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Municipal Budget

Reviewing the Transpattan

— for 1897-98

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Government (1897) of Madras.

LOCAL AND MUNICIPAL.

C. A.

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G.O., No. 81 M., 23rd January 1897.

JANUARY.

Municipal Budget.

Reviewing the Tiruppattúr — for 1897-98.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From M.R.Ry. T. V. GOPALASWAMI AIYAR, Avargal, B.A., Chairman, Municipal Council, Tiruppattúr, to the Secretary to Government, Local and Municipal Department (through the Collector of Salem), dated 21st December 1896, No. 1791-Eng.

I have the honour to submit herewith, for the sanction of Government, the budget estimate of the Tiruppattúr Municipality for the official year 1897–98 with the following remarks.

REVISED ESTIMATE FOR 1896–97.

2. The opening balance was Rs. 3,210 against the budget estimate of Rs. 2,790, the increase being due to the amount of receipts from the educational institutions in the shape of fees and the income from other grants and contributions being greater than was anticipated. The total receipts are estimated at Rs. 22,410 against the budget estimate of Rs. 20,550. There will be an increase under the taxes on "Arts" and Buildings, "Tolls," "Fees under Act II of 1888," "Sale-proceeds of lands and buildings," "Fees from educational institutions," "Income from slaughter-houses," "Contributions from Provincial funds" and "the income from other items" and decrease in the receipts from "Avenues," "Income from markets," "License fees" and "Fishery rents." The estimated charges amount to Rs. 22,790 against the budget estimate of Rs. 21,820. The other minor variations between the sanctioned and the revised estimates of the current year under receipts and charges are explained in detail in column 7 of the revised estimate.

3. The balance to be carried forward is Rs. 2,830 against Rs. 1,520 shown in the budget estimate. The large increase is chiefly due to the "Tax on Arts," and the "Income from tolls" being more than was anticipated.

BUDGET ESTIMATE FOR 1897–98.

Receipts.

4. (2) *Municipal Rates and Taxes*—(*a*) *Tax on Arts.*—The demand for the current year is Rs. 1,665. The council thinks that Rs. 1,700 will be collected within the year, as the demand will be Rs. 1,800 for the coming year. This tax will be continued to be levied on the first seven classes of the schedule of the Act.

5. *Tax on Buildings.*—The receipts are estimated at Rs. 5,900 (the revised figure) during next year.

6. *Tax on Lands.*—The receipts are estimated at Rs. 50 against the revised estimate of Rs. 60. The decrease is due to the revision of the tax on lands in accordance with G.O., No. 1102 M., dated 3rd July 1896.

7. *Tax on Vehicles with Springs and Palanquins*, (*f*) *Tax on Animals and* (*g*) *Tax on Carts and other vehicles without Springs.*—The revised estimate figures have been adopted.

8. (*h*) *Tolls.*—The council, at its meeting held on the 2nd November 1896, resolved to levy the maximum rate of tolls on carts entering the municipal limits from next year, as the present income is inadequate to meet the various demands and more funds are required to satisfactorily carry on the municipal administration. The lease fetched Rs. 5,310 during the current year against Rs. 4,810 in the previous year. Credit has

therefore been taken for Rs. 7,500. Deducting the local fund share to be paid on account of through traffic, the net receipts will then be Rs. 6,000. The council does not anticipate more than this sum, as the bid for the current year was due to reckless competition.

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

10. (4) *Revenue derived from Municipal property and from powers apart from taxation*—(*a*) *Rent of Lands.*—The lease of collecting fees on carts standing on poramboke lands fetched Rs. 51 during the current year against Rs. 10 in the previous year. The council thinks that Rs. 30 will be realized under this head, as the tendency to shelter them on poramboke lands is being checked.

11. (*a*) (iii) *Avenue Receipts.*—A sum of Rs. 200, including the sale of avenue clippings, &c., is anticipated under this item, as the lease fetched Rs. 154 during the current year against Rs. 85 in the previous year.

12. (*a*) (iv) *Fees from Travellers' Bungalows.*—During the current year, the late Head Assistant Collector's office building was not handed over to the council to be used as travellers' bungalow as contemplated, and hence there are no receipts under the item. But the Collector and District Magistrate has written to the Executive Engineer to make arrangements to hand over the late Forest Range office building near the railway station to the municipal council to be used as travellers' bungalow. Credit has therefore been taken for Rs. 20 under this item for next year.

13. (*b*) (ii) *Produce of Lands, Gardens, &c.*—The revised estimate figure has been adopted.

14. (iii) *Sale-proceeds of old materials, empty oil-cans, packing cases, &c.*—A sum of Rs. 20 is anticipated under this item, as the revised estimate figure includes the sale of old tins, &c., and as the kerosine-oil is no longer received in tins but in iron drums.

15. (*c*) *Conservancy receipts, Sale-proceeds of Night-soil, Street refuse, &c.*—The revised estimate figure has been adopted.

16. (*d*) (i) *Fees from Educational Institutions.*—The council having resolved to open a sixth form in the Municipal High school from next year as recommended by the Director of Public Instruction, to make it a first-grade Upper Secondary school, the receipts are estimated at Rs. 4,240 (the figure estimated by the educational officers). Hence the increase over the revised estimate.

17. (*d*) (ii) *Other Revenue from Educational Institutions.*—The revised estimate figure has been adopted under this head although no credit is taken by the Educational Department.

18. (*e*) (i) *Sale-proceeds and Composition Fees of Medicines, and* (*ii*) *Other Hospital Receipts.*—Credit has been taken under these heads, Rs. 20 under the sale of medicines and Rs. 10 under hospital receipts, although no credits have been taken under these heads by the District Medical and Sanitary Officer, Salem. The revised estimate figure was not adopted under the head "Sale of medicines," the sale being less than was anticipated during the current year, but the actuals of last year have been adopted.

19. (*f*) (i) *Income from Markets.*—The lease of weekly market fetched Rs. 454 during the current year against Rs. 405 in the previous year. Only four butchers occupy the stalls of the daily market for selling meat at a rent of Re. 1 for each stall per month. The receipts are estimated at Rs. 500, *i.e.*, Rs. 450 from the weekly market and Rs. 50 from the stalls occupied by the butchers for selling meat.

20. (*f*) (ii) *Income from Slaughter-houses.*—The lease of sheep slaughter-house fetched Rs. 400 during the current year against Rs. 330 in the previous year, and the cow slaughter-house fetched Rs. 63 during the current year against Rs. 20 in the previous year. The receipts are estimated under this head at Rs. 450 against Rs. 470, the revised estimate figure.

21. (*g*) *Other fees*—(ii) *License-fees.*—A fee of Rs. 144 per annum has been charged on a license (under section 267 of the Municipal Act) granted to the owner of

the Pooramazid market to keep only twelve stalls for selling meat instead of fifteen in the previous year (*vide* G.O., Mis. No. 1420 M., dated 9th October 1894) as usual. The receipts are estimated under this head at Rs. 450 against Rs. 440, the revised estimate figure. The increase is expected from the fees to be charged on marriage pandals.

22. (*g*) (iii) *Cart-stand fees.*—The lease fetched Rs. 44 during the current year as in the previous year. The council has not yet acquired land for the cart-stand as proposed in the last year's budget, but arrangements are being made to acquire the same before the close of the current year. The receipts are therefore estimated at Rs. 100 against Rs. 40, the revised estimate figure.

23. (*h*) *Fines under Municipal and other Acts, Rs.* 500.—The revised estimate figure has been adopted, as the council thinks that more than this sum may not be realized under this head.

24. (5) *Grants and Contributions*—(*a*) *From Government*—(i) *Education—Municipal Schools.*—As proposed by the Director of Public Instruction, the council has resolved to entertain on the staff two more duly qualified graduates to teach the Upper Secondary forms owing to the opening of the Sixth form. The receipts are estimated at Rs. 1,190 against Rs. 750, the revised estimate figure. The increase is due to the Provincial grants towards the entertainment of two more qualified graduates on the staff and to the increased furniture, &c., grants owing to the opening of the sixth form next year. The council request the Government and the Director of Public Instruction to assist them by way of grant-in-aid, as the funds of the municipality are not sufficient to meet the full expenditure. The sum of Rs. 1,190 entered under this head represents the following grants payable from Provincial funds :—

	Rs.
Salary grant on behalf of the Headmaster	300
Do. do. First Assistant	240
Do. do. Second do.	200
Do. do. Tamil Pundit	42
Do. do. Sanskrit Pundit	60
Furniture, &c., grants	335
Grants to Panchama girls of Panchama school	15
Total ..	1,192

25. *Other purposes.*—Credit is taken under this head for the Provincial grant of Rs. 150 against Rs. 40, the revised estimate figure. The increase is due to the grant towards the pay of the Drawing master having been included under the item. The sum of Rs. 150 represents the following grants :—

	Rs.
Salary grants on behalf of the gymnastic instructor	48
Do. do. drawing master	90
Grants for drawing furniture	10
Total ..	148

26. (*b*) *From Local Boards*—(ii) *Medical, Rs.* 750.—The receipts under this head represent one-fourth of the net charges of the municipal hospital paid by the Tirupattúr Taluk Board as usual.

27. (6) *Miscellaneous*—(*a*) *Recoveries on account of Services rendered to Private Individuals*—(i) *Private Scavenging.*—Keeping in view that the private scavenging system should be more largely introduced, council has resolved to introduce the system in about 450 houses more next year. Credit is taken under this head for Rs. 1,460 against Rs. 730, the revised estimate figure. The total number of houses working under the system during the current year is 460.

28. (ii) *Other purposes.*—The receipts under this head represent the fees collected at the rate of Re. 1 per month for clearing the contents of a private cess-pool situated in front of the Post office by the Municipal agency.

29. (*b*) *Other items*—(i) *Fishery Rents.*—The lease of fishery fetched Rs. 191 during the current year against Rs. 200 in the previous year. The council thinks that Rs. 200 will be realized under this head against Rs. 190, the revised estimate figure.

30. (iv) *Other items—Sale of License forms, &c.*—The revised estimate figure has not been adopted, as it includes the cost of law charges (Rs. 50) recovered from the person who filed a suit in the District Munsif's Court against the municipality under the decree of the court. The receipts under this head are therefore estimated at Rs. 20 against Rs. 70, the revised estimate figure.

31. The total receipts, including the opening balance of Rs. 2,830, will amount to Rs. 28,560.

Expenditure.

32. *Grant 1, Public Works*—(i) *New Works*—(*b*) *Buildings, Rs.* 820.—The existing latrines, not being adequate to the area and population of the town, the council has resolved to construct two additional masonry latrines and to put up two thatti latrines for the use of the town people. The present cholera shed being thatched and not satisfactory, provision has been made for the construction of a shed as per standard plan of the Sanitary Board. Thirty additional zinc dust-bins will also be purchased for next year. The details of the expenditure are given in statement II-A.

33. (2) *Repairs*—(*a*) *Communications.*—The amount credited to tolls as stated in paragraph 8 *supra* is Rs. 6,000, half of which (Rs. 3,000) is provided for the repairs of town roads, streets, &c. At present there are four road coolies to do the casual repairs and to dig side ditches, which are found insufficient. The council has therefore resolved to entertain two additional coolies for the departmental casual repairs and works. The names of the roads and streets to be repaired next year are shown in statement II-A., Part II—Repairs.

34. (*b*) *Buildings.*—A lump sum of Rs. 150 has been provided under this head for the repairs of municipal buildings, such as hospital, toll-sheds, high school and latrines.

35. (*d*) (ii) *Establishment.*—The Chetti tank, being the chief drinking-water supply for the town, and as there is not adequate arrangement to prevent it from pollution, the council has resolved to entertain an additional watchman on Rs. 4 per mensem. At present there is only one watchman who watches it only during the day. There is none to watch during nights. Passengers who arrive by the night trains are apt to defile the water and hence the provision. The present watchman has been in the service of the municipality for the last three years and his work has been fair; the council considers that his pay should also be raised from Rs. 4 to Rs. 5 as an incentive for future good work.

36. (iii) *Contingencies.*—For the same reason that the tank is the chief source of water-supply for the whole town and it is better that people are altogether prevented from getting into the tank or dipping their dirty vessels into the water, council has resolved to purchase four water-pumps by means of which water may be drawn from the tank without defiling it. For this purpose and for providing platforms, provision of Rs. 500 is made.

37. (3) *Establishment, Rs.* 240.—This represents the pay of the municipal overseer at Rs. 20 per mensem.

38. (4) *Tools and Plant and other Stores.*—Rs. 50 has been provided under this head for the purchase of instruments required for the road coolies for departmental works. The revised estimate figure of Rs. 60 has not been adopted, as it includes the cost of drawing articles purchased for the use of the municipal overseer.

39. The total expenditure under Grant I amounts to Rs. 4,870.

40. *Grant 2, Education*—(2) *Municipal Schools*—(i) *On Salary System*—(*a*) *Establishment.*—The Educational officers propose to open a sixth form from next year to entertain two additional duly-qualified graduates on the staff to teach the upper secondary classes, to convert the Municipal Hindu Primary school into Salary-system school and to increase the pay of all the teachers of the school. The council has

resolved to open a sixth form from next year entertaining two additional graduates—one on Rs. 60 and another on Rs. 50—for the high school dispensing with the services of the first form teacher and to convert the salary-result system Hindu primary school into salary system school and to raise the pay of the first form teacher and the Tamil Pundit of the high school and the peon of the Hindu primary school by Rs. 10, Rs. 2-8-0 and Re. 1 respectively. The other proposals of the educational officers are approved. The details of the establishment are given in statement II-B.

41. (*b*) *Contingencies.*—Rs. 990 are provided under this head against Rs. 300, the revised estimate figure. The increase is due to the furniture and apparatus, &c., required to be purchased to the school owing to the opening of the sixth form and to the conversion of the salary-result system school into salary system school. The details are given below :—

	Rs.
Repairs and upkeep of matting	30
Prize books	30
Gymnastic apparatus	200
Furniture	200
Science apparatus	200
Library books	40
Maps and class-books	30
Ordinary contingencies	50
House-rent of the Hindu primary school	144
Furniture to the Hindu primary school	50
Maps and books	4
Miscellaneous	12
Total ..	990

The figures of the educational officers have been adopted.

42. (ii) *On salary-result system*—(*a*) *Fixed payments.*—Provision of Rs. 590, the figure of the educational officers, is made under this head for maintaining three primary schools, viz., Muhammadan, Panchama, and Vengalapuram Hindu primary schools. The decrease, when compared with the revised estimate figure of Rs. 1,360, is due to the conversion of the Hindu primary school from salary-results system into salary system as recommended by the educational officers.

43. (*b*) *Results Grants and* (*c*) *Contingencies.*—The educational officer's figures have been adopted. Half the grants earned will be paid to the teachers of the primary schools as usual. The decrease, when compared with the revised estimate, is due to the conversion of a salary-results system into a salary system school. The details of the expenditure under results grants and contingencies are shown below :—

—	Results grants.	House-rent.	Miscellaneous.
	Rs.	Rs.	Rs.
Muhammadan primary school	50	45	15
Panchama primary school	40	24	4
Vengalapuram Hindu primary school	30	12	20
Total ..	120	81	39

44. (4) *Results Grants, Rs.* 250.—The figure of the educational officers has been adopted.

45. (6) *Inspection*—(*b*) *Municipal Inspectors*—(i) *Establishment and* (ii) *Contingencies.*—This represents half and one-third pay and fixed travelling allowance, &c., of the Hindu and Muhammadan inspecting schoolmasters, respectively, who supervise the Hindu and Muhammadan schools in the municipality. The figures of the educational officers have been adopted.

46. (7) *Miscellaneous*—(*b*) *Common Gymnasium*—(i) *Establishment, Rs.* 140.—This represents the pay at Rs. 12 per mensem of the gymnastic instructor who teache s the gymnasium to all the municipal schools in the municipality.

47. (*c*) *Common Drawingmaster*—(i) *Establishment and* (ii) *Contingencies.*—This represents the pay and contingencies of the common drawingmaster who teaches all the municipal schools of the municipality. Hitherto these charges have been debited under the head (2) Municipal schools—(i) On salary system—(*a*) Establishment and (*b*) Contingencies. The figures of the educational officers have been adopted under these heads.

48. The total expenditure on education amounts to Rs. 7,780. Deducting from this the income from school-fees, &c., and the contributions from provincial funds, viz., Rs. 5,590, the net expenditure on education is Rs. 2,190, which is 13·5 per cent. on the income from taxation and rents.

49. *Grant XX, Sanitation and Medical Services*—(i) *Hospitals and Dispensaries*—(*a*) *Establishment*, (*b*) *Medicines and Supplies*, (*c*) *Diet of Patients.*—The District Medical and Sanitary Officer's figures have been adopted.

50. (*d*) *Sundries and Contingencies.*—The District Medical and Sanitary Officer proposes that Rs. 160 should be provided under this head, but the council thinks that Rs. 200 should be provided under this head to meet also the charges of furniture required for the use of the hospital.

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

52. (*c*) *Other Contributions, Rs.* 20.—This represents the contribution to be paid to the taluk board for its land used as cart-stand near the local fund choultry as resolved by the council at its meeting held on the 5th December 1896.

53. (3) (*a*) *Vaccination*—(*a*) *Establishment and* (*b*) *Contingencies.*—A provision of Rs. 140 and Rs. 80 is made under these heads to meet the pay of the vaccinator and the cost of glycerine paste, lymph, &c., required for vaccination.

54. (4) *Registration of Births and Deaths*—(*a*) *Establishment.*—The revised estimate figure has been adopted.

55. (*b*) *Contingencies.*—In accordance with G.O., No. 1339 M., dated 12th August 1896, the council has resolved to put up boards in important places besides tom-tomming. Hence a provision of Rs. 40 is made, the same figure as in the revised estimate.

56. (5) *Conservancy, Road-cleaning and Road-watering*—(*a*) (i) *Establishment.*—As the present sanitary inspector is not a trained man, the council thinks it necessary that he should be trained and accordingly provides Rs. 25 as monthly pay for a certificated inspector. The horse allowance, Rs. 5, is too small to maintain any pony, and hence Rs. 7-8-0 is provided as horse allowance. It is also proposed to entertain an additional maistry on Rs. 7 per mensem, as the present two maistries are in charge of five divisions of the town as the addition of Vengalapuram has materially added to their work. Experience has shown that the present number of maistries is inadequate to efficiently supervise the menial conservancy staff. It is proposed to also entertain seven additional toties to dig trenches in the night-soil depôt and to remove the night-soil from the streets and roads, there being none at present separately appointed for the purpose. Provision is also made to raise the pay of the male toties by rupee one each, as the present pay, Rs. 5, is found not to be a sufficient inducement for them to take up service in the municipality and as they have to be brought from Nellore, &c., places. The difficulty was actually experienced during the current year. The details of the establishment are given in statement II-B.

57. (5) (*a*) (ii) *Other Charges, such as purchase of carts, dry-earth, &c.*—There are at present twelve rubbish carts, viz., three drawn by bullocks and nine by men; two cylindrical carts drawn by bullocks for the removal of night-soil of the latrines. Five additional bullocks as provided in the current year's budget have not been yet hired, as the existing rubbish carts are not fit to be drawn by bullocks. The council, therefore, has made provision for the purchase of three additional new carts for the removal of rubbish of the town, to purchase sixteen night-soil iron hand-carts for the use of the scavengers who are in charge of each latrine and to hire two more bullocks

for drawing the rubbish carts to be purchased. The two cylindrical carts used for the removal of night-soil from the latrines are out of order and it is not worth while repairing them. The bullocks used for these carts will be made use of for the rubbish carts to be purchased. The details are given below:—

	Rs.
Three rubbish carts at a cost of Rs. 30 each	90
Sixteen night-soil iron hand carts	480
Hire of seven bullocks at Rs. 5-8-0 or Rs. 6 each	480
Total ..	1,050

58. (*b*) *Private Scavenging*—(i) *Establishment.*—The council having resolved to extend the system to 450 houses more next year as stated in paragraph 27 *supra*, provision is made for the entertainment of thirteen additional scavengers for the removal of night-soil from private latrines. Provision is also made to raise the pay of the male scavengers by rupee one for the reason set forth in paragraph 56 *supra*. The details of the establishment are given in statement II-B.

59. (ii) *Contingencies, such as cost of scavenging carts, &c., Rs.* 520.—A provision of Rs. 480 is made for the purchase of sixteen additional iron hand-carts for the removal of night-soil from private latrines, as the number of carts, viz., eight, are insufficient and the system will be extended next year. The remaining sum of Rs. 40 is for the purchase of grease, baskets, brooms, mumties, &c., for removing the night-soil of the private privies of the town.

60. (*c*) *Cholera Charges.*—A lump sum of Rs. 300 is provided under this head to meet the charges of establishment and contingencies in case any epidemic should unfortunately break out.

61. (*d*) *Contingencies, Rs.* 100.—The revised estimate figure has been adopted.

62. The total expenditure under Grant III amounts to Rs. 10,950.

63. *Grant IV, Lighting and Miscellaneous Municipal purposes*—(*a*) *Establishment, Rs.* 290.—This represents the pay of the four lamp-lighters at Rs. 6 each per mensem. The revised estimate figure has not been adopted, the additional lamp-lighter budgeted for not having been entertained up to date. As the additional lights will have to be looked after by the existing number, the increased pay is proposed.

64. (*b*) *Contingencies, Rs.* 640.—Provision is made for the purchase of kerosine-oil and the repairs of lanterns, match-boxes, &c. No provision is made for the supply of new additional lamps for want of funds.

65. (4) *Travellers' Bungalows*—(*a*) *Establishment and* (*b*) *Contingencies.*—A provision of Rs. 50 under establishment and Rs. 10 under contingencies is made to meet the pay of the watchman at Rs. 4 per mensem and the sundry charges of the bungalow.

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

67. (iii) *Printing.*—Rs. 500 are provided under this head. The revised estimate figure has not been adopted, as it includes the cost of printing work done during last year and paid this year.

68. (v) *Other Items.*—A lump sum of only Rs. 50 is provided under this head, as the revised estimate figure of Rs. 120 includes also the cost of a suit filed against the municipality by a private individual and the cost of street boards, &c., put up for the village of Vengalapuram added to the municipality.

69. The total expenditure under Grant IV amounts to Rs. 1,550.

70. *Grant V*—(*a*) *General Establishment*—(i) *Office Establishment.*—The office manager at present gets Rs. 34 per mensem, and in accordance with G.O., Mis. No. 949 M., dated 24th June 1891, he is to get Rs. 35 in the coming year. There is no other change proposed under this item.

71. (*b*) *Collection of Municipal Taxes*—(i) *Establishment.*—The revised estimate figure has been adopted.

72. (*b*) (ii) *Purchase of Account-books, Papers, Money-boxes, Repair to out-posts, &c.*—Rs. 10 is provided under this head.

73. (*b*) (iii) *Cost of Forms supplied by V. N. Jubilee Press and* (*d*) *Office Contingencies other than* (*b*) (ii).—The revised estimate figures have been adopted.

74. (*e*) *Contributions for Central Office and Audit Establishments.*—A lump sum of Rs. 150 is provided under this head for the payment of contribution to the audit establishments and to the Sanitary Engineer's department for preparing type-drawings, &c., in accordance with G.O., No. 2041 L., dated 30th October 1896.

75. The total expenditure under Grant V amounts to Rs. 1,900.

76. The total expenditure under all grants is estimated at Rs. 27,050 against Rs. 22,710 in the revised estimate and Rs. 21,820 in the budget estimate. The year is expected to close with a balance of Rs. 1,510, which will be 5·8 per cent. of the estimated receipts.

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

No. 3196-C.

Submitted.

(Signed) N. GOPALASAWMY,
Temporary Dy. Collector.

21*st December* 1896.

Cur. No. 3868.

Forwarded.

(Signed) V. VENUGOPAUL CHETTI,
Ag. Sub-Collector in charge.

23*rd December* 1896.

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, 11th January 1897, No. 308.

Referring to the educational portion of the budget estimate of the Tiruppattúr Municipality for 1897-98, I have the honour to state that the allotments made therein under the several heads seem sufficient. Under receipts, however, credit has been taken for a salary grant of Rs. 842 from Provincial funds for the teachers of the high school to be raised to the status of a first-grade upper secondary school on the recommendation of this department; but I am not sure if the funds at my disposal will permit of my sanctioning the full amount of grants for which credit has been taken. The school is now in receipt of grants amounting to Rs. 512 per annum and credit may be taken for Rs. 640 for 1897-98, the grant on account of the pay of the second assistant being omitted. The net expenditure proposed on education will then be Rs. 2,390 (Rs. 7,780—Rs. 5,390), or about 15 per cent. of the estimated income from taxation, markets and rents.

From Surgeon-Major-General C. SIBTHORPE, F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Camp, Negapatam, 16th January 1897, No. T.-3—42.

With reference to Grant III of the budget estimate of the Tiruppattúr Municipality for the year 1897-98, I have the honour to state that no provision appears to have been made to meet the recommendations of the District Medical and Sanitary Officer regarding the municipal hospital shown in the accompanying statement.

2. The other items call for no further remarks.

Enclosure.

Recommendations of the District Medical and Sanitary Officer on behalf of the Municipal Hospital, Tiruppattúr.

To provide separate bath rooms for male and female in-patients.

2. To arrange that the entrances to the male and female wards may be from different verandahs.

3. To convert the recently-constructed verandah room intended for operation into a bath room and provide another and larger room (on the standard plan) with a suitable table for operations.

4. To have the floorings of the surgery repaired and hanging lamps provided for each ward and a lamp post provided for the front of the hospital.

5. The construction of a ward on the standard plan for lying-in patients.

Order—No. 81 M., dated 23rd January 1897.

The estimated receipts and charges of the Tiruppattúr 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	2,916	2,790	3,210	2,800
Tax on Arts	..	1,000	1,600	1,700
„ Buildings and Lands	5,559	5,900	5,960	5,950
„ Vehicles and Animals	381	500	500	500
„ Carts	772	1,000	1,000	1,000
Tolls	3,872	3,300	4,260	4,000
Realizations under Special Acts	120	100	160	100
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	210	420	460	290
Conservancy Receipts	101	150	120	120
Fees and Revenue from Educational Institutions	3,429	3,210	3,410	3,410
„ „ from Medical Institutions	20	30	20	30
Income from Markets and Slaughter-houses	843	1,000	970	950
License Fees	412	500	440	450
Other Fees	48	110	50	110
Fines under Municipal and other Acts	681	500	500	500
Grants and Contributions from Government	757	970	1,130	1,130
„ „ from Local Boards	726	740	730	750
„ „ from other bodies	120	100	100	..
Recoveries for Services to Private Individuals	700	740	740	1,650
Miscellaneous	280	280	260	220
Total ..	21,947	23,340	25,620	25,660
Charges.				
Grant 1—				
New Works—				
Communications	798	250	250	..
Buildings	507	960	1,400	820
Miscellaneous	..	..	110	..
Repairs—				
Communications	1,278	1,850	1,880	2,500
Buildings	419	200	340	150
Water-supply	55	210	250	600
Establishment	..	240	220	240
Tools and Plant and other Stores	35	50	60	50
Total ..	3,092	3,760	4,510	4,360
Grant 2—				
Training Schools	27	..	..	..
Municipal Schools—				
On the Salary System	3,011	3,030	3,010	4,350
„ Salary-result System	1,806	2,040	2,010	830
Grants-in-aid—				
Result Grants	200	200	200	250
Building and Furniture Grants	100	30	30	..
Inspection	147	240	220	250
Miscellaneous	159	160	160	340
Total ..	5,450	5,700	5,630	6,020

—	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	2,905	2,970	2,910	3,010
Contributions	167	140	140	160
Vaccination	175	220	210	220
Registration of Births and Deaths	149	160	180	180
Conservancy, Road-cleaning and Road-watering	3,709	4,740	4,870	7,380
Total ..	7,105	8,230	8,310	10,950
Grant 4—				
Lighting	877	1,240	1,210	930
Travellers' Bungalows	..	130	90	60
Public Garden, Survey of Land, Fire and other Charges	559	860	1,130	560
Total ..	1,436	2,230	2,430	1,550
Grant 5—				
Supervision and Management	1,555	1,900	1,940	1,940
Advances Recoverable	103	..	..	..
Balance	3,206	1,520	2,800	840
Total ..	21,947	23,340	25,620	25,660

Revised Estimate for 1896–97.

2. The current receipts and charges are now estimated at Rs. 22,410 and Rs. 22,790, respectively, against Rs. 20,550 and Rs. 21,820 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under the tax on arts and tolls, and that in the charges under Grants 1 and 4. The collections under the taxes on buildings and lands, and the expenditure on public works during the first eight months of the year were not satisfactory. The contribution for the central office establishments will be raised from Rs. 100 to Rs. 129, or Rs. 130 in round numbers, with reference to G.O., No. 2391 L., dated 17th December 1896. The balance to be carried forward to the ensuing year's budget will then be Rs. 2,800.

Budget Estimate for 1897–98.

3. *Receipts.*—The receipts for the ensuing year are put down at Rs. 25,730 against the revised estimate of Rs. 22,410, the increase appearing chiefly under tolls, school-fees and recoveries for services to private individuals. No sufficient reason has been shown by the council for the proposal to levy tolls at the maximum rates and it must again be disallowed. The credit taken under this head will accordingly be reduced by Rs. 2,000. Owing to want of funds the municipal council's proposal to open a sixth form in its high school cannot be sanctioned. Under school-fees and provincial grants on account of education the figures of the revised estimate will therefore be adopted. The estimate under private scavenging fees will be raised by Rs. 180 so as to make the service more nearly self-supporting. It is not proper that the general tax-payer should bear the cost of what is purely a private service. If necessary the scale of fees should be revised.

4. *Charges.*—The charges are entered as Rs. 27,050 against Rs. 22,820 in the revised estimate, the increase being mainly under Grants 2 and 3.

(1) *Grant 1.*—The amount provided for the maintenance of roads will be cut down by Rs. 500 with reference to the reduction made in the estimated income from tolls in paragraph 3 *supra*. The entertainment of two additional road coolies on Rs. 5 each and one additional tank watchman on Rs. 4, proposed in paragraphs 33 and 35 of the Chairman's letter, is sanctioned; but the increase of Re. 1 in the salary of the existing watchman cannot be allowed, as the Government is not satisfied of the necessity for it.

(2) *Grant 2.*—The municipal council's proposal to convert the salary-result system Hindu primary school into a salary-system school is approved; but for want of funds, the additions to, and alterations in, the educational establishments proposed in paragraph 40 cannot be sanctioned.

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(3) *Grant 3.*—The municipal council's attention will be drawn to the Surgeon-General's remarks in paragraph 1 of his letter read above. The allotments under vaccination and sanitation will be passed subject to the remarks of the Sanitary Commissioner.

(4) *Grants 4 and 5.*—The alterations in the lighting establishment proposed in paragraph 63 are approved. The contribution for the central office establishments will be raised from Rs. 150 to Rs. 190 with reference to G.O., No. 2391 L., dated 17th December 1896.

5. The budget, as revised by Government, closes with a balance of Rs. 840, or only 3·7 per cent. of the estimated receipts.

(True Extract.)

Secretary to Government.

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

Sanitary Board

Ed. C. M. Thumbuswamy.

3405 M

Lr. 81 M. dt. 23/1/97

Tiruppattur Municipal Budget 1897-98

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following paper:—

From M.R.Ry. T. V. GOPALASAWMI IYER, Avergal, B A., Chairman, Municipal Council, Tiruppattúr, to the Secretary to Government, Local and Municipal Department (through the Collector of Salem), dated 21st December 1896, No. 1791-Eng.

I have the honour to submit herewith, for the sanction of Government, the budget estimate of the Tiruppattúr Municipality for the official year 1897–98 with the following remarks.

Revised Estimate for 1896–97.

2. The opening balance was Rs. 3,210 against the budget estimate of Rs. 2,790, the increase being due to the amount of receipts from the educational institutions in the shape of fees and the income from other grants and contributions being greater than was anticipated. The total receipts are estimated at Rs. 22,410 against the budget estimate of Rs. 20,550. There will be an increase under the taxes on "Arts" and Buildings, "Tolls," "Fees under Act II of 1888," "Sale-proceeds of lands and buildings," "Fees from educational institutions," "Income from slaughter-houses," "Contributions from Provincial funds" and "the income from other items" and decrease in the receipts from "Avenues," "Income from markets," "License fees" and "Fishery rents." The estimated charges amounted to Rs. 22,790 against the budget estimate of Rs. 21,820. The other minor variations between the sanctioned and the revised estimates of the current year under receipts and charges are explained in detail in column 7 of the revised estimate.

3. The balance to be carried forward is Rs. 2,830 against Rs. 1,520 shown in the budget estimate. The large increase is chiefly due to the "Tax on Arts," and the "Income from tolls" being more than was anticipated.

Budget Estimate for 1897–98.

Receipts.

4. (2) *Municipal Rates and Taxes*— (*a*) *Tax on Arts.*—The demand for the current year is Rs. 1,665. The council thinks that Rs. 1,700 will be collected within the year, as the demand will be Rs. 1,800 for the coming year. This tax will be continued to be levied on the first seven classes of the schedule of the Act.

5. *Tax on Buildings.*—The receipts are estimated at Rs. 5,900 (the revised figure) during next year.

6. *Tax on Lands.*—The receipts are estimated at Rs. 50 against the revised estimate of Rs. 60. The decrease is due to the revision of the tax on lands in accordance with G.O., No. 1102 M., dated 3rd July 1896.

7. *Tax on Vehicles with Springs and Palanquins,* (*f*) *Tax on Animals and* (*g*) *Tax on Carts and other vehicles without Springs.*—The revised estimate figures have been adopted.

8. (*h*) *Tolls.*—The council, at its meeting held on the 2nd November 1896, resolved to levy the maximum rate of tolls on carts entering the municipal limits from next year, as the present income is inadequate to meet the various demands and more funds are required to satisfactorily carry on the municipal administration. The lease fetched Rs. 5,310 during the current year against Rs. 4,810 in the previous year. Credit has

therefore been taken for Rs. 7,500. Deducting the local fund share to be paid on account of through traffic, the net receipts will then be Rs. 6,000. The council does not anticipate more than this sum, as the bid for the current year was due to reckless competition.

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

10. (4) *Revenue derived from Municipal property and from powers apart from taxation*—(*a*) *Rent of Lands.*—The lease of collecting fees on carts standing on poramboke lands fetched Rs. 51 during the current year against Rs. 10 in the previous year. The council thinks that Rs. 30 will be realized under this nead, as the tendency to shelter them on poramboke lands is being checked.

11. (*a*) (iii) *Avenue Receipts.*—A sum of Rs. 200, including the sale of avenue clippings, &c., is anticipated under this item, as the lease fetched Rs. 154 during the current year against Rs. 85 in the previous year.

12. (*a*) (iv) *Fees from Travellers' Bungalows.*—During the current year, the late Head Assistant Collector's office building was not handed over to the council to be used as travellers' bungalow as contemplated, and hence there are no receipts under the item. But the Collector and District Magistrate has written to the Executive Engineer to make arrangements to hand over the late Forest Range office building near the railway station to the municipal council to be used as travellers' bungalow. Credit has therefore been taken for Rs. 20 under this item for next year.

13. (*b*) (ii) *Produce of Lands, Gardens, &c.*—The revised estimate figure has been adopted.

14. (iii) *Sale-proceeds of old materials, empty oil-cans, packing cases, &c.*—A sum of Rs. 20 is anticipated under this item, as the revised estimate figure includes the sale of old tins, &c., and as the kerosine-oil is no longer received in tins but in iron drums.

15. (*c*) *Conservancy receipts, Sale-proceeds of Night-soil, Street refuse, &c.*—The revised estimate figure has been adopted.

16. (*d*) (i) *Fees from Educational Institutions.*—The council having resolved to open a Sixth form in the Municipal High school from next year as recommended by the Director of Public Instruction, to make it a first-grade Upper Secondary school, the receipts are estimated at Rs. 4,240 (the figure estimated by the educational officers). Hence the increase over the revised estimate.

17. (*d*) (ii) *Other Revenue from Educational Institutions.*—The revised estimate figure has been adopted under this head although no credit is taken by the Educational Department.

18. (*e*) (i) *Sale-proceeds and Composition Fees of Medicines, and* (*ii*) *Other Hospital Receipts.*—Credit has been taken under these heads, Rs. 20 under the sale of medicines and Rs. 10 under hospital receipts, although no credits have been taken under these heads by the District Medical and Sanitary Officer, Salem. The revised estimate figure was not adopted under the head "Sale of medicines," the sale being less than was anticipated during the current year, but the actuals of last year have been adopted.

19. (*f*) (i) *Income from Markets.*—The lease of weekly market fetched Rs. 454 during the current year against Rs. 405 in the previous year. Only four butchers occupy the stalls of the daily market for selling meat at a rent of Re. 1 for each stall per month. The receipts are estimated at Rs. 500, *i.e.*, Rs. 450 from the weekly market and Rs. 50 from the stalls occupied by the butchers for selling meat.

20. (*f*) (ii) *Income from Slaughter-houses.*—The lease of sheep slaughter-house fetched Rs. 400 during the current year against Rs. 330 in the previous year, and the cow slaughter-house fetched Rs. 63 during the current year against Rs. 20 in the previous year. The receipts are estimated under this head at Rs. 450 against Rs. 470, the revised estimate figure.

21. (*g*) *Other fees*—(ii) *License-fees.*—A fee of Rs. 144 per annum has been charged on a license (under section 267 of the Municipal Act) granted to the owner of

the Pooramazid market to keep only twelve stalls for selling meat instead of fifteen in the previous year (*vide* G.O., Mis. No. 1420 M., dated 9th October 1894) as usual. The receipts are estimated under this head at Rs. 450 against Rs. 440, the revised estimate figure. The increase is expected from the fees to be charged on marriage pandals.

22. (*g*) (iii) *Cart-stand fees.*—The lease fetched Rs. 44 during the current year as in the previous year. The council has not yet acquired land for the cart-stand as proposed in the last year's budget, but arrangements are being made to acquire the same before the close of the current year. The receipts are therefore estimated at Rs. 100 against Rs. 40, the revised estimate figure.

23. (*h*) *Fines under Municipal and other Acts, Rs.* 500.—The revised estimate figure has been adopted, as the council thinks that more than this sum may not be realized under this head.

24. (5) *Grants and Contributions*—(*a*) *From Government*—(i) *Education—Municipal Schools.*—As proposed by the Director of Public Instruction, the council has resolved to entertain on the staff two more duly qualified graduates to teach the Upper Secondary forms owing to the opening of the Sixth form. The receipts are estimated at Rs. 1,190 against Rs. 750, the revised estimate figure. The increase is due to the Provincial grants towards the entertainment of two more qualified graduates on the staff and to the increased furniture, &c., grants owing to the opening of the Sixth form next year. The council request the Government and the Director of Public Instruction to assist them by way of grant-in-aid, as the funds of the municipality are not sufficient to meet the full expenditure. The sum of Rs. 1,190 entered under this head represents the following grants payable from Provincial funds :—

	Rs.
Salary grant on behalf of the Headmaster	300
Do. do. First Assistant	240
Do. do. Second do.	200
Do. do. Tamil Pundit	42
Do. do. Sanskrit Pundit	60
Furniture, &c., grants	335
Grants to Panchama girls of Panchama school	15
Total ..	1,192

25. *Other purposes.*—Credit is taken under this head for the Provincial grant of Rs. 150 against Rs. 40, the revised estimate figure. The increase is due to the grant towards the pay of the Drawing master having been included under the item. The sum of Rs. 150 represents the following grants :—

	Rs.
Salary grants on behalf of the gymnastic instructor	48
Do. do. drawing master	90
Grants for Drawing furniture	10
Total ..	148

26. (*b*) *From Local Boards*—(ii) *Medical, Rs.* 750.—The receipts under this head represent one-fourth of the net charges of the municipal hospital paid by the Tiruppattúr Taluk Board as usual.

27. (6) *Miscellaneous*—(*a*) *Recoveries on account of Services rendered to Private Individuals*—(i) *Private Scavenging.*—Keeping in view that the private scavenging system should be more largely introduced, council has resolved to introduce the system in about 450 houses more next year. Credit is taken under this head for Rs. 1,460 against Rs. 730, the revised estimate figure. The total number of houses working under the system during the current year is 460.

28. (ii) *Other purposes.*—The receipts under this head represent the fees collected at the rate of Re. 1 per month for clearing the contents of a private cess-pool situated in front of the Post office by the Municipal Agency.

29. (*b*) *Other items*—(i) *Fishery Rents.*—The lease of fishery fetched Rs. 191 during the current year against Rs. 200 in the previous year. The council thinks that Rs. 200 will be realized under this head against Rs. 190, the revised estimate figure.

30. (iv) *Other items—Sale of License forms, &c.*—The revised estimate figure has not been adopted, as it includes the cost of law charges (Rs. 50) recovered from the person who filed a suit in the District Munsif's Court against the municipality under the decree of the court. The receipts under this head are therefore estimated at Rs. 20 against Rs. 70, the revised estimate figure.

31. The total receipts, including the opening balance of Rs. 2,830, will amount to Rs. 28,560.

Expenditure.

32. *Grant I, Public Works*—(i) *New Works*—(*b*) *Buildings, Rs.* 820.—The existing latrines, not being adequate to the area and population of the town, the council has resolved to construct two additional masonry latrines and to put up two thatti latrines for the use of the town people. The present cholera shed being thatched and not satisfactory, provision has been made for the construction of a shed as per standard plan of the Sanitary Board. Thirty additional zinc dust-bins will also be purchased for next year. The details of the expenditure are given in statement II-A.

33. (2) *Repairs*—(*a*) *Communications.*—The amount credited to tolls as stated in paragraph 8 *supra* is Rs. 6,000, half of which (Rs. 3,000) is provided for the repairs of town roads, streets, &c. At present there are four road coolies to do the casual repairs and to dig side ditches, which are found insufficient. The council has therefore resolved to entertain two additional coolies for the departmental casual repairs and works. The names of the roads and streets to be repaired next year are shown in statement II-A., Part II—Repairs.

34. (*b*) *Buildings.*—A lump sum of Rs. 150 has been provided under this head for the repairs of municipal buildings, such as hospital, toll-sheds, high school and latrines.

35. (*d*) (ii) *Establishment.*—The Chetti tank, being the chief drinking-water supply for the town, and as there is not adequate arrangement to prevent it from pollution, the council has resolved to entertain an additional watchman on Rs. 4 per mensem. At present there is only one watchman who watches it only during the day. There is none to watch during nights. Passengers who arrive by the night trains are apt to defile the water and hence the provision. The present watchman has been in the service of the municipality for the last three years and his work has been fair; the council considers that his pay should also be raised from Rs. 4 to Rs. 5 as an incentive for future good work.

36. (iii) *Contingencies.*—For the same reason that the tank is the chief source of water-supply for the whole town and it is better that people are altogether prevented from getting into the tank or dipping their dirty vessels into the water, council has resolved to purchase four water-pumps by means of which water may be drawn from the tank without defiling it. For this purpose and for providing platforms, provision of Rs. 500 is made.

37. (3) *Establishment, Rs.* 240.—This represents the pay of the municipal overseer at Rs. 20 per mensem.

38. (4) *Tools and Plant and other Stores.*—Rs. 50 has been provided under this head for the purchase of instruments required for the road coolies for departmental works. The revised estimate figure of Rs. 60 has not been adopted, as it includes the cost of drawing articles purchased for the use of the municipal overseer.

39. The total expenditure under Grant I amounts to Rs. 4,870.

40. *Grant H, Education*—(2) *Municipal Schools*—(i) *On Salary System*—(*a*) *Establishment.*—The Educational officers propose to open a Sixth form from next year to entertain two additional duly-qualified graduates on the staff to teach the upper secondary classes, to convert the Municipal Hindu Primary school into Salary-system school and to increase the pay of all the teachers of the school. The council has

resolved to open a sixth form from next year entertaining two additional graduates—one on Rs. 60 and another on Rs. 50—for the high school dispensing with the services of the first form teacher and to convert the salary-result system Hindu primary school into salary system school and to raise the pay of the first form teacher and the Tamil Pundit of the high school and the peon of the Hindu primary school by Rs. 10, Rs. 2-8-0 and Re. 1 respectively. The other proposals of the educational officers are approved. The details of the establishment are given in statement II-B.

41. (*b*) *Contingencies.*—Rs. 990 are provided under this head against Rs. 300, the revised estimate figure. The increase is due to the furniture and apparatus, &c., required to be purchased to the school owing to the opening of the sixth form and to the conversion of the salary-result system school into salary system school. The details are given below :—

	Rs.
Repairs and upkeep of matting	30
Prize books	30
Gymnastic apparatus	200
Furniture	200
Science apparatus	200
Library books	40
Maps and class-books	30
Ordinary contingencies	50
House-rent of the Hindu primary school	144
Furniture to the Hindu primary school	50
Maps and books	4
Miscellaneous	12
Total ..	990

The figures of the educational officers have been adopted.

42. (ii) *On salary-result system*—(*a*) *Fixed payments.*—Provision of Rs. 590, the figure of the educational officers, is made under this head for maintaining three primary schools, viz., Muhammadan, Panchama, and Vengalapuram Hindu primary schools. The decrease, when compared with the revised estimate figure of Rs. 1,360, is due to the conversion of the Hindu primary school from salary-results system into salary system as recommended by the educational officers.

43. (*b*) *Results Grants and* (*c*) *Contingencies.*—The educational officer's figures have been adopted. Half the grants earned will be paid to the teachers of the primary schools as usual. The decrease, when compared with the revised estimate, is due to the conversion of a salary-results system into a salary system school. The details of the expenditure under results grants and contingencies are shown below :—

—	Results grants.	House-rent.	Miscellaneous.
	Rs.	Rs.	Rs.
Muhammadan primary school	50	45	15
Panchama primary school	40	24	4
Vengalapuram Hindu primary school	30	12	20
Total ..	120	81	39

44. (4) *Results Grants, Rs.* 250.—The figure of the educational officers has been adopted.

45. (6) *Inspection*—(*b*) *Municipal Inspectors*—(i) *Establishment and* (ii) *Contingencies.*—This represents half and one-third pay and fixed travelling allowance, &c., of the Hindu and Muhammadan inspecting schoolmasters, respectively, who supervise the Hindu and Muhammadan schools in the municipality. The figures of the educational officers have been adopted.

46. (7) *Miscellaneous*—(*b*) *Common Gymnasium*—(i) *Establishment, Rs.* 140.—This represents the pay at Rs. 12 per mensem of the gymnastic instructor who teaches the gymnasium to all the municipal schools in the municipality.

47. (*c*) *Common Drawingmaster*—(i) *Establishment and* (ii) *Contingencies.*—This represents the pay and contingencies of the common drawingmaster who teaches all the municipal schools of the municipality. Hitherto these charges have been debited under the head (2) Municipal schools—(i) On salary system—(*a*) Establishment and (*b*) Contingencies. The figures of the educational officers have been adopted under these heads.

48. The total expenditure on education amounts to Rs. 7,780. Deducting from this the income from school-fees, &c., and the contributions from provincial funds, viz., Rs. 5,590, the net expenditure on education is Rs. 2,190, which is 13·5 per cent. on the income from taxation and rents.

49. *Grant III, Sanitation and Medical Services*—(i) *Hospitals and Dispensaries*—(*a*) *Establishment*, (*b*) *Medicines and Supplies*, (*c*) *Diet of Patients.*—The District Medical and Sanitary Officer's figures have been adopted.

50. (*d*) *Sundries and Contingencies.*—The District Medical and Sanitary Officer proposes that Rs. 160 should be provided under this head, but the council thinks that Rs. 200 should be provided under this head to meet also the charges of furniture required for the use of the hospital.

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

52. (*c*) *Other Contributions, Rs.* 20.—This represents the contribution to be paid to the taluk board for its land used as cart-stand near the local fund choultry as resolved by the council at its meeting held on the 5th December 1896.

53. (3) (*a*) *Vaccination*—(*a*) *Establishment and* (*b*) *Contingencies.*—A provision of Rs. 140 and Rs. 80 is made under these heads to meet the pay of the vaccinator and the cost of glycerine paste, lymph, &c., required for vaccination.

54. (4) *Registration of Births and Deaths*—(*a*) *Establishment.*—The revised estimate figure has been adopted.

55. (*b*) *Contingencies.*—In accordance with G.O., No. 1339 M., dated 12th August 1896, the council has resolved to put up boards in important places besides tom-tomming. Hence a provision of Rs. 40 is made, the same figure as in the revised estimate.

56. (5) *Conservancy, Road-cleaning and Road-watering*—(*a*) (i) *Establishment.*—As the present sanitary inspector is not a trained man, the council thinks it necessary that he should be trained and accordingly provides Rs. 25 as monthly pay for a certificated inspector. The horse allowance, Rs. 5, is too small to maintain any pony, and hence Rs. 7-8-0 is provided as horse allowance. It is also proposed to entertain an additional maistry on Rs. 7 per mensem, as the present two maistries are in charge of five divisions of the town as the addition of Vengalapuram has materially added to their work. Experience has shown that the present number of maistries is inadequate to efficiently supervise the menial conservancy staff. It is proposed to also entertain seven additional toties to dig trenches in the night-soil depôt and to remove the night-soil from the streets and roads, there being none at present separately appointed for the purpose. Provision is also made to raise the pay of the male toties by rupee one each, as the present pay, Rs. 5, is found not to be a sufficient inducement for them to take up service in the municipality and as they have to be brought from Nellore, &c., places. The difficulty was actually experienced during the current year. The details of the establishment are given in statement II-B.

57. (5) (*a*) (ii) *Other Charges, such as purchase of carts, dry-earth, &c.*—There are at present twelve rubbish carts, viz., three drawn by bullocks and nine by men; two cylindrical carts drawn by bullocks for the removal of night-soil of the latrines. Five additional bullocks as provided in the current year's budget have not been yet hired, as the existing rubbish carts are not fit to be drawn by bullocks. The council, therefore, has made provision for the purchase of three additional new carts for the removal of rubbish of the town, to purchase sixteen night-soil iron hand-carts for the use of the scavengers who are in charge of each latrine and to hire two more bullocks

for drawing the rubbish carts to be purchased. The two cylindrical carts used for the removal of night-soil from the latrines are out of order and it is not worth while repairing them. The bullocks used for these carts will be made use of for the rubbish carts to be purchased. The details are given below :—

	Rs.
Three rubbish carts at a cost of Rs. 30 each	90
Sixteen night-soil iron hand carts	480
Hire of seven bullocks at Rs. 5–8–0 or Rs. 6 each	480
Total ..	1,050

58. (*b*) *Private Scavenging*—(i) *Establishment.*—The council having resolved to extend the system to 450 houses more next year as stated in paragraph 27 *supra*, provision is made for the entertainment of thirteen additional scavengers for the removal of night-soil from private latrines. Provision is also made to raise the pay of the male scavengers by rupee one for the reason set forth in paragraph 56 *supra*. The details of the establishment are given in statement II-B.

59. (ii) *Contingencies, such as cost of scavenging carts, &c., Rs.* 520.—A provision of Rs. 480 is made for the purchase of sixteen additional iron hand-carts for the removal of night-soil from private latrines, as the number of carts, viz., eight, are insufficient and the system will be extended next year. The remaining sum of Rs. 40 is for the purchase of grease, baskets, brooms, mumties, &c., for removing the night-soil of the private privies of the town.

60. (*c*) *Cholera Charges.*—A lump sum of Rs. 300 is provided under this head to meet the charges of establishment and contingencies in case any epidemic should unfortunately break out.

61. (*d*) *Contingencies, Rs.* 100.—The revised estimate figure has been adopted.

62. The total expenditure under Grant III amounts to Rs. 10,950.

63. *Grant IV, Lighting and Miscellaneous Municipal purposes*—(*a*) *Establishment, Rs.* 290.—This represents the pay of the four lamp-lighters at Rs. 6 each per mensem. The revised estimate figure has not been adopted, the additional lamp-lighter budgeted for not having been entertained up to date. As the additional lights will have to be looked after by the existing number, the increased pay is proposed.

64. (*b*) *Contingencies, Rs.* 640.—Provision is made for the purchase of kerosine-oil and the repairs of lanterns, match-boxes, &c. No provision is made for the supply of new additional lamps for want of funds.

65. (4) *Travellers' Bungalows*—(*a*) *Establishment and* (*b*) *Contingencies.*—A provision of Rs. 50 under establishment and Rs. 10 under contingencies is made to meet the pay of the watchman at Rs. 4 per mensem and the sundry charges of the bungalow.

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

67. (iii) *Printing.*—Rs. 500 are provided under this head. The revised estimate figure has not been adopted, as it includes the cost of printing work done during last year and paid this year.

68. (v) *Other Items.*—A lump sum of only Rs. 50 is provided under this head, as the revised estimate figure of Rs. 120 includes also the cost of a suit filed against the municipality by a private individual and the cost of street boards, &c., put up for the village of Vengalapuram added to the municipality.

69. The total expenditure under Grant IV amounts to Rs. 1,550.

70. *Grant V*—(*a*) *General Establishment*—(i) *Office Establishment.*—The office manager at present gets Rs. 34 per mensem, and in accordance with G.O., Mis. No. 949 M., dated 24th June 1891, he is to get Rs. 35 in the coming year. There is no other change proposed under this item.

71. (*b*) *Collection of Municipal Taxes*—(i) *Establishment.*—The revised estimate figure has been adopted.

72. (*b*) (ii) *Purchase of Account-books, Papers, Money-boxes, Repair to out-posts, &c.*—Rs. 10 is provided under this head.

73. (*b*) (iii) *Cost of Forms supplied by V. N. Jubilee Press and* (*d*) *Office Contingencies other than* (*b*) (ii).—The revised estimate figures have been adopted.

74. (*e*) *Contributions for Central Office and Audit Establishments.*—A lump sum of Rs. 150 is provided under this head for the payment of contribution to the audit establishments and to the Sanitary Engineer's department for preparing type-drawings, &c., in accordance with G.O., No. 2041 L., dated 30th October 1896.

75. The total expenditure under Grant V amounts to Rs. 1,900.

76. The total expenditure under all grants is estimated at Rs. 27,050 against Rs. 22,710 in the revised estimate and Rs. 21,820 in the budget estimate. The year is expected to close with a balance of Rs. 1,510, which will be 5·8 per cent. of the estimated receipts.

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

No. 3196-C.

Submitted.

(Signed) N. GOPALASAWMY,
Temporary Dy. Collector.

21st December 1896.

Cur. No. 3868.

Forwarded.

(Signed) V. VENUGOPAUL CHETTY,
Ag. Sub-Collector in charge.

23rd December 1896.

Tirupathur Annual Budget - 1897-98.

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings :—

Current No. 3405/96 of 1896, dated 21st Dec. from the Chief Tirupathur

Current No 147/97 of 1897, dated 15th janry from the Director of Pub Instn

Current No. 224/97 of 1897, dated 16 do from the Surgeon general -

Current No. of 189 , dated from the

Order— No 81 dt 23-1-97

The estimated receipts and charges of the Tirupathur 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.
	Rs.	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	2920	2790	3210	2830
Tax on Arts		1000	1600	1700
Tax on Buildings and Lands	5559	5900	5960	5950
Water-Tax on Buildings and Lands				
Tax on Vehicles and Animals	382	500	500	500
Tax on Carts	772	1000	1000	1000
Tolls	3872	3300	4260	4000
Realizations under Special Acts	120	100	160	100
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	210	420	460	290
Conservancy Receipts	101	150	120	120
Fees and Revenue from Educational Institutions ..	3429	3210	3410	4250
Fees and Revenue from Medical Institutions	20	30	20	30
Income from Markets and Slaughter-houses	843	1000	970	950
License fees	412	500	440	450
Other fees	48	110	50	110
Fines under Municipal and other Acts	681	500	500	500
Interest on Investments and premium on Loans ..				1150
Grants and Contributions from Government	757	970	1130	1340
Do. from Local Boards	726	740	730	750
Do. from other bodies	120	100	100	
Recoveries for services to private individuals	700	740	740	1470
Miscellaneous	279	280	260	220
Loans				
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund				
Advances Recovered				
Total ..	21950	23340	25820	28560
	2716	2790	3210	2830
	11031	20550	12410	25730
				25730

1650

25660

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	798	250	250		
Buildings	507	960	1400	820	
Drainage	-	-	-	-	
Water-supply	-	-	-	-	
Miscellaneous	-	-	110	-	
Repairs—					
Communications	1278	1850	1880	~~3000~~	2500
Buildings	419	200	340	150	
Drainage	55	210	250	618	
Water-supply	-	240	220	240	
Establishment	35	50	60	50	
Tools and Plant and other Stores	-	-	-	-	
Contributions for Public Works	-	-	-	-	
Total	3092	3760	4510	~~4870~~	
Grant II—					
Training Schools	27	-	-	-	
Municipal Schools—					
(*a*) On the Salary System	3011	3030	3010	~~4110~~	4350
(*b*) On the Salary Result System	1806	2040	2010	830	
Grants-in-aid—					
(*a*) Salary grants	200	200	200	250	
(*b*) Result grants	100	30	30	-	
(*c*) Combined grants	147	240	220	250	
(*d*) Building and Furniture grants	159	160	160	340	
Inspection					
Miscellaneous					
Total	5450	5700	5630	~~7780~~	6020
Grant III—					
Hospitals and Dispensaries	2905	2970	2910	3010	
Contributions	167	140	140	160	
Vaccination	175	220	210	220	
Registration of Births and Deaths	149	160	180	180	
Conservancy, Road-cleaning and Road-watering	3709	4740	4870	7380	
Total	7105	8230	8310	10950	
Grant IV—					
Lighting	877	1240	1210	930	
Markets and Slaughter-houses	-	-	-	-	
Choultries	-	-	-	-	
Travellers' Bungalows	-	130	90	60	
Avenues					
Public Garden, Survey of Land, Fire and other charges	559	860	1130	560	
Total	1436	2230	2430	1550	
Grant V—					
Supervision and management	1555	1900	1940	1920	
Repayment of Debt	-	-	-	-	
Interest on loan	103	-	-	-	
Advances Recoverable	-	-	-	-	
Refunds	-	-	-	-	
Discount	-	-	-	-	
Pensions and Gratuities	96	-	-	-	840
Investments	~~3210~~	1520	~~2880~~	~~1510~~	~~770~~
Balance					
Total	21950 47	23340 1520	25620 2530	~~28560~~ 1510	~~24410~~ 25660
		21820	23090	27050	

Revised Estimate for 1896-97.

2. The current receipts and charges are now estimated at Rs 22.410 against Rs 23790 respectively against Rs 20.5. and Rs 21820 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under the tax on arts and tolls and that in the charges under grants 1, 3, and 4. The collections under the taxes on buildings and lands and the expenditure on public works during the first eight months of the year were not satisfactory. The contribution for the central office establishments will be raised from Rs 100 to Rs 129/30 in round numbers vide reference to G.O. No 2391 L dated 17th December 1896. The balance to be carried forward to the ensuing years budget will then be Rs ~~2000~~ 1800.

Budget Estimate for 1897-98.

3. Receipts- The receipts for the ensuing year are put down at Rs 25.730 against the revised estimate of Rs 22.410, the increase appearing chiefly under Tolls, School fees and recoveries for services to private individuals. ~~The Improvement~~ No sufficient reason has been shown in the Municipal Council's proposal to levy tolls at the maximum rates ~~in the~~ for the ~~of the Municipality is objectionable~~ at

ll accordingly be reduced Rs 2000. Owing to want of
to the Muni Councils proposal
re a sixth form in theirs
unt High school cannot be
sanctioned. Under school fees
und provincial grants on
account of education the
figures of the revised Estimate
will therefore be adopted.
It is not proper that the general
tax payer should bear the cost
of what is purely a private
service. The estimate under
private teaching pay fees will
be raised by Rs 180 so as to make
more nearly
the service self supporting. If
necessary the scale of fees should
be revised.

3. Charges. The charges are entered
as Rs 27,050 against Rs 22,820 in the
revised Estimate, the increase being
mainly under grants 2 and 3.

(1) Grant 1. The entertainment of
two additional road coolies on Rs 5
each and one additional tank
watchman on Rs 4 proposed in
paras 33 and 35 of the Chairmans
letter, is sanctioned, but the increase
of Re 1 in the salary of the existing
watchman cannot be allowed as
the government is not satisfied
of the necessity for it.

(2) Grant 2. The Muni Councils' pro

vide para 16 of the Chairman's letter.

Cost of estat in R1580
- the 200 charges for
carts + contingencies (R520
a good deal of which is
650 capital expenditure. Can this
1450 Contingencies 8/7
1800 be separated
from cost of
carts?
No
11

*The amount provided for the maintenance of roads will be cut down by Rs 500 with reference to the reduction made in the estimated income from tolls in para 3 supra.

*The Muni Councils' attention will be drawn to the Surgeon-General's remarks in para 1 of this letter read above.

in the primary school into a salary system school is approved but for want of funds ~~exceptions established~~ ~~except~~ the additions to and alterations in the educational Establishments proposed in para 40 cannot be sanctioned.

(3) Grant 3. Of the allotments under ~~medical service~~ vaccination and Sanitation will be passed only after the remarks of ~~the Surgeon General~~ and the Sanitary Commissioner.

(4) Parts 4 & 5. The alterations in the lighting Establt proposed in para 63 are approved. The contribution for the central office Establt will be raised from Rs 150 to Rs 190 with reference to Govt No. 2391L of 17th December 1896.

5. The budget, as revised by Government, closes with a balance of Rs 840 or only 3.4 per cent of the estimated receipts

In order to get a working balance perhaps estimate for Coorg should be reduced from Rs 3000 to Rs 2500: the Rs 500 disallowed entered under Contingencies

Please see pencil addition to para 4(1) above.

V.R
21/1/97

7. The Chief Secretary
- Collr of Salem
- Pt of Rd - do.
- Ag.
- Dpd.

Gr and Bd

V.R
22/1/97

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

	Budget Estimate 1897-98. Details of Minor Heads.			Budget Estimate 1897-98. Totals of Major Heads.			Revised Estimate for 1896-97.			Budget Estimate for 1896-97.			Actuals, 1895-96 (audited figures).		
1	2			3			4			5			6		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. BALANCE BROUGHT FORWARD—															
a. Municipal Fund				2830	-	-	3210	-	-	2790	-	-	2920	-	-
b. Endowments	-	-	-												
c. Water-tax Fund	-	-	-												
2. MUNICIPAL RATES AND TAXES—															
a. Tax on arts, &c. (section 53) ..	1700	-	-				1600	-	-	1000	-	-	-	-	-
b. Tax on buildings (section 63) ..	5900	-	-				5900	-	-	5800	-	-	5476	-	-
c. Tax on lands (section 63) ..	50	-	-				60	-	-	100	-	-	83	-	-
d. Water-tax on buildings and lands (section 75)	-	-	-				-	-	-	-	-	-	-	-	-
e. Tax on vehicles with springs and palanquins (section 77) ..	80	-	-				80	-	-	80	-	-	65	-	-
f. Tax on animals (section 77) ..	420	-	-				420	-	-	420	-	-	317	-	-
g. Tax on carts and other vehicles without springs (section 85) ..	1000	-	-				1000	-	-	1000	-	-	772	-	-
h. Tolls (section 91)—															
Gross receipts 5500 7500															
Less Local Fund share 1500 ..	6000	-	-				4260	-	-	3300	-	-	3872	-	-
i. Penalties on account of—															
i. Tax on arts	-	-	-				-	-	-	-	-	-	-	-	-
ii. Tax on buildings ..	-	-	-				-	-	-	-	-	-	-	-	-
iii. Tax on lands	-	-	-				-	-	-	-	-	-	-	-	-
iv. Water-tax on buildings and lands	-	-	-				-	-	-	-	-	-	-	-	-
v. Tax on vehicles, &c. ..	-	-	-				-	-	-	-	-	-	-	-	-
vi. Tax on animals	-	-	-				-	-	-	-	-	-	-	-	-
vii. Tax on carts, &c. ..	-	-	-				-	-	-	-	-	-	-	-	-
vii. Evasion of tolls	-	-	-	15150	-	-	-	-	-	-	-	-	-	-	-
3. REALIZATIONS UNDER SPECIAL ACTS—															
a. Pounds	-	-	-				-	-	-	-	-	-	-	-	-
b. Ferry rents	-	-	-				-	-	-	-	-	-	-	-	-
c. Fees under Act II of 1888 ..	100	-	-	100	-	-	160	-	-	100	-	-	120	-	-
Carried forward ..				15250	-	-	13480	-	-	11800	-	-	10705	-	-

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

—	Budget Estt. 1897-98. Details of Minor Heads.	Budget Estt. 1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		15,250 . .	13,480 . .	11,800 . .	10,705 . .
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	30 . .		60 . .	30 . .	13 . .
ii. Rent of buildings	. . .		. . .	. . .	. . .
iii. Avenue receipts	200 . .		190 . .	300 . .	146 . .
iv. Fees from Travellers' Bungalows	20 . .		. . .	30 . .	. . .
b. i. Sale-proceeds of lands and buildings	. . .		150 . .	. . .	. . .
ii. Produce of lands, gardens, &c.	20 . .		20 . .	30 . .	22 . .
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	20 . .		30	30 . .	29 . .
c. Conservancy receipts—					
Sale-proceeds of night-soil, street refuse, &c.	120 . .		120 . .	150 . .	101 . .
d. i. Fees from educational institutions	4,240 . .		3,400 . .	3,200 . .	3,409 . .
ii Other revenue from educational institutions ..	10 . .		10 . .	10 . .	20 . .
e. i. Sale-proceeds and composition fees of medicines ..	20 . .		10 . .	20 . .	20 . .
ii. Other Hospital receipts ..	10 . .		10 . .	10 . .	. . .
f. i. Income from markets ..	500 . .		500 . .	600 . .	492 . .
ii. ,, slaughter-houses.	450 . .		470 . .	400 . .	352 . .
g. Other fees					
i. Distraint fees	10 . .		10 . .	10 . .	3 . .
ii. License fees	450 . .		440 . .	500 . .	412 . .
iii. Cartstand fees	100 . .		40 . .	100 . .	44 . .
iv. Other fees	. . .		20 . .	. . .	1 . .
h. Fines under Municipal and other Acts.	500 . .		500 . .	500 . .	681 . .
i. Interest on investments					
i. General, including choultries	. . .		. . .	. . .	. . .
ii. Educational	. . .		. . .	. . .	. . .
iii. Medical	. . .		. . .	. . .	. . .
j. Premium on loans	. . .		. . .	. . .	. . .
		6,700 . .			
Carried forward ..		21,950 . .	19,450 . .	17,720 . .	16,450 . .

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

—	Budget Estt. 1897-98. Details of Minor Heads.	Budget Estt. 1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		21,950 . .	19,450 . .	17,720 . .	16,450 . .
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..	. . .		340 . .	170 . .	. . .
Buildings	. . .		340 . .	170 . .	. . .
Municipal Schools ..	1,190 . .		750 . .	750 . .	709 . .
Other purposes	150 . .		40 . .	60 . .	48 . .
ii. Medical	. . .		. . .	. . .	. . .
iii. Other purposes—					
Communications ..	. . .		. . .	. . .	. . .
Water-supply	. . .		. . .	. . .	. . .
Drainage	. . .		. . .	. . .	. . .
Sanitation	. . .		. . .	. . .	. . .
Other purposes ..	. . .		. . .	. . .	. . .
b. From Local Boards—					
i. Education	. . .		. . .	. . .	. . .
ii. Medical	750 . .		730 . .	740 . .	726 . .
iii. Other purposes	. . .		. . .	. . .	. . .
c. Other grants and contributions—					
i. Education	. . .		. . .	. . .	. . .
ii. Medical	. . .		. . .	. . .	. . .
iii. Other purposes	. . .	2,090 . .	100 . .	100 . .	120 . .
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	1,460 . .		730 . .	730 . .	688 . .
ii. Other purposes	10 . .		10 . .	10 . .	12 . .
b. Other items—					
i. Fishery rents	200 . .		190 . .	250 . .	256 . .
ii. Refunds of Expenditure of previous year	. . .		. . .	. . .	. . .
iii. Fee for numbering carts, &c.	. . .		. . .	10 . .	1 . .
iv. Other items Sale of license forms	20 . .		20 . .	20 . .	20 . .
Sale of unclaimed carts	. . .		. . .	. . .	2 . .
Recoveries as per audit notes	. . .		. . .	. . .	. . .
Receipt from court	. . .	1690 . .	50 . .	. . .	. . .
Carried forward ..		25,730 . .	22,410 . .	20,550 . .	19,032 . .

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

—	Budget, 1897-98. Details of Minor Heads.	Budget, 1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	Actuals, 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 ..		25730 - -	22410 - -	20550 - -	19032 - -
7. EXTRAORDINARY AND DEBT—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.					
b. Loans—					
i. From Government					
ii. In the market from private individuals					
c. Realizations of Sinking fund for repayment of loans.					
d. Advances—					
i. Permanent					
ii. Others					
Total Receipts ..		25730 - -	22410 - -	20550 - -	19032 - -
Grand Total ..		28560 - -	25620 - -	23340 - -	21950 - -

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ all seven classes.
2. Tax on buildings is levied at 7½ per cent. and tax on lands at 7½ per cent. of rent value. annas 2 ~~for every 80 square yards~~ per acre of wet and dry lands respectively.
3. Water-tax on buildings and lands is levied at — per cent.
4. Tax on vehicles and animals is levied at 3/4 ~~3/4~~ the maximum rates.
5. Tax on carts, &c., is levied at Rs. 3 per cart. per annum.
6. Tolls are levied at ——— the maximum rates. Half ×
7. License-fees are levied at the rates sanctioned in G.O. dated 7th June 1886 No 517 L, G.O. dated 2-8-90 No 1161 & ~~No~~ G.O. dated 7-10-94 No 1124 & G.O dated 6-7-96 No 1124
8. The house-tax registers were last revised in the official year 1895-96 and the land tax registers in the official year 1896-97
9. Total extent of land assessed is 16·434 acres of wet & dry lands respectively & 9 of unassessed lands
10. The mode of estimating the annual rental of houses and lands is as follows :—

The rent is Calculated at 8 percent on the sale value of the house and the vacant house sites and the tax is at 7½ percent on the rent value. The tax for Cultivable lands is Calculated at 2 annas and one anna per acre of wet and dry lands respectively.

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

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

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

—	Budget Est. 1897-98. Details of Minor Heads.	Budget Est. 1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT I—(*Public Works*)—					
1. New Works—					
a. Communications	- - -		250 - -	250 - -	798 - -
b. Buildings	820 - -		1,400 - -	960 - -	507 - -
c. Drainage	- - -		- - -	- - -	- - -
d. Water-supply	- - -		- - -	- - -	- - -
e. Miscellaneous Public improvements.	- - -	820 - -	110 - -	- - -	- - -
2. Repairs—					
a. Communications	3,000 - -		1,880 - -	1,850 - -	1,278 - -
b. Buildings	150 - -		340 - -	200 - -	419 - -
c. Drainage—					
i. Repairs to works ..	- - -		- - -	- - -	- - -
ii. Establishment for flushing drains, &c.	- - -		- - -	- - -	- - -
d. Water-supply—					
i. Repairs to works, machinery, &c	- - -		- - -	- - -	- - -
ii. Establishment	110 - -		250 - -	210 - -	55 - -
iii. Contingencies	500 - -	3,760 - -	- - -	- - -	- - -
3. Establishment	240 - -	240 - -	220 - -	240 - -	- - -
4. Tools and Plant and other stores.	50 - -	50 - -	60 - -	50 - -	35 - -
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 ..		4,870 - -	4,510 - -	3,760 - -	3,092 - -
GRANT II—(*Education*)—					
1. Training Schools—					
a. Contributions to Local Boards ..	- - -		- - -	- - -	- - -
b. Stipends to Normal students ..	- - -	- - -	- - -	- - -	27 - -
2 Municipal Schools—					
i On Salary System—					
a. Establishment	5,120 - -		2,710 - -	2,730 - -	2,655 - -
b. Contingencies	990 - -	6,110 - -	300 - -	300 - -	356 - -
Carried forward ..		6,110 - -	3,010 - -	3,030 - -	3,038 - -

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

—	Budget Est. 1897-98. Details of Minor Heads.	Budget Est. 1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..	- - -	6,110 - -	3,010 - -	3,030 - -	3,038 - -
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	590 - -		1,360 - -	1,390 - -	1,319 - -
b. Result Grants	120 - -	830 - -	370 - -	370 - -	200 - -
c. Contingencies	120 - -		280 - -	280 - -	287 - -
3. Salary Grants	- - -		- - -	- - -	- - -
4. Results Grants	250 - -	250 - -	200 - -	200 - -	200 - -
5. Combined Grants—					
a. Fixed Payments	- - -		- - -	- - -	- - -
b. Result Grants	- - -		- - -	- - -	- - -
6. Inspection—					
a. Contributions to Local Boards ..	- - -		- - -	- - -	- - -
b. Municipal Inspectors—					
i. Establishment	170 - -		150 - -	170 - -	89 - -
ii. Contingencies	80 - -	250 - -	70 - -	70 - -	58 - -
7. Miscellaneous—					
a. Building, furniture, &c., grants ..	- - -		30 - -	30 - -	100 - -
b. Common gymnasium—					
i. Establishment	140 - -		140 - -	140 - -	144 - -
ii. Contingencies	- - -	140 - -	20 - -	20 - -	15 - -
c. Common Drawing Master—					
i. Establishment	180 - -		- - -	- - -	- - -
ii. Contingencies	20 - -		- - -	- - -	- - -
d. Other items	- - -	200 - -	- - -	- - -	- - -
Total, Grant II ..		7,780 - -	5,630 - -	5,700 - -	5,450 - -
GRANT III—(*Sanitation and Medical Services*).					
1. Hospitals and Dispensaries—					
a. Establishment	2,140 - -		2,020 - -	2,140 - -	2,084 - -
b. Medicines and Supplies	400 - -		400 - -	400 - -	347 - -
c. Diet of Patients	270 - -		210 - -	270 - -	226 - -
d. Sundries and Contingencies ..	200 - -		280 - -	160 - -	248 - -
e. Contributions to Local Boards ..	- - -		- - -	- - -	- - -
&c., &c., &c. ..	- - -	3,010 - -	- - -	- - -	- - -
Carried forward ..		3,010 - -	2,910 - -	2,970 - -	2,905 - -

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

	Budget—1897-98. Details of Minor Heads.	Budget—1897-98. Total of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		3010 - -	2910 - -	2970 - -	2905 - -
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* Contributions to Provincial funds for—					
i. Medical College ..	80 - -		80 - -	80 - -	89 - -
ii. Sanitary Inspection ..	50 - -		50 - -	50 - -	61 - -
iii. Medical Reserve staff ..	10 - -		10 - -	10 - -	12 - -
iv. Cutlers' Establishment ..	- - -		- - -	- - -	5 - -
b. Contributions to Local Boards, &c., for—					
i. Medical Schools ..	- - -		- - -	- - -	- - -
ii. Reserve staff	- - -		- - -	- - -	- - -
&c., &c., &c, ..	- - -		- - -	- - -	- - -
c. Other contributions	20 - -	160 - -	- - -	- - -	- - -
3. Vaccination—		✓			
a. Establishment	140 - -		140 - -	140 - -	120 - -
b. Contingencies	80 - -		70 - -	80 - -	55 - -
c. Contributions to Local Boards ..	- - -	220 - -	- - -	- - -	- - -
4. Registration of Births and Deaths—		✓			
a. Establishment	140 - -		140 - -	140 - -	118 - -
b. Contingencies	40 - -	180 - -	40 - -	20 - -	31 - -
5. Conservancy, Road cleaning and Road watering—		✓			
a. i. Establishment	3830 - -		3040 - -	3150 - -	2538 - -
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	1050 - -		440 - -	750 - -	344 - -
b. Private scavenging—		✓			
i. Establishment	1580 - -		650 - -	650 - -	591 - -
ii. Contingencies, such as cost of scavenging carts, &c. ..	520 - -		40 - -	40 - -	71 - -
c. Cholera charges ..	300 - -		600 - -	50 - -	- - -
d. Contingencies	100 - -		100 - -	100 - -	165 - -
&c., &c., &c. ..		7380 - -			
Total, Grant III ..		10950 - -	8310 - -	8230 - -	7105 - -

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

	Budget—1897-98. Details of Minor Heads.	Budget—1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*).					
1. Lighting—					
a. Establishment	290 - -	✓	250 - -	300 - -	197 - -
b. Contingencies	640 - -	930 - -	960 - -	940 - -	680 - -
2. i. Markets—					
a. Establishment	- - -	- - -	- - -	- - -	- - -
b. Contingencies	- - -	- - -	- - -	- - -	- - -
ii. Slaughter-houses—					
a. Establishment	- - -	- - -	- - -	- - -	- - -
b. Contingencies	- - -	- - -	- - -	- - -	- - -
3. Choultries—					
a. Establishment	- - -	- - -	- - -	- - -	- - -
b. Contingencies	- - -	- - -	- - -	- - -	- - -
c. Feeding Travellers	- - -	- - -	- - -	- - -	- - -
4. Travellers' bungalows—					
a. Establishment	50 - -	✓	10 - -	50 - -	- - -
b. Contingencies	10 - -	60 - -	80 - -	80 - -	- - -
5. Avenues—					
a. Establishment	- - -	- - -	- - -	- - -	- - -
b. Contingencies	- - -	- - -	- - -	- - -	- - -
6. Public Garden—					
a. Establishment	- - -	- - -	- - -	- - -	- - -
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	- - -	- - -	- - -	- - -	- - -
7. Survey of land	- - -	- - -	- - -	- - -	- - -
8. Fire—					
a. Establishment	- - -	- - -	- - -	- - -	- - -
b. Purchase of fire-engine, buckets, repairs, &c.	- - -	- - -	- - -	- - -	- - -
9. Other charges—					
i. Work done for private individuals other than private scavenging	- - -	- - -	- - -	- - -	- - -
Carried forward ..		990 - -	1300 - -	1370 - -	877 - -

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

	Budget 1897-98. Details of Minor Heads.			Budget 1897-98. Totals of Major Heads.			Revised Estimate for 1896-97.			Budget Estimate for 1896-97.			Actuals, 1895-96 (audited figures).		
1	2			3			4			5			6		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				990	-	-	1300	-	-	1370	-	-	877	-	-
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.															
9. OTHER CHARGES—*cont.*															
ii. Rewards for destruction of wild animals and snakes ..	10	-	-				10	-	-	10	-	-	11	-	-
iii. Printing	500	-	-				700	-	-	500	-	-	384	-	-
iv. Compensation for lands ..	-	-	-				300	-	-	300	-	-	147	-	-
v. Other items															
Cooly for tom-toming ..													3	-	-
Cost of numbering carts ..	50	-	-				120	-	-	50	-	-	6	-	-
Assessment paid to Government ..													7	-	-
Demarkation stones ..				560	-	-									
Total, Grant IV ..				1550	-	-	2430	-	-	2230	-	-	1436	-	-
GRANT V—															
a. General Establishment—															
i. Office Establishment ..	920	-	-				910	-	-	910	-	-	802	-	-
ii. Inspection	-	-	-				-	-	-	-	-	-	-	-	-
b. Collection of Municipal Taxes—															
i. Establishment	370	-	-				370	-	-	370	-	-	215	-	-
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	10	-	-				80	-	-	70	-	-	-	-	-
iii. Purchase of account forms	100	-	-				100	-	-	100	-	-	82	-	-
c. Collection of Tolls—															
i. Establishment	-	-	-				-	-	-	-	-	-	-	-	-
ii. Contingencies	-	-	-				-	-	-	-	-	-	6	-	-
d. Office contingencies other than (*b*) (ii)	350	-	-				350	-	-	350	-	-	350	-	-
e. Contributions for Central office and Audit establishments ..	150	-	-				100	-	-	100	-	-	100	-	-
				1900	-	-									
Total, Grant V ..				1900	-	-	1910	-	-	1900	-	-	1555	-	-
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.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

	Budget 1897-98. Details of Minor Heads.			Budget 1897-98. Totals of Major Heads.			Revised Estimate for 1896-97.			Budget Estimate for 1896-97.			Actuals, 1895-96 (audited figures).		
1	2			3			4			5			6		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Advances recoverable—															
a. Permanent	-	-	-				-	-	-	-	-	-	-	-	-
b. Others	-	-	-				-	-	-	-	-	-	103	-	-
Refunds of other than current collections ..	-	-	-				-	-	-	-	-	-	-	-	-
Discount	-	-	-				-	-	-	-	-	-	-	-	-
Pensions and gratuities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Investments—															
a. In Government securities for purposes other than Sinking Fund	-	-	-				-	-	-	-	-	-	-	-	-
b. In Savings Bank	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure ..				27050	-	-	22770	-	-	21820	-	-	18741	-	-
Balances—															
a. Municipal Fund				1570	-	-	2830	-	-	1520	-	-	3210	-	-
b. Endowments							-	-	-	-	-	-	-	-	-
c. Water-tax Fund							-	-	-	-	-	-	-	-	-
Grand Total ..				28560	-	-	25620	-	-	23340	-	-	21950	-	-

3200

NOTE TO STATEMENT II.

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

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

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

Part I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1897-98.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications	"	"	"	"	"	"	"	
1									
2									
3									
	Total ..	"	"	"	"	"	"	"	
(b)	Buildings								
1	2 masonry latrines . . .	320	"	"	"	320	"	"	
2	2 thatty latrines	50	"	"	"	50	"	"	
3	30 dust bins	150	"	"	"	150	"	"	
	Cholera shed	300	"	"	"	300	"	"	
	Total ..	820	"	"	"	820	"	"	

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									
	Total ..	"	"	"	"	"	"	"	
(d)	Water-supply	"	"	"	"	"	"	"	
1									
2									
3									
	Total ..	"	"	"	"	"	"	"	

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

Part II.—Repairs.

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P	Rs.	A.	P.	
(a)	Communications							Total mileage of roads streets, lanes, &c., in the town. Miles Fur. Yds. 13-1-175
1	Repairing Alangayam road	400	-	-				Metalled or Gravelled: Miles Fur. Yds. 12-2-131
2	" Railway station road	250	-	-				Unmetalled. Miles Fur. Yds. 0-7-44
3	" Singarapett road ..	800	-	-				
4	" Chetty street	150	-	-				
5	" Rajavaithiyengalapuram	100	-	-				
6	" Sawmi Chetty street & Mariamman Koil st.	150	-	-				Total mileage under maintenance. Miles Fur. Yds. 13-1-175
7	" Rangani street	50	-	-				Metalled or Gravelled: Miles Fur. Yds. 12-2-131
8	" Komarasawmi Koil st.	50	-	-				Unmetalled. Miles Fur. Yds. 0-7-44
9	" Pookkara street ..	50	-	-				
10	Pay of the road Coolies ..	360	-	-				
11	Road metal and gravel &c. for departmental repair & works	250	-	-				
12	Repairing Siva Row street ..	50	-	-				
	Lenfore drain works	340	-	-				
	Total ..	3000	-	-				

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(b)	Buildings							
1	Repairs to Municipal building	150	-	-				
2								
3								
	Total ..	150	-	-				

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

Part II.—Repairs—*cont.*

Number.	Project	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage							
1								
2								
3								
	Total ..	-	-	-				
(d)	Water-supply							
1	Cost of purchasing water							
2	pumps	500	-	-				
3								
	Total ..	500	-	-				

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	2	9	-	-	108	-	-
one on Rs 5							
— do — 4	1	4					
Total ..	2	9	-	-	108	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					110	-	-
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	75	-	-	900	-	-
1st Assistant Master	1	60	-	-	720	-	-
2nd " "	1	50	-	-	600	-	-
3rd " " "	1	50	-	-	600	-	-
4th " " "	1	35	-	-	420	-	-
5th " "	1	25	-	-	300	-	-
Tamil Pandit	1	17	8	-	210	-	-
Sanscrit Pandit	1	15	-	-	180	-	-
Peon	1	6	-	-	72	-	-
Drawing master							
Total ..	9	333	8	-	4,002	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..		C. over.			4,000	-	-

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.*					Brought forward.		
a. On the Salary ~~Result~~ System—					4000	-	-
Hindu Primary School							
Head master	1	20	-	-	240	-	-
1st Assistant master ..	1	17	8	-	210	-	-
2nd — " — " —	1	15	-	-	180	-	-
3rd — " — " —	1	12	-	-	144	-	-
4th — " — " —	1	10	-	-	120	-	-
5th — " — " —	1	8	-	-	96	-	-
6th — " — " —	1	6	-	-	72	-	-
Peon	1	5	-	-	60	-	-
	8	93	8	-	1122	-	-
b. On the Salary-Result-System Balance carried to Grand Total II.					5,120	-	-
(1) Mahommadan Primary School							
Head master	1	10	-	-	120	-	-
1st assistant master	1	8	-	-	96	-	-
2nd — " — " —	1	6	-	-	72	-	-
Peon	1	4	-	-	48	-	-
(2) Panchama Primary School							
Head master	1	8	-	-	96	-	-
1st Assistant master	1	6	-	-	72	-	-
(3). Vangalapuram Primary School							
Head master	1	7	-	-	84	-	-
Total ..	7	49	-	-	588	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					590	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT II.—Education—*cont.*							
6. Inspection—							
Inspecting schoolmaster	1	7	8	-	90	-	-
Mahommadan Inspecting School master	1	6	10	8	80	-	-
Total ..	2	14	2	8	170	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					170	-	-
7. *b.* Gymnastic Instructors	1	12	-	-	144	-	-
Total ..	1	12	-	-	144	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					140	-	-
c. Drawing Masters	1	15	-	-	180	-	-
Total ..	1	15	-	-	180	-	-
Deduct Fines and Stoppages .					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					180	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P	RS.	A.	P.
GRANT III.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries—							
Medical Subordinates	1	131	4	-	1575	-	-
" "	-	-	-	-	-	-	-
Midwife	1	15	-	-	180	-	-
Clerk	-	-	-	-	-	-	-
Compounder	1	15	-	-	180	-	-
Servants .. .. Warder	1	6	-	-	72	-	-
" .. .. Cook	1	6	-	-	72	-	-
" .. .. Toty	1	5	-	-	60	-	-
Total ..	6	178	4	-	2139	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					2140	-	-

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

—	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	12	-	-	144	-	-
Peons	-	-	-	-	-	-	-
Total ..	1	12	-	-	144	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					140	-	-
4. Registration—							
Registrars	1	12	-	-	144	-	-
Peons	-	-	-	-	-	-	-
Total ..	1	12	-	-	144	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					140	-	-

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

—		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	25+7½	-	-	390	-	-
,, ...								
,, ...								
Maistries		3	21	-	-	252	-	-
~~Scavengers~~ Toties ..	Females at Rs 5 each	12	60	-	-	720	-	-
	Males at Rs 6 each	7	42	-	-	504	-	-
Sweepers ..	Males at Rs 4½	24	108	-	-	1296	-	-
	Females at Rs 3½	16	56	-	-	672	-	-
Total ..		63	319	8	-	3834	-	-
Deduct Fines and Stoppages ..						-	-	-
Add arrears for last year paid this year ..						-	-	-
Balance (Statement II) ..						3830	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors	-	-	-	-	-	-	-
Maistries	-	-	-	-	-	-	-
Scavengers .. Males at Rs 6.	12	72	-	-	864	-	-
Females at Rs 5	12	60	-	-	720	-	-
Total ..	24	132	-	-	1,584	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					1,580	-	-
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents	-	-	-	-	-	-	-
Masalchies .. .. .. :	4	24	-	-	288	-	-
	5	26					
Total ..	4	24	-	-	288	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					1	-	-
Balance (Statement II) ..					290	-	-

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

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

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

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

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

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

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT V.—*a.* General Establishment—							
i. Office—							
Manager	1	35	-	-	420	-	-
Clerks	-	-	-	-	-	-	-
„	-	-	-	-	-	-	-
„	-	-	-	-	-	-	-
Accountant	1	18	-	-	216	-	-
~~Peons~~ Shroff	1	10	-	-	120	-	-
Attendar	1	8	-	-	96	-	-
Peon	1	6	-	-	72	-	-
Total ..	5	77	-	-	924	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					920	-	-
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 .. one on Rs. 14 .. another on Rs. 10 - -	2	24	-	-	288	-	-
Peons .. .. one on Rs. 4 - - another on Rs. 3 - - ..	2	7	-	-	84	-	-
Total ..	4	31	-	-	372	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					370	-	-
c. Collection of tolls—							
Inspectors	-	-	-	-	-	-	-
Gate-keepers	-	-	-	-	-	-	-
Total ..	-	-	-	-	-	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					-	-	-

STATEMENT IV-A.—*Municipality of Tiruppattur* Demand, Collection and Balance tatement for the year 1897-98.

Current.

Tax.	Demand as originally assessed by the Chairman.			Remitted by the Council on appeal.			Demand as finally settled (column 2 *minus* column 3).			Collected.			Remitted on account of vacant houses, &c.			Written off as irrecoverable.			Balance (column 4 *minus* columns 5, 6 and 7).		
1	2			3			4			5			6			7			8		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Tax on arts, &c.	1800	-	-	50	-	-	1750	-	-	1670	-	-	-	-	-	40	-	-	40	-	-
2. Tax on buildings	6000	-	-	30	-	-	5970	-	-	5830	-	-	30	-	-	40	-	-	70	-	-
3. Tax on lands	70	-	-	10	-	-	60	-	-	42	-	-	-	-	-	10	-	-	8	-	-
4. Water-tax on buildings and lands ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5. Tolls (gross receipts)	7500	-	-	-	-	-	7500	-	-	7500	-	-	-	-	-	-	-	-	-	-	-
6. Market rents	500	-	-	-	-	-	500	-	-	500	-	-	-	-	-	-	-	-	-	-	-
7. Slaughter-house fees	450	-	-	-	-	-	450	-	-	450	-	-	-	-	-	-	-	-	-	-	-
8. Rent of cart-stands	100	-	-	-	-	-	100	-	-	100	-	-	-	-	-	-	-	-	-	-	-
9. Private scavenging fees	1500	-	-	10	-	-	1490	-	-	1445	-	-	-	-	-	35	-	-	10	-	-
Fishery rents	200	-	-	-	-	-	200	-	-	200	-	-	-	-	-	-	-	-	-	-	-
Total ..	18120	-	-	100	-	-	18020	-	-	17737	-	-	30	-	-	125	-	-	128	-	-

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.	-	-	-	65	-	-	65	-	-	30	-	-	-	-	-	35	-	-	-	-	-	-	-	-	
2. Tax on buildings	-	-	-	92	7	10	92	7	10	70	-	-	2	7	10	20	-	-	-	-	-	-	-	-	
3. Tax on lands	-	-	-	9	15	11	9	15	11	8	-	-	-	-	-	1	15	11	-	-	-	-	-	-	
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	-	-	-	21	13	-	21	13	-	15	-	-	-	-	-	6	13	-	-	-	-	-	-	-	
Fishery rents	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total ..	-	-	-	189	4	9	189	4	9	123	-	-	2	7	10	63	12	11	-	-	-				

Statement VI.—Revised Estimate for 1896-97.

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

Items.	Actuals of the first eight months of 1896-97.	Actuals of the last four months of 1895-96.	Probable receipts of the last four months of 1896-97.	Total of columns 2 and 4.	Budget grant 1896-97, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
1. Balance brought forward—						
a. Municipal Fund				3,210 . .	2790 . .	
b. Endowments						
c. Water-tax Fund						
2. Municipal rates and taxes—						
a. Tax on arts, &c. (section 53) ..	769 . .	. . .	831 . .	1,600 . .	1000 (a) . .	(a) The demand for the current year is Rs. 1665-- of which the Council thinks that Rs 1600-- will be collected before the close of the year. Balance 65-7-.. a balance of Rs 65-- will then remain at the close of the year.
b. Tax on buildings (section 63) ..	2806 . .	1747 . .	3094 . .	5900 . .	5808 (b) . .	(b) The demand for the year is Rs 5992-7-10 of which the Council thinks that Rs 5900-- will be collected before the close of the year. a balance of Rs 92-7-10 will then remain uncollected at the close of the year.
c. Tax on lands (section 63) ..	31 . .	34 . .	29 . .	60 . .	100 . .	The demand for the year is Rs 69-15-11 of which the Council thinks that Rs 60-- will be collected leaving a balance of Rs 9-15-11 at the close of the year. The decrease is due to the number of houses having been obstructed on the vacant sites in the town.
d. Water-tax on buildings and lands (section 75)	. . .	. . .	. . .	. . .	5920 . .	
e. Tax on vehicles with spirings and palanquins (section 77) ..	70 . .	15 . .	10 . .	80 . .	80 . .	
f. Tax on animals (section 77) ..	331 . .	36 . .	89 . .	420 . .	420 . .	
g. Tax on carts and other vehicles without springs (section 85) ..	810 . .	98 . .	190 . .	1,000 . .	1,000 . .	
h. Tolls (section 91)—						
Gross receipts 5310--						
Less Local Fund share 1049-12- / 4260-4-4	3818 . .	404 . .	442 . .	4,260 . .	3300 . .	The lease of tolls fetched Rs 5,310 during the current year against Rs 4810 in the previous year. Hence the increase in the receipts.
i. Penalties on account of—						
i. Tax on arts	. . .	. . .	. . .	. . .	. . .	
ii. Tax on buildings ..	. . .	. . .	. . .	. . .	. . .	
iii. Tax on lands	. . .	. . .	. . .	. . .	. . .	
iv. Water-tax on buildings and lands	. . .	. . .	. . .	. . .	. . .	
v. Tax on vehicles, &c ..	. . .	. . .	. . .	. . .	. . .	
vi. Tax on animals	. . .	. . .	. . .	. . .	. . .	
vii. Tax on carts, &c. ..	. . .	. . .	. . .	. . .	. . .	
viii. Evasion of tolls	. . .	. . .	. . .	. . .	. . .	
3. Realizations under Special Acts—						
a. Pounds	. . .	. . .	. . .	. . .	. . .	
b. Ferry rents	. . .	. . .	. . .	. . .	. . .	
c. Fees under Act II of 1888 ..	140 . .	20 . .	20 . .	160 . .	100 . .	Two Companies came to the town during the current year. The increase is due to the large area occupied by the Companies. The Council also expects another company during the remaining part of the year.
4. Revenue derived from Municipal property and powers apart from taxation—						
a. i. Rent of lands	43 . .	12 . .	7 . .	50 . .	30 . .	The lease of Collecting Fees on Carts standing on pramboke lands fetched Rs 51 against Rs 10 in the previous year. Hence the increase.
ii. Rent of buildings	. . .	. . .	. . .	. . .	. . .	
iii. Avenue receipts	138 . .	119 . .	52 . .	190 . .	300 . .	The lease of avenue produce fetched Rs 154 against Rs 85 in the previous year. A sum of Rs 36 is expected from the sale of avenue clippings and fallen trees.
iv. Fees from Travellers' Bungalows	. . .	. . .	. . .	. . .	30 . .	The income under this head is not received as no building was not handed over to the municipality for Travellers bungalows as contemplated by the Council.
b. i. Sale-proceeds of lands and buildings	. . .	. . .	150 . .	150 . .	. . .	The Council having sanctioned the sale of the Land purchased for digging Granite vide G.O. No 1701 dated 5-10-96, the Council expects this amount under this item.
ii. Produce of lands, gardens, &c.	. . .	3 . .	20 . .	20 . .	30 . .	The sale of produce in the Wabsline Topes fetched Rs 15 against Rs 17 in the previous year. The Council expects Rs 20 will be realized under this item.
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	19 . .	11 . .	11 . .	30 . .	30 . .	
Carried forward ..	8975 . .	2499 . .	4945 . .	13920 . .	12220 . .	

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

Items.	Actuals of the first eight months of 1896-97.	Actuals of the last four months of 1895-96.	Probable receipts of the last four months of 1896-97.	Total of columns 2 and 4.	Budget grant 1896-97, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	8975 . .	2499 . .	4945 . .	13920 . .	12220 . .	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*cont.*						
c. Conservancy receipts—						
Sale-proceeds of night-soil, street refuse, &c.	. . .	91 . .	120 . .	120 . .	150 . .	The Council thinks that Rs 120 only will be realized under this head.
d. i. Fees from educational institutions	2228 . .	1350 . .	1172 . .	3400	3200 . .	The entry in column 2 represents the following fees from the schools noted against each: High School. 1905-13-11 / Hindu P. School ... 358-14-6 / Mahommadan P. School 19-4-6 / Panchama P. School 16-11-- / Veyalapuram P. Sch. 27-1-- / 1227-12-11
ii. Other revenue from educational institutions ..	. . .	20 . .	10 . .	10 . .	10 . .	The Council thinks that Rs 3400 will be realized before the close of the year.
e. i. Sale-proceeds and composition fees of medicines ..	8 . .	4 . .	2 . .	10 . .	20 . .	The decrease is due to the sale of medicines being less than was anticipated.
ii. Other Hospital receipts ..	. . .	. . .	10 . .	10 . .	10 . .	
f. i. Income from markets ..	409 . .	91 . .	91 . .	500 . .	600 . .	The lease of Chandy market fetched Rs 405 against Rs 405 in the previous year. A sum of Rs 46 is expected as rent from the stalls rented to the meat sellers &c.
ii. ,, slaughter-houses.	401 . .	55 . .	69 . .	470 . .	400 . .	The leases of Cheap Slaughter house & the Cow slaughter house fetched Rs 400 & 63 respectively against Rs 330 and 20 in the previous year. Hence the increase.
g. Other fees						
i. Distraint fees	. . .	2 . .	10 . .	10 . .	10 . .	
ii. License fees	417 . .	15 . .	23 . .	440 . .	500 . .	The decrease is due to the fees on private markets and the marriage pandals being less than was anticipated.
iii. Cartstand fees	32 . .	7 . .	8 . .	40 . .	100 . .	The decrease is due to the land not having been acquired for Cartstand as proposed.
iv. Other fees	11 . .	. . .	9 . .	20 . .	- . .	This income represents the sale of stones of Munikulam
h. Fines under Municipal and other Acts	354 . .	114 . .	146 . .	500 . .	500 . .	
i. Interest on investments—						
i. Genral, including choultries	. . .	. . .	. . .	. . .	30 . .	
ii. Educational	. . .	. . .	. . .	. . .	. . .	
iii. Medical	. . .	. . .	. . .	. . .	10 . .	
j. Premium on loans	. . .	. . .	. . .	. . .	. . .	
5. GRANTS AND CONTRIBUTIONS—						
a. From Government—						
i. Education—						
Normal stipends ..	. . .	. . .	. . .	30 . .	30 . .	
Buildings	. . .	. . .	340 . .	340 . .	170 . .	The Council having resolved to extend the High School buildings at a cost of Rs 1020, credit is taken for one third grant from Provincial funds towards the cost.
Municipal Schools ..	257 . .	. . .	493 . .	750 . .	750 . .	
Other purposes	21 . .	360 . .	19 . .	40 . .	50 . .	The decrease is due to the permanent Gymnastic Instructor having been on leave and the acting incumbent not being qualified under the rules.
ii. Medical	. . .	. . .	. . .	100 . .	100 . .	
iii. Other purposes—						
Communications ..	. . .	. . .	. . .	. . .	. . .	
Water-supply	. . .	. . .	. . .	. . .	. . .	
Drainage	. . .	. . .	. . .	. . .	. . .	
Sanitation	. . .	. . .	. . .	. . .	. . .	
Other purposes ..	. . .	. . .	. . .	. . .	. . .	
b. From Local Boards—						
i. Education	. . .	. . .	. . .	. . .	. . .	
ii. Medical	359 . .	334 . .	371 . .	730 . .	740 . .	The decrease is due to the Civil apothecary having been on leave.
iii. Other purposes	. . .	. . .	. . .	. . .	. . .	
Carried forward ..	13472 . .	4942 . .	7838 . .	21310 . .	19430 . .	

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

Items.	Actuals of the first eight months of 1896-97.	Actuals of the last four months of 1895-96.	Probable receipts of the last four months of 1896-97.	Total of columns 2 and 4.	Budget grant 1896-97, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	13472 . .	4942 . .	7838 . .	21310 . .	19430 . .	
5. GRANTS AND CONTRIBUTIONS—*cont.*						
c. Other grants and contributions—						
i. Education	. . .	. . .	. . .	. . .	. . .	
ii. Medical	. . .	. . .	. . .	. . .	. . .	
iii. Other purposes	1 . .	120 . .	99 . .	100 . .	100 . .	
6. MISCELLANEOUS—						
a. Recoveries on account of services rendered to private individuals—						
i. Private scavenging ..	483 . .	219 . .	247 . .	730 . .	730 . .	The demand for the Current year is Rs 737-8-- and the arrears of previous years is Rs 14-5-- The Council thinks that Rs 751-13-- of which Rs 730---- will be collected before the close of the year leaving a balance of Rs 21-13--
ii. Other purposes	6 . .	6 . .	4 . .	10 . .	10 . .	
b. Other items—						
i. Fishery rents	143 . .	50 . .	47 . .	190 . .	250 . .	The lease fetched Rs 191 against Rs 200 in the previous year. Hence the decrease.
ii. Refunds of Expenditure of previous year	. . .	. . .	. . .	. . .	. . .	
iii. Fee for numbering carts, &c.	. . .	. . .	. . .	. . .	10 . .	
iv. Other items ..						
Sale of licence forms	11 . .	6 . .	9 . .	20 . .	20 . .	
Receipts from District Munsif's Court on account of Law charges	50 . .	. . .	. . .	50 . .	. . .	This income represents the Cost of the Suit paid by a man who filed a Suit against the municipality, as per decree of the Court.
Sale of unclaimed Carts	. . .	2 . .	. . .	. . .	. . .	
Recoveries as per audit notes	. . .	. . .	. . .	. . .	. . .	
7. EXTRAORDINARY AND DEBT—						
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.	. . .	. . .	. . .	. . .	. . .	
b. Loans—						
i. From Government ..	. . .	. . .	. . .	. . .	. . .	
ii. In the market from private individuals	. . .	. . .	. . .	. . .	. . .	
c. Realizations of Sinking fund for repayment of loans.	. . .	. . .	. . .	. . .	. . .	
d. Advances—						
i. Permanent	. . .	. . .	. . .	. . .	. . .	
ii. Others	. . .	. . .	. . .	. . .	. . .	
Total Receipts ..	14167 . .	5345 . .	8244 . .	22410 . .	20550 . .	
Grand Total ..				25620 . .	23340 . .	

Items.	Actuals of the first eight months of 1896-97.			Actuals of the last four months of 1895-96.			Probable charges of the last four months of 1896-97.			Total of columns 2 and 4.			Budget grant 1896-97, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
GRANT I—(*Public Works*)—																
1. NEW WORKS—																
a. Communications	82	..		649	..		168	..		250	..		250	..		
b. Buildings	152	..		41	..		1,248	..		1,400	..		960	..		The Council thought it necessary to extend the building of the High School for the opening of the 6th Form and an Estimate for the same was called for. The estimate amounts to Rs 1027. Hence the increase.
c. Drainage	..	..		..	..		..	..		..	..		..	..		
d. Water-supply	..	..		..	..		..	..		..	..		..	..		
2. Miscellaneous Public Improvements	..	..		..	..		110	..		110	..		..	..		The Council has sanctioned Rs 110 for the removal of prickly pear in the Chinnakulam Maricummankoil wall.
2. REPAIRS—																
a. Communications	696	..		919	..		1,184	..		1,880	..		1,850	..		The net receipts Credited to municipal funds are Rs 4260-4-0 or Rs 4260 in round number. Deducting the cost of Construction of Cell-shed 50 percent of the receipts are Rs 2130. The Cost of Constructing tunnels as shown in I. A. Rs works (a) Communicating Rs 250 and the repairs of roads and streets Rs 1880 amounted to Rs 2130 which is 50 percent of the receipts. The increase is due to the lease of Cell-shed being Rs 340 more than was anticipated.
b. Buildings	4	..		264	..		336	..		340 (a)	..		200	..		
c. Drainage—																
i. Repairs to works ..	..	..		..	..		..	..		..	..		..	..		
ii. Establishment for flushing drains, &c.	..	..		..	..		..	..		..	..		..	..		(a) The Council thought it necessary to repair the Sheep and Cow slaughter-houses and has sanctioned Rs 342-0-0 for the following works.— Repairs to Sheep slaughter-house — 177---- Do — Cow slaughter-house — 57---- Do — to Hospital .... 70---- Do — to Cholera shed .... 4---- Do — Chinna Parachery Patrine 34---- Rs 342----
d. Water-supply—																
i. Repairs to works, machinery, &c.	..	..		..	..		..	..		..	..		..	..		
ii. Establishment	197	..		23	..		53	..		250	..		210	..		The increase is due to the Cost of permanganate of potash purchased for hankanizing the wells of the town.
iii. Contingencies	..	..		..	..		..	..		..	..		..	..		
3. ESTABLISHMENT	144	..		..	..		76	..		220	..		240	..		The decrease is due to the post having been vacant for a month.
4. TOOLS AND PLANT AND OTHER STORES.	52	..		5	..		8	..		60	..		50	..		The increase is due to the Cost of drawing articles being more than was anticipated.
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 ..	1,327	..		1901	..		3183	..		4,570	..		3760	..		
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	1801	..		914	..		909	..		2,710	..		2,730	..		The decrease is due to the post of teachers having been vacant for some time.
b. Contingencies	80	..		333	..		220	..		300	..		300	..		
ii. On Salary-Results System—																
a. Fixed Payments	895	..		442	..		465	..		1,360	..		1390	..		The decrease is due to the post of teachers having been vacant for some time.
b. Results Grants	..	..		173	..		370	..		370	..		370	..		
c. Contingencies	200	..		106	..		80	..		280	..		280	..		
3. SALARY GRANTS	..	..		..	..		..	..		..	..		..	..		
4. RESULTS GRANTS	..	..		200	..		200	..		200	..		200	..		
5. COMBINED GRANTS—																
a. Fixed Payments	..	..		..	..		..	..		..	..		..	..		
b. Results Grants	..	..		..	..		..	..		..	..		..	..		
6. INSPECTION—																
a. Contributions to Local Boards ..	..	..		..	..		..	..		..	..		..	..		
Carried forward ..	2,976	..		2,168	..		2,244	..		5,220	..		5,270	..		

Items.	Actuals of the first eight months of 1896-97.	Actuals of the last four months of 1895-96.	Probable charges of the last four months of 1896-97.	Total of columns 2 and 4.	Budget grant 1896-97, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Brought forward ..	2976 . .	2168 . .	2244 . .	5220 . .	5270 . .	
GRANT II—(*Education*)—cont.						
b. Municipal Inspectors—						
i. Establishment	88 . .	30 . .	62 . .	150 . .	170 . .	The decrease is due to the entertainment of a Mahommadan Inspecting School Master only in the month of June 1896.
ii. Contingencies	43 . .	21 . .	27 . .	70 . .	70 . .	
7. Miscellaneous—						
a. Building, furniture, &c., grants ..	. . .	100 . .	30 . .	30 . .	30 . .	
b. Common gymnasium—						
i. Establishment	88 . .	48 . .	52 . .	140 . .	140 . .	
ii. Contingencies	. . .	15 . .	20 . .	20 . .	20 . .	
c. Other items	. . .	. . .	. . .	. . .	. . .	
Total, Grant II ..	3195 . .	2382 . .	2435 . .	5630 . .	5700 . .	

GRANT III—(*Sanitation and Medical Services.*)

1. Hospitals and Dispensaries—						
a. Establishment	1244 . .	681 . .	776 . .	2020 . .	2140 . .	The decrease is due to the Civil Apothecary having been over-paid leave for two months and the Medical paid at Rs 12 only permanently.
b. Medicines and Supplies	262 . .	12 . .	138 . .	400 . .	400 . .	
c. Diet of Patients	138 . .	67 . .	72 . .	210 . .	270 . .	The decrease is due to the cost having less than was anticipated
d. Sundries and Contingencies ..	185 . .	146 . .	95 . .	280 . .	160 . .	The increase is due to the cost of printing charges and stationery charges being more than was anticipated.
e. Contributions to Local Boards ..	. . .	. . .	. . .	. . .	. . .	
2. *a.* Contributions to Provincial funds for—						
i. Medical College ..	. . .	89 . .	80 . .	80 . .	80 . .	The exact sums to be paid on account of these Contributions being unknown the actuals of last year have been adopted.
ii. Sanitary Inspection ..	. . .	61 . .	50 . .	50 . .	50 . .	
iii. Medical Reserve staff ..	. . .	12 . .	10 . .	10 . .	10 . .	
iv. Cutlers' Establishment ..	. . .	1 . .	. . .	. . .	. . .	
b. Contributions to Local Boards, &c., for—						
i. Medical Schools	. . .	. . .	. . .	. . .	. . .	
ii. Reserve staff	. . .	. . .	. . .	. . .	. . .	
c. Other contributions	. . .	. . .	. . .	. . .	. . .	
3. Vaccinations—						
a. Establishment	96 . .	40 . .	44 . .	140 . .	140 . .	
b. Contingencies	43 . .	24 . .	27 . .	70 . .	80 . .	
c. Contributions to Local Boards .	. . .	. . .	. . .	. . .	. . .	
Carried forward ..	1968 . .	1133 . .	1292 . .	3260 . .	3330 . .	

Items.	Actuals of the first eight months of 1896-97.	Actuals of the last four months of 1895-96.	Probable charges of the last four months of 1896-97.	Total of columns 2 and 4.	Budget grant 1896-97, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	1968 . .	1133 . .	1292 . .	3260 . .	3330 . .	
GRANT III—*Sanitation and Medical Services*—cont.						
4. REGISTRATION OF BIRTHS AND DEATHS—						
a. Establishment	96 . .	40 . .	44 . .	140 . .	140 . .	
b. Contingencies	29 . .	29 . .	11 . .	40 . .	20 . .	The increase is due to the cost of printing registers in accordance with G.O. No 313 dated 22nd Febry 1896.
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—						
a. i. Establishment	2003 . .	859 . .	1037 . .	3040 . .	3150 . .	The decrease is due to the entertainment of 5 females in place of males and to fines & stoppages.
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	287 . .	107 . .	153 . .	440 . .	750 . .	The decrease is due to the additional bullocks not having been entertained.
b. Private scavenging—						
i. Establishment	424 . .	188 . .	226 . .	650 . .	650 . .	
ii. Contingencies, such as cost of scavenging carts, &c.	4 . .	11 . .	36 . .	40 . .	40 . .	
c. Cholera charges	539 . .	- . .	61 . .	600 . .	50 . .	As the Town was Seriously affected with Cholera the establishment charges alone amounted to Rs 321-9-3 and this establishment had to be entertained to combat the disease successfully. Charges for disinfectants &c amounted to Rs 212-6-3
d. Contingencies	66 . .	118 . .	34 . .	100 . .	100 . .	
Total, Grant III ..	5416 . .	2485 . .	2894 . .	8310 . .	8230 . .	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—						
1. LIGHTING—						
a. Establishment	160 . .	79 . .	90 . .	250 . .	300 . .	The decrease is due to the non entertainment of an additional lamp lighter as provided in the budget.
b. Contingencies	793 . .	411 . .	167 . .	960 . .	940 . .	The increase is due to the cost of iron lamp posts, the purchase of new burners & chimneys & the cost of iron drums purchased for bringing oil from Madras.
2. i. MARKETS—						
a. Establishment	- . .	- . .	- . .	- . .	- . .	
b. Contingencies	- . .	- . .	- . .	- . .	- . .	
ii. SLAUGHTER-HOUSES—						
a. Establishment	- . .	- . .	- . .	- . .	- . .	
b. Contingencies	- . .	- . .	- . .	- . .	- . .	
3. CHOULTRIES—						
a. Establishment	- . .	- . .	- . .	- . .	- . .	
b. Contingencies	- . .	- . .	- . .	- . .	- . .	
c. Feeding Travellers	- . .	- . .	- . .	- . .	- . .	
4. TRAVELLERS' BUNGALOWS—						
a. Establishment	- . .	- . .	10 . .	10 . .	50 . .	The decrease is due to the fact that no building has yet been handed over to the municipality to be used as Travellers bungalows. But provision is made for the pay & furniture as the old Forest offices building may be handed over to the municipality in the month of January 1897.
b. Contingencies	- . .	- . .	80 . .	80 . .	80 . .	
5. AVENUES—						
a. Establishment	- . .	- . .	- . .	- . .	- . .	
b. Contingencies	- . .	- . .	- . .	- . .	- . .	
6. PUBLIC GARDEN—						
a. Establishment	- . .	- . .	- . .	- . .	- . .	
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	- . .	- . .	- . .	- . .	- . .	
Carried forward ..	953 . .	490 . .	347 . .	1300 . .	1370 . .	

STATEMENT VI A.—Showing the Budget Grants with subsequent Allotments

Items.	Actuals of the first eight months of 1896-97.	Actuals of the last four months of 1895-96.	Probable charges of the last four months of 1896-97.	Total of columns 2 and 4.	Budget grant 1896-97, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	953 . .	490 . .	347 . .	1,300 . .	1,370 . .	
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	10 . .	10 . .	3 . .	10 . .	10 . .	
iii. Printing	563 . .	289 . .	137 . .	700 . .	500 . .	The increase is due to the payment of the cost of printing work done last year during the current year.
iv. Compensation for lands ..	3 . .	147 . .	300 . .	300 . .	300 . .	
v. Other items						
Law charges	. . .					
Numbering carts	4 . .	12 . .	84 . .	120 . .	50 . .	The increase is due to the cost of numbering houses + supplying street boards to the village of Vengalapuram not originally added and more expenditure under these charges than was anticipated.
Tom-Toming	4 . .					
Numbering houses	19 . .					
Sign boards	9 . .					
Total, Grant IV ..	1562 . .	948 . .	868 . .	2,430 . .	2230 . .	

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GRANT V—						
a. General Establishment—						
i. Office Establishment ..	605 . .	267 . .	305 . .	910 . .	910 . .	
ii. Inspection	. . .	. . .	. . .	. . .	. . .	
b. Collection of Municipal Taxes—						
i. Establishment	243 . .	72 . .	127 . .	370 . .	370 . .	
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	77 . .	10 . .	3 . .	80 . .	70 . .	The increase is due to the cost of an iron safe including freight having been more than was anticipated.
Cost of forms supplies by V. hospitable panns.						
c. Collection of Tolls—	. . .	82 . .	100 . .	100 . .	100 . .	
i. Establishment	. . .	. . .	. . .	. . .	. . .	
ii. Contingencies	. . .	7 . .	. . .	. . .	. . .	
d. Office contingencies other than (*b*) (ii)	233 . .	96 . .	117 . .	350 . .	350 . .	
e. Contributions for Central office and Audit establishments ..	. . .	. . .	100 . .	100 . .	100 . .	
Total, Grant V ..	1158 . .	524 . .	752 . .	1910 . .	1900 . .	
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 months of 1896-97	Actuals of the last four months of 1895-96	Probable charges of the last four months of 1896-97	Total of columns 2 and 4.	Budget grant 1896-97, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Advances recoverable—						
a. Permanent	- - -	- - -	- - -	- - -	- - -	
b. Others	- - -	103 - -	- - -	- - -	- - -	
Refunds of other than current collections..	1 - -	- - -	- - -	- - -	- - -	
Discount	- - -	- - -	- - -	- - -	- - -	
Pensions and gratuities	- - -	- - -	- - -	- - -	- - -	
Investments—						
a. In Government securities for purposes other than Sinking Fund	- - -	- - -	- - -	- - -	- - -	
b. In Saving Bank	- - -	- - -	- - -	- - -	- - -	
Totsal Expenditure ..	12658 - -	8343 - -	10132 - -	22790 - -	21820 - -	
Balances—						
a. Municipal Fund	- - -	- - -	- - -	2830 - -	1520 - -	
b. Endowments	- - -	- - -	- - -	- - -	- - -	
c. Water-tax Fund	- - -	- - -	- - -	- - -	- - -	
Grand Total ..				25620 - -	23340 - -	

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STATEMENT VI A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Tiruppattur 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. 1. New works (b) Buildings	960 - -	440 - -	- - -	1400 - -	Vide Councils resolution No 2 dated 28-7-96 and 11(3) dated 2-11-96.
" " (2) Miscellaneous public Improvements	- - -	110 - -	- - -	110 - -	Do. No 21 dated 30-9-96
Do. 2 Repairs (b) Buildings	200 - -	114 - -	- - -	314 - -	Vide Councils resolutions Nos 9 & 11 (4) dated 2-11-96
Grant III Sanitation & Medical Service	50 - -	300 - -	- - -	350 - -	Vide Councils resolution No 2 dated 24-8-96 and G.O. No 1658 M-Mis. dated 25-9-96
Grant IV Other Charges - - - -	50 - -	28 5 8	- - -	78 5 8	Vide Councils resolution No 14 dated 15-6-96 and No 3 dated 28-7-96.
Grant V (b) Collection of Municipal taxes Purchase of account books &c.	70 - -	4 - -	- - -	74 - -	Vide Councils resolution No 7 dated 15.6.96

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Statement V.III—Loans.

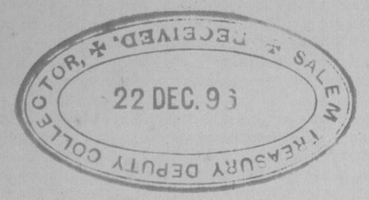
Amount of loan and rate of interest.	For what purpose and terms on which obtained and year in which taken.	Date of Government sanction.	Amount re-paid.			Amount transferred to Sinking Fund.			Invested out of the total amount transferred up to end of 189 –9 .	
			Up to 31st March 189 .		In 189 –9 .	Up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

Nil

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Chairman

Local & Munl. (1896) Department.



CURRENT No.

Order.

From

The Chairman
Municipal Council
Tirupattur

Enclosures to Letter No. 1791
29

Dated 21st December 1896.

Received .

Registered .

Enclosures .

Spare copies .

SUBJECT.

Submitting the budget
Statements of the Tirupattur
Municipality for the year
1897-98.

Enclosures to Mem. 3605 M/96

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Proposition Statement ~~for~~

Revision of Establishment

of the Invercargill Municipality

~~For the~~ year 1897-98.

Statement of Proposition for revision of Establishment.

Tirupattur MUNICIPALITY.

Order sanctioning present establishment.		Office to which the proposition refers.	NATURE OF CHARGE.						PROPOSITION.		
			Present Scale.			Proposed Scale.					
			Number	Designation	Pay.	Number	Designation.	Pay.	Increase per month.	Decrease per month.	Grounds of proposition.
Number	Date.				Minimum. Maximum.			Minimum. Maximum.	Amount.	Amount.	
					RS. RS.			RS. RS.	RS.	RS.	
		Grant I 2(d)	1	Watchman	" 4	1	Watchman	" 5	1	"	
		Water supply Establishment				1	—do—	" 4	4	"	
			1		" 4	2		" 9	5	"	
					Municipal			High School.			
		Grant II- Education	1	Head Master	" 60	1	Head Master	" 75	15	"	
		2. Municipal schools									
		(i) on the salary system.	1	1st assistant master	" 50	1	1st assistant master	" 60	10	"	
			1	2nd —do—	" 35	1	2nd —do—	" 50	15	"	
			1	3rd —do—	" 20	1	3rd —do—	" 50	30	"	
			1	4th —do—	" 15	1	4th —do—	" 35	20	"	
						1	5th —do—	" 25	25	"	
			1	Tamil Pundit	" 15	1	Tamil Pundit	" 17½	2½	"	
			1	Sanskrit Pundit	" 12	1	Sanskrit Pundit	" 15	3	"	
			1	Drawing master	" 15	1	Drawing master	" "	"	15	
			1	Peon	" 6	1	Peon	" 6	"	"	
			9		" 228	9		" 333½	120½	15	

G.O. No 128 L
23rd January 1890

Vice Collector no 179 dated 29/31st December 1899

500—12-12

Statement of Proposition for revision of Establishment.

Tirupattur MUNICIPALITY.

Order sanctioning present establishment.		Office to which the proposition refers.	Nature of Charge.						Proposition.		Grounds of proposition.
			Present Scale.				Proposed Scale.				
			Number	Designation	Pay.		Number	Designation.	Pay.		Increase per month.	Decrease per month.	
Number	Date.				Minimum.	Maximum.			Minimum.	Maximum.	Amount.	Amount.	
					Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	
G.O. No. 128 L 23rd January 1896.		Grant II Education (b) On the Salary Results system.	1	2nd assistant —00—	"	10			"	"	"	10	Vide Letter no 1797 dated 21st December 1896
			1	3rd —00—	"	8			"	"	"	8	
			1	4th —00—	"	7			"	"	"	7	
			1	5th —00—	"	6			"	"	"	6	
			1	6th —00—	"	5			"	"	"	5	
			1	Peon	"	4			"	"	"	4	
			8		"	67			"	"	"	67	
		7. (c) Common Drawing master 1 Establishment	1	"	"	"	1	Drawing master	"	15	15	"	
		Grant III. sanitation and medical services	1	sanitary Inspector	"	20+5	1	sanitary Inspector	"	25+7½	7½	"	
			2	maistries	"	14	3	Maistries	"	21	7	"	
		5 (a) Conservancy Road cleaning and Road watering.	12	Jatis	"	60	19	Jatis	"	102	42	"	
			24	male sweepers	"	108	24	Male sweepers	"	108	"	"	
			16	Female —00—	"	56	16	Female —00—	"	56	"	"	
			55		"	263	63		"	319½	56½	"	

500—12-12-93.

Statement of Proposition for revision of Establishment.

Municipality.

Order sanctioning present establishment.		Office to which the proposition refers.	Nature of Charge.					Proposition.		Grounds of proposition.
			Present Scale.			Proposed Scale.				
			Number	Designation	Pay.	Number	Designation.	Pay.		
Number	Date.				Minimum. Rs. / Maximum. Rs.			Minimum. Rs. / Maximum. Rs.	Increase per month. Amount. Rs. / Decrease per month. Amount. Rs.	
G.O. No 1282	23rd January 1896.	(b) Private Scavenging Establishment	11	Scavengers	55	24	Scavengers	132	77	
		Grant IV Lighting Establishment	5	Tasaldies	28	4	Tasaldies	24	1	
		Grant V office Establishment	1	office Manager	34	1	office Manager	35	1	
			1	Accountant	18	1	Accountant	18		
			1	Shroff	10	1	Shroff	10		
			1	attender	8	1	attender	8		
			1	Peon	6	1	Peon	6		
			5		76	5		77	1	

Vide Letter No. 179 Dated 21st Decr 1896

T. Chatterjee Municipal Office

Statement of Proposition for

Tiruppattur MUNICIPALITY.

revision of Establishment.

Order sanctioning present establishment.		Office to which the proposition refers.	NATURE OF						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.	

Extract from the Proceedings of the Tirupatur Municipal Council, dated 19th December 1896.

PRESENT:

Rao Bahadur T.V. Gopalasawmi Iyer avergal
Chairman

Official Councillor.

Rao Bahadur T. Ramanujam Pillai avergal
Sub Engineer D.P.W.

Non-official Councillors.

Rao Bahadur C. Ranganada Mudaliar avergal.
" T. Thumisawmi Pillai avergal.
" Rao. Krishna Iyer avergal.

T. Rajamian Saib.

I. Read the revised estimate for 1896-97 and the budget estimate for 1897-98 of the Tirupatur municipality.

Resolution:- Passed unanimously.

× × × ×

(Signed) T.V. Gopalasawmi Iyer.
Chairman.

True Copy.

Chairman.

28/12

Government {1897} of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1897. Enclosures

Regd. } Spare copies

G.O., No. 81 M., 23rd January 1897.

JANUARY.

Municipal Budget.

Reviewing the Tiruppattúr — for 1897-98.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From M.R.Ry. T. V. GOPALASWAMI AIYAR, Avargal, B.A., Chairman, Municipal Council, Tiruppattúr, to the Secretary to Government, Local and Municipal Department (through the Collector of Salem), dated 21st December 1896, No. 1791-Eng.

I have the honour to submit herewith, for the sanction of Government, the budget estimate of the Tiruppattúr Municipality for the official year 1897–98 with the following remarks.

REVISED ESTIMATE FOR 1896–97.

2. The opening balance was Rs. 3,210 against the budget estimate of Rs. 2,790, the increase being due to the amount of receipts from the educational institutions in the shape of fees and the income from other grants and contributions being greater than was anticipated. The total receipts are estimated at Rs. 22,410 against the budget estimate of Rs. 20,550. There will be an increase under the taxes on "Arts" and Buildings, "Tolls," "Fees under Act II of 1888," "Sale-proceeds of lands and buildings," "Fees from educational institutions," "Income from slaughter-houses," "Contributions from Provincial funds" and "the income from other items" and decrease in the receipts from "Avenues," "Income from markets," "License fees" and "Fishery rents." The estimated charges amount to Rs. 22,790 against the budget estimate of Rs. 21,820. The other minor variations between the sanctioned and the revised estimates of the current year under receipts and charges are explained in detail in column 7 of the revised estimate.

3. The balance to be carried forward is Rs. 2,830 against Rs. 1,520 shown in the budget estimate. The large increase is chiefly due to the "Tax on Arts," and the "Income from tolls" being more than was anticipated.

BUDGET ESTIMATE FOR 1897–98.

Receipts.

4. (2) *Municipal Rates and Taxes*— (*a*) *Tax on Arts.*—The demand for the current year is Rs. 1,665. The council thinks that Rs. 1,700 will be collected within the year, as the demand will be Rs. 1,800 for the coming year. This tax will be continued to be levied on the first seven classes of the schedule of the Act.

5. *Tax on Buildings.*—The receipts are estimated at Rs. 5,900 (the revised figure) during next year.

6. *Tax on Lands.*—The receipts are estimated at Rs. 50 against the revised estimate of Rs. 60. The decrease is due to the revision of the tax on lands in accordance with G.O., No. 1102 M., dated 3rd July 1896.

7. *Tax on Vehicles with Springs and Palanquins*, (*f*) *Tax on Animals and* (*g*) *Tax on Carts and other vehicles without Springs.*—The revised estimate figures have been adopted.

8. (*h*) *Tolls.*—The council, at its meeting held on the 2nd November 1896, resolved to levy the maximum rate of tolls on carts entering the municipal limits from next year, as the present income is inadequate to meet the various demands and more funds are required to satisfactorily carry on the municipal administration. The lease fetched Rs. 5,310 during the current year against Rs. 4,810 in the previous year. Credit has

therefore been taken for Rs. 7,500. Deducting the local fund share to be paid on account of through traffic, the net receipts will then be Rs. 6,000. The council does not anticipate more than this sum, as the bid for the current year was due to reckless competition.

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

10. (4) *Revenue derived from Municipal property and from powers apart from taxation*—(*a*) *Rent of Lands.*—The lease of collecting fees on carts standing on poramboke lands fetched Rs. 51 during the current year against Rs. 10 in the previous year. The council thinks that Rs. 30 will be realized under this nead, as the tendency to shelter them on poramboke lands is being checked.

11. (*a*) (iii) *Avenue Receipts.*—A sum of Rs. 200, including the sale of avenue clippings, &c., is anticipated under this item, as the lease fetched Rs. 154 during the current year against Rs. 85 in the previous year.

12. (*a*) (iv) *Fees from Travellers' Bungalows.*—During the current year, the late Head Assistant Collector's office building was not handed over to the council to be used as travellers' bungalow as contemplated, and hence there are no receipts under the item. But the Collector and District Magistrate has written to the Executive Engineer to make arrangements to hand over the late Forest Range office building near the railway station to the municipal council to be used as travellers' bungalow. Credit has therefore been taken for Rs. 20 under this item for next year.

13. (*b*) (ii) *Produce of Lands, Gardens, &c.*—The revised estimate figure has been adopted.

14. (iii) *Sale-proceeds of old materials, empty oil-cans, packing cases, &c.*—A sum of Rs. 20 is anticipated under this item, as the revised estimate figure includes the sale of old tins, &c., and as the kerosine-oil is no longer received in tins but in iron drums.

15. (*c*) *Conservancy receipts, Sale-proceeds of Night-soil, Street refuse, &c.*—The revised estimate figure has been adopted.

16. (*d*) (i) *Fees from Educational Institutions.*—The council having resolved to open a sixth form in the Municipal High school from next year as recommended by the Director of Public Instruction, to make it a first-grade Upper Secondary school, the receipts are estimated at Rs. 4,240 (the figure estimated by the educational officers). Hence the increase over the revised estimate.

17. (*d*) (ii) *Other Revenue from Educational Institutions.*—The revised estimate figure has been adopted under this head although no credit is taken by the Educational Department.

18. (*e*) (i) *Sale-proceeds and Composition Fees of Medicines, and* (*ii*) *Other Hospital Receipts.*—Credit has been taken under these heads, Rs. 20 under the sale of medicines and Rs. 10 under hospital receipts, although no credits have been taken under these heads by the District Medical and Sanitary Officer, Salem. The revised estimate figure was not adopted under the head "Sale of medicines," the sale being less than was anticipated during the current year, but the actuals of last year have been adopted.

19. (*f*) (i) *Income from Markets.*—The lease of weekly market fetched Rs. 454 during the current year against Rs. 405 in the previous year. Only four butchers occupy the stalls of the daily market for selling meat at a rent of Re. 1 for each stall per month. The receipts are estimated at Rs. 500, *i.e.*, Rs. 450 from the weekly market and Rs. 50 from the stalls occupied by the butchers for selling meat.

20. (*f*) (ii) *Income from Slaughter-houses.*—The lease of sheep slaughter-house fetched Rs. 400 during the current year against Rs. 330 in the previous year, and the cow slaughter-house fetched Rs. 63 during the current year against Rs. 20 in the previous year. The receipts are estimated under this head at Rs. 450 against Rs. 470, the revised estimate figure.

21. (*g*) *Other fees*—(ii) *License-fees.*—A fee of Rs. 144 per annum has been charged on a license (under section 267 of the Municipal Act) granted to the owner of

the Pooramazid market to keep only twelve stalls for selling meat instead of fifteen in the previous year (*vide* G.O., Mis. No. 1420 M., dated 9th October 1894) as usual. The receipts are estimated under this head at Rs. 450 against Rs. 440, the revised estimate figure. The increase is expected from the fees to be charged on marriage pandals.

22. (*g*) (iii) *Cart-stand fees.*—The lease fetched Rs. 44 during the current year as in the previous year. The council has not yet acquired land for the cart-stand as proposed in the last year's budget, but arrangements are being made to acquire the same before the close of the current year. The receipts are therefore estimated at Rs. 100 against Rs. 40, the revised estimate figure.

23. (*h*) *Fines under Municipal and other Acts, Rs.* 500.—The revised estimate figure has been adopted, as the council thinks that more than this sum may not be realized under this head.

24. (5) *Grants and Contributions*—(*a*) *From Government*—(i) *Education—Municipal Schools.*—As proposed by the Director of Public Instruction, the council has resolved to entertain on the staff two more duly qualified graduates to teach the Upper Secondary forms owing to the opening of the Sixth form. The receipts are estimated at Rs. 1,190 against Rs. 750, the revised estimate figure. The increase is due to the Provincial grants towards the entertainment of two more qualified graduates on the staff and to the increased furniture, &c., grants owing to the opening of the sixth form next year. The council request the Government and the Director of Public Instruction to assist them by way of grant-in-aid, as the funds of the municipality are not sufficient to meet the full expenditure. The sum of Rs. 1,190 entered under this head represents the following grants payable from Provincial funds :—

	Rs.
Salary grant on behalf of the Headmaster	300
Do. do. First Assistant	240
Do. do. Second do.	200
Do. do. Tamil Pundit	42
Do. do. Sanskrit Pundit	60
Furniture, &c., grants	335
Grants to Panchama girls of Panchama school	15
Total ..	1,192

25. *Other purposes.*—Credit is taken under this head for the Provincial grant of Rs. 150 against Rs. 40, the revised estimate figure. The increase is due to the grant towards the pay of the Drawing master having been included under the item. The sum of Rs. 150 represents the following grants :—

	Rs.
Salary grants on behalf of the gymnastic instructor	48
Do. do. drawing master	90
Grants for drawing furniture	10
Total ..	148

26. (*b*) *From Local Boards*—(ii) *Medical, Rs.* 750.—The receipts under this head represent one-fourth of the net charges of the municipal hospital paid by the Tirupattúr Taluk Board as usual.

27. (6) *Miscellaneous*—(*a*) *Recoveries on account of Services rendered to Private Individuals*—(i) *Private Scavenging.*—Keeping in view that the private scavenging system should be more largely introduced, council has resolved to introduce the system in about 450 houses more next year. Credit is taken under this head for Rs. 1,460 against Rs. 730, the revised estimate figure. The total number of houses working under the system during the current year is 460.

28. (ii) *Other purposes.*—The receipts under this head represent the fees collected at the rate of Re. 1 per month for clearing the contents of a private cess-pool situated in front of the Post office by the Municipal agency.

29. (*b*) *Other items*—(i) *Fishery Rents.*—The lease of fishery fetched Rs. 191 during the current year against Rs. 200 in the previous year. The council thinks that Rs. 200 will be realized under this head against Rs. 190, the revised estimate figure.

30. (iv) *Other items—Sale of License forms, &c.*—The revised estimate figure has not been adopted, as it includes the cost of law charges (Rs. 50) recovered from the person who filed a suit in the District Munsif's Court against the municipality under the decree of the court. The receipts under this head are therefore estimated at Rs. 20 against Rs. 70, the revised estimate figure.

31. The total receipts, including the opening balance of Rs. 2,830, will amount to Rs. 28,560.

Expenditure.

32. *Grant 1, Public Works*—(i) *New Works*—(*b*) *Buildings, Rs.* 820.—The existing latrines, not being adequate to the area and population of the town, the council has resolved to construct two additional masonry latrines and to put up two thatti latrines for the use of the town people. The present cholera shed being thatched and not satisfactory, provision has been made for the construction of a shed as per standard plan of the Sanitary Board. Thirty additional zinc dust-bins will also be purchased for next year. The details of the expenditure are given in statement II-A.

33. (2) *Repairs*—(*a*) *Communications.*—The amount credited to tolls as stated in paragraph 8 *supra* is Rs. 6,000, half of which (Rs. 3,000) is provided for the repairs of town roads, streets, &c. At present there are four road coolies to do the casual repairs and to dig side ditches, which are found insufficient. The council has therefore resolved to entertain two additional coolies for the departmental casual repairs and works. The names of the roads and streets to be repaired next year are shown in statement II-A., Part II—Repairs.

34. (*b*) *Buildings.*—A lump sum of Rs. 150 has been provided under this head for the repairs of municipal buildings, such as hospital, toll-sheds, high school and latrines.

35. (*d*) (ii) *Establishment.*—The Chetti tank, being the chief drinking-water supply for the town, and as there is not adequate arrangement to prevent it from pollution, the council has resolved to entertain an additional watchman on Rs. 4 per mensem. At present there is only one watchman who watches it only during the day. There is none to watch during nights. Passengers who arrive by the night trains are apt to defile the water and hence the provision. The present watchman has been in the service of the municipality for the last three years and his work has been fair; the council considers that his pay should also be raised from Rs. 4 to Rs. 5 as an incentive for future good work.

36. (iii) *Contingencies.*—For the same reason that the tank is the chief source of water-supply for the whole town and it is better that people are altogether prevented from getting into the tank or dipping their dirty vessels into the water, council has resolved to purchase four water-pumps by means of which water may be drawn from the tank without defiling it. For this purpose and for providing platforms, provision of Rs. 500 is made.

37. (3) *Establishment, Rs.* 240.—This represents the pay of the municipal overseer at Rs. 20 per mensem.

38. (4) *Tools and Plant and other Stores.*—Rs. 50 has been provided under this head for the purchase of instruments required for the road coolies for departmental works. The revised estimate figure of Rs. 60 has not been adopted, as it includes the cost of drawing articles purchased for the use of the municipal overseer.

39. The total expenditure under Grant 1 amounts to Rs. 4,870.

40. *Grant 2, Education*—(2) *Municipal Schools*—(i) *On Salary System*—(*a*) *Establishment.*—The Educational officers propose to open a sixth form from next year to entertain two additional duly-qualified graduates on the staff to teach the upper secondary classes, to convert the Municipal Hindu Primary school into Salary-system school and to increase the pay of all the teachers of the school. The council has

resolved to open a sixth form from next year entertaining two additional graduates—one on Rs. 60 and another on Rs. 50—for the high school dispensing with the services of the first form teacher and to convert the salary-result system Hindu primary school into salary system school and to raise the pay of the first form teacher and the Tamil Pundit of the high school and the peon of the Hindu primary school by Rs. 10, Rs. 2-8-0 and Re. 1 respectively. The other proposals of the educational officers are approved. The details of the establishment are given in statement II-B.

41. (*b*) *Contingencies.*—Rs. 990 are provided under this head against Rs. 300, the revised estimate figure. The increase is due to the furniture and apparatus, &c., required to be purchased to the school owing to the opening of the sixth form and to the conversion of the salary-result system school into salary system school. The details are given below :—

	Rs.
Repairs and upkeep of matting	30
Prize books	30
Gymnastic apparatus	200
Furniture	200
Science apparatus	200
Library books	40
Maps and class-books	30
Ordinary contingencies	50
House-rent of the Hindu primary school	144
Furniture to the Hindu primary school	50
Maps and books	4
Miscellaneous	12
Total ..	990

The figures of the educational officers have been adopted.

42. (ii) *On salary-result system*—(*a*) *Fixed payments.*—Provision of Rs. 590, the figure of the educational officers, is made under this head for maintaining three primary schools, viz., Muhammadan, Panchama, and Vengalapuram Hindu primary schools. The decrease, when compared with the revised estimate figure of Rs. 1,360, is due to the conversion of the Hindu primary school from salary-results system into salary system as recommended by the educational officers.

43. (*b*) *Results Grants and* (*c*) *Contingencies.*—The educational officer's figures have been adopted. Half the grants earned will be paid to the teachers of the primary schools as usual. The decrease, when compared with the revised estimate, is due to the conversion of a salary-results system into a salary system school. The details of the expenditure under results grants and contingencies are shown below :—

—	Results grants.	House-rent.	Miscellaneous.
	Rs.	Rs.	Rs.
Muhammadan primary school	50	45	15
Panchama primary school	40	24	4
Vengalapuram Hindu primary school	30	12	20
Total ..	120	81	39

44. (4) *Results Grants, Rs.* 250.—The figure of the educational officers has been adopted.

45. (6) *Inspection*—(*b*) *Municipal Inspectors*—(i) *Establishment and* (ii) *Contingencies.*—This represents half and one-third pay and fixed travelling allowance, &c., of the Hindu and Muhammadan inspecting schoolmasters, respectively, who supervise the Hindu and Muhammadan schools in the municipality. The figures of the educational officers have been adopted.

46. (7) *Miscellaneous*—(*b*) *Common Gymnasium*—(i) *Establishment, Rs.* 140.—This represents the pay at Rs. 12 per mensem of the gymnastic instructor who teaches the gymnasium to all the municipal schools in the municipality.

47. (*c*) *Common Drawingmaster*—(i) *Establishment and* (ii) *Contingencies.*—This represents the pay and contingencies of the common drawingmaster who teaches all the municipal schools of the municipality. Hitherto these charges have been debited under the head (2) Municipal schools—(i) On salary system—(*a*) Establishment and (*b*) Contingencies. The figures of the educational officers have been adopted under these heads.

48. The total expenditure on education amounts to Rs. 7,780. Deducting from this the income from school-fees, &c., and the contributions from provincial funds, viz., Rs. 5,590, the net expenditure on education is Rs. 2,190, which is 13·5 per cent. on the income from taxation and rents.

49. *Grant 3, Sanitation and Medical Services*—(i) *Hospitals and Dispensaries*—(*a*) *Establishment*, (*b*) *Medicines and Supplies*, (*c*) *Diet of Patients.*—The District Medical and Sanitary Officer's figures have been adopted.

50. (*d*) *Sundries and Contingencies.*—The District Medical and Sanitary Officer proposes that Rs. 160 should be provided under this head, but the council thinks that Rs. 200 should be provided under this head to meet also the charges of furniture required for the use of the hospital.

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

52. (*c*) *Other Contributions, Rs.* 20.—This represents the contribution to be paid to the taluk board for its land used as cart-stand near the local fund choultry as resolved by the council at its meeting held on the 5th December 1896.

53. (3) (*a*) *Vaccination*—(*a*) *Establishment and* (*b*) *Contingencies.*—A provision of Rs. 140 and Rs. 80 is made under these heads to meet the pay of the vaccinator and the cost of glycerine paste, lymph, &c., required for vaccination.

54. (4) *Registration of Births and Deaths*—(*a*) *Establishment.*—The revised estimate figure has been adopted.

55. (*b*) *Contingencies.*—In accordance with G.O., No. 1339 M., dated 12th August 1896, the council has resolved to put up boards in important places besides tom-tomming. Hence a provision of Rs. 40 is made, the same figure as in the revised estimate.

56. (5) *Conservancy, Road-cleaning and Road-watering*—(*a*) (i) *Establishment.*—As the present sanitary inspector is not a trained man, the council thinks it necessary that he should be trained and accordingly provides Rs. 25 as monthly pay for a certificated inspector. The horse allowance, Rs. 5, is too small to maintain any pony, and hence Rs. 7-8-0 is provided as horse allowance. It is also proposed to entertain an additional maistry on Rs. 7 per mensem, as the present two maistries are in charge of five divisions of the town as the addition of Vengalapuram has materially added to their work. Experience has shown that the present number of maistries is inadequate to efficiently supervise the menial conservancy staff. It is proposed to also entertain seven additional toties to dig trenches in the night-soil depôt and to remove the night-soil from the streets and roads, there being none at present separately appointed for the purpose. Provision is also made to raise the pay of the male toties by rupee one each, as the present pay, Rs. 5, is found not to be a sufficient inducement for them to take up service in the municipality and as they have to be brought from Nellore, &c., places. The difficulty was actually experienced during the current year. The details of the establishment are given in statement II-B.

57. (5) (*a*) (ii) *Other Charges, such as purchase of carts, dry-earth, &c.*—There are at present twelve rubbish carts, viz., three drawn by bullocks and nine by men; two cylindrical carts drawn by bullocks for the removal of night-soil of the latrines. Five additional bullocks as provided in the current year's budget have not been yet hired, as the existing rubbish carts are not fit to be drawn by bullocks. The council, therefore, has made provision for the purchase of three additional new carts for the removal of rubbish of the town, to purchase sixteen night-soil iron hand-carts for the use of the scavengers who are in charge of each latrine and to hire two more bullocks

for drawing the rubbish carts to be purchased. The two cylindrical carts used for the removal of night-soil from the latrines are out of order and it is not worth while repairing them. The bullocks used for these carts will be made use of for the rubbish carts to be purchased. The details are given below :—

	Rs.
Three rubbish carts at a cost of Rs. 30 each	90
Sixteen night-soil iron hand carts	480
Hire of seven bullocks at Rs. 5–8–0 or Rs. 6 each	480
Total ..	1,050

58. (*b*) *Private Scavenging*—(i) *Establishment.*—The council having resolved to extend the system to 450 houses more next year as stated in paragraph 27 *supra*, provision is made for the entertainment of thirteen additional scavengers for the removal of night-soil from private latrines. Provision is also made to raise the pay of the male scavengers by rupee one for the reason set forth in paragraph 56 *supra*. The details of the establishment are given in statement II-B.

59. (ii) *Contingencies, such as cost of scavenging carts, &c., Rs.* 520.—A provision of Rs. 480 is made for the purchase of sixteen additional iron hand-carts for the removal of night-soil from private latrines, as the number of carts, viz., eight, are insufficient and the system will be extended next year. The remaining sum of Rs. 40 is for the purchase of grease, baskets, brooms, mumties, &c., for removing the night-soil of the private privies of the town.

60. (*c*) *Cholera Charges.*—A lump sum of Rs. 300 is provided under this head to meet the charges of establishment and contingencies in case any epidemic should unfortunately break out.

61. (*d*) *Contingencies, Rs.* 100.—The revised estimate figure has been adopted.

62. The total expenditure under Grant 3 amounts to Rs. 10,950.

63. *Grant 4, Lighting and Miscellaneous Municipal purposes*—(*a*) *Establishment, Rs.* 290.—This represents the pay of the four lamp-lighters at Rs. 6 each per mensem. The revised estimate figure has not been adopted, the additional lamp-lighter budgeted for not having been entertained up to date. As the additional lights will have to be looked after by the existing number, the increased pay is proposed.

64. (*b*) *Contingencies, Rs.* 640.—Provision is made for the purchase of kerosine-oil and the repairs of lanterns, match-boxes, &c. No provision is made for the supply of new additional lamps for want of funds.

65. (4) *Travellers' Bungalows*—(*a*) *Establishment and* (*b*) *Contingencies.*—A provision of Rs. 50 under establishment and Rs. 10 under contingencies is made to meet the pay of the watchman at Rs. 4 per mensem and the sundry charges of the bungalow.

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

67. (iii) *Printing.*—Rs. 500 are provided under this head. The revised estimate figure has not been adopted, as it includes the cost of printing work done during last year and paid this year.

68. (v) *Other Items.*—A lump sum of only Rs. 50 is provided under this head, as the revised estimate figure of Rs. 120 includes also the cost of a suit filed against the municipality by a private individual and the cost of street boards, &c., put up for the village of Vengalapuram added to the municipality.

69. The total expenditure under Grant 4 amounts to Rs. 1,550.

70. *Grant 5*—(*a*) *General Establishment*—(i) *Office Establishment.*—The office manager at present gets Rs. 34 per mensem, and in accordance with G.O., Mis. No. 949 M., dated 24th June 1891, he is to get Rs. 35 in the coming year. There is no other change proposed under this item.

71. (*b*) *Collection of Municipal Taxes*—(i) *Establishment.*—The revised estimate figure has been adopted.

72. (*b*) (ii) *Purchase of Account-books, Papers, Money-boxes, Repair to out-posts, &c.*—Rs. 10 is provided under this head.

73. (*b*) (iii) *Cost of Forms supplied by V. N. Jubilee Press and* (*d*) *Office Contingencies other than* (*b*) (ii).—The revised estimate figures have been adopted.

74. (*e*) *Contributions for Central Office and Audit Establishments.*—A lump sum of Rs. 150 is provided under this head for the payment of contribution to the audit establishments and to the Sanitary Engineer's department for preparing type-drawings, &c., in accordance with G.O., No. 2041 L., dated 30th October 1896.

75. The total expenditure under Grant 5 amounts to Rs. 1,900.

76. The total expenditure under all grants is estimated at Rs. 27,050 against Rs. 22,710 in the revised estimate and Rs. 21,820 in the budget estimate. The year is expected to close with a balance of Rs. 1,510, which will be 5·8 per cent. of the estimated receipts.

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

No. 3196-C.

Submitted.

(Signed) N. GOPALASAWMY,
Temporary Dy. Collector.

21*st December* 1896.

Cur. No. 3868.

Forwarded.

(Signed) V. VENUGOPAUL CHETTI,
Ag. Sub-Collector in charge.

23*rd December* 1896.

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, 11th January 1897, No. 308.

Referring to the educational portion of the budget estimate of the Tiruppattúr Municipality for 1897–98, I have the honour to state that the allotments made therein under the several heads seem sufficient. Under receipts, however, credit has been taken for a salary grant of Rs. 842 from Provincial funds for the teachers of the high school to be raised to the status of a first-grade upper secondary school on the recommendation of this department; but I am not sure if the funds at my disposal will permit of my sanctioning the full amount of grants for which credit has been taken. The school is now in receipt of grants amounting to Rs. 512 per annum and credit may be taken for Rs. 640 for 1897–98, the grant on account of the pay of the second assistant being omitted. The net expenditure proposed on education will then be Rs. 2,390 (Rs. 7,780—Rs. 5,390), or about 15 per cent. of the estimated income from taxation, markets and rents.

From Surgeon-Major-General C. SIBTHORPE, F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Camp, Negapatam, 16th January 1897, No. T.-3—42.

With reference to Grant 3 of the budget estimate of the Tiruppattúr Municipality for the year 1897–98, I have the honour to state that no provision appears to have been made to meet the recommendations of the District Medical and Sanitary Officer regarding the municipal hospital shown in the accompanying statement.

2. The other items call for no further remarks.

ENCLOSURE.

RECOMMENDATIONS of the District Medical and Sanitary Officer on behalf of the Municipal Hospital, Tiruppattúr.

To provide separate bath rooms for male and female in-patients.

2. To arrange that the entrances to the male and female wards may be from different verandahs.

3. To convert the recently-constructed verandah room intended for operation into a bath room and provide another and larger room (on the standard plan) with a suitable table for operations.

4. To have the floorings of the surgery repaired and hanging lamps provided for each ward and a lamp post provided for the front of the hospital.

5. The construction of a ward on the standard plan for lying-in patients.

ORDER—No. 81 M., dated 23rd January 1897.

The estimated receipts and charges of the Tiruppattúr 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	2,916	2,790	3,210	2,800
Tax on Arts	..	1,000	1,600	1,700
„ Buildings and Lands	5,559	5,900	5,960	5,950
„ Vehicles and Animals	381	500	500	500
„ Carts	772	1,000	1,000	1,000
Tolls	3,872	3,300	4,260	4,000
Realizations under Special Acts	120	100	160	100
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	210	420	460	290
Conservancy Receipts	101	150	120	120
Fees and Revenue from Educational Institutions	3,429	3,210	3,410	3,410
„ „ from Medical Institutions	20	30	20	30
Income from Markets and Slaughter-houses	843	1,000	970	950
License Fees	412	500	440	450
Other Fees	48	110	50	110
Fines under Municipal and other Acts	681	500	500	500
Grants and Contributions from Government	757	970	1,130	1,130
„ „ from Local Boards	726	740	730	750
„ „ from other bodies	120	100	100	..
Recoveries for Services to Private Individuals	700	740	740	1,650
Miscellaneous	280	280	260	220
Total ..	21,947	23,340	25,620	25,660
Charges.				
GRANT 1—				
New Works—				
Communications	798	250	250	..
Buildings	507	960	1,400	820
Miscellaneous	..	..	110	..
Repairs—				
Communications	1,278	1,850	1,880	2,500
Buildings	419	200	340	150
Water-supply	55	210	250	600
Establishment	..	240	220	240
Tools and Plant and other Stores	35	50	60	50
Total ..	3,092	3,760	4,510	4,360
GRANT 2—				
Training Schools	27	..	..	..
Municipal Schools—				
On the Salary System	3,011	3,030	3,010	4,350
„ Salary-result System	1,806	2,040	2,010	830
Grants-in-aid—				
Result Grants	200	200	200	250
Building and Furniture Grants	100	30	30	..
Inspection	147	240	220	250
Miscellaneous	159	160	160	340
Total ..	5,450	5,700	5,630	6,020

—	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	2,905	2,970	2,910	3,010
Contributions	167	140	140	160
Vaccination	175	220	210	220
Registration of Births and Deaths	149	160	180	180
Conservancy, Road-cleaning and Road-watering	3,709	4,740	4,870	7,380
Total ..	7,105	8,230	8,310	10,950
GRANT 4—				
Lighting	877	1,240	1,210	930
Travellers' Bungalows	..	130	90	60
Public Garden, Survey of Land, Fire and other Charges	559	860	1,130	560
Total ..	1,436	2,230	2,430	1,550
GRANT 5—				
Supervision and Management	1,555	1,900	1,910	1,940
Advances Recoverable	103	..	..	..
Balance	3,206	1,520	2,800	840
Total ..	21,947	23,340	25,620	25,660

REVISED ESTIMATE FOR 1896–97.

2. The current receipts and charges are now estimated at Rs. 22,410 and Rs. 22,790, respectively, against Rs. 20,550 and Rs. 21,820 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under the tax on arts and tolls, and that in the charges under Grants 1 and 4. The collections under the taxes on buildings and lands and the expenditure on public works, during the first eight months of the year were not satisfactory. The contribution for the central office establishments will be raised from Rs. 100 to Rs. 129, or Rs. 130 in round numbers, with reference to G.O., No. 2391 L., dated 17th December 1896. The balance to be carried forward to the ensuing year's budget will then be Rs. 2,800.

BUDGET ESTIMATE FOR 1897–98.

3. *Receipts.*—The receipts for the ensuing year are put down at Rs. 25,730 against the revised estimate of Rs. 22,410, the increase appearing chiefly under tolls, school-fees and recoveries for services to private individuals. No sufficient reason has been shown by the council for the proposal to levy tolls at the maximum rates and it must again be disallowed. The credit taken under this head will accordingly be reduced by Rs. 2,000. Owing to want of funds the municipal council's proposal to open a sixth form in its high school cannot be sanctioned. Under school-fees and provincial grants on account of education the figures of the revised estimate will therefore be adopted. The estimate under private scavenging fees will be raised by Rs. 180 so as to make the service more nearly self-supporting. It is not proper that the general tax-payer should bear the cost of what is purely a private service. If necessary the scale of fees should be revised.

4. *Charges.*—(1) The charges are entered as Rs. 27,050 against Rs. 22,820 in the revised estimate, the increase being mainly under Grants 2 and 3.

(2) *Grant 1.*—The amount provided for the maintenance of roads will be cut down by Rs. 500 with reference to the reduction made in the estimated income from tolls in paragraph 3 *supra*. The entertainment of two additional road coolies on Rs. 5 each and one additional tank watchman on Rs. 4, proposed in paragraphs 33 and 35 of the Chairman's letter, is sanctioned; but the increase of Re. 1 in the salary of the existing watchman cannot be allowed, as the Government is not satisfied of the necessity for it.

(3) *Grant 2.*—The municipal council's proposal to convert the salary-result system Hindu primary school into a salary-system school is approved; but for want of funds, the additions to, and alterations in, the educational establishments proposed in paragraph 40 cannot be sanctioned.

(4) *Grant 3.*—The municipal council's attention will be drawn to the Surgeon-General's remarks in paragraph 1 of his letter read above. The allotments under vaccination and sanitation will be passed subject to the remarks of the Sanitary Commissioner.

(5) *Grants 4 and 5.*—The alterations in the lighting establishment proposed in paragraph 63 are approved. The contribution for the central office establishments will be raised from Rs. 150 to Rs. 190 with reference to G.O., No. 2391 L., dated 17th December 1896.

5. The budget, as revised by Government, closes with a balance of Rs. 840, or only 3·7 per cent. of the estimated receipts.

(True Extract.)

G. S. FORBES,
Secretary to Government.

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

Hrd. C. M. Thumbuswamy.

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