Local & Munl. (1897) Department.

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DATED 10-3-97

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[Despatch Abstract.]

Munl: Budget

Recreating the Tiruvannamalai — for 1897/98

BACK PAPERS.

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

FURTHER PAPERS.

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

Government {1897} of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1897. *Enclosures*

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G.O., No. 474 M., 10th March 1897.

MARCH.

Municipal Budget.

Reviewing the Tiruvannámalai — for 1897-98.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From MUHAMMAD RAZA KHAN, Esq., S.C.S., Sub-Collector and Ex-officio Chairman, Municipal Council, Tiruvannámalai, to the Secretary to Government, Local and Municipal Department, Madras (through the Collector of South Arcot), dated Tiruvannámalai, 22nd December 1896, No. 260.

I have the honour to submit herewith the budget estimate of the municipality of Tiruvannámalai for the official year 1897–98, together with the statements referred to in G.O., No. 2193 M., dated 10th December 1891.

REVISED ESTIMATE FOR 1896–97.

Receipts.

2. The total receipts are estimated at Rs. 18,620 as against the budget estimate of Rs. 23,470. The decrease of Rs. 4,850 is due chiefly to tolls having been levied with effect from the 9th June 1896 only and to costs of its collection having been excluded from the receipt side, as the tolls have been let on contract and not managed departmentally as budgeted for.

3. The total charges aggregate to Rs. 16,300 only as against Rs. 19,480 shown in the budget. This decrease is also attributable mainly to the reason assigned for the deficiency under receipts, tolls collection establishment not having been entertained and partly also to the fact that the establishments sanctioned were entertained late.

4. Full explanations for all variations between the budget and revised estimate are given in the remarks column.

5. The demand under all heads of taxation has been fixed and the collection of the taxes has been begun. It being the first year of the introduction of the municipal system here, collection could not be begun earlier. Every effort is however being made to realize all the dues within the close of the official year.

6. The only other items calling for special notice are given below.

7. *Revenue head 5, Grants and Contributions*—(*b*) *From Local Boards*—(*ii*) *Medical, Rs.* 1,650.—The Tindivanam Taluk Board has liberally offered to help this municipality with two-thirds of the actual charges of maintaining the local hospital instead of half the charges budgeted for.

8. (*c*) *Other Grants and Contributions*—(*iii*) *Other purposes, Rs.* 520.—The increase is due to the contribution made by Rai Bahadur Dhanakoti Mudaliyar, the trustee of the local temple; he enhanced his usual contribution of Rs. 200 to Rs. 500 this year and he has besides promised to pay hereafter Rs. 350 every year and to raise it further, should his temple funds become more elastic. The trustee of the *Oyamadam* also paid Rs. 15 instead of Rs. 10, his usual contribution.

9. *Grant I*, (1) *New Works*—(*a*) *Communications, Rs.* 600.—This sum has been allotted for the construction of six tunnels only.

10. (*b*) *Buildings.*—Rs. 480 shown under this head consist of Rs. 400 for the construction of an iron latrine as per standard design received from the Sanitary Board and Rs. 80 for the purchase of corrugated iron dust-bins. The latter amount has been transferred from Grant III, 5 (*d*) contingencies under which it was first included. The latrine as per revised plan of the Sanitary Board costs Rs. 400 instead of Rs. 250 as was originally supposed. The council therefore proposes to build one latrine only this year.

11. (*d*) *Water-supply.*—This sum represents the cost of one new well sunk for the use of the Pariah community and large repairs executed to three wells. The necessity for these works was explained in my letter No. 119, dated 28th July 1896, referred to in G.O., Mis. No. 1321 M., dated 10th August 1896. These works having almost been completed will be billed for and paid soon.

12. *Grant II*, (2) *Municipal schools*—(*i*) *On salary system*—(*a*) *Establishment, Rs.* 960.—The school was taken charge of by the municipality in July last. The pay of the teachers was revised in G.O., Mis. No. 1904 M., dated 11th November 1896, with effect from August last. The school staff has been paid Rs. 129 for July at the rates of pay hitherto allowed them by the district board. Sanction for this amount was by mistake omitted to be applied for before, and I request the favour of the necessary sanction being now accorded.

13. *Grant III*, (1) *Hospitals and Dispensaries*—(*a*) *Establishment, Rs.* 1,870.—Provision is made for seven-eighths of the pay of the Civil Apothecary for five months from October 1896 instead of three-fourths of the pay sanctioned in the budget, as the Police hospital was then closed under orders from Government.

14. *Grant III*, (5) (*e*) *Fairs and Festivals, Rs.* 3,120—The festival arrangements cost the municipality about Rs. 600 more than what was anticipated in order to carry out as far as practicable the excellent and elaborate proposals of the Sanitary Commissioner, Dr. King.

BUDGET ESTIMATE FOR 1897–98.

15. The chief features of the budget estimate for 1897–98 are the proposals of the council to reduce the rates and taxes and to enhance the market fees on cattle. In the matter of reductions they propose, firstly, to abolish altogether the profession-tax; secondly, to do away with the tax on agricultural cattle, asses and elephants and to charge half the schedule rate for dogs; thirdly, to reduce the land-tax from 5 per cent. of the rent value which amounts to two annas and eight pies per rupee, of the land assessment to one anna and a half in the rupee; and lastly, to lower the rate of tax on carts now levied at full rates to one rupee and a half on double-bullock carts and one rupee on single-bullock carts.

16. The abolition of the tax on animals so far as agricultural cattle and asses are concerned was proposed by me in deference to the opinion of the Collector that the tax pressed hard on the poorer classes, among whom are included dhobies who own all the asses.

17. The other reductions in taxation were proposed and carried by the non-official members. They hastily, I must submit, consider that the profession-tax is unsuited to this town which, they say, is too poor to bear it. The land-tax, as now assessed, is deemed to be too high. They don't want to tax elephants because there is but one elephant in the town dedicated to the service of the local temple and the dharmakarta thereof pays a pretty large contribution annually. Only one dog license has been taken out till now for this year and the present proposal may result in the taking out of more licenses. The reduction advocated in the matter of the tax on carts is said to be due merely to the alleged poverty of the cart-owners. The above proposed reductions involve a heavy loss of the revenue of Rs. 2,000 yearly.

18. The market fee on cattle, excluding sheep and goats, is proposed to be raised from one anna to four annas per head of cattle at the suggestion of the Collector. The market held here is one of the largest in the Presidency and well-known as such in the southern and central districts. The large assemblage of people at the annual festival is, in a great measure, attributable to this market. The cattle dealers who earn good profits pay but little in return. It is but reasonable that they should pay for the extraordinary charges incurred on account of the festival and thus lighten the burden on the shoulders of the townsmen to some extent. The increase to the municipal revenue by this proposal would be about Rs. 3,300. In this connection it has also to be noted that the district board has reduced its contribution for the festival next year from Rs. 1,250 to Rs. 500. This is probably due to the belief that the council might raise sufficient funds by the suggested enhancement of market fees.

19. I append below explanations for all variations in the several items of the budget.

20. (2) *Municipal Rates and Taxes*—(*e*) *Tax on Lands*, *Rs.* 460—(*f*) *Tax on Animals*, *Rs.* 500.—These are the amounts likely to be realized having regard to the reductions made.

21. (*a*) *Tolls*, *Rs.* 7,000.—Increase over the estimate of the current year is due to the current lease covering about ten months only.

22. (*a*) (i) *Rent of Lands*, *Rs.* 120.—This represents the usual income from the lands.

23. (*c*) *Conservancy Receipts—Sale-proceeds of night-soil, &c.*, *Rs.* 50.—The revised estimate has been followed.

24. (i) *Fees from Educational Institutions*, *Rs.* 1,000.—This represents the income for a full year.

25. *Income from Markets*, *Rs.* 4,500.—This represents the probable income anticipated from the annual cattle market as against Rs. 1,190 in the current year. The increase is due to enhancement of the rate proposed.

26. (ii) *License fees*, *Rs.* 200.—This is slightly in excess of the actuals for the current year. As promised in the report submitting the last budget, the council now proposes to issue licenses on payment of Rs. 2 for the offensive trades of (1) storing offal, blood, bones or rags, and (2) storing hides, horns and skins and fish.

27. *Cart-stand fees*, *Rs.* 600.—This is the probable amount that may be realised from the eight public cart-stands.

28. (*b*) *Fines under Municipal and other Acts*, *Rs.* 210.—Same as that in the current year.

29. (5) *Grants and Contributions*—(*a*) *From Government*—(i) *Education—Normal Stipends*, *Rs.* 40—*Municipal Schools*, *Rs.* 20.—Credit is taken in the budget for a sum of Rs. 20 for results grants for girls reading in the salary-result school and another sum of Rs. 40 as half grants for a teacher proposed to be trained at the training school.

30. (*b*) (ii) *Medical*, *Rs.* 2,200.—Contribution by the taluk board at two-thirds the total estimated charges is shown here.

31. *Other purposes*, *Rs.* 500.—This is the amount of contribution promised by the district board on account of the next Kartigai festival.

32. *Other Grants and Contributions—Other purposes*, *Rs.* 360.—This represents as already stated the contributions promised by the trustees of the local temple and the Oyamadam.

33. (6) *Private Scavenging*, *Rs.* 130.—A slight increase in revenue is anticipated as the system is likely to extend.

Charges.

34. *Grant 1*, *New Works and Repairs.*—Necessary details are given in statements II-A and II-B. The new works proposed are an iron latrine, a new well for the cattle market and a permanent pump for lifting water from the Kaliyanakinar. All these are necessary for the town. The addition of a new well to the cattle market is proposed at the instance of the District Medical and Sanitary officer. The pump is entered at the suggestion of the Sanitary Commissioner to supply a part of the town with good water from a protected well. The expenditure on this well will, of course, be incurred after professional investigation only.

35. (2) *Repairs*—(*d*) (ii) *Establishment*, *Rs.* 100.—One more tank watchman on a pay of Rs. 5 per mensem is also provided for now. The Ellapillaikulam is the only tank now watched. It is now proposed to place a guard over the Pumanthialkulam also as this too is largely used by the people and as, some months ago, the fouling of the water of this tank appeared to be the cause of the outbreak of cholera here.

36. (3) *Establishment.*—A maistry on Rs. 8 and another on Rs. 5 are looking after the road works. Their pay is now debited to the works. It is proposed to appoint them permanently as road maistries and to pay them Rs. 10 and Rs. 6, respectively, per month. The present maistry on Rs. 8 was formerly drawing Rs. 10 while a maistry of the late union. The other maistry cannot be expected to work properly unless he is paid Rs. 6 at least; hence the necessity for increasing their pay.

37. *Tools and plant*, *Rs.* 50.—This amount is likely to be needed for road tools.

38. *Grant 2*, *Education*—(i) *Training schools*—(*b*) *Stipends to Normal students*, *Rs.* 60.—This represents the stipend to be paid to the one teacher proposed to be sent for training.

39. (2) (i) *On salary system*—(*a*) *Establishment*, *Rs.* 1,440—(*b*) *Contingencies*, *Rs.* 20—(ii) *On salary-results system*—(*a*) *Fixed payments*, *Rs.* 240; (*b*) *Results grants*, *Rs.* 70; *and* (*c*) *Contingencies*, *Rs.* 50.—The full sanctioned pay of the teachers are here exhibited. Grants and contingencies entered represent the usual amounts necessary.

40. *Grant 3*, (i) *Hospitals*—(*a*) *Establishment*, *Rs.* 2,210.—Calls for no remarks as it is the sanctioned scale.

41. (*b*) *Medicines and supplies*, *Rs.* 450; *Diets of patients*, *Rs.* 380 *and* (*d*) *Contingencies*, *Rs.* 260.—These are almost the full amounts recommended by the District Medical Officer for expenditure under these heads.

42. *Grant 3*, (5) *Conservancy; Road-cleaning and road-watering*—(*a*) (i) *Establishment*, *Rs.* 1,960.—This provides for an addition of seven toties and one peon to the sanitary staff. The proposals are in accordance with the recommendations of the Sanitary Commissioner made on the budget for the current year.

43. (ii) *Other charges*, *Rs.* 800.—An increase of Rs. 200 over the budget estimate for the current year is made as it is intended to attach two more rubbish carts to the sanitary staff. This will bring up the number of carts drawn by bulls to six, the maximum number required for the town being seven according to the Sanitary Commissioner.

44. (*a*) (i) *Private scavenging*—(i) *Establishment*, *Rs.* 120.—It is intended to entertain one more toti for this work, should the service be availed of by more people as anticipated.

45. (*e*) *Fairs and Festivals*, *Rs.* 3,000.—This is almost the amount spent for the current year.

46. *Grant 4*, (i) *Lighting*—(*b*) *Contingencies*, *Rs.* 1,000.—Increase due to cost of lighting the additional lanterns put up this year.

47. (9) *Other charges.*—Vary but slightly from the revised estimate.

48. *Grant 5*, *Office establishment*, *Rs.* 950.—Extra provision is here made for entertaining a new clerk on Rs. 12 as the work of the office is daily increasing, and for raising the pay of the accountant from Rs. 14 to Rs. 15.

49. (*b*) (i) *Establishment.*—An increase of one rupee to the salary of each of the two bill collectors has been recommended.

50. (*b*) (ii) *Purchase of account books*, *Rs.* 150.—Decrease below revised estimate due to less number of books likely to be ordered next year.

51. *Tolls*—(*b*) *Contingencies*, *Rs.* 20.—As all the charges on account of sheds and notice boards have now been incurred, a small sum alone is provided for petty repairs, &c.

52. (*d*) *Office Contingencies*, *Rs.* 300.—Large allotment entered as more furniture is necessarily required.

53. *Contribution for central office and audit establishments*, *Rs.* 60.—Calls for no remarks.

54. The council's resolution passing the budget and the necessary proposition statements are enclosed.

55. In conclusion, I submit, as the result of my patient inquiries and experience that the mere fact of the existence of the strong hostile feelings amongst the citizens against the introduction of the municipal system in this important town cannot, in the absence of any satisfactory data, be held as a reasonable ground for the abolition of the profession tax amounting to Rs. 1,200 proposed by the non-official members of the council alleging that the tax is unsuited to this town which, they hastily say, is very poor. The other reductions proposed by them may be approved except as regards carts, as the tax on them is not felt as a burden. This town is steadily progressing on mercantile bases with its rich sowcars and merchants consisting of

Moodellies and also of Tiruppattúr and Vániyambádi Lubbays, all carrying on grain and other trades considerably, and the municipality which is trying its best to attend as far as possible to the elaborate suggestions of Dr. King anent its sanitations, &c., cannot in the present state of its finances afford to forego its large item of revenue, to wit, Rs. 1,200 yearly in the shape of the profession-tax.

Dis. No. 23-Eng.

Submitted.

2. The proposals of a majority of the councillors;

(*a*) to abolish the profession-tax;

(*b*) to charge only half the schedule rates for dogs; and

(*c*) to reduce the tax on carts from the full rates now levied to Rs. 1–8–0 on double-bullock carts and Re. 1 on single bullock carts, cannot be recommended.

These proposals are the outcome of an organized agitation fomented by certain wire-pullers who collected subscriptions for the purpose of thwarting, as far as possible, the policy of Government in constituting Tiruvannámalai, a municipal town. Their machinations have hitherto failed and these proposals, which, if accepted, would tend to postpone the introduction of permanent sanitary improvements into the municipality, may be taken to indicate the value of the so-called public spirit of their authors.

3. The objection raised to the profession-tax is that income-tax is also levied from some of the persons upon whom it falls. This is the case in other municipalities and there is no valid reason why any exception should be made in favour of Tiruvannámalai. There is a plethora of dogs—and pigs—in this municipal town and those who choose to keep dogs within municipal limits may, with public advantage, be required to pay full rates for the privilege. Cart traffic is highly remunerative in this town during the annual festivals and there is no reason why full rates should not continue to be levied on carts. This town has hitherto been an annual burden upon local funds on account of its festivals to meet the sanitary and other arrangements for which contributions from general local funds have been made. It is high time that these contributions, much needed for other general public purposes, should diminish and ultimately cease. This cannot happen until the financial condition of the Tiruvannámalai Municipality is improved. Proposals to unnecessarily impoverish it by depriving it of legitimate sources of revenue savour of retrogression, and should, in my opinion, be rejected as impracticable.

4. On the other hand, the proposals (*a*) to enhance the market fees; (*b*) to forego the tax on agricultural cattle, asses and elephants; and (*c*) to reduce the land-tax As. 2–8 per rupee of the land assessment to As. 1–6 may be confidently recommended for sanction.

5. The market fees are levied on cattle brought to Tiruvannámalai for sale, chiefly by foreign cattle-dealers, who realize handsome profits by the sale of their stock on whose account elaborate arrangements and considerable expenditure become necessary every year. It is only just that these cattle-dealers should pay proper fees. Annas 4 per head of cattle is extremely light considering the prices realized in the Tiruvannámalai market. This fee might well, in my opinion, be gradually raised from As. 4 to As. 8 and possibly Re. 1. The cattle are stalled for some ten days in the town during the great cattle fair at which as much as Rs. 450 for a pair of bullocks have often been realized. The agricultural cattle and asses, which are now taxed belong for the most part to the poorer ryots, including the dhobies, and I am of opinion that this tax might be dropped. There is only one elephant in the town, and this belongs to the temple. Its exemption from taxation is a matter of sentiment and the trifling tax need not be considered. The land-tax might also be reduced as proposed. It is paid for the most part by those who have much else to meet, and no substantial loss will be occasioned by this reduction. The adoption of the proposals contained in this and the preceding paragraph will remove all valid local grievances,

whilst the enhancement of the market fees, together with the rejection of the proposals referred to in paragraph 2 *supra* will place the municipality in a strong financial position, enabling it not only to introduce *permanent* improvements, but to do so without continuing to be a burden on general local funds.

(Signed) A. E. C. STUART,
Collector.

15*th January* 1897.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 5th January 1897, No. 75.

Adverting to the educational portion of the budget estimate of the Tiruvannámalai Municipality for 1897–98, I have the honour to state that the allotments made under the several heads meet with my approval and may be accepted. The net expenditure proposed under Grant 2 is Rs. 1,220 (Rs. 2,280—1,060), which is nearly 8 per cent. of the estimated income of the municipality from taxation, rents and markets.

From Surgeon-Major-General C. SIBTHORPE, F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated 9th January 1897, No. 5.

I have the honour to state that the provision made in Grant III of the budget estimate of the Tiruvannámalai Municipality for the year 1897–98 is sufficient and calls for no further remarks.

From Surgeon-Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H. Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Camp, Gazalapalli, 15th February 1897, No. 389-S.

I have the honour to offer the following remarks on the Tiruvannámalai municipal budget for 1897–98:—

(*a*) With reference to my remarks on the current year's budget, the municipality has engaged the services of a second-class vaccinator, though a first-class man would have answered requirements far better.

(*b*) The proposed expenditure on conservancy is 28·2 per cent. of the current receipts. About a half of this outlay is intended to cover the cost of effecting sanitary arrangements for the annual festival and fair. The staff of scavengers budgeted for is still below actual needs.

(*c*) This municipality has engaged the services of a certificated sanitary inspector, but the salary offered (Rs. 25 + Rs. $7\frac{1}{2}$) is not in keeping with either his attainments or the amount of work he has to fulfil. He is a matriculate who has undergone the requisite training for an Engineering subordinate (Overseer of the Public Works Department) in the Civil Engineering College, Madras. He is saddled, not only with the task of supervising sanitation—his legitimate work—but also with the care of municipal public works. I would, therefore, advise that the pay and allowance of the inspector be raised to at least Rs. 35 + Rs. 15, as it is desirable this class of men should not make the appointment a mere stop-gap till something better is available.

2. Under Grant 1, Rs. 2,720 are set apart for expenditure on sanitary works.

ORDER—No. 474 M., dated 10th March 1897.

The estimated receipts and charges of the Tiruvannámalai Municipality for 1897–98, as passed by Government, are compared below with the budget and revised estimates for the year 1896–97:—

	Budget estimate, 1896-97.	Revised estimate, 1896-97.	Budget estimate, 1897-98.
Receipts.	Rs.	Rs.	Rs.
Balance brought forward	..	..	2,320
Tax on Arts	1,350	1,000	1,000
,, on Buildings and Lands	2,750	2,840	2,700
,, on Vehicles and Animals	1,470	1,160	660
,, on Carts	880	880	900
Tolls	10,000	5,930	7,000
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	430	430	330
Conservancy Receipts	150	50	50
Fees and Revenue from Educational Institutions	1,000	740	1,000
Income from Markets and Slaughter-houses	1,250	1,190	4,500
License Fees	300	180	200
Other Fees	650	490	620
Fines under Municipal and other Acts	250	210	210
Grants and Contributions from Government	..	..	60
,, ,, from Local Boards	2,680	2,900	2,700
,, ,, from other Bodies	210	520	360
Recoveries for Services to Private Individuals	100	100	130
Total ..	23,470	18,620	24,740
Charges.			
Grant 1—			
New Works—			
Communications	..	600	630
Buildings	500	480	450
Water-supply	..	550	2,170
Repairs—			
Communications	4,340	2,250	2,680
Buildings	120	150	350
Water-supply	550	300	200
Establishment	..	..	190
Tools and Plant and other Stores	20	20	50
Total ..	5,530	4,350	6,720
Grant 2—			
Training Schools	..	..	60
Municipal Schools—			
On the Salary System	1,160	970	1,460
,, Salary-result System	330	300	360
Grants-in-aid—			
Result Grants	300	300	300
Building, Furniture, &c., Grants	..	..	20
Inspection	70	50	80
Total ..	1,860	1,620	2,280
Grant 3—			
Hospitals and Dispensaries	2,850	2,470	3,300
Contributions	..	..	80
Vaccination	180	70	200
Registration of Births and Deaths	140	130	130
Conservancy, Road-cleaning and Road-watering	4,930	5,060	6,390
Total ..	8,100	7,730	10,100
Grant 4—			
Lighting	840	700	1,000
Travellers' Bungalows	130	120	140
Public Garden, Survey of Land, Fire and other charges	430	210	230
Total ..	1,400	1,030	1,370
Grant 5—			
Supervision and Management	2,590	1,570	1,660
Balance	3,990	2,320	2,610
Total ..	23,470	18,620	24,740

Revised Estimate for 1896-97.

2. The current receipts and charges are now estimated at Rs. 18,620 and Rupees 16,300, respectively, against Rs. 23,470 and Rs. 19,480 anticipated in the sanctioned budget. The decrease in the receipts occurs chiefly under the taxes on arts and animals, tolls and school-fees, while that in the charges appears under all the grants. No collections were made under the taxes on arts and lands during the first eight months of the year, while those under the tax on buildings and the expenditure on new works—communications and buildings and repairs—communications were very unsatisfactory. The circumstances under which fees in the municipal middle school were levied in July 1896 at two-thirds of the maximum rates, as stated in the last column of Statement VI, should be explained. The payment of Rs. 129 to the teachers of the municipal school on account of their salary for July 1896, referred to in paragraph 12 of the Chairman's letter, is sanctioned.

Budget Estimate for 1897-98.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 21,040 against Rs. 18,620 in the revised estimate, the increase being chiefly under tolls and income from markets. Under section 194 (1) of the District Municipalities Act, the sanction of Government is not necessary for increasing the rate of fees levied on cattle kept in the municipal market. The proposal of the municipal council to abolish the taxes on cattle used for agricultural purposes, asses and elephants is approved, but the proposed reduction of the land tax cannot be sanctioned as both the house and land taxes must be levied at the same rate—*vide* G.O., No. 188 M., dated 22nd February 1888. For the reasons stated in paragraphs 2 and 3 of the Collector's endorsement, the abolition of the tax on arts and professions, and the reduction of the tax on dogs by one-half and of the tax on carts from Rs. 2 to Rs. 1½ for a double-bullock cart and Re. 1 for a single-bullock cart, proposed in paragraph 15 of the Chairman's letter, cannot also be approved. A sum of Rs. 1,000 will accordingly be taken credit for under the tax on arts, and the taxes on animals and carts will be raised from Rs. 500 and Rs. 620 to Rs. 600 and Rs. 900, respectively. The municipal council's attention is drawn to the Collector's remarks in paragraph 5 of his endorsement regarding the desirability of gradually raising the market fees. The proposal to levy a fee of Rs. 2 on places used for the storage of the articles mentioned in paragraph 26 is approved.

4. *Charges.*—(1) The probable charges are entered as Rs. 21,730 against Rupees 16,300 in the revised estimate, the increase being marked under Grants 1 and 3.

(2) *Grant 1.*—The entertainment of an additional tank watchman on Rs. 5 and two road maistries on Rs. 10 and Rs. 6, proposed in paragraphs 35 and 36, is sanctioned.

(3) *Grant 3.*—A sum of Rs. 440 will be provided for possible charges connected with the bubonic plague, with reference to G.O., No. 1985 M., dated 18th November 1896. The additions to the conservancy and private scavenging establishments, proposed in paragraphs 42 and 44, are sanctioned. The remarks and suggestions of the Sanitary Commissioner in paragraph 1 of his letter read above will be commended to the municipal council for careful consideration.

(4) *Grant 5.*—The entertainment of an additional clerk on Rs. 12 proposed in paragraph 48 is sanctioned; but the increase of Re. 1 each in the salaries of the accountant and the two bill-collectors, referred to in the same paragraph and in paragraph 49, cannot be approved as the Government is not satisfied of its necessity. The Accountant-General will be requested to report whether any, and if so what, sum should be provided for contribution to Provincial funds on account of the central office establishments.

5. The budget, as revised by Government, closes with a balance of Rs. 2,610, or 11·6 per cent. of the estimated receipts.

(True Extract.)

G. S. FORBES,
Secretary to Government.

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

Exd. A. Raitt.

Government {1897} of Madras.

LOCAL AND MUNICIPAL.

Proof for approval.

Recd.	1897.	*Enclosures*
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G.O., No. 474 M., 10th March 1897.

MARCH.

Municipal Budget.

Reviewing the Tiruvannámalai — for 1897–98.

17/3/97

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

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Receipts.

2. The total receipts are estimated at Rs. 18,620 as against the budget estimate of Rs. 23,470. The decrease of Rs. 4,850 is due chiefly to tolls having been levied with effect from the 9th June 1896 only and to costs of its collection having been excluded from the receipt side, as the tolls have been let on contract and not managed departmentally as budgeted for.

3. The total charges aggregate to Rs. 16,300 only as against Rs. 19,480 shown in the budget. This decrease is also attributable mainly to the reason assigned for the deficiency under receipts, tolls collection establishment not having been entertained and partly also to the fact that the establishments sanctioned were entertained late.

4. Full explanations for all variations between the budget and revised estimate are given in the remarks column.

5. The demand under all heads of taxation has been fixed and the collection of the taxes has been begun. It being the first year of the introduction of the municipal system here, collection could not be begun earlier. Every effort is however being made to realize all the dues within the close of the official year.

6. The only other items calling for special notice are given below.

7. *Revenue head 5, Grants and Contributions—(b) From Local Boards – (ii) Medical, Rs.* 1,650.—The Tindivanam Taluk Board has liberally offered to help this municipality with two-thirds of the actual charges of maintaining the local hospital instead of half the charges budgeted for.

8. *(c) Other Grants and Contributions—(iii) Other purposes, Rs.* 520.—The increase is due to the contribution made by Rai Bahadur Dhanakoti Mudaliyar, the trustee of the local temple; he enhanced his usual contribution of Rs. 200 to Rs. 500 this year and he has besides promised to pay hereafter Rs. 350 every year and to raise it further, should his temple funds become more elastic. The trustee of the *Oyamadam* also paid Rs. 15 instead of Rs. 10, his usual contribution.

9. *Grant I,* (1) *New Works—(a) Communications, Rs.* 600.—This sum has been allotted for the construction of six tunnels only.

10. *(b) Buildings.*—Rs. 480 shown under this head consist of Rs. 400 for the construction of an iron latrine as per standard design received from the Sanitary Board and Rs. 80 for the purchase of corrugated iron dust-bins. The latter amount has been transferred from Grant III, 5 *(d)* contingencies under which it was first included. The latrine as per revised plan of the Sanitary Board costs Rs. 400 instead of Rs. 250 as was originally supposed. The council therefore proposes to build one latrine only this year.

11. *(d) Water-supply.*—This sum represents the cost of one new well sunk for the use of the Pariah community and large repairs executed to three wells. The necessity for these works was explained in my letter No. 119, dated 28th July 1896, referred to in G.O., Mis. No. 1321 M., dated 10th August 1896. These works having almost been completed will be billed for and paid soon.

12. *Grant II,* (2) *Municipal schools—(i) On salary system—(a) Establishment, Rs.* 960.—The school was taken charge of by the municipality in July last. The pay of the teachers was revised in G.O., Mis. No. 1904 M., dated 11th November 1896, with effect from August last. The school staff has been paid Rs. 129 for July at the rates of pay hitherto allowed them by the district board. Sanction for this amount was by mistake omitted to be applied for before, and I request the favour of the necessary sanction being now accorded.

13. *Grant III,* (1) *Hospitals and Dispensaries—(a) Establishment, Rs.* 1,870.—Provision is made for seven-eighths of the pay of the Civil Apothecary for five months from October 1896 instead of three-fourths of the pay sanctioned in the budget, as the Police hospital was then closed under orders from Government.

14. *Grant III,* (5) *(e) Fairs and Festivals, Rs.* 3,120—The festival arrangements cost the municipality about Rs. 600 more than what was anticipated in order to carry out as far as practicable the excellent and elaborate proposals of the Sanitary Commissioner, Dr. King.

Budget Estimate for 1897–98.

15. The chief features of the budget estimate for 1897–98 are the proposals of the council to reduce the rates and taxes and to enhance the market fees on cattle. In the matter of reductions they propose, firstly, to abolish altogether the profession-tax; secondly, to do away with the tax on agricultural cattle, asses and elephants and to charge half the schedule rate for dogs; thirdly, to reduce the land-tax from 5 per cent. of the rent value which amounts to two annas and eight pies per rupee, of the land assessment to one anna and a half in the rupee; and lastly, to lower the rate of tax on carts now levied at full rates to one rupee and a half on double-bullock carts and one rupee on single-bullock carts.

16. The abolition of the tax on animals so far as agricultural cattle and asses are concerned was proposed by me in deference to the opinion of the Collector that the tax pressed hard on the poorer classes, among whom are included dhobies who own all the asses.

17. The other reductions in taxation were proposed and carried by the non-official members. They hastily, I must submit, consider that the profession-tax is unsuited to this town which, they say, is too poor to bear it. The land-tax, as now assessed, is deemed to be too high. They don't want to tax elephants because there is but one elephant in the town dedicated to the service of the local temple and the dharmakarta thereof pays a pretty large contribution annually. Only one dog license has been taken out till now for this year and the present proposal may result in the taking out of more licenses. The reduction advocated in the matter of the tax on carts is said to be due merely to the alleged poverty of the cart-owners. The above proposed reductions involve a heavy loss of the revenue of Rs. 2,000 yearly.

18. The market fee on cattle, excluding sheep and goats, is proposed to be raised from one anna to four annas per head of cattle at the suggestion of the Collector. The market held here is one of the largest in the Presidency and well-known as such in the southern and central districts. The large assemblage of people at the annual festival is, in a great measure, attributable to this market. The cattle dealers who earn good profits pay but little in return. It is but reasonable that they should pay for the extraordinary charges incurred on account of the festival and thus lighten the burden on the shoulders of the townsmen to some extent. The increase to the municipal revenue by this proposal would be about Rs. 3,300. In this connection it has also to be noted that the district board has reduced its contribution for the festival next year from Rs. 1,250 to Rs. 500. This is probably due to the belief that the council might raise sufficient funds by the suggested enhancement of market fees.

19. I append below explanations for all variations in the several items of the budget.

20. (2) *Municipal Rates and Taxes*—(*e*) *Tax on Lands*, *Rs.* 460—(*f*) *Tax on Animals*, *Rs.* 500.—These are the amounts likely to be realized having regard to the reductions made.

21. (*a*) *Tolls*, *Rs.* 7,000.—Increase over the estimate of the current year is due to the current lease covering about ten months only.

22. (*a*) (i) *Rent of Lands*, *Rs.* 120.—This represents the usual income from the lands.

23. (*c*) *Conservancy Receipts—Sale-proceeds of night-soil, &c.*, *Rs.* 50.—The revised estimate has been followed.

24. (i) *Fees from Educational Institutions*, *Rs.* 1,000.—This represents the income for a full year.

25. *Income from Markets*, *Rs.* 4,500.—This represents the probable income anticipated from the annual cattle market as against Rs. 1,190 in the current year. The increase is due to enhancement of the rate proposed.

26. (ii) *License fees*, *Rs.* 200.—This is slightly in excess of the actuals for the current year. As promised in the report submitting the last budget, the council now proposes to issue licenses on payment of Rs. 2 for the offensive trades of (1) storing offal, blood, bones or rags, and (2) storing hides, horns and skins and fish.

27. *Cart-stand fees*, *Rs.* 600.—This is the probable amount that may be realised from the eight public cart-stands.

28. (*b*) *Fines under Municipal and other Acts*, *Rs.* 210.—Same as that in the current year.

29. (5) *Grants and Contributions*—(*a*) *From Government*—(i) *Education—Normal Stipends*, *Rs.* 40—*Municipal Schools*, *Rs.* 20.—Credit is taken in the budget for a sum of Rs. 20 for results grants for girls reading in the salary-result school and another sum of Rs. 40 as half grants for a teacher proposed to be trained at the training school.

30. (*b*) (ii) *Medical*, *Rs.* 2,200.—Contribution by the taluk board at two-thirds the total estimated charges is shown here.

31. *Other purposes*, *Rs.* 500.—This is the amount of contribution promised by the district board on account of the next Kartigai festival.

32. *Other Grants and Contributions—Other purposes*, *Rs.* 360.—This represents as already stated the contributions promised by the trustees of the local temple and the Oyamadam.

33. (6) *Private Scavenging*, *Rs.* 130.—A slight increase in revenue is anticipated as the system is likely to extend.

Charges.

34. *Grant 1*, *New Works and Repairs.*—Necessary details are given in statements II-A and II-B. The new works proposed are an iron latrine, a new well for the cattle market and a permanent pump for lifting water from the Kaliyanakinar. All these are necessary for the town. The addition of a new well to the cattle market is proposed at the instance of the District Medical and Sanitary officer. The pump is entered at the suggestion of the Sanitary Commissioner to supply a part of the town with good water from a protected well. The expenditure on this well will, of course, be incurred after professional investigation only.

35. (2) *Repairs*—(*d*) (ii) *Establishment*, *Rs.* 100.—One more tank watchman on a pay of Rs. 5 per mensem is also provided for now. The Ellapillaikulam is the only tank now watched. It is now proposed to place a guard over the Pumanthialkulam also as this too is largely used by the people and as, some months ago, the fouling of the water of this tank appeared to be the cause of the outbreak of cholera here.

36. (3) *Establishment.*—A maistry on Rs. 8 and another on Rs. 5 are looking after the road works. Their pay is now debited to the works. It is proposed to appoint them permanently as road maistries and to pay them Rs. 10 and Rs. 6, respectively, per month. The present maistry on Rs. 8 was formerly drawing Rs. 10 while a maistry of the late union. The other maistry cannot be expected to work properly unless he is paid Rs. 6 at least; hence the necessity for increasing their pay.

37. *Tools and plant*, *Rs.* 50.—This amount is likely to be needed for road tools.

38. *Grant 2*, *Education*—(i) *Training schools*—(*b*) *Stipends to Normal students*, *Rs.* 60.—This represents the stipend to be paid to the one teacher proposed to be sent for training.

39. (2) (i) *On salary system*—(*a*) *Establishment*, *Rs.* 1,440—(*b*) *Contingencies*, *Rs.* 20—(ii) *On salary-results system*—(*a*) *Fixed payments*, *Rs.* 240; (*b*) *Results grants*, *Rs.* 70; *and* (*c*) *Contingencies*, *Rs.* 50.—The full sanctioned pay of the teachers are here exhibited. Grants and contingencies entered represent the usual amounts necessary.

40. *Grant 3*, (i) *Hospitals*—(*a*) *Establishment*, *Rs.* 2,210.—Calls for no remarks as it is the sanctioned scale.

41. (*b*) *Medicines and supplies*, *Rs.* 450; *Diets of patients*, *Rs.* 380 *and* (*d*) *Contingencies*, *Rs.* 260.—These are almost the full amounts recommended by the District Medical Officer for expenditure under these heads.

42. *Grant 3*, (5) *Conservancy; Road-cleaning and road-watering*—(*a*) (i) *Establishment*, *Rs.* 1,960.—This provides for an addition of seven toties and one peon to the sanitary staff. The proposals are in accordance with the recommendations of the Sanitary Commissioner made on the budget for the current year.

43. (ii) *Other charges*, *Rs.* 800.—An increase of Rs. 200 over the budget estimate for the current year is made as it is intended to attach two more rubbish carts to the sanitary staff. This will bring up the number of carts drawn by bulls to six, the maximum number required for the town being seven according to the Sanitary Commissioner.

44. (*a*) (i) *Private scavenging*—(i) *Establishment*, *Rs.* 120.—It is intended to entertain one more toti for this work, should the service be availed of by more people as anticipated.

45. (*e*) *Fairs and Festivals*, *Rs.* 3,000.—This is almost the amount spent for the current year.

46. *Grant 4*, (i) *Lighting*—(*b*) *Contingencies*, *Rs.* 1,000.—Increase due to cost of lighting the additional lanterns put up this year.

47. (9) *Other charges.*—Vary but slightly from the revised estimate.

48. *Grant 5*, *Office establishment*, *Rs.* 950.—Extra provision is here made for entertaining a new clerk on Rs. 12 as the work of the office is daily increasing, and for raising the pay of the accountant from Rs. 14 to Rs. 15.

49. (*b*) (i) *Establishment.*—An increase of one rupee to the salary of each of the two bill collectors has been recommended.

50. (*b*) (ii) *Purchase of account books*, *Rs.* 150.—Decrease below revised estimate due to less number of books likely to be ordered next year.

51. *Tolls*—(*b*) *Contingencies*, *Rs.* 20.—As all the charges on account of sheds and notice boards have now been incurred, a small sum alone is provided for petty repairs, &c.

52. (*d*) *Office Contingencies*, *Rs.* 300.—Large allotment entered as more furniture is necessarily required.

53. *Contribution for central office and audit establishments*, *Rs.* 60.—Calls for no remarks.

54. The council's resolution passing the budget and the necessary proposition statements are enclosed.

55. In conclusion, I submit, as the result of my patient inquiries and experience that the mere fact of the existence of the strong hostile feelings amongst the citizens against the introduction of the municipal system in this important town cannot, in the absence of any satisfactory data, be held as a reasonable ground for the abolition of the profession-tax amounting to Rs. 1,200 proposed by the non-official members of the council alleging that the tax is unsuited to this town which, they hastily say, is very poor. The other reductions proposed by them may be approved except as regards carts, as the tax on them is not felt as a burden. This town is steadily progressing on mercantile bases with its rich sowcars and merchants consisting of

Moodellies and also of Tiruppattúr and Vániyambádi Lubbays, all carrying on grain and other trades considerably, and the municipality which is trying its best to attend as far as possible to the elaborate suggestions of Dr. King anent its sanitations, &c., cannot in the present state of its finances afford to forego its large item of revenue, to wit, Rs. 1,200 yearly in the shape of the profession-tax.

Dis. No. 23-Eng.

Submitted.

2. The proposals of a majority of the councillors;

(*a*) to abolish the profession-tax;

(*b*) to charge only half the schedule rates for dogs; and

(*c*) to reduce the tax on carts from the full rates now levied to Rs. 1–8–0 on double-bullock carts and Re. 1 on single bullock carts, cannot be recommended.

These proposals are the outcome of an organized agitation fomented by certain wire-pullers who collected subscriptions for the purpose of thwarting, as far as possible, the policy of Government in constituting Tiruvannámalai, a municipal town. Their machinations have hitherto failed and these proposals, which, if accepted, would tend to postpone the introduction of permanent sanitary improvements into the municipality, may be taken to indicate the value of the so-called public spirit of their authors.

3. The objection raised to the profession-tax is that income-tax is also levied from some of the persons upon whom it falls. This is the case in other municipalities and there is no valid reason why any exception should be made in favour of Tiruvannámalai. There is a plethora of dogs—and pigs—in this municipal town and those who choose to keep dogs within municipal limits may, with public advantage, be required to pay full rates for the privilege. Cart traffic is highly remunerative in this town during the annual festivals and there is no reason why full rates should not continue to be levied on carts. This town has hitherto been an annual burden upon local funds on account of its festivals to meet the sanitary and other arrangements for which contributions from general local funds have been made. It is high time that these contributions, much needed for other general public purposes, should diminish and ultimately cease. This cannot happen until the financial condition of the Tiruvannámalai Municipality is improved. Proposals to unnecessarily impoverish it by depriving it of legitimate sources of revenue savour of retrogression, and should, in my opinion, be rejected as impracticable.

4. On the other hand, the proposals (*a*) to enhance the market fees; (*b*) to forego the tax on agricultural cattle, asses and elephants; and (*c*) to reduce the land-tax As. 2–8 per rupee of the land assessment to As. 1–6 may be confidently recommended for sanction.

5. The market fees are levied on cattle brought to Tiruvannámalai for sale, chiefly by foreign cattle-dealers, who realize handsome profits by the sale of their stock on whose account elaborate arrangements and considerable expenditure become necessary every year. It is only just that these cattle-dealers should pay proper fees. Annas 4 per head of cattle is extremely light considering the prices realized in the Tiruvannámalai market. This fee might well, in my opinion, be gradually raised from As. 4 to As. 8 and possibly Re. 1. The cattle are stalled for some ten days in the town during the great cattle fair at which as much as Rs. 450 for a pair of bullocks have often been realized. The agricultural cattle and asses, which are now taxed belong for the most part to the poorer ryots, including the dhobies, and I am of opinion that this tax might be dropped. There is only one elephant in the town, and this belongs to the temple. Its exemption from taxation is a matter of sentiment and the trifling tax need not be considered. The land-tax might also be reduced as proposed. It is paid for the most part by those who have much else to meet, and no substantial loss will be occasioned by this reduction. The adoption of the proposals contained in this and the preceding paragraph will remove all valid local grievances,

whilst the enhancement of the market fees, together with the rejection of the proposals referred to in paragraph 2 *supra* will place the municipality in a strong financial position, enabling it not only to introduce *permanent* improvements, but to do so without continuing to be a burden on general local funds.

(Signed) A. E. C. STUART,
Collector.

15*th January* 1897.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 5th January 1897, No. 75.

Adverting to the educational portion of the budget estimate of the Tiruvannámalai Municipality for 1897–98, I have the honour to state that the allotments made under the several heads meet with my approval and may be accepted. The net expenditure proposed under Grant 2 is Rs. 1,220 (Rs. 2,280—1,060), which is nearly 8 per cent. of the estimated income of the municipality from taxation, rents and markets.

From Surgeon-Major-General C. SIBTHORPE, F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated 9th January 1897, No. 5.

I have the honour to state that the provision made in Grant III of the budget estimate of the Tiruvannámalai Municipality for the year 1897–98 is sufficient and calls for no further remarks.

From Surgeon-Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Camp, Gazalapalli, 15th February 1897, No. 389-S.

I have the honour to offer the following remarks on the Tiruvannámalai municipal budget for 1897–98:—

(*a*) With reference to my remarks on the current year's budget, the municipality has engaged the services of a second-class vaccinator, though a first-class man would have answered requirements far better.

(*b*) The proposed expenditure on conservancy is 28·2 per cent. of the current receipts. About a half of this outlay is intended to cover the cost of effecting sanitary arrangements for the annual festival and fair. The staff of scavengers budgeted for is still below actual needs.

(*c*) This municipality has engaged the services of a certificated sanitary inspector, but the salary offered (Rs. 25 + Rs. $7\frac{1}{2}$) is not in keeping with either his attainments or the amount of work he has to fulfil. He is a matriculate who has undergone the requisite training for an Engineering subordinate (Overseer of the Public Works Department) in the Civil Engineering College, Madras. He is saddled, not only with the task of supervising sanitation—his legitimate work—but also with the care of municipal public works. I would, therefore, advise that the pay and allowance of the inspector be raised to at least Rs. 35 + Rs. 15, as it is desirable this class of man should not make the appointment a mere stop-gap till something better is available.

2. Under Grant 1, Rs. 2,720 are set apart for expenditure on sanitary works.

ORDER—No. 474 M., dated 10th March 1897.

The estimated receipts and charges of the Tiruvannámalai Municipality for 1897–98, as passed by Government, are compared below with the budget and revised estimates for the year 1896–97:—

	Budget estimate, 1896-97.	Revised estimate, 1896-97.	Budget estimate, 1897-98.
Receipts.	RS.	RS.	RS.
Balance brought forward	..	..	2,320
Tax on Arts	1,350	1,000	1,000
,, on Buildings and Lands	2,750	2,840	2,700
,, on Vehicles and Animals	1,470	1,160	660
,, on Carts	880	880	900
Tolls	10,000	5,930	7,000
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	430	430	330
Conservancy Receipts	150	50	50
Fees and Revenue from Educational Institutions	1,000	740	1,000
Income from Markets and Slaughter-houses	1,250	1,190	4,500
License Fees	300	180	200
Other Fees	650	490	620
Fines under Municipal and other Acts	250	210	210
Grants and Contributions from Government	..	..	60
,, ,, from Local Boards	2,680	2,900	2,700
,, ,, from other Bodies	210	520	360
Recoveries for Services to Private Individuals	100	100	130
Total ..	23,470	18,620	24,740
GRANT 1— *Charges.*			
New Works—			
Communications	..	600	630
Buildings	500	480	450
Water-supply	..	550	2,170
Repairs—			
Communications	4,340	2,250	2,680
Buildings	120	150	350
Water-supply	550	300	200
Establishment	..	..	190
Tools and Plant and other Stores	20	20	50
Total ..	5,530	4,350	6,720
GRANT 2—			
Training Schools	..	..	60
Municipal Schools—			
On the Salary System	1,160	970	1,460
,, Salary-result System	330	300	360
Grants-in-aid—			
Result Grants	300	300	300
Building and Furniture Grants	..	..	20
Inspection	70	50	80
Total ..	1,860	1,620	2,280
GRANT 3—			
Hospitals and Dispensaries	2,850	2,470	3,300
Contributions	..	..	80
Vaccination	180	70	200
Registration of Births and Deaths	140	130	130
Conservancy, Road-cleaning and Road-watering	4,930	5,060	6,390
Total ..	8,100	7,730	10,100
GRANT 4—			
Lighting	840	700	1,000
Travellers' Bungalows	130	120	140
Public Garden, Survey of Land, Fire and other charges	430	210	230
Total ..	1,400	1,030	1,370
GRANT 5—			
Supervision and Management	2,590	1,570	1,660
Balance	3,990	2,320	2,610
Total ..	23,470	18,620	24,740

REVISED ESTIMATE FOR 1896–97.

2. The current receipts and charges are now estimated at Rs. 18,620 and Rupees 16,300, respectively, against Rs. 23,470 and Rs. 19,480 anticipated in the sanctioned budget. The decrease in the receipts occurs chiefly under the taxes on arts and animals, tolls and school-fees, while that in the charges appears under all the grants. No collections were made under the taxes on arts and lands during the first eight months of the year, while those under the tax on buildings and the expenditure on "new works—communications and buildings" and "repairs—communications" were very unsatisfactory. The circumstances under which fees in the municipal middle school were levied in July 1896 at two-thirds of the maximum rates, as stated in the last column of Statement VI, should be explained. The payment of Rs. 129 to the teachers of the municipal school on account of their salary for July 1896, referred to in paragraph 12 of the Chairman's letter, is sanctioned.

BUDGET ESTIMATE FOR 1897–98.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 21,040 against Rs. 18,620 in the revised estimate, the increase being chiefly under tolls and income from markets. Under section 194 (1) of the District Municipalities Act, the sanction of Government is not necessary for increasing the rate of fees levied on cattle kept in the municipal market. The proposal of the municipal council to abolish the taxes on cattle used for agricultural purposes, asses and elephants is approved, but the proposed reduction of the land tax cannot be sanctioned as both the house and land taxes must be levied at the same rate—*vide* G.O., No. 188 M., dated 22nd February 1888. For the reasons stated in paragraphs 2 and 3 of the Collector's endorsement, the abolition of the tax on arts and professions, and the reduction of the tax on dogs by one-half and of the tax on carts from Rs. 2 to Rs. 1½ for a double-bullock cart and Re. 1 for a single-bullock cart, proposed in paragraph 15 of the Chairman's letter, cannot also be approved. A sum of Rs. 1,000 will accordingly be taken credit for under the tax on arts, and the taxes on animals and carts will be raised from Rs. 500 and Rs. 620 to Rs. 600 and Rs. 900, respectively. The municipal council's attention is drawn to the Collector's remarks in paragraph 5 of his endorsement regarding the desirability of gradually raising the market fees. The proposal to levy a fee of Rs. 2 on places used for the storage of the articles mentioned in paragraph 26 is approved.

4. *Charges.*—(1) The probable charges are entered as Rs. 21,730 against Rupees 16,300 in the revised estimate, the increase being marked under Grants 1 and 3.

(2) *Grant 1.*—The entertainment of an additional tank watchman on Rs. 5 and two road maistries on Rs. 10 and Rs. 6, proposed in paragraphs 35 and 36, is sanctioned.

(3) *Grant 3.*—A sum of Rs. 440 will be provided for possible charges connected with the bubonic plague, with reference to G.O., No. 1985 M., dated 18th November 1896. The additions to the conservancy and private scavenging establishments, proposed in paragraphs 42 and 44, are sanctioned. The remarks and suggestions of the Sanitary Commissioner in paragraph 1 of his letter read above will be commended to the municipal council for careful consideration.

(4) *Grant 5.*—The entertainment of an additional clerk on Rs. 12 proposed in paragraph 48 is sanctioned; but the increase of Re. 1 each in the salaries of the accountant and the two bill-collectors, referred to in the same paragraph and in paragraph 49, cannot be approved as the Government is not satisfied of its necessity. The Accountant-General will be requested to report whether any, and if so what, sum should be provided for contribution to Provincial funds on account of the central office establishments.

5. The budget, as revised by Government, closes with a balance of Rs. 2,610, or 11·6 per cent. of the estimated receipts.

(True Extract.)

Secretary to Government.

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

Exd A. Raitt.

1st Accn
2/2/57

C. no 1854

Procedures

Timmanavalai

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From MUHAMMAD RAZA KHAN, Esq., C.S., Sub-Collector and Ex-officio Chairman, Municipal Council, Tiruvannámalai, to the Secretary to Government, Local and Municipal Department, Madras (through the Collector of South Arcot), dated Tiruvannámalai, 22nd December 1896, No. 260.

I have the honour to submit herewith the budget estimate of the municipality of Tiruvannámalai for the official year 1897–98, together with the statements referred to in G.O., No. 2193 M., dated 10th December 1891.

REVISED ESTIMATE FOR 1896–97.

Receipts.

2. The total receipts are estimated at Rs. 18,600 as against the budget estimate of Rs. 23,470. The decrease of Rs. 4,850 is due chiefly to tolls having been levied with effect from the 9th June 1896 only and to costs of its collections having been excluded from the receipt side, as the tolls have been let on contract and not managed *Amani* as budgeted for.

3. The total charges aggregate to Rs. 16,300 only as against Rs. 19,480 shown in the budget. This decrease is also attributable mainly to the reason assigned for the deficiency under receipts, tolls collection establishment not having been entertained and partly also to the fact that the establishments sanctioned were entertained late.

4. Full explanations for all variations between the budget and revised estimate are given in the remarks column.

5. The demand under all heads of taxation has been fixed and the collection of the taxes has been begun. It being the first year of the introduction of the municipal system here, collection could not be begun earlier. Every effort is however being made to realize all the dues within the close of the official year.

6. The only other items calling for special notice are given below.

7. *Revenue head 5, Grants and Contributions*—(*b*) *From Local Boards*—(*ii*) *Medical, Rs.* 1,650.—The Tindivanam Taluk Board has liberally offered to help this municipality with two-thirds of the actual charges of maintaining the local hospital instead of half the charges budgeted for.

8. (*c*) *Other Grants and Contributions*—(*iii*) *Other purposes, Rs.* 520.—The increase is due to the contribution made by Rai Bahadur Dhanakoti Mudaliar, the trustee of the local temple; he enhanced his usual contribution of Rs. 200 to Rs. 500 this year and he has besides promised to pay hereafter Rs. 350 every year and to raise it further, should his temple funds become more elastic. The trustee of the *Oyamadam* also paid Rs. 15 instead of Rs. 10, his usual contribution.

9. *Grant I*, (1) *New Works*—(*a*) *Communications, Rs.* 600.—This sum has been allotted for the construction of six tunnels only.

10. (*b*) *Buildings.*—Rs. 480 shown under this head consist of Rs. 400 for the construction of an iron latrine as per standard design received from the Sanitary Board and Rs. 80 for the purchase of corrugated iron dust-bins. The latter amount has been transferred from Grant III, 5 (*d*) contingencies under which it was first included. The latrine as per revised plan of the Sanitary Board costs Rs. 400 instead of Rs. 250 as was originally supposed. The council therefore proposes to build one latrine only this year.

11. (*d*) *Water-supply.*—This sum represents the cost of one new well sunk for the use of the Pariah community and large repairs executed to three wells. The necessity for these works was explained in my letter No. 119, dated 28th July 1896, referred to in G.O., Mis. No. 1321 M., dated 10th August 1896. These works having almost been completed will be billed for and paid soon.

12. *Grant II*, (2) *Municipal schools*—(*i*) *On salary system*—(*a*) *Establishment, Rs.* 960.—The school was taken charge of by the municipality in July last. The pay of the teachers was revised in G.O., Mis. No. 1904 M., dated 11th November 1896, with effect from August last. The school staff has been paid Rs. 129 for July at the rates of pay hitherto allowed them by the district board. Sanction for this amount was by mistake omitted to be applied for before, and I request the favour of the necessary sanction being now accorded.

13. *Grant III*, (1) *Hospitals and Dispensaries*—(*a*) *Establishment, Rs.* 1,870.—Provision is made for seven-eighths of the pay of the Civil Apothecary for five months from October 1896 instead of three-fourths of the pay sanctioned in the budget, as the Police hospital was then closed under orders from Government.

14. *Grant III*, (5) (*e*) *Fairs and Festivals, Rs.* 3,120—The festival arrangements cost the municipality about Rs. 600 more than what was anticipated in order to carry out as far as practicable the excellent and elaborate proposals of the Sanitary Commissioner, Dr. King.

BUDGET ESTIMATE FOR 1897–98.

15. The chief features of the budget estimate for 1897–98 are the proposals of the council to reduce the rates and taxes and to enhance the market fees on cattle. In the matter of reductions they propose, firstly, to abolish altogether the profession-tax; secondly, to do away with the tax on agricultural cattle, asses and elephants and to charge half the schedule rate for dogs; thirdly, to reduce the land-tax from 5 per cent. of the rent value which amounts to two annas and eight pies per rupee, of the land assessment to one anna and a half in the rupee; and lastly, to lower the rate of tax on carts now levied at full rates to one rupee and a half on double-bullock carts and one rupee on single-bullock carts.

16. The abolition of the tax on animals so far as agricultural cattle and asses are concerned was proposed by me in deference to the opinion of the Collector that the tax pressed hard on the poorer classes, among whom are included dhobies who own all the asses.

17. The other reductions in taxation were proposed and carried by the non-official members. They hastily, I must submit, consider that the profession-tax is unsuited to this town which, they say, is too poor to bear it. The land-tax, as now assessed, is deemed to be too high. They don't want to tax elephants because there is but one elephant in the town dedicated to the service of the local temple and the dharmakarta thereof pays a pretty large contribution annually. Only one dog license has been taken out till now for this year and the present proposal may result in the taking out of more licenses. The reduction advocated in the matter of the tax on carts is said to be due merely to the alleged poverty of the cart-owners. The above proposed reductions involve a heavy loss of the revenue of Rs. 2,000 yearly.

18. The market fee on cattle, excluding sheep and goats, is proposed to be raised from one anna to four annas per head of cattle at the suggestion of the Collector. The market held here is one of the largest in the Presidency and well-known as such in the southern and central districts. The large assemblage of people at the annual festival is, in a great measure, attributable to this market. The cattle dealers who

earn good profits pay but little in return. It is but reasonable that they should pay for the extraordinary charges incurred on account of the festival and thus lighten the burden on the shoulders of the townsmen to some extent. The increase to the municipal revenue by this proposal would be about Rs. 3,300. In this connection it has also to be noted that the district board has reduced its contribution for the festival next year from Rs. 1,250 to Rs. 500. This is probably due to the belief that the council might raise sufficient funds by the suggested enhancement of market fees.

19. I append below explanations for all variations in the several items of the budget.

20. (2) *Municipal Rates and Taxes*—(*e*) *Tax on Lands*, *Rs.* 460—(*f*) *Tax on Animals*, *Rs.* 500.—These are the amounts likely to be realized having regard to the reductions made.

21. (*a*) *Tolls*, *Rs.* 7,000.—Increase over the estimate of the current year is due to the current lease covering about ten months only.

22. (*a*) (i) *Rent of Lands*, *Rs.* 120.—This represents the usual income from the lands.

23. (*c*) *Conservancy Receipts—Sale-proceeds of night-soil, &c.*, *Rs.* 50.—The revised estimate has been followed.

24. (i) *Fees from Educational Institutions*, *Rs.* 1,000.—This represents the income for a full year.

25. *Income from Markets*, *Rs.* 4,500.—This represents the probable income anticipated from the annual cattle market as against Rs. 1,190 in the current year. The increase is due to enhancement of the rate proposed.

26. (ii) *License fees*, *Rs.* 200.—This is slightly in excess of the actuals for the current year. As promised in the report submitting the last budget, the council now proposes to issue licenses on payment of Rs. 2 for the offensive trades of (1) storing offal, blood, bones or rags, and (2) storing hides, horns and skins and fish.

27. *Cart-stand fees*, *Rs.* 600.—This is the probable amount that may be realised from the eight public cart-stands.

28. (*b*) *Fines under Municipal and other Acts*, *Rs.* 210.—Same as that in the current year.

29. (5) *Grants and Contributions*—(*a*) *From Government*—(i) *Education—Normal Stipends*, *Rs.* 40—*Municipal Schools*, *Rs.* 20.—Credit is taken in the budget for a sum of Rs. 20 for results grants for girls reading in the salary-result school and another sum of Rs. 40 as half grants for a teacher proposed to be trained at the training school.

30. (*b*) (ii) *Medical*, *Rs.* 2,200.—Contribution by the taluk board at two-thirds the total estimated charges is shown here.

31. *Other purposes*, *Rs.* 500.—This is the amount of contribution promised by the district board on account of the next Kartigai festival.

32. *Other Grants and Contributions—Other purposes*, *Rs.* 360.—This represents as already stated the contributions promised by the trustees of the local temple and the Oyamadam.

33. (6) *Private Scavenging*, *Rs.* 130.—A slight increase in revenue is anticipated as the system is likely to extend.

Charges.

34. *Grant 1, New Works and Repairs.*—Necessary details are given in statements II-A and II-B. The new works proposed are an iron latrine, a new well for the cattle market and a permanent pump for lifting water from the Kaliyanakinar. All these are necessary for the town. The addition of a new well to the cattle market is proposed at the instance of the District Medical and Sanitary officer. The pump is entered at the suggestion of the Sanitary Commissioner to supply a part of the town with good water from a protected well. The expenditure on this well will, of course, be incurred after professional investigation only.

35. (2) *Repairs*—(*d*) (ii) *Establishment*, *Rs.* 100.—One more tank watchman on a pay of Rs. 5 per mensem is also provided for now. The Ellapillaikulam is the only tank now watched. It is now proposed to place a guard over the Pumanthialkulam also as this too is largely used by the people and as, some months ago, the fouling of the water of this tank appeared to be the cause of the outbreak of cholera here.

36. (3) *Establishment.*—A maistry on Rs. 8 and another on Rs. 5 are looking after the road works. Their pay is now debited to the works. It is proposed to appoint them permanently as road maistries and to pay them Rs. 10 and Rs. 6, respectively, per month. The present maistry on Rs. 8 was formerly drawing Rs. 10 while a maistry of the late union. The other maistry cannot be expected to work properly unless he is paid Rs. 6 at least; hence the necessity for increasing their pay.

37. *Tools and plant*, *Rs.* 50.—This amount is likely to be needed for road tools.

38. *Grant 2, Education*—(i) *Training schools*—(*b*) *Stipends to Normal students*, *Rs.* 60.—This represents the stipend to be paid to the one teacher proposed to be sent for training.

39. (2) (i) *On salary system*—(*a*) *Establishment*, *Rs.* 1,440—(*b*) *Contingencies*, *Rs.* 20—(ii) *On salary-results system*—(*a*) *Fixed payments*, *Rs.* 240; (*b*) *Results grants*, *Rs.* 70; *and* (*c*) *Contingencies*, *Rs.* 50.—The full sanctioned pay of the teachers are here exhibited. Grants and contingencies entered represent the usual amounts necessary.

40. *Grant 3*, (i) *Hospitals*—(*a*) *Establishment*, *Rs.* 2,210.—Calls for no remarks as it is the sanctioned scale.

41. (*b*) *Medicines and supplies*, *Rs.* 450; *Diets of patients*, *Rs.* 380 *and* (*d*) *Contingencies*, *Rs.* 260.—These are almost the full amounts recommended by the District Medical Officer for expenditure under these heads.

42. *Grant 3*, (5) *Conservancy*; *Road-cleaning and road-watering*—(*a*) (i) *Establishment*, *Rs.* 1,960.—This provides for an addition of two toties and one peon to the sanitary staff. The proposals are in accordance with the recommendations of the Sanitary Commissioner made on the budget for the current year.

43. (ii) *Other charges*, *Rs.* 800.—An increase of Rs. 200 over the budget estimate for the current year is made as it is intended to attach two more rubbish carts to the sanitary staff. This will bring up the number of carts drawn by bulls to six, the maximum number required for the town being seven according to the Sanitary Commissioner.

44. (*a*) (i) *Private scavenging*—(i) *Establishment*, *Rs.* 120.—It is intended to entertain one more toty for this work, should the service be availed of by more people as anticipated.

45. (*e*) *Fairs and Festivals*, *Rs.* 3,000.—This is almost the amount spent for the current year.

46. *Grant 4*, (i) *Lighting*—(*b*) *Contingencies*, *Rs.* 1,000.—Increase due to cost of lighting the additional lanterns put up this year.

47. (9) *Other charges.*—Vary but slightly from the revised estimate.

48. *Grant 5, Office establishment*, *Rs.* 950.—Extra provision is here made for entertaining a new clerk on Rs. 12 as the work of the office is daily increasing, and for raising the pay of the accountant from Rs. 14 to Rs. 15.

49. (*b*) (i) *Establishment.*—An increase of one rupee to the salary of each of the two bill collectors has been recommended.

50. (*b*) (ii) *Purchase of account books*, *Rs.* 150.—Decrease below revised estimate due to less number of books likely to be ordered next year.

51. *Tolls*—(*b*) *Contingencies*, *Rs.* 20.—As all the charges on account of sheds and notice boards have now been incurred, a small sum alone is provided for petty repairs, &c.

52. (*d*) *Office Contingencies*, *Rs.* 300.—Large allotment entered as more furniture is necessarily required.

53. *Contribution for central office and audit establishments, Rs.* 60.—Calls for no remarks.

54. The council's resolution passing the budget and the necessary proposition statements are enclosed.

55. In conclusion, I submit, as the result of my patient inquiries and experience that the mere fact of the existence of the strong hostile feelings amongst the citizens against the introduction of the municipal system in this important town cannot, in the absence of any satisfactory data, be held as a reasonable ground for the abolition of the profession-tax amounting to Rs. 1,200 proposed by the non-official members of the council alleging that the tax is unsuited to this town which, they hastily say, is very poor. The other reductions proposed by them may be approved except as regards carts, as the tax on them is not felt as a burden. This town is steadily progressing on mercantile bases with its rich sowcars and merchants consisting of Moodellies and also of Tiruppattúr and Vániyambádi Lubbays, all carrying on grain and other trades considerably, and the municipality which is trying its best to attend as far as possible to the elaborate suggestions of Dr. King anent its sanitations, &c., cannot in the present state of its finances afford to forego its large item of revenue, to wit, Rs. 1,200 yearly in the shape of the profession-tax.

Dis. No. 23-Eng.

Submitted.

2. The proposals of a majority of the councillors;

(*a*) to abolish the profession-tax;

(*b*) to charge only half the schedule rates for dogs; and

(*c*) to reduce the tax on carts from the full rates now levied to Rs. 1-8-0 on double-bullock carts and Re. 1 on single bullock carts, cannot be recommended. These proposals are the outcome of an organized agitation fomented by certain wire-pullers who collected subscriptions for the purpose of thwarting, as far as possible, the policy of Government in constituting Tiruvannámalai, a municipal town. Their machinations have hitherto failed and these proposals, which, if accepted, would tend to postpone the introduction of permanent sanitary improvements into the municipality, may be taken to indicate the value of the so-called public spirit of their authors.

3. The objection raised to the profession-tax is that income-tax is also levied from some of the persons upon whom it falls. This is the case in other municipalities and there is no valid reason why any exception should be made in favour of Tiruvannámalai. There is a plethora of dogs—and pigs—in this municipal town and those who choose to keep dogs within municipal limits may, with public advantage, be required to pay full rates for the privilege. Cart traffic is highly remunerative in this town during the annual festivals and there is no reason why full rates should not continue to be levied on carts. This town has hitherto been an annual burden upon local funds on account of its festivals to meet the sanitary and other arrangements for which contributions from general local funds have been made. It is high time that these contributions, much needed for other general public purposes, should diminish and ultimately cease. This cannot happen until the financial condition of the Tiruvannámalai Municipality is improved. Proposals to unnecessarily impoverish it by depriving it of legitimate sources of revenue savour of retrogression, and should, in my opinion, be rejected as impracticable.

4. On the other hand, the proposals (*a*) to enhance the market fees; (*b*) to forego the tax on agricultural cattle, asses and elephants; and (*c*) to reduce the land-tax As. 2-8 per rupee of the land assessment to As. 1-6 may be confidently recommended for sanction.

5. The market fees are levied on cattle brought to Trinomalai for sale, chiefly by foreign cattle-dealers, who realize handsome profits by the sale of their stock on

whose account elaborate arrangements and considerable expenditure become necessary every year. It is only just that these cattle-dealers should pay proper fees. Annas 4 per head of cattle is extremely light considering the prices realized in the Tiruvannámalai market. This fee might well, in my opinion, be gradually raised from As. 4 to As. 8 and possibly Re. 1. The cattle are stalled for some ten days in the town during the great cattle fair at which as much as Rs. 450 for a pair of bullocks have often been realized. The agricultural cattle and asses, which are now taxed belong for the most part to the poorer ryots, including the dhobies, and I am of opinion that this tax might be dropped. There is only one elephant in the town, and this belongs to the temple. Its exemption from taxation is a matter of sentiment and the trifling tax need not be considered. The land-tax might also be reduced as proposed. It is paid for the most part by those who have much else to meet, and no substantial loss will be occasioned by this reduction. The adoption of the proposals contained in this and the preceding paragraph will remove all valid local grievances, whilst the enhancement of the market fees, together with the rejection of the proposals referred to in paragraph 2 *supra* will place the municipality in a strong financial position, enabling it not only to introduce *permanent* improvements, but to do so without continuing to be a burden on general local funds.

(Signed) A. E. C. STUART,
Collector.

15*th January* 1897.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 5th January 1897, No. 75.

Adverting to the educational portion of the budget estimate of the Tiruvannámalai Municipality for 1897-98, I have the honour to state that the allotments made under the several heads meet with my approval and may be accepted. The net expenditure proposed under Grant 2 is Rs. 1,220 (Rs. 2,280—1,060), which is nearly 8 per cent. of the estimated income of the municipality from taxation, rents and markets.

From Surgeon-Major-General C. SIBTHORPE, F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated 9th January 1897, No. 5.

I have the honour to state that the provision made in Grant III of the budget estimate of the Tiruvannámalai Municipality for the year 1897-98 is sufficient and calls for no further remarks.

Tirunaamanallai municipal Budget for 1897-98.

altered

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LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings :—

Current No. 1854 of 189 7, dated 22? Dec/96 from the Chairman, M.C. Tirunaamanallai.

Current No of 189 , dated 5th Jany/97 from the D.C.I.

Current No. of 189 , dated 9th —Do.— from the S. General.

Current No. 679 of 189 7, dated 15th Feby— from the S. Commissioner.

Order— No 474 M. dt 10-3-97

The estimated receipts and charges of the Tirunaamanallai Municipality for 189 7-9 8, as passed by Government, are compared below with the budget and revised estimates for the year ~~and the actuals of 189 6~~ 1896-97.

	Actuals, 189- 9	Budget Estimate, 189 6-9 7.	Revised Estimate, 189 6-9 7.	Budget Estimate 189 7-9 8.
	Rs.	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward				2320 ✓
Tax on Arts		1350 ✓	1000 ✓	1000 ✓
Tax on Buildings and Lands		2750 ✓	2840 ✓	2700 ✓
Water-Tax on Buildings and Lands		1470 ✓	1160 ✓	660 560 ✓
Tax on Vehicles and Animals		880 ✓	880 ✓	900 620 ✓
Tax on Carts		10000 ✓	5930 ✓	7000 ✓
Tolls		.	.	.
Realizations under Special Acts		430 ✓	430 ✓	330 ✓
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c. ..		150 ✓	50 ✓	50 ✓
Conservancy Receipts		1000 ✓	740 ✓	1000 ✓
Fees and Revenue from Educational Institutions ..		.	.	.
Fees and Revenue from Medical Institutions		1250 ✓	1190 ✓	1500 ✓
Income from Markets and Slaughter-houses		300 ✓	180 ✓	200 ✓
License fees		650 ✓	490 ✓	620 ✓
Other fees		250 ✓	210 ✓	210 ✓
Fines under Municipal and other Acts		.	.	.
Interest on Investments and premium on Loans ..		.	.	60 ✓
Grants and Contributions from Government		2680 ✓	2900 ✓	2700 ✓
Do. from Local Boards		210 ✓	520 ✓	360 ✓
Do. from other bodies		100 ✓	100 ✓	130 ✓
Recoveries for services to private individuals		.	.	.
Miscellaneous		.	.	.
Loans		.	.	.
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund		.	.	.
Advances Recovered		.	.	.
Total ..		23470	18620	~~23360~~ 24740 2320 21040

Charges	Actuals, 189 -9	Budget Estimate, 189 6-97.	Revised Estimate, 189 6-9 7.	Budget Estimate 189 7-98.	
	Rs.	Rs.	Rs.	Rs.	
GRANT I.					
New Works—					
Communications		.	600	630	
Buildings		500	480	450	
Drainage		.	550	2170	
Water-supply		.	.	.	
Repairs—					
Communications		4340	2250	2680	
Buildings		120	150	350	
Drainage		550	300	200	
Water-supply		.	.	190	
Establishment		20	20	50	
Tools and Plant and other Stores		.	.	.	
Contributions for Public Works					
Total ..		5530	4350	6720	
GRANT II—					
Training Schools		.	.	60	
Municipal Schools—					
(*a*) On the Salary System		1160	970	1460	
(*b*) On the Salary Result System		330	300	360	
Grants-in-aid—					
(*a*) Salary grants		300	300	300	
(*b*) Result grants		.	.	.	
(*c*) Combined grants		.	.	20	
(*d*) Building and Furniture grants		70	50	80	
Inspection		.	.	.	
Miscellaneous					
Total ..		1860	1620	2280	
GRANT III—					
Hospitals and Dispensaries		2850	2470	3300	
Contributions				80	
Vaccination		180	70	200	
Registration of Births and Deaths		140	130	130	
Conservancy, Road-cleaning and Road-watering ..		4930	5060	6990	6390
Total ..		8100	7730	9660	10100
GRANT IV—					
Lighting		840	700	1000	
Markets and Slaughter-houses		.	.	.	
Choultries		130	120	140	
Travellers' Bungalows		430	210	230	
Avenues					
Public Garden, Survey of Land, Fire and other charges ..					
Total ..		1400	1030	1370	
GRANT V—					
Supervision and management		2590	1570	1700	1660
Repayment of Debt		.	.	.	
Interest on loan		.	.	.	
Advances Recoverable		.	.	.	
Refunds		.	.	.	
Discount		.	.	.	
Pensions and Gratuities		.	.	.	2660
Investments		3990	2320	1630	1190
Balance					
Total ..		23470	18620	23360	24740
		3990	2320	1630	
		19480	16300	21730	

Revised Estimate for 1896-97.

2. The current receipts and charges are now estimated at Rs 18620 and Rs 16300 respectively against Rs 23470 and Rs 19480, anticipated in the sanctioned budget. The decrease in the receipts occurs chiefly under the taxes on cats and animals, and tolls and school-fees, while that in the charges appears under all the grants. No collections were made under the taxes on cats and hawkers during the first eight months of the year, while those under the tax on buildings and the expenditure on new works, — Communications and buildings and repairs — Communications were very unsatisfactory. The circumstances under which fees in the municipal middle School were levied in July 1896 at two-thirds of the maximum rates as stated in the last Column

Item of Statement II should be explained. The payment of Rs 129 to the teachers of the municipal school on account of their salary for July 1896, and establishment of the municipal school referred to in para. 12 of the Chairman's letter is sanctioned.

Budget estimate for 1897-98.

3. Receipts.— The receipts for the ensuing year are placed at Rs 21040 against Rs 18620 in the revised estimate, the increase being chiefly under tolls and income from markets under Section 194. (1) of the District Municipalities Act, the sanction of Government is not necessary for increasing the rate of fees levied on cattle kept in the municipal market. The proposal of the municipal council to abolish the taxes on cattle used for agricultural purposes, asses and elephants is approved; but the proposed reduction of the land tax cannot be sanctioned as both the house and land taxes must be levied at the same

Pleader Tinnevelly municipal Budget. (para. 2 of G.O. No 205-M. 11-2-97)
Hly. A.

same rate. (Vide G.O. No 188 dated 22nd January 1889). For the reasons stated in paras 2 and 3 of the Collector's endorsement, the abolition of the tax on asses and professions and the reduction of the tax on dogs by one-half, and of the tax on carts from two rupees to one rupee and a half for a double bullock cart and one rupee for a single bullock cart, proposed in para. 15 of the Chairman's letter cannot also be approved. A sum of Rs 1000 will accordingly be taken credit for under the tax on carts, and the taxes on animals and carts will be raised from Rs 500 and Rs 620 to Rs 600 and Rs 900, respectively. The municipal council's attention is drawn to the Collector's remarks in para. 5 of his endorsement regarding the desirability of gradually raising the market fees. The proposal to levy a fee of Rs 2 on places used for the storage of

of the articles mentioned in para. 26 is approved.

4. Recharges. (1) — The recoverable charges are entered as Rs 21,730 against Rs 16,300 in the revised estimate, the increase being marked under heads 1 and 3.

(2) Head. 1 — The establishment of an additional tank watchman on Rs 5 and two road sweepers on Rs 10 and Rs 6, proposed in paras. 35 and 36, is sanctioned.

(3) Head. 3. — A sum of Rs 440 will be provided for possible charges connected with the bubonic plague, with reference Govt. No. 1985-M. dated 18th November 1896. The additions to the conservancy and private scavenging establishments proposed in paras. 42 and 44 are sanctioned. The remarks and suggestions of the Sanitary Commissioner in para. 1 of his letter read above will be commended to the municipal council for careful consideration.

(4) Head. 5. — The establishment of an additional clerk on Rs 12 proposed in para. 48 is sanctioned, but the increase of one rupee each in the salaries of the Accountant and the two bill collectors referred to in the same paragraph and in para. 49 cannot be approved, as the Government is not satisfied of its necessity. The Accountant-General will be requested to report whether any, and if so, what sum should be provided for contribution to Provincial Funds, on account of the central office establishments.

5. The budget, as revised by Government, closes with a balance of Rs 2,610 or 11.6 per-cent of the estimated receipts.

To The Chairman, M.C. Tiruvannamalai
" Collr. of S. Arcot
" Pt. Ht. Bo. — do —
" Accts. Genl.
" D.C. Surgeon-Genl.
" Sy. Board
" " Commissioner
" " Engr.

2/12/97 Govt 22/12/97 G.O. 7

Three memorials which were recently received from the residents of some of the villages comprised in the municipality have been referred to the Collector of South Arcot for remarks as there are no spare copies of the petitions in the office. There is however a petition from the inhabitants of Sannidam village on which the Collector has submitted a report and which is lying over pending receipt of a plan of the municipality (vide current file)

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

COLLECTOR'S OFFICE 24 OCT 1896 SOUTH ARCOT

	Budget 1897–98. Details of Minor Heads.	Budget 1897–98. Totals of Major Heads.	Revised Estimate for 1896–97.	Budget Estimate for 1896–97.	Actuals, 1895–96. (audited figures).
	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	2320 - -		- - -	- - -	- - -
b. Endowments					
c. Water-tax Fund					
2. Municipal rates and taxes—					
a. Tax on arts, &c. (section 53) ..	- - -		1000 - -	1350 - -	✓
b. Tax on buildings (section 63) ..	2240 - -		2240 - -	2030 - -	✓
c. Tax on lands (section 63) ..	460 - -		600 - -	720 - -	✓
d. Water-tax on buildings and lands (section 75)					
e. Tax on vehicles with springs and palanquins (section 77) ..	60 - -		60 - -	70 - -	✓
f. Tax on animals (section 77) ..	500 - -		1100 - -	1400 - -	✓
g. Tax on carts and other vehicles without springs (section 85) ..	620 - -		880 - -	880 - -	✓
h. Tolls (section 91)—					
Gross receipts ..	7000 - -		5930 - -	10,000 - -	✓
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. ..	- - -				
vii. Evasion of tolls	- - -	10880 - -			
3. Realizations under Special Acts—					
a. Pounds	- - -				
b. Ferry rents	- - -				
c. Fees under Act II of 1888 ..	- - -				
Carried forward ..		10,880 - -	11,810 - -	16450 - -	

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

—	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	~~Actuals, 1896-97 (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 ..				10880	-	-	11810	-	-	16450	-	-	✓		
4. Revenue derived from Municipal property and powers apart from taxation—															
a. i. Rent of lands	120	-	-				150	-	-	110	-	-			
ii. Rent of buildings	-	-	-				70	-	-	150	-	-			
iii. Avenue receipts	120	-	-				120	-	-	100	-	-			
iv. Fees from Travellers' Bungalows	90	-	-	330	-	-	90	-	-	70	-	-			
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.	-	-	-												
c. Conservancy receipts—															
Sale-proceeds of night-soil, street refuse, &c.	50	-	-	50	-	-	50	-	-	150	-	-			
d. i. Fees from educational institutions	1000	-	-	1000	-	-	740	-	-	1000	-	-			
ii. Other revenue from educational institutions ..	-	-	-												
e. i. Sale-proceeds and composition fees of medicines ..	-	-	-												
ii. Other Hospital receipts ..	-	-	-												
f. i. Income from markets ..	4500	-	-				1190	-	-	1250	-	-			
ii. ,, slaughter-houses.	-	-	-	4500	-	-									
g. Other fees															
i. Distraint fees	20	-	-				20	-	-	20	-	-			
ii. License fees	200	-	-				180	-	-	300	-	-			
iii. Cartstand fees	600	-	-				470	-	-	630	-	-			
iv. Other fees	-	-	-	820	-	-									
h. Fines under Municipal and other Acts.	210	-	-	210	-	-	210	-	-	250	-	-			
i. Interest on investments															
i. General, including choultries															
ii Educational															
iii. Medical															
j. Premium on loans															
Carried forward ..				17790	-	-	15100	-	-	20480	-	-			

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

—	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	~~Actuals, 1896-97 (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 ..				17790	-	-	15100	-	-	20480	-	-			
5. Grants and contributions—															
a. From Government—															
i. Education—															
Normal stipends	40	-	-												
Buildings	-	-	-												
Municipal Schools	20	-	-												
Other purposes	-	-	-	60	-	-									
ii. Medical															
iii. Other purposes—															
Communications ..															
Water-supply															
Drainage															
Sanitation															
Other purposes ..															
b. From Local Boards—															
i. Education															
ii. Medical	2200	-	-				1650	-	-	1430	-	-	✓		
iii. Other purposes	500	-	-	2700	-	-	1250	-	-	1250	-	-	✓		
c. Other grants and contributions—															
i. Education															
ii. Medical															
iii. Other purposes	360	-	-	360	-	-	520	-	-	210	-	-	✓		
6. Miscellaneous—															
a. Recoveries on account of services rendered to private individuals—															
i. Private scavenging ..	130	-	-				100	-	-	100	-	-	✓		
ii. Other purposes	-	-	-	130	-	-									
b. Other items—															
i. Fishery rents															
ii. Refunds of Expenditure of previous year															
iii. Fee for numbering carts, &c.															
iv. Other items															
Carried forward ..				21040	-	-	18620	-	-	23470	-	-			

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

	Budget 1897-98.		Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	~~Actuals, 1895-96 (audited figures).~~
	Details of Minor Heads.	Totals of Major Heads.			
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		21040 - -	18620 - -	23470 - -	
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 ..		21040 - -	18620 - -	23470 - -	
Grand Total ..		23360 - -	18620 - -	23470 - -	

NOTE TO STATEMENT I.

1. ~~Tax on arts, &c., is levied on the first all classes.~~
2. Tax on buildings is levied at 5 per cent. and tax on lands at annas 6 pie per cent. of rent value. for wet & dry lands. for every 80 square yards. of vacant house sites
3. ~~Water-tax on buildings and lands is levied at —— per cent.~~
4. Tax on vehicles and animals is levied at —— the maximum rates. excepting dogs, the tax on which will be levied at half the maximum rate. Tax on agricultural cattle, asses and elephants are proposed to be exempted.
5. Tax on carts, &c., is levied at Rs. 3 double bullock per cart. ~~per annum~~. and Rs 2 for single bullock cart. per annum
6. Tolls are levied at three fourths the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. 897 M dated 27th May 1896. & G.O. 1208 M 17-7-96
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 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.	
								2200		2200	1100		3300	3300		3300		

Municipal Chairman
Tiruvannamalai

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

	Budget 1897-98. Details of Minor Heads.		Budget 1897-98. Totals of Major Heads.			Revised Estimate for 1896-97.			Budget Estimate for 1896-97.			~~Actuals, 1895-96 (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	630	-	-				600	-	-	-	-	-			
b. Buildings	450	-	-				480	-	-	500	-	-			
c. Drainage	-	-	-												
d. Water-supply	2170	-	-	3250	-	-	550	-	-	-	-	-			
2. Repairs—															
a. Communications	2680	-	-				2250	-	-	4340	-	-			
b. Buildings	350	-	-				150	-	-	120	-	-			
c. Drainage—															
i. Repairs to works ..															
ii. Establishment for flushing drains, &c.															
d. Water-supply—															
i. Repairs to works, machinery, &c	100	-	-				250	-	-	500	-	-			
ii. Establishment	100	-	-				50	-	-	50	-	-			
iii. Contingencies				3230	-	-									
3. Establishment	190	-	-	190	-	-									
4. Tools and Plant and other stores.	50	-	-	50	-	-	20	-	-	20	-	-			
5. Contributions—															
a. To Local Boards for works ..															
b. To Provincial Funds for scrutiny of estimates, &c. ..															
c. To others for public works ..															
Total, Grant I ..				6720	-	-	4350	-	-	5530	-	-			
GRANT II—(*Education*)—															
1. Training Schools—															
a. Contributions to Local Boards ..															
b. Stipends to Normal students ..	60	-	-	60	-	-									
2. Municipal Schools—															
i On Salary System—															
a. Establishment	1460	-	-				960	-	-	1110	-	-			
b. Contingencies	20	-	-				10	-	-	50	-	-			
Carried forward ..	1460	-	-	60	-	-	970	-	-	1160	-	-			

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

	Budget 1897-98. Details of Minor Heads.		Budget 1897-98. Totals of Major Heads.			Revised Estimate for 1896-97.			Budget Estimate for 1896-97.			~~Actuals, 1895-96 (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 ..	1460	-	-	60	-	-	970	-	-	1160	-	-			
GRANT II—(*Education*)—cont.															
ii. On Salary-Results System—															
a. Fixed Payments	240	-	-				220	-	-	240	-	-			
b. Result Grants	70	-	-				50	-	-	50	-	-			
c. Contingencies	50	-	-	1880	-	-	30	-	-	40	-	-			
3. Salary Grants	300	-	-	300	-	-	300	-	-	300	-	-			
4. Results Grants															
5. Combined Grants—															
a. Fixed Payments															
b. Result Grants															
6. Inspection—															
a. Contributions to Local Boards ..															
b. Municipal Inspectors—															
i. Establishment	70	-	-				50	-	-	70	-	-			
ii. Contingencies	10	-	-	80	-	-	-	-	-	-	-	-			
7. Miscellaneous—															
a. Building, furniture, &c., grants ..	20	-	-												
b. Common gymnasium—															
i. Establishment	-	-	-												
ii. Contingencies	-	-	-												
c. Common Drawing Master—															
i. Establishment	-	-	-												
ii. Contingencies	-	-	-												
d. Other items	-	-	-	20	-	-									
Total, Grant II ..				2280	-	-	1620	-	-	1860	-	-			
GRANT III—(*Sanitation and Medical Services*).															
1. Hospitals and Dispensaries—															
a. Establishment	2210	-	-				1870	-	-	1990	-	-			
b. Medicines and Supplies	450	-	-				260	-	-	360	-	-			
c. Diet of Patients	380	-	-				220	-	-	360	-	-			
d. Sundries and Contingencies ..	260	-	-				120	-	-	140	-	-			
e. Contributions to Local Boards &c., &c., &c. ..				3300	-	-									
Carried forward ..				3300	-	-	2470	-	-	2850	-	-			

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

	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Total of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	Actuals, 1895-96 (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 ..		3300 - -	2470 - -	2850 - -	
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* Contributions to Provincial funds for—					
i. Medical College ..	20 - -		- - -	- - -	
ii. Sanitary Inspection ..	50 - -		- - -	- - -	
iii. Medical Reserve staff ..	10 - -		- - -	- - -	
iv. Cutlers' Establishment ..	- - -	80 - -	- - -	- - -	
b. Contributions to Local Boards, &c., for—					
i. Medical Schools ..					
ii. Reserve staff					
&c., &c., &c, ..					
c. Other contributions					
3. Vaccination—					
a. Establishment	120 - - ✓		40 - - ✓	80 - - ✓	
b. Contingencies	80 - -		30 - - ✓	100 - - ✓	
c. Contributions to Local Boards ..	- - -	200 - -	- - -	- - -	
4. Registration of Births and Deaths—					
a. Establishment	120 - - ✓		110 - - ✓	120 - - ✓	
b. Contingencies	10 - -	130 - -	20 - - ✓	20 - - ✓	
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	1960 - - ✓		1350 - - ✓	1610 - - ✓	
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	800 - -		450 - - ✓	600 - - ✓	
b. Private scavenging—					
i. Establishment	120 - - ✓		60 - - ✓	70 - - ✓	
ii. Contingencies, such as cost of scavenging carts, &c. ..	- - -				
c. Cholera charges	50 - -		50 - - ✓	50 - - ✓	
d. Contingencies	20 - -		30 - - ✓	100 - - ✓	
(e) Fairs, &c., and Festivals &c., &c., ..	3000 - -	5950 - -	3120 - - ✓	2500 - - ✓	
Total, Grant III ..		9660 - -	7730 - - ✓	8100 - - ✓	

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

	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	Actuals, 1895-96 (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			- - -	160 - - ✓	
b. Contingencies	1000 - -	1000 - -	700 - - ✓	700 - - ✓	
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	110 - -		100 - - ✓	110 - - ✓	
b. Contingencies	30 - -	140 - -	20 - -	20 - -	
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 ..		1140 - -	820 - -	970 - -	

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

—	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	~~Actuals, 1895-96 (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 ..		1140 - -	820 - -	970 - -	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)— cont.					
9. Other Charges—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..	20 - -		30 - -	30 - -	
iii. Printing	150 - -		150 - -	400 - -	
iv. Compensation for lands ..	- - -		- - -	- - -	
v. Other items	60 - -	230 - -	30 - -	- - -	
Total, Grant IV ..		1370 - -	1030 - -	1400 - -	
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	950 - -		630 - -	800 - -	
ii. Inspection	- - -		- - -	- - -	
b. Collection of Municipal Taxes—					
i. Establishment	220 - -		160 - -	190 - -	
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	150 - -		300 - -	80 - -	
c. Collection of Tolls—					
i. Establishment			- - -	1020 - -	
ii. Contingencies	20 - -		240 - -	300 - -	
d. Office contingencies other than (*b*) (ii)	300 - -		240 - -	200 - -	
e. Contributions for Central office and Audit establishments ..	60 - -	1700 - -	- - -	- - -	
Total, Grant V ..		1700 - -	1570 - -	2590 - -	
Repayment of Debt—					
a. Instalments paid during the year.					
b. Invested on account of Sinking Fund (Value of securities purchased)					
c. Charges of investment ..					
Interest—					
a. On account of last year ..					
b. „ of current years.					

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

—	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	~~Actuals, 1895-96 (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		21730 - -	16300 - -	19480 - -	
Total Expenditure ..					
Balances—		1630 - -	2320 - -	3990 - -	
a. Municipal Fund					
b. Endowments					
c. Water-tax Fund					
Grand Total ..		23360 - -	18620 - -	23470 - -	

Note to Statement II.

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

Liabilities.	RS.	Assets.	RS.
Liabilities—		Municipal Balance .. { Cash .. .. / Securities	
Balance of Loans		Deposit Balance .. { Cash .. .. / Securities	
Deposits to be adjusted		Sinking Fund of loans	
Other Liabilities (in detail)		Funded Capital of endowed institutions, Hospitals, &c.	
5530		Total ..	
1860		Value of Premises, &c.	
8100		Do. of Tools and plant	
1400		Do. of Live stock	
2590		Do. of Furniture	
19480		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~~ allotment in 1897-98.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A	P	
(a)	Communications								
	Construction of tunnels.								
1	2 tunnels at the new taling								These tunnels are found necessary and are accordingly provided for in the budget.
2	Kuchivi on the Mathalan-	250	-	-	-	250	-	-	
3	kalan road.								
	1 do Connecting Chennatha naickan st with Edda st—	100	-	-	-	100	-	-	
	1 do Kanakarayan Mudaly's lane, western side	100	-	-	-	100	-	-	
	1 do Durgi Ammenkoil st. Eastern side	100	-	-	-	100	-	-	
	1 do at the junction of cart st and road with hospital road—	80	-	-	-	80	-	-	
	Total ..	630	-	-	-	630	-	-	
(b)	Buildings								
1	Construction of a Cattle	400	-	-	-	400	-	-	This amount is allotted as per estimate of the Sanitary Board.
2									
3	Purchase of dust bins	50	-	-	-	50	-	-	This is for the purchase of moveable iron dust bins
	Total ..	450	-	-	-	450	-	-	

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

Part I.—New Works.—*cont.*

Number	Project.	Amount of estimate.	Past expenditure.			~~Expenditure~~ allotment in 1897-98.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P	Rs.	A.	P.	
(c)	Drainage								
1									
2									
3									
	Total ..								
(d)	Water-supply								
1	Purchase of a pump for								This is intended to pump out the water and supply some of the tanks in the town.
2	Kalyana Kinar—	1470	-	-	-	1470	-	-	
3									
2	New well at the cattle market	500	-	-	-	500	-	-	A new well is proposed to be sunk at the Cattle market.
3	Improvements to hospital well—	100	-	-	-	100	-	-	Rocks are required to be blasted and other improvements made—
4	Do to the well in Tulukka street	100	-	-	-	100	-	-	
	Total ..	2170	-	-	-	2170	-	-	✓

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. 25 miles
1	maintenance of roads	2380	-	-				
2	Repairs to tunnels ..	300	-	-				Metalled or Gravelled } Unmetalled. 15 miles 10 miles
3								
								Total mileage under maintenance. 18 miles
								Metalled or Gravelled } Unmetalled. 15 miles 3 miles
	Total ..	2680	-	-				

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	Repairs to middle school	150	-	-				Slight repairs are required for these buildings.
2	Do Hospital	100	-	-				
3	Do Travellers Bungalow	100	-	-				
	Total ..	350	-	-				

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

Part II.—Repairs—*cont.*

Number	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A	P	Rs.	A	P	
(c)	Drainage							
1								
2								
3								
	Total ..							
(d)	Water-supply							
1	Repairs to wells	100	-	-				Repairs to parapet walls of some of the public wells have to be done.
2								
3								
	Total ..	100	-	-				

Statement II-B.—Details of Municipal Establishments.

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT I.—2. *c.* Drainage—							
Overseers							
Drain cleaners							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
d. Water works—							
Overseers	-	-	-	-	-	-	-
Watchmen	1	5	-	-	60	-	-
do for 11 months	1	4	-	-	44	-	-
Total ..	2	9	-	-	104	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					100	-	-
3. General.—							
Overseers							
Maistries for town roads for 11 months @ Rs 10 and 1 month @ Rs 8 ..	1	10	-	-	118	-	-
do for hill roads for 11 months @ Rs 6 & 1 month @ Rs 5	1	6	-	-	71	-	-
Total ..	2	16	-	-	189	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					190	-	-

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 for 11 months	1	5	-	-	55	-	-
Total ..	1	5	-	-	55	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					60	-	-
2. Municipal Schools—							
a. On the Salary System—							
Head Master	1	40	-	-	480	-	-
1st Assistant Master	1	30	-	-	360	-	-
2nd „ „	1	20	-	-	240	-	-
3rd „ „	1	15	-	-	180	-	-
Gymnastic Instructor	1	10	-	-	120	-	-
Peon	1	5	-	-	60	-	-
Total ..	6	120	-	-	1440	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					1440	-	-

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—							
I Hindustani School							
Headmaster	1	8	-	-	96	-	-
2nd „	1	6	-	-	72	-	-
Sweeper	1	-	8	-	6	-	-
Total	3	14	8	-	174	-	-
II Pariah school							
Teacher	1	5	-	-	60	-	-
Sweeper	1	-	4	-	3	-	-
Total	2	5	4	-	63	-	-
Grand Total ..	5	19	12	-	237	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					240	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT II.—Education—*cont.*							
6. Inspection—							
Inspecting schoolmaster	1	6	-	-	72	-	-
Total ..	1	6	-	-	72	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					70	-	-
7. *b.* Gymnastic Instructors							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
c. Drawing Masters							
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.	
GRANT III.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries—							
Medical Subordinates Civil Apothecary	1	131	4	-	1575	-	-
„ „	-	-	-	-	-	-	-
Midwife	1	10	-	-	120	-	-
Clerk	-	-	-	-	-	-	-
Compounder	1	15	-	-	180	-	-
Servants 1 Ward attendant, 1 Cook & 1 Sweeper @ Rs 6 each	3	18	-	-	216	-	-
„ 1 Waterman & 1 Nurse @ Rs 5 each	2	10	-	-	120	-	-
„							
Total ..	8	184	4	-	2211	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					2210	-	-

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) ..					120	-	-
4. Registration—							
Registrars	1	10	-	-	120	-	-
Peons	-	-	-	-	-	-	-
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—*cont.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering."—							
~~Sanitary Nuisance~~ Inspectors	1	25	-	-	300	-	-
Horse allowance @ Rs 6 each (1 Peon + 1 tote for 11 months)		7	8	-	90	-	-
2 Peons, 7 totes + 1 sweeper @ Rs 6 each (1 Peon + 1 tote for 11 months)	10	60	-	-	708	-	-
~~Meistries~~	-	-	-	-	-	-	-
~~Scavengers~~	-	-	-	-	-	-	-
7 Sweepers + 2 totes @ Rs 5 each (1 tote for 11 months)	9	45	-	-	535	-	-
3 totes @ Rs 4 each	3	12	-	-	144	-	-
5 Sweepers @ Rs 3 each	5	15	-	-	180	-	-
Total ..	28	164	8	-	1957	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					1960	-	

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
~~Inspectors~~							
~~Maistries~~							
Scavengers	1	6	-	-	72	-	-
do for 11 months	1	4	-	-	44	-	-
Total ..	2	10	-	-	116	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					120	-	-
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents							
Masalchies							
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*							
2. i. Markets—							
Superintendents							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Slaughter-houses—							
Superintendents							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. Choultries—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	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	1	6	-	-	72	-	-
Servants	1	3	-	-	36	-	-
Total ..	2	9	-	-	108	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					110	-	-
5. Avenues—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
6. Public Garden—							
Gardeners							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	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 for 11 months.	1	12	-	-	132	-	-
Attender	1	7	-	-	84	-	-
"							
Accountants	1	15	-	-	180	-	-
Peons @Rs 6 each.	2	12	-	-	144	-	-
Mashalje	1	4	-	-	48	-	-
Total ..	7	80	-	-	948	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					950	-	-
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 @Rs 9 each ..	2	18	-	-	216	-	-
Peons	-	-	-	-	-	-	-
Total ..	2	18	-	-	216	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					220	-	-
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* Tiruvannamalai Demand, Collection and Balance tatement 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.	"	"	"	"	"	"	"	"	"	"	"	"	✓	"	"	"	"	"	"	"	"
2. Tax on buildings	2240	"	"	"	"	"	2240	"	"	2240	"	"	✓	"	"	"	"	"	"	"	"
3. Tax on lands	460	"	"	"	"	"	460	"	"	460	"	"	✓	"	"	"	"	"	"	"	"
4. Water-tax on buildings and lands ..	"	"	"	"	"	"	"	"	"	"	"	"	✓	"	"	"	"	"	"	"	"
5. Tolls (gross receipts)	7000	"	"	"	"	"	7000	"	"	7000	"	"	✓	"	"	"	"	"	"	"	"
6. Market rents	4500	"	"	"	"	"	4500	"	"	4500	"	"	✓	"	"	"	"	"	"	"	"
7. Slaughter-house fees	"	"	"	"	"	"	"	"	"	"	"	"	✓	"	"	"	"	"	"	"	"
8. Rent of cart-stands	600	"	"	"	"	"	600	"	"	600	"	"	✓	"	"	"	"	"	"	"	"
9. Private scavenging fees	130	"	"	"	"	"	130	"	"	130	"	"	✓	"	"	"	"	"	"	"	"
Total ..	14930	"	"	"	"	"	14930	"	"	14930	"	"	"	"	"	"	"	"	"	"	"

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 ..																									

i. Interest on investments—

i. Genral, ...

Statement VI.—Revised Estimate for 1896-97.

Statement VI.—Revised Estimate—(Receipts) for 1896-97.

Items.	Actuals of the first eight months of 1896-97.	~~Actuals of the last four months of 188 -9~~ .	Probable receipts of the last four months of 1896-97.	Total of columns 2 and 4.	Budget grant 1896-97, 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) ..	" " "	" " "	1000 " "	1000 " "	1350 " "	original demand Rs 1309 / Probable remission 309/1000. This being the 1st year, the tax has to be levied, the Council is likely to work it leniently.
b. Tax on buildings (section 63) ..	190 " "	" " "	2050 " "	2240 " "	2030 " "	original demand 2340 / Probable remission 100 / being expected to be 2240 } Increase due to but a few appeals received upto date & to remissions small in consequence.
c. Tax on lands (section 63) ..	" " "	" " "	600 " "	600 " "	720 " "	Rs 120 is likely to be granted as remission.
d. Water-tax on buildings and lands (section 75)						
e. Tax on vehicles with spirings and palanquins (section 77) ..	50 " "	" " "	10 " "	60 " "	70 " "	Slight variation.
f. Tax on animals (section 77) ..	5-80 " "	" " "	5-20 " "	1100 " "	1600 " "	The decrease is due to a larger number of ploughing bullocks having been removed outside the municipal limits in April 1896.
g. Tax on carts and other vehicles without springs (section 85) ..	820 " "	" " "	60 " "	880 " "	880 " "	
h. Tolls (section 91)—						
Gross receipts	3490 " "	" " "	2440 " "	5930 " "	10,000 " "	Decrease due to the tolls having been farmed out only for 9 months and 21 days + the cost of collection being excluded, the tolls not being managed amani as budgeted for.
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—						
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	100 " "	" " "	50 " "	150 " "	110 " "	Increase due to keen competition.
ii. Rent of buildings	" " "	" " "	70 " "	70 " "	150 " "	Decrease due to the closure of the Police hospital from October last
iii. Avenue receipts	40 " "	" " "	80 " "	120 " "	100 " "	This is a varying item
iv. Fees from Travellers' Bungalows	70 " "	" " "	20 " "	90 " "	70 " "	Do Do
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 ..	5340 " "	" " "	6900 " "	12240 " "	16880 " "	

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Statement VI—Revised Estimate—(Receipts) for 1896-97—*continued.*

Items.	Actuals of the first eight months of 1896-97.	~~Actuals of the last four months of 188 -9~~	Probable receipts of the last four months of 1896-97.	Total of columns 2 and 4.	Budget grant 1896-97, 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 ..	5340 " "	" " "	6900 " "	12240 " "	16880 " "	
4. Revenue derived from Municipal property and powers apart from taxation—*cont.*						
c. Conservancy receipts—						
Sale-proceeds of night-soil, street refuse, &c.	" " "	" " "	50 " "	50 " "	150 " "	Sale proceeds of sweepings - dung of the Cattle market which included in Column 6 have now been transferred to income from markets. Hence decrease.
d. i. Fees from educational institutions	420 " "	" " "	320 " "	740 " "	1000 " "	Decrease due to non-receipt of school fees for April, May & June, the Middle school having been made over to the municipal Council in July last and to the Collection of 2/3 of the maximum rates for July instead of full rates as budgeted for.
ii. Other revenue from educational institutions ..						
e. i. Sale-proceeds and composition fees of medicines ..						
ii. Other Hospital receipts ..						
f. i. Income from markets ..	" " "	" " "	1190 " "	1190 " "	1250 " "	Decrease slight.
ii. ,, slaughter-houses.						
g. Other fees						
i. Distraint fees	" " "	" " "	20 " "	20 " "	20 " "	
ii. License fees	170 " "	" " "	10 " "	180 " "	300 " "	Decrease due chiefly to licenses for private cart stands being withheld in several cases & to a small number of temporary erections than was anticipated during the period.
iii. Cartstand fees	330 " "	" " "	140 " "	470 " "	630 " "	Decrease is chiefly owing to want of competition amongst bidders.
iv. Other fees						
h. Fines under Municipal and other Acts	140 " "	" " "	70 " "	210 " "	250 " "	This is a varying item depending upon the number of prosecutions instituted under the Police & the Mal acts.
i. Interest on investments—						
i. Genral, 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	" " "	" " "	1650 " "	1650 " "	1430 " "	Increase due to Local Fund contribution of 2/3 of the hospital expenditure instead of half as originally proposed.
iii. Other purposes	1250 " "	" " "	" " "	1250 " "	1250 " "	
Carried forward ..	7650 " "	" " "	10,350 " "	18,000	23,160	

Statement VI.—Revised Estimate—(Receipts) for 1896-97 —*continued.*

Items.	Actuals of the first eight months of 1896-97.	Actuals of the last four months of 188 -9 .	Probable receipts of the last four months of 1896-97.	Total of columns 2 and 4.	Budget grant 1896-97, 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 ..	7650	- - -	10,350	18,000	23,160	
5. GRANTS AND CONTRIBUTIONS—*cont.*						
c. Other grants and contributions—						
i. Education						
ii. Medical						
iii. Other purposes	- - -	- - -	520	520	210	Increase due to a larger contribution from Rai Bahadur Dhanakoti Mudaliyar Avl
6. MISCELLANEOUS—						
a. Recoveries on account of services rendered to private individuals—						
i. Private scavenging ..	40		60	100	100	Collections in this month Rs 20.
ii. Other purposes						
b. Other items—						
i. Fishery rents						
ii. Refunds of Expenditure of previous year						
iii. Fee for numbering carts, &						
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 ..	7690	- - -	10,930	18,620	23,470	
Grand Total ..	7690		10,930	18,620	23,470	

Statement VI—Revised Estimate—(Charges) for 1896-97—*continued*.

Items.	Actuals of the first eight months of 1896-97.	~~Actuals of the last four months of 188 -9~~.	Probable charges of the last four months of 1896-97.	Total of columns 2 and 4.	Budget grant 1896-97, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
GRANT I—(*Public Works*)—						
1. NEW WORKS—						
a. Communications	70		530	600		vide remark against 2 (a) below.
b. Buildings	80		400	480	500	Increase due to the inclusion of the provision of Rs 20 for the purchase of dust bins provided under grant III 5 (d), being transferred here to this head.
c. Drainage						
d. Water-supply	190		360	550		vide remark under 2 d i and to the increased provision for the improvement under water supply
2. REPAIRS—						
a. Communications	180		2070	2250	4340	decrease due to the allotment of only Rs 3000 being provided for communications, the same being a little more than half the actual toll receipts, and to the transfer of a portion of this amount to new works (a) Communications.
b. Buildings			150	150	120	Increased provision is made for whitewashing the hospital.
c. Drainage—						
i. Repairs to works ..						
ii. Establishment for flushing drains, &c.						
d. Water-supply—						
i. Repairs to works, machinery, &c.	10		240	250	500	A portion of the allotment has been transferred from this head to New works i d Water Supply
ii. Establishment	30		20	50	50	
iii. Contingencies						
3. ESTABLISHMENT						
4. TOOLS AND PLANT AND OTHER STORES.	10		10	20	20	
5. CONTRIBUTIONS—						
a. To Local Boards for works ..						
b. To Provincial Funds for scrutiny of estimates, &c.						
c. To others for public works ..						
Total, Grant I ..	570		3780	4350	5530	
GRANT II—(*Education*)—						
1. TRAINING SCHOOLS—						
a. Contributions to Local Boards ..						
b. Stipends to Normal students ..						
2. MUNICIPAL SCHOOLS—						
i. On Salary System—						Decrease due chiefly to non-payment of salary for 3 months the management of the school having been transferred to the municipality only from July last. The probable expenditure may come up only to Rs 10.
a. Establishment	400		560	960	1110	
b. Contingencies			10	10	50	
ii. On Salary-Results System—						
a. Fixed Payments	140		80	220	240	Savings on account of 1 month's pay being entered in the budget in excess.
b. Results Grants			50	50	50	
c. Contingencies	20		10	30	40	slight variation.
3. SALARY GRANTS						
4. RESULTS GRANTS			300	300	300	
5. COMBINED GRANTS—						
a. Fixed Payments						
b. Results Grants						
6. INSPECTION—						
a. Contributions to Local Boards ..						
Carried forward ..	560		1010	1570	1790	

Items	Actuals of the first eight months of 1896-97.	~~Actuals of the last four months of 188 -9~~.	Probable charges of the last four months of 1896-97.	Total of columns 2 and 4.	Budget grant 1896-97, 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 ..	560 - -	- - -	1010 - -	1570 - -	1790 - -	
GRANT II—(*Education*)—cont.						
b. Municipal Inspectors—						
i. Establishment	30 - -	- - -	20 - -	50 - -	70 - -	Decrease due to the late entertainment of the Inspecting schoolmaster in the latter part of June 96.
ii. Contingencies						
7. MISCELLANEOUS—						
a. Building, furniture, &c., grants ..						
b. Common gymnasium—						
i. Establishment						
ii. Contingencies						
c. Other items						
Total, Grant II ..	590 - -	- - -	1030 - -	1620 - -	1860 - -	
GRANT III—(*Sanitation and Medical Services.*)						
1. HOSPITALS AND DISPENSARIES—						
a Establishment	1120 - -	- - -	750 - -	1870 - -	1990 - -	Decrease due chiefly to non payment of salary for March last from municipal funds.
b. Medicines and Supplies	110 - -	- - -	150 - -	260 - -	360 - -	Fluctuating items
c. Diet of Patients	120 - -	- - -	100 - -	220 - -	360 - -	
d. Sundries and Contingencies ..	40 - -	- - -	80 - -	120 - -	140 - -	The probables will amount to only Rs 120.
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 ..	- - -	- - -	40 - -	40 - -	80 - -	Savings due to the non-entertainment of the vaccinators for a few months.
b. Contingencies	- - -	- - -	30 - -	30 - -	100 - -	Savings due to vaccination being introduced only about the end of October & to the use of lanoline paste.
c. Contributions to Local Boards ..						
Carried forward ..	1390 - -	- - -	1150 - -	2540 - -	3030 - -	

Statement VI.—Revised Estimate—(Charges) for 1896-97—*continued.*

Items.	Actuals of the first eight months of 1896-97.	~~Actuals of the last four months of 188 -9~~ .	Probable charges of the last four months of 1896-97.	Total of columns 2 and 4.	Budget grant 1896-97, 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 ..	1390 - -	- - -	1150 - -	2540 - -	3030 - -	
GRANT III—*Sanitation and Medical Services*—cont.						
4. REGISTRATION OF BIRTHS AND DEATHS—						
a. Establishment	70 - -	- - -	40 - -	110 - -	120 - -	Savings due to increased provision for 1 months in the budget.
b. Contingencies	- - -	- - -	20 - -	20 - -	20 - -	
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—						
a. i. Establishment	770 - -	- - -	580 - -	1350 - -	1610 - -	Decrease due chiefly to the non-entertainment of the full establishment for a few months.
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	210 - -	- - -	240 - -	450 - -	600 - -	Do to the non employment of 2 refuse carts for a few months and to the increased provision made in the budget for 12 months instead of 11 months.
b. Private scavenging—						
i. Establishment	40 - -	- - -	20 - -	60 - -	70 - -	Do. Do of the scavenger for 2 months.
ii. Contingencies, such as cost of scavenging carts, &c.	- - -	- - -	- - -	- - -	- - -	
c. Cholera charges	30 - -	- - -	20 - -	50 - -	50 - -	
d. Contingencies	10 - -	- - -	20 - -	30 - -	100 - -	Decrease chiefly due to the irregular provision for the supply of dust bins & the non-building of new urinals. Rebuilding.
(e) Fairs & Festivals	10 - -	- - -	3110 - -	3120 - -	2500 - -	Increase due to fully carrying out the suggestions of the Sanitary Commissioner & the Municipal officers.
Total, Grant III ..	2530 - -	- - -	5200 - -	7730 - -	8100 - -	

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GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—						
1. LIGHTING—						
a. Establishment	- - -	- - -	- - -	- - -	140 - -	The lighting has been let on Contract. Hence saving.
b. Contingencies	210 - -	- - -	490 - -	700 - -	700 - -	
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	60 - -	- - -	40 - -	100 - -	110 - -	Saving due to excess provision of pay for 12 months instead of 11 months.
b. Contingencies	10 - -	- - -	10 - -	20 - -	20 - -	
5. AVENUES—						
a. Establishment						
b. Contingencies						
6. PUBLIC GARDEN—						
a. Establishment						
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..						
Carried forward ..	280 - -	- - -	540 - -	820 - -	970 - -	

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Statement VI —Revised Estimate —(Charges) for 1896-97 —*continued*

Items.	Actuals of the first eight months of 1896-97.	~~Actuals of the last four months of 188 -9~~ .	Probable charges of the last four months of 1896-97.	Total of columns 2 and 4.	Budget grant 1896-97, 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 ..	280 - -	- - -	540 - -	820 - -	970 - -	
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	- - -	- - -	30 - -	30 - -	30 - -	
iii. Printing	- - -	- - -	150 - -	150 - -	400 - -	Decrease due to the transfer of allotment for purchase of account books to Grant V bii
iv. Compensation for lands ..						
v. Other items	20 - -	- - -	10 - -	30 - -	- - -	This is the cost of numbering houses & town cart.
Total, Grant IV ..	300 - -	- - -	730 - -	1030 - -	1400 - -	
GRANT V—						
a. General Establishment—						
i. Office Establishment ..	360 - -	- - -	270 - -	630 - -	800 - -	Decrease due to increased provision for 12 instead of 11 months and to late entertainment of the establishment
ii. Inspection						
b. Collection of Municipal Taxes—						
i. Establishment	100 - -	- - -	60 - -	160 - -	190 - -	Savings due to increased provision for 12 instead of 11 months & to non employment of a bill collector for 1 month.
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	50 - -	- - -	250 - -	300 - -	80 - -	Increase due to Charges of printing account forms being transferred to this head from grant IV 9 iii Printing.
c. Collection of Tolls—						
i. Establishment	- - -	- - -	- - -	- - -	1020 - -	No tolls having been let on contract no establishment was kept
ii. Contingencies	160 - -	- - -	80 - -	240 - -	300 - -	
d. Office contingencies other than (*b*) (ii)	190 - -	- - -	50 - -	240 - -	200 - -	Increase due to the purchase of a table & furniture for the use of the office.
e. Contributions for Central office and Audit establishments ..						
Total, Grant V ..	860 - -	- - -	710 - -	1570 - -	2590 - -	
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 1896-97—*continued.*

Items	Actuals of the first eight months of 1896-97	~~Actuals of the last four months of 188—9.~~	Probable charges of the last four months of 1896-97	Total of columns 2 and 4.	Budget grant 1896-97, 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 Saving Bank						
Totsal Expenditure ..	4850 - -	- - -	11,450 - -	16,300 - -	19,480 - -	
Balances—						
a. Municipal Fund				2320 - -	3990 - -	
b. Endowments						
c. Water-tax Fund						
Grand Total ..				18,620 - -	23,470 - -	

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

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

Items of Expenditure.	Original budget grant as sanctioned by Government.	Subsequent additions.	Subsequent deductions.	Total grant.	Authority for the additions and deductions shown in columns 3 and 4.
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs A. P.	
Entries as per Statement II wherever there is alteration ..					
Grant I Public works					
1. new works a, Communications	- - -	600 - -	- - -	600 - -	Municipal Council's resolution No 7 dated 11th July 1896.
d, Water Supply	- - -	550 - -	- - -	550 - -	100 — & G.O. No 1321 M. mis dated 10th August 1896.
	- - -	1150 - -	- - -	1150 - -	

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

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

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

Statement VII.—Tolls.

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

STATEMENT V.III—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 RE-PAID.			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.
					Nil					

22 12/96 Sub Collector & Ex-officio Chairman

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Turuvannamalai

Statement of Proposition for Revision of Establishment.

Budget 1897-98.

Tiruvannamalai Municipality

Order sanctioning present establishment. Number	Date.	Office to which the proposition refers.	Present Scale. Number	Designation.	Pay. Minimum.	Maximum.	Proposed Scale. Number	Designation.	Pay. Minimum.	Maximum.	Proposition. Increase per month. Amount.	Decrease per month. Amount.	Grounds of proposition.
					Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	
		Grant I 2 Repairs 2 d ii Establishment	1	Tank watchman	"	4	1	Tank watchman	"	5	1	"	vide para 35 of the budget letter
			1		"	4	1	Do Do	"	4	4	"	
							2		"	9	5	"	
		Do 3. Establishment					1	Road master	"	10	10	"	Do para 36 Do
							1	Do Do	"	6	6	"	
			"		"	"	2		"	16	16	"	
		Grant III 5 Conservancy a i Establishment	1	Sanitary Inspector	"	25	1	Sanitary Inspector	"	25	"	"	
				Horse allowance	"	7-8		Horse allowance	"	7-8	"	"	
			1	Peon	"	6	2	Peons @ Rs 6 each	"	12	6	"	
			3	Lotties @ Rs 6 each	"	18	7	Lotties @ Rs 6 each	"	42	24	"	Do para 42 Do
			1	Loti	"	5	2	Lotis @ Rs 5 each	"	10	5	"	
			1	Loti	"	4	3	Lotis @ Rs 4 each	"	12	8	"	
			11	Sweepers @ Rs 5 each	"	55	7	Sweepers @ Rs 5 each	"	35	"	20	
			9	Sweepers @ Rs 3 each	"	27	5	Sweepers @ Rs 3 each	"	15	"	12	13 Sweepers recommended by the Sr. Sr in the Central Zone.
							1	sweeper	"	6	6	"	
			27			147-8	28			164-8	49	32	
		Do (b) i Private scavenging Establishment	1	Scavenger	"	6	1	Scavenger	"	6	"	"	
							1	Do	"	4	4	"	Do para 44 Do
			1		"	6	2		"	10	4	"	
		Grant V Office Establishment	1	Manager	"	30	1	Manager	"	30	"	"	
			1	Accountant	"	14	1	Accountant	"	15	1	"	
							1	Clerk	"	12	12	"	Do para 48 Do
			1	Attender	"	7	1	Attender	"	7	"	"	
			2	Peons @ Rs 6 each	"	12	1	Peons @ Rs 6 each	"	12	"	"	
			1	Mashalchi	"	4	2	Mashalchi	"	4	"	"	
			6		"	67	7		"	80	13	"	
		(b) Collection of plane i Establishment	2	Bill Collectors @ Rs 8 each	"	16	2	Bill Collectors @ Rs 9 each	"	18	2	"	Do para 49 Do

Sanctioned by Board's Proceedings No. 1813 dated 27-10-96.

897 m Local and Municipal

27th May 1896.

500—10-1-96

Sd/- Illegible

Sub-Collector & Ex-officio Chairman

Extract from proceedings of the Municipal Council, Tirunamalai passed at its general meig held on Friday the 18th December 96.

sent

Subcollector & Ex. Officio Chairman

Muhammad aza Khan Esquire

Councillors

Officials

1. MRRy. C. Kumaraswami Aiyar Avargal
2 MRRy V. Rajaswami Aiyar Avargal
3. MRRy Arnayni Mudaliyar Avargal
4 MRRy T. Sakara Aiyar Avargal

Non-Officials

5 MRRy T. Govindaswami Chettiyar Avargal
6 MRRy Venugopa Mudaliyar Avargal
7 MRRy Alandaiveln Nayanar Avargal
8 Hazarat Abdulghaffar Sahib
9 Hazarat M. Qadir Baksha Sahib
10. MRRy Venkatramana Iyer avargal

Read draft budget of the Tirunamalai Municipality for 1897-98

The budget as amended by the Council is passed.

Signed Muhammad Raza Khan
Subcollector & Ex-officio
Chairman
18 12/96

True Extract

Md. Raza Khan
Subcollector & Ex officio
22 12/96 Chairman

Municipal Council.

Local & Munl. (1896) Department.

CURRENT No. 185-M

COLLECTOR'S OFFICE 24 DEC 1896

SECRETARY TO GOVERNMENT LOCAL & MUNICIPAL DEPARTMENT 18 JAN 1897

From The Subcollector & Ex-officio Chairman, Municipal Council, Tiruvannamalai.

Order

No. 260

Dated 22nd December 1896

Received

Registered

Enclosures 3

Spare copies.

SUBJECT.

Submitting the budget estimate of the Tiruvannamalai municipality for 1897-98.

Pers Putin typist Head

PR 20/1/97

Municipal Council.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

No 260

Municipal Office
Trincomalee.
22nd December 1896.

LOCAL & MUNICIPAL DEPT.
CURRENT NO. 185-1/96

From

Muhammad Raza Khan Esquire, C.S.
Sub-Collector and
Ex-Officio Chairman
Municipal Council
Trincomalee

To

The Secretary to Government
Local and Municipal Department
Madras
through the Collector of
South Arcot.

Sir

I have the honor to submit herewith the budget estimate of the municipality of Trincomalee for the official year 1897-98 together with the statements referred to in G.O. No. 219 M dated 10th December 1891.

Revised estimate for 1896-97.

2. The total receipts are estimated a Rs 18,600 as against the budget estimat of Rs 23,470. The decrease of Rs 4,850 i due chiefly to tolls having been levie

Municipal Council.

with effect from the 9th June 1896 only and to Costs of its Collections having been excluded from the receipt side, as the tolls have been let on Contract and not managed Amani as budgeted for.

3. The total charges aggregate to Rs 16,300 only as against Rs 19,480 shown in the budget. This decrease is also attributable mainly to the reason assigned for the deficiency under receipts, tolls Collection establishment not having been entertained and partly also to the fact that the establishments sanctioned were — entertained late.

4. Full explanations for all variations between the budget and revised estimate are given in the remarks Column.

5. The demand under all heads of taxation has been fixed and the Collection of the taxes has been begun. It being the first year of the — introduction of the municipal system here Collection could not be begun earlier. Every effort is however being made to realize all the dues within the close of the official year.

6. The only other items calling for special notice are given below: —

7. Revenue Head 5. Grants and Contributions (b) from Local Boards ii medical Rs 1,650

The Tindivanam Taluq Board has liberally offered to help this municipality with two-thirds of the actual charges of maintaining the local hospital instead of half the charges budgeted for.

8. (c) Cities Grants and Contributions iii Cities purposes Rs 520.

The increase is due to the Contribution made by Rai Bahadur Dharmakoti mudaliar the trustee of the local temple; he enhanced his usual Contribution of Rs 200 to Rs 500 this year and he has besides promised to pay hereafter Rs 350 every year and to raise it further should his temple funds become more elastic. The trustee of the Oyamadam also paid Rs 15 instead of Rs 10, his usual Contribution

9. Grant I. 1. New Works (a) Communications Rs 600

This sum has been allotted for the Construction of six tunnels only.

Yours obedient
Chairman
Municipal Council
Tindivanam

10. (b) Buildings Rs 480. Shown under this head Consist of Rs 400 for the Construction of an iron latrine as per standard design received from the Sanitary Board and Rs 80 for the purchase of Corrugated iron dust bins. The latter amount has been transferred from Grant III 5/d/ Contingencies under which it was first included. The latrine as per revised plan of the Sanitary Board Costs Rs 400 instead of Rs 250 as was originally supposed. The Council therefore proposes to build one latrine only this year.

11. (d) Water supply. This sum represents the Cost of one new well sunk for the use of the Pariah Community and large repairs executed to three wells. The necessity for these works was explained in my letter No 119 dated 28th July 1896 referred to in G. C. No 1321 M; Miscellaneous, dated 10th August 1896. These works having almost been Completed will be billed for and paid soon.

12. Grant II. 2. Municipal Schools on Salary System. (a) Establishment. Rs 960.

The School was taken charge of by the municipality in July last. The pay of the teachers was revised in G. C. No 1904 M, Miscellaneous, dated 11th November 1896 with effect from August last. The school staff has been paid Rs 129 per July at the rates of pay hitherto allowed them by the District Board. Sanction for this amount was by mistake omitted to be applied for before, and I request the favour of the necessary sanction being now accorded.

13. Grant III. 1. Hospitals and Dispensaries. a. Establishment Rs 1,870. Provision is made for seven-eighths of the pay of the Civil Apothecary for five months from October 1896 instead of three months of the pay sanctioned in the budget, as the Police hospital was then closed under orders from Government.

14. Grant III. 5. (c) Fairs & Festivals Rs 3,120. The festival arrangements Cost the municipality about Rs 600 more than what was anticipated in order to carry out as far as practicable

I have the honor to be
Municipal Council.

the excellent and elaborate proposals of the Sanitary Commissioner, Dr. King.

Budget Estimate for 1897-98.

15. The chief features of the budget estimate for 1897-98 are the proposals of the Council to reduce the rates and taxes and to enhance the market fees on cattle. In the matter of reductions they propose, firstly to abolish altogether the profession tax, secondly to do away with the tax on agricultural Cattle, asses and elephants and to charge half the Schedule rate for dogs, thirdly to reduce the land-tax from 5% of the rent value which amounts to two annas and eight pies per rupee of the land assessment to one anna and a half in the rupee and lastly to lower the rate of tax on carts now levied at full rates to one rupee and a half on double bullock Carts and one rupee on single bullock carts.

16. The abolition of the tax on animals so far as agricultural Cattle and asses are concerned

was proposed by me in deference to the opinion of the Collector that the tax pressed hard on the poorer classes, among whom are included dhobies who own all the asses.

17. The other reductions in taxation were proposed and carried by the non-official members. They hastily, I must submit, consider that the profession tax is unsuited to this town which, they say, is too poor to bear it. The land tax, as now assessed is deemed to be too high. They dont want to tax elephants because there is but one elephant in the town dedicated to the service of the local temple and the Dharmakarta thereof pays a pretty large contribution annually. Only one dog license has been taken out till now this year and the present proposal may result in the taking out of more licenses. The reduction advocated in the matter of the tax on Carts is said to be due merely to the alleged poverty of the Cartowners. The above proposed reductions involve a heavy loss of the Revenue of Rs 2,000 yearly.

Municipal Council.

18. The market fee on Cattle excluding Sheep and goats is proposed to be raised from one anna to four annas per head of Cattle at the suggestion of the Collector. The market held here is one of the largest in the Presidency and well known as such in the Southern and Central districts. The large assemblage of people at the annual festival is, in a great measure, attributable to this market. The Cattle dealers who earn good profits pay but little in return. It is but reasonable that they should pay for the extraordinary charges incurred on account of the festival and thus lighten the burden on the shoulders of the townsmen to some extent. The increase to the municipal revenue by this proposal would be about Rs. 3,300. In this connection it was also to be noted that the District Board has reduced its Contribution for the festival next year from Rs. 1,250 to Rs. 500. This is probably due to the belief that the Council might raise sufficient funds by the suggested enhancement of market fees.

19. I append below explanations for all variations in the several items of the budget

20. (2) Municipal rates and taxes (c) Tax on lands Rs. 460. (b) Tax on animals Rs. 500.

These are the amounts likely to be realized having regard to the reductions made

21. (a) Tolls Rs. 7,000. Increase over the estimate of the current year due to the current lease covering about 10 months only.

22. (a) i Rent of lands. Rs. 120. This represents the usual income from the lands

23. (c) Conservancy receipts. Sale proceeds of night-soil etc. Rs. 50. The revised estimate has been followed.

24. i Fees from Educational institutions Rs. 1,000. This represents the income for a full year.

25. Income from markets Rs. 4,500.

This represents the probable income anticipated from the annual Cattle market as against Rs. 11,90 in the Current year. The increase is due to enhancement of the rate proposed.

26 ii License fees Rs. 200. This is slightly in excess of the actuals for the current year. to promised in the report submitting

Ex officio Chairman
Municipal Council.

the last budget the Council now proposes to issue licences on payment of Rs 2 for the offencive trades of (1) storing offal, blood, bones or rags and (2) storing hides, horns and skins and fish.

27. Cart stand fees. Rs 600. This is the probable amount that may be realised from the 8 public cart stands.

28 (4) Fines under municipal and other Acts. Rs 210. Same as that in the Current year.

29 5. Grants and Contributions (a) from Government. (i) Education. Normal stipends Rs 40 Municipal schools Rs 20. Credit is taken in the budget for a sum of Rs 20 for results from grants for girls reading in the Salary result school and another sum of Rs 40 as half grants for a teacher proposed to be trained at the training School.

30 (6. ii.) Medical Rs 2,200. Contribution by the Taluq Board at two-thirds the total estimated Charges is shown here.

31. Other purposes Rs 500. This is the amount of Contribution promised by the District Board on account of the next Kartigai festival.

32. Other grants and Contributions. Other purposes - Rs 360. This represents as already stated the Contributions promised by the trustees of the local temple and the Cyanmadam.

33. 6. Private Scavenging. Rs 130. A slight increase in revenue is anticipated as the system is likely to extend.

Charges.

34. Grant I. New Works and Repairs. Necessary details are given in statements

II A. II B. The new works proposed are an iron latrine, a new well for the Cattle market and a permanent pump for lifting water from the Kaliyanakinar. All these are necessary for the town. The addition of a new well to the Cattle market is proposed at the instance of the District medical and Sanitary officer. The pump is entered at the suggestion of the Sanitary Commissioner to supply a part of the town with good water from a protected well

10 Ex Officio Chairman
Municipal Council

the expenditure on this well will of Course be incurred after professional investigation only.

35. 2. Repairs (d) ii Establishment. Rs 100. One more tank watchman on a pay of Rs 5 per mensem is also provided for now. The Ellapillai kulam is the only tank now watched. It is now proposed to place a guard over the Pumanthai kulam also as this too is largely used by the people and as, some months ago, the fouling of the water of this tank appeared to be the Cause of the out-break of cholera here.

36. 3. Establishment. A maistry on Rs 8 and another on Rs 5 are looking after the road works. Their pay is now debited to the works. It is proposed to appoint them permanently as road maistries and to pay them Rs 10 and Rs 6 respectively per month. The present maistry on Rs 8 was formerly drawing Rs 10 while a maistry of the late Union. The other maistry cannot be expected to work properly unless he is paid Rs 6 at least. Hence the necessity for increasing their pay.

37. Tools and plant. Rs 50. This amount is likely to be needed for road tools.

38. Grant II. Education i Training schools (b) stipends to normal students. Rs 60. This represents the stipend to be paid to the one teacher proposed to be sent for training.

39. 2. i. (a) Salary system (a) Establishment Rs 1,440 (b) Contingencies Rs 20 ii (a) Salary Results system (a) Fixed payments Rs 240 (b) Results grants Rs 70 (c) Contingencies Rs 50. The full sanctioned pay of the teachers are here exhibited. Grants and Contingencies entered represent the usual amounts necessary.

40. Grant III. i. Hospitals (a) Establishment Rs 2,210. Calls for no remarks as it is the sanctioned scale.

41. (b) medicines and supplies Rs 450, Diets of patients, Rs 380 and (c) Contingencies Rs 260. These are almost the same as next year.

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Municipal Council.

amounts recommended by the District medical officer for ~~its~~ expenditure under these heads.

42. Grant III. 5. Conservancy - Road cleaning and Road Watering (a) i Establishment Rs 1960

This provides for an addition of two lotis and one peon to the Sanitary staff. The proposals are in accordance with the recommendations of the Sanitary Commissioner made on the budget for the Current year.

43 ii. Other charges Rs 800. An increase of Rs 200 over the budget estimate for the Current year is made as it is intended to attach two more rubbish Carts to the Sanitary staff. This will bring up the number of Carts drawn by bulls to six the maximum number required for the town being according to the Sanitary Commissioner.

8

44. a Private Scavenging i Establishment Rs 12

It is intended to entertain one more loti for this work, should the Service be availed of by more people as anticipated.

45 ii Fairs and Festivals Rs 3000. This is almost the amount spent for the Current year

46. Grant IV. 1. Lighting (4 Contingencies Rs 1,000

Increase due to Cost of lighting the additional lanterns put up this year.

47. 9. Other Charges. Vary but slightly from the revised estimate.

48. Grant V Office Establishment Rs 950.

Extra provision is here made for entertaining a new clerk on Rs 12 as the work of the office is daily increasing and for raising the pay of the accountant from Rs 14 to Rs 18.

49 b. i Establishment. An increase of one rupee to the Salary of each of the 2 bill Collectors has been recommended

50 b. ii Purchase of account books Rs 150. Decrease below revised estimate due less number of books likely to be ordered next year.

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Municipal Council

51. Tolls 16 Contingencies Rs 20. As all the charges on account of sheds and notice boards have now been incurred, a small sum alone is provided for petty repairs etc.

52 (d) Office Contingencies Rs 300. Large allotment entered as more furniture is necessarily required.

53. Contribution for Central office and audit Establishments Rs 60. Calls for no remarks.

54. The Councils resolution passing the budget and the necessary proposition statements are enclosed.

55. In Conclusion, I submit as the result of my patient inquiries and experience that the mere fact of the existence of the strong hostile feelings amongst the citizens against the introduction of the municipal system in this important town cannot in the opinion of any satisfactory date be held as a reasonable ground for the abolition of the profession tax amounting to Rs 1,200

9

proposed by the non-official members of the Council alleging that the tax is unsuited to this town which, they hastily say, is very poor. The other reductions proposed by them may be approved except as regards carts, as the tax on them is not felt as a burden. This town is steadily progressing on mercantile bases with its rich Sowcars and merchants consisting of Moodelliers and also of Irupatore and Vaniembaddy Chettys, all carrying on grain and other trades considerably, and the Municipality which is trying its best to attend as far as possible to the elaborate suggestions of Dr. King cannot in the sanitation etc cannot in the present state of its finances afford to forego its large item of Revenue, to wit, Rs 1,200 yearly in the shape of the profession tax

I have the honor to be,
Sir,
Your most obedient Servant.

Sub Collector and
Ex Officio Chairman
Municipal Council.

22.12.96

No. 23 of 1897 Submitted.
Engpts.
Encl: 2.

2. The proposals of a majority of the Councillors
(a) to abolish the Profession tax;
(b) to charge only half the schedule rates for dogs; and
(c) to reduce the tax on carts from the full rates now levied to 1½ Rs on double-bullock carts and 1 Re on single bullock-carts, cannot be recommended. These proposals are the outcome of an organized agitation fomented by certain wire-pullers who collected subscriptions for the purpose of thwarting, as far as possible the policy of Government in constituting Tinnevelly a Municipal Town. Their machinations have hitherto failed and these proposals, which, if accepted, would tend to postpone the introduction of permanent sanitary improvements into the Municipality, may be

Taken

taken to indicate the value of the so-called public spirit of their authors.

3. The objection raised to the Profession tax is that Income tax is also levied from some of the persons upon whom it falls. This is the case in other Municipalities and there is no valid reason why any exception should be made in favour of Tirunamalai. There is a plethora of dogs - and pigs - in this Municipal town and those who choose to keep dogs within Municipal limits may, with public advantage, be required to pay full rates for the privilege. Cart-traffic is highly remunerative in this town during the annual festivals and there is no reason why full rates should not continue to be levied on carts. This town has hitherto been an annual burden upon Local Funds, on account of its festivals & direct the sanitary and other arrangements for which contributions from General local funds have been made. This high time that these contributions, much needed for other general public purposes, should diminish and ultimately cease. This cannot happen until the financial condition of the Tirunamalai Municipality is improved. Proposals to unnecessarily impoverish it by depriving it of legitimate sources of revenue smour of retrogression and should, in my opinion, be rejected as impracticable.

4. On the other hand, the proposals (a) to enhance the market fees; (b) to forego the tax on agricultural cattle, asses and Elephants and (c) to reduce the land-tax from As 2-8 per rupee of the land assessment to As 1-6, may be confidently recommended for sanction.

5. The market-fees are levied on cattle brought to Tirunamalai for sale chiefly by foreign cattle-dealers who

who realize handsome profits by the sale of their stock on whose account elaborate arrangements and considerable expenditure become necessary every year. It is only just that these cattle-dealers should pay proper fees. As 4 per head of cattle is extremely light considering the prices realized in the Tiruvannamalai market. This fee might well, in my opinion, be gradually raised from As 4 to As 8 and possibly Rupee 1/. The cattle are stalled for some 10 days in the town during the great-cattle fair at which as much as Rs 450 for a pair of bullocks have often been realized. The agricultural cattle and asses which are now taxed belong for the most part to the poorer ryots - including the dhobies and I am of opinion that this tax might be dropped. There is only one elephant in the town and this belongs to the temple.

2/s

Its exemption from taxation is a matter of sentiment and the tripling tax need not be considered. The land-tax might also be reduced as proposed. This paid for the most part by those who have much else to meet and no substantial loss will be occasioned by this reduction. The adoption of the proposals contained in this and the preceding paragraph will remove all valid local grievances, whilst the enhancement of the market-fees, together with the rejection of the proposals referred to in para 2 supra, will place the Municipality in a strong financial position enabling it not only to introduce permanent improvements but to do so without continuing to lean on general local funds.

15th January 1897.

DESPATCHED.
15 JAN. 97

for Collector

Tiruvannamalai

Local & Munl. (1897) Department.

CURRENT No. 35-M

From
The Director of Public Instructions, Madras.

Order

No. 7/5

Dated 5th January 1897.

Received 6-1-97

Registered 6-1-97

Enclosures nil

Spare copies. nil

Pres

Put in typ please subjoining this in the Tiruvannamalai municipal budget covering letter (C. No 185-M) sent this morning

PR
20/1/97

SUBJECT.

Submitting remarks on the Educational portion of the Budget Estimate of the Tiruvannamalai Municipality for 1897-98.

SECRETARY TO GOVERNMENT * LOCAL & MUNICIPAL DEPARTMENT * JAN 1897

DESPATCHED 5 JAN. 97

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

OFFICE OF THE DIRECTOR OF
PUBLIC INSTRUCTION,
Madras, 5th January 1897.

LOCAL & MUNICIPAL DEPT.
CURRENT No. 35 M

No. 75

From

THE HONORABLE MR. D. DUNCAN, M.A., D.SC., LL.D.,
DIRECTOR OF PUBLIC INSTRUCTION,
Madras.

To

~~THE HONORABLE THE CHIEF~~ SECRETARY TO GOVERNMENT,
Local and Municipal Department, FORT ST. GEORGE.

SIR,

Adverting to the educational portion of the Budget Estimate of the Tiruvannamalai Municipality for 1897-98, I have the honour to state that the allotments made under the several heads meet with my approval, and may be accepted. The net expenditure proposed under Grant II is Rs 1220 (2280–1060), which is nearly 8 per cent of the estimated income of the municipality from taxation, rents and markets

I have the honour to be,
Sir
Your most obedient servant,

D Duncan

Director of Public Instruction

Ed. Cor.
15 (b) 1,500—21-2-96.

F Tiruvannamalai

Local & Munl. (1897) Department.

CURRENT No. 92 Mc

SECRETARY TO GOVERNMENT LOCAL & MUNICIPAL DEPARTMENT
11 JAN 1897

From Surgeon Major General C. Sibthorpe F.R.C.P.I. Surgeon-General with the Govt: of Madras.

Order

No. 5.

Dated January 1897.

Received 11-1-97

Registered 11-1-97

Enclosures

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SUBJECT.

Submitting his remarks on the Budget Estimate of the Tiruvannamalai Municipality for the year 1897-98.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

14

OFFICE OF SURGEON-GENERAL
WITH THE GOVERNMENT OF MADRAS,

No. 5

Madras, 9th January 1897.

LOCAL & MUNICIPAL DEPT.
92 Ma

From

SURGEON-MAJOR-GENERAL C. SIBTHORPE, F.R.C.P.I.,
SURGEON-GENERAL WITH THE
GOVERNMENT OF MADRAS,

To

THE ~~HON'BLE THE CHIEF~~ SECRETARY TO GOVERNMENT,
LOCAL AND MUNICIPAL DEPARTMENT.

SIR,

I have the honour to state that the provision made in Grant III of the Budget Estimate of the Tiruvannamalai Municipality for the year 1897-98. is sufficient and calls for no further remarks.

I have the honour to be,

Sir,

Your most obedient Servant,

C. Sibthorpe
Surgn.-Major-Genl.,

Surgeon-General with the Government of Madras.

29

Tiruvannamalai Mn

AMS

Local & Munl. (1897) Department.

CURRENT No. 679 M

From

The Sanitary Commissioner
for Madras

rder

No. 389/S

Dated 15th Febry 1897.

Received 16-2-1897

Registered

Enclosures

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SUBJECT.

Submitting remarks on the Tiruvannamalai Municipal Budget for 1897-98.

BACK PAPERS.

G.O.	No	Department	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

No. 389/S

Office of Sanitary Commissioner,

Camp Gazalapalli 15. 2. 97.
~~Fort St. George,~~ 189 .

28

LOCAL & MUNICIPAL DEPT.
CURRENT No. 879 M

From

Surgeon Lieut.-Col. W. G. KING, M.B., C.M., D.P.H.,

Sanitary Commissioner for Madras,

To

The Secretary to Government
Local & municipal Dept.

Enclosure.

Sir,

I have the honor to offer the following remarks on the Tirunavannamalai municipal budget for 1897-98:-

(a) With reference to my remarks on the current year's budget, the municipality has engaged the services of a 2nd class vaccinator, though a 1st class man would have answered requirements far better.

(b) The proposed expenditure on conservancy is 28.2 percent of the current receipts. About a half of this outlay is intended to cover the cost of effecting sanitary arrangements for the annual festival and fair. The staff of scavengers budgetted for is still below actual needs.

(c) This municipality has engaged the services of a Certificated Sanitary Inspector, but the Salary offered (Rs 25+Rs

is not in keeping with either his attainments or the amount of work he has to fulfil. He is a matriculate who has undergone the requisite training for an Engineering subordinate (Overseer of the P.W.D.) in the Civil Engineering College, Madras. He is saddled not only with the task of supervising sanitation - his legitimate work - but also with the care of Municipal public works. I would therefore advise that the pay and allowance of the Inspector be raised to at least Rs 35 + Rs 15, as it is desirable this class of man should not make the appointment a mere stop-gap till something better is available

2. Under Grant I Rs 2,720 are set apart for expenditure on sanitary works.

I have the honor to be
Sir
Your most obedient Servant
W S Lewis
Surgn. Lt Col.
Sanitary Commissioner
for Madras

Sent to Press. 10-3-97
for Signature. 20-3-97
22-3-97
23-3-97

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354 Public Works
679 Sec A.

Govt

Show proof please
PR
10/3/97

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