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[Despatch Abstract.]

Muni. Budget — Reviewing the Vaniyambadi — for 1898-99

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

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Government {1898} of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1898. *Enclosures*

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G.O., No. 195 M., 25th January 1898.

JANUARY.

Municipal Budget.

Reviewing the Vániyambádi — for 1898–99.

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, Vániyambádi, to the Secretary to Government, Local and Municipal Department (through the Collector of Salem), dated Vániyambádi, 16th December 1897, No. 818.

I have the honour to submit, for the sanction of Government, the revised estimate for 1897–98 and the budget estimate for 1898–99 of the Vániyambádi Municipality, with the following remarks.

Revised Estimate for 1897–98.

2. The principal variations between the sanctioned and the revised estimates of the current year under receipts are explained in column 7 of the revised estimate and those under charges are noted below.

3. *Charges—Grant 1*, (1) *New Works—(b) Buildings.*—Provision was made in the budget for constructing a daily market and for converting the in-patient ward, which was of a temporary nature, into a pucka one. The construction of the latter building, according to the plan furnished last year by the sanitary board, was not undertaken, as it was too much for the local requirements and the cost also prohibitive. An application was therefore made to the sanitary board in the month of May last to furnish the council with a revised plan for a building on a small scale sufficient to accommodate twelve in-patients (six males and six females) as recommended by the District Medical Officer, Salem. A revised plan with an estimate was received from the board only in October last. As the council has thought it necessary to make certain alterations in the plan, the sanitary board will be further addressed and arrangements will be made to complete the construction of the building within the close of the current official year. As the amount of the estimate for this building alone is over Rs. 3,000, the council has resolved to put off for the present the question of constructing a daily market.

4. (2) *Repairs—(a) Communications.*—Care was taken for the prompt execution of all works for which estimates were sanctioned and a sum of Rs. 1,437 has already been paid. The final payments of some of the completed works are pending my personal inspection and check measurement. Though there has been a decrease in the income under tolls, the repairs of all the main roads as well as of some of the minor streets were taken up during the current year; and hence the expenditure on communications amounting to 77 per cent.

5. (*b*) *Buildings.*—Though a sum of Rs. 100 only was provided under this head in the budget, it was found necessary during the course of the year to carry out some extra repairs to the public buildings. The in-patient ward fell into disrepair and became unfit to accommodate in-patients. The council, therefore, resolved to remove the building which was in a collapsing state and to put up another temporary building on the old foundation to be made use of until a substantial building is constructed. This was accordingly done at a cost of Rs. 250. The roof of the hospital main building has had also to be repaired at a cost of Rs. 120. These account for the increase over the budget allotment. All other minor variations are explained in column 7 of the revised estimate.

6. The total receipts including the opening balance (Rs. 28,990) are estimated at Rs. 48,820 against the budget estimate of Rs. 50,700, the decrease being due to the marked fall in the demand under "Tax on arts" which was revised according to the District Municipalities Act Amendment Act. The balance at the close of the year is estimated at Rs. 1,670 against the budget figure of Rs. 2,970 (excluding the amount of loan and grant since refunded to Government).

Budget Estimate for 1898–99.

Receipts.

7. (2) *Municipal Rates and Taxes—(a) Tax on Arts.*—This tax is levied on all classes of persons and with reference to the revised schedule A of the District Municipalities Act Amendment Act, the demand is estimated at Rs. 700. Credit is taken for Rs. 650, making allowance for a sum of Rs. 50 that may be remitted by the council on appeal or may have to be remitted at the close of the year against Rs. 630 expected in the current year.

8. (*b*) *Tax on Buildings.*—To make up the decrease in the demand under tax on arts, I placed before the council a suggestion that the tax on buildings, which is already levied at the maximum rate according to the old Act, viz., 7½ per cent., be raised to 8 per cent., the maximum rate according to the Amendment Act being 8½ per cent. This proposal, however, did not meet with the approval of the majority in the council, viz., 6 against 4. The last year's figure has, therefore (viz., Rs. 9,000 at 7½ per cent.), been repeated.

9. (*c*) *Tax on Lands*, (*e*) *Tax on Vehicles*, (*f*) *Tax on Animals, and* (*g*) *Tax on Carts.*—The revised estimate figures have been adopted.

10. (*h*) *Tolls.*—Owing to the unfavourable character of the season, there was want of competition amongst the bidders at the time of the current year's sale which was held thrice and the lease fetched only Rs. 3,680 against Rs. 4,260 in the previous year. It is hoped that the receipts under this item next year will be better; and hence the estimate at Rs. 4,000.

11. (3) *Realizations under Special Acts—(c) Fees under Act II of* 1888.—The revised estimate has been adopted.

12. (4) *Revenue derived from Municipal Property and powers apart from Taxation—(a)* (ii), (*b*) (ii) *and* (iii), (*c*), (*d*) (i), *and* (*e*) (i) *and* (ii).—No change is expected under these items and the revised estimate figures, therefore, have been adopted.

13. (*f*) (i) *Income from Markets.*—At present, the fees levied on every bullock, buffaloe, cow or ass laden and every such animal unladen entering the weekly market are three pies and one pie, respectively, and those on every sheep or goat are one pie. The council has resolved to raise the fees on the former two items to four pies and three pies, respectively, and on the latter to two pies. According to the increased rate of fees credit has been taken for Rs. 450 against Rs. 400, the current year's budget estimate.

14. (ii) *Slaughter-house.*—Since the year 1890, when a slaughter-house was first opened here, a fee of 9 pies has all along been levied for every sheep or goat slaughtered in the municipal slaughter-house. The council thinks that the fee can very well be raised to an anna and-a-half per head, and the receipts under this head are accordingly estimated at Rs. 1,500.

15. (*g*) *Other Fees*—(ii) *License-fees.*—The council, at its meeting held on the 4th December 1897, resolved to revise the scale of fees levied for noxious and dangerous trades licensed under section 188 of the Municipal Act, as shown below. The receipts according to the revised scale are estimated at Rs. 650 :—

Places used.	Present rate.	Proposed rate.
	Rs. A. P.	Rs. A. P.
(1) For boiling oil	2 0 0	2 0 0
(2) For storing skin, hides, bones, &c.	7 8 0	7 8 0
(3) For storing fish	1 0 0	1 0 0
(4) As a dyeing house or yard	2 0 0	2 0 0
(5) Oil mill	No fees.	2 0 0
(6) Oil press	Do.	5 0 0
(7) Brick or tile kiln	5 0 0	5 0 0
(8) Lime kiln	2 0 0	2 0 0
(9) For the storage of explosive or combustible materials	No fees.	3 0 0
(10) As a public cart-stand or halting place ..	10 0 0	10 0 0
(11) For keeping together 20 or more sheep or goats or 10 or more pigs or head of cattle ..	No fees.	2 0 0
(12) For the preparation of flour or articles made of flour	Do.	2 0 0
(13) As a manufactory of ærated waters	Do.	6 0 0
(14) For the storage of timber	5 0 0	5 0 0
(15) As tannery	15 0 0	15 0 0

16. (iii) *Cart-stand Fees.*—The present place for the cart-stand being unsuitable, arrangements are being made to select a site better suited for the purpose. The last year's budget figure has been repeated.

17. (iv) *Other items* (*Warrant fees*) *and* (*h*) *Fines under Municipal and other Acts.*—The revised estimate figures have been adopted.

18. (5) *Grants and Contributions*—(*a*) *From Government*—(1) *Education*—*Municipal Schools.*—As recommended by the educational authorities, credit is taken for Rs. 50 under this head.

19. (*b*) *From Local Boards*—(ii) *Medical.*—The present temporary building to accommodate in-patients in the hospital will be replaced by a substantial building according to the design furnished by the sanitary board, the amount of the estimate being about Rs. 3,500. On this and the other usual expenditure of the hospital, the contribution payable by the Tiruppattúr Taluk Board towards the upkeep of the hospital, at one-fourth of the net cost, is estimated at Rs. 1,600.

20. (6) *Miscellaneous*—(*a*) (i) *Private Scavenging.*—Arrangements are being made to increase the number of houses under the private scavenging system to about 800 before the commencement of the first quarter of the next official year and accordingly credit is taken for Rs. 1,500 under this head.

21. (*b*) *Other Items.*—The last year's budget figures have been repeated.

22. The total receipts are expected to amount to Rs. 21,820 against Rs. 19,830, the revised estimate, and Rs. 21,420, the budget estimate for 1897–98. The increase, as compared with the revised estimate of the current year, is chiefly due to the expected increased contribution (about Rs. 800) from the taluk board owing to the construction of in-patient wards and to the increased rate of fees proposed to be levied in the slaughter-house. The estimated total receipts (including the opening balance, viz., Rs. 1,670) available for expenditure for the year 1898–99, will thus be Rs. 23,490.

Expenditure.

23. *Grant 1, Public Works*—(1) *New Works*—(*a*) *Communications.*—As it is proposed to construct some culverts, the want of which is sorely felt (*vide* statement II-A), a sum of Rs. 270 is provided under this head.

24. (2) *Repairs*—(*a*) *Communications.*—All the main roads have been set right during the current year and they may not in the coming year require any more than casual repairs which will be carried out from the lump allotment of Rs. 260 provided

for the purpose and it is proposed to take up many of the minor streets and lanes for repair. The allotment under this head alone comes up to 60 per cent. of the estimated net receipts from tolls. The roads, streets and lanes to be repaired in the coming year are detailed in statement II-A.

25. (*b*) *Buildings.*—A lump sum of Rs. 200 is provided for the repair of the municipal buildings as circumstances may require.

26. (*d*) *Water-supply*—(i) *Repairs to Works, Machinery, &c., Rs.* 30.—This sum is intended for the repair of platforms, parapet walls, &c., of the public drinking-water wells.

27. (ii) *Establishment.*—As the water-supply arrangement for the Amburpet people is not satisfactory, it is proposed to sink an additional pot well near the Pavadi tope and, in order to guard the well from being contaminated, the council has resolved to appoint a watchman ; hence the increase over the revised estimate.

28. (4) *Tools, Plant and other Stores.*—The required tools and plant for the road coolies having been purchased during the current year, a sum of Rs. 30 only is provided under this head.

The total expenditure under Grant 1 amounts to Rs. 4,530 against the revised estimate of Rs. 7,260 for 1897–98.

29. *Grant 2, Education*—(2) *On Salary-result system*—(*a*) *Fixed payments.*—The provision of Rs. 1,260 under this head against the revised estimate of Rs. 980 represents the salary of the teachers in the municipal primary schools as detailed in statement II-B. In the Govindapuram Muhammadan primary school, strength has increased and the educational officers propose to entertain a second teacher on Rs. 6 and to raise the pay of the present headmaster from Rs. 7 to Rs. 8 per mensem. Agreeably to the recommendations made by the Director of Public Instruction, the council has resolved to open a girls' school in the town next year and accordingly provision is made for the appointment of a headmistress on Rs. 10 per mensem and a conductress on Rs. 3 per mensem. For these reasons the budget allotment is in excess of the current year's revised estimate.

30. (*c*) *Contingencies and* (3) *Salary Grants.*—As recommended by the educational officers, the last year's budget figures have been repeated.

31. (7) *Miscellaneous*—(*b*) *Common Gymnasium*—(ii) *Contingencies.*—A sum of Rs. 20 is considered sufficient as most of the required gymnastic apparatus will be purchased from the current year's allotment of Rs. 50.

The total charges under Grant 2 amounted to Rs. 2,700, which is 16·5 per cent. of the estimated income from taxation, markets and rents.

32. *Grant 3, Sanitation and Medical Services*—(1) *Hospitals and Dispensaries*—(*a*), (*b*), (*c*) *and* (*d*).—As recommended by the District Medical and Sanitary Officer, the last year's budget figures have been repeated, but under the last item, viz., (*d*) Sundries and contingencies, a sum of Rs. 60 is provided in excess, the reason given by the District Medical Officer being that house-rent may have to be paid to the hospital assistant in lieu of free quarters, which is not now paid as he does not live within 200 yards of the hospital.

33. (3) *Vaccination*—(*a*) *Establishment.*—It is proposed to give an increase of Re. 1 to the vaccinator as resolved by the council last year ; hence the increase as compared with the revised estimate.

34. (4) *Registration of Births and Deaths*—(*b*) *Contingencies.*—Twelve notice boards warning the public of the penal provisions of the Act for failure to register births and deaths have been supplied during the current year at a cost of nearly Rs. 50, and as there will be no necessity for such expenditure in the coming year, the budget grant is less than the current year's revised estimate.

35. (5) *Conservancy, Road-cleaning and Road-watering*—(*a*) (i) *Establishment.*—As the Sanitary Commissioner in his last inspection notes remarked that the present number of toties is insufficient and as the toties attached to public latrines are also made to attend to the removal of night-soil from the public streets, the council has resolved to entertain four more toties. The services of these four toties will be exclusively utilized for removing night-soil from streets and for keeping the side drains clean. It is also proposed to raise the horse allowance of the sanitary inspector from Rs. 7–8–0 to Rs. 10 per memsem; hence the increase.

36. (ii) *Other Charges, such as Purchase or Hire of Carts, Dry-earth, &c.*—It is proposed to purchase in the coming year a Dindigul lorry for the removal of night-soil.

37. (*b*) *Private Scavenging* — (i) *Establishment.*—It is proposed to increase the number of houses to about 800 in the coming year. At present each toty is made to attend 50 houses daily and as the council thinks that one toty cannot satisfactorily attend to 50 houses a day, it is proposed to give only 40 houses each, and at this rate provision is made for the entertainment of 20 toties.

38. (ii) *Contingencies such as cost of Scavenging carts, &c.*—As it is proposed to purchase a lorry, there will be no necessity for the purchase of more iron hand-carts, though additional toties are entertained. A sum of Rs. 60 only is provided under this head.

39. (*d*) *Contingencies.*—A sum of Rs. 30 only is provided under this head as this sum is considered sufficient.

The total charges under grant 3 amount to Rs. 9,870 against the revised estimate of Rs. 8,380 for 1897–98.

40. *Grant 4, Lighting and Miscellaneous* — (1) *Lighting* — (*b*) *Contingencies.*—Including the thirty lights put up in the current year, the total number of lights in the town is 198. As this number is considered sufficient for the present, it is proposed to put up no more lights in the coming year and therefore a sum of Rs. 1,000 only is provided under this head against the revised estimate of Rs. 1,200.

41. (9) *Other Charges*—(iii) *Printing.*—The current year's budget figure is repeated.

42. (iv) *Compensation for Lands.*—As the question of acquiring sites for burial and burning ground is not likely to be settled in the current year, as explained in column 7 of the revised estimate, provision is again made for the purpose. It is also under contemplation to purchase a site for constructing the hospital assistant's quarters close by the hospital.

43. (v) *Other items.*—The decrease as compared with the current year's revised estimate is due to the payment of the cost of the town survey in the current year.

The total charges under Grant 4 amount to Rs. 2,650 against the revised estimate of Rs. 3,280.

44. *Grant 5*, (*a*) (i) *and* (*b*) (i).—No change is proposed under these heads and the current year's budget and revised estimate figures have therefore been adopted.

45. (*d*) *Office Contingencies other than* (*b*) (ii).—A sum of Rs. 450 is provided under this head for the usual contingent charges such as house-rent, purchase of postage stamps, &c. It is proposed to purchase the following books for the office use :—

Madras Code.
Criminal Procedure Code.
Boundary Act.

The total charges under Grant 5 amount to Rs. 2,070 against the revised estimate of Rs. 2,060 for 1897–98.

The budget grants under all other heads closely follow the revised estimate and the variations are trifling and call for no remarks.

46. The total expenditure under all grants amounts to Rs. 21,820. Deducting this from the estimated total receipts, viz., Rs. 23,490, the closing balance amounts to Rs. 1,670, which is 7·1 per cent. of the estimated total receipts. The percentage of the expenditure under each grant, as compared with the total receipts of the year, is detailed below.

	Amount.	Percentage.
	RS.	
Grant 1	4,530	19·3
„ 2	2,700	11·5
„ 3	9,870	42·0
„ 4	2,650	11·3
„ 5	2,070	8·8
Closing balance	1,670	7·1
Total ..	23,490	100·

47. A copy of the resolution of the council passing the budget and the necessary proposition statements in cases in which the establishment is revised are herewith submitted.

Endt. No. 2169-Sub.

Submitted through the Collector of Salem.

(Signed) T. V. GOPALASWAMI AIYAR,
Temporary Deputy Collector.

17*th December* 1897.

Cur. No. 3221.

Forwarded.

(Signed) C. H. MOUNSEY,
Ag. Collector.

19*th December* 1897.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 17th January 1898, No. 319.

I have the honour to state that the provision made for education in the budget estimates of the Vániyambádi Municipality for 1898–99 calls for no remarks and may be accepted. The net expenditure proposed under Grant 2 is Rs. 2,340 (2,700—360), or about 16 per cent. of the estimated income of the municipality from taxation and markets.

From Surgeon-Major-General C. SIBTHORPE, C.B., F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 19th January 1898, No. 53.

I have the honour to state that the provision made in Grant 3 of the budget estimate of the Vániyambádi Municipality for the year 1898–99 is sufficient.

2. The provision of Rs. 410 and Rs. 100 for the construction of a pucka cook shed and a cholera shed, respectively, appears necessary.

3. As regards the construction of hospital wards, the estimated cost comes to Rs. 3,500. The proposal of the municipality to spend the unexpended balance that may be available at the close of the year on this account does not appear satisfactory, as the amount anticipated would be hardly adequate. It would be advisable for the municipality to raise a loan for the completion of this work.

ORDER—No. 195 M., dated 25th January 1898.

The estimated receipts and charges of the Vániyambádi Municipality for 1898–99, as passed by Government, are compared below with the budget and revised estimates for the year 1897–98 and the actuals of 1896–97 :—

	Actuals, 1896–97.	Budget estimate, 1897–98.	Revised estimate, 1897–98.	Budget estimate, 1898–99.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	27,504	29,280	28,990	
Tax on Arts	1,913	2,150	630	1,670
,, on Buildings and Lands	9,013	9,220	9,310	650
,, on Vehicles and Animals	313	440	440	9,310
,, on Carts	547	760	760	440
Tolls	3,424	3,500	2,950	760
Realizations under Special Acts	180	100	100	3,200
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c. ..	185	300	250	100
Conservancy Receipts	..	30	40	250
Fees and Revenue from Educational Institutions	287	330	310	40
,, ,, from Medical Institutions	14	30	20	310
Income from Markets and Slaughter-houses	1,290	1,200	1,250	20
License Fees	519	500	550	1,950
Other Fees	23	30	40	650
Fines under Municipal and other Acts	1,049	1,000	900	60
Grants and Contributions from Government	23	50	50	900
,, ,, from Local Boards	2,859	750	700	50
Recoveries for Services to Private Individuals	602	1,000	1,040	1,600
Miscellaneous	27	30	490	1,500
Total ..	49,772	50,700	48,820	30
Charges.				23,490
GRANT 1—				
New Works—				
Communications	748	200	170	
Buildings	1,994	3,800	3,800	270
Water-supply	..	..	160	1,530
Repairs—				
Communications	1,675	1,800	1,960	..
Buildings	236	100	540	1,920
Water-supply	230	360	250	200
Establishment	298	300	300	280
Tools and Plant and other Stores	38	50	80	300
Contributions for Public Works	..	400	..	30
Total ..	5,219	7,010	7,260	..
GRANT 2—				4,530
Training Schools	20	..	20	
Municipal Schools—				..
On the Salary-result System	1,439	1,500	1,410	
Grants-in-aid—				1,740
Salary Grants	370	360	320	
Result ,, ...	125	150	150	360
Building, Furniture, &c., Grants	..	40	40	150
Inspection	218	270	270	40
Miscellaneous	118	170	160	270
Total ..	2,290	2,490	2,370	140
GRANT 3—				2,700
Hospitals and Dispensaries	2,589	2,710	2,200	
Contributions	150	100	100	2,770
Vaccination	232	200	200	100
Registration of Births and Deaths	201	160	200	220
Conservancy, Road-cleaning and Road-watering	5,351	6,030	5,680	160
Total ..	8,523	9,200	8,380	6,620
GRANT 4—				9,870
Lighting	1,418	1,360	1,520	
Travellers' Bungalows	..	90	..	1,360
Public Garden, Survey of Land, Fire and other Charges ..	879	1,660	1,760	..
Total ..	2,297	3,110	3,280	1,290
GRANT 5—				2,650
Supervision and Management	2,011	2,120	2,060	
Repayment of Debt	..	..	13,800	2,070
Interest on Loan	446	..	..	..
Refunds	..	..	10,000	..
Grand Total ..	20,786	23,930	47,150	..
				21,820
Balance	28,986	26,770	1,670	1,670

REVISED ESTIMATE FOR 1897–98.

2. The current receipts and charges are now estimated at Rs. 19,830 and Rupees 47,150, respectively, against Rs. 21,420 and Rs. 23,930 anticipated in the sanctioned budget. The decrease in the receipts, which occurs chiefly under the tax on arts and tolls, is partly counterbalanced by an increase under refunds of expenditure of previous year, while the increase in the charges appears under repayment of debt and refunds, the amounts of the loan and of the grant received from Government for the construction of a bridge over the Pálár having been refunded owing to the abandonment of the scheme. The expenditure on new works—buildings during the first eight months of the year was not satisfactory. The abolition of the travellers' bungalow establishment, which, from statement II-B and the last column of statement VI, appears to be contemplated, should be reported on; reference should have been made to this in the Chairman's covering letter.

BUDGET ESTIMATE FOR 1898–99.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 21,820 against Rs. 19,830 in the revised estimate, the increase which occurs chiefly under tolls, slaughter-house fees, contributions from local boards and private scavenging fees being partly counterbalanced by a decrease under refunds of expenditure of previous year. The revised scale of license-fees proposed in paragraph 15 of the Chairman's letter is sanctioned.

4. *Charges.*—(1) The probable charges are entered as Rs. 21,820 against the revised estimate of Rs. 47,150, the decrease being mainly under repayment of debt and refunds.

(2) *Grant 1.*—The entertainment of a watchman on Rs. 4 per mensem for the well referred to in paragraph 27 is sanctioned.

(3) *Grant 2.*—The alterations in the educational establishments proposed in paragraph 29 are sanctioned.

(4) *Grant 3.*—The Surgeon-General's suggestion in his letter read above will be referred to the municipal council for consideration. The allotments for vaccination, registration of vital statistics and sanitation are passed, subject to the remarks of the Sanitary Commissioner.

5. The budget closes with a balance of Rs. 1,670 or 7·7 per cent. of the estimated receipts.

(True Extract.)

H. TREMENHEERE,
Ag. Secretary to Government.

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

Exd. Md Pahilvan.

Government {1898} of Madras.

LOCAL AND MUNICIPAL.

Proof for abstract.

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JANUARY.

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LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From M.R.Ry. T. V. GOPALASWAMI AIYAR Avargal, B.A., Chairman, Municipal Council, Vániyambádi, to the Secretary to Government, Local and Municipal Department (through the Collector of Salem), dated Vániyambádi, 16th December 1897, No. 818.

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2. The principal variations between the sanctioned and the revised estimates of the current year under receipts are explained in column 7 of the revised estimate and those under charges are noted below.

3. *Charges—Grant 1*, (1) *New Works—(b) Buildings.*—Provision was made in the budget for constructing a daily market and for converting the in-patient ward, which was of a temporary nature, into a pucka one. The construction of the latter building, according to the plan furnished last year by the sanitary board, was not undertaken, as it was too much for the local requirements and the cost also prohibitive. An application was therefore made to the sanitary board in the month of May last to furnish the council with a revised plan for a building on a small scale sufficient to accommodate twelve in-patients (six males and six females) as recommended by the District Medical Officer, Salem. A revised plan with an estimate was received from the board only in October last. As the council has thought it necessary to make certain alterations in the plan, the sanitary board will be further addressed and arrangements will be made to complete the construction of the building within the close of the current official year. As the amount of the estimate for this building alone is over Rs. 3,000, the council has resolved to put off for the present the question of constructing a daily market.

4. (2) *Repairs—(a) Communications.*—Care was taken for the prompt execution of all works for which estimates were sanctioned and a sum of Rs. 1,437 has already been paid. The final payments of some of the completed works are pending my personal inspection and check measurement. Though there has been a decrease in the income under tolls, the repairs of all the main roads as well as of some of the minor streets were taken up during the current year; and hence the expenditure on communications amounting to 77 per cent.

5. (*b*) *Buildings.*—Though a sum of Rs. 100 only was provided under this head in the budget, it was found necessary during the course of the year to carry out some extra repairs to the public buildings. The in-patient ward fell into disrepair and became unfit to accommodate in-patients. The council, therefore, resolved to remove the building which was in a collapsing state and to put up another temporary building on the old foundation to be made use of until a substantial building is constructed. This was accordingly done at a cost of Rs. 250. The roof of the hospital main building has had also to be repaired at a cost of Rs. 120. These account for the increase over the budget allotment. All other minor variations are explained in column 7 of the revised estimate.

6. The total receipts including the opening balance (Rs. 28,990) are estimated at Rs. 48,820 against the budget estimate of Rs. 50,700, the decrease being due to the marked fall in the demand under "Tax on arts" which was revised according to the District Municipalities Act Amendment Act. The balance at the close of the year is estimated at Rs. 1,670 against the budget figure of Rs. 2,970 (excluding the amount of loan and grant since refunded to Government).

BUDGET ESTIMATE FOR 1898–99.

Receipts.

7. (2) *Municipal Rates and Taxes—(a) Tax on Arts.*—This tax is levied on all classes of persons and with reference to the revised schedule A of the District Municipalities Act Amendment Act, the demand is estimated at Rs. 700. Credit is taken for Rs. 650, making allowance for a sum of Rs. 50 that may be remitted by the council on appeal or may have to be remitted at the close of the year against Rs. 630 expected in the current year.

8. (*b*) *Tax on Buildings.*—To make up the decrease in the demand under tax on arts, I placed before the council a suggestion that the tax on buildings, which is already levied at the maximum rate according to the old Act, viz., 7½ per cent., be raised to 8 per cent., the maximum rate according to the Amendment Act being 8½ per cent. This proposal, however, did not meet with the approval of the majority in the council, viz., 6 against 4. The last year's figure has, therefore (viz., Rs. 9,000 at 7½ per cent.), been repeated.

9. (*c*) *Tax on Lands*, (*e*) *Tax on Vehicles*, (*f*) *Tax on Animals, and* (*g*) *Tax on Carts.*—The revised estimate figures have been adopted.

10. (*h*) *Tolls.*—Owing to the unfavourable character of the season, there was want of competition amongst the bidders at the time of the current year's sale which was held thrice and the lease fetched only Rs. 3,680 against Rs. 4,260 in the previous year. It is hoped that the receipts under this item next year will be better; and hence the estimate at Rs. 4,000.

11. (3) *Realizations under Special Acts—(c) Fees under Act II of* 1888.—The revised estimate has been adopted.

12. (4) *Revenue derived from Municipal Property and powers apart from Taxation—(a)* (ii), (*b*) (ii) *and* (iii), (*c*), (*d*) (i), *and* (*e*) (i) *and* (ii).—No change is expected under these items and the revised estimate figures, therefore, have been adopted.

13. (*f*) (i) *Income from Markets.*—At present, the fees levied on every bullock, buffaloe, cow or ass laden and every such animal unladen entering the weekly market are three pies and one pie, respectively, and those on every sheep or goat are one pie. The council has resolved to raise the fees on the former two items to four pies and three pies, respectively, and on the latter to two pies. According to the increased rate of fees credit has been taken for Rs. 450 against Rs. 400, the current year's budget estimate.

14. (ii) *Slaughter-house.*—Since the year 1890, when a slaughter-house was first opened here, a fee of 9 pies has all along been levied for every sheep or goat slaughtered in the municipal slaughter-house. The council thinks that the fee can very well be raised to an anna and-a-half per head, and the receipts under this head are accordingly estimated at Rs. 1,500.

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, Vániyambádi, to the Secretary to Government, Local and Municipal Department (through the Collector of Salem), dated Vániyambádi, 16th December 1897, No. 818.

I have the honour to submit, for the sanction of Government, the revised estimate for 1897–98 and the budget estimate for 1898–99 of the Vániyambádi Municipality, with the following remarks.

Revised Estimate for 1897–98.

2. The principal variations between the sanctioned and the revised estimates of the current year under receipts are explained in column 7 of the revised estimate and those under charges are noted below.

3. *Charges—Grant 1*, (1) *New Works—(b) Buildings.*—Provision was made in the budget for constructing a daily market and for converting the in-patient ward, which was of a temporary nature, into a pucka one. The construction of the latter building, according to the plan furnished last year by the sanitary board, was not undertaken, as it was too much for the local requirements and the cost also prohibitive. An application was therefore made to the sanitary board in the month of May last to furnish the council with a revised plan for a building on a small scale sufficient to accommodate twelve in-patients (six males and six females) as recommended by the District Medical Officer, Salem. A revised plan with an estimate was received from the board only in October last. As the council has thought it necessary to make certain alterations in the plan, the sanitary board will be further addressed and arrangements will be made to complete the construction of the building within the close of the current official year. As the amount of the estimate for this building alone is over Rs. 3,000, the council has resolved to put off for the present the question of constructing a daily market.

4. (2) *Repairs—(a) Communications.*—Care was taken for the prompt execution of all works for which estimates were sanctioned and a sum of Rs. 1,437 has already been paid. The final payments of some of the completed works are pending my personal inspection and check measurement. Though there has been a decrease in the income under tolls, the repairs of all the main roads as well as of some of the minor streets were taken up during the current year; and hence the expenditure on communications amounting to 77 per cent.

5. (*b*) *Buildings.*—Though a sum of Rs. 100 only was provided under this head in the budget, it was found necessary during the course of the year to carry out some extra repairs to the public buildings. The in-patient ward fell into disrepair and became unfit to accommodate in-patients. The council, therefore, resolved to remove the building which was in a collapsing state and to put up another temporary building on the old foundation to be made use of until a substantial building is constructed. This was accordingly done at a cost of Rs. 250. The roof of the hospital main building has had also to be repaired at a cost of Rs. 120. These account for the increase over the budget allotment. All other minor variations are explained in column 7 of the revised estimate.

6. The total receipts including the opening balance (Rs. 28,990) are estimated at Rs. 48,820 against the budget estimate of Rs. 50,700, the decrease being due to the marked fall in the demand under "Tax on arts" which was revised according to the District Municipalities Act Amendment Act. The balance at the close of the year is estimated at Rs. 1,670 against the budget figure of Rs. 2,970 (excluding the amount of loan and grant since refunded to Government).

Budget Estimate for 1898–99.

Receipts.

7. (2) *Municipal Rates and Taxes—(a) Tax on Arts.*—This tax is levied on all classes of persons and with reference to the revised schedule A of the District Municipalities Act Amendment Act, the demand is estimated at Rs. 700. Credit is taken for Rs. 650, making allowance for a sum of Rs. 50 that may be remitted by the council on appeal or may have to be remitted at the close of the year against Rs. 630 expected in the current year.

8. (*b*) *Tax on Buildings.*—To make up the decrease in the demand under tax on arts, I placed before the council a suggestion that the tax on buildings, which is already levied at the maximum rate according to the old Act, viz., 7½ per cent., be raised to 8 per cent., the maximum rate according to the Amendment Act being 8½ per cent. This proposal, however, did not meet with the approval of the majority in the council, viz., 6 against 4. The last year's figure has, therefore (viz., Rs. 9,000 at 7½ per cent.), been repeated.

9. (*c*) *Tax on Lands*, (*e*) *Tax on Vehicles*, (*f*) *Tax on Animals, and* (*g*) *Tax on Carts.*—The revised estimate figures have been adopted.

10. (*h*) *Tolls.*—Owing to the unfavourable character of the season, there was want of competition amongst the bidders at the time of the current year's sale which was held thrice and the lease fetched only Rs. 3,680 against Rs. 4,260 in the previous year. It is hoped that the receipts under this item next year will be better; and hence the estimate at Rs. 4,000.

11. (3) *Realizations under Special Acts—(c) Fees under Act II of* 1888.—The revised estimate has been adopted.

12. (4) *Revenue derived from Municipal Property and powers apart from Taxation—(a)* (ii), (*b*) (ii) *and* (iii), (*c*), (*d*) (i), *and* (*e*) (i) *and* (ii).—No change is expected under these items and the revised estimate figures, therefore, have been adopted.

13. (*f*) (i) *Income from Markets.*—At present, the fees levied on every bullock, buffaloe, cow or ass laden and every such animal unladen entering the weekly market are three pies and one pie, respectively, and those on every sheep or goat are one pie. The council has resolved to raise the fees on the former two items to four pies and three pies, respectively, and on the latter to two pies. According to the increased rate of fees credit has been taken for Rs. 450 against Rs. 400, the current year's budget estimate.

14. (ii) *Slaughter-house.*—Since the year 1890, when a slaughter-house was first opened here, a fee of 9 pies has all along been levied for every sheep or goat slaughtered in the municipal slaughter-house. The council thinks that the fee can very well be raised to an anna and-a-half per head, and the receipts under this head are accordingly estimated at Rs. 1,500.

15. (*g*) *Other Fees*—(ii) *License-fees.*—The council, at its meeting held on the 4th December 1897, resolved to revise the scale of fees levied for noxious and dangerous trades licensed under section 188 of the Municipal Act, as shown below. The receipts according to the revised scale are estimated at Rs. 650 :—

Places used.	Present rate.	Proposed rate.
	RS. A P.	Rs. A. P.
(1) For boiling oil	2 0 0	2 0 0
(2) For storing skin, hides, bones, &c.	7 8 0	7 8 0
(3) For storing fish	1 0 0	1 0 0
(4) As a dyeing house or yard	2 0 0	2 0 0
(5) Oil mill	No fees.	2 0 0
(6) Oil press	Do.	5 0 0
(7) Brick or tile kiln	5 0 0	5 0 0
(8) Lime kiln	2 0 0	2 0 0
(9) For the storage of explosive or combustible materials	No fees.	3 0 0
(10) As a public cart-stand or halting place ..	10 0 0	10 0 0
(11) For keeping together 20 or more sheep or goats or 10 or more pigs or head of cattle ..	No fees.	2 0 0
(12) For the preparation of flour or articles made of flour	Do.	2 0 0
(13) As a manufactory of ærated waters	Do.	6 0 0
(14) For the storage of timber	5 0 0	5 0 0
(15) As tannery	15 0 0	15 0 0

16. (iii) *Cart-stand Fees.*—The present place for the cart-stand being unsuitable, arrangements are being made to select a site better suited for the purpose. The last year's budget figure has been repeated.

17. (iv) *Other items* (*Warrant fees*) *and* (*h*) *Fines under Municipal and other Acts.*—The revised estimate figures have been adopted.

18. (5) *Grants and Contributions*—(*a*) *From Government*—(1) *Education—Municipal Schools.*—As recommended by the educational authorities, credit is taken for Rs. 50 under this head.

19. (*b*) *From Local Boards*—(ii) *Medical.*—The present temporary building to accommodate in-patients in the hospital will be replaced by a substantial building according to the design furnished by the sanitary board, the amount of the estimate being about Rs. 3,500. On this and the other usual expenditure of the hospital, the contribution payable by the Tiruppattúr Taluk Board towards the upkeep of the hospital, at one-fourth of the net cost, is estimated at Rs. 1,600.

20. (6) *Miscellaneous*—(*a*) (i) *Private Scavenging.*—Arrangements are being made to increase the number of houses under the private scavenging system to about 800 before the commencement of the first quarter of the next official year and accordingly credit is taken for Rs. 1,500 under this head.

21. (*b*) *Other Items.*—The last year's budget figures have been repeated.

22. The total receipts are expected to amount to Rs. 21,820 against Rs. 19,830, the revised estimate, and Rs. 21,420, the budget estimate for 1897–98. The increase, as compared with the revised estimate of the current year, is chiefly due to the expected increased contribution (about Rs. 800) from the taluk board owing to the construction of in-patient wards and to the increased rate of fees proposed to be levied in the slaughter-house. The estimated total receipts (including the opening balance, viz., Rs. 1,670) available for expenditure for the year 1898–99, will thus be Rs. 23,490.

Expenditure.

23. *Grant 1, Public Works*—(1) *New Works*—(*a*) *Communications.*—As it is proposed to construct some culverts, the want of which is sorely felt (*vide* statement II-A), a sum of Rs. 270 is provided under this head.

24. (2) *Repairs*—(*a*) *Communications.*—All the main roads have been set right during the current year and they may not in the coming year require any more than casual repairs which will be carried out from the lump allotment of Rs. 260 provided

for the purpose and it is proposed to take up many of the minor streets and lanes for repair. The allotment under this head alone comes up to 60 per cent. of the estimated net receipts from tolls. The roads, streets and lanes to be repaired in the coming year are detailed in statement II-A.

25. (*b*) *Buildings.*—A lump sum of Rs. 200 is provided for the repair of the municipal buildings as circumstances may require.

26. (*d*) *Water-supply*—(i) *Repairs to Works, Machinery, &c., Rs.* 30.—This sum is intended for the repair of platforms, parapet walls, &c., of the public drinking-water wells.

27. (ii) *Establishment.*—As the water-supply arrangement for the Amburpet people is not satisfactory, it is proposed to sink an additional pot well near the Pavadi tope and, in order to guard the well from being contaminated, the council has resolved to appoint a watchman ; hence the increase over the revised estimate.

28. (4) *Tools, Plant and other Stores.*—The required tools and plant for the road coolies having been purchased during the current year, a sum of Rs. 30 only is provided under this head.

The total expenditure under Grant 1 amounts to Rs. 4,530 against the revised estimate of Rs. 7,260 for 1897–98.

29. *Grant 2, Education*—(2) *On Salary-result system*—(*a*) *Fixed payments.*—The provision of Rs. 1,260 under this head against the revised estimate of Rs. 980 represents the salary of the teachers in the municipal primary schools as detailed in statement II-B. In the Govindapuram Muhammadan primary school, strength has increased and the educational officers propose to entertain a second teacher on Rs. 6 and to raise the pay of the present headmaster from Rs. 7 to Rs. 8 per mensem. Agreeably to the recommendations made by the Director of Public Instruction, the council has resolved to open a girls' school in the town next year and accordingly provision is made for the appointment of a headmistress on Rs. 10 per mensem and a conductress on Rs. 3 per mensem. For these reasons the budget allotment is in excess of the current year's revised estimate.

30. (*c*) *Contingencies and* (3) *Salary Grants.*—As recommended by the educational officers, the last year's budget figures have been repeated.

31. (7) *Miscellaneous*—(*b*) *Common Gymnasium*—(ii) *Contingencies.*—A sum of Rs. 20 is considered sufficient as most of the required gymnastic apparatus will be purchased from the current year's allotment of Rs. 50.

The total charges under Grant 2 amounted to Rs. 2,700, which is 16·5 per cent. of the estimated income from taxation, markets and rents.

32. *Grant 3, Sanitation and Medical Services*—(1) *Hospitals and Dispensaries*—(*a*), (*b*), (*c*) *and* (*d*).—As recommended by the District Medical and Sanitary Officer, the last year's budget figures have been repeated, but under the last item, viz., (*d*) Sundries and contingencies, a sum of Rs. 60 is provided in excess, the reason given by the District Medical Officer being that house-rent may have to be paid to the hospital assistant in lieu of free quarters, which is not now paid as he does not live within 200 yards of the hospital.

33. (3) *Vaccination*—(*a*) *Establishment.*—It is proposed to give an increase of Re. 1 to the vaccinator as resolved by the council last year ; hence the increase as compared with the revised estimate.

34. (4) *Registration of Births and Deaths*—(*b*) *Contingencies.*—Twelve notice boards warning the public of the penal provisions of the Act for failure to register births and deaths have been supplied during the current year at a cost of nearly Rs. 50, and as there will be no necessity for such expenditure in the coming year, the budget grant is less than the current year's revised estimate.

35. (5) *Conservancy, Road-cleaning and Road-watering*—(*a*) (i) *Establishment.*—As the Sanitary Commissioner in his last inspection notes remarked that the present number of toties is insufficient and as the toties attached to public latrines are also made to attend to the removal of night-soil from the public streets, the council has resolved to entertain four more toties. The services of these four toties will be exclusively utilized for removing night-soil from streets and for keeping the side drains clean. It is also proposed to raise the horse allowance of the sanitary inspector from Rs. 7-8-0 to Rs. 10 per memsem; hence the increase.

36. (ii) *Other Charges, such as Purchase or Hire of Carts, Dry-earth, &c.*—It is proposed to purchase in the coming year a Dindigul lorry for the removal of night-soil.

37. (*b*) *Private Scavenging* — (i) *Establishment.*—It is proposed to increase the number of houses to about 800 in the coming year. At present each toty is made to attend 50 houses daily and as the council thinks that one toty cannot satisfactorily attend to 50 houses a day, it is proposed to give only 40 houses each, and at this rate provision is made for the entertainment of 20 toties.

38. (ii) *Contingencies such as cost of Scavenging carts, &c.*—As it is proposed to purchase a lorry, there will be no necessity for the purchase of more iron hand-carts, though additional toties are entertained. A sum of Rs. 60 only is provided under this head.

39. (*d*) *Contingencies.*—A sum of Rs. 30 only is provided under this head as this sum is considered sufficient.

The total charges under grant 3 amount to Rs. 9,870 against the revised estimate of Rs. 8,380 for 1897-98.

40. *Grant 4, Lighting and Miscellaneous* — (1) *Lighting* — (*b*) *Contingencies.*—Including the thirty lights put up in the current year, the total number of lights in the town is 198. As this number is considered sufficient for the present, it is proposed to put up no more lights in the coming year and therefore a sum of Rs. 1,000 only is provided under this head against the revised estimate of Rs. 1,200.

41. (9) *Other Charges*—(iii) *Printing.*—The current year's budget figure is repeated.

42. (iv) *Compensation for Lands.*—As the question of acquiring sites for burial and burning ground is not likely to be settled in the current year, as explained in column 7 of the revised estimate, provision is again made for the purpose. It is also under contemplation to purchase a site for constructing the hospital assistant's quarters close by the hospital.

43. (v) *Other items.*—The decrease as compared with the current year's revised estimate is due to the payment of the cost of the town survey in the current year.

The total charges under Grant 4 amount to Rs. 2,650 against the revised estimate of Rs. 3,280.

44. *Grant 5*, (*a*) (i) *and* (*b*) (i).—No change is proposed under these heads and the current year's budget and revised estimate figures have therefore been adopted.

45. (*d*) *Office Contingencies other than* (*b*) (ii).—A sum of Rs. 450 is provided under this head for the usual contingent charges such as house-rent, purchase of postage stamps, &c. It is proposed to purchase the following books for the office use:—

Madras Code.
Criminal Procedure Code.
Boundary Act.

The total charges under Grant 5 amount to Rs. 2,070 against the revised estimate of Rs. 2,060 for 1897-98.

The budget grants under all other heads closely follow the revised estimate and the variations are trifling and call for no remarks.

46. The total expenditure under all grants amounts to Rs. 21,820. Deducting this from the estimated total receipts, viz., Rs. 23,490, the closing balance amounts to Rs. 1,670, which is 7·1 per cent. of the estimated total receipts. The percentage of the expenditure under each grant, as compared with the total receipts of the year, is detailed below.

	Amount.	Percentage.
	Rs.	
Grant 1	4,530	19·3
„ 2	2,700	11·5
„ 3	9,870	42·0
„ 4	2,650	11·3
„ 5	2,070	8·8
Closing balance	1,670	7·1
Total ..	23,490	100·

47. A copy of the resolution of the council passing the budget and the necessary proposition statements in cases in which the establishment is revised are herewith submitted.

Endt. No. 2169-Sub.

Submitted through the Collector of Salem.

(Signed) T. V. GOPALASWAMI AIYAR,
17*th December* 1897. *Temporary Deputy Collector.*

Cur. No. 3221.

Forwarded.

(Signed) C. H. MOUNSEY,
19*th December* 1897. *Ag. Collector.*

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, 17th January 1898, No. 319.

I have the honour to state that the provision made for education in the budget estimates of the Vániyambádi Municipality for 1898-99 calls for no remarks and may be accepted. The net expenditure proposed under Grant 2 is Rs. 2,340 (2,700—360), or about 16 per cent. of the estimated income of the municipality from taxation and markets.

From Surgeon-Major-General C. SIBTHORPE, C.B., F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 19th January 1898, No. 53.

I have the honour to state that the provision made in Grant 3 of the budget estimate of the Vániyambádi Municipality for the year 1898-99 is sufficient.

2. The provision of Rs. 410 and Rs. 100 for the construction of a pucka cook shed and a cholera shed, respectively, appears necessary.

3. As regards the construction of hospital wards, the estimated cost comes to Rs. 3,500. The proposal of the municipality to spend the unexpended balance that may be available at the close of the year on this account does not appear satisfactory, as the amount anticipated would be hardly adequate. It would be advisable for the municipality to raise a loan for the completion of this work.

ORDER—No. 195 M., dated 25th January 1898.

The estimated receipts and charges of the Vániyambádi Municipality for 1898–99, as passed by Government, are compared below with the budget and revised estimates for the year 1897–98 and the actuals of 1896–97 :—

	Actuals, 1896–97.	Budget estimate, 1897–98.	Revised estimate, 1897–98.	Budget estimate, 1898–99.
Receipts.				
	Rs.	Rs.	Rs.	Rs.
Balance brought forward	27,504	29,280	28,990	1,670
Tax on Arts	1,913	2,150	630	650
,, on Buildings and Lands	9,013	9,220	9,310	9,310
,, on Vehicles and Animals	313	440	440	440
,, on Carts	547	760	760	760
Tolls	3,424	3,500	2,950	3,200
Realizations under Special Acts	180	100	100	100
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c. ..	185	300	250	250
Conservancy Receipts	..	30	40	40
Fees and Revenue from Educational Institutions	287	330	310	310
,, ,, from Medical Institutions	14	30	20	20
Income from Markets and Slaughter-houses	1,290	1,200	1,250	1,950
License Fees	519	500	550	650
Other Fees	23	30	40	60
Fines under Municipal and other Acts	1,049	1,000	900	900
Grants and Contributions from Government	23	50	50	50
,, ,, from Local Boards	2,859	750	700	1,600
Recoveries for Services to Private Individuals	602	1,000	1,040	1,500
Miscellaneous	27	30	490	30
Total ..	49,772	50,700	48,820	23,490
Charges.				
GRANT 1—				
New Works—				
Communications	748	200	170	270
Buildings	1,994	3,800	3,800	1,530
Water-supply	..	..	160	..
Repairs—				
Communications	1,675	1,800	1,360	1,920
Buildings	236	100	510	200
Water-supply	230	630	250	280
Establishment	298	300	300	300
Tools and Plant and other Stores	38	50	80	30
Contributions for Public Works	..	400	..	..
Total ..	5,219	7,010	7,260	4,530
GRANT 2—				
Training Schools	20	..	20	..
Municipal Schools—				
On the Salary-result System	1,439	1,500	1,410	1,740
Grants-in-aid—				
Salary Grants	370	360	320	360
Result ,, ...	125	150	150	150
Building, Furniture, &c., Grants	..	40	270	40
Inspection	218	270	270	270
Miscellaneous	118	170	160	140
Total ..	2,290	2,490	2,370	2,700
GRANT 3—				
Hospitals and Dispensaries	2,589	2,710	2,200	2,770
Contributions	150	100	100	100
Vaccination	232	200	200	220
Registration of Births and Deaths	201	160	200	160
Conservancy, Road-cleaning and Road-watering	5,351	6,030	5,680	6,620
Total ..	8,523	9,200	8,380	9,870
GRANT 4—				
Lighting	1,418	1,360	1,520	1,360
Travellers' Bungalows	..	90	..	..
Public Garden, Survey of Land, Fire and other Charges ..	879	1,660	1,760	1,290
Total ..	2,297	3,110	3,280	2,650
GRANT 5—				
Supervision and Management	2,011	2,120	2,060	2,070
Repayment of Debt	..	..	13,800	..
Interest on Loan	446	..	..	..
Refunds	..	..	10,000	..
Balance	28,986	26,770	1,670	1,670
Grand Total ..	~~49,772~~	~~50,700~~	~~48,820~~	~~23,490~~

20,786 23,920 47,150 21,820

REVISED ESTIMATE FOR 1897–98.

2. The current receipts and charges are now estimated at Rs. 19,830 and Rupees 47,150, respectively, against Rs. 21,420 and Rs. 23,930 anticipated in the sanctioned budget. The decrease in the receipts, which occurs chiefly under the tax on arts and tolls, is partly counterbalanced by an increase under refunds of expenditure of previous year, while the increase in the charges appears under repayment of debt and refunds, the amounts of the loan and of the grant received from Government for the construction of a bridge over the Pálár having been refunded owing to the abandonment of the scheme. The expenditure on New Works—Buildings during the first eight months of the year was not satisfactory. The abolition of the travellers' bungalow establishment, which, from statement II-B and the last column of statement VI, appears to be contemplated should be reported on; reference should have been made to this in the Chairman's covering letter.

BUDGET ESTIMATE FOR 1898–99.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 21,820 against Rs. 19,830 in the revised estimate, the increase which occurs chiefly under tolls, slaughter-house fees, contributions from local boards and private scavenging fees being partly counterbalanced by a decrease under refunds of expenditure of previous year. The revised scale of license-fees proposed in paragraph 15 of the Chairman's letter is sanctioned.

4. *Charges.*—(1) The probable charges are entered as Rs. 21,820 against the revised estimate of Rs. 47,150, the decrease being mainly under repayment of debt and refunds.

(2) *Grant 1.*—The entertainment of a watchman on Rs. 4 per mensem for the well referred to in paragraph 27 is sanctioned.

(3) *Grant 2.*—The alterations in the educational establishments proposed in paragraph 29 are sanctioned.

(4) *Grant 3.*—The Surgeon-General's suggestion in his letter read above will be referred to the municipal council for consideration. The allotments for vaccination, registration of vital statistics and sanitation are passed, subject to the remarks of the Sanitary Commissioner.

5. The budget closes with a balance of Rs. 1,670 or 7·7 per cent. of the estimated receipts.

(True Extract.)

Ag. Secretary to Government.

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

Exd. Md. Pahilvan.

43634m

Vanyambadi.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From M.R.Ry. T. V. GOPALASAMI AYYAR Avargal, B.A., Chairman, Municipal Council, Vániyambádi, to the Secretary to Government, Local and Municipal Department (through the Collector of Salem), dated Vániyambádi, 16th December 1897, No. 818.

I have the honour to submit, for the sanction of Government, the revised estimate for 1897–98 and the budget estimate for 1898–99 of the Vániyambádi Municipality, with the following remarks.

REVISED ESTIMATE FOR 1897–98.

2. The principal variations between the sanctioned and the revised estimates of the current year under receipts are explained in column 7 of the revised estimate and those under charges are noted below.

3. *Charges—Grant 1*, (1) *New Works—(b) Buildings.*—Provision was made in the budget for constructing a daily market and for converting the in-patient ward, which was of temporary nature, into a pucka one. The construction of the latter building, according to the plan furnished last year by the sanitary board, was not undertaken, as it was too much for the local requirements and the cost also prohibitive. An application was therefore made to the sanitary board in the month of May last to furnish the council with a revised plan for a building on a small scale sufficient to accommodate twelve in-patients (six males and six females) as recommended by the District Medical Officer, Salem. A revised plan with an estimate was received from the board only in October last. As the council has thought it necessary to make certain alterations in the plan, the sanitary board will be further addressed and arrangements will be made to complete the construction of the building within the close of the current official year. As the amount of the estimate for this building alone is over Rs. 3,000, the council has resolved to put off for the present the question of constructing a daily market.

4. (2) *Repairs—(a) Communications.*—Care was taken for the prompt execution of all works for which estimates were sanctioned and a sum of Rs. 1,437 has already been paid. The final payments of some of the completed works are pending my personal inspection and check measurement. Though there has been a decrease in the income under tolls, the repairs of all the main roads as well as of some of the minor streets were taken up during the current year; and hence the expenditure on communications amounting to 77 per cent.

5. (*b*) *Buildings.*—Though a sum of Rs. 100 only was provided under this head in the budget, it was found necessary during the course of the year to carry out some extra repairs to the public buildings. The in-patient ward fell into disrepair and became unfit to accommodate in-patients. The council, therefore, resolved to remove the building which was in a collapsing state and to put up another temporary building on the old foundation to be made use of until a substantial building is constructed. This was accordingly done at a cost of Rs. 250. The roof of the hospital main building has had also to be repaired at a cost of Rs. 120. These account for the increase over the budget allotment. All other minor variations are explained in column 7 of the revised estimate.

6. The total receipts including the opening balance (Rs. 28,990) are estimated at Rs. 48,820 against the budget estimate of Rs. 50,700, the decrease being due to the marked fall in the demand under "Tax on arts" which was revised according to the District Municipalities Act Amendment Act. The balance at the close of the year is estimated at Rs. 1,670 against the budget figure of Rs. 2,970 (excluding the amount of loan and grant since refunded to Government).

BUDGET ESTIMATE FOR 1898–99.

Receipts.

7. (2) *Municipal Rates and Taxes—(a) Tax on Arts.*—This tax is levied on all classes of persons and with reference to the revised schedule A of the District Municipalities Act Amendment Act, the demand is estimated at Rs. 700. Credit is taken for Rs. 650, making allowance for a sum of Rs. 50 that may be remitted by the council on appeal or may have to be remitted at the close of the year against Rs. 630 expected in the current year.

8. (*b*) *Tax on Buildings.*—To make up the decrease in the demand under tax on arts, I placed before the council a suggestion that the tax on buildings, which is already levied at the maximum rates according to the old Act, viz., 7½ per cent., be raised to 8 per cent., the maximum rates according to the Amendment Act being 8½ per cent. This proposal, however, did not meet with the approval of the majority in the council, viz., 6 against 4. The last year's figure has, therefore (viz., Rs. 9,000 at 7½ per cent.), been repeated.

9. (*c*) *Tax on Lands*, (*e*) *Tax on Vehicles*, (*f*) *Tax on Animals, and* (*g*) *Tax on Carts.*—The revised estimate figures have been adopted.

10. (*h*) *Tolls.*—Owing to the unfavourable character of the season, there was want of competition amongst the bidders at the time of the current year's sale which was held thrice and the lease fetched only Rs. 3,680 against Rs. 4,260 in the previous year. It is hoped that the receipts under this item next year will be better; and hence the estimate at Rs. 4,000.

11. (3) *Realizations under Special Acts—(c) Fees under Act II of* 1888.—The revised estimate has been adopted.

12. (4) *Revenue derived from Municipal Property and powers apart from Taxation—(a)* ii, (*b*) ii *and* iii, (*c*), (*d*) i, *and* (*e*) i *and* ii.—No change is expected under these items and the revised estimate figures, therefore, have been adopted.

13. (*f*) (i) *Income from Markets.*—At present, the fees levied on every bullock, buffalow, cow or ass laden and every such animal unladen entering the weekly market are three pies and one pie, respectively, and those on every sheep or goat are one pie. The council has resolved to raise the fees on the former two items to four pies and three pies, respectively, and on the latter to two pies. According to the increased rate of fees credit has been taken for Rs. 450 against Rs. 400, the current year's budget estimate.

14. (ii) *Slaughter-house.*—Since the year 1890, when a slaughter-house was first opened here, a fee of 9 pies has all along been levied for every sheep or goat slaughtered in the municipal slaughter-house. The council thinks that the fee can very well be raised to an anna and-a-half per head, and the receipts under this head are accordingly estimated at Rs. 1,500.

15. (*g*) *Other Fees*—(ii) *License-fees.*—The council, at its meeting held on the 4th December 1897, resolved to revise the scale of fees levied for noxious and dangerous trades licensed under section 188 of the Municipal Act, as shown below. The receipts according to the revised scale are estimated at Rs. 650 :—

Places used.	Present rate.	Proposed rate.
	Rs. A. P.	Rs. A. P.
(1) For boiling oil	2 0 0	2 0 0
(2) For storing skin, hides, bones, &c.	7 8 0	7 8 0
(3) For storing fish	1 0 0	1 0 0
(4) As a dyeing house or yard	2 0 0	2 0 0
(5) Oil mill	No fees.	2 0 0
(6) Oil press	Do.	5 0 0
(7) Brick or tile kiln	5 0 0	5 0 0
(8) Lime kiln	2 0 0	2 0 0
(9) For the storage of explosive or combustible materials	No fees.	3 0 0
(10) As a public cart-stand or halting place ..	10 0 0	10 0 0
(11) For keeping together 20 or more sheep or goats or 10 or more pigs or head of cattle ..	No fees.	2 0 0
(12) For the preparation of flour or articles made of flour	Do.	2 0 0
(13) As a manufactory of ærated waters	Do.	6 0 0
(14) For the storage of timber	5 0 0	5 0 0
(15) As tannery	15 0 0	15 0 0

16. (iii) *Cart-stand Fees.*—The present place for the cart-stand being unsuitable, arrangements are being made to select a site better suited for the purpose. The last year's budget figure has been repeated.

17. (iv) *Other items* (*Warrant fees*) *and* (*h*) *Fines under Municipal and other Acts.*—The revised estimate figures have been adopted.

18. (5) *Grants and Contributions*—(*a*) *From Government*—(1) *Education*—*Municipal Schools.*—As recommended by the educational authorities, credit is taken for Rs. 50 under this head.

19. (*b*) *From Local Boards*—(ii) *Medical.*—The present temporary building to accommodate in-patients in the hospital will be replaced by a substantial building according to the design furnished by the sanitary board, the amount of the estimate being about Rs. 3,500. On this and the other usual expenditure of the hospital, the contribution payable by the Tiruppattúr Taluk Board towards the upkeep of the hospital, at one-fourth of the net cost, is estimated at Rs. 1,600.

20. (6) *Miscellaneous*—(*a*) (i) *Private Scavenging.*—Arrangements are being made to increase the number of houses under the private scavenging system to about 800 before the commencement of the first quarter of the next official year and accordingly credit is taken for Rs. 1,500 under this head.

21. (*b*) *Other Items.*—The last year's budget figures have been repeated.

22. The total receipts are expected to amount to Rs. 21,820 against Rs. 19,830, the revised estimate, and Rs. 21,420, the budget estimate for 1897–98. The increase, as compared with the revised estimate of the current year, is chiefly due to the expected increased contribution (about Rs. 800) from the taluk board owing to the construction of in-patient wards and to the increased rate of fees proposed to be levied in the slaughter-house. The estimated total receipts (including the opening balance, viz., Rs. 1,670) available for expenditure for the year 1898–99, will thus be Rs. 23,490.

Expenditure.

23. *Grant 1, Public Works*—(1) *New Works*—(*a*) *Communications.*—As it is proposed to construct some culverts, the want of which is sorely felt (*vide* statement II-A), a sum of Rs. 270 is provided under this head.

24. (2) *Repairs*—(*a*) *Communications.*—All the main roads have been set right during the current year and they may not in the coming year require any more than casual repairs which will be carried out from the lump allotment of Rs. 260 provided

for the purpose and it is proposed to take up many of the minor streets and lanes for repair. The allotment under this head alone comes up to 60 per cent. of the estimated net receipts from tolls. The roads, streets and lanes to be repaired in the coming year are detailed in statement II-A.

25. (*b*) *Buildings.*—A lump sum of Rs. 200 is provided for the repair of the municipal buildings as circumstances may require.

26. (*d*) *Water-supply*—(i) *Repairs to Works, Machinery, &c., Rs.* 30.—This sum is intended for the repair of platforms, parapet walls, &c., of the public drinking-water wells.

27. (ii) *Establishment.*—As the water-supply arrangement for the Amburpet people is not satisfactory, it is proposed to sink an additional pot well near the Pavadi tope and, in order to guard the well from being contaminated, the council has resolved to appoint a watchman ; hence the increase over the revised estimate.

28. (4) *Tools, Plant and other Stores.*—The required tools and plant for the road coolies having been purchased during the current year, a sum of Rs. 30 only is provided under this head.

The total expenditure under grant 1 amounts to Rs. 4,530 against the revised estimate of Rs. 7,260 for 1897–98.

29. *Grant 2, Education*—(2) *On Salary-results system*—(*a*) *Fixed payments.*—The provision of Rs. 1,260 under this head against the revised estimate of Rs. 980 represents the salary of the teachers in the municipal primary schools as detailed in statement II-B. In the Govindapuram Muhammadan primary school, strength has increased and the educational officers propose to entertain a second teacher on Rs. 6 and to raise the pay of the present headmaster from Rs. 7 to Rs. 8 per mensem. Agreeably to the recommendations made by the Director of Public Instruction, the council has resolved to open a girls' school in the town next year and accordingly provision is made for the appointment of a headmistress on Rs. 10 per mensem and a conductress on Rs. 3 per mensem. For these reasons the budget allotment is in excess of the current year's revised estimate.

30. (*c*) *Contingencies and* (3) *Salary Grants.*—As recommended by the educational officers, the last year's budget figures have been repeated.

31. (7) *Miscellaneous*—(*b*) *Common Gymnasium*—(ii) *Contingencies.*—A sum of Rs. 20 is considered sufficient as most of the required gymnastic apparatus will be purchased from the current year's allotment of Rs. 50.

The total charges under grant 2 amounted to Rs. 2,700, which is 16·5 per cent. of the estimated income from taxation, markets and rents.

32. *Grant 3, Sanitation and Medical Services*—(1) *Hospitals and Dispensaries*—(*a*), (*b*), (*c*) *and* (*d*).—As recommended by the District Medical and Sanitary Officer, the last year's budget figures have been repeated, but under the last item, viz., (*d*) Sundries and contingencies, a sum of Rs. 60 is provided in excess, the reason given by the District Medical Officer being that house-rent may have to be paid to the hospital assistant in lieu of free quarters, which is not now paid as he does not live within 200 yards of the hospital.

33. (3) *Vaccination*—(*a*) *Establishment.*—It is proposed to give an increase of Re. 1 to the vaccinator as resolved by the council last year ; hence the increase as compared with the revised estimate.

34. (4) *Registration of Births and Deaths*—(*b*) *Contingencies.*—Twelve notice boards warning the public of the penal provisions of the Act for failure to register births and deaths have been supplied during the current year at a cost of nearly Rs. 50, and as there will be no necessity for such expenditure in the coming year, the budget grant is less than the current year's revised estimate.

35. (5) *Conservancy, Road-cleaning and Road-watering*—(*a*) (i) *Establishment.*—As the Sanitary Commissioner in his last inspection notes remarked that the present number of toties is insufficient and as the toties attached to public latrines are

also made to attend to the removal of night-soil from the public streets, the council has resolved to entertain four more toties. The services of these four toties will be exclusively utilized for removing night-soil from streets and for keeping the side drains clean. It is also proposed to raise the horse allowance of the sanitary inspector from Rs. 7-8-0 to Rs. 10 per memsem; hence the increase.

36. (ii) *Other Charges, such as Purchase or Hire of Carts, Dry-earth, &c.*—It is proposed to purchase in the coming year a Dindigul lorry for the removal of night-soil.

37. (*b*) *Private Scavenging* — (i) *Establishment.*—It is proposed to increase the number of houses to about 800 in the coming year. At present each toty is made to attend 50 houses daily and as the council thinks that one toty cannot satisfactorily attend to 50 houses a day, it is proposed to give only 40 houses each, and at this rate provision is made for the entertainment of 20 toties.

38. (ii) *Contingencies such as cost of Scavenging carts, &c.*—As it is proposed to purchase a lorry, there will be no necessity for the purchase of more iron hand-carts, though additional toties are entertained. A sum of Rs. 60 only is provided under this head.

39. (*d*) *Contingencies.*—A sum of Rs. 30 only is provided under this head as this sum is considered sufficient.

The total charges under grant 3 amount to Rs. 9,870 against the revised estimate of Rs. 8,380 for 1897-98.

40. *Grant 4, Lighting and Miscellaneous* — (1) *Lighting* — (*b*) *Contingencies.*—Including the thirty lights put up in the current year, the total number of lights in the town is 198. As this number is considered sufficient for the present, it is proposed to put up no more lights in the coming year and therefore a sum of Rs. 1,000 only is provided under this head against the revised estimate of Rs. 1,200.

41. (9) *Other Charges*—(iii) *Printing.*—The current year's budget figure is repeated.

42. (iv) *Compensation for Lands.*—As the question of acquiring sites for burial and burning ground is not likely to be settled in the current year, as explained in column 7 of the revised estimate, provision is again made for the purpose. It is also under contemplation to purchase a site for constructing the hospital assistant's quarters close by the hospital.

43. (v) *Other items.*—The decrease, as compared with the current year's revised estimate, is due to the payment of the cost of the town survey in the current year.

The total charges under grant 4 amounts to Rs. 2,650 against the revised estimate of Rs. 3,280.

44. *Grant 5*, (*a*) (i) *and* (*b*) (i).—No change is proposed under these heads and the current year's budget and revised estimate figures have therefore been adopted.

45. (*d*) *Office Contingencies other than* (*b*) (ii).—A sum of Rs. 450 is provided under this head for the usual contingent charges such as house-rent, purchase of postage stamps, &c. It is proposed to purchase the following books for the office use :—

Madras Code.
Criminal Procedure Code.
Boundary Act.

The total charges under grant 5 amount to Rs. 2,070 against the revised estimate of Rs. 2,060 for 1897-98.

The budget grants under all other heads closely follow the revised estimate and the variations are trifling and call for no remarks.

46. The total expenditure under all grants amounts to Rs. 21,820. Deducting this from the estimated total receipts, viz., Rs. 23,490, the closing balance amounts to Rs. 1,670, which is 7·1 per cent. of the estimated total receipts. The percentage of the expenditure under each grant, as compared with the total receipts of the year, is detailed below.

	Amount.	Percentage.
	Rs.	
Grant 1	4,530	19·3
„ 2	2,700	11·5
„ 3	9,870	42·0
„ 4	2,650	11·3
„ 5	2,070	8·8
Closing balance	1,670	7·1
Total ..	23,490	100·

47. A copy of the resolution of the council passing the budget and the necessary proposition statements in cases in which the establishment is revised are herewith submitted.

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Enclosure.

Extract from the Proceedings of the Municipal Council, Vániyambádi, dated 13th December 1897.

* * * * *

1. Read revised estimate for 1897-98 and the budget estimate for 1898-99.

Resolution.—The revised estimate for 1897-98 and the budget estimate for 1898-99 are passed.

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Endt. No. 2169-Sub.

Submitted through the Collector of Salem.

(Signed) T. V. GOPALASAMI AYYAR,
Temporary Deputy Collector.

17*th December* 1897.

—

Cur. No. 3221.

Forwarded.

(Signed) C. H. MOUNSEY,
Ag. Collector.

19*th December* 1897.

Vaniyambadi Municl budget for 1898-99

Note for the Secretary

Please see the additions and alterations made in para 4 (2) & (3) of the order with reference to the remarks of the Director and the Surgeon Genl since received 1/2 25/11/98

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LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings :—

Current No. 43632 of 1897, dated 16th Decr from the Chairman. Mc.

Current No. 256 of 1898, dated 17th Jany from the D.P.I. Vaniyambadi

Current No. 3144 of 1898, dated 19th Jany from the Surgeon-general.

Current No. of 189 , dated from the

Order— No. 195 M&J 25-1-98

The estimated receipts and charges of the Vaniyambadi Municipality for 1898-99, as passed by Government, are compared below with the budget and revised estimates for the year 1897-98 and the actuals of 1896-97.

	Actuals, 1896-97.	Budget Estimate, 1897-98.	Revised Estimate, 1897-98.	~~Revised~~ Estimate 1898-99. Budget
	Rs	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	27,503	29,250	28,990	1,670
Tax on Arts	1913	2150	630	650
Tax on Buildings and Lands	9013	9220	9310	9310
Water-Tax on Buildings and Lands				
Tax on Vehicles and Animals	313	440	440	440
Tax on Carts	547	760	760	760
Tolls	3,424	3,500	2,950	3,200
Realizations under Special Acts	180	100	100	100
Rent of Lands, Buildings, &c , and sale-proceeds of Lands, &c.	185	300	250	250
Conservancy Receipts	..	30	40	40
Fees and Revenue from Educational Institutions ..	287	330	310	310
Fees and Revenue from Medical Institutions	15	30	20	20
Income from Markets and Slaughter-houses	1290	1,200	1,250	1,950
License fees	579	500	550	650
Other fees	23	30	40	60
Fines under Municipal and other Acts	1,049	1,000	900	900
Interest on Investments and premium on Loans ..				
Grants and Contributions from Government	23	50	50	50
Do. from Local Boards	2,859	750	700	1,600
Do. from other bodies				
Recoveries for services to private individuals	602	1,000	1,040	1,500
Miscellaneous	27	30	490	30
Loans				
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund				
Advances Recovered				
Total ..	49,772	50,700	48,820	23,490

Charges.	Actuals, 1896-97.	Budget Estimate, 1897-98.	Revised Estimate, 1897-98.	Budget Estimate 1898-99.
	Rs.	Rs.	Rs.	Rs.
GRANT I.				
New Works—				
Communications	747	200	170	270
Buildings	1,994	3,800	3,800	1,530
Drainage	..	..	160	..
Water-supply				
Repairs—				
Communications	1,675	1,800	1,960	1,920
Buildings	236	100	540	200
Drainage				
Water-supply	230	360	250	280
Establishment	298	300	300	300
Tools and Plant and other Stores	38	50	50	30
Contributions for Public Works	..	400	..	..
Total ..	5219	7010	7260	4530
GRANT II—				
Training Schools	20	..	20	..
Municipal Schools—				
(a) ~~On the Salary System~~	1,439	1,500	1,410	1,740
(b) On the Salary Result System	370	360	320	360
Salary Grants	125	150	150	150
Result Grants	..	40	40	40
Combined Grants	218	270	270	270
Inspection	117	170	160	140
Miscellaneous	20			
Total ..	2,289	2,490	2,370	2,700
GRANT III—				
Hospitals and Dispensaries	2,589	2,760	2,200	2,770
Contributions	150	100	100	100
Vaccination	232	200	200	220
Registration of Births and Deaths	201	160	200	160
Conservancy, Road-cleaning and Road-watering ..	5,352	6,030	5,680	6,620
Total ..	8,524	9,200	8,380	9,870
GRANT IV—				
Lighting	1,416	1,360	1,520	1,360
Markets and Slaughter-houses				
Choultries				
Traveller's Bungalows	..	90	..	..
Avenues				
Public Garden, Survey of Land, Fire and other charges.	879	1,660	1,760	1,290
Total .	2,297	3,110	3,280	2,650
GRANT V—				
Supervision and Management	2,011	2,120	2,060	2,070
.. ..	..	..	13,800	..
Repayment of Debt	446	..	..	..
Interest on loan				
Advances Recoverable	..	..	10,000	..
Refunds				
Discount				
Pensions and Gratuities				
Investments	28,986	26,770	1,670	1,670
Balance				
Grand Total ..	49,772	50,700	48,820	23,490

Vide G.O. No. 1167-2 dt. 11-May 97. A.

Note Only 17·7 p.c. of the allotment has been spent.

Revised Estimate for 1897—98.

2. The current receipts and charges are now estimated at Rs. 19830 and Rs. 47150 respectively, against Rs. 21420 and Rs. 23930 anticipated in the sanctioned budget. The decrease in the receipts, which occurs chiefly under the tax on arts and tolls, is partly counterbalanced by an increase under refunds of expenditure of previous year, while the increase in the charges appears under repayment of debt and refunds, the amounts of the loan and of the grant received from Government for the construction of a bridge over the Palar having been refunded owing to the abandonment of the scheme. The expenditure on New Works—buildings during the first eight months of the year was not satisfactory. The abolition of the travellers' bungalow establishment, which, from Statement II B and the last column of Statement VI, appears to be contemplated ~~is approved, but~~ should be reported on, reference should have been made to this in the Chairman's covering letter.

Budget Estimate for 1898—99.

3. Receipts. The receipts for the ensuing year are placed at Rs. 21,820, against Rs. 19,830 in the revised

revised estimate, the increase which occurs chiefly under tolls, slaughter-house fees, contributions from local boards and private scavenging fees being partly counterbalanced by a decrease under refunds of expenditure of previous year. The revised scale of license fees proposed in para. 15. of the Chairman's letter is sanctioned.

4. Charges (1) The probable charges are entered as Rs. 21.820 against the revised estimate of Rs. 47.150, the decrease being mainly under repayment of debt and refunds.

(2) Grant 1. The entertainment of a watchman on Rs. 4 per mensem for the well referred to in para. 27. is sanctioned.

(3.) Grant 2. The remarks of the Director of Public Instruction on this portion of the budget will be awaited.

The alterations in the Educational Establishments proposed in para. 29. are sanctioned.

(4) Grant 3. The allotments for ~~Medical services~~, registration of vital statistics, vaccination, and Sanitation are passed, subject to the remarks of ~~the Surgeon-General and~~ the Sanitary Commissioner.

The Surgeon-General's suggestion in his letter read above will be referred to the Municipal Council for consideration.

5. The budget closes with a balance

balance of Rs. 1670 or 7·7 per cent. of the estimated receipts.

15/1/98

To the Chairman, Mc. Vaniyambadi. 2
" " Collector of Salem. 3
" " President Dt. Bd. Salem. 6
" " Accountant General 10
" " Director of Public Instruction. 11
" " Surgeon General 9
" " Sanitary Board. 1
" " Sanitary Commissioner 3
" " Sanitary Engineer 3
Dispd 8/2/98
Editors' Table.

Wr° 185m
25/1/98

Taniyambadu Municipality.

Budget Estimate for 1898-99 and
Revised Estimate for 1897-98.

13

Enclosure No 1 - to Letter

No 818 date 16 December 1897.

1
4383 Mopl 897

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Vaniyambady during the official year 1898-99.

	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. BALANCE BROUGHT FORWARD—					
a. Municipal Fund		1670 - -	28,990 - -	29280 - -	27503 - -
b. Endowments					
c. Water-tax Fund					
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	650 - -	✓	630 - -	2150 - -	1913 - -
b. Tax on buildings (section 63) ..	9000 - -	✓	9000 - -	9000 - -	8782 - -
c. Tax on lands (section 63)	310 - -	✓	310 - -	220 - -	231 - -
d. Water-tax on buildings and lands (section 75)	9300		9310	9220	9013
e. Tax on vehicles with springs and palanquins (section 77)	40 - -		40 - -	40 - -	33 - -
f. Tax on animals (section 77) ..	400 - -		400 - -	400 - -	280 - -
g. Tax on carts and other vehicles without springs (section 85) ..	760 - -		760 - -	760 - -	547 - -
h. Tolls (section 91)—					
Gross receipts 5 4000. ..	- - -				
Less Local Fund share 800 ..	3200 - -	✓	2950 - -	3500 - -	3424 - -
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	- - -	14,360 - -	- - -	- - -	- - -
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds	- - -		- - -	- - -	- - -
b. Ferry rents	- - -		- - -	- - -	- - -
c. Fees under Act II of 1888 ..	100 - -	100 - -	100 - -	100 - -	180 - -
Carried forward ..		14,460 - -	14,190 - -	16,170 - -	15,390 - -

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Vaniyambady during the official year 1898-99—*cont.*

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		14460 - -	14190 - -	16170 - -	15390 - -
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	- - -	- - -	- - -	- - -	- - -
ii. Rent of buildings	- - -	- - -	- - -	- - -	- - -
iii. Avenue receipts	200 - -		200 - -	200 - -	162 - -
iv. Fees from Traveller's Bungalows	- - -		- - -	30 - -	- - -
b. i. Sale-proceeds of lands and buildings	- - -	- - -	- - -	- - -	- - -
ii. Produce of lands, gardens, &c.	30 - -		30 - -	30 - -	- - -
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	20 - -		20 - -	40 - -	23 - -
c. Conservancy receipts—Sale-proceeds of night-soil, street refuse, &c.	40 - -		40 - -	30 - -	- - -
d. i. Fees from educational institutions	310 - -		310 - -	330 - -	287 - -
ii. Other revenue from educational institutions	- - -		- - -	- - -	- - -
e. i. Sale-proceeds and composition fees of medicines	10 - -		10 - -	20 - -	8 - -
ii. Other Hospital receipts ..	10 - -		10 - -	10 - -	7 - -
f. i. Income from markets	450 - -		410 - -	400 - -	395 - -
ii. „ slaughter-houses..	1500 - -		840 - -	800 - -	895 - -
g. Other fees—	1950		1250	1200	1290
i. Distraint fees	10 - -		10 - -	10 - -	4 - -
ii. License fees	650 - -		550 - -	500 - -	519 - -
iii. Cartstand fees	20 - -		- - -	20 - -	16 - -
iv. Other fees Warrant fees	30 - -		30 - -	- - -	- - -
Extract from Birth & Death registers	60 - -		40 - -	30 - -	23 - -
h. Fines under Municipal and other Acts	900 - -		900 - -	1000 - -	1049 - -
i. Interest on investments—					
i. General, including choultries	- - -		- - -	- - -	- - -
ii. Educational	- - -		- - -	- - -	- - -
iii. Medical	- - -		- - -	- - -	- - -
j. Premium on loans	- - -	4180 - -	- - -	- - -	- - -
Carried forward ..		18640 - -	17550 - -	19590 - -	18758 - -

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Vaniyambady during the official year 1898-99—*cont.*

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		18640 - -	17550 - -	19590 - -	18758 - -
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends	- - -		- - -	- - -	- - -
Buildings	- - -		- - -	- - -	- - -
Municipal Schools	50 - -		50 - -	50 - -	23 - -
Other purposes	- - -		- - -	- - -	- - -
ii. Medical	- - -		- - -	- - -	- - -
iii. Other purposes—					
Communications	- - -		- - -	- - -	- - -
Water-supply	- - -		- - -	- - -	- - -
Drainage	- - -		- - -	- - -	- - -
Sanitation	- - -		- - -	- - -	- - -
Other purposes	- - -		- - -	- - -	- - -
b. From Local Boards—					
i. Education	- - -		- - -	- - -	- - -
ii. Medical	1600 - -		700 - -	750 - -	2859 - -
iii. Other purposes					
c. Other grants and contributions—					
i. Education	- - -		- - -	- - -	- - -
ii. Medical	- - -		- - -	- - -	- - -
iii. Other purposes	- - -	1650 - -	- - -	- - -	- - -
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging	1500 - -		1040 - -	1000 - -	602 - -
ii. Other purposes	- - -		- - -	- - -	- - -
b. Other items—					
i. Fishery rents	- - -		- - -	- - -	- - -
ii. Refunds of Expenditure of previous year	- - -		460 * - -	- - -	2 - -
iii. Fee for numbering carts, &c.	10 - -		2 - -	10 - -	2 - -
iv. Other items	20 - -		30 - -	20 - -	23 - -
		1530 - -			
	30		490	30	27
Carried forward ..		21820 - -	19830 - -	21420 - -	22269 - -

* Explained in Column 7 of the Revised Estimate

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Vaniyambady during the official year 1898-99—*cont.*

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Budget Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		21,820 - -	19,830 - -	21,420 - -	22,269 - -
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 ..		21,820 - -	19830 - -	21,420 - -	22269 - -
Add opening balance		1670 - -	28990 - -	29,280 - -	27503 - -
Grand Total ..		23,490 - -	48820 - -	50,700 - -	49772 - -

Note to Statement I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 7½ per cent. and tax on lands at ½ annas per cent. of rent value. + on Cultivable for every 80 square yards.
3. Water-tax on buildings and lands is ~~levied~~ not levied at — per cent.
4. Tax on vehicles and animals is levied at ¾ the maximum rates. lands at 2 annas + one anna per acre of wet + dry lands respectively.
5. Tax on carts, &c., is levied at Rs. 3 per cart. per annum.
6. Tolls are levied at —— the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. № 1140 m dated 2nd August 1890 G.O № 127 m dated 22nd January 1896 + G.O. № 174 m dated 6th February 1897
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 ~~acres~~.
10. The mode of estimating the annual rental of houses and lands is as follows :—

STATEMENT I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act V of 1884 for the official year 1898-97.

Name of Institution.	Amount of Funded Capital.	Opening Balance.	Interest, Produce of Land, or Rent of buildings.	Appropriation from Capital for Expenditure.	Private Contributions and Donations.	Sale of Medicines or Sundry Property.	Total (Columns 4—7).	Contribution from Local Funds.	Contribution from Provincial Funds.	Total Receipts (Columns 3, 8 and 9).	Appropriation from Municipal Fund (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.	

Statement II.—Expenditure from the Municipal Fund of the Town of Vaniyambadi for the official year 1898-99.

	Budget 1898-99.		Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.			
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT 1.—(*Public Works*)—					
1. New Works—					
a. Communications	270 - -	✓	170 - -	200 - -	747 - -
b. Buildings	1530 - -	✓	3800 - -	3800 - -	1994 - -
c. Drainage	- - -	- - -	- - -	- - -	- - -
d. Water-supply	- - -	1800 - -	160 - -	- - -	- - -
e. Miscellaneous Public Improvements	- - -	✓	- - -	- - -	- - -
2. Repairs—					
a. Communications	1920 - -	✓	1960 - -	1800 - -	1675 - -
b. Buildings	200 - -	✓	540 - -	100 - -	236 - -
c. Drainage—					
i. Repairs to works	- - -		- - -	- - -	- - -
ii. Establishment for flushing drains, &c.	- - -		- - -	- - -	- - -
d. Water-supply—					
i. Repairs to works, machinery, &c.	30 - -	✓	50 - -	150 - -	31 - -
ii. Establishment	240 - -	✓	190 - -	200 - -	190 - -
iii. Contingencies	10 - -	2400 - -	10 - -	10 - -	10 - -
3. Establishment	300 - -	300 - -	300 - -	300 - -	298 - -
4. Tools and Plant and other stores.	30 - -	30 - -	80 - -	50 - -	38 - -
5. Contributions—					
a. To Local Boards for works	- - -	- - -	- - -	400 - -	- - -
b. To Provincial Funds for scrutiny of estimates, &c.	- - -		- - -		- - -
c. To others for public works	- - -		- - -	- - -	- - -
Total, Grant 1		4530 - -	7260 - -	7010 - -	5219 - -
GRANT 2.—(*Education*)—					
1. Training Schools—					
a. Contributions to Local Boards	- - -		- - -	- - -	- - -
b. Stipends to Normal students	- - -		20 - -	- - -	20 - -
2. Municipal Schools—					
i. On Salary System—					
a. Establishment	- - -		- - -	- - -	- - -
b. Contingencies	- - -		- - -	- - -	- - -
Carried forward	- - -		20 - -	- - -	20 - -

Statement II.—Expenditure from the Municipal Fund of the Town of Vaniyambadi for the official year 1898-99—cont.

	Budget 1898-99.		Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.			
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward	- - -	- - -	20 - -	- - -	20 - -
GRANT 2.—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	1260 - -	✓	980 - -	1020 - -	967 - -
b. Result Grants	180 - -		180 - -	180 - -	180 - -
c. Contingencies	300 - -	1740 - -	250 - -	300 - -	302 - -
3. Salary Grants	360 - -	360 - -	320 - -	360 - -	370 - -
4. Results Grants	150 - -	150 - -	150 - -	150 - -	125 - -
5. Combined Grants—					
a. Fixed Payments	- - -		- - -	- - -	- - -
b. Result Grants	- - -		- - -	- - -	- - -
6. Inspection—					
a. Contributions to Local Boards	- - -		- - -	- - -	- - -
b. Municipal Inspectors—					
i. Establishment	220 - -	✓	220 - -	220 - -	180 - -
ii. Contingencies	50 - -	270 - -	50 - -	50 - -	38 - -
7. Miscellaneous—					
a. Building, furniture, &c., grants	40 - -		40 - -	40 - -	- - -
b. Common gymnasium—					
i. Establishment	120 - -	✓	110 - -	120 - -	44 - -
ii. Contingencies	20 - -		50 - -	50 - -	- - -
c. Common Drawing Master—					
i. Establishment	- - -		- - -	- - -	- - -
ii. Contingencies	- - -		- - -	- - -	- - -
d. Other items	- - -	180 - -	- - -	- - -	73 - -
Total, Grant 2		2700 - -	2370 - -	2490 - -	2289 - -
GRANT 3.—(*Sanitation and Medical Services*).					
1. Hospitals and Dispensaries—					
a. Establishment	1150 - -	✓	1100 - -	1150 - -	1053 - -
b. Medicines and Supplies	700 - -		700 - -	700 - -	838 - -
c. Diet of Patients	360 - -		100 - -	360 - -	58 - -
d. Sundries and Contingencies	560 - -		300 - -	500 - -	640 - -
e. Contributions to Local Boards	- - -		- - -	- - -	- - -
&c., &c., &c.	- - -	2770 - -	- - -	- - -	- - -
Carried forward		2770 - -	2200 - -	2710 - -	2589 - -

Statement II.—Expenditure from the Municipal Fund of the Town of Vaniyambadi for the official year 1898-99.—*cont.*

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		2770 - -	2200 - -	2710 - -	2589 - -
GRANT 3.—(*Sanitation and Medical Services*)—cont.					
2. *a.* Contributions to Provincial Funds for—					
i. Medical College	50 - -		50 - -	50 - -	74 - -
ii. Sanitary Inspection ..	50 - -		50 - -	50 - -	59 - -
iii. Medical Reserve staff ..	- - -		- - -	- - -	17 - -
iv. Cutlers' Establishment ..	- - -		- - -	- - -	- - -
b. Contributions to Local Boards, &c., for—					
i. Medical Schools	- - -		- - -	- - -	- - -
ii. Reserve staff	- - -		- - -	- - -	- - -
&c., &c., &c. ..	- - -		- - -	- - -	- - -
c. Other contributions	- - -	100 - -	- - -	- - -	150 - -
3. Vaccination—					
a. Establishment	160 - -		140 - -	140 - -	144 - -
b. Contingencies	60 - -		60 - -	60 - -	88 - -
c. Contributions to Local Boards ..	- - -	220 - -	- - -	- - -	232 - -
4. Registration of Births and Deaths—					
a. Establishment	140 - -		140 - -	140 - -	144 - -
b. Contingencies	20 - -	160 - -	60 - -	20 - -	57 - -
			200	160	201
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	4050 - -		3600 - -	3770 - -	3367 - -
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	280 - -		250 - -	250 - -	329 - -
b. Private scavenging—					
i. Establishment	1440 - -		810 - -	1030 - -	433 - -
ii. Contingencies, such as cost of scavenging carts, &c.	60 - -		150 - -	150 - -	116 - -
c. Cholera charges	760 - -		760 - -	760 - -	1016 - -
d. Contingencies	30 - -		110 - -	70 - -	91 - -
&c., &c., &c. ..	6620 - -	6,620 - -	5680 - -	6030 - -	5352 - -
Total, Grant 3 ..		9,870 - -	8,380 - -	9,200 - -	8,524 - -

Statement II.—Expenditure from the Municipal Fund of the Town of Vaniyambadi for the official year 1898-99.—*cont.*

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*).					
1. Lighting—					
a. Establishment	360 - -		320 - -	360 - -	243 - -
b. Contingencies	1000 - -	1360 - -	1200 - -	1000	1175 - -
			1520	1360	1418
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	- - -		- - -	40 - -	- - -
b. Contingencies	- - -		- - -	50 - -	- - -
				90	
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 ..		1360 - -	1520 - -	1450 - -	1418 - -

Statement II.—Expenditure from the Municipal Fund of the Town of Vaniyambady for the official year 1898-99—*cont.*

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Budget Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		1360 - -	1520 - -	1450 - -	1418 - -
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. OTHER CHARGES—cont.					
ii. Rewards for destruction of wild animals and snakes	10 - -				
iii. Printing	600 - -		10 - -	10 - -	8 - -
iv. Compensation for lands	650 - -		750 - -	600 - -	837 - -
v. Other items	30 - -		500 - -	1000 - -	- - -
	1290	1290 - -	500 - -	50 - -	34 - -
			1260	1660	879
Total, Grant 4 ..		2650 - -	3280 - -	3110 - -	2297 - -
GRANT 5—					
a. General Establishment—					
i. Office Establishment	990 - - ✓		990 - -	990 - -	943 - -
ii. Inspection	- - -		- - -	- - -	- - -
b. Collection of Municipal Taxes—					
i. Establishment	340 - - ✓		340 - -	340 - -	308 - -
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c.	100 - -		100 - -	100 - -	160 - -
c. Collection of Tolls—					
i. Establishment	- - -		- - -	- - -	- - -
ii. Contingencies	- - -		- - -	- - -	- - -
d. Office contingencies other than (*b*) (ii)	450 - -		440 - -	500 - -	483 - -
e. Contributions for Central office and Audit establishments	190 - -	2070 - -	190 - -	190 - -	117 - -
Total, Grant 5 ..		2070 - -	2060 - -	2120 - -	2011 - -
REPAYMENT OF DEBT—					
a. Instalments paid during the year..	- - -		13800 - -	- - -	- - -
b. Invested on account of Sinking Fund (Value of securities purchased)	- - -		- - -	- - -	- - -
c. Charges of investment	- - -		- - -	- - -	- - -
INTEREST—					
a. On account of last year	- - -		- - -	- - -	- - -
b. On account of current years ..	- - -		- - -	- - -	446 - -

Statement II.—Expenditure from the Municipal Fund of the Town of Vaniyambady for the official year 1898-99—*cont.*

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Budget Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Advances recoverable—					
a. Permanent	- - -		- - -	- - -	- - -
b. Others	- - -		- - -	- - -	- - -
Refunds of other than current collections ..	- - -		10000 - -	- - -	- - -
Discount	- - -		- - -	- - -	- - -
Pensions and gratuities	- - -		- - -	- - -	- - -
Investments—					
a. In Government securities for purposes other than Sinking Fund	- - -		- - -	- - -	- - -
b. In Savings Bank	- - -		- - -	- - -	- - -
Total Expenditure ..		21820 - -	47150 - -	23930 - -	20786 - -
Balances—					
a. Municipal Fund		1670 - -	1670 - -	26770 - -	28986 - -
b. Endowments	- - -		- - -	- - -	- - -
c. Water-tax Fund	- - -		- - -	- - -	- - -
Grand Total ..		23490 - -	48820 - -	50700 - -	49772 - -

NOTE TO STATEMENT II.

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

Liabilities—	RS.	Assets.	RS.
		Municipal Balance .. { Cash .. .. .. / Securities	
Balance of Loans		Deposit Balance .. { Cash .. .. / Securities	
Deposits to be adjusted		Sinking Fund of loans	
Other Liabilities (in detail)		Funded Capital of endowed institutions, Hospitals, &c.	
		Total ..	
		Value of Premises, &c.	
		Do. of Tools and plant	
		Do. of Live stock	
		Do. of Furniture	
		Arrears of taxes, &c.	
		Other assets (in detail)	
Total ..		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 1898–99.	Remarks.
1	2	3	4	5	6
		Rs.	Rs. A. P.	Rs. A. P.	
(a)	Communications				
1	Constructing a Culvert in Patel				
	Mohamed Kassim Saib Street	-	- - -	70 - -	
2	Constructing a Culvert				
	near Kaderpet Mosque	-	- - -	100 - -	
3	do do in Kondaiyar St	-	- - -	50 - -	
4	do do in Nabia Chetty Street	-	- - -	50 - -	
	Total ..	-	- - -	270 - -	
(b)	Buildings				
1	Construction of 2 pucka latrines	-	- - -	400 - -	
2	" of a pucka Cook				
	Shed to the hospital	-	- - -	410 - -	
3	Constructing Cholera Shed	-	- - -	100 - -	
4	Purchase of 24 Corrugated				
	iron dust bins	-	- - -	120 - -	
5	Towards the Construction				
	of hospital wards—Amount				
	that may remain unpaid				
	at the Close of the Current				
	year—	-	- - -	500 - -	
	Total ..	-	- - -	1530 - -	

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

Part I.—New Works—*cont.*

Number.	Project.	Amount of estimate.	Past expenditure.	Expenditure in 189 –9 .	Remarks.
1	2	3	4	5	6
		Rs.	Rs. A. P.	Rs. A. P.	
(c)	Drainage				
	Total ..				
(d)	Water-supply				
	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.
1	Repairing Railway Station road	100	.	.				
2	" Govindapuram High road	100	.	.				
3	" Agraharam Street, Periapet	30	.	.				Metalled or Gravelled: m.-f.-yds. 7-6-106 / Unmetalled: m.-f.-yds 4-1-114
	" Kondaiyar Street "	30	.	.				
	" Viziaragavaiyangar St. "	30	.	.				
	" Sabadeva Chetty St. Amburpet	30	.	.				
	" Gunni Chetty St. "	30	.	.				
	" Middaikara Jailabdin Saib St. "	100	.	.				Total mileage under maintenance.
	" Arasamaram Street "	30	.	.				
	" Road from hospital to Periapet	30	.	.				Metalled or Gravelled: m.-f.-yds. 7-5-100 / Unmetalled: m.-f.-yds 0-3-126
	" Katemani Esuf Saib Street	50	.	.				
	" Mazjid Street Chenampet	30	.	.				
	" Vannara Reve "	30	.	.				
	" Korsa Reve "	40	.	.				
	" Golla Street "	30	.	.				
	" Onje Modin Saib Street	80	.	.				
	" Kaki Gulamodin Saib Street	30	.	.				
	" Paradalla Bachamiyan Saib St.	30	.	.				
	" Senganna Tippu Saib Street	60	.	.				
	" Madurai Ismal Saib Street	50	.	.				
	" Pakrimalizai Kader Hussain Saib St.	40	.	.				
	" Pallikonda Syed Hussain Saib St.	40	.	.				
	" Mulla Mohamed Saib St.	30	.	.				
	" Patel Mohamed Kassim Saib St.	40	.	.				
	" Nawa Mohamed Kassim Saib St.	50	.	.				
	" Nawa Mohamed Khan Saib St.	50	.	.				
	" Patel Yacoob Saib Street	100	.	.				
	" Kaikola Street	100	.	.				
	" Mittadar Mirudin Saib Street	30	.	.				
	Metal & Gravel Collection for departmental work by the Road Coolies to	260	.	.				
	Pay of the four Road Coolies at Rs. per mensem.	240	.	.				✓
	Total ..	1920	.	.				

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(b)	Buildings							
1	Repairing the latrines and							
2	other unforeseen ~~works~~ repairs							
3	to public buildings.	200	.	.				
	Total ..	200	.	.				✓

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	Repairing the parapet walls platforms etc of public wells used for drinking purposes.	30						
2								
3								
	Total ..	30						

Statement II-B.—Details of Municipal Establishments.

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 1.—2. *c.* Drainage—							
Overseers							
Drain cleaners							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
d. Water works—							
Overseers							
Watchmen	5	20			240		
	4	16					
Total ..	5	20			240		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					240		
3. General—							
Overseers	1	25			300		
Maistries							
Total ..	1	25			300		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					300		

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 2.—Education—							
1. Training Schools—							
Pupils receiving scholarships	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-
1st Assistant Master	-	-	-	-	-	-	-
2nd „ „	-	-	-	-	-	-	-
Total ..	-	-	-	-	-	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					-	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 2.—Education—*cont.*							
b. On the Salary Result System—							
1. Rahimanpet Hindu Upper Primary School							
Head Master	1	12	-	-	✓ 144	-	-
1st Assistant „	1	10	-	-	✓ 120	-	-
2nd Assistant „	1	8	-	-	✓ 96	-	-
3rd Assistant „	1	6	-	-	✓ 72	-	-
Peon	1	3	8	-	✓ 42	-	-
2. Periapet Hindu Upper Primary School							
Head Master	1	10	-	-	✓ 120	-	-
1st Assistant	1	8	-	-	✓ 96	-	-
2nd Assistant	1	6	-	-	✓ 72	-	-
3. Kaderpet Mohamedan Primary School							
Head Master	1	7	-	-	✓ 84	-	-
4. Govindapuram Mohamedan Primary School							
Head Master	1	8	-	-	✓ 96	-	-
1st Assistant	1	6	-	-	✓ 72	-	-
5. Govindapuram Panchama Primary School							
Head Master	1	8	-	-	✓ 96	-	-
6. Girls' School							
Teacher	1	10	-	-	✓ 120	-	-
Conductress	1	3	-	-	✓ 36	-	-
Total ..	14	105	8	-	1266	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					✓	-	-
Balance (Statement II) ..					1260	-	-

round figure

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 2.—Education—*cont.*							
6. Inspection—							
Inspecting Schoolmaster for Hindu Primary Schools	1	10	-	-	120	-	-
do for Mohamedan do	1	* 8	5	4	100	-	-
* Pay: 6-10-8							
Fixed travelling allowance } 1-10-8							
8-5-4							
Total ..	2	18	5	4	220	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					220	-	-
7. *b.* Common Gymnastic Instructors	1	10	-	-	120	-	-
Total ..	1	10	-	-	120	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					120	-	-
c. Common Drawing Masters							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 3.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries—							
Medical Subordinates	1	56	14	-	682	8	-
" "	-	-	-	-	-	-	-
Midwife	1	12	-	-	144	-	-
~~Clerk~~ Compounder	1	9	-	-	108	-	-
~~Compounder~~	-	-	-	-	-	-	-
Servants	1	6	-	-	72	-	-
Cook	1	6	-	-	72	-	-
Doty	1	6	-	-	72	-	-
Total ..	6	95	14	-	1150	8	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					1150	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 3.—Sanitation and Medical Services—*cont.*							
3. Vaccination—							
Vaccinators	1	13	-	-	156	-	-
Peons							
Total ..	1	13	-	-	156	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					160	-	-
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 3.—Sanitation and Medical Services—*cont.*							
5. *a.* "Conservancy, Watering"—Road-cleaning and Road-							
Sanitary Inspectors	1	35	-	-	420	-	-
Sub Inspector Nuisance Inspectors	1	15	-	-	180	-	-
Maistries	1	9	-	-	108	-	-
"	1	8	-	-	96	-	-
"	2	14	-	-	168	-	-
Maistries	1	6	-	-	72	-	-
Scavengers Males at Rs 6 each	6	36	-	-	432	-	-
" Females at Rs 5 each ..	6	30	-	-	360	-	-
Sweepers Males at Rs 4 each	16	64	-	-	768	-	-
" Females at Rs 3 each	26	78	-	-	936	-	-
Pariah Sweepers to Sweep Parcherry at Rs 5 each	2	10	-	-	120	-	-
Total ..	69	341	-	-	4056	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					4050	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 3.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors	-	-	-	-	-	-	-
Maistries	-	-	-	-	-	-	-
Scavengers	20	120	-	-	1440	-	-
Total ..	20	120	-	-	1440	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					1440	-	-
GRANT 4.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents	-	-	-	-	-	-	-
Masalchies at Rs. 5 each ..	6	30	-	-	360	-	-
Total ..	6	30	-	-	360	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					360	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 4.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
2. i. Markets—							
Superintendents	-	-	-	-	-	-	-
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 4.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
Maty	1	4	-	-	-	-	-
Servants	1	1	-	-	-	-	-
Total ..	-	-	-	-	-	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					-	-	-
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 4.—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 5.—*a.* General Establishment—							
i. Office—							
Manager	1	35	.	.	420	.	.
Clerks	1	10	.	.	120	.	.
,, ...	.	.	.	.	.	.	.
Attender	1	8	.	.	96	.	.
Accountants	1	18	.	.	216	.	.
Peons	1	6	.	.	72	.	.
Peon	1	5	.	.	60	.	.
Total ..	6	82	.	.	984	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					6	.	.
Balance (Statement II) ..					990	.	.
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 5.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks	.	.	.	.	.	.	.
Bill Collectors	1	12	.	.	144	.	.
	1	10	.	.	120	.	.
Peons	1	4	.	.	48	.	.
	1	2	.	.	24	.	.
Total ..	4	28	.	.	336	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					4	.	.
Balance (Statement II) ..					340	.	.
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* Vaniyambady Demand, Collection and Balance statement for the year 1898-97.

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.	700	50	650	650			
2. Tax on buildings	9100		9100	9000	30	70	
3. Tax on lands	330		330	310		20	
4. Water-tax on buildings and lands							
5. Tolls (gross receipts)	4000		4000	4000			
6. Market rents	450		450	450			
7. Slaughter-house fees	1500		1500	1500			
8. Rent of cart-stands	20		20	20			
9. Private scavenging fees	1550		1550	1500		50	
10. Avenue receipts	200		200	200			
Total	17,850	50	17,800	17,630	30	140	

Statement IV-B.—Arrears.

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

Note: The probable balance shown against Tax on Arts, Buildings & Lands in Statement VI is not brought to Column 3 of this Statement as the balance therein shown will have to be remitted on account of poverty &c of the defaulters concerned within the close of the current official year. It is hoped that the year will close with a nil balance as the previous one.

Statement VI.—Revised Estimate for 1897-98.

STATEMENT VI.—Revised Estimate—(Receipts) for 1897-98.

Items.	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896-97.	Probable receipts of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, 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	28990 . .	2 . .	. . .	28990 . .	29280 . .	
b. Endowments	. . .	. . .	. . .	. . .	. . .	
c. Water-tax Fund	. . .	. . .	. . .	. . .	. . .	
2. MUNICIPAL RATES AND TAXES—						
a. Tax on arts, &c. (section 53) ..	300 . .	1010 . .	330 . .	630 . .	2150 . .	* Demand for the year = 635 Deduct probable balance that may have to be remitted = 5 630 The decrease in the demand as compared with the budget figure is due to the revision of tax according to the District Municipalities Amendment Act.
b. Tax on buildings (section 63) ..	5638 . .	4378 . .	3362 . .	9000 . .	9000 . .	Demand for the year = 9028. 4-8 Deduct probable balance that may have to be remitted = 28. 4-8 9000 . . .
c. Tax on lands (section 63) ..	120 . .	132 . .	190 . .	310 . .	220 . .	Demand for the year 326 . 0 . 7 Deduct probable balance that may have to be remitted 16 . 0 . 7 310 . . 0 The increase is due to the revision of the tax.
d. Water-tax on buildings and lands (section 75)	. . .	. . .	. . .	. . .	. . .	
e. Tax on vehicles with springs and palanquins (section 77) ..	40 . .	3 . .	. . .	40 . .	40 . .	
f. Tax on animals (section 77) ..	333 . .	15 . .	67 . .	400 . .	400 . .	
g. Tax on carts and other vehicles without springs (section 85) ..	606 . .	38 . .	154 . .	760 . .	760 . .	
h. Tolls (section 91)—						
Gross receipts 3069. 3-7						The lease of tolls fetched Rs 3180 against Rs 4260 in the previous year & Rs 4000 anticipated in the budget. Deducting the District Board's share viz, Rs 736 the net receipts are Rs 2944.
Less Local Fund share 613. 13-6	2456 . .	578 . .	494 . .	2950 . .	3500 . .	
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 ..	50 . .	110 . .	50 . .	100 . .	1000 . .	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—						
a. i. Rent of lands	. . .	. . .	. . .	. . .	. . .	
ii. Rent of buildings	. . .	. . .	. . .	. . .	. . .	
iii. Avenue receipts	142 . .	45 . .	58 . .	200 . .	200 . .	The lease fetched Rs 180. The remaining amount represents the sale proceeds of fallen & decayed trees.
iv. Fees from Travellers' Bungalows	. . .	. . .	. . .	. . .	30 . .	The question of constructing a traveller's bungalow was given up by the Taluq Board. Hence no receipts under this head.
b. i. Sale-proceeds of lands and buildings	. . .	. . .	. . .	. . .	. . .	
ii. Produce of lands, gardens, &c.	. . .	. . .	30 . .	30 . .	30 . .	
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	4 . .	24 . .	16 . .	20 . .	40 . .	
Carried forward ..	9689 . .	6333 . .	4751 . .	14440 . .	16470 . .	

Statement VI.—Revised Estimate—(Receipts) for 1897-98—*continued.*

Items.	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896-97.	Probable receipts of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, 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 ..	9689 . .	6333 . .	4751 . .	14440 . .	16470 . .	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*cont.*						
c. Conservancy receipts—						
Sale-proceeds of night-soil, street refuse, &c.	32 . .	. . .	8 . .	40 . .	30 . .	
d. i. Fees from educational institutions	207 . .	97 . .	103 . .	310 . .	330 . .	The strength in the Municipal Schools has not increased as anticipated. Hence the decrease.
ii. Other revenue from educational institutions ..	. . .	. . .	. . .	. . .	. . .	
e. i. Sale-proceeds and composition fees of medicines ..	6 . .	8 . .	4 . .	10 . .	20 . .	
ii. Other Hospital receipts ..	5 . .	2 . .	5 . .	10 . .	10 . .	
f. i. Income from markets ..	340 . .	66 . .	70 . .	410 . .	400 . .	The lease fetched Rs 395. The remaining sum represents the fine imposed on the renter.
ii. „ slaughter-houses.	696 . .	149 . .	144 . .	840 . .	800 . .	The lease fetched Rs 835 against Rs 800 anticipated in the budget.
g. Other fees—						
i. Distraint fees	1 . .	2 . .	9 . .	10 . .	10 . .	
ii. License fees	546 . .	35 . .	4 . .	550 . .	500 . .	The actuals of last year were Rs 518 and the increase is trifling.
iii. Cart-stand fees	. . .	. . .	. . .	. . .	20 . .	There were no bidders. The place is an unsuitable one and the Council is now looking out for a suitable place for the Cart Stand.
iv. Other fees Warrant fees	12 . .	. . .	18 . .	30 . .	. . .	Warrant fees are now levied in some cases according to the Amendment Act
h. Fines under Municipal and other Acts	605 . .	430 . .	295 . .	900 . .	1000 . .	It is hoped that measures already taken during the past 8 months to enforce the Sanitary provisions of Law will diminish the number of cases of nuisances & of offences under the Municipal Act
i. Interest on investments—						
i. General, including choultries	. . .	. . .	. . .	. . .	. . .	
ii. Educational	. . .	. . .	. . .	. . .	. . .	
iii. Medical	. . .	. . .	. . .	. . .	. . .	
j. Premium on loans	. . .	. . .	. . .	. . .	. . .	
5. GRANTS AND CONTRIBUTIONS—						
a. From Government—						
i. Education—						
Normal stipends	. . .	. . .	. . .	. . .	. . .	
Buildings	. . .	. . .	. . .	. . .	. . .	
Municipal Schools	. . .	23 . .	50 . .	50 . .	50 . .	
Other purposes	. . .	. . .	. . .	. . .	. . .	
ii. Medical	. . .	. . .	. . .	. . .	. . .	
iii. Other purposes—						
Communications	. . .	. . .	. . .	. . .	. . .	
Water-supply	. . .	. . .	. . .	. . .	. . .	
Drainage	. . .	. . .	. . .	. . .	. . .	
Sanitation	. . .	. . .	. . .	. . .	. . .	
Other purposes	. . .	. . .	. . .	. . .	. . .	
b. From Local Boards—						
i. Education	. . .	. . .	. . .	. . .	. . .	
ii. Medical	193 . .	650 . .	507 . .	700 . .	750 . .	This is due to the decrease in the Expenditure under Grant III 1. Hospitals & Dispensaries.
iii. Other purposes	. . .	. . .	. . .	. . .	. . .	
Carried forward ..	12,332 . .	7,795 . .	5,968 . .	18,300 . .	20,390 . .	

STATEMENT VI.—Revised Estimate—(Receipts) for 1897-98—*continued.*

Items.	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896-97.	Probable receipts of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, 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 ..	12332 . .	7795 . .	5968 . .	18300 . .	20390 . .	
5. GRANTS AND CONTRIBUTIONS—*cont.*						
c. Other grants and contributions—						
i. Education	- - -	- - -	- - -	- - -	- - -	
ii. Medical	- - -	- - -	- - -	- - -	- - -	
iii. Other purposes	- - -	- - -	- - -	- - -	- - -	
6. MISCELLANEOUS—						
a. Recoveries on account of services rendered to private individuals—		53	20	20	20	
i. Private scavenging ..	709 . .	170 . .	331 . .	1040 . .	1000 . .	The scale of fees was revised by the Council during the year and this accounts for the slight increase.
ii. Other purposes	- - -	- - -	- - -	- - -	- - -	
b. Other items—						
i. Fishery rents	- - -	- - -	- - -	- - -	- - -	
ii. Refunds of expenditure of previous year	454 . .	2 . .	6 . .	460 . .	- - -	* Of this amount Rs. 454-14-5 is the interest paid by the Council during the past year towards the loan raised for constructing a bridge over the Palar river and since refunded to the Council by Government
iii. Fee for numbering carts, &c.	1 . .	1 . .			10 . .	as sanctioned in G.O. No. 584 M dated 29th July 1897
iv. Other items	18 . .	6 . .	11 . .	30 . .	20 . .	as the amount of loan was returned to Government without being utilized for the purpose for which it was intended.
7. EXTRAORDINARY AND DEBT—						
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.	111 . .	50 . .	150 . .	300 . .	300 . .	
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	1431 . .	120 . .	331 . .	1040 . .	1000 . .	
	129 . .	- - -	2 . .	130 . .	- - -	
	2515 . .	322 . .	3158 . .	3800 . .	3800 . .	
	108 . .	1442 . .	92 . .	120 . .	500 . .	
	15235 . .	11582 . .	2928 . .	18300 . .	30300 . .	
Total Receipts ..	13514 . .	7974 . .	6316 . .	19830 . .	21420 . .	
Grand Total ..	42504 . .	7974 . .	6316 . .	48820 . .	50700 . .	

STATEMENT VI.—Revised Estimate—(Charges) for 1897-98—*continued.*

Items.	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896-97.	Probable charges of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
GRANT 1—(*Public Works*)—						
1. NEW WORKS—						
a. Communications	108 . .	445 . .	62 . .	170 . .	200 . .	All the Culverts mentioned in the budget statement have been constructed at a Cost of Rs 170 only.
b. Buildings	672 . .	377 . .	3128 . .	3800 . .	3800 . .	Explained in the Covering letter.
c. Drainage	. . .	. . .	. . .	. . .	. . .	
d. Water-supply	156 . .	. . .	4 . .	160 . .	. . .	In order to improve the water supply of the town one Norton's tube well was purchased at a Cost of Rs 156 as recommended by the Sanitary Commissioner.
2. REPAIRS—						
a. Communications	1437 . .	792 . .	523 . .	1960 . .	1800 . .	Explained in the Covering letter.
b. Buildings	398 . .	189 . .	142 . .	540 . .	100 . .	
c. Drainage—						
i. Repairs to works	. . .	. . .	. . .	. . .	. . .	
ii. Establishment for flushing drains, &c.	. . .	. . .	. . .	. . .	. . .	
d. Water-supply—						
i. Repairs to works, machinery, &c.	25 . .	17 . .	25 . .	50 . .	150 . .	There was no necessity for the repair of public wells &c as anticipated. Hence the decrease.
ii. Establishment	126 . .	64 . .	64 . .	190 . .	200 . .	
iii. Contingencies	8 . .	7 . .	2 . .	10 . .	10 . .	
3. ESTABLISHMENT	171 . .	99 . .	129 . .	300 . .	300 . .	
4. TOOLS AND PLANT AND OTHER STORES.	74 . .	9 . .	6 . .	80 . .	50 . .	It was found necessary to purchase more tools than anticipated for the Madeg road Coolies.
5. CONTRIBUTIONS—						
a. To Local Boards for works ..	. . .	. . .	. . .	. . .	400 . .	This sum was provided for payment to the Tirupatur Taluq Board as Contribution towards the Cost of Constructing a Traveller's Bungalow in this Town. The District Board having since given up the question of Constructing a building there is no necessity for any expenditure.
b. To Provincial Funds for scrutiny of estimates, &c.	. . .	. . .	. . .	. . .	. . .	
c. To others for public works ..	. . .	. . .	. . .	. . .	. . .	
Total, Grant 1 ..	3175 . .	1999 . .	4085 . .	7260 . .	7010 . .	
GRANT 2—(*Education*)—						
1. TRAINING SCHOOLS—						
a. Contributions to Local Boards ..	. . .	. . .	. . .	. . .	. . .	Since the submission of the budget the Educational officers sent the Head master of the municipal Panchama Primary School to Madras for training. The Council has resolved to pay him an extra remuneration of Rs 2 per mensem for January 1897.
b. Stipends to Normal students ..	. . .	4 . .	20 . .	20 . .	. . .	
2. MUNICIPAL SCHOOLS—						
i. On Salary System—						
a. Establishment	. . .	. . .	. . .	. . .	. . .	
b. Contingencies	. . .	. . .	. . .	. . .	. . .	
ii. On Salary-Results System—						
a. Fixed Payments	632 . .	319 . .	348 . .	980 . .	1020 . .	The peon's place in the Rakimanpet School was vakant for some months. Hence the decrease.
b. Results Grants	. . .	180 . .	180 . .	180 . .	180 . .	
c. Contingencies	120 . .	131 . .	130 . .	250 . .	300 . .	Necessity did not arise for the purchase of more furniture for the Schools as anticipated
3. SALARY GRANTS	198 . .	124 . .	122 . .	320 . .	360 . .	Salary grant towards the pay of the Mr. Assistant master of the London Mission Lower Secondary School is not paid since the Commencement of the Current official year as he is not a qualified man. Here is therefore decrease in the expenditure.
4. RESULTS GRANTS	. . .	125 . .	150 . .	150 . .	150 . .	
5. COMBINED GRANTS—						
a. Fixed Payments	. . .	. . .	. . .	. . .	. . .	
b. Results Grants	. . .	. . .	. . .	. . .	. . .	
6. INSPECTION—						
a. Contributions to Local Boards ..	. . .	. . .	. . .	. . .	. . .	
Carried forward ..	950 . .	883 . .	950 . .	1900 . .	2010 . .	

Statement VI.—Revised Estimate—(Charges) for 1897-98—*continued.*

Items.	Actuals of the first eight months of 1897-98.	Actuals of the first four months of 1896-97.	Probable charges of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, 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 ..	950 . .	883 . .	950 . .	1900 . .	2010 . .	
GRANT 2—(*Education*)—cont.						
b. Municipal Inspectors—						
i. Establishment	133 . .	67 . .	87 . .	220 . .	220 . .	
ii. Contingencies	27 . .	15 . .	23 . .	50 . .	50 . .	
7. MISCELLANEOUS—						
a. Building, furniture, &c., grants ..	24 . .	- . .	16 . .	40 . .	40 . .	
b. Common gymnasium—						
i. Establishment	63 . .	9 . .	47 . .	110 . .	120 . .	
ii. Contingencies	- . .	- . .	50 . .	50 . .	50 . .	
c. Other items	- . .	74 . .	- . .	- . .	- . .	
Total, Grant 2 ..	1197 . .	1048 . .	1173 . .	2370 . .	2490 . .	
GRANT 3—(*Sanitation and Medical Services*).						
1. HOSPITALS AND DISPENSARIES—						
a. Establishment	735 . .	397 . .	365 . .	1100 . .	1150 . .	The budget provision for a Compounder is Rs 9 and as the services of a trained man were not procurable, a probationer is appointed on Rs 5 per mensem.
b. Medicines and Supplies ..	447 . .	548 . .	253 . .	700 . .	700 . .	
c. Diet of Patients	57 . .	18 . .	43 . .	100 . .	260 . .	The ward building fell into disrepair and during the time it was under repair no in-patients were admitted in the hospital. Hence the decrease
d. Sundries and Contingencies ..	119 . .	388 . .	181 . .	300 . .	500 * . .	* Necessity for the purchase of certain furniture did not arise as anticipated.
e. Contributions to Local Boards ..	- . .	- . .	- . .	- . .	- . .	
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—						
i. Medical College ..	- . .	74 . .	50 . .	50 . .	50 . .	
ii. Sanitary Inspection ..	- . .	59 . .	50 . .	50 . .	50 . .	
iii. Medical Reserve staff ..	- . .	17 . .	- . .	- . .	- . .	
iv. Cutlers' Establishment ..	- . .	- . .	- . .	- . .	- . .	
b. CONTRIBUTIONS TO LOCAL BOARDS, &c., FOR—						
i. Medical Schools ..	- . .	- . .	- . .	- . .	- . .	
ii. Reserve staff	- . .	- . .	- . .	- . .	- . .	
c. OTHER CONTRIBUTIONS ..	- . .	- . .	- . .	- . .	- . .	
3. VACCINATIONS—						
a. Establishment	96 . .	48 . .	44 . .	140 . .	140 . .	
b. Contingencies	45 . .	48 . .	15 . .	60 . .	60 . .	
c. Contributions to Local Boards ..	- . .	- . .	- . .	- . .	- . .	
Carried forward ..	1499 . .	1577 . .	1001 . .	2500 . .	3010 . .	

Statement VI.—Revised Estimate—(Charges) for 1897-98—*continued*.

Items.	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896-97.	Probable charges of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, 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 ..	1499 . .	1577 . .	1001 . .	2500 . .	3010 . .	
GRANT 3—(*Sanitation and Medical Services*)—cont.						
4. REGISTRATION OF BIRTHS AND DEATHS—						
a. Establishment	95 . .	48 . .	45 . .	140 . .	140 . .	
b Contingencies	53 . .	14 . .	7 . .	60 . .	20 . .	Printed boards warning the public of the penal provisions of the Municipal Act for failure to register births & deaths within the fixed time were put up at different places in the town at a cost of Rs 48. This was not anticipated.
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—						
a. i. Establishment	2332 . .	1162 . .	1268 . .	3600 . .	3770 . .	The two additional totties provided in the budget were not entertained for reasons that will be explained in the administration report. This and some other minor temporary vacancies in the establishment account for the decrease.
ii. Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	163 . .	179 . .	87 . .	250 . .	250 . .	
b. Private scavenging—						
i. Establishment	496 . .	159 . .	314 . .	810 . .	1030 . .	Sufficient number of totties not being available there has been saving.
ii. Contingencies, such as cost of scavenging carts, &c.	93 . .	114 . .	57 . .	150 . .	150 . .	
c. Cholera charges	573 . .	569 . .	187 . .	760 . .	760 . .	
d. Contingencies	92 . .	46 . .	18 . .	110 . .	70 . .	The increase is due to the supply of iron hand brakets to all the totties and to the payment of travelling allowances to the Special Sanitary Inspector and some totties sent for from Madras.
Total, Grant 3 ..	5396 . .	3868 . .	2984 . .	8380 . .	9200 . .	
GRANT 4—(*Lighting and Miscellaneous Municipal purposes*)—						
1. LIGHTING—						
a. Establishment	198 . .	85 . .	122 . .	320 . .	360 . .	The additional lamp lighter provided in the budget has not yet been entertained.
b. Contingencies	878 . .	189 . .	322 . .	1200 . .	1000 . .	The old small size burners & chimneys supplies long ago were during the year replaced by big size ones purchased from Madras; hence the quantity of oil purchased was more than what was anticipated.
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					40 . .	As explained above, the proposed travellers' bungalow was not constructed. Hence there is no necessity for any expenditure.
b. Contingencies					50 . .	
5. AVENUES—						
a. Establishment						
b. Contingencies						
6. PUBLIC GARDEN—						
a. Establishment						
b. Purchase of seeds, repair of well, purchase of bullocks, &c, ..						
Carried forward ..	1076 . .	274 . .	444 . .	1520 . .	1450 . .	

Statement VI.—Revised Estimate—(Charges) for 1897–98—*continued.*

Items.	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896–97.	Probable charges of the last four months of 1897–98.	Total of columns 2 and 4.	Budget grant 1897–98, 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 ..	1076 . .	274 . .	444 . .	1520 . .	1450 . .	
GRANT 4—(*Lighting and Miscellaneous Municipal purposes*)—cont.						
7. SURVEY OF LAND	- . .	- . .	- . .	- . .	- . .	
8. FIRE—						
a. Establishment	- . .	- . .	- . .	- . .	- . .	
b. Purchase of fire-engine, buckets, repairs, &c.	- . .	- . .	- . .	- . .	- . .	
9. OTHER CHARGES—						
i. Work done for private individuals other than private scavenging	- . .	- . .	- . .	- . .	- . .	
ii. Rewards for destruction of wild animals and snakes	- . .	- . .	10 . .	10 . .	10 . .	
iii. Printing	412 . .	297 . .	338 . .	750 . .	600 . .	Printing Charges due to the C. V. Press Tirupatur for the last 2 months of the year 1896-97 were not pai within the close of that year as bill was not received in time from the Press. The amount was paid from the Current year funds & hence the increase.
iv. Compensation for lands	- . .	- . .	500 . .	500 . .	1000 . .	
v. Other items	360 . .	17 . .	140 . .	500 . .	50 . .	The question of acquiring sites for burial & burning ground for which the allotment was made is not likely to be settled within the close of the year As recommended by the Sanitary Commissioner if is now under the Consideration of the Council to acquire a suitable site for night soil depot at Periapet. Rs 500 is provided for this purpose
Total, Grant 4 ..	1848 . .	588 . .	1432 . .	3280 . .	3110 . .	
GRANT 5—						
a. General Establishment—						
i. Office Establishment ..	648 . .	313 . .	342 . .	990 . .	990 . .	⊗ The survey of this town has been taken up as ordered by Government & Completed - The major portion of the Amount shown under this head represents the proportionate Cost of town Survey recovered by the Survey Department from the Council.
ii. Inspection	- . .	- . .	- . .	- . .	- . .	
b. Collection of Municipal Taxes—						
i. Establishment	223 . .	104 . .	117 . .	340 . .	340 . .	
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	8 . .	155 . .	92 . .	100 . .	100 . .	
c. Collection of Tolls—						
i. Establishment	- . .	- . .	- . .	- . .	- . .	
ii. Contingencies	- . .	- . .	- . .	- . .	- . .	
d. Office contingencies other than (*b*) (ii)	271 . .	234 . .	169 . .	440 . .	500 . .	It is proposed to put off the purchase of certain furniture required for the office
e. Contributions for Central office and Audit establishments ..	- . .	117 . .	190 . .	190 . .	190 . .	
Total, Grant 5 ..	1150 . .	923 . .	910 . .	2060 . .	2120 . .	
REPAYMENT OF DEBT—						
a. Instalments paid during the year.	13800 . .	- . .	- . .	13,800 . .	- . .	The whole amount of the loan raised was refunded to Government as ordered as the Question of Constructing a Suspension bridge over the Palar river has been abandoned.
b. Invested on account of Sinking Fund (value of securities purchased)	- . .	- . .	- . .	- . .	- . .	
c. Charges of investment ..	- . .	- . .	- . .	- . .	- . .	
INTEREST—						
a. On account of last year ..	- . .	- . .	- . .	- . .	- . .	
b. On account of current year ..	- . .	- . .	- . .	- . .	- . .	

Statement VI.—Revised Estimate—(Charges) for 1897-98—*continued.*

Items.	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896-97.	Probable charges of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Advances recoverable—						
a. Permanent	- - -	- - -	- - -	- - -	- - -	
b. Others	- - -	- - -	- - -	- - -	- - -	
Refunds of other than current collections	10000 - -	- - -	- - -	10000 - -	- - -	This is the Amount of Grant paid by Government to the Council last year for the Construction of the bridge above referred to and this was returned during the year as directed in G.O. No 1167 M dated 11th May 1897
Discount	- - -	- - -	- - -	- - -	- - -	
Pensions and gratuities	- - -	- - -	- - -	- - -	- - -	
Investments—						
a. In Government securities for purposes other than Sinking Fund	- - -	- - -	- - -	- - -	- - -	
b. In Savings Bank	- - -	- - -	- - -	- - -	- - -	
Total Expenditure	36566 - -	8426 - -	10584 - -	47150 - -	23930 - -	
Balances—						
a. Municipal Fund	- - -	- - -	- - -	1670 - -	26770 - -	
b. Endowments	- - -	- - -	- - -	- - -	- - -	
c. Water-tax Fund	- - -	- - -	- - -	- - -	- - -	
Grand Total				48820 - -	50700 - -	

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Vaniyambadi for the year 1898-99.

(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	- - -	160 - -	- - -	160 - -	(For purchasing a Norton's tube well) Council's resolution No 26 dated 6-11-97.
Grant I. 1. New works (d) Water Supply	100 - -	300 - -	- - -	400 - -	Council's resolution No 9 dated 23-6-97 & No 22 dated 29-9-97.
" 2. Repairs (b) Buildings	50 - -	30 - -	- - -	80 - -	" " No 24 & [illegible] dated 29-9-97.
" 4. Tools & Plant to other Stores	400 - -	- - -	400 - -	- - -	The proposal of Taluq Board Timpatur to Construct a travellers bungalow was struck out by the Tah. Board vide para 17 of letter embodied in G.O. No 278 dated 11th February 1897. Hence the deduction
" 5 (a) Contribution to Local Boards for works.					
Grant III. Sanitation & Medical Service					
" 4. Registration of Births & deaths (b) Contingencies	20 - -	40 - -	- - -	60 - -	Council's resolution No 8 dated 16-11-97.
" 5. Conservancy, Road Cleaning &c (d) Contingencies	70 - -	30 - -	- - -	100 - -	" " No 26 dated 29-9-97
Grant IV. 4. Travellers' Bungalows (a) Establishment	40 - -	- - -	40 - -	- - -	Vide remarks against item Grant I 5 (a) Contribution to Local Board for Works
(b) Contingencies	50 - -	- - -	50 - -	- - -	
" 9. Other items	50 - -	310 - -	- - -	360 - -	(Paid towards the Cost of Town Survey) Council's resolution No 24, I. ii dated 29-9-97 & No 19 dated 16-10-97.

Note:—The amount in Column 5 shows the original budget grant plus subsequent allotments & transfers sanctioned by the Council & Government, up to the date of the submission of this statement as per instructions contained in the G.O printed at the top.

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Vaniyambadi for the year 1898-99 —*continued.*

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

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

Statement VII.—Tolls.

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

Statement VIII.—Loans.

Amount of loan and rate of interest.	For what purpose and terms on which obtained and year in which taken.	Date of Government sanction.	Amount repaid			Amount transferred to Sinking Fund			Invested out of the total amount transferred up to end of 1897-98.		
			Up to 31st March 1896.		In 1897-98.	Up to 31st March 1896.		In 1897-98.	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.	
13,800 - - @ 4 4/4 per cent	For Constructing a Suspension bridge over the Palar river. Loan taken in March 1896.	21st February 1896 No 308 M	-	- - -	13,800 - -	-	- - -	- - -	- - -	-	The whole amount was refunded into the Government Treasury on the 9th June 1897 as directed in G.O. No 1167 M dated 11th May 1897.

Note: With reference to para 4 of G.O. No 154 M. Lt M dated 24th January 1895 Quarters for the Hospital Assistant in charge of the Municipal Hospital, Vaniyambadi have not yet been provided.

Chairman.

Extract from the Proceedings of the Municipal

Extract from the Proceedings of the Vaniyambadi dated 13th December 1897.

Vaniyambadi Municipality.

Order sanctioning present establishment.		Office to which the proposition refers.	Number.	Proposition.		Grounds of proposition
Number	Date.			Increase per month. Amount.	Decrease per month. Amount.	
		Grant I-2 d ii Establishment	2	4 x ✓	4	Explained in the budget Covering letter No. 818 dated 16th December 1897.
		Grant II-2 ii a Fixed payments. Govindappram Mahomedan school establishment	1	1 x ✓	4	
			1	6 x ✓	4	
			1	10. x ✓	4	
1748 Sr.	1-2-97.	Girls School Establishment	3	3 x ✓	4	
		Grant III-3.	3	1 x	4	
		Vaccination Establishment	1			
		Do... 5. Conservancy, Road cleansing and Road watering Establishment.	1	+10 rise wance 2½ x	4	
			8	2 24 x	4	
		" b ii Private Scavenging Establishment	20	30 x	4	
			8			Chairman

Extract from the Proceedings of the Mysore

Extract from the Proceedings of the Municipal Council Vaniyambadi dated 12th Dec 1897

Vaniyambady Municipality.

Proposition Statement

Enclosure No 2 to Letter

No 818 dated 16th December 1897

2
4303 Mo 1897

Extract from the Proceedings of the Municipal Council Vaniyambadi dated 13th December 1897.

Vaniyambadi Municipality.

Statement of Proposition for revision of Establishment.

Order sanctioning present establishment.		Office to which the proposition refers.	Nature of Charge. Present Scale.				Proposed Scale.				Proposition.		Grounds of proposition
			Number	Designation	Pay. Minimum.	Pay. Maximum.	Number	Designation.	Pay. Minimum.	Pay. Maximum.	Increase per month. Amount.	Decrease per month. Amount.	
Number	Date.												
1748	6-2-97.	Grant I-2 d ii Establishment	4	Sprinqwatchmen at Rs 4 each	-	16	5	Sprinqwatchmen at Rs 4 each	-	20	4 x ✓	"	Explained in the budget Covering letter No. 818 dated 16 December 1897.
		Grant II-2 ii a Fixed payments. Govindappram Mahomedan school establishment	1	Head Master	-	7	1	Head Master.	-	8	1 x ✓	"	
			"	"	-	"	1	Assistant master	-	6	6 x ✓	"	
		Girls School Establishment	"	"	-	"	1	Head Mistress	-	10	10. x ✓	"	
			"	"	-	"	1	Conductress	-	3	3 x ✓	"	
		Grant III-3. Vaccination Establishment	1	Vaccinator	-	12	1	Vaccinator	-	13	1 x	"	
		Do... 5. Conservancy/ Road cleansing and Road watering Establishment.	1	Sanitary Inspector	-	25+7½ horse allowance	1	Sanitary Inspector	-	25+10 horse allowance	2½ x	"	
			8	Male toties at Rs 6 each	-	48	12	Male toties at Rs 6 each	-	72	24 x	"	
		" b ii Private Scavenging Establishment	15	Scavengers at Rs 6 each	-	90	20	Scavengers at Rs 6 each	-	120	30 x	"	

Sd/ Chairman

Extract from the Proceedings of the Municipal Council Vaniyambadi dated 13th December 1897.

PRESENT.

M. R. Ry. T. V. Gopalasawmy Ayyar avargal B. A.
Chairman.

Official-Councillors.

M. R. Ry. C. Sundara Rao garu Deputy Tahsildar.

" B. Rajagopal chettiar avargal Sub Registrar.

Non-offical Councillors

M. R. Ry. Hanumantha Rao Avargal.

" Jayakarna Lala Avargal.

" Balaguruvappa chettiyar Avargal.

Haji Madar Sahib.

Patel Ahmad Qasim Sahib.

1. Read Revised Estimate for 1897-98 and the Budget Estimate for 1898-99.

Resolution:— The Revised Estimate for

Estimate for 98 — 99 are —
passed.

× × ×

(Signed) T. V. Gopalaswamy Aiyar
Chairman

(True extract)

Chairman

3/4363/1897

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25-1-98

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OF GOVERNMENT

EMENT WITH DITTO.

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IN ORIGINAL.

A = Print in full.
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