Local & Munl. (1897) Department.

INDEXED.

PRINTED.

G.O., No. 1872 M

DATED 27-8-97

DESPATCHED

[Despatch Abstract.]

Munl: budget

Revising the Municipal revised —— for 1897-98.

Government {1897} of Madras

LOCAL AND MUNICIPAL.

Recd. } 1897. *Enclosures*

Regd. *Spare copies*

G.O., No. 1872 M., 27th August 1897.

AUGUST.

Municipal Budget.

Reviewing the Chingleput revised — for 1897–98.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From Surgeon-Lieutenant-Colonel H. A. F. NAILER, M.B., Chairman, Municipal Council, Chingleput, to the Secretary to Government, Local and Municipal Department (through the Collector and Sub-Collector of the district), dated 11th June 1897, No. 39-Gl.

In obedience to your order, Mis. No. 825 M., dated 7th ultimo, directing me to submit a revised budget for 1897–98, I have the honour to submit one with prescribed statements.

REVISED BUDGET FOR 1897–98.

Receipts.

2. The figures of the revised budget are compared with those of the first budget as passed by Government in G.O., No. 516 M., dated 13th March 1897.

3. The details of revision are given below.

4. Statement I showing revenues and receipts has been altered in three items, viz., one under *Tax on arts*, from Rs. 3,000 to Rs. 750 ; one under *Tolls*, from Rs. 2,670 to Rs. 2,810 ; and the third under *Grants and Contributions from Local Boards* against Medical, from Rs. 2,000 to Rs. 2,500. The reasons for alterations are assigned as follows :—

(*i*) *Tax on Arts.*—A sum of Rs. 1,100 was estimated to be derivable from this tax as per details given in this office letter, Reference on No. 291, dated 11th March 1897, to the Collector, which is alluded to in order, Mis. No. 825 M., dated 7th April 1897. On a re-classification of the tax-payers in reference to Madras Act III of 1897, which took effect from 4th May 1897, including class 9, the tax may be estimated to amount to Rs. 750, excluding remissions and reductions. There appears to be no necessity now for exemption of persons who fall in class 9 (class 8 of old schedule). The amended schedule being based upon the income of persons, and as there are not many in the town who get large incomes as detailed in the schedule, it is desirable that all persons who fall in class 9 should also be taxed. Most of the traders, being petty traders, assessed in accordance with the old schedule, are likely to fall in class 9, and if this class be excluded, almost all these traders will be exempt, and as the tax is a small one, Re. 1, they will not feel its imposition. In this circumstance, the council recommends the inclusion of class 9 for operation along with the other classes.

(*ii*) *Tolls.*—The increased estimate under this head is based upon the actual auction sale of the current year, which fetched a gross receiptof Rs. 4,220 ; deducting a third share due to the district board, the sum of Rs. 2,810 has been taken as the estimate for the current year.

(*iii*) *Grants and Contributions from Local Boards against Medical.*—The council asked the district board to pay a contribution of Rs. 1,250 for the second half of 1896–97 after giving it necessary statistics, which showed that the expenditure of the hospital was greater for the treatment of in-patients from outlying villages than

that from town in-patients. The board said that as the medicines and stationery required for the hospital had been already supplied, a contribution of Rs. 1,000 only would be granted for the second half of 1896–97, and that the question of fixing an annual grant would be considered later on. In the circumstance of reduction of anticipated receipts under tax on arts, the council thinks it necessary to raise the estimate under contribution from Rs. 2,000 to Rs. 2,500.

5. Details showing the necessity for the grant of increased contribution as now provided for in this budget have again been sent to the district board for sanction.

6. All other items remain unaltered.

7. Consequent on the above alteration, the grand total of the statement I is reduced from Rs. 15,000 to Rs. 13,390.

Charges.

8. *Grant 1, Public Works.*—The estimated expenditure provided under this grant is reduced from Rs. 2,180 to Rs. 2,070. The cost of establishments does not admit of any reduction. The cost of the proposed new works and repairs have been reduced from Rs. 1,840 to Rs. 1,700, care being taken that no item of any important and urgent nature is struck out.

9. The expenditure on Communications, "New works and repairs," amounts to Rs. 1,410, which is a little more than the prescribed limit of 50 per cent. of the net income from tolls.

10. The cost of the proposed repairs to the Panchama school, as recommended by the Director of Public Instruction in his letter No. 1978, dated 24th February 1897, paragraph 2 (iv), printed in G.O., No. 516 M., dated 13th March 1897, has been included under Grant 1, (2) Repairs, (*b*) Buildings, in which the item of repairs referred to in the first budget has been altered as under :—

	From	To.
	Rs.	Rs.
.. ..	200	180
Chingleput hospital	60	50
Choultry		

11. The provision under "Tools and plant" has been reduced from Rs. 30 to Rs. 10.

12. A contribution of Rs. 50 to the district board for allowing the council to avail the services of the taluk overseer in connection with the execution of public works has been provided under "5. Contribution, (*a*) To local boards for works." The amount was fixed by the board itself on the application of this office.

13. *Grant 2, Education.*—The estimated expenditure provided under this grant remains unaltered.

14. It would, however, be not out of place to mention here the fact that the cost of expenditure under this grant is a little more than what the council can afford. In consideration of the fact that this municipality has to make considerable improvements under sanitation, and also of the fact that the funds at the disposal of the council at present do not sufficiently cope with the imminent demands of expenditure, the Government may, if it pleases, continue the aid of grants from Provincial funds to standards from fourth to seventh as is the case in non-municipal areas.

15. This concession may be granted for a year or two until the requirements under sanitation are sufficiently met with.

16. A proportionate contribution to the district board for the services of their inspecting schoolmaster will be provided for in the next year's budget.

17. *Grant 3, Sanitation and Medical Services.*—The expenditure anticipated under this grant has been reduced from Rs. 7,190 to Rs. 6,610 as per details subjoined :—

(i) The expenditure under medical services alone has been reduced from Rs. 4,080 to Rs. 3,720.

(ii) The amount reduced, viz., Rs. 360, is made up of Rs. 160 from medicines, Rs. 100 from diet of patients and Rs. 100 from sundries and contingencies.

(iii) The reduced amounts are figures given by the District Medical and Sanitary officer after his having reconsidered the probable requirements under each head in view of the necessity for reduction in the grant.

18. The proposed expenditure under vaccination and registration remains the same for reasons given for establishments in general in paragraph 23 *infra*.

19. The items of expenditure under "Conservancy, road-cleaning and road-watering" remain the same, excepting two, one against (*a*) (*ii*) Other charges, &c., which has been reduced from Rs. 880 to Rs. 680. The amount of Rs. 200 reduced was intended to purchase dust-bins which are now to be held over for purchase next year, and the other against (*b*) "Private scavenging, (*ii*) Contingencies, &c.," which has been reduced from Rs. 200 to Rs. 180 owing to the two night-soil carts estimated to cost the former sum being now procurable at or about the latter sum.

20. *Grant 4, Lighting and Miscellaneous—Municipal Purposes.*—The expenditure anticipated under this grant has been reduced from Rs. 1,210 to Rs. 1,020. The amount reduced, viz., Rs. 190, is made up of Rs. 70 from lighting contingencies, Rs. 70 from choultry establishments and Rs. 50 from printing.

21. The reduction under lighting contingencies reduces the number of new lamp-posts referred to in the first budget from ten to six, and that under choultry establishment reduces the scavenging staff from (2 to 1) two to one. That under printing does not affect any specified provision.

22. The other items for establishments and contingencies remain the same.

23. *Grant 5.*—The amount estimated under this grant has been reduced from Rs. 1,420 to Rs. 1,370. The addition of Rs. 120 to this grant on account of contribution for central office and audit establishment, as sanctioned in the order of Madras Government Proceedings, No. 868, dated 15th April 1897, has increased the figure to Rs. 1,490. A careful consideration has been made with a view to curtail establishment charges as far as practicable. The establishments now at work are not further reducible, nor are the salaries which in some cases are quite low not being commensurate with the work required to be turned out in a new municipality like this where there is opposition and difficulty at every step.

24. The total of charges thus amounts to Rs. 13,120, leaving a balance of Rs. 270 or 2·03 per cent. of the estimated receipts.

25. This balance is much less than the prescribed limit of 10 per cent. In view to removing the deficiency under balance, the council contemplates raising the scheduled rates of tolls from half to three-fourths of the maximum rates from next year.

26. The several remarks made by Government in their order, No. 516 M., dated 13th March 1897, on the review of the first budget have been carefully noted.

27. A copy of the resolution of the council passing this budget and a statement of proposition for revision of establishment are herewith enclosed.

28. The delay in the submission of this revised budget is due to the reclassification of tax-payers under tax on arts, &c., in reference to Madras Act III of 1897.

Dis. No. 1783.

[Revised Budget of the Chingleput Municipal Council for 1897–98.]

Forwarded.

2. *Paragraph* 4 (*i*).—The council's proposal to tax persons falling under class 9 of schedule A of Act III of 1897 may be approved.

3. *Paragraph* 5.—The district board has, in its resolution No. 9, dated 18th June 1897, declined to pay the increased contribution.

4. *Paragraph* 25.—If the revision of the house-tax and of the tax on arts is carefully made, it should be unnecessary to increase the taxation by raising the rate of tolls or otherwise.

Chingleput,
26*th June* 1897

(Signed) A. RAMACHA NEDUNGADI,
for *Ag. Collector*.

From Surgeon-Major-General C. SIBTHORPE, C.B., F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Ootacamund, 27th July 1897, No. T-2—251.

I have the honour to state that the provision made in Grant 3 of the revised budget estimate of the Chingleput Municipality for the year 1897–98, now submitted to Government in accordance with paragraph 2 of G.O., No. 516 M., dated 13th March 1897, is sufficient and calls for no remarks.

Order—No. 1872 M., dated 27th August 1897.

The revised estimates of receipts and charges of the Chingleput Municipality for 1897–98, as passed by Government, are compared below with the original estimates for that year:—

	Budget estimate, 1897–98.	Revised estimate, 1897–98.
Receipts.	Rs.	Rs.
Balance brought forward	..	120
Tax on Arts	1,000	750
„ on Buildings and Lands	1,250	3,000
„ on Vehicles and Animals	410	960
„ on Carts	140	560
Tolls	900	2,810
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	330	560
Conservancy Receipts	60	120
Fees and Revenue from Educational Institutions	10	20
„ „ from Medical Institutions	100	200
License Fees	20	200
Other Fees	20	110
Fines under Municipal and other Acts	100	200
Interest on Investments and premium on Loans	480	960
Grants and Contributions from Government	..	20
„ „ from Local Boards	1,000	2,000
Recoveries for Services to Private Individuals	50	180
Miscellaneous	..	120
Total	5,870	12,890
Charges.		
Grant 1—		
New Works—		
Communications	150	350
Repairs—		
Communications	350	1,060
Buildings	300	290
Drainage	50	120
Water-supply	80	190
Tools and Plant and other Stores	50	10
Contributions for Public Works	..	50
Total	980	2,070
Grant 2—		
Municipal Schools—		
On the Salary-result System	190	330
Grants-in-aid—		
Salary Grants	40	350
Result „	540	900
Total	770	1,580

Charges—cont.

	Budget estimate, 1897–98.	Revised estimate, 1897–98.
	RS.	RS.
GRANT 3—		
Hospitals and Dispensaries	1,690	3,720
Vaccination	90	170
Registration of Births and Deaths	60	140
Conservancy, Road-cleaning and Road-watering ..	840	2,580
Total ..	2,680	6,610
GRANT 4—		
Lighting	140	390
Choultries	100	160
Travellers' Bungalows	70	120
Public Garden, Survey of Land, Fire and other Charges	200	350
Total ..	510	1,020
GRANT 5—		
Supervision and Management	810	1,490
Balance	120	120
Grand Total ..	5,870	12,890

2. *Receipts.*—The municipal council's proposal to levy the tax on arts on all the classes mentioned in schedule A, annexed to the District Municipalities Act IV of 1884, as amended by Act III of 1897, is approved. With reference to paragraph 25 of the Chairman's letter, the attention of the municipal council is drawn to the Collector's remarks in paragraph 4 of his endorsement. The estimate under contribution from local boards will be reduced from Rs. 2,500 to Rs. 2,000, with reference to paragraph 3 of the same endorsement.

3. *Charges.*—For want of funds, the allotment for result grants will be reduced from Rs. 1,250 to Rs. 900. The request contained in paragraphs 14 and 15 of the Chairman's letter will be referred to the Director of Public Instruction for remarks. The reduction in the choultry establishment proposed in paragraph 21 is approved.

4. As modified by Government, the revised budget closes with a balance of Rupees 120, or only ·9 per cent. of the estimated receipts. This should be increased in the course of the year by savings, wherever possible, and by improving the sources of revenue.

(True Extract.)

G. S. FORBES,
Secretary to Government.

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

Exd. W. D'MOSS.

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Chingleput during the official year 1897–98.

	Revised Budget 1897–98. Details of Minor Heads.			Revised Budget 1897–98. Totals of Major Heads.			Estimate for 189–9.			Budget Estimate for 189–9 2nd half of 96-97.			Actuals, 189–9 (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	120	-	-												
b. Endowments															
c. Water-tax Fund				120	-	-									
2. MUNICIPAL RATES AND TAXES—															
a. Tax on arts, &c. (section 53) ..	750	-	-							1000	-	-			
b. Tax on buildings (section 63) ..	2800	-	-							1200	-	-			
c. Tax on lands (section 63)	200	-	-							50	-	-			
d. Water-tax on buildings and lands (section 75)															
e. Tax on vehicles with springs and palanquins (section 77)	320	-	-							90	-	-			
f. Tax on animals (section 77) ..	640	-	-							320	-	-			
g. Tax on carts and other vehicles without springs (section 85) ..	560	-	-							140	-	-			
h. Tolls (section 91)—															
Gross receipts ..	4220														
1/3 Less Local Fund share	1407			2810	-	-				900	-	-			
i. Penalties on account of—															
i. Tax on arts															
ii. Tax on buildings															
iii. Tax on lands															
iv. Water-tax on buildings and lands															
v. Tax on vehicles, &c.															
vi. Tax on animals															
vii. Tax on carts, &c.															
viii. Evasion of tolls				8080	-	-									
3. REALIZATIONS UNDER SPECIAL ACTS—															
a. Pounds															
b. Ferry rents															
c. Fees under Act II of 1888 ..															
Carried forward ..				8200	-	-				3700					

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Chingleput during the official year 1897-98—*cont.*

	Revised Budget for 1897-98. Details of Minor Heads.	Totals of Major Heads.	Estimate for 189 -9 .	Budget Estimate for 189 -9 2nd half 96-97.	Actuals, 189 -9 (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 ..		8200 - -		3700 - -	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	100 - -				
ii. Rent of buildings				100 - -	
iii. Avenue receipts	40 - -				
iv. Fees from Traveller's Bungalows	400 - -			20 - -	
b. i. Sale-proceeds of lands and buildings				200 - -	
ii. Produce of lands, gardens, &c.	20 - -				
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.				10 - -	
c. Conservancy receipts— Sale-proceeds of night-soil, street refuse, &c.	120 - -				
d. i. Fees from educational institutions	20 - -			60 - -	
ii. Other revenue from educational institutions				10 - -	
e. i. Sale-proceeds and composition fees of medicines	200 - -				
ii. Other Hospital receipts ..				100 - -	
f. i. Income from markets					
ii. „ slaughter-houses..					
g. Other fees— i. Distraint fees	10 - -				
ii. License fees	200 - -			- - -	
iii. Cartstand fees	100 - -			20 - -	
iv. Other fees				20 - -	
h. Fines under Municipal and other Acts	200 - -				
i. Interest on investments—				100 - -	
i. General, including choultries					
ii. Educational					
iii. Medical	960 - -				
j. Premium on loans		2370 - -		480 - -	
Carried forward ..		10570 - -		4820 - -	

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Chingleput during the official year 1897-98—*cont.*

	Revised Budget for 1897-98. Details of Minor Heads.	Totals of Major Heads.	Estimate for 189 -9 .	Budget Estimate for 189 -9 2nd half 96-97.	Actuals, 189 -9 (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 ..		10570 - -		4820 - -	
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends					
Buildings					
Municipal Schools	20 - -			- - -	
Other purposes					
ii. Medical					
iii. Other purposes—					
Communications					
Water-supply					
Drainage					
Sanitation					
Other purposes					
b. From Local Boards—					
i. Education					
ii. Medical	2500 - -			1000 - -	
iii. Other purposes					
c. Other grants and contributions—					
i. Education					
ii. Medical					
iii. Other purposes		2520 - -			
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging	180 - -			50 - -	
ii. Other purposes					
b. Other items—					
i. Fishery rents	100 - -			- - -	
ii. Refunds of Expenditure of previous year					
iii. Fee for numbering carts, &c.	20 - -	300 - -		- - -	
iv. Other items					
Carried forward ..		13390 - -		5870 - -	

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Chinglepub during the official year 1897-98.—*cont.*

	Revised Budget for 1897-98.						Budget			
	Details of Minor Heads.			Totals of Major Heads.			Estimate for 189 -9 .			Estimate for ~~189 -9~~ 2nd half 98-99
1	2			3			4			5
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.
Brought forward ..				13390	"	"				5870
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 ..				13390	"	"				5870
Grand Total ..				13390	"	"				5870

Actuals, 189 -9 (audited figures).	
6	
RS.	A. P.

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ 2 ~~all~~ classes.
2. Tax on buildings is levied at 6¼ per cent. and tax on lands at 6¼ per cent. of cultivable lands
3. ~~Water-tax on buildings and lands is levied at —— per cent.~~ for every 80 square yards. ~~annas~~ of lands unappropriated to any building
4. Tax on vehicles and animals is levied at —— the maximum rates. or occupied by native huts
5. Tax on carts, &c., is levied at Rs. 2/ per cart. per ~~annum~~. half-year
6. Tolls are levied at half the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O Proceedings of the Madras Govt. No 216 Rev. Dis. dt 15-2-97
8. ~~The house-tax registers were last revised in the official year —— and the land-tax registers in the official year.~~
9. ~~Total extent of land assessed is —— acres.~~
10. ~~The mode of estimating the annual rental of houses and lands is as follows:—~~

STATEMENT I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act V of 1884 for the official year 1897-98.

Name of Institution.	Amount of Funded Capital.	Opening Balance.	Interest, Produce of Land, or Rent of buildings.	Appropriation from Capital for Expenditure.	Private Contributions and Donations.	Sale of Medicines or Sundry Property.	Total (Columns 4—7).	Contribution from: Local Funds.	Contribution from: Provincial Funds.	Total Receipts (Columns 3, 8 and 9).	Appropriation from Municipal Funds (Column 16 *minus* Column 10).	Invested.	Current Charges.	Total (Statement II).	Allotted for Public Works (Statement H-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.	
Chinglepet Hospital	3750		960			200	1160	2500		3660	240		3720	3720	180	3900		
Chunabby (Ladies' Charity)	1551		100				100			160	(20)		160	160	50	210		

20 + 240 = 260 - 160

Statement II.—Expenditure from the Municipal Fund of the Town of Chinglepat for the official year 1897-98.

	Revised Budget for 1897-98. Details of Minor Heads.	Revised Budget for 1897-98. Totals of Major Heads.	Estimate for 1897-98.	Budget Estimate for 1898-99 2nd half of 96-97	Actuals, 1898-99 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
GRANT 1.—(*Public Works*)—					
1. New Works—					
a. Communications	350			150	
b. Buildings					
c. Drainage					
d. Water-supply					
2. Repairs—					
a. Communications	1060			350	
b. Buildings	290			300	
c. Drainage—					
i. Repairs to works					
ii. Establishment for flushing drains, &c.	120			50	
d. Water-supply—					
i. Repairs to works, machinery, &c.					
ii. Establishment	190			80	
iii. Contingencies					
3. Establishment	10			50	
4. Tools and Plant and other stores.					
5. Contributions—					
a. To Local Boards for works	50				
b. To Provincial Funds for scrutiny of estimates, &c.					
c. To others for public works					
Total, Grant 1		2070		980	
GRANT 2.—(*Education*)—					
1. Training Schools—					
a. Contributions to Local Boards					
b. Stipends to Normal students					
2. Municipal Schools—					
i. On Salary System—					
a. Establishment					
b. Contingencies					
Carried forward					

Statement II.—Expenditure from the Municipal Fund of the Town of Chinglepat for the official year 1897-98—cont.

	Revised Budget for 1897-98. Details of Minor Heads.	Revised Budget for 1897-98. Totals of Major Heads.	Estimate for 1897-98.	Budget Estimate for 1898-99 2nd half of 96-97	Actuals, 1898-99 (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					
GRANT 2.—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	180			80	
b. Result Grants	70			70	
c. Contingencies	80	330		40	190
3. Salary Grants	350			40	
4. Results Grants	1250			540	
5. Combined Grants—					
a. Fixed Payments					
b. Result 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					
ii. Contingencies					
c. Common Drawing Master—					
i. Establishment					
ii. Contingencies					
d. Other items					
Total, Grant 2		1930		770	
GRANT 3.—(*Sanitation and Medical Services*).					
1. Hospitals and Dispensaries—					
a. Establishment	1370			570	
b. Medicines and Supplies	1000			340	
c. Diet of Patients	700			380	
d. Sundries and Contingencies	650			400	
e. Contributions to Local Boards &c., &c., &c.					
Carried forward		3720		1690	

Statement II.—Expenditure from the Municipal Fund of the Town of Chinglepet for the official year 1897-98—*cont.*

—	Revised Budget for 1897-98. Details of Minor Heads.	Revised Budget for 1897-98. Totals of Major Heads.	Estimate for 189 -9 .	Budget. Estimate for 189 -9 2nd half of 96-97	Actuals, 189 -9 (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 ..		3720 " "		1690 " "	
GRANT 3.—(*Sanitation and Medical Services*)—cont.					
2. *a.* Contributions to Provincial Funds for—					
i. Medical College					
ii. Sanitary Inspection ..					
iii. Medical Reserve staff ..					
iv. Cutlers' Establishment ..					
b. Contributions to Local Boards, &c., for—					
i. Medical Schools					
ii. Reserve staff					
&c., &c., &c. ..					
c. Other contributions					
3. Vaccination—					
a. Establishment	100 " "			40 " "	
b. Contingencies	70 " "	170 " "		50 " "	
c. Contributions to Local Boards ..					
4. Registration of Births and Deaths—					
a. Establishment	120 " "			50 " "	
b. Contingencies	20 " "	140 " "		10 " "	
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	1140 " "			430 " "	
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	680 " "	~~1820~~ " "		240 " "	
b. Private scavenging—					
i. Establishment	180 " "			50 " "	
ii. Contingencies, such as cost of scavenging carts, &c.	180 " "	~~360~~ " "		- - -	
c. Cholera charges	400 " "	2,580 " "		100 " "	
d. Contingencies	" " "	~~400~~ " "		20 " "	
&c., &c., &c. ..					
Total, Grant 3 ..		6610 " "		2680 " "	

Statement II.—Expenditure from the Municipal Fund of the Town of Chinglepet for the official year 1897-98—*cont.*

—	Revised Budget for 1897-98. Details of Minor Heads.	Revised Budget for 1897-98. Totals of Major Heads.	Estimate for 189 -9 .	Budget. Estimate for 189 -9 2nd half of 96-97	Actuals, 189 -9 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*).					
1. Lighting—					
a. Establishment	110 " "	✓		50 " "	
b. Contingencies	280 " "	390 " " ✓		90 " "	
2. i. Markets—					
a. Establishment					
b. Contingencies					
ii. Slaughter-houses—					
a. Establishment					
b. Contingencies					
3. Choultries—					
a. Establishment	130 " "	✓		80 " "	
b. Contingencies	30 " "	160 " " ✓		20 " "	
c. Feeding Travellers					
4. Travellers' Bungalows—					
a. Establishment	100 " "	✓		60 " "	
b. Contingencies	20 " "	120 " "		10 " "	
5. Avenues—					
a. Establishment					
b. Contingencies					
6. Public Garden—					
a. Establishment					
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..					
7. Survey of Land					
8. Fire—					
a. Establishment					
b. Purchase of fire-engine, buckets, repairs, &c.					
9. Other charges—					
i. Work done for private individuals other than private scavenging ..					
Carried forward ..		670 " "		310 " "	

Statement II.—Expenditure from the Municipal Fund of the Town of Chinglepet for the official year 1897-98—*cont.*

	Revised Budget for 1897-98. Details of Minor Heads.	Revised Budget for 1897-98. Totals of Major Heads.	Budget. Estimate for 189 -9 .	Budget. Estimate for ~~189 -9~~ 2nd half of 96-97.	Actuals, 189 -9 (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 ..		670 - -		310 - -	
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. OTHER CHARGES—cont.					
ii. Rewards for destruction of wild animals and snakes					
iii. Printing	350 - -	350 - -		200 - -	
iv. Compensation for lands					
v. Other items					
Total, Grant 4 ..		1020 - -		510 - -	
GRANT 5—					
a. General Establishment—					
i. Office Establishment	610 - -			260 - -	
ii. Inspection	240 - -			100 - -	
b. Collection of Municipal Taxes—					
i. Establishment	220 - -			90 - -	
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c.	100 - -			130 - -	
c. Collection of Tolls—					
i. Establishment					
ii. Contingencies					
d. Office contingencies other than (*b*) (ii)	200 - -			230 - -	
e. Contributions for Central office and Audit establishments	120 - -			- - -	
Total, Grant 5 ..		1490 - -		810 - -	
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. On account of current years ..					

Statement II.—Expenditure from the Municipal Fund of the Town of Chinglepet for the official year 1897-98—*cont.*

	Revised Budget for 1897-98. Details of Minor Heads.	Revised Budget for 1897-98. Totals of Major Heads.	Budget. Estimate for 189 -9 .	Budget. Estimate for ~~189 -9~~ 2nd half of 96-97.	Actuals, 189 -9 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Advances recoverable—					
a. Permanent					
b. Others					
Refunds of other than current collections ..					
Discount					
Pensions and gratuities					
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank		13120 - -		5750 - -	
Total Expenditure ..					
Balances—					
a. Municipal Fund		270 - -		120 - -	
b. Endowments					
c. Water-tax Fund					
Grand Total ..		13390 - -		5870 - -	

NOTE TO STATEMENT II.

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

Liabilities.	RS.	Assets.	RS.
Liabilities—		Municipal Balance .. { Cash	
Balance of Loans		{ Securities	
Deposits to be adjusted		Deposit Balance .. { Cash	
Other Liabilities (in detail)		{ 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 ..	
Total ..		Claims—	
		Advances Recoverable—	
		Permanent advance	
		Advances for works, &c.	
		Total ..	

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

Part I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.	Expenditure in 1897-98.	Remarks.
1	2	3	4	5	6
		Rs.	Rs. A. P.	Rs. A. P.	
(a)	Communications				
1	Constructing two tunnels				
2	in Mettu Street at a cost of Rs 35 each			70 — —	
2	Constructing a tunnel in				
	Vedappachetti St. near Ahamed				
	Meera Saheb Street			45 0 —	
3	Constructing a tunnel at the				
	northern extremity of Chinna				
	annan Coil Street			35 — —	
	Constructing a tunnel in				
	Chinna Thanigai Street			40 — —	
	Constructing one Embankment				
	on the road from Kulittiamman			160 — —	
	Coil St. to Gurusami aiyar's				
	house. . . . . Total ..			350 — —	
(b)	Buildings				
1					
2					
3					
	Total ..				

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

Part I.—New Works—*cont.*

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

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

PART II.—Repairs.

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications							
1	Repairing great Southern trunk road	250	"	"				Total mileage of roads, streets, lanes, &c., in the town.
2	-do- the Surappan road	200	"	"				Metalled or Gravelled } Unmetalled.
3	-do- the Burning ground road	80	"	"				9 miles & 5 furlongs. 3 miles & 4 furlongs
4	-do- Bazaar Street	70	"	"				
5	-do- Mettu Street	100	"	"				Total mileage under maintenance.
6	-do- Kavarai Street	50	"	"				
7	Road leading from Vappan Kolam to Melamayur	55	"	"				Metalled or Gravelled } Unmetalled. 6 miles & 7½ furlongs.
8	Repairing Desmaran Coil &c.	15	"	"				
9	do Big Manigar Street	60	"	"				
10	do Chinna Manigar Street	50	"	"				
11	do Mettu Street Bignathan	50	"	"				
12	Patch work in Chinna Maniyakara Street to level the Sides of a newly built culvert	20	"	"				
13	Repairing Hosk Road	60	"	"				
	Total ..	1060	-	-				

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

PART II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(b)	Buildings							
1	Repairing the Chingleput Hospital	180	"	"				
2	Repairing Choultry at Chingleput	50	"	"				
3	-do- Travellers Bungalow	30	"	"				
	-do- Gundur cheri School	30	"	"				
	Total ..	290	-	-				

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage							
1								
2								
3		Nil						
	Total ..							
(d)	Water-supply							
1								
2								
3				Nil				
	Total ..							

Statement II-B.—Details of Municipal Establishments.

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 1.—2. *c.* Drainage—							
Overseers							
Drain cleaners on Rs 5 each per mensem	2	Rs 10 5			120		
Total ..	2				120		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ...							
Balance (Statement II) ..							
d. Water works—							
Overseers							
Watchmen on ~~Rs~~ 4 each per mensem ..	4	Rs 16 4			192		
Total ..	4				192 or ~~Rs~~ 190 in round figure		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. General—							
Overseers							
Maistries		Nil					
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 2.—Education—							
1. Training Schools—							
Pupils receiving scholarships		Nil					
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		Nil					
1st Assistant Master							
2nd " "							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 2.—Education—*cont.*							
b. On the Salary Result System—							
Masters. One on Rs 7 for Kattans Mahamadan School	1	7	..	..	84	..	..
" One on Rs 8 for Gundur Cheri School	1	8	..	..	96	..	..
Nil							
Nil							
Nil							
Total ..	2				180	..	..
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 2.—Education—*cont.*							
6. Inspection—							
Inspecting Schoolmaster		Nil					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
7. *b.* Common Gymnastic Instructors		Nil					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
c. Common Drawing Masters		Nil					
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 3.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries—							
Medical Subordinates	1	55	—	—	660	—	—
,, ,, ...	1	15	—	—	180	—	—
Midwife	—	—	—	—	—	—	—
Clerk	1	12	—	—	144	—	—
Compounder	1	7	—	—	84	—	—
Servants Ward Lady's Nurse etc.	1	7	—	—	84	—	—
,, ... Peon	1	5	—	—	60	—	—
,, ... Cook	1	4	—	—	48	—	—
Watchman							
Sotties. one on Rs 5/ and another on Rs 4.	2	9	—	—	108	—	—
Total ..					1368	—	—
Deduct Fines and Stoppages ..					or 1370 Rs in round figures		
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
GRANT 3.—Sanitation and Medical Services—*cont.*		Rs.	A.	P.	Rs.	A.	P.
3. Vaccination—							
Vaccinator	1	8	..	..	96	..	..
Peons							
Total ..	1				96 or ~~Rs~~		
Deduct Fines and Stoppages ..		100 in round figure					
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
4. Registration—							
Registrar	1	10	..	..	120	..	..
Peons							
Total ..	1				120	..	..
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
GRANT 3.—Sanitation and Medical Services—*cont.*		Rs.	A.	P.	Rs.	A.	P.
5. *a.* "Conservancy, Road-cleaning and Road-watering"—							
Sanitary Inspectors							
Nuisance Inspectors	1	10	..	..	120	..	..
,, ...							
,, ...							
Maistries							
Scavengers { 5 on ~~Rs~~ 5 each / 1 on ~~Rs~~ 4 } ..	5 / 1	25 / 4	..	..	300	..	..
Sweepers 10 on ~~Rs~~ 5 each ..	10	50	..	..	600	..	..
Peon	1	6	..	..	72	..	..
Total ..	18				1140	..	..
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 3.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors							
Maistries							
Scavengers 3. on 5 Rs each	3	15	..	..	180	..	..
Total ..	3				180	..	..
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
GRANT 4.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents							
Masalchies 2. on 4½ Rs each	2	9	..	..	108	..	..
Total ..	2				108 or Rs 110 in round figure		
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 4.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
2. i. Markets—							
Superintendents		Jail					
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Slaughter-houses—							
Superintendents		Jail					
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. Choultries—							
Servants							
Water Brahmin	1	2	..	..	24	..	..
Watchman	1	4	..	..	48	..	..
Sweeper	1	1	..	..	12	..	..
Lotty	1	4 8/9	..	..	48	..	..
Total ..					132 .. .. or Rs 130 in round figure		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

1	Number. 2	Salary per mensem. 3			Salary per annum. 4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 4.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
~~Maty~~ .. Cook	1	6	"	"	72	"	"
Servants .. .. .. Lotsy	1	2	"	"	24	"	"
Total ..	2				96	"	"
Deduct Fines and Stoppages ..		~~Rs~~ 100 in round figure					
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
5. Avenues—							
Servants		Nil					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..		Nil					
6. Public Garden—							
Gardeners							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

1	Number. 2	Salary per mensem. 3			Salary per annum. 4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 4.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
8. Fire—							
Servants		Nil					
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 5.—*a.* General Establishment—							
i. Office—							
Manager	1	25	..	✓	300	..	..
Clerks	1	10	..	✓	120	..	..
,, ...							
,, ...							
~~Accountants~~ Shroff	1	10	..	✓	120	..	..
Peons	1	6	..	✓	72	..	..
Total ..	4				612	or Rs	
Deduct Fines and Stoppages ..		610 in round figure					
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Inspection—							
Chairman's salary or carriage allowance	1	20	..	✓	240	..	..
Total ..	1				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 5.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks							
Bill Collectors .. one on ~~Rs~~ 10 and the other on Rs 8	2	18	..	✓	216	..	..
Peons							
Total ..	2				216 or Rs 220		
Deduct Fines and Stoppages ..		in round figure					
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 IV-A.—*Municipality of* Chingleput Demand, Collection and Balance statement for the year 1897-98.

Current.

Tax.	Demand as originally assessed by the Chairman.			Remitted by the Council on appeal.			Demand as finally settled (column 2 *minus* column 3).			Collected.			Remitted on account of vacant houses, &c.			Written off as irrecoverable.			Balance (column 4 *minus* columns 5, 6 and 7).		
1	2			3			4			5			6			7			8		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Tax on arts, &c.	800	-	-	50	-	-	750	-	-	750	-	-	✓	-	-	-	-	-	-	-	-
2. Tax on buildings	2800	-	-	-	-	-	2800	-	-	2800	-	-	✓	-	-	-	-	-	-	-	-
3. Tax on lands	200	-	-	-	-	-	200	-	-	200	-	-	✓	-	-	-	-	-	-	-	-
~~4. Water-tax on buildings and lands~~	6220						4220			4220											
5. Tolls (gross receipts) ..	2810	-	-	-	-	-	2810	-	-	2810	-	-	X	-	-	-	-	-	-	-	-
4220 less L.T. share 1407																					
~~6. Market rents~~																					
~~7. Slaughter-house fees~~																					
8. Rent of cart-stands	100	-	-	-	-	-	100	-	-	100	-	-	✓	-	-	-	-	-	-	-	-
9. Private scavenging fees	180	-	-	-	-	-	180	-	-	180	-	-	✓	-	-	-	-	-	-	-	-
Rent of lands.	100	-	-	-	-	-	100	-	-	100	-	-	✓	-	-	-	-	-	-	-	-
Tax on Vehicles	320	-	-	-	-	-	320	-	-	320	-	-	✓	-	-	-	-	-	-	-	-
Tax on animals	640	-	-	-	-	-	640	-	-	640	-	-	✓	-	-	-	-	-	-	-	-
Tax on carts	560	-	-	-	-	-	560	-	-	560	-	-	✓	-	-	-	-	-	-	-	-
License fees.	200	-	-	-	-	-	200	-	-	200	-	-	✓	-	-	-	-	-	-	-	-
Total ..	8710	-	-	50	-	-	8660	-	-	8660	-	-	-	-	-	-	-	-	-	-	-

Statement IV-B.—Arrears.

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

Statement VI.—Revised Estimate for 189 7-9 &c.

Statement VI.—Revised Estimate—(Receipts) for 189 -9 .

Items.	Actuals of the first eight months of 189 -9 .	Actuals of the last four months of 189 -9 .	Probable receipts of the last four months of 189 -9 .	Total of columns 2 and 4.	Budget grant 189 -9 , 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						
b. Endowments						
c. Water-tax Fund						
2. Municipal rates and taxes—						
a. Tax on arts, &c. (section 53) ..			Nil			
b. Tax on buildings (section 63) ..						
c. Tax on lands (section 63) ..						
d. Water-tax on buildings and lands (section 75)						
e. Tax on vehicles with springs and palanquins (section 77) ..						
f. Tax on animals (section 77) ..						
g. Tax on carts and other vehicles without springs (section 85) ..						
h. Tolls (section 91)—						
Gross receipts						
Less Local Fund share ..						
i. Penalties on account of—						
i. Tax on arts						
ii. Tax on buildings						
iii. Tax on lands						
iv. Water-tax on buildings and lands						
v. Tax on vehicles, &c. ..						
vi. Tax on animals						
vii. Tax on carts, &c.						
viii. Evasion of tolls						
3. Realizations under Special Acts—			Nil			
a. Pounds						
b. Ferry rents						
c. Fees under Act II of 1888 ..						
4. Revenue derived from Municipal property and powers apart from taxation—						
a. i. Rent of lands						
ii. Rent of buildings						
iii. Avenue receipts						
iv. Fees from Travellers' Bungalows						
b. i. Sale-proceeds of lands and buildings						
ii. Produce of lands, gardens, &c.						
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.						
Carried forward ..						

Statement VI.—Revised Estimate—(Receipts) for 189 –9 .—*continued.*

Items.	Actuals of the first eight months of 189 –9 .			Actuals of the last four months of 189 –9 .			Probable receipts of the last four months of 189 –9 .			Total of columns 2 and 4.			Budget grant 189 –9 , 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 ..																
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*cont.*																
c. Conservancy receipts—																
Sale-proceeds of night-soil, street refuse, &c.																
d. i. Fees from educational institutions																
ii. Other revenue from educational institutions ..																
e. i. Sale-proceeds and composition fees of medicines ..																
ii. Other Hospital receipts ..																
f. i. Income from markets ..																
ii. ,, slaughter-houses.																
g. Other fees—																
i. Distraint fees																
ii. License fees																
iii. Cart-stand fees																
iv. Other fees																
h. Fines under Municipal and other Acts																
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																
ii. Medical																
iii. Other purposes—																
Communications																
Water-supply																
Drainage																
Sanitation																
Other purposes																
b. From Local Boards—																
i. Education																
ii. Medical																
iii. Other purposes																
Carried forward ..																

STATEMENT VI.—Revised Estimate—(Receipts) for 189 -9 —*continued.*

Items.	Actuals of the first eight months of 189 -9 .			Actuals of the last four months of 189 -9 .			Probable receipts of the last four months of 189 -9 .			Total of columns 2 and 4.			Budget grant 189 -9 , 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 ..																
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 ..																
ii. Other purposes																
b. Other items—																
i. Fishery rents .. .																
ii. Refunds of expenditure of previous year																
iii. Fee for numbering carts, &c.																
iv. Other items																
7. EXTRAORDINARY AND DEBT—																
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.																
b. Loans—																
i. From Government																
ii. In the market from private individuals																
c. Realizations of Sinking fund for repayment of loans.																
d. Advances—																
i. Permanent																
ii. Others																
Total Receipts ..																
Grand Total ..																

Nil

Nil

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

Items.	Actuals of the first eight months of 189 -9 .			Actuals of the last four months of 189 -9 .			Probable charges of the last four months of 189 -9 .			Total of columns 2 and 4.			Budget grant 189 -9 , excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
GRANT 1—(*Public Works*)—																
1. NEW WORKS—																
a. Communications																
b. Buildings																
c. Drainage																
d. Water-supply																
2. REPAIRS—																
a. Communications																
b. Buildings																
c. Drainage—																
i. Repairs to works																
ii. Establishment for flushing drains, &c.																
d. Water-supply—																
i. Repairs to works, machinery, &c.																
ii. Establishment																
iii. Contingencies																
3. ESTABLISHMENT																
4. TOOLS AND PLANT AND OTHER STORES.																
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 1 ..																
GRANT 2—(*Education*)—																
1. TRAINING SCHOOLS—																
a. Contributions to Local Boards ..																
b. Stipends to Normal students ..																
2. MUNICIPAL SCHOOLS—																
i. On Salary System—																
a. Establishment																
b. Contingencies																
ii. On Salary-Results System—																
a. Fixed Payments																
b. Results Grants																
c. Contingencies																
3. SALARY GRANTS																
4. RESULTS GRANTS																
5. COMBINED GRANTS—																
a. Fixed Payments																
b. Results Grants																
6. INSPECTION—																
a. Contributions to Local Boards ..																
Carried forward ..																

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

Items.	Actuals of the first eight months of 189 -9 .			Actuals of the first four months of 189 -9 .			Probable charges of the last four months of 189 -9 .			Total of columns 2 and 4.			Budget grant 189 -9 , 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 ..																
GRANT 2—(*Education*)—cont.																
b. Municipal Inspectors—																
i. Establishment																
ii. Contingencies																
7. MISCELLANEOUS—																
a. Building, furniture, &c., grants ..																
b. Common gymnasium—																
i. Establishment																
ii. Contingencies																
c. Other items																
Total, Grant 2 ..																
GRANT 3—(*Sanitation and Medical Services*).																
1. HOSPITALS AND DISPENSARIES—																
a. Establishment																
b. Medicines and Supplies ..																
c. Diet of Patients																
d. Sundries and Contingencies ..																
e. Contributions to Local Boards ..																
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—																
i. Medical College ..																
ii. Sanitary Inspection ..																
iii. Medical Reserve staff ..																
iv. Cutlers' Establishment ..																
b. CONTRIBUTIONS TO LOCAL BOARDS, &c., FOR—																
i. Medical Schools ..																
ii. Reserve staff																
c. OTHER CONTRIBUTIONS ..																
3. VACCINATIONS—																
a. Establishment																
b. Contingencies																
c. Contributions to Local Boards ..																
Carried forward ..																

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

Items.	Actuals of the first eight months of 189 -9 .	Actuals of the last four months of 189 -9 .	Probable charges of the last four months of 189 -9 .	Total of columns 2 and 4.	Budget grant 189 -9 , 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 ..						
GRANT 3—(*Sanitation and Medical Services*)—cont.						
4. REGISTRATION OF BIRTHS AND DEATHS—						
a. Establishment						
b. Contingencies						
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—						
a. i. Establishment						
ii. Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..						
b. Private scavenging—						
i. Establishment						
ii. Contingencies, such as cost of scavenging carts, &c.						
c. Cholera charges						
d. Contingencies						
Total, Grant 3 ..						
GRANT 4—(*Lighting and Miscellaneous Municipal purposes*)—						
1. LIGHTING—						
a. Establishment						
b. Contingencies						
2. i. MARKETS—						
a. Establishment						
b. Contingencies						
ii. SLAUGHTER-HOUSES—						
a. Establishment						
b. Contingencies						
3. CHOULTRIES—						
a. Establishment						
b. Contingencies						
c. Feeding Travellers						
4. TRAVELLERS' BUNGALOWS—						
a. Establishment						
b. Contingencies						
5. AVENUES—						
a. Establishment						
b. Contingencies						
6. PUBLIC GARDEN—						
a. Establishment						
b. Purchase of seeds, repair of well, purchase of bullocks, &c, ..						
Carried forward ..						

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

Items.	Actuals of the first eight months of 189 –9 .	Actuals of the last four months of 189 –9 .	Probable charges of the last four months of 189 –9 .	Total of columns 2 and 4.	Budget grant 189 –9 , 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 ..						
GRANT 4—(*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						
iv. Compensation for lands						
v. Other items						
Total, Grant 4 ..						
GRANT 5—						
a. General Establishment—						
i. Office Establishment ..						
ii. Inspection						
b. Collection of Municipal Taxes—						
i. Establishment						
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..						
c. Collection of Tolls—						
i. Establishment						
ii. Contingencies						
d. Office contingencies other than (*b*) (ii)						
e. Contributions for Central office and Audit establishments ..						
Total, Grant 5 ..						
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. On account of current year ..						

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

Items.	Actuals of the first eight months of 189 -9 .			Actuals of the last four months of 189 -9 .			Probable charges of the last four months of 189 -9 .			Total of columns 2 and 4.			Budget grant 189 -9 , excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Advances recoverable—																
a. Permanent																
b. Others																
Refunds of other than current collections ..																
Discount																
Pensions and gratuities																
Investments—																
a. In Government securities for purposes other than Sinking Fund																
b. In Savings Bank																
Total Expenditure ..																
Balances—																
a. Municipal Fund																
b. Endowments																
c. Water-tax Fund																
Grand Total ..																

Nil

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

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

Items of Expenditure.	Original budget grant as sanctioned by Government.			Subsequent additions.			Subsequent deductions.			Total grant.			Authority for the additions and deductions shown in columns 3 and 4.
1	2			3			4			5			6
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Entries as per Statement II wherever there is alteration ..													

Nil

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

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

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

Nil

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STATEMENT VII.—Tolls.

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

Nil

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Statement VIII.—Loans.

Amount of loan and rate of interest.	For what purpose and terms on which obtained and year in which taken.	Date of Government sanction.	Amount repaid			Amount transferred to Sinking Fund			Invested out of the total amount transferred up to end of 189 -9 .	
			Up to 31st March 189 .		In 189 -9 .	Up to 31st March 189 .		In 189 -9 .	In Government Securities.	In the Savings Bank.
			Number of years.	Amount.		Number of years.	Amount.			
1	2	3	4	5	6	7	8	9	10	11
Rs. A. P.				Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.

Municipal office
Chingleput
17th June 97

Rabmaileenna
Chairman
17.

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STATEMENT VIII.—Loans.

Amount transferred to Sinking Fund		Invested out of the total amount transferred up to end of 189 -9 .	
189 .	-9 .	In Government Securities.	In the Savings Bank.

of tax on arts

as of 1897.

Expended

H. A. Fr. Knowles Jr B.

Chairman

Extract

Chairman

239 of Aug 1897

Government {1897} of Madras

LOCAL AND MUNICIPAL.

Proof for approval.

Recd.	1897.	*Enclosures*
Regd.		*Spare copies*

G.O., No. 1872 M., 27th August 1897.

AUGUST.

Municipal Budget.

Reviewing the Chingleput revised — for 1897-98.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From Surgeon-Lieutenant-Colonel H. A. F. NAILER, M.B., Chairman, Municipal Council, Chingleput, to the Secretary to Government, Local and Municipal Department (through the Collector and Sub-Collector of the district), dated 11th June 1897, No. 39-Gl.

In obedience to your order, Mis. No. 825 M., dated 7th ultimo, directing me to submit a revised budget for 1897–98, I have the honour to submit one with prescribed statements.

REVISED BUDGET FOR 1897–98.

Receipts.

2. The figures of the revised budget are compared with those of the first budget as passed by Government in G.O., No. 516 M., dated 13th March 1897.

3. The details of revision are given below.

4. Statement I showing revenues and receipts has been altered in three items, viz., one under *Tax on arts*, from Rs. 3,000 to Rs. 750 ; one under *Tolls*, from Rs. 2,670 to Rs. 2,810 ; and the third under *Grants and Contributions from Local Boards* against Medical, from Rs. 2,000 to Rs. 2,500. The reasons for alterations are assigned as follows :—

(*i*) *Tax on Arts.*—A sum of Rs. 1,100 was estimated to be derivable from this tax as per details given in this office letter, Reference on No. 291, dated 11th March 1897, to the Collector, which is alluded to in order, Mis. No. 825 M., dated 7th April 1897. On a re-classification of the tax-payers in reference to Madras Act III of 1897, which took effect from 4th May 1897, including class 9, the tax may be estimated to amount to Rs. 750, excluding remissions and reductions. There appears to be no necessity now for exemption of persons who fall in class 9 (class 8 of old schedule). The amended schedule being based upon the income of persons, and as there are not many in the town who get large incomes as detailed in the schedule, it is desirable that all persons who fall in class 9 should also be taxed. Most of the traders, being petty traders, assessed in accordance with the old schedule, are likely to fall in class 9, and if this class be excluded, almost all these traders will be exempt, and as the tax is a small one, Re. 1, they will not feel its imposition. In this circumstance, the council recommends the inclusion of class 9 for operation along with the other classes.

(*ii*) *Tolls.*—The increased estimate under this head is based upon the actual auction sale of the current year, which fetched a gross receiptof Rs. 4,220 ; deducting a third share due to the district board, the sum of Rs. 2,810 has been taken as the estimate for the current year.

(*iii*) *Grants and Contributions from Local Boards against Medical.*—The council asked the district board to pay a contribution of Rs. 1,250 for the second half of 1896–97 after giving it necessary statistics, which showed that the expenditure of the hospital was greater for the treatment of in-patients from outlying villages than

that from town in-patients. The board said that as the medicines and stationery required for the hospital had been already supplied, a contribution of Rs. 1,000 only would be granted for the second half of 1896–97, and that the question of fixing an annual grant would be considered later on. In the circumstance of reduction of anticipated receipts under tax on arts, the council thinks it necessary to raise the estimate under contribution from Rs. 2,000 to Rs. 2,500.

5. Details showing the necessity for the grant of increased contribution as now provided for in this budget have again been sent to the district board for sanction.

6. All other items remain unaltered.

7. Consequent on the above alteration, the grand total of the statement I is reduced from Rs. 15,000 to Rs. 13,390.

Charges.

8. *Grant 1, Public Works.*—The estimated expenditure provided under this grant is reduced from Rs. 2,180 to Rs. 2,070. The cost of establishments does not admit of any reduction. The cost of the proposed new works and repairs have been reduced from Rs. 1,840 to Rs. 1,700, care being taken that no item of any important and urgent nature is struck out.

9. The expenditure on Communications, "New works and repairs," amounts to Rs. 1,410, which is a little more than the prescribed limit of 50 per cent. of the net income from tolls.

10. The cost of the proposed repairs to the Panchama school, as recommended by the Director of Public Instruction in his letter No. 1978, dated 24th February 1897, paragraph 2 (iv), printed in G.O., No. 516 M., dated 13th March 1897, has been included under Grant 1, (2) Repairs, (*b*) Buildings, in which the item of repairs referred to in the first budget has been altered as under :—

	From	To.
	RS.	RS.
Chingleput hospital	200	180
Choultry	60	50

11. The provision under "Tools and plant" has been reduced from Rs. 30 to Rs. 10.

12. A contribution of Rs. 50 to the district board for allowing the council to avail the services of the taluk overseer in connection with the execution of public works has been provided under "5. Contribution, (*a*) To local boards for works." The amount was fixed by the board itself on the application of this office.

13. *Grant 2, Education.*—The estimated expenditure provided under this grant remains unaltered.

14. It would, however, be not out of place to mention here the fact that the cost of expenditure under this grant is a little more than what the council can afford. In consideration of the fact that this municipality has to make considerable improvements under sanitation, and also of the fact that the funds at the disposal of the council at present do not sufficiently cope with the imminent demands of expenditure, the Government may, if it pleases, continue the aid of grants from Provincial funds to standards from fourth to seventh as is the case in non-municipal areas.

15. This concession may be granted for a year or two until the requirements under sanitation are sufficiently met with.

16. A proportionate contribution to the district board for the services of their inspecting schoolmaster will be provided for in the next year's budget.

17. *Grant 3, Sanitation and Medical Services.*—The expenditure anticipated under this grant has been reduced from Rs. 7,190 to Rs. 6,610 as per details subjoined : —

(i) The expenditure under medical services alone has been reduced from Rs. 4,080 to Rs. 3,720.

(ii) The amount reduced, viz., Rs. 360, is made up of Rs. 160 from medicines, Rs. 100 from diet of patients and Rs. 100 from sundries and contingencies.

(iii) The reduced amounts are figures given by the District Medical and Sanitary officer after his having reconsidered the probable requirements under each head in view of the necessity for reduction in the grant.

18. The proposed expenditure under vaccination and registration remains the same for reasons given for establishments in general in paragraph 23 *infra*.

19. The items of expenditure under "Conservancy, road-cleaning and road-watering" remain the same, excepting two, one against (*a*) (*ii*) Other charges, &c., which has been reduced from Rs. 880 to Rs. 680. The amount of Rs. 200 reduced was intended to purchase dust-bins which are now to be held over for purchase next year, and the other against (*b*) "Private scavenging, (*ii*) Contingencies, &c.," which has been reduced from Rs. 200 to Rs. 180 owing to the two night-soil carts estimated to cost the former sum being now procurable at or about the latter sum.

20. *Grant 4, Lighting and Miscellaneous—Municipal Purposes.*—The expenditure anticipated under this grant has been reduced from Rs. 1,210 to Rs. 1,020. The amount reduced, viz., Rs. 190, is made up of Rs. 70 from lighting contingencies, Rs. 70 from choultry establishments and Rs. 50 from printing.

21. The reduction under lighting contingencies reduces the number of new lamp-posts referred to in the first budget from ten to six, and that under choultry establishment reduces the scavenging staff from (2 to 1) two to one. That under printing does not affect any specified provision.

22. The other items for establishments and contingencies remain the same.

23. *Grant 5.*—The amount estimated under this grant has been reduced from Rs. 1,420 to Rs. 1,370. The addition of Rs. 120 to this grant on account of contribution for central office and audit establishment, as sanctioned in the order of Madras Government Proceedings, No. 868, dated 15th April 1897, has increased the figure to Rs. 1,490. A careful consideration has been made with a view to curtail establishment charges as far as practicable. The establishments now at work are not further reducible, nor are the salaries which in some cases are quite low not being commensurate with the work required to be turned out in a new municipality like this where there is opposition and difficulty at every step.

24. The total of charges thus amounts to Rs. 13,120, leaving a balance of Rs. 270 or 2·03 per cent. of the estimated receipts.

25. This balance is much less than the prescribed limit of 10 per cent. In view to removing the deficiency under balance, the council contemplates raising the scheduled rates of tolls from half to three-fourths of the maximum rates from next year.

26. The several remarks made by Government in their order, No. 516 M., dated 13th March 1897, on the review of the first budget have been carefully noted.

27. A copy of the resolution of the council passing this budget and a statement of proposition for revision of establishment are herewith enclosed.

28. The delay in the submission of this revised budget is due to the reclassification of tax-payers under tax on arts, &c., in reference to Madras Act III of 1897.

Dis. No. 1783.

[Revised Budget of the Chingleput Municipal Council for 1897–98.]

Forwarded.

2. *Paragraph* 4 (*i*).—The council's proposal to tax persons falling under class 9 of schedule A of Act III of 1897 may be approved.

3. *Paragraph* 5.—The district board has, in its resolution No. 9, dated 18th June 1897, declined to pay the increased contribution.

4. *Paragraph* 25.—If the revision of the house-tax and of the tax on arts is carefully made, it should be unnecessary to increase the taxation by raising the rate of tolls or otherwise.

CHINGLEPUT,
26*th June* 1897

(Signed) A. RAMACHA NEDUNGADI,
for *Ag. Collector.*

From Surgeon-Major-General C. SIBTHORPE, C.B., F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Ootacamund, 27th July 1897, No. T-2—251.

I have the honour to state that the provision made in Grant 3 of the revised budget estimate of the Chingleput Municipality for the year 1897–98, now submitted to Government in accordance with paragraph 2 of G.O., No. 516 M., dated 13th March 1897, is sufficient and calls for no remarks.

ORDER—No. 1872 M., dated 27th August 1897.

The estimates of receipts and charges of the Chingleput Municipality for 1897–98, as passed by Government, are compared below with the original estimates for that year:—

	Budget estimate, 1897–98.	Revised estimate, 1897–98.
Receipts.	RS.	RS.
Balance brought forward	..	120
Tax on Arts	1,000	750
„ on Buildings and Lands	1,250	3,000
„ on Vehicles and Animals	410	960
„ on Carts	140	560
Tolls	900	2,810
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	330	560
Conservancy Receipts	60	120
Fees and Revenue from Educational Institutions	10	20
„ „ from Medical Institutions	100	200
License Fees	20	200
Other Fees	20	110
Fines under Municipal and other Acts	100	200
Interest on Investments and premium on Loans	480	960
Grants and Contributions from Government	..	20
„ „ from Local Boards	1,000	2,000
Recoveries for Services to Private Individuals	50	180
Miscellaneous	..	120
Total ..	5,870	12,890
Charges.		
GRANT 1—		
New Works—		
Communications	150	350
Repairs—		
Communications	350	1,060
Buildings	300	290
Drainage	50	120
Water-supply	80	190
Tools and Plant and other Stores	50	10
Contributions for Public Works	..	50
Total ..	980	2,070
GRANT 2—		
Municipal Schools—		
On the Salary-result System	190	330
Grants-in-aid—		
Salary Grants	40	350
Result „	540	900
Total ..	770	1,580

Charges—cont.

	Budget estimate, 1897-98.	Revised estimate, 1897-98.
	RS.	RS.
GRANT 3—		
Hospitals and Dispensaries	1,690	3,720
Vaccination	90	170
Registration of Births and Deaths	60	140
Conservancy, Road-cleaning and Road-watering ..	840	2,580
Total ..	2,680	6,610
GRANT 4—		
Lighting	140	390
Choultries	100	160
Travellers' Bungalows	70	120
Public Garden, Survey of Land, Fire and other Charges	200	350
Total ..	510	1,020
GRANT 5—		
Supervision and Management	810	1,490
Balance	120	120
Grand Total ..	5,870	12,890

2. *Receipts.*—The municipal council's proposal to levy the tax on arts on all the classes mentioned in schedule A, annexed to the District Municipalities Act IV of 1884, as amended by Act III of 1897, is approved. With reference to paragraph 25 of the Chairman's letter, the attention of the municipal council is drawn to the Collector's remarks in paragraph 4 of his endorsement. The estimate under contribution from local boards will be reduced from Rs. 2,500 to Rs. 2,000, with reference to paragraph 3 of the same endorsement.

3. *Charges.*—For want of funds, the allotment for result grants will be reduced from Rs. 1,250 to Rs. 900. The request contained in paragraphs 14 and 15 of the Chairman's letter will be referred to the Director of Public Instruction for remarks. The reduction in the choultry establishment proposed in paragraph 21 is approved.

4. As modified by Government, the revised budget closes with a balance of Rupees 120, or only ·9 per cent. of the estimated receipts. This should be increased in the course of the year by savings, wherever possible, and by improving the sources of revenue.

(True Extract.)

Secretary to Government.

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

Exd. W. D'Mosa.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From Surgeon-Lieutenant-Colonel H. A. F. NAILER, M.B., Chairman, Municipal Council, Chingleput, to the Secretary to Government, Local and Municipal Department (through the Collector and Sub-Collector of the district), dated 11th June 1897, No. 39-Gl.

In obedience to your order, Mis. No. 825 M., dated 7th ultimo, directing me to submit a revised budget for 1897–98, I have the honour to submit one with prescribed statements.

REVISED BUDGET FOR 1897–98.

Receipts.

2. The figures of the revised budget are compared with those of the first budget as passed by Government in G.O., No. 516 M., dated 13th March 1897.

3. The details of revision are given below.

4. Statement I showing revenues and receipts has been altered in three items, viz., one under *Tax on arts*, from Rs. 3,000 to Rs. 750 ; one under *Tolls*, from Rs. 2,670 to Rs. 2,810 ; and the third under *Grants and Contributions from Local Boards* against Medical, from Rs. 2,000 to Rs. 2,500. The reasons for alterations are assigned as follows :—

(*i*) *Tax on Arts.*—A sum of Rs. 1,100 was estimated to be derivable from this tax as per details given in this office letter, Reference on No. 291, dated 11th March 1897, to the Collector, which is alluded to in order, Mis. No. 825 M., dated 7th April 1897. On a re-classification of the tax-payers in reference to Madras Act III of 1897, which took effect from 4th May 1897, including class 9, the tax may be estimated to amount to Rs. 750, excluding remissions and reductions. There appears to be no necessity now for exemption of persons who fall in class 9 (class 8 of old schedule). The amended schedule being based upon the income of persons, and as there are not many in the town who get large incomes as detailed in the schedule, it is desirable that all persons who fall in class 9 should also be taxed. Most of the traders, being petty traders, assessed in accordance with the old schedule, are likely to fall in class 9, and if this class be excluded, almost all these traders will be exempt, and as the tax is a small one, Re. 1, they will not feel its imposition. In this circumstance, the council recommends the inclusion of class 9 for operation along with the other classes.

(*ii*) *Tolls.*—The increased estimate under this head is based upon the actual auction sale of the current year, which fetched a gross receipt of Rs. 4,220; deducting a third share due to the district board, the sum of Rs. 2,810 has been taken as the estimate for the current year.

(*iii*) *Grants and Contributions from Local Boards against Medical.*—The council asked the district board to pay a contribution of Rs. 1,250 for the second half of 1896–97 after giving it necessary statistics, which showed that the expenditure of the hospital was greater for the treatment of in-patients from outlying villages than that from town in-patients. The board said that as the medicines and stationery required for the hospital had been already supplied, a contribution of Rs. 1,000 only would be granted for the second half of 1896–97, and that the question of fixing an annual grant would be considered later on. In the circumstance of reduction of anticipated receipts under tax on arts, the council thinks it necessary to raise the estimate under contribution from Rs. 2,000 to Rs. 2,500.

5. Details showing the necessity for the grant of increased contribution as now provided for in this budget have again been sent to the district board for sanction.

6. All other items remain unaltered.

7. Consequent on the above alteration the grand total of the statement I is reduced from Rs. 15,000 to Rs. 13,390.

Charges.

8. *Grant 1, Public Works.*—The estimated expenditure provided under this grant is reduced from Rs. 7,180 to Rs. 2,070. The cost of establishments do not admit of any reduction. The cost of the proposed new works and repairs have been reduced from Rs. 1,840 to Rs. 1,700, care being taken that no item of any important and urgent nature is struck out.

9. The expenditure on Communications, "New works and repairs," amounts to Rs. 1,410, which is a little more than prescribed limit of 50 per cent. of the net income from tolls.

10. The cost of the proposed repairs to Panchama school, as recommended by the Director of Public Instruction in his letter No. 1978, dated 24th February 1897, paragraph 2 (iv), printed in G.O., No. 516 M., dated 13th March 1897, has been included under Grant 1, (2) Repairs, (*b*) Buildings, in which the item of repairs referred to in the first budget have been altered as under : —

	From	To.
	RS.	RS.
Chingleput hospital	200	180
Choultry	60	50

11. The provision under "Tools and plant" has been reduced from Rs. 30 to Rs. 10.

12. A contribution of Rs. 50 to the district board for allowing the council to avail the services of the taluk overseer in connection with the execution of public works has been provided under "5. Contribution, (*a*) To local boards for works." The amount was fixed by the board itself on the application of this office.

13. *Grant 2, Education.*—The estimated expenditure provided under this grant remains unaltered.

14. It would, however, be not out of place to mention here the fact that the cost of expenditure under this grant is a little more than what the council can afford. In consideration of the fact that this municipality has to make considerable improvements under sanitation, and also of the fact that the funds at the disposal of the council at present do not sufficiently cope with the imminent demands of expenditure, the Government may, if it pleases, continue the aid of grants from Provincial funds to standards from fourth to seventh as is the case in non-municipal areas.

15. This concession may be granted for a year or two until the requirements under sanitation are sufficiently met with.

16. A proportionate contribution to the district board for the services of their inspecting schoolmaster will be provided for in the next year's budget.

17. *Grant 3, Sanitation and Medical Services.*—The expenditure anticipated under this grant has been reduced from Rs. 7,190 to Rs. 6,610 as per details subjoined : —

(i) The expenditure under medical services alone has been reduced from Rs. 4,080 to Rs. 3,720.

(ii) The amount reduced, viz., Rs. 360, is made up of Rs. 160 from medicines, Rs. 100 from diet of patients and Rs. 100 from sundries and contingencies.

(iii) The reduced amounts are figures given by the District Medical and Sanitary officer after his having reconsidered the probable requirements under each head in view of the necessity for reduction in the grant.

18. The proposed expenditure under vaccination and registration remains the same for reasons given for establishments in general in paragraph 23 *infra*.

19. The items of expenditure under "Conservancy, road-cleaning and road-watering" remain the same, excepting two, one against (*a*) (*ii*) Other charges, &c., which has been reduced from Rs. 880 to Rs. 680. The amount of Rs. 200 reduced was intended to purchase dust-bins which are now to be held over for purchase next year, and the other against (*b*) "Private scavenging, (*ii*) Contingencies, &c.," which has been reduced from Rs. 200 to Rs. 180 owing to the two night-soil carts estimated to cost the former sum being now procurable at or about the latter sum.

20. *Grant 4, Lighting and Miscellaneous—Municipal Purposes.*—The expenditure anticipated under this grant has been reduced from Rs. 1,210 to Rs. 1,020. The amount reduced, viz., Rs. 190, is made up of Rs. 70 from lighting contingencies, Rs. 70 from choultry establishments and Rs. 50 from printing.

21. The reduction under lighting contingencies reduces the number of new lamp-posts referred to in the first budget from ten to six, and that under choultry establishment reduces the scavenging staff from (2 to 1) two to one. That under printing does not affect any specified provision.

22. The other items for establishments and contingencies remain the same.

23. *Grant 5.*—The amount estimated under this grant has been reduced from Rs. 1,420 to Rs. 1,370. The addition of Rs. 120 to this grant on account of contribution for central office and audit establishment, as sanctioned in the order of Madras Government Proceedings, No. 868, dated 13th April 1897, has increased the figure to Rs. 1,490. A careful consideration has been made with a view to curtail establishment charges as far as practicable. The establishments now at work are not further reducible, nor are the salaries which in some cases are quite low not being commensurate with the work required to be turned out in a new municipality like this where there is opposition and difficulty at every step.

24. The total of charges thus amounts to Rs. 13,120, leaving a balance of Rs. 270 or 2·03 per cent. of the estimated receipts.

25. This balance is much less than the prescribed limit of 10 per cent. In view to removing the deficiency under balance, the council contemplates raising the scheduled rates of tolls from half to three-fourths of the maximum rates from next year.

26. The several remarks made by Government in their order, No. 516 M., dated 13th March 1897, on the review of the first budget have been carefully noted.

27. A copy of the resolution of the council passing this budget and a statement of proposition for revision of establishment are herewith enclosed.

28. The delay in the submission of this revised budget is due to the reclassification of tax-payers under tax on arts, &c., in reference to Madras Act III of 1897.

Dis. No. 1783.

[Revised Budget of the Chingleput Municipal Council for 1897–98.]

Forwarded.

2. *Paragraph* 4 (*i*).—The council's proposal to tax persons falling under class 9 of schedule A of Act III of 1897 may be approved.

3. *Paragraph* 5.—The district board has, in its resolution No. 9, dated 18th June 1897, declined to pay the increased contribution.

4. *Paragraph* 25.—If the revision of the house-tax and of the tax on arts is carefully made, it should be unnecessary to increase the taxation by raising the rate of tolls or otherwise.

CHINGLEPUT,
26*th June* 1897.

(Signed) A. RAMACHA NEDUNGADI,
for *Ag. Collector.*

Chingleput Revised budget for 1897-98

38

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings :—

Current No. 2396 of 1897, dated 11th June from the Chairman [illegible] Chingleput

Current No 2747 of 1897, dated 27th July from the Surgeon-general

Current No. of 189 , dated from the

Current No. of 189 , dated from the

Order— No 1872 M., d(27.8.97.

The estimated receipts and charges of the revised Chingleput Municipality for original estimate for that year

1897-98, as passed by Government, are compared below with the ~~budget and revised estimate for the half year and the actuals of 1896-97~~.

	Actuals, 189-9	Budget Estimate, 1897-98	Revised Estimate, 1897-98	189-9
	Rs.	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward			120	
Tax on Arts		1000	750	
Tax on Buildings and Lands		1250	3000	
Water-Tax on Buildings and Lands				
Tax on Vehicles and Animals		410	960	
Tax on Carts		140	560	
Tolls		900	2810	
Realizations under Special Acts				
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.		330	560	
Conservancy Receipts		60	120	
Fees and Revenue from Educational Institutions ..		10	20	
Fees and Revenue from Medical Institutions		100	200	
Income from Markets and Slaughter-houses				
License fees		20	200	
Other fees		20	110	
Fines under Municipal and other Acts		100	200	
Interest on Investments and premium on Loans ..		480	960	
Grants and Contributions from Government		..	20	
Do. from Local Boards		1000	2700	
Do. from other bodies				
Recoveries for services to private individuals		50	180	
Miscellaneous		..	120	
Loans				
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund				
Advances Recovered				
Total ..		5870	~~13390~~ 12890	

100
12770

Charges.	Actuals, 189 -9	Budget Estimate, 1897-98.	Revised Estimate, 1897-98.	189 -9
	Rs.	Rs.	Rs.	Rs.
GRANT I.				
New Works—				
Communications		150	350	
Buildings				
Drainage				
Water-supply				
Repairs—				
Communications		350	1060	
Buildings		300	290	
Drainage		50	120	
Water-supply		80	190	
Establishment				
Tools and Plant and other Stores		50	10	
Contributions for Public Works			50	
Total		980	2070	
GRANT II—				
Training Schools				
Municipal Schools—				
(*a*) On the Salary System				
(*b*) On the Salary Result System		190	330	
Grants-in-aid—				
(*a*) Salary grants		40	350	
(*b*) Result grants		540	~~1250~~ 900	
(*c*) Combined grants				
(*d*) Building and Furniture grants				
Inspection				
Miscellaneous				
Total		770	1930 1580	
GRANT III—				
Hospitals and Dispensaries		1690	3720	
Contributions				
Vaccination		90	170	
Registration of Births and Deaths		60	140	
Conservancy, Road-cleaning and Road-watering		840	2580	
Total		2680	6610	
GRANT IV—				
Lighting		140	390	
Markets and Slaughter-houses				
Choultries		100	160	
Travellers' Bungalows		70	120	
Avenues				
Public Garden, Survey of Land, Fire and other charges		200	350	
Total		510	1020	
GRANT V—				
Supervision and management		810	1490	
Repayment of Debt				
Interest on loan				
Advances Recoverable				
Refunds				
Discount				
Pensions and Gratuities				
Investments			120	
Balance		120	~~270~~	
Total		5870	~~13390~~ 12890	

Vide Govt. Letter dated 4-8-98 in the Chairman's letter

2. Receipts. The Municipal Council proposal to levy the tax on arts in all the classes mentioned in Schedule A, annexed to the District Municipalities Act IV of 1884, as amended by Act III of 1897, is approved. With reference to para. 25. of the Chairman's letter, the attention of the Municipal Council is drawn to the Collector's remarks in para 4 of his endorsement. The estimate under contribution from local boards will be reduced from Rs. 2500 to Rs. 2000, with reference to para. 3. of the same endorsement.

3. Charges. For want of funds the allotment for result grants will be reduced from Rs 1250 to Rs. 900. The request contained in paras. 14 and 15 of the Chairman's letter will be referred to the Director of Public Instruction for remarks. The reduction in the choultry establishment proposed in para. 21. is approved.

4. As modified by Government.

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only ·9 per cent. of the estimated
receipts. This should be increased
the course of the year by
savings wherever possible, or by
improving the sources
of revenue.

23/8/97

26/8/97

To. The Chairman M.C. Chingleput.
.. Collector q- do.
.. President Dist Bd do
.. Accountant General.
.. Director of Public Instruction
.. Surgeon General
.. Sanitary Board
.. do Commissioner
.. do Engineer
Editor's Table.

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STATEMENT WITH DITTO.

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