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Local & Munl. (1897) Department.

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G.O., No. 682 m

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Munl: Budget

Reviewing the Wadajapet for 1897-98.

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Government {1897} of Madras.

LOCAL AND MUNICIPAL.

Recd.
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G.O., No. 682 M., 24th March 1897.

MARCH.

Municipal Budget.

Reviewing the Walajapet — for 1897–98.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers :—

From M.R.Ry. C. VENKATASUBBARAYALU REDDI Garu, Chairman, Municipal Council, Walajapet, to the Secretary to Government, Local and Municipal Department (through the Head Assistant Collector and Collector of North Arcot), dated 20th February 1897, Cur. No. 2059.

I have the honour to submit, for sanction of Government, the budget estimate of receipts and charges of this municipality for 1897–98, together with the prescribed statements.

2. An extract from the minutes of proceedings of the council adopting the same is herein enclosed.

Revised Estimate, 1896–97.

3. The receipts for the year, inclusive of the opening balance of Rs. 4,586, amount to Rs. 20,318 against the budget estimate of Rs. 19,220. The increase of Rs. 1,098 is accounted for chiefly by an advance of Rs. 666 in the opening balance, Rs. 600 under tolls, Rs. 70 under produce of lands and Rs. 100 from school-fees, counterbalanced by a decrease chiefly under tax on vehicles, animals and carts, conservancy receipts, income from market and license fees.

4. The variations between the budget and revised estimates for the current year are explained in the remark column of statement VI.

5. The expenditure according to the revised estimate amounts to Rs. 14,748 against the budget estimate of Rs. 16,550, thus leaving a saving of Rs. 1,802 chiefly due to the non-utilization of Rs. 350 for cattle and cart-sheds and Rs. 500 for the repair of the trunk road drain, the execution of which was postponed to the next year owing to inadequacy of allotment in the first case and to the non-receipt of estimate from the Public Works Department in the second case till a few days ago and the amount thereof exceeding the allotment by Rs. 350, and of Rs. 300 provided for trial borings of Norton's tube wells, which was abandoned on the advice of the Sanitary Engineer that it will not be successful in this town and the savings under establishment and contingencies.

6. The year is expected to close with a balance of Rs. 5,570 against Rs. 2,670 anticipated in the budget.

Budget Estimate for 1897–98.

7. The receipts for the year, including the closing balance of the current year, are estimated at Rs. 21,172 and the charges at Rs. 20,525, against Rs. 19,220 and Rs. 16,550, the budget estimates for the current year, leaving a balance of Rs. 647 at the close of the year.

Receipts.

8. *Rates and Taxes—Tax on Arts.*—The income from this source is estimated at Rs. 1,820, the same as in the revised estimate, and Rs. 40 less than the current year's budget, the small reduction being due to the exemption of certain assessees by reason of their paying the tax in other municipalities or like causes.

9. *Tax on Buildings and Lands.*—The receipts under these heads are placed at Rs. 3,150 and Rs. 360, the same as the current year's revised estimates, the increase of Rs. 50 in the case of house-tax over the current year's budget being due to the anticipated construction of a few houses on vacant sites.

10. *Tax on Vehicles, Animals and Carts.*—The demand under these heads is fixed at Rs. 1,410 or Rs. 70 more than the revised estimate, which shows a fall of Rupees 240 as compared with the budget estimate of 1896–97. The fall is due chiefly to the adverse character of the season and, to some extent, to evasions, the difficulties in detecting and preventing which have been already reported in paragraph 29 of the administration report for 1895–96.

11. *Tolls.*—The receipts from tolls, less contribution to the district board, are estimated at Rs. 2,000 against Rs. 2,400 of the revised estimate, as the special causes that contributed to the increase and keener competition have ceased to exist owing to the completion of the Sugar Works factory at Ránipettai.

12. *Avenue Receipts, Produce of Lands and Gardens, Sale of old Materials.*—The receipts from these sources are estimated with reference to the revised estimates and the probable receipts of the current year. The increase under produce of lands and gardens is due to the realization of Rs. 70 from indigo crop cultivated on a piece of municipal land in the current year which had been hitherto lying fallow, the assessment to Government being paid annually for a series of years without any return.

13. *Sale-proceeds of Lands.*—Rs. 10 is anticipated under this head from the proposed sale of a piece of land, for which sanction of Government has been solicited in my letter No. 89, dated the 8th February 1897.

14. *Conservancy Receipts.*—The estimated receipts are more than the actuals of 1895–96 by Rs. 17 and less than the budget estimate of the current year by Rs. 50 which is due to the failure of seasonable rains and the consequent absence of competition.

15. *Fees from Educational Institutions.*—The fee income from the municipal schools is estimated at Rs. 3,150, the same as in the revised estimate, wherein the increase of Rs. 100 over the current year's budget estimate has been explained.

16. *Sale-proceeds and composition Fees of medicines.*—Agreeably to the suggestions of the District Medical and Sanitary Officer and Government, it is proposed to collect during the incoming year small fees from those able to pay for the medicines that may be supplied to them from the dispensary, and Rs. 20 is anticipated under this head.

17. *Income fom Market and Slaughter-house.*—The fall of Rs. 70 in the revised as compared with the budget estimate of the current year under market fees is due to the circumstances explained in paragraph 44 of the administration report of 1895–96 and to the adverse character of the season. Next year's receipts are, however, estimated at Rs. 600. The current year's estimate of income from slaughter-house is repeated.

18. *License Fees and Pandal Fees.*—The income from these sources is estimated at Rs. 180 and Rs. 50, respectively, against the current year's estimate of Rs. 220 and Rs. 10. The decrease under license fees is due to some of the oil-mills having discontinued to work in the current year, owing to the unfavourable character of the season, and the increase under pandal fees to the levy of fees according to the area occupied instead of according to the nature of the construction as in previous years, and to the stricter enforcement of law by insisting on licenses being taken out prior to erection of pandals.

19. *Rent of Buildings, Distraint Fees, Cart-stand Fees, Fines under Municipal and other Acts, Fishery Rents and Fees for numbering carts.*—The receipts under these heads are fixed with reference to the budget or the revised estimate of the current year and need no special remarks.

20. *Grants and Contributions—Educational.*—Credit has been taken under this head for a grant of Rs. 180 from Provincial funds on account of—

	Rs.
(i) Half the salary of the drawing master	90
(ii) Half the cost of furniture and drawing materials for the use of the high school	50
(iii) One-third of the salary of the gymnastic instructor ..	40

21. *Medical.*—Rs. 30 is the medical contribution from Provincial funds, being one-eighth of the cost of medicines for the dispensary for treating the police sick (*vide* G.O., No. 561 M., dated 22nd March 1892).

55. *Compensation for Lands.*—On a reconsideration of the local circumstances and the financial state of the municipality, the council resolves to issue notices to the owners of back-yards to arrange for the construction of private latrines and passage thereto at their own expense wherever it is feasible. Hence the allotment is reduced to Rs. 60.

56. *Other Items.*—To meet the undermentioned charges, Rs. 100 is provided:—

	Rs.
Land assessment	30
Tom-tom charges	10
Numbering carts	5
Numbering houses	40
Repairing street-boards	15

The provision made in the current year's budget for the last two purposes could not be utilized and they are postponed to next year.

57. *Law Charges.*—Rs. 70 has been provided against Rs. 100 of the budget and Rs. 150 of the revised estimate of the current year.

58. *Grant 5, General Establishment.*—No changes are proposed either in the office or collection establishment, except that the pay of the office sweeper hitherto met from contingencies has been transferred to establishment and the pay of the two office peons will be equalized at Rs. 6 each instead of at Rs. 7 and Rs. 5 now being paid.

59. The contribution for the central office and audit establishments remains the same as in the current year.

60. The total outlay under this grant is Rs. 1,550 or 9·3 per cent. of the total receipts.

61. Proposition statements showing additions to, or alterations in, establishments herein proposed are herewith submitted.

62. The delay in the submission of the budget is chiefly due to the non-receipt of the estimate from the department of Public Works, which was awaited, for repairing the drain until the 10th instant (*vide* G.O., Mis. No. 167 M., dated the 5th instant).

Forwarded.

(Signed) J. G. BURN,
Ag. Head Asst. Collector.

5th March 1897.

Forwarded.

(Signed) S. H. WYNNE,
Collector.

10th March 1897.

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 Fort St. George, 15th March 1897, No. 661-S.

Referring to the Walajapet Municipal budget for 1897–98, I have the honour to state that the provision made for the conduct of vaccination is sufficient, but that for conservancy, which amounts to only about 20 per cent. of the estimated receipts, is inadequate for requirements. The staff of scavengers should be strengthened so as to provide two men for every 1,000 of the living. The salary of the sanitary inspector should be raised to Rs. 20, and provision should be made to give him the usual horse allowance of Rs. 15 per mensem. If the council enlists the services of a certificated sanitary inspector, the necessity for the retention of the caste inspector and the one employed in connection with the private scavenging service will vanish.

2. Statements I and II forwarded to me are not in the prescribed form. They fail to show the figures of the budget and revised estimates for the current year and the actuals of 1895–96.

3. No extract from statement II-A has accompanied the copy of the budget sent to me.

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, 19th March 1897, No. 3035.

Adverting to the budget estimate of the Walajapet Municipality for 1897–98, I have the honour to state that the provision therein made for education may be accepted. The net expenditure proposed under Grant 2 is Rs. 1,180 (Rs. 4,510—3,330) which is below 12 per cent. of the estimated income of the municipality from taxation, &c.

ORDER—No. 682 M., dated 24th March 1897.

The estimated receipts and charges of the Walajapet Municipality for 1897–98, as passed by Government, are compared below with the budget and revised estimates for the year 1896–97 and the actuals of 1895–96:—

	Actuals, 1895–96.	Budget estimate, 1896–97.	Revised estimate, 1896–97.	Budget estimate, 1897–98.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	2,297	3,920	4,590	5,550
Tax on Arts	1,936	1,860	1,820	1,820
,, on Buildings and Lands	3,560	3,450	3,520	3,520
,, on Vehicles and Animals	711	770	640	660
,, on Carts	806	810	700	750
Tolls	1,912	1,800	2,400	2,010
Realizations under Special Acts	95	..	..	..
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	182	160	240	250
Conservancy Receipts	733	800	750	750
Fees and Revenue from Educational Institutions	2,905	3,050	3,150	3,150
,, ,, from Medical Institutions	..	..	..	20
Income from Markets and Slaughter-houses	859	850	760	790
License Fees	189	220	160	180
Other Fees	60	70	100	110
Fines under Municipal and other Acts	141	100	70	100
Grants and Contributions from Government	128	170	170	210
,, ,, from Local Boards	635	640	640	340
Recoveries for Services to Private Individuals	296	500	450	600
Miscellaneous	55	50	20	50
Advances Recovered	24	..	140	..
Total	17,524	19,220	20,320	21,160
Charges.				
GRANT 1—				
New Works—				
Communications	50	100	90	70
Buildings	113	350	..	4,500
Drainage	12	150	150	..
Water-supply	..	370	50	..
Miscellaneous Public Improvements	30	..	..	..
Repairs—				
Communications	898	850	930	950
Buildings	275	310	290	110
Drainage	270	500	..	850
Water-supply	328	370	300	320
Establishment	156	240	230	240
Tools and Plant and other Stores	81	50	10	20
Total	2,213	3,290	2,050	7,060
GRANT 2—				
Municipal Schools—				
On the Salary System	1,670	2,380	2,470	2,500
,, Salary-result System	1,819	1,880	1,860	1,810
Grants-in-aid—				
Result Grants	41	70	70	70
Miscellaneous	143	280	140	130
Total	3,673	4,610	4,540	4,510

	Actuals, 1895–96.	Budget estimate, 1896–97.	Revised estimate, 1896–97.	Budget estimate, 1897–98.
Charges—cont.				
	Rs.	Rs.	Rs.	Rs.
Grant 3—				
Hospitals and Dispensaries	1,170	1,390	1,320	1,310
Contributions	133	100	100	100
Vaccination	231	240	250	250
Registration of Births and Deaths	149	150	140	150
Conservancy, Road-cleaning and Road-watering	2,686	3,360	3,140	3,500
Total ..	4,369	5,240	4,950	5,310
Grant 4—				
Lighting	522	640	690	650
Markets and Slaughter-houses	76	80	90	80
Avenues	53	70	60	60
Public Garden, Survey of Land, Fire and other Charges ..	684	1,010	870	750
Total ..	1,335	1,800	1,710	1,540
Grant 5—				
Supervision and Management				
Advances Recoverable	1,322	1,610	1,520	1,620
Refunds	16	..	..	..
Balance	9	..	..	..
	4,587	2,670	5,550	1,120
Total ..	17,524	19,220	20,320	21,160

Revised Estimate for 1896–97.

2. The current receipts and charges are now estimated at Rs. 15,730 and Rupees 14,750, respectively, against Rs. 15,300 and Rs. 16,550 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under tolls, while the decrease in the charges appears mainly under Grants 1 and 3. The collections under the tax on arts during the first eight months of the year were again very unsatisfactory. The addition to, and alterations in, the conservancy establishment, referred to in paragraph 47 of the Chairman's letter and shown in the proposition statement, are sanctioned. With reference to G.O., No. 2391 L., dated 17th December 1896, the contribution for the central office establishments will be raised from Rs. 80 to Rs. 104, or Rs. 100 in round figures. The balance to be carried forward to the ensuing year's budget will then be Rs. 5,550.

Budget Estimate for 1897–98.

3. *Receipts.*—The receipts for the coming year are put down at Rs. 15,610 against Rs. 15,730 in the revised estimate. From the note to statement I, it appears that the municipal council proposes to exempt from the tax on arts all persons falling under class I of schedule A and to reduce the tax on vehicles and animals to one half of the maximum rates prescribed in schedule B, but no reference has been made to these proposals in the Chairman's letter. This omission should be explained without delay. Meanwhile, the estimates under these heads will be allowed to stand.

4. *Charges.*—(1) The probable charges are entered as Rs. 20,520 against the revised estimate of Rs. 14,770, the increase being mostly under Grant 1.

(2) *Grant 1.*—None of the new works provided for in the budget should be undertaken until the plans and estimates for them have been approved by competent authority. The allotment under communications—repairs will be raised to Rs. 950, so that the total appropriation on communications may not fall below the prescribed minimum. The allotment of Rs. 4,500 for the construction of the municipal office building will be reduced for the year to Rs. 3,500 so as to provide a sufficient working balance.

(3) *Grant 2.*—The entertainment, on the wages proposed, of a sweeper for the municipal high school and of four others for the primary schools, referred to in paragraphs 35 and 37, is sanctioned.

(4) *Grant 3.*—The suggestions made by the Sanitary Commissioner in paragraph 1 of his letter read above should receive careful consideration, and the omissions noticed by him in paragraphs 2 and 3 should not be allowed to recur. With

reference to G.O., No. 1985 M., dated 18th November 1896, the allotment for epidemic charges will be raised from Rs. 20 to Rs. 420.

(5) *Grants 4 and 5.*—The entertainment of a sweeper on Re. 1 for the market and of another on As. 8 per mensem for the municipal office, and the alterations in the salaries of the office peons proposed in paragraphs 53 and 58 are sanctioned. With reference to G.O., No. 2391 L., dated 17th December 1896, the contribution for the central office establishments will be raised from Rs. 80 to Rs. 154, or Rs. 150 in round figures.

5. As revised by Government, the budget closes with a balance of Rs. 1,120 or 7·2 per cent. of the estimated receipts.

6. The explanation of the great delay in the submission of the budget offered by the Chairman cannot be considered as adequate. There was no need to detain the budget letter beyond the prescribed period for the reason given.

(True Extract.)

G. S. FORBES,
Secretary to Government.

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

Exd. A. Eccleston.

Government {1897} of Madras.

LOCAL AND MUNICIPAL.

Proof for approval Press

Recd.	} 1897.	*Enclosures*
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G.O., No. 682 M., 24th March 1897.

MARCH.

Municipal Budget.

Reviewing the Walajapet — for 1897-98.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

BA/

Read—the following papers :—

From M.R.Ry. C. VENKATASUBRAYALU REDDI Garu, Chairman, Municipal Council, Walajapet, to the Secretary to Government, Local and Municipal Department (through the Head Assistant Collector and Collector of North Arcot), dated 20th February 1897, Cur. No. 2059.

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2. An extract from the minutes of proceedings of the council adopting the same is herein enclosed.

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3. The receipts for the year, inclusive of the opening balance of Rs. 4,586, amount to Rs. 20,318 against the budget estimate of Rs. 19,220. The increase of Rs. 1,098 is accounted for chiefly by an advance of Rs. 666 in the opening balance, Rs. 600 under tolls, Rs. 70 under produce of lands and Rs. 100 from school-fees, counterbalanced by a decrease chiefly under tax on vehicles, animals and carts, conservancy receipts, income from market and license fees.

4. The variations between the budget and revised estimates for the current year are explained in the remark column of statement VI.

5. The expenditure according to the revised estimate amounts to Rs. 14,748 against the budget estimate of Rs. 16,550, thus leaving a saving of Rs. 1,802 chiefly due to the non-utilization of Rs. 350 for cattle and cart-sheds and Rs. 500 for the repair of the trunk road drain, the execution of which was postponed to the next year owing to inadequacy of allotment in the first case and to the non-receipt of estimate from the Public Works Department in the second case till a few days ago and the amount thereof exceeding the allotment by Rs. 350, and of Rs. 300 provided for trial borings of Norton's tube wells, which was abandoned on the advice of the Sanitary Engineer that it will not be successful in this town and the savings under establishment and contingencies.

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Receipts.

8. *Rates and Taxes—Tax on Arts.*—The income from this source is estimated at Rs. 1,820, the same as in the revised estimate, and Rs. 40 less than the current year's budget, the small reduction being due to the exemption of certain assessees by reason of their paying the tax in other municipalities or like causes.

9. *Tax on Buildings and Lands.*—The receipts under these heads are placed at Rs. 3,150 and Rs. 360, the same as the current year's revised estimates, the increase of Rs. 50 in the case of house-tax over the current year's budget being due to the anticipated construction of a few houses on vacant sites.

10. *Tax on Vehicles, Animals and Carts.*—The demand under these heads is fixed at Rs. 1,410 or Rs. 70 more than the revised estimate, which shows a fall of Rupees 240 as compared with the budget estimate of 1896–97. The fall is due chiefly to the adverse character of the season and, to some extent, to evasions, the difficulties in detecting and preventing which have been already reported in paragraph 29 of the administration report for 1895–96.

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13. *Sale-proceeds of Lands.*—Rs. 10 is anticipated under this head from the proposed sale of a piece of land, for which sanction of Government has been solicited in my letter No. 89, dated the 8th February 1897.

14. *Conservancy Receipts.*—The estimated receipts are more than the actuals of 1895–96 by Rs 17 and less than the budget estimate of the current year by Rs. 50 which is due to the failure of seasonable rains and the consequent absence of competition.

15. *Fees from Educational Institutions.*—The fee income from the municipal schools is estimated at Rs. 3,150, the same as in the revised estimate, wherein the increase of Rs. 100 over the current year's budget estimate has been explained.

16. *Sale-proceeds and composition Fees of medicines.*—Agreeably to the suggestions of the District Medical and Sanitary Officer and Government, it is proposed to collect during the incoming year small fees from those able to pay for the medicines that may be supplied to them from the dispensary, and Rs. 20 is anticipated under this head.

17. *Income fom Market and Slaughter-house.*—The fall of Rs. 70 in the revised as compared with the budget estimate of the current year under market fees is due to the circumstances explained in paragraph 44 of the administration report of 1895–96 and to the adverse character of the season. Next year's receipts are, however, estimated at Rs. 600. The current year's estimate of income from slaughter-house is repeated.

18. *License Fees and Pandal Fees.*—The income from these sources is estimated at Rs. 180 and Rs. 50, respectively, against the current year's estimate of Rs. 220 and Rs. 10. The decrease under license fees is due to some of the oil-mills having discontinued to work in the current year, owing to the unfavourable character of the season, and the increase under pandal fees to the levy of fees according to the area occupied instead of according to the nature of the construction as in previous years, and to the stricter enforcement of law by insisting on licenses being taken out prior to erection of pandals.

19. *Rent of Buildings, Distraint Fees, Cart-stand Fees, Fines under Municipal and other Acts, Fishery Rents and Fees for numbering carts.*—The receipts under these heads are fixed with reference to the budget or the revised estimate of the current year and need no special remarks.

20. *Grants and Contributions—Educational.*—Credit has been taken under this head for a grant of Rs. 180 from Provincial funds on account of—

	Rs.
(i) Half the salary of the drawing master	90
(ii) Half the cost of furniture and drawing materials for the use of the high school	50
(iii) One-third of the salary of the gymnastic instructor ..	40

21. *Medical.*—Rs. 30 is the medical contribution from Provincial funds, being one-eighth of the cost of medicines for the dispensary for treating the police sick (*vide* G.O., No. 561 M., dated 22nd March 1892).

22. *Medical Contribution from Local Funds.*—The current year's figure is repeated for 1897–98.

23. *Private Scavenging Fees.*—The income under this head is estimated at Rs. 600 against the budget estimate of Rs. 500 for the current year, the increase being due to the scale of fees having been slightly raised with effect from the 1st January 1897 with a view to render the private scavenging service nearly self-supporting.

Charges.

24. *Grant 1, Public Works—New Works, Communications.*—Rs. 75 is provided for the construction of a culvert in Sembadavar street and another in Kachálai Nayakar street and for the reconstruction of that in Uppukára street.

25. *Buildings.*—The council proposes to construct a building for the municipal office at a cost of Rs. 4,500 with a view to supply the long-felt want of an office-building of its own and the necessity for it has been fully explained in paragraph 78 of my letter giving cover to the budget for 1895–96; and the proposed construction of sheds for the accommodation of the conservancy bullocks and carts for which a sum of Rs. 350 has been provided in the current year's budget having been deferred for the reasons given in paragraph 5 *supra*, a provision of Rs. 1,000 has now been made for the same.

26. *Repairs—Communications.*—Rs. 900 provided under this head includes Rs. 440 for gravelling or metalling street roads, Rs. 30 for repairing three culverts, Rs. 330 for maintenance of trunk, railway approach and other roads, and Rs. 100 for cutting side-channels.

27. Including Rs. 75 under new works, the total allotment for communications comes up to Rs. 975 which is considered sufficient for the requirements of the budget year. The current year's allotment has been raised in accordance with G.O., No. 1631 M., dated 23rd September 1896, and some of the roads other than those budgeted for, are now under repair.

28. *Buildings.*—Rs. 110 allotted under this head includes Rs. 40 for white-washing, tarring, and sundry repairs to municipal latrines, Rs. 50 for repairing the high school-building and Rs. 20 for repairing Anaikat and Arcot toll-sheds.

29. *Drainage.*—Rs. 850 have been provided for repairing and re-plastering portions of the drain in accordance with the estimate received from the department of Public Works through the Government—*vide* G.O., Mis. No. 167 M., dated the 5th February 1897.

30. *Water-supply.*—Rs. 25 is provided for repairing parapet walls and platforms of the wells in Kachálai Nayakar and Vettilaikára streets and Rs. 25 for putting pulleys to three wells and for removing silt from such as may require cleansing.

31. Agreeably to the orders of Government in paragraph 4 (5) of G.O., No. 1631 M., dated 23rd September 1896, reviewing the administration report for 1895–96, Rs. 50 is provided for diverting surface drainage water from finding its way into the Vináyaka Chetti and Iswarankoil tanks which are open to contamination by rain water running into them through the street drains.

32. *Establishment—Water-supply and General Public Works.*—No change is proposed, and hence the current year's figures are repeated.

33. *Tools, Plant and other Stores.*—The estimate is based on the probable requirements of the ensuing year.

34. The total outlay under Grant 1 amounts to Rs. 7,535 under works and Rs. 480 under establishment and contingencies against Rs. 2,780 and Rs. 510, respectively, of the current year's budget.

35. *Grant 2, Education—Municipal High School on Salary System—Establishment.*—Rs. 2,320 is provided under this head against Rs. 2,300 of the current year's budget, the slight increase being due to the transfer of the wages of the sweeper to the establishment, which was hitherto met from contingencies.

36. Rs. 180 proposed under contingencies includes Rs. 100 for furniture and drawing materials required in addition to those supplied during the year, Rs. 60 for class, prize and library books, and Rs. 20 for ordinary contingencies.

37. *Municipal Primary Schools on Salary-results System.*—The provision under fixed payments and results grants to these schools calls for no remark, except that the wages of the sweepers of four lower primary schools is transferred to establishment from contingencies.

38. *Contingencies.*—The provision of Rs. 100 under contingencies includes Rs. 20 for ordinary contingencies and Rs. 80 for rent of school-houses.

39. *Results Grants to Results Schools.*—The current year's provision of Rs. 70 is repeated.

40. *Common Gymnasium—Establishment.*—The pay of the gymnastic instructor is fixed at Rs. 120, the same as for the current year. Rs. 10 is provided for certain apparatus required.

41. The total allotment under Grant 2 is Rs. 4,510 or Rs. 100 less than that of the current year.

42. *Grant 3—Municipal Dispensary.*—The council wishes to provide, as in the current year, for the services of a second-class hospital assistant. The current year's figures are repeated.

43. No allowance for house-rent for the hospital assistant is provided for as the hospital assistant does not live within 200 yards of the dispensary; and though he has been called on to do so so far back as the 9th July 1896, he has not explained why he has not removed himself nearer to the hospital.

44. The present hospital assistant, it would appear, will soon be entitled to first-class pay having passed the departmental examination; but the council is not prepared to pay a higher salary and retain him, as its expectations formed when applying for his services have not only not been realized but he has given little or no satisfaction to the council by the display of any zeal or interest in his work.

45. *Contribution to Provincial Funds for Medical College, Sanitary Inspection, and Medical Reserve Staff.*—The provision under these heads calls for no remark.

46. *Vaccination and Registration.*—Current year's figures are repeated, except under vaccination contingencies, where the allotment is slightly raised by Rs. 10.

47. *Conservancy, Road-cleaning, &c.—Establishment.*—Rs. 1,990 is provided against Rs. 2,030 of the current year's budget and Rs. 1,940 of the revised estimate. The decrease is due to the pay of the hands newly entertained being less than what was provided for for them. From the savings thus effected, an additional hand was entertained for the current year for which sanction is now solicited.

48. Rs. 430 is provided, of which Rs. 150 is the estimated cost of a disinfectant sprayer recommended to be purchased by the Sanitary Commissioner against Rs. 570 in the current year.

49. *Private Scavenging.*—Rs. 590 is provided under establishment as in the current year and Rs. 20 for contingencies against Rs. 50 of the current year's allotment.

50. *Cholera Charges.*—Rs. 20 is provided as in the current year for the purpose.

51. *Removal of Prickly-pear.*—Rs. 50 is allotted under this head against Rs. 100 of the budget and Rs. 70 of the revised estimate of the current year, the greater portion having been removed in previous years.

52. *Grant 4—Lighting, Slaughter-house, Avenues and Public Garden.*—The current year's provisions under establishments are repeated. The contingent charges are estimated on the probable requirements of the budget year.

53. *Market.*—The wages of market sweeper at Re. 1 per mensem hitherto debited to contingencies has now been transferred to establishment.

54. *Printing.*—The general printing charges are estimated at Rs. 250 against Rs. 350 of the current year's budget, provision for other printing charges being made separately against the respective services.

55. *Compensation for Lands.*—On a reconsideration of the local circumstances and the financial state of the municipality, the council resolves to issue notices to the owners of back-yards to arrange for the construction of private latrines and passage thereto at their own expense wherever it is feasible. Hence the allotment is reduced to Rs. 60.

56. *Other Items.*—To meet the undermentioned charges, Rs. 100 is provided:—

	Rs.
Land assessment	30
Tom-tom charges	10
Numbering carts	5
Numbering houses	40
Repairing street-boards	15

The provision made in the current year's budget for the last two purposes could not be utilized and they are postponed to next year.

57. *Law Charges.*—Rs. 70 has been provided against Rs. 100 of the budget and Rs. 150 of the revised estimate of the current year.

58. *Grant 5, General Establishment.*—No changes are proposed either in the office or collection establishment, except that the pay of the office sweeper hitherto met from contingencies has been transferred to establishment and the pay of the two office peons will be equalized at Rs. 6 each instead of at Rs. 7 and Rs. 5 now being paid.

59. The contribution for the central office and audit establishments remains the same as in the current year.

60. The total outlay under this grant is Rs. 1,550 or 9·3 per cent. of the total receipts.

61. Proposition statements showing additions to, or alterations in, establishments herein proposed are herewith submitted.

62. The delay in the submission of the budget is chiefly due to the non-receipt of the estimate from the department of Public Works, which was awaited, for repairing the drain until the 10th instant (*vide* G.O., Mis. No. 167 M., dated the 5th instant).

Forwarded.

5th March 1897. (Signed) J. G. BURN,
Ag. Head Asst. Collector.

Forwarded.

10th March 1897. (Signed) S. H. WYNNE,
Collector.

From Surgeon-Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Fort St. George, 15th March 1897, No. 661-S.

Referring to the Walajapet Municipal budget for 1897–98, I have the honour to state that the provision made for the conduct of vaccination is sufficient, but that for conservancy, which amounts to only about 20 per cent. of the estimated receipts, is inadequate for requirements. The staff of scavengers should be strengthened so as to provide two men for every 1,000 of the living. The salary of the sanitary inspector should be raised to Rs. 20, and provision should be made to give him the usual horse allowance of Rs. 15 per mensem. If the council enlists the services of a certificated sanitary inspector, the necessity for the retention of the caste inspector and the one employed in connection with the private scavenging service will vanish.

2. Statements I and II forwarded to me are not in the prescribed form. They fail to show the figures of the budget and revised estimates for the current year and the actuals of 1895–96.

3. No extract from statement II-A has accompanied the copy of the budget sent to me.

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, 19th March 1897, No. 3035.

Adverting to the budget estimate of the Walajapet Municipality for 1897–98, I have the honour to state that the provision therein made for education may be accepted. The net expenditure proposed under Grant 2 is Rs. 1,180 (Rs. 4,510—3,330) which is below 12 per cent. of the estimated income of the municipality from taxation, &c.

ORDER—No. 682 M., dated 24th March 1897.

The estimated receipts and charges of the Walajapet Municipality for 1897–98, as passed by Government, are compared below with the budget and revised estimates for the year 1896–97 and the actuals of 1895–96:—

	Actuals, 1895–96.	Budget estimate, 1896–97.	Revised estimate, 1896–97.	Budget estimate, 1897–98.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	2,297	3,920	4,590	5,550
Tax on Arts	1,936	1,860	1,820	1,820
,, on Buildings and Lands	3,560	3,450	3,520	3,520
,, on Vehicles and Animals	711	770	640	660
,, on Carts	806	810	700	750
Tolls	1,912	1,800	2,400	2,010
Realizations under Special Acts	95	..	..	..
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	182	160	240	250
Conservancy Receipts	733	800	750	750
Fees and Revenue from Educational Institutions	2,905	3,050	3,150	3,150
,, ,, from Medical Institutions	..	..	..	20
Income from Markets and Slaughter-houses	859	850	760	790
License Fees	189	220	160	180
Other Fees	60	70	100	110
Fines under Municipal and other Acts	141	100	70	100
Grants and Contributions from Government	128	170	170	210
,, from Local Boards	635	640	640	610
Recoveries for Services to Private Individuals	296	500	450	600
Miscellaneous	55	50	20	50
Advances Recovered	24	..	140	..
Total ..	17,524	19,220	20,320	21,166
Charges.				
GRANT 1—				
New Works—				
Communications	50	100	90	70
Buildings	113	350	..	4,500
Drainage	12	150	150	..
Water-supply	..	370	50	..
Miscellaneous Public Improvements	30	..	..	..
Repairs—				
Communications	898	850	930	950
Buildings	275	310	290	110
Drainage	270	500	..	850
Water-supply	328	370	300	320
Establishment	156	240	230	240
Tools and Plant and other Stores	81	50	10	20
Total ..	2,213	3,290	2,050	7,060
GRANT 2—				
Municipal Schools—				
On the Salary System	1,670	2,380	2,470	2,500
,, Salary-result System	1,819	1,880	1,860	1,810
Grants-in-aid—				
Result Grants	41	70	70	70
Miscellaneous	143	280	140	130
Total ..	3,673	4,610	4,540	4,510

	Actuals, 1895–96.	Budget estimate, 1896–97.	Revised estimate, 1896–97.	Budget estimate, 1897–98.
Charges—cont.	Rs.	Rs.	Rs.	Rs.
Grant 3—				
Hospitals and Dispensaries	1,170	1,390	1,320	1,310
Contributions	133	100	100	100
Vaccination	231	240	250	250
Registration of Births and Deaths	149	150	140	150
Conservancy, Road-cleaning and Road-watering	2,686	3,360	3,140	3,500
Total ..	4,369	5,240	4,950	5,310
Grant 4—				
Lighting	522	640	690	650
Markets and Slaughter-houses	76	80	90	80
Avenues	53	70	60	60
Public Garden, Survey of Land, Fire and other Charges ..	684	1,010	870	750
Total ..	1,335	1,800	1,710	1,540
Grant 5—				
Supervision and Management	1,322	1,610	1,520	1,620
Advances Recoverable	166	..	..	..
Balance	4,687	2,670	5,550	1,120
Total ..	17,524	19,220	20,320	21,160

Refunds

Revised Estimate for 1896–97.

2. The current receipts and charges are now estimated at Rs. 15,730 and Rupees 14,750, respectively, against Rs. 15,300 and Rs. 16,550 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under tolls, while the decrease in the charges appears mainly under Grants 1 and 3. The collections under the tax on arts during the first eight months of the year were again very unsatisfactory. The addition to, and alterations in, the conservancy establishment, referred to in paragraph 47 of the Chairman's letter and shown in the proposition statement, are sanctioned. With reference to G.O., No. 2391 L., dated 17th December 1896, the contribution for the central office establishments will be raised from Rs. 80 to Rs. 104, or Rs. 100 in round figures. The balance to be carried forward to the ensuing year's budget will then be Rs. 5,550.

Budget Estimate for 1897–98.

3. *Receipts.*—The receipts for the coming year are put down at Rs. 15,610 against Rs. 15,730 in the revised estimate. From the note to statement I, it appears that the municipal council proposes to exempt from the tax on arts all persons falling under class I of schedule A and to reduce the tax on vehicles and animals to one half of the maximum rates prescribed in schedule B, but no reference has been made to these proposals in the Chairman's letter. This omission should be explained without delay. Meanwhile, the estimates under these heads will be allowed to stand.

4. *Charges.*—(1) The probable charges are entered as Rs. 20,520 against the revised estimate of Rs. 14,770, the increase being mostly under Grant 1.

(2) *Grant 1.*—None of the new works provided for in the budget should be undertaken until the plans and estimates for them have been approved by competent authority. The allotment under communications—repairs will be raised to Rs. 950, so that the total appropriation on communication may not fall below the prescribed minimum. The allotment of Rs. 4,500 for the construction of the Municipal office building will be reduced for the year to Rs. 3,500 so as to provide a sufficient working balance.

(3) *Grant 2.*—The entertainment, on the wages proposed, of a sweeper for the municipal high school and of four others for the primary schools, referred to in paragraphs 35 and 37, is sanctioned.

(4) *Grant 3.*—The remarks of the Surgeon-General on the provision for hospitals and dispensaries should be expedited. His immediate attention is drawn to the observations in paragraphs 43 and 44 of the Chairman's letter regarding the

Note
The petition within the limits may be cut out & will be awaited

hospital assistant. The suggestions made by the Sanitary Commissioner in paragraph 1 of his letter read above should receive careful consideration, and the omissions noticed by him in paragraphs 2 and 3 should not be allowed to recur. With reference to G.O., No. 1985 M., dated 18th November 1896, the allotment for epidemic charges will be raised from Rs. 20 to Rs. 420.

(5) *Grants 4 and 5.*—The entertainment of a sweeper on Re. 1 for the market and of another on As. 8 per mensem for the Municipal office, and the alterations in the salaries of the office peons proposed in paragraphs 53 and 58 are sanctioned. With reference to G.O., No. 2391 L., dated 17th December 1896, the contribution for the central office establishments will be raised from Rs. 80 to Rs. 154, or Rs. 150 in round figures.

5. As revised by Government, the budget closes with a balance of Rs. 1,120 or 7·2 per cent. of the estimated receipts.

6. The explanation of the great delay in the submission of the budget offered by the Chairman cannot be considered as adequate. There was no need to detain the budget letter beyond the prescribed period for the reason given.

(True Extract.)

Secretary to Government.

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

Exd. A. Eccleston.

Clo 1115 w 97

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

RECD 8 MAR 97 COLLECTOR NORTH ARCOT

	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Totals of Major Heads.	Budget Estimate for 1896-97.	Revised 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.
1. BALANCE BROUGHT FORWARD—					
a. Municipal Fund		5570 - -	3920 - -	4586 - -	2297 3 4
b. Endowments					
c. Water-tax Fund					
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	1820 - -		1860 - -	1820 - -	1933 6 -
b. Tax on buildings (section 63) ..	3150 - -		3100 - -	3150 - -	3183 9 -
c. Tax on lands (section 63) ..	360 - -		350 - -	360 - -	366 5 6
d. Water-tax on buildings and lands (section 75) ..				3510	
e. Tax on vehicles with springs and palanquins (section 77) ..	190 - -		220 - -	190 - -	210 - -
f. Tax on animals (section 77) ..	470 - -		550 - -	450 - -	499 12 -
g. Tax on carts and other vehicles without springs (section 85) ..	750 - -		810 - -	700 - -	806 - -
h. Tolls (section 91)—					
Gross receipts Rs. 3000	2000 - -		1800 - -	2400 - -	1912 7 3
Less Local Fund share Rs. 1000 ..	190				
i. Penalties on account of—					
i. Tax on arts					2 8 -
ii. Tax on buildings ..					6 8 -
iii. Tax on lands					3 1 -
iv. Water-tax on buildings and lands	10 - -		- - -	10 - -	
v. Tax on vehicles, &c. ..					- 8 -
vi. Tax on animals					- 9 -
vii. Tax on carts, &c. ..					- 1 -
vii. Evasion of tolls					
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds					
b. Ferry rents					
c. Fees under Act II of 1888 ..	- - -		- - -	- - -	95 - -
Carried forward ..		8750 - -	8690 - -	9080 - -	9019 10 9

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

—	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Totals of Major Heads.	Budget Estimate for 1896-97.	Revised 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 ..		8750	8690	9080	9019 10 9
4. Revenue derived from Municipal property and powers apart from taxation—					
a. i. Rent of lands					
ii. Rent of buildings	2		10	2	3 8 ..
iii. Avenue receipts	90		70	90	110 7 6
iv. Fees from Travellers' Bungalows					
b. i. Sale-proceeds of lands and buildings	10		.. .. ..	.. .. ..	.. .. ..
ii. Produce of lands, gardens, &c.	100		30	100	26 5 ..
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	50		50	50	41 6 ..
c. Conservancy receipts—					
Sale-proceeds of night-soil, street refuse, &c.	750		800	750	733 1 ..
d. i. Fees from educational institutions	3150		3050	3150	2904 14 3
ii Other revenue from educational institutions ..					
e. i. Sale-proceeds and composition fees of medicines ..	20		.. .. ..	.. .. ..	.. .. ..
ii. Other Hospital receipts ..					
f. i. Income from markets ..	600		660	590	672 3 4
ii. „ slaughter-houses.	190		190	170	187 3 6
g. Other fees					
i. Distraint fees	20		30	15	18 .. ..
ii. License fees	180		220	160	156 .. ..
iii. Cartstand fees	40		40	40	42 .. ..
iv. Other fees (Pandal) ..	50		10	50	32 8 ..
h. Fines under Municipal and other Acts.	100		100	70	140 9 ..
i. Interest on investments					
i. General, including choultries					
ii. Educational					
iii. Medical					
j. Premium on loans					
Carried forward ..		14102	13950	14317	14087 12 4

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

—	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Totals of Major Heads.	Budget Estimate for 1896-97.	Revised 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 ..		14102	13950	14317	14087 12 4
5. Grants and contributions—					
a. From Government—					
i. Education—					
Normal stipends ..					
Buildings					
Municipal Schools ..	140		100	100	40 .. ..
Other purposes	40		40	40	56 10 8
ii. Medical	30		30	30	31 11 2
iii. Other purposes—					
Communications ..					
Water-supply					
Drainage					
Sanitation					
Other purposes ..					
b. From Local Boards—					
i. Education					
ii. Medical	640		640	640	635 .. ..
iii. Other purposes					
c. Other grants and contributions—					
i. Education					
ii. Medical					
iii. Other purposes					
6. Miscellaneous—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	600		500	450	295 15 6
ii. Other purposes	.. .. ..		.. .. ..	.. .. ..	.. 1 ..
b. Other items—					
i. Fishery rents	20		20	15	22 10 ..
ii. Refunds of Expenditure of previous year	.. .. ..		.. .. ..	.. .. ..	10 2 6
iii. Fee for numbering carts, &c.	20		20	15	17 4 ..
iv. Other items	10		.. .. ..	.. .. ..	5 .. 5
Carried forward ..		15602	15300	15592	15202 3 7

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

	Budget 1897-98.		Budget	Revised	Actuals, 1895-96 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.	Estimate for 1896-97.	Estimate for 1896-97.	
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		15602 - -	15300 - -	15592 - -	15202 3 7
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	" " "		" " "	25 - -	" " "
ii. Others	" " "		" " "	115 - -	24 2 2
Total Receipts ..		15602 - -	15300 - -	15732 - -	15226 5 9
Grand Total ..		21172 - -	19220 - -	20318 - -	17523 9 1

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes except Class I.
2. Tax on buildings is levied at 7½ per cent. and tax on lands at ~~per cent. of rent value.~~ annas 3½ for every 80 square yards.
3. Water-tax on buildings and lands is levied at — per cent.
4. Tax on vehicles and animals is levied at half the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 per cart. per annum.
6. Tolls are levied at half the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. No. 932 m, 10-12-85; 177 m, 17-7-84; 1456 m, 25-10-93 & 19 m, 7-1-96 (same)
8. The house-tax registers were last revised in the official year 1894-95 and the land tax registers in the official year.
9. Total extent of land assessed is 251 acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—

Cultivable lands are tax as under:-
3/- for 80 square yards for Tottakkal Punjai
2/- - do - for Tope.
1/- - do - for Punjai & Nanjai

House-Tax

The actual rental wherever rented and clearly ascertainable, was adopted. In other cases, the rental was estimated with reference to the rental value of similar rented houses in the neighbourhood, due regard being had to locality & conveniences.

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.	
Battala Varadappa Chetty's Garden, Walajapet		10	4				4			14							14	Shown under Garden Receipts.

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

—	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Totals of Major Heads.	Budget Estimate for 1896-97.	Revised 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	75	-	-				100	-	-	90	-	-	50	-	-
b. Buildings	5500	-	-				350	-	-	-	-	-	113	1	4
c. Drainage	-	-	-				150	-	-	150	-	-	12	-	-
d. Water-supply	-	-	-				370	-	-	50	-	-	30	8	2
2. Repairs—													50	8	2
a. Communications	900	-	-				850	-	-	930	-	-	898	4	4
b. Buildings	110	-	-				310	-	-	290	-	-	274	9	3
c. Drainage—															
i. Repairs to works ..	850	-	-				500	-	-	-	-	-	269	10	8
ii. Establishment for flushing drains, &c.	-	-	-				-	-	-	-	-	-	-	-	-
d. Water-supply—															
i. Repairs to works, machinery, &c	100	-	-				150	-	-	80	-	-	105	9	9
ii. Establishment	220	-	-				220	-	-	215	-	-	219	9	10
iii. Contingencies	-	-	-				-	-	-	3	-	-	2	6	-
3. Establishment	240	-	-				240	-	-	230	-	-	155	12	5
4. Tools and Plant and other stores.	20	-	-				50	-	-	15	-	-	81	5	1
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 ..				8015	-	-	3290	-	-	2053	-	-	2212	12	10
GRANT II—(*Education*)—															
1. Training Schools—															
a. Contributions to Local Boards ..															
b. Stipends to Normal students ..															
2 Municipal Schools—															
i On Salary System—															
a. Establishment	2320	-	-				2310	-	-	2280	-	-	1543	9	2
b. Contingencies	180	-	-				210	-	-	190	-	-	126	11	4
Carried forward ..	2500	-	-				2520	-	-	2470	-	-	1670	4	6

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

—	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Totals of Major Heads.	Budget Estimate for 1896-97.	Revised 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 ..	2500	-	-				2520	-	-	2470	-	-	1670	4	6
GRANT II—(*Education*)—cont.															
ii. On Salary-Results System—															
a. Fixed Payments	1410	-	-				1410	-	-	1410	-	-	1375	7	10
b. Result Grants	300	-	-				300	-	-	300	-	-	269	4	-
c. Contingencies	100	-	-				170	-	-	150	-	-	174	4	-
3. Salary Grants															
4. Results Grants	70	-	-				70	-	-	70	-	-	40	12	-
5. Combined Grants—															
a. Fixed Payments															
b. Result Grants															
6. Inspection—															
a. Contributions to Local Boards ..															
b. Municipal Inspectors—															
i. Establishment															
ii. Contingencies															
7. Miscellaneous—															
a. Building, furniture, &c., grants ..															
b. Common gymnasium—															
i. Establishment	120	-	-				120	-	-	120	-	-	120	-	-
ii. Contingencies	10	-	-				20	-	-	20	-	-	23	10	-
c. Common Drawing Master—															
i. Establishment															
ii. Contingencies															
d. Other items															
Total, Grant II ..				4510	-	-	4610	-	-	4540	-	-	3673	10	4
GRANT III—(*Sanitation and Medical Services*).															
1. Hospitals and Dispensaries—															
a. Establishment	840	-	-				840	-	-	815	-	-	814	11	4
b. Medicines and Supplies	250	-	-				250	-	-	250	-	-	192	8	-
c. Diet of Patients															
d. Sundries and Contingencies ..	220	-	-				300	-	-	250	-	-	163	-	2
e. Contributions to Local Boards .. &c., &c., &c.															
Carried forward ..	1310						1390	-	-	1315	-	-	1170	3	6

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

	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Total of Major Heads.	Budget Estimate for 1896-97.	Revised 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 ..	1310 - -		1390 - -	1315 - -	1170 3 6
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* Contributions to Provincial funds for—					
i. Medical College ..	40 - -		40 - -	40 - -	72 - -
ii. Sanitary Inspection ..	50 - -		50 - -	50 - -	49 - -
iii. Medical Reserve staff ..	10 - -		10 - -	10 - -	9 - -
iv. Cutlers' Establishment ..	- - -		- - -	- - -	3 - -
b. Contributions to Local Boards, &c., for—					
i. Medical Schools ..					
ii. Reserve staff					
&c., &c., &c, ..					
c. Other contributions					
3. Vaccination—					
a. Establishment	120 - -		120 - -	120 - -	103 12 -
b. Contingencies	130 - -		120 - -	135 - -	127 - 8
c. Contributions to Local Boards ..					
4. Registration of Births and Deaths—					
a. Establishment	140 - -		140 - -	130 - -	141 8 -
b. Contingencies	10 - -		10 - -	10 - -	7 5 1
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	1990 - -		2030 - -	1940 - -	1646 6 9
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	400 - -		570 - -	520 - -	295 11 8
b. Private scavenging—					
i. Establishment	590 - -		590 - -	500 - -	351 6 5
ii. Contingencies, such as cost of scavenging carts, &c. ..	20 - -		50 - -	50 - -	70 5 1
c. Cholera charges .. .	20 - -		20 - -	20 - -	- - -
d. Contingencies	30 - -		- - -	40 - -	49 12 4
e. Removal of Prickly-pears &c., &c., &c. ..	50 - -		100 - -	70 - -	272 3 9
Total, Grant III ..		4910 - -	5240 - -	4950 - -	4368 11 3

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

	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Totals of Major Heads.	Budget Estimate for 1896-97.	Revised 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	220 - -		220 - -	220 - -	212 7 -
b. Contingencies	430 - -		420 - -	470 - -	310 - 5
2. i. Markets—					
a. Establishment	20 - -		10 - -	20 - -	12 - -
b. Contingencies	- - -		10 - -	10 - -	12 7 1
ii. Slaughter-houses—					
a. Establishment	50 - -		50 - -	48 - -	48 - -
b. Contingencies	10 - -		10 - -	22 - -	3 9 1
3. Choultries—					
a. Establishment					
b Contingencies					
c. Feeding Travellers					
4. Travellers' bungalows—					
a. Establishment					
b. Contingencies					
5. Avenues—					
a. Establishment	50 - -		50 - -	48 - -	42 15 6
b. Contingencies	10 - -		20 - -	12 - -	9 4 -
6. Public Garden—					
a. Establishment	230 - -		230 - -	225 - -	209 9 -
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	40 - -		50 - -	40 - -	25 7 11
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 ..	1060 - -		1070 - -	1105 - -	886 6 -

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

—	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Totals of Major Heads.	Budget Estimate for 1896-97.	Revised 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 ..	1060 - -		1070 - -	1105 - -	886 6 -
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)— cont.					
9. Other Charges—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..					
iii. Printing	250 - -		350 - -	250 - -	349 14 7
iv. Compensation for lands ..	60 - -		150 - -	120 - -	- - -
v. Other items	100 - -		130 - -	80 - -	87 15 7
vi Law Charges	70 - -		100 - -	150 - -	98 15 7
Refunded by cultivators					11 - -
Total, Grant IV ..		1540 - -	1800 - -	1705 - -	1335 4 2
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	840 - -		830 - -	820 - -	700 11 1
ii. Inspection					
b. Collection of Municipal Taxes—					
i. Establishment	250 - -		250 - -	200 - -	153 3 3
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	120 - -		150 - -	120 - -	215 14 1
c. Collection of Tolls—					
i. Establishment					
ii. Contingencies	10 - -		- - -	10 - -	- - -
d. Office contingencies other than (*b*) (ii)	250 - -		300 - -	270 - -	173 14 -
e. Contributions for Central office and Audit establishments ..	80 - -		80 - -	80 - -	78 - -
Total, Grant V ..		1550 - -	1610 - -	1500 - -	1321 10 5
Repayment of Debt—					
a. Instalments paid during the year.					
b. Invested on account of Sinking Fund (Value of securities purchased)					
c. Charges of investment ..					
Interest—					
a. On account of last year ..					
b. ,, of current years.					

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

—	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Totals of Major Heads	Budget Estimate for 1896-97.	Revised 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	- - -				15 12 -
Refunds of other than current collections ..	- - -				9 - -
Discount					
Pensions and gratuities					
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank					
Total Expenditure ..		20525 - -	16550 - -	14748 - -	12936 13 -
Balances—					
a. Municipal Fund		647 - -	2670 - -	5570 - -	4586 12 1
b. Endowments					
c. Water-tax Fund					
Grand Total ..		21172 - -	19220 - -	20318 - -	17523 9 1

Note to Statement II.

Position of the Municipality of on 31st March 189 .

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

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

Part I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1897-98.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications								
1	Construction of a culvert in Sambadavan Sheet	22	"	"	-	22	"	"	
~~2~~ 2	Do. Do. in Kachalai Nayakan Sheet near Padavettamman Koil	25	"	"	-	25	"	"	
3	Re-construction of culvert in Ippumkara Sheet	28	"	"	-	28	"	"	
	Total ..	75	-	"	-	75	"	"	
(b)	Buildings								
1	Construction of a building for the Municipal Office	4500	"	"	-	4500	"	"	
~~2~~ 2	Do. Cattle shed Do. Cart-shed	1000	"	"	-	1000	"	"	
	Total ..	5500	-	"	-	5500	"	"	

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

Part I.—New Works.—*cont.*

Number	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1897-98.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage								
1									
2									
3									
	- Nil -								
	Total ..								
(d)	Water-supply								
1									
2									
3									
	- Nil -								
	Total ..								

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

Part II.—Repairs.

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications							
1	Metalling Perumal Koil Sheet	70	..	..				Total mileage of roads streets, lanes, &c., in the town. 12
2	Gravelling Swarna Chetti Sheet	36	..	..				
3	Do. Tirumaligai Sheet	22	..	..				Metalled or Gravelled / Unmetalled.
4	Do. Nalli Chetti Sheet	17	..	..				8½ 3½
5	Do. Toppai Chetti Sheet	23	..	..				
6	Do. Kamara Sheet	29	..	..				Total mileage under maintenance. 10
7	Do. Pattuperuma Chetti Sheet	40	..	..				
8	Do. Binjari Sheet	8	..	..				Metalled or Gravelled / Unmetalled.
9	Do. Peruma Mudali (Cross Road) Sheet	15	..	..				6½ 3½.
10	Do. Narasoji Rao Sheet	24	..	..				
11	Do. Jangama Chetti Sheet	26	..	..				
12	Do. Kakitakara Sheet	41	..	..				
13	Do. Karivettan Sheet	14	..	..				
14	Do. Parasuraman Sheet	16	..	..				
15	Do. Solavaram Khadir Saheb Sheet	10	..	..				
16	Do. (Cross Road) Srinivasa Pillai Sheet	19	..	..				
17	Do. Sambadavar Sheet	15	..	..				
18	Do. Andiyappa Nayakan Sheet	15	..	..				
19	Maintenance of Trunk Road Railway approach Road and other Sheets	330	..	..				
20	Repairing culvert in Mutya Mudalian Sheet	8	..	..				
21	Repairing culvert at the junction of Jangama Chetti Sheet & Railway approach road	12	..	..				
22	Repairing culvert at the junction of Railway approach & Lalapet Pettah Roads	10	..	..				
23	Cutting side channels . . .	100	..	..				
	Total ..	900	..	..				

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	White-washing, tarring, and sundry repairs to Latrines	40	..	..				+
2	Repairing High School house	50	..	..				
3	Repairing Anaikat and Arcot Toll-sheds.	20	..	..				
								3000 / 30 = 990 / 2010 / 3000
	Total ..	110	..	..				

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage							
1	Repair of masonry							
2	Drain on the southern	850	..	..	..	..	..	
3	Side of the Trunk Road							
	Total ..	850	..	..				
(d)	Water-supply							
1	Repairing parapet walls and							
2	floor of well in Kachalai							
3	Nayakan Street	10	..	..				
2	Do. Do. Vettilaikara Street	15	..	..				
3	Putting one pulley to the well							
	in Kammara Street	2	..	..				
4	Putting 2 pulleys to the well							
	near Rayaji Tank	4	..	..				
5	Putting one pulley to the well							
	in Sramani Street	2	..	..				
6	Removing silt from wells							
	where necessary	17	..	..				
7	Diverting surface drainage							
	water from finding way							
	into Vinayaka Chetti and							
	Iswaran Kovil Tanks	50	..	..				
	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	4	..	..	48	..	..
Do. at Rs. 3½ each	4	14	..	..	168	..	..
Total ..	5	18	..	..	216	..	..
Deduct Fines and Stoppages ..					..	..	..
Add arrears for last year paid this year ..					..	..	..
Balance (Statement II) ..	(In round figure)				220	..	..
3. General.—							
Overseers	1	20	..	..	240	..	..
Maistries							
Total ..	1	20	..	..	240	..	..
Deduct Fines and Stoppages ..					..	..	..
Add arrears for last year paid this year ..					..	..	..
Balance (Statement II) ..					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—							
1. Training Schools—							
Pupils receiving scholarships							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
2. Municipal Schools—							
a. On the Salary System—							
Head Master	1	50	"	"	600	"	"
1st Assistant Master	1	50	"	"	600	"	"
2nd " "	1	35	"	"	420	"	"
3rd " "	1	21	"	"	252	"	"
4th " "	1	15	"	"	180	"	"
5th " " + Drawing Master	1	15	"	"	180	"	"
Peon	1	6	"	"	72	"	"
Sweeper	1	1	"	"	12	"	"
Total ..	8	193	"	"	2316	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..	(In round figures)				2320	"	"

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—							
Central School (Upper Primary)							
Head master	1	15	"	"	180	"	"
1st Assistant master	1	12	"	"	144	"	"
2nd " "	1	9	"	"	108	"	"
3rd " "	1	7	"	"	84	"	"
Lower Primary Schools (Hindu)							
Head masters at Rs 9	2	18	"	"	216	"	"
Do at Rs 7	2	14	"	"	168	"	"
First Assistants at Rs 7	2	14	"	"	168	"	"
Do at Rs 5	2	10	"	"	120	"	"
Second Assistants at Rs 5	2	10	"	"	120	"	"
3 As & 1 B @ 5 Rs each	2	10	"	"	120	"	"
Sweepers at 4 as each	4	1	"	"	12	"	"
Hindustani School							
Head Master	1	7	"	"	84	"	"
2 Head masters @ 9 Rs 2 Assistants @ 7 Rs 2 " @ 5 Rs 2 Sweepers @ 7 Rs							
Total ..	19	117	"	"	1404	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..	In round figures.				1410	"	"

1400

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	12	-	-	144	-	-
Peons							
Total ..	1	12	-	-	144	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..	(In round figures)				140	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering."—							
Nuisance Inspectors	1	15	-	-	180	-	-
Caste, Inspectors	1	10	-	-	120	-	-
Peon	1	6	-	-	72	-	-
Mistries Grazier	1	3	8	-	42	-	-
Scavengers (Male) at Rs 7 ..	3	21	-	-	252	-	-
~~Sweepers~~ (Female) at Rs 3½ ..	6	21	-	-	252	-	-
Sweepers (Male) at Rs 6	7	42	-	-	504	-	-
D° D° at Rs 5½	1	5	8	-	66	-	-
D° D° at Rs 4	4	16	-	-	192	-	-
D° D° at Rs 5	1	5	-	-	60	-	-
D° D° at Rs 3½	1	3	8	-	42	-	-
14 - D° (Female) at Rs 3½	5	17	8	-	210	-	-
1 M. S @ 5 3/4 12 Sweepers @ 6 1 M. S — @ 3/4. 5 7 S — @ 3/4.							
Total ..	32	166	-	-	1992	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..	(In round figures)				1990	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT II.—Education—*cont.*							
6. Inspection—							
Inspecting schoolmaster							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
7. *b.* Gymnastic Instructors	1	10	-	-	120	-	-
Total ..	1	10	-	-	120	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					120	-	-
8. 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 (Second Class Hospital Assistant) ..	1	39	6	-	472	8	-
" "							
Midwife	1	12	-	-	144	-	-
Clerk							
Compounder	1	15	-	-	180	-	-
Servants	1	4	-	-	48	-	-
"							
"							
Total ..	4	70	6	-	844	8	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..	(In round figures)				840	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors	1	12	-	-	144	-	-
Maistries	1	6	-	-	72	-	-
Scavengers .. Male	1	7	-	-	84	-	-
Female at R. 3½	7	24	8	-	294	-	-
Total ..	10	49	8	-	594	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..	In round figures.				590	-	-
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents							
Masalchies .. at Rs 6 ..	3	18	-	-	216	-	-
Total ..	3	18	-	-	216	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..	(In round figures)				220	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A.	P.	Rs.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont*							
2. i. Markets—							
Superintendents	1	1	-	-	12	-	-
Servants	1	1	-	-	12	-	-
Total ..	2	2	-	-	24	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..	(In round figures)				20	-	-
ii. Slaughter-houses—							
Superintendents	1	4	-	-	48	-	-
Servants							
Total ..	1	4	-	-	48	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..	In round figures				50	-	-
3. Choultries—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
Maty							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
5. Avenues—							
Servants	1	4	"	"	48	"	"
Total ..	1	4	"	"	48	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..	In round figures				50	"	"
6. Public Garden—							
~~Gardeners~~ Maistry	1	7	"	"	84	"	"
Gardeners at Rs 4	3	12	"	"	144	"	"
Total ..	4	19	"	"	228	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..	(In round figures)				230	"	"

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

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

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

——	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT V.—*a.* General Establishment—							
i. Office—							
Manager	1	30	-	-	360	-	-
Clerks	1	12	8	-	150	-	-
,, ...							
,, ...							
Accountants	1	15	-	-	180	-	-
Peons .. .. at Rs 6 each ..	2	12	-	-	144	-	-
Sweeper	1	-	8	-	6	-	-
Total ..	6	70	-	-	840	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					840	-	-
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 .. at Rs 7 ..	3	21	-	-	252	-	-
Peons							
Total ..	3	21	-	-	252	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..	(In round figures)				250	-	-
c. Collection of tolls—							
Inspectors							
Gate-keepers							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

-A.—*Municipality of* Walajapet Demand, Collection and Balance tatement for the year 1896-97.

Current.

ax.	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.	1848	-	-	18	-	-	1830	-	-	1820	-	-	✓	-	-	10	-	-	-	-	-
2. Tax on buildings	3163	4	-	-	-	-	3163	4	-	3150	-	-	✓	7	14	5	6	-	-	-	-
3. Tax on lands	360	-	-	-	-	-	360	-	-	360	-	-	✓	-	-	-	-	-	-	-	-
4. Water-tax on buildings and lands ..																					
5. Tolls (gross receipts)	3600	-	-	-	-	-	3600	-	-	(a) 3600	-	-	✓	-	-	-	-	-	-	-	-
6. Market rents	590	-	-	-	-	-	590	-	-	590	-	-	✓ 600	-	-	-	-	-	-	-	-
7. Slaughter-house fees	170	-	-	-	-	-	170	-	-	170	-	-	✓ 190	-	-	-	-	-	-	-	-
8. Rent of cart-stands	40	-	-	-	-	-	40	-	-	40	-	-	✓	-	-	-	-	-	-	-	-
9. Private scavenging fees	467	9	6	-	-	-	467	9	6	450	-	-	✓ 600	-	-	17	9	6	-	-	-
Total ..	10238	13	6	18	-	-	10220	13	6	10180	-	-	7	14	-	32	15	6	-	-	-

(a) Includes Rs 1200 being contribution from the D. Board

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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 ..																									

Walajapet C. Municipality.

Statement VI.—Revised Estimate for 1896-97.

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

Items.	Actuals of the first ~~eight~~ 8½ months of 1896-97.			Actuals of the last ~~four~~ 3½ months of 1895-96.			Probable receipts of the last ~~four~~ 3½ 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										4586	-	-	3920	-	-	
b. Endowments																
c. Water-tax Fund																
2. Municipal rates and taxes—																
a. Tax on arts, &c. (section 53) ..	492	-	-	1497	4	-	1328	-	-	1820	-	-	1860	-	-	Two assessees have claimed exemption by reason of their paying Profession Tax in other Municipalities. Hence the fall.
b. Tax on buildings (section 63) ..	2424	-	6	1103	6	-	725	15	6	3150	-	-	3100	-	-	The demand will be fully collected, leaving no arrears.
c. Tax on lands (section 63) ..	327	8	6	200	9	-	32	7	6	360	-	-	350	-	-	Difference too small to call for any special remarks.
d. Water-tax on buildings and lands (section 75)																
e. Tax on vehicles with spirings and palanquins (section 77) ..	168	-	-	3	-	-	22	-	-	190	-	-	220	-	-	The fall is partly due to change of vehicles and animals owing to the adverse character of the season and partly to want of watchfulness on the part of the Municipal Subordinates.
f. Tax on animals (section 77) ..	363	8	-	35	4	-	86	8	-	450	-	-	550	-	-	
g. Tax on carts and other vehicles without springs (section 85) ..	650	-	-	14	-	-	50	-	-	700	-	-	810	-	-	
h. Tolls (section 91)—																
Gross receipts Rs 3000 ..	2200	-	-	467	7	3	200	-	-	2400	-	-	1800	-	-	The increase was due to keener competition than was anticipated owing to the construction of a Sugar Factory at Ranipet.
Less Local Fund share Rs 800 ..																
i. Penalties on account of—																
i. Tax on arts				2	8	-										A small sum is anticipated under this head, under all sub-heads and shown in lump.
ii. Tax on buildings ..				6	8	-										
iii. Tax on lands				3	1	-										
iv. Water-tax on buildings and lands	-	-	-				10	-	-	10	-	-	-	-	-	
v. Tax on vehicles, &c ..				-	8	-										
vi. Tax on animals				-	9	-										
vii. Tax on carts, &c. ..				-	1	-										
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																The Assistant Sanitary Inspector who occupied a shed for rent is not now in service. Hence reduction.
ii. Rent of buildings	-	10	-	1	2	-	1	6	-	2	-	-	10	-	-	
iii. Avenue receipts	40	4	3	93	4	9	49	11	9	90	-	-	70	-	-	The increase is due to better produce of tamarind fruits in the year.
iv. Fees from Travellers' Bungalows																
b. i. Sale-proceeds of lands and buildings																The Municipal land hitherto left waste has been in the year cultivated with indigo, which gave Rs 71.
ii. Produce of lands, gardens, &c.	89	8	-	18	8	-	10	8	-	100	-	-	30	-	-	
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	42	15	9	18	10	-	7	-	3	50	-	-	50	-	-	
Carried forward ..	6798	7	-	3466	4	-	2523	9	-	9322	-	-	8850	-	-	

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

Items.	Actuals of the first ~~eight~~ 8½ months of 1896-97.			Actuals of the last ~~four~~ 3½ months of 1895-96.			Probable receipts of the last ~~four~~ 3½ months of 1896-97			Total of columns 2 and 4.			Budget grant 1895-96, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Brought forward ..	6798	7	-	3466	4	-	2523	9	-	9322	-	-	8850	-	-	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*cont.*																
c. Conservancy receipts—																
Sale-proceeds of night-soil, street refuse, &c.	4	4	-	510	9	-	745	12	-	750	-	-	√ 800	-	-	The decrease is due to the adverse character of the season and the resultant want of demand for manure.
d. i. Fees from educational institutions	2126	4	10	1262	7	-	1023	11	2	3150	-	-	√ 3050	-	-	√ under-estimate.
ii. Other revenue from educational institutions ..																
e. i. Sale-proceeds and composition fees of medicines ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
ii. Other Hospital receipts ..																
f. i. Income from markets ..	416	10	7	224	1	8	173	5	5	590	-	-	√ 660	-	-	Due to want of competition and departmental management under which illicit collection from head-load sellers in sheds has been put a stop to.
ii. ,, slaughter-houses.	120	1	3	49	10	3	49	14	9	170	-	-	√ 190	-	-	Due to the adverse character of the season.
g. Other fees																
i. Distraint fees	9	-	-	16	-	-	6	-	-	15	-	-	√ 30	-	-	Due to less resort to distraint.
ii. License fees	130	-	-	44	8	-	30	-	-	160	-	-	√ 220	-	-	Due to adversity of season.
iii. Cartstand fees	34	8	-	-	9	-	5	8	-	40	-	-	√ 40	-	-	√
iv. Other fees (Pandal).	48	15	2	-	-	-	1	-	10	50	-	-	√ 10	-	-	Due to levy of fees by areas occupied instead of by the description of pandals as in previous year.
h. Fines under Municipal and other Acts	55	8	-	32	3	-	14	8	-	70	-	-	√ 100	-	-	Due to less resort to prosecution by the Council
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 ..	-	-	-	40	-	-	100	-	-	100	-	-	√ 100	-	-	√
Other purposes	-	-	-	56	10	8	40	-	-	40	-	-	√ 40	-	-	√
ii. Medical	-	-	-	31	11	2	30	-	-	30	-	-	√ 30	-	-	√
iii. Other purposes—																
Communications ..																
Water-supply																
Drainage																
Sanitation																
Other purposes ..																
b. From Local Boards—																
i. Education																
ii. Medical	-	-	-	640	-	-	640	-	-	640	-	-	√ 640	-	-	√
iii. Other purposes																
Carried forward ..	9743	10	10	6374	9	9	5383	5	2	15127	-	-	14760	-	-	

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

Items.	Actuals of the first ~~eight~~ 8½ months of 1896-97.	Actuals of the last ~~four~~ 3½ months of 1895-96.	Probable receipts of the last ~~four~~ 3½ 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 ..	9743 10 10	6374 9 9	5383 5 2	15127 - -	14760 - -	
5. GRANTS AND CONTRIBUTIONS—*cont.*						
c. Other grants and contributions—						
i. Education						
ii. Medical						
iii. Other purposes						
6. MISCELLANEOUS—						
a. Recoveries on account of services rendered to private individuals—						
i. Private scavenging ..	265 6 -	176 5 6	184 11 -	450 - -	500 - -	The Govt. estimated the receipts at Rs 500, against the Comptr's estimate of Rs 400.
ii. Other purposes						
b. Other items—						
i. Fishery rents	- - -	- - -	- - -	- - -	20 - -	No receipts, banks having been filled in Dec.
ii. Refunds of Expenditure of previous year						
iii. Fee for numbering carts, &c.	12 10 6	- 11 6	2 5 6	15 - -	20 - -	
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	- - -	- - -	25 - -	25 - -	- - -	
ii. Others	8 12 -	- - -	106 4 -	115 - -	- - -	
Total Receipts ..	10030 6 4	6551 10 9	5701 9 8	15732 - -	15300 - -	
Grand Total ..				20318 - -	19220 - -	

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

Items.	Actuals of the first ~~eight~~ 8½ months of 1896-97.			Actuals of the last ~~four~~ 3½ months of 1895-96.			Probable charges of the last ~~four~~ 3½ 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																
b. Buildings	29	14	8	50	-	-	60	1	4	90	-	-	100	-	-	Savings.
c. Drainage	-	-	-	-	-	-	-	-	-	-	-	-	(a) 350	-	-	(a) Provision made for cattle-shed and cart-stand not utilized, as the amount was inadequate for substantial buildings and the Sanitary Board objected to the estimate for cattle-shed which was in consequence raised to Rs. 450. The site selected had also to be given up as it was considered desirable to have them in proximity to office building which it is proposed to construct in the next year.
d. Water-supply	110	-	-	12	-	-	40	-	-	150	-	-	150	-	-	
2. Repairs—	-	-	-	-	8	2	50	-	-	50	-	-	370	-	-	
a. Communications																The allotment of Rs. 300 for trial borings of Natrin tube wells not utilized, as the Sanitary Engineer stated that trial borings will not be successful in this town.
b. Buildings	385	4	10	430	6	7	544	11	2	930	-	-	850	-	-	Increased expenditure proposed to be incurred, with reference to G.O. No. 1631 m. 723. dt. Sept. 1896.
c. Drainage—	250	6	-	1	12	-	39	10	-	290	-	-	310	-	-	
i. Repairs to works ..	-	-	-	269	10	8	-	-	-	-	-	-	500	-	-	The estimate for this received too late from D.A. N. authorities.
ii. Establishment for flushing drains, &c.																
d. Water-supply—																
i. Repairs to works, machinery, &c.	-	-	-	58	9	-	80	-	-	80	-	-	150	-	-	The provision of Rs. 70 for removing silt from Sewage Koil tank could not be utilized, as it became full in June last.
ii. Establishment	161	10	5	68	7	1	53	5	7	215	-	-	220	-	-	
iii. Contingencies	2	13	11	2	6	-	-	2	1	3	-	-	-	-	-	
3. Establishment	163	5	4	60	-	-	66	10	8	230	-	-	240	-	-	Savings
4. Tools and Plant and other stores.	13	1	9	81	5	1	1	14	3	15	-	-	50	-	-	Do.
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 ..	1116	8	11	1035	-	7	936	7	1	2053	-	-	3290	-	-	
GRANT II—(*Education*)—																
1. Training Schools—																
a. Contributions to Local Boards ..																
b. Stipends to Normal students ..																
2. Municipal Schools—																
i. On Salary System—																
a. Establishment	1711	8	-	568	9	6	568	8	-	2280	-	-	2310	-	-	Savings
b. Contingencies	12	11	4	113	13	5	177	4	8	190	-	-	210	-	-	Do.
ii. On Salary-Results System—																
a. Fixed Payments	1050	12	6	476	7	9	359	3	6	1440	-	-	1440	-	-	1400
b. Results Grants	-	-	-	269	4	-	300	-	-	300	-	-	300	-	-	
c. Contingencies	81	4	3	94	12	1	68	11	9	150	-	-	170	-	-	180
3. Salary Grants	-	-	-	40	12	-	70	-	-	70	-	-	70	-	-	
4. Results Grants																
5. Combined Grants—																
a. Fixed Payments																
b. Results Grants																
6. Inspection—																
a. Contributions to Local Boards ..																
Carried forward ..	2856	4	1	1563	10	9	1543	11	11	4400	-	-	4470	-	-	

2300 + 170

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Items	Actuals of the first ~~eight~~ 8½ months of 1896-97.	Actuals of the last ~~four~~ 3½ months of 1895-96.	Probable charges of the last ~~four~~ 3½ 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 ..	2856 4 1	1563 10 9	1543 11 11	4400 - -	4470 - -	
GRANT II—(*Education*)—cont.						
b. Municipal Inspectors—						
i. Establishment						
ii. Contingencies						
7. Miscellaneous—						
a. Building, furniture, &c., grants ..						
b. Common gymnasium—						
i. Establishment	90 - -	40 - -	30 - -	120 - -	120 - -	✓
ii. Contingencies	25 -	23 10 -	17 11 -	20 - -	20 - -	✓
c. Other items				- -	140 - -	
Total, Grant II ..	2948 9 1	1627 4 9	1591 6 11	4540 - -	4610 - -	✓

GRANT III—(*Sanitation and Medical Services.*)													
1. Hospitals and Dispensaries—													
a Establishment	533	6	8	322	12	-	281	9	4	815 - -	✓	840 - -	✓ Entertainment of the male sweeper two months after & the mid-wife's absence on leave for two months.
b. Medicines and Supplies	77	-		105	15	3	242	9	-	250 - -	✓	250 - -	✓
c. Diet of Patients													
d. Sundries and Contingencies ..	118	15	1	41	-	7	131	-	11	250 - -	✓	300 - -	✓ Saving.
e. Contributions to Local Boards ..													
2. *a.* Contributions to Provincial funds for—													
i. Medical College ..	-	-	-	72	-	-	40	-	-	40 - -	✓	40 - -	✓
ii. Sanitary Inspection ..	-	-	-	49	-	-	50	-	-	50 - -	✓	50 - -	✓
iii. Medical Reserve staff ..	-	-	-	9	-	-	10	-	-	10 - -	✓	10 - -	✓
iv. Cutlers' Establishment ..													
b. Contributions to Local Boards, &c., for—													
i. Medical Schools													
ii. Reserve staff													
c. Other contributions													
3. Vaccinations—													
a. Establishment	92	4	2	39	-	-	27	11	10	120 - -	✓	120 - -	✓
b. Contingencies	100	10	8	47	2	2	34	5	4	135 - -	✓	120 - -	✓ no help?
c. Contributions to Local Boards ..													
Carried forward ..	852	11	7	685	14	-	817	4	5	1670 - -		1730 - -	

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

Items.	Actuals of the first ~~eight~~ 8½ months of 1896-97.	Actuals of the last ~~four~~ 3½ months of 1895-96.	Probable charges of the last ~~four~~ 3½ 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 ..	852 11 7	685 14 -	817 4 5	1670 - -	1730 - -	
GRANT III—*Sanitation and Medical Services*—cont.						
4. Registration of Births and Deaths—						
a. Establishment	104 12 10	48 - -	25 3 2	130 - -	√ 140 - -	√
b. Contingencies	6 6 8	7 5 1	3 9 4	10 - -	√ 10 - -	√
5. Conservancy, Road cleaning and Road watering—						
a. i. Establishment	1430 3 11	602 - 4	509 12 1	1940 - -	√ 2030 - -	√ Savings
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	136 5 1	160 2 11	383 10 11	520 - -	√ 570 - -	√ Transfer of Rs 40 to d.
b. Private scavenging—						
i. Establishment	364 6 9	141 6 7	135 9 3	500 - -	√ 590 - -	√ Non-entertainment of 2 Scavengers at Rs 3½ each on economical grounds.
ii. Contingencies, such as cost of scavenging carts, &c.	5 15 7	70 5 1	44 - 5	50 - -	√ 50 - -	√
c. Cholera charges	- - -	- - -	20 - -	20 - -	√ 20 - -	√
d. Contingencies	36 9 5	- - -	3 6 7	40 - -	√ - - -	√ Transfer from 5.a.ii
e. Removal of Prickly-pears	- - -	105 14 9	70 - -	70 - -	√ 100 - -	√
Total, Grant III ..	2937 7 10	1821 - 9	2012 8 2	4950 - -	5240 - -	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—						
1. Lighting—						
a. Establishment	162 - -	64 7 -	58 - -	220 - -	√ 220 - -	√
b. Contingencies	310 8 11	130 5 8	159 7 1	470 - -	√ 420 - -	√
2. i. Markets—						
a. Establishment	9 - -	4 - -	1 - -	10 - -	√ 10 - -	√
b. Contingencies	9 3 8	4 3 1	- 12 4	10 - -	√ 10 - -	√
ii. Slaughter-houses—						
a. Establishment	35 12 -	16 - -	12 4 -	48 - -	√ 50 - -	√
b. Contingencies	20 15 8	- 3 1	1 - 4	22 - -	√ 10 - -	√
3. Choultries—						
a. Establishment						
b. Contingencies						
c. Feeding Travellers						
4. Travellers' bungalows—						
a. Establishment						
b. Contingencies						
5. Avenues—						
a. Establishment	36 - -	14 15 6	12 - -	48 - -	√ 50 - -	√
b. Contingencies	1 8 -	9 14 -	10 8 -	12 - -	√ 20 - -	√
6. Public Garden—						
a. Establishment	168 14 2	73 9 9	56 1 10	225 - -	√ 230 - -	√
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	11 10 2	23 - 11	28 5 10	40 - -	√ 50 - -	√
Carried forward ..	765 8 7	340 11 -	339 7 5	1105 - -	1070 - -	

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

Items.	Actuals of the first ~~eight~~ 8½ months of 1896-97.	Actuals of the last ~~four~~ 3½ months of 1895-96.	Probable charges of the last ~~four~~ 3½ 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 ..	765 8 7	340 11 -	339 7 5	1105 - -	1070 - -	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.						
7. Survey of land						
8. Fire—						
a. Establishment						
b. Purchase of fire-engine, buckets, repairs, &c.						
9. Other charges—						
i. Work done for private individuals other than private scavenging						
ii. Rewards for destruction of wild animals and snakes						
iii. Printing	95 12 7	149 13 1	154 3 5	250 - - ✓	350 - - ✓	Savings
iv. Compensation for lands ..	- - -	- - -	120 - -	120 - - ✓	150 - - ✓	
v. Other items	34 14 10	87 15 7	195 1 2	230 - -	230 - - ✓	
Total, Grant IV ..	896 4 -	578 7 8	808 12 -	1705 - - ✓	1800 - - ✓	
GRANT V—						
a. General Establishment—						
i. Office Establishment ..	613 - -	215 - 3	207 - -	820 - - ✓	830 - - ✓	Savings.
ii. Inspection						
b. Collection of Municipal Taxes—						
i. Establishment	136 3 7	52 - -	63 12 5	200 - - ✓	250 - - ✓	Non-entertainment of a bill-collector for several months; & Savings.
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	6 15 -	215 14 1	113 1 -	120 - - ✓	150 - - ✓	Savings
c. Collection of Tolls—						
i. Establishment						
ii. Contingencies	8 7 8	- - -	1 8 4	10 - - ✓	- - -	
d. Office contingencies other than (*b*) (ii)	213 9 3	86 11 -	56 6 9	270 - - ✓	300 - - ✓	Savings.
e. Contributions for Central office and Audit establishments ..	80 - -	- - -	- - -	80 - - ✓	80 - - ✓	
Total, Grant V ..	1058 3 6	569 9 4	441 12 6	1500 - - ✓	1610 - -	
Repayment of Debt—						
a. Instalments paid during the year.						
b. Invested on account of Sinking Fund (value of securities purchased)						
c. Charges of investment ..						
Interest—						
a. On account of last year ..						
b. ,, of current year ..						

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

Items	Actuals of the first ~~eight~~ 8½ months of 1896-97	Actuals of the last ~~four~~ 3½ months of 1895-96	Probable charges of the last ~~four~~ 3½ 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					3	
Totsal Expenditure ..	8957 1 4	5631 7 1	5790 14 8	14748 - -	16530 - -	
Balances—						
a. Municipal Fund				5570 - -	2670 - -	
b. Endowments						
c. Water-tax Fund						
Grand Total ..				20318 - -	19220 - -	

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Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Walajapet 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					
Repairs - Communications	850 . .	150 - -	70 - -	930 - -	Commr's Resolutions Nos. 11 & 1 dt 16-12-96 & 20-2-97 respectively
Grant II					
2. i.a. Establishment	2300 " "	10 " "	" " "	2310 " "	Pay of sweeper transferred to establishment from Contgcies Memorandum of Govt No. 1044 dated 9-5-96
2 i. b. Contingencies	80 " "	140 " "	10 " "	210 " "	Rs 140 in column 3 transferred from 7 d. Other items:- as the amount relates to the High School Contingencies (Res: 1 dt 20-2-97 passing the Budget for 1897-98.) Rs 10 in column 3 represents the sweeper's wages transferred to establishment from Contingencies

+ Con.

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

for the year 189 -9 —*continued.*

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

Items of expenditure.	Original budget grant as sanctioned by Government.	Subsequent additions.	Subsequent deductions.	Total grant.	Authority for the additions and deductions shown in columns 3 and 4.
1	2	3	4	5	6
Grant II	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
2 ii a Fixed Payments	1400 . .	10 . .	X	1410 . .	Memorandum of Govt. No 1044 P9-5-96
2 ii a. Establishment					Rs: 1 & 20-2-97 - Sweepers wages transferred from Cattle pound & establishment
Grant III	180 . .	- . .		170 . .	Rs: 1 & 20-2-97 - do —
3. 6. Vaccination	120 . .	15 . .		135 . .	Rs: 1 & 20-2-97 -
5. 1. Conservancy Establishment	- . .	40 . .		40 . .	Rs: 1 & 20-2-97 - Transferred from 5 a ii
Grant IV.					
16 Lighting Establishment	420 . .	50 . .		470 . .	Rs: 1 & 20-2-97. Demands of 2 months of 1895-96 not received in the current year
9. vii Law Charges	100 . .	50 . .		150 . .	Rs: 1 & 20-2-97 - transferred from 9 vi Other items.

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C. Venkata Subbaraya Chetty
Chairman.

EXTRACT FROM THE MINUTES OF PROCEEDINGS

of the Municipal Council, Wallajapet,

at a Meeting held on 25th January 1897.

1 Read budget estimates of receipts upto Conservancy; and passed.

Meeting adjourned to 27th Instant.

× × × ×

27th January 1897

1. Read budget estimates of receipts and adopted.

Adjourned to Friday the 29th

× × × ×

29th January 1897

1. The Council propose that a sum of Rs 4500 for Office building and Rs 1000 for cattle and cart-sheds be provided in the budget. Plans and estimates will be prepared as early as practicable. Jangama Chettipetta will be the most suitable site for the office-building.

× × × × ×

2d February 1897

The meeting is adjourned for want of quorum.

20th February 1897

1. Read revised draft budget statements for 1897-98 and the draft covering letter.

Passed.

× × × × ×

/True Extracts/

OFFICE OF THE MUNICIPAL COUNCIL,
WALLAJAPET,
Dated 20th February 1897.

C. Venkata Subbaraya Chetty
Chairman.

Statement of Proposition for

Order sanctioning present establishment.		Office to which the proposition refers.	Nature				
			Present Scale.				
Number	Date.		Number	Designation	Pay. Minimum.	Pay. Maximum.	
					Rs.	Rs.	
			1	Nuisance Inspector		15	
			1	Caste Inspector		10	
			1	Grazier		3½	
			1	Peon		6	
G.O. N°539		Conservancy &	3 ✓	Male Scavengers Sweepers at Rs 7		21	
5/ m	23 March 1896	Road Cleaning	6 ✓	Female Scavengers Sweepers at Rs 3½		21	
		Establishment	12 ✓	Male sweepers at Rs 5.3/4		69	
		Walajapet	5 ✓	Female Sweepers at Rs 3½		17½	
		Municipality	1 ✓	Male Sweeper at Rs 6		6	
				(Male Scavengers)			
			31		Total	169	
		Market	1	Superintendent		1	
			1	Manager		30	
G.O. 526 m		Municipal	1	Clerk		12½	
23 March 1895		Office,	1	Accountant		15	
		Walajapet	1	Peon		7	
			1	-do-		5	

Walajapet
20th February 1897

MUNICIPALITY.

Statement of Proposition for revision of Establishment.

Order sanctioning present establishment.		Office to which the proposition refers.	Nature of Charge.								Proposition.		Grounds of proposition.
			Present Scale.				Proposed Scale.						
			Number	Designation	Pay.		Number	Designation.	Pay.		Increase per month.	Decrease per month.	
Number	Date.				Minimum.	Maximum.			Minimum.	Maximum.	Amount.	Amount.	
					RS.	RS.			RS.	RS.	RS.	RS.	
			1	Head Master		50	1	Head Master		50			
			1	1st Assistant		50	1	1st Assistant		50			
			1	2d - do -		35	1	2d - do -		35			
			1	3d - do -		21	1	3d - do -		21			
G.O. No. 526		Municipal High School Walajapet	1	4th - do -		15	1	4th - do -		15	1	"	
23d March	1895		1	5th - do -		15	1	5th - do -		15			
			1	Peon (Drawing master)		6	1	Peon		6			
							1	Sweeper		(a) 1			(a) Transfer from Contingencies
										193			
					Total	192							
			1	Head master		7	1	Head master		9			
		Municipal Union School Walajapet Street	1	1st Assistant		7	1	1st Assistant		7			
			1	2d - do -		5	1	2d - do -		5			
							1	Sweeper		(b) 1/4		1/4	(b) — Do. —
					Total	21			Total	21 1/4			
			1	Head master		9	1	Head master		9			
		Do. Tirumalai Mudali St.	1	1st Assistant		7	1	1st Asst.		7			
			1	2d - do -		5	1	2d - do -		5		1/4	
					Total	21	1	Sweeper		(c) 1/4			(c) — Do. —
									Total	21 1/4			
		Do. Layaji St.	1	Head master		7	1	Head master		7			
			1	1st Assistant		5	1	1st Assistant		5			
							1	Sweeper		(d) 1/4		1/4	(d) — Do. —
					Total	12			Total	12 1/4			
		Do. Jaingama Chetti Street	1	Head master		7	1	Head master		7			
			1	1st Assistant		5	1	1st Assistant		5			
							1	Sweeper		(e) 1/4		1/4	(e) — Do. —
					Total	12				12 1/4			

Walajapet MUNICIPALITY.

rrevision of Establishment.

CHARGE. Number	Designation.	Proposed Scale. Pay. Minimum.	Pay. Maximum.	Proposition. Increase per month. Amount.	Proposition. Decrease per month. Amount.	Grounds of proposition.
		RS.	RS.	RS.	RS.	
1	Nuisance Inspector		15			
1	Caste Inspector		10			
1	Grazier		3½			
1	Peon		6			
3	Male Scavengers at Rs. 7½		21			
6	Female Scavengers at Rs. 3½		21			
7	Male sweepers at Rs. 6		42			
1	D° at Rs. 5½		5½	4	3	RR.
4	D° at Rs. 4		16			
1	D° at Rs. 5		5			
1 (Upkeep Sweeper)	D° at Rs. 3½		3½			
5	Female sweepers at Rs. 3½		17½			
32		Total	166			
1	Superintendent		1			
1	Sweeper		(f) 1	1	"	(f) Transfer from Contingencies.
1	Manager		2			
1	Clerk		30			
1	Accountant		12½			
1	Peon		15			
1	D°		(g) 6			(g) Equalization of Salaries
1	Sweeper		6			
			(h) ½	½	"	(h) Transfer from Contingencies.

Chairman.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following paper :—

From M.R.Ry. C. VENKATASUBRAYALU REDDI Garu, Chairman, Municipal Council, Walajapet, to the Secretary to Government, Local and Municipal Department (through the Head Assistant Collector and Collector of North Arcot,) dated 20th February 1897, Cur. No. 2059.

I have the honour to submit, for sanction of Government, the budget estimate of receipts and charges of this municipality for 1897–98, together with the prescribed statements.

2. An extract from the minutes of proceedings of the council adopting the same is herein enclosed.

Revised Estimate, 1896–97.

3. The receipts for the year, inclusive of the opening balance of Rs. 4,586, amount to Rs. 20,318 against the budget estimate of Rs. 19,220. The increase of Rs. 1,098 is accounted for chiefly by an advance of Rs. 666 in the opening balance, Rs. 600 under tolls, Rs. 70 under produce of lands and Rs. 100 from school-fees, counterbalanced by a decrease chiefly under tax on vehicles, animals and carts, conservancy receipts, income from market and license fees.

4. The variations between the budget and revised estimates for the current year are explained in the remark column of statement VI.

5. The expenditure according to the revised estimate amounts to Rs. 14,748 against the budget estimate of Rs. 16,550, thus leaving a saving of Rs. 1,802 chiefly due to the non-utilization of Rs. 350 for cattle and cart-sheds and Rs. 500 for the repair of the trunk road drain; the execution of which was postponed to the next year owing to inadequacy of allotment in the first case and to the non-receipt of estimate from the Public Works Department in the second case till a few days ago and the amount thereof exceeding the allotment by Rs. 350, and Rs. 300 provided for trial borings of Norton's tube wells, which was abandoned on the advice of the Sanitary Engineer that it will not be successful in this town and the savings under establishment and contingencies.

6. The year is expected to close with a balance of Rs. 5,570 against Rs. 2,670 anticipated in the budget.

Budget Estimate for 1897–98.

7. The receipts for the year, including the closing balance of the current year, are estimated at Rs. 21,172 and the charges at Rs. 20,525, against Rs. 19,220 and Rs. 16,550, the budget estimates for the current year, leaving a balance of Rs. 647 at the close of the year.

Receipts.

8. *Rates and Taxes—Tax on Arts.*—The income from this source is estimated at Rs. 1,820, the same as in the revised estimate, and Rs. 30 less than the current year's budget, the small reduction being due to the exemption of certain assessees by reason of their paying the tax in other municipalities or like causes.

9. *Tax on Buildings and Lands.*—The receipts under these heads are placed at Rs. 3,150 and Rs. 360, the same as the current year's revised estimates, the increase of Rs. 50 in the case of house-tax over the current year's budget being due to the anticipated construction of a few houses on vacant sites.

10. *Tax on Vehicles, Animals and Carts.*—The demand under these heads is fixed at Rs. 1,410 or Rs. 70 more than the revised estimate, which shows a fall of Rupees 240 as compared with the budget estimate of 1896–97. The fall is due chiefly to the adverse character of the season and, to some extent, to evasions, the difficulties in detecting and preventing which have been already reported in paragraph 29 of the administration report for 1895–96.

11. *Tolls.*—The receipts from tolls, less contribution to the district board, are estimated at Rs. 2,000 against Rs. 2,400 of the revised estimate, as the special causes that contributed to the increase and keener competition have ceased to exist owing to the completion of the Sugar Works factory at Ranipettai.

12. *Avenue Receipts, Produce of Lands and Gardens, Sale of old Materials.*—The receipts from these sources are estimated with reference to the revised estimates and the probable receipts of the current year. The increase under produce of lands and gardens is due to the realization of Rs. 70 from indigo crop cultivated on a piece of municipal land in the current year which had been hitherto lying fallow, the assessment to Government being paid annually for a series of years without any return.

13. *Sale-proceeds of Lands.*—Rs. 10 is anticipated under this head from the proposed sale of a piece of land, for which sanction of Government has been solicited in my letter No. 89, dated the 8th February 1897.

14. *Conservancy Receipts.*—The estimated receipts are more than the actuals of 1895–96 by Rs. 17 and less than the budget estimate of the current year by Rs. 50, which is due to the failure of seasonable rains and the consequent absence of competition.

15. *Fees from Educational Institutions.*—The fee income from the municipal schools is estimated at Rs. 3,150, the same as in the revised estimate, wherein the increase of Rs. 100 over the current year's budget estimate has been explained.

16. *Sale-proceeds and Composition Fees of Medicines.*—Agreeably to the suggestions of the District Medical and Sanitary Officer and Government, it is proposed to collect during the incoming year small fees from those able to pay for the medicines that may be supplied to them from the dispensary, and Rs. 20 is anticipated under this head.

17. *Income fom Market and Slaughter-house.*—The fall of Rs. 70 in the revised as compared with the budget estimate of the current year under market fees is due to the circumstances explained in paragraph 44 of the administration report of 1895–96 and to the adverse character of the season. Next year's receipts are, however, estimated at Rs. 600. The current year's estimate of income from slaughter-house is repeated.

18. *License Fees and Pandal Fees.*—The income from these sources is estimated at Rs. 180 and Rs. 50, respectively, against the current year's estimate of Rs. 220 and Rs. 10. The decrease under license fees is due to some of the oil-mills having discontinued to work in the current year, owing to the unfavourable character of the season, and the increase under pandal fees to the levy of fees according to the area occupied instead of according to the nature of the construction as in previous years, and to the stricter enforcement of law by insisting on licenses being taken out prior to erection of pandals.

19. *Rent of Buildings, Distraint Fees, Cart-stand Fees, Fines under Municipal and other Acts, Fishery Rents and Fees for numbering carts.*—The receipts under these heads are fixed with reference to the budget or the revised estimate of the current year and need no special remarks.

20. *Grants and Contributions—Educational.*—Credit has been taken under this head for a grant of Rs. 180 from Provincial funds on account of—

	Rs.
(i) Half the salary of the drawing master	90
(ii) Half the cost of furniture and drawing materials for the use of the high school	50
(iii) One-third of the salary of the gymnastic instructor ..	40

21. *Medical.*—Rs. 30 is the medical contribution from Provincial funds, being one-eighth of the cost of medicines for the dispensary for treating the police sick (*vide* G.O., No. 561 M., dated 22nd March 1892).

22. *Medical Contribution from Local Funds.*—The current year's figure is repeated for 1897–98.

23. *Private Scavenging Fees.*—The income under this head is estimated at Rs. 600 against the budget estimate of Rs. 500 for the current year, the increase being due to the scale of fees having been slightly raised with effect from the 1st January 1897 with a view to render the private scavenging service nearly self-supporting.

Charges.

24. *Grant 1, Public Works—New Works, Communications.*—Rs. 75 is provided for the construction of a culvert in Sembadavar street and another in Kachálai Nayakar street and for the reconstruction of that in Uppukára street.

25. *Buildings.*—The council proposes to construct a building for the municipal office at a cost of Rs. 4,500 with a view to supply the long-felt want of an office-building of its own and the necessity for it has been fully explained in paragraph 78 of my letter giving cover to the budget for 1895–96; and the proposed construction of sheds for the accommodation of the conservancy bullocks and carts for which a sum of Rs. 350 has been provided in the current year's budget having been deferred for the reasons given in paragraph 5 *supra*, a provision of Rs. 1,000 has now been made for the same.

26. *Repairs—Communications.*—Rs. 900 provided under this head includes Rs. 440 for gravelling or metalling street roads, Rs. 30 for repairing three culverts, Rs. 330 for maintenance of trunk, railway approach and other roads, and Rs. 100 for cutting side-channels.

27. Including Rs. 75 under new works, the total allotment for communications comes up to Rs. 975 which is considered sufficient for the requirements of the budget year. The current year's allotment has been raised in accordance with G.O., No. 1631 M., dated 23rd September 1896, and some of the roads other than those budgeted for are now under repair.

28. *Buildings.*—Rs. 110 allotted under this head includes Rs. 40 for white-washing, tarring, and sundry repairs to municipal latrines, Rs. 50 for repairing the high school-building and Rs. 20 for repairing Anaikat and Arcot toll-sheds.

29. *Drainage.*—Rs. 850 have been provided for repairing and re-plastering portions of the drain in accordance with the estimate received from the department of Public Works through the Government—*vide* G.O., Mis. No. 167 M., dated the 5th February 1897.

30. *Water-supply.*—Rs. 25 is provided for repairing parapet walls and platforms of the wells in Kachálai Nayakar and Vettilaikára streets and Rs. 25 for putting pulleys to three wells and for removing silt from such as may require cleansing.

31. Agreeably to the orders of Government in paragraph 4 (5) of G.O., No. 1631 M., dated 23rd September 1896, reviewing the administration report for 1895–96, Rs. 50 is provided for diverting surface drainage water from finding its way into the Vináyaka Chetti and Iswarankoil tanks which are open to contamination by rain water running into them through the street drains.

32. *Establishment—Water-supply and General Public Works.*—No change is proposed, and hence the current year's figures are repeated.

33. *Tools, Plant and other Stores.*—The estimate is based on the probable requirements of the ensuing year.

34. The total outlay under Grant 1 amounts to Rs. 7,535 under works and Rs. 480 under establishment and contingencies against Rs. 2,780 and Rs. 510, respectively, of the current year's budget.

35. *Grant 2, Education—Municipal High School on Salary System—Establishment.*—Rs. 2,320 is provided under this head against Rs. 2,310 of the current year's budget, the slight increase being due to the transfer of the wages of the sweeper to the establishment which was hitherto met from contingencies.

36. Rs. 180 proposed under contingencies includes Rs. 100 for furniture and drawing materials required in addition to those supplied during the year, Rs. 60 for class, prize and library books, and Rs. 20 for ordinary contingencies.

37. *Municipal Primary Schools on Salary-results System.*—The provision under fixed payments and results grants to these schools calls for no remark, except that the wages of the sweepers of four lower primary schools is transferred to establishment from contingencies.

38. *Contingencies.*—The provision of Rs. 100 under contingencies includes Rs. 20 for ordinary contingencies and Rs. 80 for rent of school-houses.

39. *Results Grants to Results Schools.*—The current year's provision of Rs. 70 is repeated.

40. *Common Gymnasium—Establishment.*—The pay of the gymnastic instructor is fixed at Rs. 120, the same as for the current year. Rs. 10 is provided for certain apparatus required.

41. The total allotment under Grant 2 is Rs. 4,510 or Rs. 100 less than that of the current year.

42. *Grant 3—Municipal Dispensary.*—The council wishes to provide, as in the current year, for the services of a second-class hospital assistant. The current year's figures are repeated.

43. No allowance for house-rent for the hospital assistant is provided for as the hospital assistant does not live within 200 yards of the dispensary; and though he has been called on to do so so far back as the 9th July 1896, he has not explained why he has not removed himself nearer to the hospital.

44. The present hospital assistant, it would appear, will soon be entitled to first-class pay having passed the departmental examination; but the council is not prepared to pay a higher salary and retain him, as its expectations formed when applying for his services have not only not been realized but he has given little or no satisfaction to the council by the display of any zeal or interest in his work.

45. *Contribution to Provincial Funds for Medical College, Sanitary Inspection, and Medical Reserve Staff.*—The provision under these heads calls for no remark.

46. *Vaccination and Registration.*—Current year's figures are repeated, except under vaccination contingencies, where the allotment is slightly raised by Rs. 10.

47. *Conservancy, Road-cleaning, &c.—Establishment.*—Rs. 1,990 is provided against Rs. 2,030 of the current year's budget and Rs. 1,940 of the revised estimate. The decrease is due to the pay of the hands newly entertained being less than what was provided for for them. From the savings thus effected, an additional hand was entertained for the current year for which sanction is now solicited.

48. Rs. 430 is provided, of which Rs. 150 is the estimated cost of a disinfectant sprayer recommended to be purchased by the Sanitary Commissioner against Rs. 570 in the current year.

49. *Private Scavenging.*—Rs. 590 is provided under establishment as in the current year and Rs. 20 for contingencies against Rs. 50 of the current year's allotment.

50. *Cholera Charges.*—Rs. 20 is provided as in the current year for the purpose.

51. *Removal of Prickly-pear.*—Rs. 50 is allotted under this head against Rs. 100 of the budget and Rs. 70 of the revised estimate of the current year, greater portion having been removed in previous years.

52. *Grant 4—Lighting, Slaughter-house, Avenues and Public Garden.*—The current year's provisions under establishments are repeated. The contingent charges are estimated on the probable requirements of the budget year.

53. *Market.*—The wages of market sweeper at Re. 1 per mensem hitherto debited to contingencies has now been transferred to establishment.

54. *Printing.*—The general printing charges are estimated at Rs. 250 against Rs. 350 of the current year's budget, provision for other printing charges being made separately against the respective services.

55. *Compensation for Lands.*—On a reconsideration of the local circumstances and the financial state of the municipality, the council resolves to issue notices to the

owners of back-yards to arrange for the construction of private latrines and passage thereto at their own expense wherever it is feasible. Hence the allotment is reduced to Rs. 60.

56. *Other Items.*—To meet the undermentioned charges, Rs. 100 is provided:—

	Rs.
Land assessment	30
Tom-tom charges	10
Numbering carts	5
Numbering houses	40
Repairing street-boards	15

The provision made in the current year's budget for the last two purposes could not be utilized and they are postponed to next year.

57. *Law Charges.*—Rs. 70 has been provided against Rs. 100 of the budget and Rs. 150 of the revised estimate of the current year.

58. *Grant 5, General Establishment.*—No changes are proposed either in the office or collection establishment, except that the pay of the office sweeper hitherto met from contingencies has been transferred to establishment and the pay of the two office peons will be equalized at Rs. 6 each instead of at Rs. 7 and Rs. 5 now being paid.

Raised from Rs. 80 to Rs. 150.

59. The contribution for the central office and audit establishments remains the same as in the current year.

60. The total outlay under this grant is Rs. 1,550 or 9·3 per cent. of the total receipts.

61. Proposition statements showing additions to, or alterations in, establishments herein proposed are herewith submitted.

62. The delay in the submission of the budget is chiefly due to the non-receipt of the estimate from the department of Public Works, which was awaited, for repairing the drain until the 10th instant (*vide* G.O., Mis. No. 167 M., dated the 5th instant).

—

Forwarded.

5*th March* 1897. (Signed) J. G. BURN,
Ag. Head Asst. Collector.

—

Forwarded.

10*th March* 1897. (Signed) S. H. WYNNE,
Collector.

Local & Munl. (1897) Department.

CURRENT No. 1171

From The Sanitary Commissioner for Madras.

SECRETARIAT GOVERNMENT * 16 MAR 1897 * LOCAL & MUNICIPAL DEPARTMENT

Order

No. 661/S

Dated 15th March 1897

Received 16-3-1897

Registered 16-3-1897

Enclosures

Spare copies

SUBJECT.

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

(16/3/97)

BACK PAPERS.

G.O.	No	Department	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

No. 661/S

OFFICE OF SANITARY COMMISSIONER,

Fort St. George, 15 March 189 7.

From

SURGEON LIEUT.-COL. W. G. KING, M.B., C.M., D.P.H.,

SANITARY COMMISSIONER FOR MADRAS,

To

THE

Secretary to Government,
Local & Munl dept.

Enclosure.

SIR,

Referring to the Walajapet Munl Budget for 1897-98, I have the honor to state that the provision made for the conduct of vaccination is sufficient, but that for conservancy which amounts to only about 20 percent of the estimated receipts is inadequate for requirements. The staff of scavengers should be strengthened so as to provide 2 men for every 1,000 of the living. The Salary of the Sanitary Inspector should be raised to Rs 20 and provision should be made to give him the usual horse allowance of Rs 15 per mensem. If the Council enlists the services of a certificated Sanitary Inspector, the necessity for the retention of the caste Inspector and the one employed in connection with the private Scavenging service will vanish

2.

2. Statements I & II forwarded to me are not in the prescribed form. They fail to show the figures of the budget and revised estimates for the current year and the actuals of 1895-96.

3. No extract from Statement II-A has accompanied the copy of the budget sent to me.

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

Surgeon Col,
Sanitary Commissioner
for Madras.

Local & Munl. (1897) Department.

CURRENT No. 1261 Rn

From

The Dir. of Pub. Instruction,
Madras.

Order.

No. 3035

SECRETARY TO GOVERNMENT * MUNICIPAL DEPARTMENT * MADRAS * 1897

Dated 9 March 1897.

Received

Registered

Enclosures nil

Spare copies nil.

SUBJECT.

Budget Estimate of the Wallajahpet Municipality for 1897-98.

Submitting remarks on the Educational portion of the ------.

DESPATCHED 19 MAR 97

BACK PAPERS

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Office of the Director of
Public Instruction,
Madras, 19 March 1897.

No. 3035

From

The Honourable Mr. D. DUNCAN, M.A., D. Sc., LL.D.,
Director of Public Instruction,
Madras,

To

The Secretary to Government,
Local & Municipal Department,
Fort St.George.

Sir,

Adverting to the Budget Estimate of the Wallajapet Municipality for 1897-98, I have the honour to state that the provision therein made for Education may be accepted.. The net expenditure proposed under Grant II is Rs.1180 (4510-3330) which is below 12 per-cent of the estimated income of the municipality from taxation &c.

I have the honour to be,

Sir,

Your most obedient servant,

D Duncan

Director of Public Instruction

Walajapet-municipal Budget for 1897-98.

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings :—

Current No. 1115 of 1897, dated 20th Feby. from the Chairman, M.C. Walajapet

Current No 1171 of 1897, dated 15th March from the Sanitary Commr.

Current No. 1261 of 1897, dated 19th March from the D.P.I.

Current No. of 189 , dated from the

Order— No. 682 mdl 24-3-97

The estimated receipts and charges of the Walajapet Municipality for 1897-98, as passed by Government, are compared below with the budget and revised estimates for the year 1896-97 and the actuals of 1895-96.

	Actuals 1895-96.	Budget Estimate, 1896-97.	Revised Estimate, 1896-97.	Budget estimate 1897-98.	
Receipts.	Rs.	Rs.	Rs.	Rs.	
Balance brought forward	2,297 ✓	3,920 ✓	4,590 ✓	5,570 ✓	(para. 2)
Tax on Arts	1936 ✓	1860 ✓	1,820 ✓	1,820 ✓	
Tax on Buildings and Lands	3560 ✓	3,450 ✓	3,520 ✓	3,520 ✓	
Water-Tax on Buildings and Lands	..	..	..	..	
Tax on Vehicles and Animals	711 ✓	770 ✓	640 ✓	660 ✓	
Tax on Carts	806 ✓	810 ✓	700 ✓	750 ✓	
Tolls	1,912 ✓	1800 ✓	2,400 ✓	2,000	(om. 400)
Realizations under Special Acts	95 ✓	..	..	..	
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	182 ✓	160 ✓	240 ✓	250 ✓	
Conservancy Receipts	733 ✓	800 ✓	750 ✓	750 ✓	
Fees and Revenue from Educational Institutions ..	2905 ✓	3050 ✓	3,150 ✓	3,150 ✓	
Fees and Revenue from Medical Institutions	..	..	..	20 ✓	
Income from Markets and Slaughter-houses	859 ✓	850 ✓	760 ✓	790 ✓	
License fees	189 ~~156~~	220 ✓	160 ✓	180 ✓	
Other fees	60 ~~93~~	780 ✓	100 ✓	110 ✓	
Fines under Municipal and other Acts	141 ✓	100 ✓	70 ✓	100 ✓	
Interest on Investments and premium on Loans ..	..	..	..	..	
Grants and Contributions from Government	128 ✓	170 ✓	170 ✓	210 ✓	
Do. from Local Boards	635 ✓	640 ✓	640 ✓	640 ✓	
Do. from other bodies	..	..	..	..	
Recoveries for services to private individuals	296 ✓	500 ✓	450 ✓	600 ✓	
Miscellaneous	55 ✓	540 ✓	20 ✓	50 ✓	
Loans	..	..	..	..	
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	..	..	..	..	
Advances Recovered	24 ✓	..	140 ✓	..	
Total ..	17524	19220	20320	~~21170~~ 21160 ✓	
	1297	3920	4590	5570	
	16227	15300	15730	15610	

Charges	Actuals, 1895-96.	Budget Estimate, 1896-97.	Revised Estimate, 1896-97.	Budget Estimate 1897-98.	
	Rs.	Rs.	Rs.	Rs.	
GRANT I.					
New Works—					
Communications	50	100	90	70	
Buildings	113	350	..	~~5500~~	para 41
Drainage	12	150	150	~~4500~~	
Water-supply	~~30~~ 30	370	50	..	
Repairs—					
Communications	898	850	930	~~900~~	950
Buildings	275	310	290	110	
Drainage	270	500	..	850	
Water-supply	328	370	300	320	
Establishment	156	240	230	240	
Tools and Plant and other Stores	81	50	10	20	
Contributions for Public Works	..	..	..	..	
Total	2213	3290	2050	~~3010~~	4060
GRANT II—					
Training Schools	..	..	..	..	
Municipal Schools—		2380			
(*a*) On the Salary System	1670	~~2520~~	2470	2500	
(*b*) On the Salary Result System	1819	1880	1860	1810	
Grants-in-aid—					
(*a*) Salary grants	..	..	..	..	
(*b*) Result grants	41	70	70	70	
(*c*) Combined grants	..	..	..	..	
(*d*) Building and Furniture grants	..	..	..	..	
Inspection	..	..	..	..	
Miscellaneous	144 3	~~40~~ 280	140	130	
Total	3674 3	4610	4540	4510	
GRANT III—					
Hospitals and Dispensaries	1170	1390	1320	1310	
Contributions	133	160	100	100	
Vaccination	231	240	250	250	
Registration of Births and Deaths	149	150	140	150	(borrowed)
Conservancy, Road-cleaning and Road-watering	2686	3360	3140	~~3100~~	3500
Total	4369	5240	4950	~~4910~~	5310
GRANT IV—					
Lighting	522	640	690	650	
Markets and Slaughter-houses	76	80	90	80	
Choultries	..	..	..	..	
Travellers' Bungalows	..	..	..	..	
Avenues	53	70	60	60	
Public Garden, Survey of Land, Fire and other charges	684	1010	870	750	
Total	1335	1800	1710	1540	(para 41)
GRANT V—					
Supervision and management	1322	1610	1580	~~1650~~	1620
Repayment of Debt	..	..	..	..	
Interest on loan	..	..	..	..	
Advances Recoverable	16 ~~20~~	..	..	..	
Refunds	9	..	..	..	
Discount	..	..	..	..	
Pensions and Gratuities	..	..	..	..	
Investments	..	..	..	..	
Balance	4587	2670	5570	~~6820~~	1126
Total	17524	19220 (2670)	20320 (5570)	~~21170~~ (6820)	21160
		16550	14750	20520	

Revised Estimate for 1896-97.

2. The current receipts and charges are now estimated at Rs. 15,730 and Rs. 14,750 respectively, against Rs. 15,300 and Rs. 16,550, anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under tolls, while the decrease in the charges appears mainly under grants 1 and 3. The collections under the tax on ats during the first eight months of the year were again very unsatisfactory. The addition to and alterations in the Conservancy establishment referred to in para. 47 of the chairman's letter and shown in the proposition statement are sanctioned with reference to Govt. No. 2391-L dated 17th December 1896. The contribution for the central office establishments will be raised from Rs 80 to Rs 104 or Rs 100 in round figures. The balance to be carried forward to the ensuing year's budget will then be Rs 5,550.

Budget estimate for 1897-98.

3. Receipts:— The receipts for the coming year are put down at Rs 15,610 against Rs 15,730 in the revised estimate. From the note to Statement I, it appears that the municipal council proposes to exempt from the tax on carts all persons falling under class I of Schedule A. and to reduce the tax on vehicles and animals to one-half of the maximum rates prescribed in Schedule B., but no reference has been made to these proposals in the chairman's letter. This omission should be explained without delay. Meanwhile, the estimates under these heads will be allowed to stand.

4. Charges: (1)— The provincial charges are entered as Rs 20,520 against the revised estimate of Rs 14,770, the increase being mostly under Grant 1.

(2) Grant. 1— None of the new works provided for in the budget should be undertaken until the plans and estimates for them have been approved by competent

From all Sts under repairs communications — repairs must be raised by Rs 950 so that the total appropriation on communications may not fall below the revised figure

(3) Grant. 2.— competent authority. The allotment of Rs 4,500 for the construction of the municipal office building will be reduced for the year to Rs 3,500 so as to provide a sufficient working balance. The employment of a sweeper on Rs 4 for the municipal high school, and of four others on Rs 3 each for the primary schools referred to in paras. 35 and 37 is sanctioned.

from the wages proposed

1905
Dr
1770
25

(4) Grant. 3— The remarks of the Surgeon-General on the question for hospitals and dispensaries will be awaited. His immediate attention is drawn to the observations in paras. 43 and 44 of the chairman's letter regarding the hospitals erected. The suggestions made by the Sanitary Commissioner in para. 1 of his letter read above should receive careful consideration and the omissions noticed by him in paras. 2 and 3 should not be allowed to recur. With reference to Govt. No. 1985. M. dated 18th September 1896, the allotment for [illegible]

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Budget estimate for 1897-98

(5) Grants 4 & 5 — Rs. 11,20,

Establishment of a surveyor on Rs 1
all for the market, and of another
for the municipal office, and
the alterations in the salaries
of the office peons, proposed
in paras. 53 and 58, are sanctioned.
A Write reference No. Fin. No. 2391-L.
dated 17th December 1896, the
contribution for the central office
establishments will be raised
from Rs 80 to Rs 154 or Rs 150
round figures.

5. As required by Govern-
ment, the budget closes with
a balance of Rs 1120 or 7·5 per
cent of the estimated receipts.

6. The explanation of
the great delay in the sub-
mission of the budget, offered
by the chairman, cannot be
considered as adequate. There was
no necessity need to detain the
budget letter beyond the
(nearest) period for the
reason given

V.R. 24/3/97

Do The Chairman, M.C. Walajapet
" Collector of North Arcot
" Pr. D. & P.D.
" Asstt. Genl. for
" D.G. Posts
" Surveyor Genl.

12/4/97

Press. 21-3-97

L. & M. 3,000—[illegible] atur. 10-4-97

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V.E.

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PR
24/3/97

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