Male Scavengers @ Rs 7	21	21			
6	Female Do @ Rs 3½	21	21			
12	Male Sweepers @ Rs 5½	69	69	6		
5	Female Do @ Rs 3½	17½	17½			
1	Sweeper @ Rs 6	6	6			
		169	169			
1	Inspector	12	12			It is proposed to increase the staff by employing 3 more hands to meet the requirements of the private scavenging service which will be considerably extended to several additional houses in the course of the budget year.
1	Peon	6	6			
1	Male Scavenger	7	7			
10	Female Scavengers @ Rs 3½	35	35	10½		
		60	60			

Executive Sanitary Officer

Chairman

No 3
FIELD ASSISTANT CIRCLE
NORTH ARCOT

Extract from Minutes of Proceedings of a Meeting of the Municipal Council, Vellore held on the 4th February 1896

Present

M. R. Rg. C. Venkatasubrayalu Reddi Garu
Chairman

" C. Kothandarama Naidu Garu
" R. M. Thanthoni Pillai Avl.
" M. Sundaresa Aiyer Avl.
" P. Alvar Chetti Garu
" V. Ramaswami Chetti Garu
" Narayanaswami Chetti Garu

1. Read Budget & statements as also the Covering letter.

Passed with a provision for three additional lamps at a cost of Rs 70.

(Signed) C. Venkatasubrayalu Reddi
Chairman.

(True Extract)

Chairman

Extract from Minutes of Proceedings of a meeting of the Municipal Council held on the 4th instant

No. 539 M., 25TH MARCH 1896.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From M.R.Ry. C. VENKATASUBRAYALU REDDI Garu, Chairman, Municipal Council, Walajapet, to the Chief Secretary to Government, dated 12th February 1896, No. 64.

I have the honour to submit, for the sanction of Government, the budget estimate of receipts and charges of this municipality for 1896–97 together with the prescribed statements.

2. The budget estimate was passed by the council at its meeting held on the 4th instant: *vide* extract from the minutes of proceedings herein enclosed.

REVISED ESTIMATE FOR 1895–96.

3. The receipts for the year inclusive of the opening balance of Rs. 2,300 amount to Rs. 17,390 against the budget estimate of Rs. 16,310. The increase of Rs. 1,080 is accounted for chiefly by an advance of Rs. 690 in the opening balance and a comparatively large increase of Rs. 515 in the receipts under the tax on arts, due to revision, and under tolls, counterbalanced by a similar decrease of Rs. 300 under conservancy receipts and scavenging fees.

4. The variations between the budget and revised estimates for the current year are explained in the remark column of Statement VI, which forms an enclosure to this letter.

5. The expenditure amounts to Rs. 13,470 according to the revised estimate against Rs. 14,910 of the budget estimate, thus showing a saving of Rs. 1,440, the greater portion of which accrued under establishment charges as explained below :—

(1) The IV Form in the middle school was not opened till the current month, the sanction of Government thereto having been received rather late in the year. Consequently, the headmaster on Rs. 50 per mensem provided for was not appointed till the middle of last month.

(2) The establishments were worked during the current year at the smallest cost to the greatest advantage consistent with efficiency and actual requirements.

(3) The private scavenging staff was not complete owing to the anticipated extension of the service not having been fully realised in consequence of the delay in acquiring lands, which is chiefly owing to the owners living in other districts.

6. The year is expected to close with a balance of Rs. 3,920 against Rs. 1,400 anticipated in the budget.

BUDGET ESTIMATE FOR 1896–97.

7. The receipts for the year including the closing balance of the current year are estimated at Rs. 19,370 and the charges at Rs. 16,660 against Rs. 16,310 and Rupees 14,910, respectively, the budget estimates for the current year, leaving a balance of Rs. 2,710 at the close of the year.

Receipts.

8. *Rates and Taxes—Tax on Arts.*—The income from this source is calculated at Rs. 1,850, the same as in the current year according to the revised estimate. The tax was revised in the year, which resulted in a net increase of 111 in the number of assessees involving a sum of Rs. 248 and the exemption of 78 assessees paying an aggregate tax of Rs. 196.

9. *Tax on Buildings and Lands.*—There is no change in the demand under these heads, as compared with the revised estimate of the current year, which shows in the case of land tax a small increase of Rs. 30 over the figures of the budget estimate. A list of vacant village-sites (of which there is quite a number) not brought to assessment, or whose assessments were yearly written off, is now under preparation, and when this is completed a further increase, though small, under tax on lands may be hoped for. Some of them that had reverted to Government have been brought under assessment in the current year.

10. *Tax on Vehicles, Animals and Carts.*—The demand under these heads is the same, or about the same, as in the revised estimate of the current year; but the decrease under the first two heads as compared with the budget estimate of the current year calls for some notice. A comparison of the cattle census taken in November last by the Revenue Department with the registers of the municipality leads me to suspect evasion of the tax in some cases. I found by this means what is noteworthy that one of the councillors and a relation of his had not taken out licenses for the year for the water-carts owned by them. Orders were given for their seizure, and licenses were taken out subsequently. The outdoor establishments have been instructed and warned on more than one occasion to watch and report such evasions, but to no effect. This requires attention and constant watch, and more particularly co-operation from individual councillors, who are in a better position than I am to detect such evasions.

11. *Tolls.*—The receipts from tolls, less contribution to district board, are estimated at Rs. 1,800 only against Rs. 1,925 of the revised estimate, as the unusual advance in the current year was due to a special cause, *i.e.*, the construction of a sugar factory at Ranipet. The communication promised by me in paragraph 38 of the last administration report and referred to in G.O., No. 1788 M., dated 29th October 1895, paragraph 3 (3), regarding the question of reducing the share of tolls payable to the district board, will be submitted on receipt of reply from the board to the communication addressed to it by me on the 4th December last.

12. *Fees under Act II of* 1888.—This source of income being casual and uncertain, no provision is made.

13. *Avenue Receipts and Produce of Lands and Gardens.*—The receipts from these sources have been declining of late, as is evident from the small income, far short of the budget estimate in the past and current years. Hence the reduction in the estimate.

14. *Conservancy Receipts.*—Rs. 800 have been provided against Rs. 900 of the current year's budget and Rs. 700 of the revised estimate. The fall in the current year's receipts is due to the character of the season being more unfavourable in the year than in last year.

15. *Fees from Educational Institutions.*—The gross receipts under this head are estimated at Rs. 3,050 against Rs. 2,720 of the current year's budget and revised estimates and Rs. 3,150 of the estimate furnished by the educational authorities. This increase is due to the raising of the standard of the middle school to that of a high school—*vide* G.O., No. 526 M., dated 23rd March 1895—and credit has therefore been taken for an additional fee-income of a little over Rs. 300.

16. *Income from Slaughter-houses.*—The collections under this head during the current year being fairer than usual, probably due to stricter enforcement of the provisions of law against private slaughtering without permission, Rs. 190 is provided as in the revised estimate against Rs. 170 of the budget estimate.

17. *Distraint and License Fees.*—The probable receipts under these heads being based upon the revised or budget estimate for the current year, no remarks are called for.

18. *Cart-stand Fees.*—The receipts under this head also are estimated almost equal to the revised estimate and demand no explanation.

19. *Fines under Municipal and other Acts.*—The increase in the amount of fines realized in the current year being partly due to the prosecutions instituted for

carrying on dangerous and offensive trades without license, and as such prosecutions, it is expected, will have the desired effect of deterring such offenders from repeating similar infringements of the law in future, the receipts from fines are estimated at Rs. 100—the same as the budget estimate of the current year, but less than that shown in the revised estimate by Rs. 50.

20. *Grants and Contributions.*—Credit has been taken under this head for a grant of Rs. 370 from Provincial funds on account of the following items:—

	Rs.
(i) One-third of the pay of the gymnastic instructor for instructing the municipal feeder and aided schools	40
(ii) One-third of the salary of the headmaster of the high school ..	200
(iii) Half the salary of the drawing master to be entertained, Rs. 165, and the cost of drawing materials, Rs. 35, to be purchased, as recommended by the Director of Public Instruction in his letter, No. 11207, dated 18th October last	100
(iv) One-eighth of the cost of medicines for the dispensary, being the contribution for treating the police sick: *vide* G.O., No. 561 M., dated 22nd March 1892	30

Though provision was made in the current year's budget for the grant under item (ii) *supra*, yet the Government struck it out as the Director of Public Instruction said that no funds could be spared for the purpose. Though in view of the backwardness of the state of the upper secondary education in the town, which once had a full-blown high school in its midst, the council has, with the approval of the Director and Government, raised the middle school to the grade of a high school by opening a IV Form, it has done so in the hope that the aid due from Provincial funds would relieve the municipal fund to some extent, so that the council might start a few more primary schools, as advised by Government in its review of the report for 1894–95. As more than 18 per cent. of the estimated income from taxation, rents and market has been allotted for education, the council hopes that the Government will not be appealed to in vain to help it in its new venture, which is a distinct boon, not only to this town, but also to the surrounding villages and towns. The council therefore earnestly hopes that the Director will be able to sanction the salary grant due to the IV Form teacher.

21. *Miscellaneous—Private Scavenging Fees.*—The scale of fees hitherto levied has been slightly raised with effect from the current quarter (1st January). The system is being gradually extended and worked on popular favour; old houses to which no service can actually be rendered by reason of the inaccessibility of their backyards being removed from the register, and new ones possessing the required facilities brought under service. The expected completion of the acquisition of lands for the extension of the system throughout the town, wherever feasible, during the incoming year, justifies the repetition of Rs. 450, the provision of the current year, notwithstanding the fact that the actuals of the year are likely to fall short by Rs. 100; the provision made in the revised estimate being only Rs. 350, which is attributable, as explained in the revised estimate, to delay in the acquisition of lands owing to the owners living in other districts.

22. *Sale-proceeds of old Materials; Income from Markets; and Contribution from Local Funds.*—The last year's figures under these heads are repeated and they call for no remarks.

23. The fluctuations under other items of receipts need no special remarks. The large amount shown under refund is the amount erroneously paid and recovered in the year, as explained in the revised estimate.

Charges.

24. *Grant I, Public Works— New Works—Communications.*—Rs. 100 is provided for the laying out of a new road to Pakkupet Parachery, which, though within municipal limits, has hitherto been ignored, and another to lead to the night-soil and rubbish depôt, and for constructing a gravel road to Kosa street and a culvert in Muthia Mudali street.

25. *Buildings.*—The municipal cattle-shed fell into such a state of disrepair that it was necessary to pull it down and remove the cattle and accommodate them in another though unsuited for the purpose. It is now proposed to construct a new pucka shed with feeding-racks and water-troughs, utilizing available old materials, sufficient to accommodate the increasing conservancy cattle at a position detached from the Vinayaga Chetti drinking-water tank, on account of proximity to which the present site has been objected to by the sanitary officers. Another shed is also proposed for conservancy carts which by exposure to rain and sun get damaged. The plan and estimate relating to the cattle-shed will be forwarded to the Sanitary Engineer for approval, as the amount of the estimate exceeds Rs. 200. Hence a provision of Rs. 350 under this head.

26. The District Medical and Sanitary Officer recommended the construction of a few more latrines in his inspection notes of January 1895. One has been constructed in this year; but no new latrines are proposed to be constructed in the next year, in view of the following observation made by the Deputy Sanitary Commissioner in his inspection notes, paragraph 3, embodied in G.O., No. 1932 M., dated 22nd November 1895, in which the council concurs: "The spotless cleanliness of the existing latrines seem to indicate that they are not much resorted to." Any increase in their number would only entail expense without any corresponding advantage.

27. *Drainage.*—Two V-shaped new drains at a cost of Rs. 91 and two masonry cisterns at a cost of Rs. 60 for the reception of sewage—one in the Chetti street and the other in the Vathilakar street—are proposed to be constructed.

28. *Water-supply.*—Rs. 370 are allowed for the construction of a platform with ringwall to the well in Pakkupet Parachery and a drain on the platform to the well in the Oddars' quarters, as recommended by the Deputy Sanitary Commissioner during his last visit, and Rs. 300 for trial borings of Norton's tube wells in deference to the recommendation of the Sanitary Commissioner and the wishes of Government: *vide* G.Os., No. 526 M., dated 23rd March 1895, paragraph 4 (4), and No. 1788 M., dated 29th October 1895, paragraph 4 (1).

29. The introduction of the Noriah pump as recommended by the Sanitary Commissioner does not seem to find favour with the townspeople to whose customs and prejudices it is not adapted. The waters of two of the ponds used for drinking were sent to the Chemical Examiner for analysis, and he has declared both of them fit for drinking purposes. The waters of the other ponds also will be sent for examination. Considering the resources and the state of the finances of the municipality, no elaborate scheme can be undertaken in the near future. The council can form no idea of the cost of Norton's tube wells without professional advice. It is, however, prepared to make a few trials, provided the cost will not exceed a few hundred rupees, though it is diffident of success. Any advice from the Sanitary Engineer on this subject will be most welcome and will be acted upon by the council so far as is practicable. As stated in paragraph 74 of its last administration report (Chairman's letter, No. 411, of 25th August last), the council awaited the report of the sub-committee in the hope of getting some useful and well-considered suggestions, but to no purpose, and it cannot wait longer.

30. *Repairs—Communications.*—The outlay proposed for the maintenance and repairs of roads is Rs. 850, as detailed in the Statement II-A, page 14. Including Rs. 100 under new works, the grant under this head is Rs. 950 against Rs. 1,000 of the current year.

31. *Buildings.*—The sum of Rs. 310 provided under this head includes the cost of rebuilding the kitchen house attached to the municipal dispensary, as recommended by the District Medical and Sanitary Officer, repairing the public urinals and latrines and toll-sheds, as also the cost of extending the compound wall of the slaughter-house and erecting a platform for slaughtering.

32. *Drainage.*—Rs. 500 is provided in lump against Rs. 300 of the current year, for further repairs needed to the trunk road drain, &c. The masonry drain running nearly along the length of the trunk-road and constructed several years ago at considerable cost is found to be of very little use, as the fall is not correct. It

having been therefore proposed that the drain should be thoroughly repaired, Rs. 250 were provided in the current year's budget and Rs. 500 are provided in the next year's.

33. With reference to paragraph 4 (5) of G.O., No. 1788 M., dated 29th October 1895, I beg to say that the work of rectifying the level of the drain has not yet been undertaken for want of reliable professional advice, lest the money that might be spent thereon should become so much money thrown away. The levelling instruments have just been kindly lent by the Public Works authorities and it is expected that, with the assistance of the taluk minor irrigation overseer, whose services will be temporarily applied for to take levels and prepare an estimate, the work will be pushed on and the allotment of the current year spent within the end of the year and brought to completion in the next year with the grant that will be then available. Should it, however, prove inadequate, as is possible, as much of the length of the drain as can be repaired with the funds available will be undertaken, leaving the remaining portion to be attended to in the year following. It seems, however, most advisable to have the levels taken and estimates prepared by a Public Works Department officer, with a larger professional knowledge and experience, than what can be fairly expected of a minor irrigation overseer. The council requests, therefore, that Government will be pleased to instruct the Executive Engineer of the district to lend the services of a competent subordinate of his for three or four days for the purpose.

34. *Water-supply—Repairs.*—Provision has been made for Rs. 150, against Rs. 170 of the current year's estimate, for repairs to works specified in Statement II-A, Part II (*d*).

35. *Establishments—Water-supply and General Public Works.*—The decrease under this head is due to the reduction in the number of tank watchmen, as the one for the Rayaji tank is found unnecessary, for it is proposed to reserve it for washing and bathing, as suggested by the Deputy Sanitary Commissioner in his last inspection notes, its sole supply being a large drain running into it and there being a very fine well close by used for drinking purposes.

36. *Tools and Plant.*—No remarks are called for, the current year's provision being repeated.

37. The total outlay proposed under Grant I amounts to Rs. 2,830 under works and Rs. 460 under establishment, against Rs. 1,890 and Rs. 500, respectively, of the current year's budget.

38. *Grant II, Education.*—The provision of Rs. 4,590 made under this head, against Rs. 4,410 and Rs. 3,735 of the current year's budget and revised estimates, is distributed as follows:—

	1896-97.	Current year.
	Rs.	Rs.
(1) Upper secondary school	2,300	1,560
(2) Primary schools central feeder and Muhammadan ..	1,400	1,375
(3) Result grant	350	310
(4) Gymnasium	120	120
(5) Contingencies and other items	420	370
Total ..	4,590	3,735

39. *Upper Secondary School.*—The increased provision against this school is due to the opening of the IV Form in the current month and to the restoration of the late assistant master to his post, who will draw the maximum pay of the post (Rs. 35) instead of the minimum pay of Rs. 30 now paid to his successor. Rupee 1 hitherto paid to the middle school peon for services rendered to the central school located under the same roof as the other will be discontinued as no additional remuneration is necessary. No formal sanction of Government would appear to have been obtained

for this additional charge. The provision also includes the pay of a drawing master proposed to be entertained in the school as recommended by the Director of Public Instruction in his letter, No. 11207 of 1895. Sanction is solicited for the same.

40. *Primary Schools.*—No change is proposed either in the number of schools or in the staff; hence last year's figures are adopted.

41. *Result Grants.*—The increase of Rs. 40 over last year's grant is made, in partial compliance with the recommendations of educational officers. The council regrets its inability to devote a larger amount to this purpose as advocated by the educational officers, due regard being had to more important sanitary needs of the town. The total grant under education comes up to over 18 per cent. of receipts from taxation, &c. The result grant is distributed as hereunder:—

	1896-97.	1895-96.
	Rs.	Rs.
For primary schools, Hindu	250	230
" " " Muhammadan	30	30
" aided schools	70	50

There seems no need for a stipendiary grant of Rs. 90 recommended by the Sub-Assistant Inspector of Schools, as the uncertificated teachers have been already given notice to qualify themselves on pain of removal and some of them have since applied for examination.

42. *Contingencies and other Items.*—The provision of Rs. 420, against Rs. 370 of the current year, is distributed as follows:—

	Rs.
Gymnasium apparatus	25
Rent of buildings and hire of sweepers	100
Stationery	80
Prize and library books	80
Furniture and chemicals for the upper secondary school	100
Drawing instruments	35
Total ..	420

The opening of an additional class and the introduction of drawing as a subject of instruction chiefly account for the increased provision against the upper secondary school.

43. *Grant III, Sanitation and Medical Service—Hospital and Dispensaries—Establishment.*—Rs. 30 is provided in excess of the last year's figure (Rs. 810) under this head on account of the proposed entertainment of a man servant on Rs. 4 instead of a female servant on Rs. 1-8-0 now employed: *vide* my letter, No. 562, dated 4th December 1895, and G.O., No. 2097 M., dated 13th December 1895.

44. *Medicines and Supplies, and Sundries and Contingencies.*—The provision of Rs. 250 under medicines and supplies of the current year's budget is repeated. Rs. 300 is provided, against Rs. 200 of 1895-96, as a new pocket case of surgical instruments, an almirah for poisons and some sundry articles and instruments are required for the use of the dispensary.

45. Cholera charges are the same as in the current year.

46. *Contribution to Provincial Funds—Vaccination, Establishment and Contingencies—Registration of Births and Deaths.*—Last year's provisions under these heads are repeated and they call for no remarks.

47. *Conservancy and Road-cleaning Establishment.*—Last year's grant of Rs. 1,960 is raised to Rs. 2,030, as it is proposed to entertain an additional double-bullock cart with a scavenger on Rs. 6 a month for the trunk road.

48. *Other Charges.*—The assignment of Rs. 570, against Rs. 350 of the current year's budget, includes the cost of a pair of bullocks, a large cart and straw required.

49. *Private Scavenging Establishment.*—The increase of Rs. 130 over the current year's allotment of Rs. 590 is due to the proposed addition of three female scavengers on Rs. 3-8-0 each to the existing staff, consequent on the anticipated extension of the service.

50. *Contingencies.*—Another hand-cart for the removal of night-soil will be purchased in the coming year to meet the requirements of the extended service. Hence a provision of Rs. 50.

51. *Removal of Prickly-pear.*—Much of the over-growth of prickly-pear having been removed in the year, the provision under this head is accordingly reduced to Rs. 100, against Rs. 200 of the budget and Rs. 300 of the revised estimates.

52. The total outlay under Grant III is Rs. 5,370 against Rs. 4,920 of the budget estimate for the current year, the increase chiefly occurring under hospital contingencies and scavenging establishment.

53. *Grant IV, Miscellaneous Lighting Establishment and Contingencies.*—The increase of Rs. 120 under contingencies represents the cost of three additional lights proposed to be put up, where absolutely required, and the cost of repairs needed to the existing lights. There is no change in the establishment.

54. *Slaughter-house and Market Establishments and Contingencies—Avenue and Garden Establishments and Contingencies and Printing.*—The charges under these heads are stationary.

55. *Compensation for Lands.*—In view of the fact that next year the acquisition of lands required for providing passage to private latrines will have been completed, Rs. 150, or Rs. 50 in excess of the current year's allotment, have been provided.

56. *Other Items.*—A sum of Rs. 130, the same as the current year's allotment, is provided to meet the undermentioned charges:—

	Rs.
Land assessment	30
Reward for killing dogs	20
Tom-tom charges	10
Numbering carts	10
Numbering houses	30
Cost of street-boards	30

57. *Law Charges.*—Rs. 100 have been provided against Rs. 50 of the current year's budget.

58. The total expenditure under Grant IV is Rs. 1,800, against Rs. 1,580 of the sanctioned and Rs. 1,435 of the revised estimates.

59. *Grant V, General Establishment.*—No changes are proposed either in the office or collection establishment. The provisions in the current year's budget are repeated both under establishment and contingencies. The contribution for central office and audit establishments remains the same as in the current year. The total outlay under this grant is Rs. 1,610, which is slightly over 10 per cent. of the total receipts.

60. Proposition statements are herewith submitted for the alterations and additions in establishments proposed in the budget.

61. The delay in the submission of this report was due to the absence of the manager, and it will be guarded against in future.

Cur. No. 279-Eng.

Forwarded through the Collector.

(Signed) J. W. HUGHES,
Ag. Head Asst. Collector.

20th February 1896.

Forwarded.

25th February 1896. (Signed) S. H. WYNNE,
Collector.

From Surgeon-Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., Sanitary Commissioner for Madras, to the Chief Secretary to Government, dated Fort St. George, 25th February 1896, No. 425-S.

I have the honour to state that I have no remarks to offer on the provision made for vaccination by the Walajapet Municipal Council in its budget for the ensuing year. The proposed expenditure on conservancy is 22·6 per cent. of the anticipated receipts, and should be raised to provide for the purchase of the required number of rubbish and night-soil carts: *vide* paragraphs 4 (*b*) and (*d*) of my inspection notes embodied in G.O., No. 1851 M., dated 3rd December 1894.

From Surgeon-Major-General C. SIBTHORPE, F.R.C.P.I., Surgeon-General with the Government of Madras, to the Chief Secretary to Government, dated Madras, 9th March 1896, No. 189.

I have the honour to state that the provision made in Grant III of the budget estimate of the Walajapet Municipality for the year 1896–97 is sufficient.

2. The proposal of the municipality to entertain a man servant (who should be designated male ward attendant), in lieu of the present female servant, meets with my approval.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 19th March 1896, No. 3395.

Referring to the budget estimate of the Walajapet Municipality for 1896–97, I have the honour to state that the provision made therein for education is sufficient and may be accepted with the following modifications:—

(i) As, in view of the limited funds at the disposal of the department, no new or increased grants can be sanctioned during the next official year, the amount of Provincial grants taken credit for on account of the headmaster of the municipal high school should be struck out.

(ii) The provision of Rs. 280 made for result stipends to the municipal primary schools in the town should be raised to Rs. 300 at least, in view of the actuals (Rs. 366) for 1894–95. The Assistant Inspector reports that the schools earn more than Rs. 300 a year.

2. With the above modifications the net expenditure under education will be Rs. 1,420 (4,610—3,190), which is about 15 per cent. of the estimated income of the municipality from taxation, markets and rents.

ORDER—No. 539 M., dated 25th March 1896.

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

—	Actuals, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1895–96.	Budget estimate, 1896–97.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	19	1,610	2,300	3,920
Tax on Arts	1,700	1,560	1,850	1,860
,, on Buildings and Lands	3,533	3,420	3,450	3,450
,, on Vehicles and Animals	768	850	770	770
,, on Carts	834	810	810	810
Tolls	1,687	1,700	1,920	1,800
Realizations under Special Acts	25	..	100	..
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	147	260	150	160
Conservancy Receipts	627	900	700	800
Fees and Revenue from Educational Institutions	2,524	2,720	2,720	3,050
Income from Markets and Slaughter-houses	833	830	870	850
License Fees	212	220	220	220
Other Fees	89	110	70	70
Fines under Municipal and other Acts	105	100	150	100
Grants and Contributions from Government	52	110	110	170
,, ,, from Local Boards	610	640	640	640
Recoveries for services to private individuals	267	450	350	500
Miscellaneous	28	20	210	50
Advances Recovered	191	..	..	..
Total	14,251	16,310	17,390	19,220
Charges.				
GRANT I—				
New Works—				
Communications	..	..	..	100
Buildings	17	100	110	350
Drainage	..	..	..	150
Water-supply	180	30	30	370
Miscellaneous Public Improvements	4	..	..	..
Repairs—				
Communications	643	1,000	1,000	850
Buildings	263	270	290	310
Drainage	..	300	300	500
Water-supply	525	400	330	370
Establishment	32	240	160	240
Tools and Plant and other Stores	6	50	50	50
Total	1,670	2,390	2,270	3,290
GRANT II—				
Municipal Schools—				
On the Salary System	1,462	2,240	1,590	2,380
On the Salary-result System	1,639	1,840	1,820	1,860
Grants-in-Aid—				
Result Grants	34	50	50	70
Miscellaneous	178	280	280	280
Total	3,313	4,410	3,740	4,590
GRANT III—				
Hospitals and Dispensaries	1,112	1,270	1,310	1,390
Contributions	118	90	100	100
Vaccination	247	240	230	240
Registration of Births and Deaths	145	150	150	150
Conservancy, Road-cleaning and Road-watering	2,474	3,170	2,770	3,360
Total	4,096	4,920	4,560	5,240
GRANT IV—				
Lighting	525	520	520	640
Markets and Slaughter-houses	75	80	80	80
Avenues	83	70	60	70
Public Garden, Survey of Land, Fire and other charges	634	910	780	1,010
Total	1,317	1,580	1,440	1,800
GRANT V—				
Supervision and Management	1,483	1,610	1,450	1,610
Advances Recoverable	75	..	..	..
Refunds	..	..	10	..
Balance	2,297	1,400	3,920	2,690
Total	14,251	16,310	17,390	19,220

REVISED ESTIMATE FOR 1895–96.

2. The current receipts and charges are now estimated at Rs. 15,090 and Rupees 13,470, respectively, against Rs. 14,700 and Rs. 14,910 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under the tax on arts and tolls,

being partly counterbalanced by a decrease under conservancy receipts and private scavenging fees, while the decrease in the charges appears under all grants. The collections under the tax on arts during the first eight months of the year were not at all satisfactory.

BUDGET ESTIMATE FOR 1896–97.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 15,450 against Rs. 15,090 in the revised estimate, the increase appearing chiefly under school-fees and grants from Government. With reference to clause (1) of the Director's letter read above, the amount of Provincial grant will be reduced by Rs. 200. The estimate of private scavenging fees will be raised to Rs. 500 to approximate more closely to the estimated cost of the service, which should be self-supporting if it is energetically extended and owners of insanitary premises systematically prosecuted.

4. *Charges.*—(1) The probable charges are put down at Rs. 16,660 against Rupees 13,470 in the revised estimate, the increase being spread over all grants.

(2) *Grant I.*—The Sanitary Engineer will be requested to assist the municipal council with his advice in the matter of sinking Norton's tube wells, referred to in paragraph 29 of the Chairman's letter. With reference to paragraph 33, the Public Works Department will be requested to be good enough to instruct—if there is no objection—the Executive Engineer to depute one of his subordinates to take levels and prepare an estimate for the construction of the drain there in referred to. The council's proposal to reduce the number of tank watchmen from five to four is approved.

(3) *Grant II.*—The addition to, and alterations in, the educational establishments, proposed in paragraph 39, are approved. There does not appear to be any necessity for raising the allotment for result stipends to salary-result-system schools, as suggested by the Director in clause (ii) of his letter, since this amount is in excess of the actuals of 1894–95, which appear to be Rs. 230 and not Rs. 366 as stated by him.

(4) *Grant III.*—The entertainment of a male servant on Rs. 4 for the hospital, in lieu of the existing female servant on Rs. 1–8–0, and an additional sweeper on Rs. 6 for the conservancy establishment, proposed in paragraphs 43 and 47, is approved; but the proposal to appoint three additional female scavengers for the private scavenging service cannot be sanctioned until the Government is satisfied that this system has been sufficiently extended to necessitate an addition to the existing staff. The municipal council's attention will be drawn to the Surgeon-General's remark in paragraph 2 of his letter read above. With reference to the latter portion of the Sanitary Commissioner's letter read above, it is observed that the municipal council appears to have already provided for the required number of rubbish and night-soil carts.

5. The budget, as revised by Government, closes with a balance of Rs. 2,690, or 17·6 per cent. of the estimated receipts.

(True Extract.)

G. S. FORBES,
for *Chief Secretary.*

To the Chairman, Municipal Council, Walajapet.
" Collector of North Arcot.
" President, District Board, North Arcot.
" Accountant-General.
" Director of Public Instruction.
" Surgeon-General.
" Sanitary Commissioner.
" Sanitary Engineer.
" Public Works Department, with reference to paragraph 4 (2).
Editors' Table.

Exd. A. Raitt.

Govt. of {1896} Madras.

LOCAL AND MUNICIPAL.

Issued

Recd. *Encl.*

G.O., No. 539 M., 25th March 1896.

MARCH.

Municipal Budget.

Reviewing the Walajapet — for 1896–97.