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Government {1898} of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1898. *Enclosures*

Regd. *Spare copies*

G.O., No. 196 M., 25th January 1898.

JANUARY.

Municipal Budget.

Reviewing the Tiruppattúr — 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, Tiruppattúr, to the Secretary to Government, Local and Municipal Department (through the Collector of Salem), dated 20th December 1897, No. 2165-Eng.

I have the honour to submit herewith, for the sanction of Government, the budget estimate of the Tiruppattúr Municipality for the financial year 1898–99 with the following remarks.

REVISED ESTIMATE FOR 1897–98.

2. The opening balance was Rs. 4,140 against the budget estimate of Rs. 2,800. The increase is due to the greater receipts under school-fees and municipal fines and to the extension of the municipal high school building not having been undertaken during the year 1896–97 and to the payment of contribution to the district board towards the upkeep of the dispensary for women and children. The total receipts are estimated at Rs. 22,380 against the budget estimate of Rs. 22,860, the decrease being chiefly due to the imposition of tax on arts in accordance with the schedule A of the Madras District Municipalities Act IV of 1884 as amended by Madras Act III of 1897. The estimated charges amount to Rs. 25,840 against the budget estimate of Rs. 24,820, the increase being due to the extension of the high school building during the current year in accordance with G.O., Mis. No. 1267 M., dated 24th May 1897. The other minor variations between the sanctioned and the revised estimates of the current year under receipts and charges are explained in detail in column 7 of the revised estimate.

3. The balance to be carried forward is Rs. 680 against Rs. 840 shown in the budget estimate. The decrease is chiefly due to the cost of sinking wells and cutting and sloping the bund of Jubilee tank and Peria Parachery pond and the construction of drains in the Pooramazid street.

BUDGET ESTIMATE FOR 1898–99.

Receipts.

4. In accordance with the schedule to the Amendment Act III of 1897, the tax on arts was levied during the current year and so the receipts under this item were Rs. 930 against Rs. 1,680 in the previous year (1896–97). The council, seeing that the funds at its disposal are not sufficient for the requirements of the town, resolved unanimously at its meeting held on the 6th December 1897 to raise funds from the following sources :—

(1) Tax on arts to be levied on all the classes mentioned in the schedule to the Act.

(2) The house and land taxes to be levied at the maximum rate of $8\frac{1}{2}$ per cent. on the rent value.

(3) The taxes on animals and carts to be levied at the maximum rates.

(4) The tolls also t be levied at the maximum rates, as, in spite of the increase of revenue from the other sources, the present income of the municipality is not sufficient for improving the water-supply, sanitation, &c., of the town and for providing funds for its many other wants.

(5) License fee for sheep or goat slaughtered within the municipal limits or in the slaughter-house to be one anna and six pies per head.

5. *Municipal Rates and Taxes—Tax on Arts.*—The demand for the current year is Rs. 924 against Rs. 1,665 in the previous year. The council thinks that Rs. 1,000 will be collected under this item as the tax will be extended to the last class of the schedule as resolved by the council.

6. *Tax on Buildings.*—As stated in paragraph 4 *supra*, this tax will be raised from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent. of the annual rental value of the buildings of the town. The receipts are therefore estimated at Rs. 6,500 during next year.

7. *Tax on Lands.*—As stated in paragraph 4 *supra*, this tax will also be raised from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent. of the annual rental value of the house-sites within the municipal limits. The receipts are therefore estimated at Rs. 80 under this head during next year.

8. *Tax on Vehicles with Springs and Palanquins, Tax on Animals and Tax on Carts and other Vehicles without Springs.*—These taxes also will be raised from three-fourths to the maximum rates from next year, as stated in paragraph 4 *supra*. Hence the increased receipts are estimated under these heads.

9. *Tolls.*—In spite of the increased revenue from the other sources, the council finds that the funds at its disposal, if tolls be not levied at the maximum rates, will not suffice to make provision from time to time for the many improvements which the town demands unless the roads are neglected. It is in view to see that the roads, streets, lanes, &c., are kept also in good order, and to do at the same time all its best to afford all the other necessary conveniences to the townsmen that the council resolved to raise all the taxes and tolls as mentioned in paragraph 4 *supra*. By this increased taxation, the council will have every year about Rs. 2,000 to provide for additional improvements, such as lying-in ward, cholera hospital, construction of additional public latrines, improvement to the Chetty, &c., tanks, the drinking supplies for the town, construction of sheep and cow slaughter-houses on approved designs, &c.

10. *Realizations under Special Acts—Fees under Act II of 1888.*—This is a fluctuating item. Credit of Rs. 100 is taken under this head as per actuals of the previous year (1896–97).

11. *Revenue derived from Municipal Property and Powers apart from Taxation—Rent of Lands.*—The lease of collecting fees on carts standing on poramboke lands fetched Rs. 30 during the current year against Rs. 51 in the previous year. The council thinks that Rs. 30 will be realized during the next year also.

12. *Avenue Receipts.*—The lease of the right to enjoy the avenue produce fetched Rs. 265 during the current year against Rs. 154 in the previous year. Credit has been taken for Rs. 200 including the sale of avenue clippings for next year. The revised estimate figure has not been adopted, as the bid of the current year was due to reckless competition amongst the bidders at the time of sale.

13. *Fees from Travellers' Bungalows.*—During the current year there was no income under this head, as the municipality did not get the building which it expected to get from Government for the purpose. The old police hospital building was handed over to the municipality to be used as its office (*vide* G.O., No. 1212 W., dated 11th May 1897) during the current year. The council has made arrangements to convert the unoccupied portion of the office building with necessary additions and alterations in the building to be used as a travellers' bungalow next year. Credit has therefore been taken for Rs. 20 under this head for next year.

14. *Produce of Lands, Gardens, &c., Sale-proceeds of old Materials, empty Oil-cans, Packing Cases, &c, and Conservancy Receipts—Sale-proceeds of Night-soil, Street-refuse, &c.*—The revised estimate figures have been adopted under these heads.

15. *Fees from Educational Institutions.*—The Government in its order, Mis. No. 2390 M., dated 1st November 1897, having sanctioned the opening of a sixth form in the municipal high school from the month of January 1898, the receipts are estimated at Rs. 4,200 (the figure estimated by the Educational officers). Hence the increase over the revised estimate.

16. *Other Revenue from Educational Institutions—Sale-proceeds and Composition Fees of Medicines and Other Hospital Receipts.*—The revised estimate figures have been adopted under these items, although no credit has been taken by the Educational officers and the District Medical and Sanitary Officer, Salem.

17. *Income from Markets.*—The lease of the right to collect fees in the weekly market fetched Rs. 465 during the current year against Rs. 454 in the previous year. Only four butchers occupy the stalls of the daily market for selling meat at a rent of Re. 1 for each stall per month. The receipts are therefore estimated at Rs. 500, *i.e.*, Rs. 450 from the weekly market and Rs. 50 from the stalls occupied by the butchers for selling meat and fish.

18. *Income from Slaughter-houses.*—The council having resolved to raise the fee from 9 pies to As. 1-6 for each sheep or goat slaughtered in the sheep slaughter-house from next year as stated in paragraph 4 *supra*, the receipts are estimated at Rs. 850 for next year, *i.e.*, Rs. 770 from the sheep slaughter-house and Rs. 80 from the cow slaughter-house. The council does not anticipate more than this sum, as the lease of the cow slaughter-house fetched Rs. 151 during the current year as against Rs. 63 owing to reckless bidding this year.

19. *Other Fees—Distraint Fees, License Fees, Cart-stand Fees, Other Fees, and Fines under Municipal and other Acts.*—The revised estimate figures have been adopted under these items.

20. *Grants and Contributions—From Government, Education—Municipal Schools.*—The Educational officer's figure has not been adopted as it includes the building grant of the current year. The receipts are estimated at Rs. 980 against Rs. 660 in the revised estimate. The increase is due to the Provincial grants towards the pay of the headmaster to be entertained in the school owing to the opening of the sixth form. The sum of Rs. 980 entered under this head represents the following grants payable from Provincial funds :—

				Rs.
Salary grant on behalf of the headmaster, municipal high school, Tiruppattúr			..	300
Do.	do.	first assistant master,	do. ..	240
Do.	do.	second assistant master,	do ..	200
Do.	do.	Sanskrit pandit,	do. ..	48
Do.	do.	Tamil pandit,	do. ..	36
Furniture, &c., grants				150
Grants to Panchama girls of municipal primary school				10
			Total ..	984

21. *Other Purposes.*—The revised estimate figure has been adopted and it represents the following grants from Provincial funds :—

			Rs.
Salary grants on behalf of the gymnastic instructor			48
Do.	do.	drawing master	60
		Total ..	108

22. *From Local Boards—Medical, Rs.* 800.—The receipts under this head represent one-fourth contribution of the net charges of the municipal hospital paid by the Tiruppattúr Taluk Board as usual.

23. *Miscellaneous—Recoveries on account of services rendered to Private Individuals—Private Scavenging.*—Keeping in view that the private scavenging system should be more largely introduced, the council thinks that it will be able to introduce the system in about 250 houses more next year. Credit is taken under this head for

Rs. 1,750 against Rs. 1,400, the revised estimate figure. The total number of houses working under the system up to date is 763, and if the services of the scavengers had been secured, the system would have been more largely introduced.

24. *Other Purposes.*—The revised estimate figure has been adopted.

25. *Other Items*—(i) *Fishery Rents.*—The lease of fishery fetched Rs. 242 against Rs. 191 in the previous year, the increase being due to competition. The council thinks that Rs. 200 will be realized under this head against Rs. 270, the revised estimate figure, which includes Rs. 29, being the amount realized from the sale of fish in the Jubilee and Chetti tanks.

26. *Other Items—Sale of License Forms.*—The council thinks that Rs. 20 will be realized under this head as per actuals of 1896-97.

27. The total receipts, including the opening balance of Rs. 680, will amount to Rs. 27,590.

Expenditure.

28. GRANT 1, PUBLIC WORKS—*New Works—Communications.*—A provision of Rs. 250 is made under this head for constructing tunnels where necessary. The names of streets and roads in which tunnels are to be constructed next year are shown in Statement II-A, part I, new works.

29. *Buildings.*—The council having resolved to provide sixteen additional dust-bins, Rs. 80 is provided under this head.

30. *Water-supply.*—The council having resolved to fence the Chetti tank by wire and to place an iron pump to the Chinnaparacherry pond, provision of Rs. 500 is made under this head for the same.

31. *Repairs—Communications.*—The amount credited to tolls as stated in paragraph 9 *supra* is Rs. 6,400, a little over half of which (Rs. 3,250) is provided for the construction of tunnels, for the repairs of town roads and streets, &c., and for the payment of the permanent establishment of six road coolies employed to do departmental casual repairs and works. The names of the roads and streets to be repaired next year are shown in Statement II-A, part II, repairs.

32. *Buildings.*—A sum of Rs. 400 has been provided under this head for the repairs of municipal buildings. The names of buildings to be repaired next year are shown in Statement II-A, part II, repairs.

33. *Water-supply—Repairs to Works Machinery, &c.*—A sum of Rs. 30 is provided for the repairs of iron tank and pumps.

34. *Establishment.*—A sum of Rs. 150 is entered under this head to meet the pay of the two watchmen at Rs. 4 each per mensem and for cleansing tanks and wells.

35. *Establishment, Rs.* 240.—This represents the pay of the municipal overseer at Rs. 20 per mensem.

36. *Tools and Plant and other Stores.*—Rs. 50 has been provided under this head for the purchase of instruments required for the use of the permanent road coolies for departmental works and for purchasing stationery articles, &c., required for the use of the municipal overseer.

37. The total expenditure under Grant 1 amounts to Rs. 4,700.

38. GRANT 2, EDUCATION—*Training Schools—Stipends to Normal Students.*—A provision of Rs. 30 is made for giving stipends to teachers while under training, as recommended by the Educational officers.

39. *Municipal Schools—on Salary System.*—The Government having sanctioned the opening of a sixth form from next calendar year, a headmaster on Rs. 75 per mensem, with an annual increment of Rs. 5 per annum up to Rs. 100, will be entertained in the high school from the month of January next as recommended by the Educational officers. The Educational officers also propose to raise the pay of the fourth assistant master who is reported to be a First Arts man; the council thinks that the increased pay in the latter case is not now necessary as the teacher is not a trained man. The other proposals of the Educational officers are approved. The details of the establishment are given in Statement II-B.

40. *Contingencies.*—The revised estimate figure has been adopted and the details for Rs. 690 are given below :—

	Rs.
Matting the new building	30
Prize books	30
Gymnastic apparatus	100
Furniture	100
Science apparatus	100
Library books..	40
Maps and class books	30
Ordinary contingencies	50
House-rent of the Hindu primary school	144
Furniture do. do.	50
Miscellaneous (stationery articles, &c.)	16
Total ..	690

The figures of the Educational officers have been adopted.

41. *On Salary-result System—Fixed Payments.*—There are no changes in the establishments and the current year's budget figure has been entered under this head as proposed by the Educational officers. The revised estimate figure excludes the pay of the headmaster of the Muhammadan primary school for four months as the post was vacant for the period during the current year.

42. *Results Grants, Contingencies—Results Grants, Inspection—Municipal Inspectors—Establishment and Contingencies.*—The revised estimate figures have been adopted under these heads as proposed by the Educational officers.

43. *Miscellaneous—Building, Furniture, &c., Grants.*—As proposed by the Educational officers, a provision of Rs. 50 is made under this head to enable the managers of the result schools to secure better accommodation for their schools and to supply them with the requisite furniture.

44. *Common Gymnasium—Establishment, Contingencies—Common Drawing master—Establishment and Contingencies.*—The current year's budget figures have been repeated under these heads as proposed by the Educational officers; the only change is that while Rs. 20 is provided under drawing master's contingencies during the current year, the same amount is provided under gymnasium contingencies for next year as the municipal salary-result schools will be supplied with drawing articles during the current year.

45. The total expenditure on education amounts to Rs. 7,000. Deducting from this the income from school-fees, &c., and the contributions from Provincial funds, *viz.*, Rs. 5,300, the net expenditure on education is Rs. 1,700, which is 9·7 per cent. on the income from taxation and rents.

46. GRANT 3, SANITATION AND MEDICAL SERVICES—*Hospitals and Dispensaries—Establishment, Medicines and Supplies, Diet of Patients and Sundries and Contingencies.*—The District Medical and Sanitary Officer's figures have been adopted under these heads.

47. *Contributions to Local Boards, Rs.* 150.—This represents the contribution of one-fourth of the charges to be paid by the council to the District Board, Salem, towards the cost of maintaining the dispensary for women and children as resolved by the council. The actuals of the previous year were not adopted as they include the initial expenditure.

48. *Contributions to Provincial Funds for Medical College, Sanitary Inspection and Medical Reserve staff.*—The revised estimate figures have been adopted as the actuals to be paid are not yet known.

49. *Other Contributions, Rs.* 20.—The revised estimate figure has been adopted and this represents the contribution to be paid to the Tiruppattúr Taluk Board for its land used as cart-stand near the Local Fund choultry in the town.

50. *Vaccination—Establishment and Contingencies.*—The revised estimate figures have been adopted.

51. *Registration of Births and Deaths—Establishment.*—The revised estimate figure has been adopted.

52. *Contingencies.*—The council thinks that Rs. 40 under this head is sufficient to meet the cost of stationery, receipt books and printing of forms and registers, &c., required for the use of the registrar as the revised estimate figure includes the cost of sign-boards put up in conspicuous places of the town.

53. *Conservancy, Road-cleaning and Road-watering—Establishment.*—There are no changes proposed in the sanctioned scale of establishment for next year. There are 21 female sweepers instead of 16 and 19 male sweepers instead of 24 as the services of male sweepers are not available. The current year's budget figure has been repeated as the council will again try to get the services of male sweepers.

54. *Other Charges, such as purchase of carts, dry earth, &c.*—There are at present twelve rubbish carts and two new ones are being prepared. Out of two cylindrical carts drawn by bullocks one is out of order and it cannot be repaired. A lorrie drawn by two bullocks has been purchased for the use of the town. The council, therefore, has made provision for the hire of nine bullocks at Rs. 6 each per mensem, *viz.*, six for rubbish carts, one for cylindrical night-soil carts and two for the lorrie.

55. *Private Scavenging—Establishment.*—The council having resolved to extend the system to about 250 houses more next year as stated in paragraph 23 *supra*, provision is made for the entertainment of two additional scavengers for the removal of night-soil from private privies. There are at present only 20 scavengers for 763 houses working under the system up to date. The system will be introduced into some more houses in the remaining part of the year. The details of establishment are given in Statement II-B.

56. *Contingencies, such as cost of scavengering carts, &c., Rs.* 120.—A provision of Rs. 60 is made for the purchase of two night-soil hand carts and Rs. 60 for purchasing grease, baskets, brooms, mumties, &c., and for repairing unserviceable night-soil hand carts.

57. *Cholera Charges.*—A lump sum of Rs. 500 is provided under this head to meet the charges of establishment and contingencies in case any epidemic should unfortunately break out.

58. *Contingencies, Rs.* 100.—The current year's budget figure has been adopted for next year as the revised estimate figure includes the cost of trap doors supplied to the cess-pools of the latrines.

59. The total expenditure under Grant 3 amounts to Rs. 10,840.

60. GRANT 4, LIGHTING AND MISCELLANEOUS MUNICIPAL PURPOSES—*Establishment, Rs.* 360.—This represents the pay of five lamp lighters at Rs. 6 each per mensem as an additional lamp lighter has been budgeted for to look after the additional lights to be put up.

61. *Contingencies.*—It has been proposed to increase the number of lights in the towns by ten during the current year and by thirteen for next year. To meet the extra cost of kerosine-oil for these lights and the cost of putting up thirteen new lights, provision of Rs. 840 is made under this head. The details are given below :—

	Rs.
(1) Kerosine-oil	560
(2) Thirteen new lights	220
(3) Repairs of lanterns, purchase of matches and wicks, &c.	60
Total ..	840

62. *Travellers' Bungalows—Establishment and Contingencies.*—A provision of Rs. 50 under establishment for the entertainment of a watchman and sweeper to look after the travellers' bungalow and the office building and Rs. 10 under contingencies to meet the sundry charges of the bungalow is made as the council has made arrangements to convert the unoccupied portion of the office building into a travellers' bungalow.

63. *Survey of Land.*—The town has recently been surveyed by the Survey department. To meet the cost which the council has to bear, a lump sum of Rs. 500 is provided under this head.

64. *Other Charges—Rewards for Destruction of Wild Animals and Snakes.*—The revised estimate figure has been adopted.

—	Actuals, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1897-98.	Budget estimate, 1898-99.
Charges—cont.	RS.	RS.	RS.	RS.
GRANT 3—				
Hospitals and Dispensaries	3,076	3,010	3,200	3,360
Contributions	154	160	160	160
Vaccination	219	220	220	220
Registration of Births and Deaths	178	180	210	180
Conservancy, Road-cleaning and Road-watering	5,016	7,380	6,630	6,920
Total	8,643	10,950	10,420	10,840
GRANT 4—				
Lighting	1,219	930	920	1,200
Travellers' Bungalows	..	60	..	60
Public Garden, Survey of Land, Fire and other Charges	768	560	780	1,000
Total	1,987	1,550	1,700	2,260
GRANT 5—				
Supervision and Management	1,929	1,940	1,880	1,730
Advances Recoverable	1	..	..	..
Grand Total	21,383	24,820	25,840	26,680
Balance	4,143	840	680	790

REVISED ESTIMATE FOR 1897–98.

2. The current receipts and charges are now estimated at Rs. 22,380 and Rs. 25,840, respectively, against Rs. 22,860 and Rs. 24,820 anticipated in the sanctioned budget. The decrease in the receipts, which occurs chiefly under the tax on arts and private scavenging fees, is partly counterbalanced by an increase under school, slaughter-house and license fees, while the increase in the charges appears mainly under Grant 1. The expenditure on new works—buildings during the first eight months of the year was not satisfactory. The sanction of Government should have been obtained for the entertainment of five female sweepers on Rs. 3–8–0 each, in the place of the same number of male sweepers on Rs. 4–8–0, referred to in paragraph 53 of the Chairman's letter. This however is now approved.

BUDGET ESTIMATE FOR 1898–99.

3. *Receipts.*—The receipts for the ensuing year are put down at Rs. 26,910 against Rs. 22,380 in the revised estimate, the increase appearing chiefly under the taxes on buildings and carts, tolls, and school, slaughter-house and private scavenging fees. The municipal council's proposals to raise the rates of the taxes and tolls, referred to in paragraph 4 of the Chairman's letter, to extend the arts tax to the last two classes of the schedule, and to levy a fee of one anna and six pies for licenses granted for the slaughter of a sheep or goat in places other than licensed slaughter-houses under sub-section (4) of section 191 of the Act, are sanctioned. The attention of the municipal council is drawn to sub-section (1) of the same section under which the sanction of Government is not necessary for the levy of fees for the slaughter of a sheep or goat in municipal slaughter-houses. The credit taken under Provincial grants on account of education will be reduced from Rs. 980 to Rs. 680, as suggested by the Director of Public Instruction in paragraph 1 of his letter read above. The estimate under private scavenging fees will be raised by Rs. 80, so as to cover the cost of the service, as it is not proper that the general tax-payer should bear the cost of what is purely a private service. The scale of fees should be revised, if necessary.

4. *Charges.*—(1) The charges are placed at Rs. 26,590 against the revised estimate of Rs. 25,840, the increase which occurs under Grants 2, 3 and 4 being partly counterbalanced by a decrease under the remaining two grants.

(2) *Grant 2.*—The entertainment of a headmaster on Rs. 75 per mensem for the municipal high school, proposed in paragraph 39 of the Chairman's letter, is sanctioned. With reference to the Director's remark in paragraph 2 of his letter, his attention is drawn to paragraph 38 of the Chairman's letter.

(3) *Grant 3.*—The allotments for vaccination, registration of vital statistics and sanitation are passed, subject to the remarks of the Sanitary Commissioner. Meanwhile the entertainment of the two private scavenging toties—one on Rs. 6 and the other on Rs. 5— proposed in paragraph 55 is sanctioned. The attention of the Accountant-General is drawn to paragraph 48.

(4) *Grants 4 and 5.*—The entertainment of an additional lamp-lighter on Rs. 6 per mensem, proposed in paragraph 60, is sanctioned. The increase of Rs. 2 in the salary of the municipal office shroff, proposed in paragraph 69, is sanctioned. With reference to G.O., No. 2473 L., dated 22nd December 1897, the contribution for the central office establishments will be reduced from Rs. 200 to Rs. 193, or Rs. 190 in round figures.

5. The budget, as revised by Government, closes with a balance of Rs. 790, or 3 per cent. of the estimated receipts.

(True Extract.)

H. TREMENHEERE,
Ag. Secretary to Government.

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

Ed. C M. Thumbuswamy.

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Government (1898) of Madras.

LOCAL AND MUNICIPAL.

Proof for approval

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Receipts.

4. In accordance with the schedule to the Amendment Act III of 1897, the tax on arts was levied during the current year and so the receipts under this item were Rs. 930 against Rs. 1,680 in the previous year (1896–97). The council, seeing that the funds at its disposal are not sufficient for the requirements of the town, resolved unanimously at its meeting held on the 6th December 1897 to raise funds from the following sources :—

(1) Tax on arts to be levied on all the classes mentioned in the schedule to the Act.

(2) The house and land taxes to be levied at the maximum rate of $8\frac{1}{2}$ per cent. on the rent value.

(3) The taxes on animals and carts to be levied at the maximum rates.

(4) The tolls also to be levied at the maximum rates, as, in spite of the increase of revenue from the other sources, the present income of the municipality is not sufficient for improving the water-supply, sanitation, &c., of the town and for providing funds for its many other wants.

(5) License fee for sheep or goat slaughtered within the municipal limits or in the slaughter-house to be one anna and six pies per head.

5. *Municipal Rates and Taxes—Tax on Arts.*—The demand for the current year is Rs. 924 against Rs. 1,665 in the previous year. The council thinks that Rs. 1,000 will be collected under this item as the tax will be extended to the last class of the schedule as resolved by the council.

6. *Tax on Buildings.*—As stated in paragraph 4 *supra*, this tax will be raised from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent. of the annual rental value of the buildings of the town. The receipts are therefore estimated at Rs. 6,500 during next year.

7. *Tax on Lands.*—As stated in paragraph 4 *supra*, this tax will also be raised from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent. of the annual rental value of the house-sites within the municipal limits. The receipts are therefore estimated at Rs. 80 under this head during next year.

8. *Tax on Vehicles with Springs and Palanquins, Tax on Animals and Tax on Carts and other Vehicles without Springs.*—These taxes also will be raised from three-fourths to the maximum rates from next year, as stated in paragraph 4 *supra*. Hence the increased receipts are estimated under these heads.

9. *Tolls.*—In spite of the increased revenue from the other sources, the council finds that the funds at its disposal, if tolls be not levied at the maximum rates, will not suffice to make provision from time to time for the many improvements which the town demands unless the roads are neglected. It is in view to see that the roads, streets, lanes, &c., are kept also in good order, and to do at the same time all its best to afford all the other necessary conveniences to the townsmen that the council resolved to raise all the taxes and tolls as mentioned in paragraph 4 *supra*. By this increased taxation, the council will have every year about Rs. 2,000 to provide for additional improvements, such as lying in ward, cholera hospital, construction of additional public latrines, improvement to the Chetty, &c., tanks, the drinking supplies for the town, construction of sheep and cow slaughter-houses on approved designs, &c.

10. *Realizations under Special Acts—Fees under Act II of 1888.*—This is a fluctuating item. Credit of Rs. 100 is taken under this head as per actuals of the previous year (1896–97).

11. *Revenue derived from Municipal Property and Powers apart from Taxation—Rent of Lands.*—The lease of collecting fees on carts standing on poramboke lands fetched Rs. 30 during the current year against Rs. 51 in the previous year. The council thinks that Rs. 30 will be realized during the next year also.

12. *Avenue Receipts.*—The lease of the right to enjoy the avenue produce fetched Rs. 265 during the current year against Rs. 154 in the previous year. Credit has been taken for Rs. 200 including the sale of avenue clippings for next year. The revised estimate figure has not been adopted, as the bid of the current year was due to reckless competition amongst the bidders at the time of sale.

13. *Fees from Travellers' Bungalows.*—During the current year there was no income under this head, as the municipality did not get the building which it expected to get from Government for the purpose. The old police hospital building was handed over to the municipality to be used as its office (*vide* G.O., No. 1212 W., dated 11th May 1897) during the current year. The council has made arrangements to convert the unoccupied portion of the office building with necessary additions and alterations in the building to be used as a travellers' bungalow next year. Credit has therefore been taken for Rs. 20 under this head for next year.

14. *Produce of Lands, Gardens, &c.,* (iii) *Sale-proceeds of old Materials, empty Oil-cans, Packing Cases, &c., and* (c) *Conservancy Receipts—Sale-proceeds of Night-soil, Street-refuse, &c.*—The revised estimate figures have been adopted under these heads.

15. *Fees from Educational Institutions.*—The Government in its order, Mis. No. 2390 M., dated 1st November 1897, having sanctioned the opening of a sixth form in the municipal high school from the month of January 1898, the receipts are estimated at Rs. 4,200 (the figure estimated by the Educational officers). Hence the increase over the revised estimate.

16. *Other Revenue from Educational Institutions—Sale-proceeds and Composition Fees of Medicines and Other Hospital Receipts.*—The revised estimate figures have been adopted under these items, although no credit has been taken by the Educational officers and the District Medical and Sanitary Officer, Salem.

17. *Income from Markets.*—The lease of the right to collect fees in the weekly market fetched Rs. 465 during the current year against Rs. 454 in the previous year. Only four butchers occupy the stalls of the daily market for selling meat at a rent of Re. 1 for each stall per month. The receipts are therefore estimated at Rs. 500, *i.e.*, Rs. 450 from the weekly market and Rs. 50 from the stalls occupied by the butchers for selling meat and fish.

18. *Income from Slaughter-houses.*—The council having resolved to raise the fee from 9 pies to As. 1-6 for each sheep or goat slaughtered in the sheep slaughter-house from next year as stated in paragraph 4 *supra*, the receipts are estimated at Rs. 850 for next year, *i.e.*, Rs. 770 from the sheep slaughter-house and Rs. 80 from the cow slaughter-house. The council does not anticipate more than this sum, as the lease of the cow slaughter-house fetched Rs. 151 during the current year as against Rs. 63 owing to reckless bidding this year.

19. *Other Fees—Distraint Fees, License Fees, Cart-stand Fees, (w) Other Fees, and Fines under Municipal and other Acts.*—The revised estimate figures have been adopted under these items.

20. *Grants and Contributions—From Government, Education—Municipal Schools.*—The Educational officer's figure has not been adopted as it includes the building grant of the current year. The receipts are estimated at Rs. 980 against Rs. 660 in the revised estimate. The increase is due to the Provincial grants towards the pay of the headmaster to be entertained in the school owing to the opening of the sixth form. The sum of Rs. 980 entered under this head represents the following grants payable from Provincial funds :—

				Rs.
Salary grant on behalf of the headmaster, municipal high school,			Tiruppattúr ..	300
Do.	do.	first assistant master,	do. ..	240
Do.	do.	second assistant master,	do ..	200
Do.	do.	Sanskrit pandit,	do. ..	48
Do.	do.	Tamil pandit,	do. ..	36
Furniture, &c., grants			.. ..	150
Grants to Panchama girls of municipal primary school ..			.. ..	10
			Total ..	984

21. *Other Purposes.*—The revised estimate figure has been adopted and it represents the following grants from Provincial funds :—

			Rs.
Salary grants on behalf of the gymnastic instructor			48
Do.	do.	drawing master	60
		Total ..	108

22. *From Local Boards—Medical, Rs.* 800.—The receipts under this head represent one-fourth contribution of the net charges of the municipal hospital paid by the Tiruppattúr Taluk Board as usual.

23. *Miscellaneous—Recoveries on account of services rendered to Private Individuals—Private Scavenging.*—Keeping in view that the private scavenging system should be more largely introduced, the council thinks that it will be able to introduce the system in about 250 houses more next year. Credit is taken under this head for

Rs. 1,750 against Rs. 1,400, the revised estimate figure. The total number of houses working under the system up to date is 763, and if the services of the scavengers had been secured, the system would have been more largely introduced.

24. *Other Purposes.*—The revised estimate figure has been adopted.

25. *Other Items*—(i) *Fishery Rents.*—The lease of fishery fetched Rs. 242 against Rs. 191 in the previous year, the increase being due to competition. The council thinks that Rs. 200 will be realized under this head against Rs. 270, the revised estimate figure, which includes Rs. 29, being the amount realized from the sale of fish in the Jubilee and Chetti tanks.

26. *Other Items—Sale of License Forms.*—The council thinks that Rs. 20 will be realized under this head as per actuals of 1896-97.

27. The total receipts, including the opening balance of Rs. 680, will amount to Rs. 27,590.

Expenditure.

28. GRANT 1, PUBLIC WORKS—*New Works—Communications.*—A provision of Rs. 250 is made under this head for constructing tunnels where necessary. The names of streets and roads in which tunnels are to be constructed next year are shown in Statement II-A, part I, new works.

29. *Buildings.*—The council having resolved to provide sixteen additional dust-bins, Rs. 80 is provided under this head.

30. *Water-supply.*—The council having resolved to fence the Chetti tank by wire and to place an iron pump to the Chinnaparacherry pond, provision of Rs. 500 is made under this head for the same.

31. *Repairs—Communications.*—The amount credited to tolls as stated in paragraph 9 *supra* is Rs. 6,400, a little over half of which (Rs. 3,250) is provided for the construction of tunnels, for the repairs of town roads and streets, &c., and for the payment of the permanent establishment of six road coolies employed to do departmental casual repairs and works. The names of the roads and streets to be repaired next year are shown in Statement II-A, part II, repairs.

32. *Buildings.*—A sum of Rs. 400 has been provided under this head for the repairs of municipal buildings. The names of buildings to be repaired next year are shown in Statement II-A, part II, repairs.

33. *Water-supply—Repairs to Works Machinery, &c.*—A sum of Rs. 30 is provided for the repairs of iron tank and pumps.

34. *Establishment.*—A sum of Rs. 150 is entered under this head to meet the pay of the two watchmen at Rs. 4 each per mensem and for cleansing tanks and wells.

35. *Establishment, Rs.* 240.—This represents the pay of the municipal overseer at Rs. 20 per mensem.

36. *Tools and Plant and other Stores.*—Rs. 50 has been provided under this head for the purchase of instruments required for the use of the permanent road coolies for departmental works and for purchasing stationery articles, &c., required for the use of the municipal overseer.

37. The total expenditure under Grant 1 amounts to Rs. 4,700.

38. GRANT 2, EDUCATION—*Training Schools—Stipends to Normal Students.*—A provision of Rs. 30 is made for giving stipends to teachers while under training, as recommended by the Educational officers.

39. *Municipal Schools—on Salary System.*—The Government having sanctioned the opening of a sixth form from next calendar year, a headmaster on Rs. 75 per mensem, with an annual increment of Rs. 5 per annum up to Rs. 100, will be entertained in the high school from the month of January next as recommended by the Educational officers. The Educational officers also propose to raise the pay of the fourth assistant master who is reported to be a First Arts man; the council thinks that the increased pay in the latter case is not now necessary as the teacher is not a trained man. The other proposals of the Educational officers are approved. The details of the establishment are given in Statement II-B.

40. *Contingencies.*—The revised estimate figure has been adopted and the details for Rs. 690 are given below :—

	Rs.
Matting the new building	30
Prize books	30
Gymnastic apparatus	100
Furniture	100
Science apparatus	100
Library books..	40
Maps and class books	30
Ordinary contingencies	50
House-rent of the Hindu primary school	144
Furniture do. do.	50
Miscellaneous (stationery articles, &c.)	16
Total ..	690

The figures of the Educational officers have been adopted.

41. *On Salary-result System—Fixed Payments.*—There are no changes in the establishments and the current year's budget figure has been entered under this head as proposed by the Educational officers. The revised estimate figure excludes the pay of the headmaster of the Muhammadan primary school for four months as the post was vacant for the period during the current year.

42. *Results Grants, Contingencies—Results Grants, Inspection—Municipal Inspectors—Establishment and Contingencies.*—The revised estimate figures have been adopted under these heads as proposed by the Educational officers.

43. *Miscellaneous—Building, Furniture, &c., Grants.*—As proposed by the Educational officers, a provision of Rs. 50 is made under this head to enable the managers of the result schools to secure better accommodation for their schools and to supply them with the requisite furniture.

44. *Common Gymnasium—Establishment, Contingencies—Common Drawing master—Establishment and Contingencies.*—The current year's budget figures have been repeated under these heads as proposed by the Educational officers; the only change is that while Rs. 20 is provided under drawing master's contingencies during the current year, the same amount is provided under gymnasium contingencies for next year as the municipal salary-result schools will be supplied with drawing articles during the current year.

45. The total expenditure on education amounts to Rs. 7,000. Deducting from this the income from school-fees, &c., and the contributions from Provincial funds, *viz.*, Rs. 5,300, the net expenditure on education is Rs. 1,700, which is 9·7 per cent. on the income from taxation and rents.

46. GRANT 3, SANITATION AND MEDICAL SERVICES—*Hospitals and Dispensaries—Establishment, Medicines and Supplies, Diet of Patients and Sundries and Contingencies.*—The District Medical and Sanitary Officer's figures have been adopted under these heads.

47. *Contributions to Local Boards, Rs.* 150.—This represents the contribution of one-fourth of the charges to be paid by the council to the District Board, Salem, towards the cost of maintaining the dispensary for women and children as resolved by the council. The actuals of the previous year were not adopted as they include the initial expenditure.

48. *Contributions to Provincial Funds for Medical College, Sanitary Inspection and Medical Reserve staff.*—The revised estimate figures have been adopted as the actuals to be paid are not yet known.

49. *Other Contributions, Rs.* 20.—The revised estimate figure has been adopted and this represents the contribution to be paid to the Tiruppattúr Taluk Board for its land used as cart-stand near the Local Fund choultry in the town.

50. *Vaccination—Establishment and Contingencies.*—The revised estimate figures have been adopted.

51. *Registration of Births and Deaths—Establishment.*—The revised estimate figure has been adopted.

52. *Contingencies.*—The council thinks that Rs. 40 under this head is sufficient to meet the cost of stationery, receipt books and printing of forms and registers, &c., required for the use of the registrar as the revised estimate figure includes the cost of sign-boards put up in conspicuous places of the town.

53. *Conservancy, Road-cleaning and Road-watering—Establishment.*—There are no changes proposed in the sanctioned scale of establishment for next year. There are 21 female sweepers instead of 16 and 19 male sweepers instead of 24 as the services of male sweepers are not available. The current year's budget figure has been repeated as the council will again try to get the services of male sweepers.

54. *Other Charges, such as purchase of carts, dry earth, &c.*—There are at present twelve rubbish carts and two new ones are being prepared. Out of two cylindrical carts drawn by bullocks one is out of order and it cannot be repaired. A lorrie drawn by two bullocks has been purchased for the use of the town. The council, therefore, has made provision for the hire of nine bullocks at Rs. 6 each per mensem, *viz.*, six for rubbish carts, one for cylindrical night-soil carts and two for the lorrie.

55. *Private Scavenging—Establishment.*—The council having resolved to extend the system to about 250 houses more next year as stated in paragraph 23 *supra*, provision is made for the entertainment of two additional scavengers for the removal of night-soil from private privies. There are at present only 20 scavengers for 763 houses working under the system up to date. The system will be introduced into some more houses in the remaining part of the year. The details of establishment are given in Statement II-B.

56. *Contingencies, such as cost of scavengering carts, &c., Rs.* 120.—A provision of Rs. 60 is made for the purchase of two night-soil hand carts and Rs. 60 for purchasing grease, baskets, brooms, mumties, &c., and for repairing unserviceable night-soil hand carts.

57. *Cholera Charges.*—A lump sum of Rs. 500 is provided under this head to meet the charges of establishment and contingencies in case any epidemic should unfortunately break out.

58. *Contingencies, Rs.* 100.—The current year's budget figure has been adopted for next year as the revised estimate figure includes the cost of trap doors supplied to the cess-pools of the latrines.

59. The total expenditure under Grant 3 amounts to Rs. 10,840.

60. GRANT 4, LIGHTING AND MISCELLANEOUS MUNICIPAL PURPOSES—*Establishment, Rs.* 360.—This represents the pay of five lamp lighters at Rs. 6 each per mensem as an additional lamp lighter has been budgeted for to look after the additional lights to be put up.

61. *Contingencies.*—It has been proposed to increase the number of lights in the towns by ten during the current year and by thirteen for next year. To meet the extra cost of kerosine-oil for these lights and the cost of putting up thirteen new lights, provision of Rs. 840 is made under this head. The details are given below :—

	Rs.
(1) Kerosine-oil	560
(2) Thirteen new lights	220
(3) Repairs of lanterns, purchase of matches and wicks, &c.	60
Total ..	840

62. *Travellers' Bungalows—Establishment and Contingencies.*—A provision of Rs. 50 under establishment for the entertainment of a watchman and sweeper to look after the travellers' bungalow and the office building and Rs. 10 under contingencies to meet the sundry charges of the bungalow is made as the council has made arrangements to convert the unoccupied portion of the office building into a travellers' bungalow.

63. *Survey of Land.*—The town has recently been surveyed by the Survey department. To meet the cost which the council has to bear, a lump sum of Rs. 500 is provided under this head.

64. *Other Charges—Rewards for Destruction of Wild Animals and Snakes.*—The revised estimate figure has been adopted.

65. *Printing.*—Rs. 450 is provided under this head as the revised estimate figure includes the cost of printing work done during last year and paid this year and as the rates of composing charges, cost of paper, &c., have been reduced by the council.

66. *Compensation for Lands.*—The council having resolved to acquire sites for opening a street from Sawmi Chetty Street to Muthu Chetty Street, a provision of Rs. 50 is made under this head.

67. *Other Items.*—The revised estimate figure has been adopted.

68. The total expenditure under Grant 4 amounts to Rs. 2,310.

69. GRANT 5, *General Establishment—Office Establishment, Rs.* 940.—There is no change except in the pay of the shroff who has put in over four years' service and is a deserving man. The council considers that he deserves an increase of Rs. 2 in his pay per month.

70. *Collection of Municipal Taxes—Establishment and Purchase of Account Books, Paper, Money-boxes, Repair to Out-posts, &c.*—The revised estimate figures have been adopted under these heads.

71. *Cost of Forms supplied by Lawrence Asylum Press.*—A provision of Rs. 100 is made under this head to meet the cost of forms as the forms during the current year have all been received in bound books which will last for two years.

72. *Office Contingencies.*—Rs. 120 is provided under this head to meet the cost of stationery, stamps, gum, travelling allowance to municipal servants, &c. There will be no expenditure under office rent as the old hospital building has been handed over to the municipality to be used as its office.

73. *Contributions for Central office and Audit establishments.*—A lump sum of Rs. 200 is provided under this head as the rates are not now known.

74. The total expenditure under Grant 5 amounts to Rs. 1,740.

75. The total expenditure under all grants is estimated at Rs. 26,590 against Rs. 25,840 in the revised estimate and Rs. 24,820 in the budget estimate for 1897–98. The year is expected to close with a balance of Rs. 1,000 which will be about 3·8 per cent. of the estimated receipts.

76. I may add that the G.O., Mis. No. 2675 M., dated 2nd December 1897, was placed before the council and it has again resolved at its meeting held on the 9th December 1897 to levy tolls at the maximum rates as, in spite of the increase of revenue from the tax on arts, taxes on buildings and lands and taxes on vehicles, animals and carts, the revenue is insufficient to meet the requirements of the town. A copy of this resolution is also enclosed. The year is expected to close with a balance of only 3·8 per cent. of the estimated receipts even after increasing the rate of tolls.

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

No .

Forwarded

(Signed) S. M. Wooosman Sahib
for *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, 18th January 1898, No. 383.

Referring to the budget estimates of the Tiruppattúr Municipality for 1898–99, I have the honour to state that the provision made therein for education calls for no remarks and may be accepted. But I am not sure whether the state of the funds will permit of my sanctioning the full amount of salary grants for the high school, for which credit has been taken in the budget. Moreover, the proportion of net expenditure on education does not justify an increased grant from Government. I would suggest accordingly that the current year's figure against grant for municipal schools, Rs. 680, be repeated for 1898–99.

2. The sum of Rs. 30 entered against "Training schools" is not evidently for payment of stipends to teachers under training, but for payment of bonus to the inspecting schoolmaster for the working of sessional schools.

3. The net expenditure under Grant 2 will be Rs. 2,000 (7,000—5,000) or about 12 per cent. of the estimated income from taxation, markets and rents.

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, 24th January 1898, No. 68.

I have the honour to state that the provision made in Grant 3 of the budget estimate of the Tiruppattúr Municipality for the year 1898–99 is sufficient and calls for no further remarks.

ORDER—No. 196 M., dated 25th January 1898.

The estimated receipts and charges of the Tiruppattúr 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	3,206	2,800	4,140	680
Tax on Arts	1,680	1,700	930	1,000
,, on Buildings and Lands	6,018	5,950	6,020	6,580
,, on Vehicles and Animals	504	500	530	640
,, on Carts	1,031	1,000	1,020	1,250
Tolls	4,260	4,000	4,020	6,100
Realizations under Special Acts	140	100	80	100
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	298	290	370	290
Conservancy Receipts	105	120	120	120
Fees and Revenue from Educational Institutions	3,629	3,410	3,510	4,210
,, ,, from Medical Institutions	13	30	20	20
Income from Markets and Slaughter-houses	994	950	1,090	1,350
License Fees	452	450	550	550
Other Fees	44	110	80	80
Fines under Municipal and other Acts	671	500	450	450
Grants and Contributions from Government	626	1,130	1,140	1,790
,, ,, from Local Boards	726	750	760	800
,, ,, from other Bodies	1	..	..	..
Recoveries for Services to Private Individuals	766	1,650	1,410	1,840
Miscellaneous	259	220	280	220
Advances Recovered	103	..	..	..
Total ..	25,526	25,660	25,520	27,370
Charges.				
GRANT 1—				
New Works—				
Communications	82	..	30	250
Buildings	428	820	1,970	130
Drainage	..	..	30	..
Water-supply	70	..	130	500
Repairs—				
Communications	2,049	2,500	2,500	3,000
Buildings	210	150	250	400
Water-supply	187	600	600	180
Establishment	224	240	230	240
Tools and Plant and other Stores	54	50	40	50
Total ..	3,304	4,360	5,780	4,750
GRANT 2—				
Training Schools	..	..	30	30
Municipal Schools—				
On the Salary System	2,846	4,350	4,410	5,250
,, Salary-result System	1,961	830	790	830
Grants-in-aid—				
Result Grants	198	250	250	250
Building, Furniture, &c., Grants	..	..	..	50
Inspection	209	250	250	250
Miscellaneous	305	340	330	340
Total ..	5,530	6,020	6,060	7,000

—	Actuals, 1896–97.	Budget estimate, 1897–98.	Revised estimate, 1897–98.	Budget estimate, 1898–99.
Charges—cont.	RS.	RS.	RS.	RS.
GRANT 3—				
Hospitals and Dispensaries	3,076	3,010	3,200	3,360
Contributions	154	160	160	160
Vaccination	219	220	220	220
Registration of Births and Deaths	178	180	210	180
Conservancy, Road-cleaning and Road-watering	5,016	7,380	6,630	6,920
Total ..	8,643	10,950	10,420	10,840
GRANT 4—				
Lighting	1,219	930	920	1,200
Travellers' Bungalows	..	60	..	60
Public Garden, Survey of Land, Fire and other Charges ..	764	560	780	500
Total ..	1,983	1,550	1,700	1,760
GRANT 5—				
Supervision and Management	1,929	1,940	1,880	1,730
Advances Recoverable	1	..	..	..
Balance	4,143	840	680	1,230
Grand Total ..	25,526	25,600	26,520	27,370

REVISED ESTIMATE FOR 1897–98.

2. The current receipts and charges are now estimated at Rs. 22,380 and Rs. 25,840, respectively, against Rs. 22,860 and Rs. 24,820 anticipated in the sanctioned budget. The decrease in the receipts, which occurs chiefly under the tax on arts and private scavenging fees, is partly counterbalanced by an increase under school, slaughter-house and license fees, while the increase in the charges appears mainly under Grant 1. The expenditure on new works—buildings during the first eight months of the year was not satisfactory. The sanction of Government should have been obtained for the entertainment of five female sweepers on Rs. 3–8–0 each, in the place of the same number of male sweepers on Rs. 4–8–0, referred to in paragraph 53 of the Chairman's letter. This however is now approved.

BUDGET ESTIMATE FOR 1898–99.

3. *Receipts.*—The receipts for the ensuing year are put down at Rs. 26,910 against Rs. 22,380 in the revised estimate, the increase appearing chiefly under the taxes on buildings and carts, tolls, and school, slaughter-house and private scavenging fees. The municipal council's proposals to raise the rates of the taxes and tolls, referred to in paragraph 4 of the Chairman's letter, to extend the arts tax to the last two classes of the schedule, and to levy a fee of one anna and six pies for licenses granted for the slaughter of a sheep or goat in places other than licensed slaughter-houses under sub-section (4) of section 191 of the Act, are sanctioned. The attention of the municipal council is drawn to sub-section (1) of the same section under which the sanction of Government is not necessary for the levy of fees for the slaughter of a sheep or goat in municipal slaughter-houses. The credit taken under Provincial grants on account of education will be reduced from Rs. 980 to Rs. 680, as suggested by the Director of Public Instruction in paragraph 1 of his letter read above. The estimate under private scavenging fees will be raised by Rs. 80, so as to cover the cost of the service, as it is not proper that the general tax-payer should bear the cost of what is purely a private service. The scale of fees should be revised, if necessary.

4. *Charges.*—(1) The charges are placed at Rs. 26,590 against the revised estimate of Rs. 25,840, the increase which occurs under Grants 2, 3 and 4 being partly counterbalanced by a decrease under the remaining two grants.

(2) *Grant 2.*—The entertainment of a headmaster on Rs. 75 per mensem for the municipal high school, proposed in paragraph 39 of the Chairman's letter, is sanctioned. With reference to the Director's remark in paragraph 2 of his letter, his attention is drawn to paragraph 38 of the Chairman's letter.

(3) *Grant 3.*—The allotments for vaccination, registration of vital statistics and sanitation are passed, subject to the remarks of the Sanitary Commissioner. Meanwhile the entertainment of the two private scavenging toties—one on Rs. 6 and the other on Rs. 5— proposed in paragraph 55 is sanctioned. The attention of the Accountant-General is drawn to paragraph 48.

(4) *Grants 4 and 5.*—The entertainment of an additional lamp-lighter on Rs. 6 per mensem, proposed in paragraph 60, is sanctioned. As the cost of the town survey is to be met from Provincial funds, the provision of Rs. 500 made for this purpose will be struck out. The increase of Rs. 2 in the salary of the municipal office shroff, proposed in paragraph 69, is sanctioned. With reference to G.O., No. 2473 L., dated 22nd December 1897, the contribution for the central office establishments will be reduced from Rs. 200 to Rs. 193, or Rs. 190 in round figures.

5. The budget, as revised by Government, closes with a balance of Rs. 1,290, or 4·6 per cent. of the estimated receipts.

(True Extract.)

Ag. Secretary to Government.

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

Exd. C. M. Thumtuswamy.

Tiruppattur Municipality 1897-98

Note for the Secretary.

Please see the additions and alterations made in paras 3, 4 (2) & (3) of the order with reference to the remarks of the Director and Surgeon General once received — [illegible]

48

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings :—

Current No. 43932 of 1897, dated 20th Dec. from the Chairman, Mc. Tiruppattur

Current No. 283 M of 1898, dated 18th Jany. from the Director of Public Instruction

Current No. 392 Mis of 1898, dated 24th Jany. from the Surgeon General

Current No. of 189 , dated from the

Order— No. 196 M & 25/1/98

The estimated receipts and charges of the Tiruppattur 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	3206	2800	4140	680
Tax on Arts	1680	1700	930	1000
Tax on Buildings and Lands	6018	5960	6020	6580
Water-Tax on Buildings and Lands				
Tax on Vehicles and Animals	504	540	530	640
Tax on Carts	1031	1000	1020	1250
Tolls	4260	4000	4020	6400
Realizations under Special Acts	140	100	80	100
Rent of Lands, Buildings, &c, and sale-proceeds of Lands, &c.	298	290	370	290
Conservancy Receipts	105	120	120	120
Fees and Revenue from Educational Institutions ..	3624	3410	3510	4210
Fees and Revenue from Medical Institutions	43	30	20	20
Income from Markets and Slaughter-houses	994	950	1090	1350
License fees	452	450	550	550
Other fees	44	110	80	80
Fines under Municipal and other Acts	671	500	450	450
Interest on Investments and premium on Loans ..				
Grants and Contributions from Government	626	1130	1140	1090
Do. from Local Boards	726	750	760	800
Do. from other bodies		..	..	..
Recoveries for services to private individuals	766	1650	1410	1760
Miscellaneous	269	220	280	220
Loans				
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund				
Advances Recovered	103	..	..	..
Total ..	25527	25660	26520	27590

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	82	"	30	250
Buildings	428	820	1970	80
Drainage	"	"	30	"
Water-supply	70	"	130	500
Repairs—				
Communications	2049	2500	2500	3000
Buildings	210	150	250	400
Drainage	187	600	600	180
Water-supply	224	240	230	240
Establishment	54	50	40	60
Tools and Plant and other Stores				
Contributions for Public Works				
Total ..	3304	4360	5780	4760
GRANT II—				
Training Schools	"	..	30	30
Municipal Schools—				
(a) On the Salary System	2846	4350	4410	5250
(b) On the Salary Result System	1961	830	790	830
Salary Grants				
Result Grants	198	250	250	250
~~Combined Grants~~ Building, Furniture etc Grants ..	"	"	..	50
Inspection	209	250	250	250
Miscellaneous	305	340	330	340
Total ..	5520	6020	6060	7000
GRANT III—				
Hospitals and Dispensaries	3076	3010	3200	3360
Contributions	154	160	160	160
Vaccination	219	220	220	220
Registration of Births and Deaths	178	180	210	180
Conservancy, Road-cleaning and Road-watering ..	5016	7380	6630	6920
Total ..	8643	10950	10420	10840
GRANT IV—				
Lighting	1219	930	920	1200
Markets and Slaughter-houses				
Choultries				
Traveller's Bungalows	"	60	..	60
Avenues				
Public Garden, Survey of Land, Fire and other charges.	767	560	780	1050
Total .	1986	1550	1700	2310
GRANT V—				
Supervision and Management	1929	1940	1880	1740
Repayment of Debt				
Interest on loan				
Advances Recoverable	1	..	..	..
Refunds				
Discount				
Pensions and Gratuities				
Investments	4143	840	680	~~1050~~
Balance				
Total ..	25521	25660	26520	27~~50~~

Revised Estimate for 1897-98.

2. The current receipts and charges are now estimated at Rs. 22,380 and Rs. 25,840, respectively, against Rs. 22,860 and Rs. 24,820 anticipated in the sanctioned budget. The decrease in the receipts, which occurs chiefly under the tax on arts and private scavenging fees is partly counter-balanced by an increase under school, slaughter-house and license fees, while the increase in the charges appears mainly under Grant I. The expenditure on new works - buildings during the first eight months of the year was not satisfactory. The sanction of Government should have been obtained for the entertainment of five female sweepers on Rs. 3-8-0. each, in the place of the same number of male sweepers at Rs. 4-8-0, referred to in para. 53. of the Chairman's letter. This, however, is now approved.

Budget Estimate for 1898-99.

3. Receipts. The receipts for the ensuing year are put down at Rs. 26,910 against Rs 22,380 in the revised estimate, the increase appearing chiefly under the taxes on buildings and carts, tolls, and school

school, slaughter-house and private scavenging fees. The Municipal Council's proposal to raise the rates of the taxes and tolls referred to in para. 4. of the Chairman's letter and to extend the arts tax to the last two classes of the Schedule and to levy a fee of one anna and six pies for licenses granted for the slaughter of a sheep or goat in places other than licensed slaughter-houses under subsection (4) of section 191. of the ~~Madras District Municipalities Act IV of 1884 as amended by Act III of 1897~~, are sanctioned. The attention of the Municipal Council is drawn to subsection (1) of the same section under which the sanction of Government is not necessary for the levy of fees for the slaughter of a sheep or goat in Municipal slaughter houses. The credit taken under school fees and provincial grants on account of education will be reduced from Rs. 980 to Rs. 680, as allowed to stand subject to the remarks of the suggested by Director of Public Instruction in para. 1. of his letter read above. The estimate under private scavenging fees will be raised by Rs. 80, so as to cover the cost of the service, as it is not proper that the general tax-payer should bear the

Note

The Council has now exhausted all its sources of revenue and its proposal to raise the rate of tolls is, therefore, reasonable. In this connection please see the Notes & Orders in G.O. No. 2675 m dy 2.12.97. Hay. B.

The entertainment of a head master on Rs. 75. per mensem for the Municipal High School proposed in para. 39. of the Chairman's letter is sanctioned. With reference to the Director's remarks in para. 2. of his letter, his attention is drawn to para. 38 of the Chairman's letter.

Note. Please see the H.E's remarks in G.O. No. 1681 dy. 12-11-96.

Hay. C.

the cost of what is purely a private service. The scale of fees should be revised if necessary.

4. Charges (1) The charges are placed at Rs. 26,590 against the revised Estimate of Rs. 25,840, the increase which occurs under Grants 2, 3 and 4 being partly counterbalanced by a decrease under the remaining two grants.

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

(3) Grant 3. The allotments for medical registration of vital statistics services, vaccination, and sanitation are passed, subject to the remarks of the Surgeon-General and the Sanitary Commissioner. Meanwhile the entertainment of the two private scavengers to tin, one on Rs. 6 and the other on Rs. 5 proposed in para. 65. of the Chairman's letter is sanctioned. The attention of the Accountant General is drawn to para. 48.

(4) Grants 4 and 5. The entertainment of an additional lamplighter on Rs. 6. per mensem, proposed in para. 60., is sanctioned. As the cost of the town survey is to be met from Provincial funds, the provision

~~of Rs. 500 made for this purpose will~~ ~~be struck out.~~ The increase of Rs. 2. in the salary of the Municipal Office Shroff, proposed in para. 69., is sanctioned. With reference to G.O. No 2473. L dated 22nd December 1897, the contribution for the Central office Establishments will be reduced from Rs. 200 to Rs. 193 or Rs 190 in round figures.

5. The budget, as revised by Government closes with a balance of Rs. ~~1590~~ 1296 or ~~5.3~~ 2.9 per cent. of the estimated receipts.

V.R.
11/1/98

J.T.
22.1.98

Vide para. 63. of the Chairman's letter.

To.
The Chairman. M.C. Tiruppattur. ✓2
.. .. Collector of Salem. ✓3
.. .. President district Bd. Salem. ✓6
.. .. Accountant General ✓10
.. .. Director of Public Instruction ✓11
.. .. Surgeon General ✓6
Sanitary Board
Sanitary Commissioner ✓3
.. do Engineer ✓3
Editor's Table.
Dept. 11/2/98

Enclosure no: 4, to letter no: 2165 dated 20.12.97.

Extract from the Proceedings of the Tirupatur Municipal Council, dated 18th December 1897.

PRESENT:

M. R. Ry F. V. Gopalasawmy Iyer avergal
Chairman

Official Councillor.

M. R. Ry F. Ramanujam Pillai avergal
Sub Engineer P.W.D.

Non-Official Councillors.

M. R. Ry C. Ranganada Mudaliar avergal.
" H. Subba Rao avergal
" M. Krishna Iyer avergal
" R. Audimula Mudaliar al.
K. Chottaiba Sahib

× × × ×

10. Read the revised Estimate for 1897-98 and the Budget Estimate for 1898-99 together with the draft report of the Chairman of the Tirupatur Municipality.

Resolution. The revised Estimate for 1897-98 and Budget Estimate for 1898-99 and the

Draft

Draft report are approved.

× × × ×

(Signed) V. Gopalasawmy Iyer
Chairman

(True Copy)

[signature]
Chairman

20/12/97.

× × × ×

4/43913 M of 1897

Enclosure no: I to letter no: 2165/Eng dated 20th December 1897.

BUDGET FOR THE YEAR

18~~8~~98-~~8~~99.

of the

Tiruppattur MUNICIPALITY.

1/43913 M of 1897

CHINTAMANI PRESS, TIRUPATUR.

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Tiruppattur 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		680 . .	4140 . .	2800 . .	3206 . .
b. Endowments					
c. Water-tax Fund					
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	1000 . .		930 . .	1700 . .	1680 . .
b. Tax on buildings (section 63) ..	6500 . .		5950 . .	5900 . .	5946 . .
c. Tax on lands (section 63)	80 . .		70 . .	50 . .	72 . .
d. Water-tax on buildings and lands (section 75)	. . .		. . .	. . .	. . .
e. Tax on vehicles with springs and palanquins (section 77)	120 . .		100 . .	80 . .	83 . .
f. Tax on animals (section 77) ..	520 . .		430 . .	420 . .	421 . .
g. Tax on carts and other vehicles without springs (section 85) ..	1250 . .		1020 . .	1000 . .	1031 . .
h. Tolls (section 91)—					
Gross receipts . 5 8000-...					
Less Local Fund share 1600-...	6400 . .		4020 . .	4000 . .	4260 . .
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—		15870 . .			
a. Pounds	. . .		. . .	. . .	. . .
b. Ferry rents	. . .		. . .	. . .	. . .
c. Fees under Act II of 1888 ..	100 . .	100 . .	80 . .	100 . .	140 . .
Carried forward ..		15970 . .	12600 . .	13250 . .	13633 . .

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Tiruppattur 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 ..		15970 . .	12600 . .	13250 . .	13633 . .
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	30 . .		40 . .	30 . .	53 . .
ii. Rent of buildings	. . .		. . .	. . .	. . .
iii. Avenue receipts	200 . .		290 . .	200 . .	190 . .
iv. Fees from Traveller's Bungalows	20 . .		. . .	20 . .	. . .
b. i. Sale-proceeds of lands and buildings	. . .		. . .	. . .	. . .
ii. Produce of lands, gardens, &c.	20 . .		20 . .	20 . .	17 . .
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	20 . .		20 . .	20 . .	38 . .
c. Conservancy receipts— Sale-proceeds of night-soil, street refuse, &c.	120 . .		120 . .	120 . .	105 . .
d. i. Fees from educational institutions	4200 . .		3500 . .	3400 . .	3618 . .
ii. Other revenue from educational institutions ..	10 . .		10 . .	10 . .	10 . .
e. i. Sale-proceeds and composition fees of medicines	10 . .		10 . .	20 . .	13 . .
ii. Other Hospital receipts ..	10 . .		10 . .	10 . .	1 . .
f. i. Income from markets	500 . .		520 . .	500 . .	531 . .
ii. „ slaughter-houses..	850 . .		570 . .	450 . .	463 . .
g. Other fees— i. Distraint fees	10 . .		10 . .	10 . .	. . .
ii. License fees	550 . .		550 . .	450 . .	452 . .
iii. Cartstand fees	60 . .		60 . .	100 . .	43 . .
iv. Other fees	10 . .		10 . .	. . .	1 . .
h. Fines under Municipal and other Acts	450 . .		450 . .	500 . .	671 . .
i. Interest on investments—					
i. General, including choultries	. . .		. . .	. . .	. . .
ii. Educational	. . .		. . .	. . .	. . .
iii. Medical	. . .		. . .	. . .	. . .
j. Premium on loans	. . .	7070 . .	. . .	. . .	. . .
Carried forward ..		23040 . .	18790 . .	19110 . .	19839 . .

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Tiruppattur 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 ..		23040 . .	18790 . .	19110 . .	19839 . .
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends	. . .		. . .	. . .	. . .
Buildings	. . .		370 . .	340 . .	. . .
Municipal Schools	980 . .		660 . .	680 . .	587 . .
Other purposes	110 . .		110 . .	110 . .	39 . .
ii. Medical	1090 . .		1140 . .	1130 . .	. . .
iii. Other purposes—					
Communications	. . .		. . .	. . .	. . .
Water-supply	. . .		. . .	. . .	. . .
Drainage	. . .		. . .	. . .	. . .
Sanitation	. . .		. . .	. . .	. . .
Other purposes	. . .		. . .	. . .	. . .
b. From Local Boards— i. Education					
ii. Medical	800 . .		760 . .	750 . .	726 . .
iii. Other purposes	. . .		. . .	. . .	. . .
c. Other grants and contributions— i. Education	. . .		. . .	. . .	. . .
ii. Medical	. . .		. . .	. . .	. . .
iii. Other purposes	. . .	1890 . .	. . .	. . .	1 . .
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging	1750 . .		1400 . .	1640 . .	754 . .
ii. Other purposes	10 . .		10 . .	10 . .	12 . .
b. Other items—					
i. Fishery rents	200 . .		270 . .	200 . .	191 . .
ii. Refunds of Expenditure of previous year	. . .		. . .	. . .	. . .
iii. Fee for numbering carts, &c.	. . .		. . .	. . .	1 . .
iv. Other items					
Sale of license forms	20 . .		10 . .	20 . .	17 . .
Receipts from Court on account of law charges.	. . .	1980 . .	. . .	. . .	51 . .
Carried forward ..		26910 . .	22380 . .	22860 . .	22218 . .

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

1	Budget 1898-99. Details of Minor Heads. (2) RS.	A.	P.	Totals of Major Heads. (3) RS.	A.	P.	Revised Estimate for 1897-98. (4) RS.	A.	P.	Budget Estimate for 1897-98. (5) RS.	A.	P.	Actuals, 1896-97 (audited figures). (6) RS.	A.	P.
Brought forward ..				26910	.	.	22380	.	.	22860	.	.	22218	.	-
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	.	.	.				.	.	.	.	.	.	103	.	.
Total Receipts ..				26910	.	.	22380	.	.	22860	.	.	22321	.	.
Grand Total ..				27590	.	.	26520	.	.	25660	.	.	25527	.	.

Note to Statement I.

× 1. Tax on arts, &c., is levied on ~~the first~~ all classes.

× 2. Tax on buildings is levied at 8½ per cent. and tax on lands at 8½ per cent. of rent value. annas 2 & 1 ~~for every 80 square yards.~~ per acre of wet and dry lands respectively.

3. Water-tax on buildings and lands is levied at — per cent.

× 4. Tax on vehicles and animals is levied at ——— the maximum rates.

× 5. Tax on carts, &c., is levied at Rs. 2 per cart. per annum.

× 6. Tolls are levied at ——— the maximum rates.

7. License-fees are levied at the rates sanctioned in G.O. dated 17th June 1886 No. 517 L, G.O. dated 2nd August 1890 No. 1141 Mun. [illegible], G.O. dated 9th October 1894 No. 1420 Mun., G.O. dated 8th July 1896 No. 1143 Mun. [illegible] & [illegible]

8. The house-tax registers were last revised in the official year — and the land tax registers in the official year 24-4-97

9. Total extent of land assessed is 338 acres 17 decimals and 34 acres [illegible] of dry & wet lands respectively, vacant sites 5 acres 7 cents

10. The mode of estimating the annual rental of houses and lands is as follows :—

The rent is calculated at 8 percent on the sale value of the house and the vacant house sites and the tax is at 8½ percent on the rent value. The tax for cultivable lands is calculated at 2 annas and one anna per acre of wet & dry lands respectively.

Statement I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act V of 1884 for the official year 1898-99.

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

STATEMENT II.—Expenditure from the Municipal Fund of the Town of Tiruppattur for 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.
GRANT 1.—(*Public Works*)—					
1. NEW WORKS—					
a. Communications	250	✓	30	82	
b. Buildings	80	✓	1970	820	428
c. Drainage			30		
d. Water-supply	500	830	130	70	
2. REPAIRS—					
a. Communications	3000	✓	2500	2500	2049
b. Buildings	400	✓	250	150	210
c. Drainage—					
i. Repairs to works					
ii. Establishment for flushing drains, &c.					
d. Water-supply—					
i. Repairs to works, machinery, &c.	30	✓			
ii. Establishment	150	✓	160	100	187
iii. Contingencies		3580	440	500	
3. ESTABLISHMENT	240	240	230	240	224
4. TOOLS AND PLANT AND OTHER STORES.	50	50	40	50	54
5. CONTRIBUTIONS—					
a. To Local Boards for works					
b. To Provincial Funds for scrutiny of estimates, &c.					
c. To others for public works					
Total, Grant 1		4700	5780	4360	3304
GRANT 2.—(*Education*)—					
1. TRAINING SCHOOLS—					
a. Contributions to Local Boards					
b. Stipends to Normal students	30	✓ 30	30		
2. MUNICIPAL SCHOOLS—					
i. On Salary System—					
a. Establishment	4560	✓	3720	3660	2558
b. Contingencies	690	5250	690	690	288
Carried forward		5280	4440	4350	2846

Statement II.—Expenditure from the Municipal Fund of the Town of Tiruppattur 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		5280	4440	4350	2846
GRANT 2.—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	590	✓	550	590	1357
b. Result Grants	120		120	120	298
c. Contingencies	120	830	120	120	306
3. SALARY GRANTS				830	1961
4. RESULTS GRANTS	250	250	250	250	198
5. COMBINED GRANTS—					
a. Fixed Payments					
b. Result Grants					
6. INSPECTION—					
a. Contributions to Local Boards					
b. Municipal Inspectors—					
i. Establishment	170	✓	170	170	145
ii. Contingencies	80	250	80	80	64
7. MISCELLANEOUS—			250	250	209
a. Building, furniture, &c., grants	50				
b. Common gymnasium—		✓			
i. Establishment	140		140	140	136
ii. Contingencies	20				12
c. Common Drawing Master—					
i. Establishment	180	✓	170	180	157
ii. Contingencies			20	20	
d. Other items		390	330	340	305
Total, Grant 2		7000	6060	6020	5520
GRANT 3.—(*Sanitation and Medical Services*).					
1. HOSPITALS AND DISPENSARIES—					
a. Establishment	2200	✓	2010	2140	1995
b. Medicines and Supplies	500		480	400	391
c. Diet of Patients	300		270	270	231
d. Sundries and Contingencies	210		290	200	286
e. Contributions to Local Boards	150		150		173
&c., &c., &c.		3360	3200	3010	3076
Carried forward		3360	3200	3010	3076

Statement II.—Expenditure from the Municipal Fund of the Town of Tiruppattur 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 ..		3360 . .	3200 . .	3010 . .	3076 . .
GRANT 3.—(*Sanitation and Medical Services*)—cont.					
2. *a.* Contributions to Provincial Funds for—					
i. Medical College	80 . .		80 . .	80 . .	76 . .
ii. Sanitary Inspection ..	50 . .		50 . .	50 . .	61 . .
iii. Medical Reserve staff ..	10 . .		10 . .	10 . .	17 . .
iv. Cutlers' Establishment ..	. . .		. . .	. . .	. . .
b. Contributions to Local Boards, &c., for—					
i. Medical Schools	. . .		. . .	. . .	. . .
ii. Reserve staff	. . .		. . .	. . .	. . .
&c., &c., &c. ..	. . .		. . .	. . .	. . .
c. Other contributions	20 . .	160 . .	20 . .	20 . .	. . .
3. Vaccination—					
a. Establishment	140 . .		140 . .	140 . .	144 . .
b. Contingencies	80 . .	220 . .	80 . .	80 . .	75 . .
c. Contributions to Local Boards ..	. . .		. . .	. . .	. . .
4. Registration of Births and Deaths—					
a. Establishment	140 . .		140 . .	140 . .	144 . .
b. Contingencies	40 . .	180 . .	70 . .	40 . .	34 . .
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	3830 . .		3650 . .	3830 . .	3042 . .
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	650 . .		940 . .	1050 . .	509 . .
b. Private scavenging—					
i. Establishment	1720 . .		1280 . .	1580 . .	650 . .
ii. Contingencies, such as cost of scavenging carts, &c.	120 . .		340 . .	520 . .	42 . .
c. Cholera charges	500 . .		300 . .	300 . .	644 . .
d. Contingencies	100 . .		120 . .	100 . .	129 . .
&c., &c., &c. ..		6920 . .			
Total, Grant 3 ..		10840 . .	10420 . .	10950 . .	8643 . .

Statement II.—Expenditure from the Municipal Fund of the Town of Tiruppattur 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 . .		280 . .	290 . .	240 . .
b. Contingencies	840 . .	1200 . .	640 . .	640 . .	979 . .
2. i. Markets—					
a. Establishment	. . .		. . .	. . .	. . .
b. Contingencies	. . .		. . .	. . .	. . .
ii. Slaughter-houses—					
a. Establishment	. . .		. . .	. . .	. . .
b. Contingencies	. . .		. . .	. . .	. . .
3. Choultries—					
a. Establishment	. . .		. . .	. . .	. . .
b. Contingencies	. . .		. . .	. . .	. . .
c. Feeding Travellers	. . .		. . .	. . .	. . .
4. Travellers' Bungalows—					
a. Establishment	50 . .		. . .	50 . .	. . .
b. Contingencies	10 . .	60 . .	. . .	10 . .	. . .
5. Avenues—					
a. Establishment	. . .		. . .	. . .	. . .
b. Contingencies	. . .		. . .	. . .	. . .
6. Public Garden—					
a. Establishment	. . .		. . .	. . .	. . .
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	. . .		. . .	. . .	. . .
7. Survey of Land	500 . .	500 . .	. . .	. . .	. . .
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 ..		1760 . .	920 . .	990 . .	1219 . .

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

1	Budget 1898-99. Details of Minor Heads. 2	Budget 1898-99. Totals of Major Heads. 3	Revised Estimate for 1897-98. 4	Budget Estimate for 1897-98. 5	Actuals, 1896-97 (audited figures). 6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		1760 . .	920 . .	990 . .	1219 . .
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. OTHER CHARGES—cont.					
ii. Rewards for destruction of wild animals and snakes	20 . .		20 . .	10 . .	10 . .
iii. Printing	450 . .		700 . .	500 . .	617 . .
iv. Compensation for lands	50 . .		30 . .	- . .	- . .
v. Other items	30 . .	550 . .	30 . .	50 . .	141 . .
	1050		780	560	768
Total, Grant 4 ..		2310 . .	1700 . .	1550 . .	1987 . .
GRANT 5—					
a. General Establishment—					
i. Office Establishment	940 . .		920 . .	920 . .	908 . .
ii. Inspection	- . .		- . .	- . .	- . .
b. Collection of Municipal Taxes—					
i. Establishment	370 . .		370 . .	370 . .	367 . .
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c.	10 . .		10 . .	10 . .	77 . .
iii. Cost of forms	100 . .		130 . .	100 . .	121 . .
c. Collection of Tolls—					
i. Establishment	- . .		- . .	- . .	- . .
ii. Contingencies	- . .		- . .	- . .	- . .
d. Office contingencies other than (*b*) (ii)	120 . .		260 . .	350 . .	327 . .
e. Contributions for Central office and Audit establishments	200 . .		190 . .	190 . .	129 . .
		1740 . .			
Total, Grant 5 ..		1740 . .	1880 . .	1940 . .	1929 . .
REPAYMENT OF DEBT—					
a. Instalments paid during the year..	- . .		- . .	- . .	- . .
b. Invested on account of Sinking Fund (Value of securities purchased)	- . .		- . .	- . .	- . .
c. Charges of investment	- . .		- . .	- . .	- . .
INTEREST—					
a. On account of last year	- . .		- . .	- . .	- . .
b. On account of current years ..	- . .		- . .	- . .	- . .

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

1	Budget 1898-99. Details of Minor Heads. 2	Budget 1898-99. Totals of Major Heads. 3	Revised Estimate for 1897-98. 4	Budget Estimate for 1897-98. 5	Actuals, 1896-97 (audited figures). 6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Advances recoverable—					
a. Permanent	- . .		- . .	- . .	- . .
b. Others	- . .		- . .	- . .	1 . .
Refunds of other than current collections ..	- . .		- . .	- . .	- . .
Discount	- . .		- . .	- . .	- . .
Pensions and gratuities	- . .		- . .	- . .	- . .
Investments—					
a. In Government securities for purposes other than Sinking Fund	- . .		- . .	- . .	- . .
b. In Savings Bank	- . .		- . .	- . .	- . .
Total Expenditure ..		26590 . .	25840 . .	24820 . .	21384 . .
Balances—					
a. Municipal Fund		1000 . .	680 . .	840 . .	4143 . .
b. Endowments	- . .		- . .	- . .	- . .
c. Water-tax Fund	- . .		- . .	- . .	- . .
Grand Total ..		27590 . .	26520 . .	25660 . .	25527 . .

NOTE TO STATEMENT II.

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

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

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

Part I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.	Expenditure in 1898-99.	Remarks.
1	2	3	4	5	6
		Rs.	Rs. A. P.	Rs. A. P.	
(a)	Communications		- - -	- - -	
1	Cost of Constructing a tunnel				
2	in Vellaikkaraichuri ...	50	- - -	50 - -	
3	— Do — in Pookkaraichuri	30	- - -	30 - -	
4	— Do — in Muthiah's lane	40	- - -	40 - -	
5	— Do — in Nolagakaraichuri	30	- - -	30 - -	
6	— Do — in Kaalthurai	50	- - -	50 - -	
7	— Do — in Potter's lane	50	- - -	50 - -	
	Total ..	250	- - -	250 - -	
(b)	Buildings				
1	Cost of providing 16 dust-bins	80	- - -	80 - -	
2					
3					
	Total ..	80	- - -	80 - -	

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

Part I.—New Works—*cont.*

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.	
(c)	Drainage		- - -	- - -	
1					
2					
3					
	Total ..				
(d)	Water-supply				
1	Cost of fencing the Chatty tank	400	- - -	400 - -	
2	Cost of providing pumps to the				
3	Chinnaparacheri pond ..	100	- - -	100 - -	
	Total ..	500	- - -	500 - -	

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

Part II.—Repairs.

Number.	Project.	Grant. RS.	A.	P.	Actual expenditure. RS.	A.	P.	Remarks.
1	2	3			4			5
(a)	Communications							Total mileage of roads, streets, lanes, &c., in the town. m- fr- yds 13 - 1 - 175
1	Repairing Cutchary street ...	100	.	.				Metalled or Gravelled / Unmetalled.
2	— do — Kaliamman Kovil street	15	.	.				12-2-131 - 0-7-44
3	— do — Sworoopanantha mattam street	15	.	.				
4	— do — New street (Arasamaram)	15	.	.				
5	— do — the lane leading to Muthu-chetty's street	15	.	.				
6	— do — New Agraharam st (South)	15	.	.				Total mileage under maintenance.
7	— do — New Agraharam street (North)	15	.	.				
8	— do — Pilliar Kovil street ...	10	.	.				Metalled or Gravelled / Unmetalled.
9	— do — Kassim saib's street ...	15	.	.				
10	— do — Krishnagiri road	80	.	.				12-2-131 - 0-7-44
11	— do — Uttankarai road	80	.	.				
12	— do — Uttankarai branch road	80	.	.				
13	— do — Alangayam road	60	.	.				
14	— do — Washerman street ...	10	.	.				
15	— do — Usmankhanpett street	15	.	.				
16	— do — Eyyampett	30	.	.				
17	— do — Railway station road ..	160	.	.				
18	— do — Puthupett road	60	.	.				
19	— do — Longlaypett	15	.	.				
20	— do — Vaniambadi road ....,	200	.	.				
21	— do — London mission road ...	110	.	.				
22	— do — London mission branch road from the Railway station ...	80	.	.				
23	— do — Weaver's street	15	.	.				
24	— do — Jamakala street	15	.	.				
25	— do — Muthukkara street	15	.	.				
26	— do — Munikulam street	15	.	.				
27	— do — Kuppian's street	10	.	.				
28	— do — Mariamman Kovil street	10	.	.				
29	— do — Kammara street	15	.	.				
30	— do — Kurumbar's street	15	.	.				
31	— do — Subramaniasawmi Kovil street	15	.	.				
32	— do — the lane leading to Kurumba street	15	.	.				
33	— do — Lane leading to Le dramupett	15	.	.				
34	— do — Le dramupett street	50	.	.				
35	— do — Bazaar street	70	.	.				
36	— do — Small bazaar street	70	.	.				
37	— do — Paria Parachary	50	.	.				
38	— do — Alangayam road	50	.	.				
39	— do — Ellamman Kovil street	30	.	.				
	Carried over ~~Total~~ ..	1,670	.	.	.	.		

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant. RS.	A.	P.	Actual expenditure. RS.	A.	P.	Remarks.
1	2	3			4			5
a	Communications Contd. B. forward	1670	.	-				
~~(b)~~	~~Buildings~~							
40	Repairing Fort street	30	.	.				
41	— do — Contractor Syed saib's street	30	.	.				
42	— do — Fisherman street ...	30	.	.				
43	— do — the lane leading to Podkara street	10	.	.				
44	— do — Allabakash street	15	.	.				
45	— do — Malayala street	15	.	.				
46	— do — Attara Babamiyan street	25	.	.				
47	— do — Ganjakkara street	15	.	.				
48	— do — Thovarapalban street ..	15	.	.				
49	— do — Imam saib's street ..	25	.	.				
50	— do — Eerapi lane	15	.	.				
51	— do — Khan saib's street ...	25	.	.				
52	— do — the lane leading to Parampet Chottha saib's street ...	10	.	.				
53	— do — Parampat Chottyba saib's st	15	.	.				
54	— do — Chanthamiyan saib's street	50	.	.				
55	— do — Vellavaikkal & Poora mungee street	60	.	.				
56	— do — Chinna Parachari	15	.	.				
57	— do — Vellavaikkal street ...	30	.	.				
58	— do — Chinna mathar saib's street	40	.	.				
59	— do — Lalan saib's street ...	15	.	.				
60	— do — Uppukkara Batcha saib's st	25	.	.				
61	— do — Abbu Usman saib's street	15	.	.				
62	— do — Kondi Bavuddeen saib's st	10	.	.				
63	— do — Singarapatt road up to toll gate	200	.	.				
64	— do — Kosatharuvo	15	.	.				
65	— do — Jedari street	15	.	.				
66	— do — Molagakkara street	20	.	.				
67	— do — Thiruvengadam street ...	30	.	.				
68	— do — Ramagound's street ..	15	.	.				
69	— do — Vangalapuram mariamman Kovil street	10	.	.				
70	— do — Rama chetty's street ...	10	.	.				
71	— do — Vengappa chetty's street ..	10	.	.				
72	— do — Parachari	10	.	.				
73	— do — Govindasawmi chetty's street	10	.	.				
74	— do — Chinnia chary's street ...	10	.	.				
75	— do — Poovathai Rama chetty's street	10	.	.				
76	— do — Vadamalai chetty's street ..	10	.	.				
77	— do — Chinnathambi chetty's street .	10	.	.				
78	— do — Murugappa chetty's street ..	10	.	.				
	Pay of the Road Coolies	360	.	.				
	Collection of materials for departmental works	40	.	.				
	Total ..	3000	-	-				

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(b	~~Drainage~~ Buildings							
1	Repairs to Office building ..	250	..					
2	—— Do —— to High School building	100	..					
3	—— Do —— to Toll sheds ..	20	..					
4	—— Do —— to Latrines	30	..					
	Total	400	..		..	..		
(c)	Drainage	..	..		..	..		
	Total ..	..	..		..	..		
(d)	Water-supply	..	..		..	..		
1								
2								
3								
	Total ..	..	..		..	..		

Statement II-B.—Details of Municipal Establishments.

——	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 1.—2. *c.* Drainage—							
Overseers	.	.	..		.	..	
Drain cleaners	.	.	..		.	..	
Total ..	.	.	..		.	..	
Deduct Fines and Stoppages ..						..	
Add arrears for last year paid this year ..						..	
Balance (Statement II) ..					.	..	
d. Water works—							
Overseers	.	.	..		.	..	
Watchmen	2	8	..		96	..	
Cleansing tanks & wells	.	.	..		50	..	
Total ..	2	8	..		146	..	
Deduct Fines and Stoppages ..					.	..	
Add arrears for last year paid this year ..					.	..	
Balance (Statement II) ..					150	..	
3. General—							
Overseers	1	20	..		240	..	
Maistries							
Total ..	1	20	..		240	..	
Deduct Fines and Stoppages ..					.	..	
Add arrears for last year paid this year ..						..	
Balance (Statement II) ..					240	..	

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 2.—EDUCATION—							
1. TRAINING SCHOOLS—							
Pupils receiving scholarships	1	2	8	.	30	.	.
Total ..	1	2	8	.	30	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					30	.	.
2. MUNICIPAL SCHOOLS—							
a. On the Salary System— High school							
Head Master	1	75	.	.	900	.	.
1st Assistant Master	1	60	.	.	720	.	.
2nd " "	1	50	.	.	600	.	.
3rd "	1	35	.	.	420	.	.
4th "	1	20	.	.	240	.	.
5th "	1	15	.	.	180	.	.
Tamil Pandit	1	15	.	.	180	.	.
Sanscrit Teacher	1	12	.	.	144	.	.
Peon	1	6	.	.	72	.	.
Total ..	9	288	.	.	3456	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					3450	.	.

Recommended on Rs 75-5-100 is proposed Vide para 3 of the above letter.

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—							
Hindu Primary School.							
Head master	1	20	.	.	240	.	.
1st Assistant master	1	17	8	.	210	.	.
2nd " " " ..	1	15	.	.	180	.	.
3rd " " " ..	1	12	.	.	144	.	.
4th " " " ..	1	10	.	.	120	.	.
5th " " " ..	1	8	.	.	96	.	.
6th " " " ..	1	6	.	.	72	.	.
Peon	1	4	.	.	48	.	.
Total	8	92	8	.	1110	.	.
Salary Results System							
Mahommadan Primary School							
Head master	1	10	.	.	120	.	.
1st Assistant master	1	8	.	.	96	.	.
2nd " " " ..	1	6	.	.	72	.	.
Peon	1	4	.	.	48	.	.
Panchama Primary School ..							
Head master	1	8	.	.	96	.	.
1st Assistant master	1	6	.	.	72	.	.
Vangalapuram Primary School							
Head master	1	7	.	.	84	.	.
Total ..	7	49	.	.	588	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					590	.	.

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 2.—Education—*cont.*							
6. Inspection—							
Inspecting Schoolmaster (Hindu Schools)	1	7	8	.	90	.	.
Muhammadan Inspecting School master	1	6	10	5	80	.	.
Total ..	2	14	2	5	170	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					170	.	.
7. *b.* Common Gymnastic Instructors	1	12	.	.	144	.	.
Total ..	1	12	.	.	144	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					140	.	.
c. Common Drawing Masters	1	15	.	.	180	.	.
Total ..	1	15	.	.	180	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					180	.	.

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 3.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries—							
Medical Subordinates	1	131	4	.	1575	.	.
" "							
Midwife	1	15	.	.	180	.	.
Clerk	.	.	.	.	.	.	.
Compounder	1	15	.	.	180	.	.
Servants .. .. Warder	1	6	.	.	72	.	.
" .. Female Attendant ..	1	5	.	.	60	.	.
" .. .. Cook	1	6	.	.	72	.	.
Toty	1	5	.	.	60	.	.
Total ..	7	183	4	.	2199	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					2200	.	.

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

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 3.—Sanitation and Medical Services—*cont.*							
5. *a.* "Conservancy, Watering",—Road-cleaning and Road-							
Sanitary Inspectors .. 25 + 7½ = ..	1	32	8	.	390	.	.
Nuisance Inspectors	.	.	.	.	.	.	.
"							
"							
Maistries	3	21	.	.	252	.	.
~~Scavengers~~ Toties .. Females at Rs. 5 per mensem	12	60	.	.	720	.	.
~~Sweepers~~ Do .. Males at Rs. 6 per mensem	7	42	.	.	504	.	.
Sweepers .. Males at Rs. 4½ per mensem	24	108	.	.	1,296	.	.
— Do — Females at Rs. 3½ per mensem	16	56	.	.	672	.	.
Total ..	63	319	8	.	3834	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					3830	.	.

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 3.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors		-	-	-	-	-	-
Maistries		-	-	-	-	-	-
Scavengers .. 13 Females at Rs. 6 each. 13 Females at Rs. 5 each	26	143	..	..	1716	..	..
Total ..	26	143	..	..	1716	..	..
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					1720	..	..
GRANT 4.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents	-	-	..	..	-	..	..
Masalchies	5	30	..	..	360	..	..
Total ..	5	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	-	-	-	-	-	-	-
Servants . (Watchman & Sweeper) . ..	1	4	..		48	..	
Total ..	1	4	..		48	..	
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					50	-	-
5. Avenues—							
Servants	-	-	-	-	-	-	-
Total ..	-	-	-	-	-	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					-	-	-
6. Public Garden—							
Gardeners	-	-	-	-	-	-	-
Total ..	-	-	-	-	-	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					-	-	-

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

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

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT V.—*a.* General Establishment—							
i. Office—							
Manager	1	35	..		420	..	
Clerks	.	.	..		.	..	
„	.	.	..		.	..	
„	.	.	..		.	..	
Accountants	1	18	..		216	..	
~~Peons~~ Shroff	1	12	..		144	..	
Attender	1	8	..		96	..	
Peon	1	6	..		72	..	
Total ..	5	79	..		948	..	
Deduct Fines and Stoppages ..					.	..	
Add arrears for last year paid this year ..					.	..	
Balance (Statement II) ..					940	..	
ii. Inspection—							
Chairman's salary or carriage allowance ..	.	.	..		.	..	
Total ..	.	.	..		.	..	
Deduct Fines and Stoppages ..					.	..	
Add arrears for last year paid this year ..					.	..	
Balance (Statement II) ..					.	..	

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT V.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks	.	.	..		.	..	
Bill Collectors .. one on Rs 14 — another on Rs 10 —	2	24	..		288	..	
Peons .. .. one on Rs 4 — another on Rs 3 —	2	7	..		84	..	
Total ..	4	31	..		372	..	
Deduct Fines and Stoppages ..					.	..	
Add arrears for last year paid this year ..					.	..	
Balance (Statement II) ..					370	..	
c. Collection of tolls—							
Inspectors	.	.	..		.	..	
Gate-keepers	.	.	..		.	..	
Total ..	.	.	..		.	..	
Deduct Fines and Stoppages ..					.	..	
Add arrears for last year paid this year ..					.	..	
Balance (Statement II) ..					.	..	

STATEMENT IV-A.—*Municipality of* Tirupparaitturai Demand, Collection and Balance statement for the year 1898-99.

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.	1100	-	-	50	-	-	1050	-	-	1000	-	-	-	-	-	50	-	-	-	-	-
2. Tax on buildings	6700	-	-	100	-	-	6600	-	-	6500	-	-	50	-	-	50	-	-	-	-	-
3. Tax on lands	90	-	-	5	-	-	85	-	-	80	-	-	2	8	-	2	8	-	-	-	-
4. Water-tax on buildings and lands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5. Tolls (gross receipts)	8000	-	-	-	-	-	8000	-	-	8000	-	-	-	-	-	-	-	-	-	-	-
6. Market rents	500	-	-	-	-	-	500	-	-	500	-	-	-	-	-	-	-	-	-	-	-
7. Slaughter-house fees	850	-	-	-	-	-	850	-	-	850	-	-	-	-	-	-	-	-	-	-	-
8. Rent of cart-stands	60	-	-	-	-	-	60	-	-	60	-	-	-	-	-	-	-	-	-	-	-
9. Private scavenging fees	1800	-	-	-	-	-	1800	-	-	1750	-	-	-	-	-	50	-	-	-	-	-
10 Fishery rents	200	-	-	-	-	-	200	-	-	200	-	-	-	-	-	-	-	-	-	-	-
Total	19300	-	-	155	-	-	19145	-	-	18940	-	-	52	8	-	152	8	-	-	-	-

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	-	-		-	-	-	-	-	-							-	-	-	-	-	-	-	-	-	
10 Fishery rents - - -	-			-	-	-	-	-	-							-	-	-	-	-	-	-	-	-	
Total ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Note. The balances expected to close at the end of this Current year in Column 7 of statement VI will be remitted on account of poverty, vacancy remissions &c before the close of the year. So there will be no arrears at the end of the Current year as in the previous year.

Statement VI.—Revised Estimate for 189 7–98.

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				4140 . .	2800 . .	
b. Endowments						(a) The demand for the Current year is Rs 924-0-0 The arrears of previous year is Rs 12-8-0 Total 936-8-0 of which the Council thinks that Rs 930 will be collected before the close of the year leaving a balance of Rs 6-8-0 at the close of the year.
c. Water-tax Fund	35	10	8	70	30	
2. MUNICIPAL RATES AND TAXES—					(a)	(b) The demand for the Current year is Rs 6003-6-4 of which the Council thinks that Rs 5950 will be Collected before the close of the year leaving a balance of Rs 53-6-4 at the close of the year.
a. Tax on arts, &c. (section 53) ..	473 . .	911 . .	457 . .	930 . .	1700 . . (b)	
b. Tax on buildings (section 63) ..	4622 . .	3140 . .	1328 . .	5950 . .	6900 . . (c)	
c. Tax on lands (section 63) ..	49 . .	41 . .	21 . .	70 . .	50 . .	(c) The demand for the year is Rs 74-6-10 of which the Council thinks that Rs 70 will be Collected within the year. a balance of Rs 4-6-10 is anticipated at the close of the year.
d. Water-tax on buildings and lands (section 75)	. . .	. . .	. . .	. . .	. . .	
e. Tax on vehicles with springs and palanquins (section 77) ..	92 . .	13 . .	8 . .	100 . .	80 . .	These are fluctuating items
f. Tax on animals (section 77) ..	405 . .	90 . .	25 . .	430 . .	420 . .	
g. Tax on carts and other vehicles without springs (section 85) ..	872 . .	221 . .	148 . .	1020 . .	1000 . .	
h. Tolls (section 91)—						
Gross receipts						
Less Local Fund share ..	3347 . .	442 . .	673 . .	4020 . .	4000 . .	The lease of tolls fetched Rs 5020 during the Current year against Rs 5,310 in the previous year.
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 ..	60 . .	. . .	20 . .	80 . .	100 . .	only one Company came to the Town during the Current year and the Council thinks that another Company may come during the remaining part of the year
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—						
a. i. Rent of lands	32 . .	10 . .	8 . .	40 . .	30 . .	The lease fetched Rs 30 against Rs 51 in the previous year. The Council thinks that Rs 10 more will be collected under the item.
ii. Rent of buildings	. . .	. . .	. . .	. . .	. . .	
iii. Avenue receipts	220 . .	52 . .	70 . .	290 . .	300 . .	The lease of avenue produce fetched Rs 265 during the Current year against Rs 164 in the previous year. A sum of Rs 25 is expected from the sale of Avenue clippings & decayed trees.
iv. Fees from Travellers' Bungalows	. . .	. . .	. . .	. . .	20 . .	The Council did not get any Government building for the traveller's bungalows as contemplated during the year and hence the decrease.
b. i. Sale-proceeds of lands and buildings	. . .	. . .	. . .	. . .	. . .	
ii. Produce of lands, gardens, &c.	5 . .	17 . .	15 . .	20 . .	20 . .	
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	13 . .	8 . .	7 . .	20 . .	20 . .	
Carried forward ..	10190 . .	4945 . .	2780 . .	12970 . .	13540 . .	

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 ..	10198 . .	4945 . .	2780 . .	12970 . .	13540 . .	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*cont.*						
c. Conservancy receipts—						
Sale-proceeds of night-soil, street refuse, &c.	2 . .	105 . .	118 . .	120 . .	120 . .	
d. i. Fees from educational institutions	2329 . .	1390 . .	1171 . .	3500 . .	3400 . .	A sum of Rs 100 is expected from the opening of a sixth form in the municipal High School in the month of January next vide G.O. no 2390 dated 1st November 1897.
ii. Other revenue from educational institutions ..	. . .	10 . .	10 . .	10 . .	10 . .	
e. i. Sale-proceeds and composition fees of medicines ..	3 . .	5 . .	7 . .	10 . .	20 . .	The decrease is due to the sale of medicines being less than was anticipated.
ii. Other Hospital receipts ..	1 . .	1 . .	9 . .	10 . .	10 . .	
f. i. Income from markets ..	431 . .	122 . .	89 . .	520 . .	500 . .	The lease of Chandy market fetched Rs 465 against Rs 454 in the previous year. A sum of Rs 55 is expected from the rent of market stalls rented out to the meat and fish sellers
ii. ,, slaughter-houses.	477 . .	62 . .	93 . .	570 . .	450 . .	The leases of sheep slaughter house and the cow slaughter house fetched Rs 421 & 151 respectively against Rs 400 & 63 in the previous year. Hence the increase.
g. Other fees—						
i. Distraint fees	6 . .	. .	4 . .	10 . .	70 . .	
ii. License fees	544 . .	35 . .	6 . .	550 . .	450 . .	The increase is due to the increased receipt under license fee for marriage pandals and some of the offensive and dangerous trades having been licensed vide G.O. [illegible]
iii. Cart-stand fees	50 . .	11 . .	10 . .	60 . .	100 . .	The Council did not acquire lands for a Cartstand as proposed as there are not suitable sites for the purpose. The lease fetched Rs 60 against Rs 44 in the previous year.
iv. Other fees (Fees from [illegible])	3 . .	1 . .	7 . .	10 . .	. .	
h. Fines under Municipal and other Acts	302 . .	317 . .	148 . .	450 . .	500 . .	The Council thinks that only Rs 450 will be collected under this head before the close of the year considering the actuals of the last 8 months.

Items.	2	3	4	5	6	7
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	. .	. .	370 . .	370 . .	340 . .	Credit is taken under this head for one third provincial grant towards the cost of extending the municipal High School Tiruppattur vide Proceedings no 3707 dated 8th April 1897 of the Director of Public Instruction, Madras.
Municipal Schools	224 . .	330 . .	436 . .	660 . .	680 . .	
Other purposes	63 . .	18 . .	47 . .	110 . .	110 . .	
ii. Medical	. .	. .	. .	. .	. .	
iii. Other purposes—						
Communications	. .	. .	. .	. .	. .	
Water-supply	. .	. .	. .	. .	. .	
Drainage	. .	. .	. .	. .	. .	
Sanitation	. .	. .	. .	. .	. .	
Other purposes	. .	. .	. .	. .	. .	
b. From Local Boards—						
i. Education	. .	. .	. .	. .	. .	
ii. Medical	417 . .	367 . .	343 . .	760 . .	750 . .	The credit is taken as per probable expenditure of the hospital. Hence the increase.
iii. Other purposes	. .	. .	. .	. .	. .	
Carried forward ..	15042 . .	7719 . .	5648 . .	20690 . .	20990 . .	

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 ..	15,042 . .	7,719 . .	5,648 . .	20,690 . .	20,990 . .	
5. GRANTS AND CONTRIBUTIONS—*cont.*						
c. Other grants and contributions—						
i. Education	- - -	- - -	- - -	- - -	- - -	
ii. Medical	- - -	- - -	- - -	- - -	- - -	
iii. Other purposes	- - -	1 - -	- - -	- - -	- - -	
6. MISCELLANEOUS—						
a. Recoveries on account of services rendered to private individuals—						
i. Private scavenging ..	814 . .	271 . .	586 . .	1400 . .	1640 . .	The demand for the three quarters is Rs. 983-9-2 the — do — for the 4th quarter will be Rs. 416-6-10 Total 1400 . .
ii. Other purposes	8 . .	6 . .	2 . .	10 . .	10 . .	
b. Other items—						
i. Fishery rents	90 . .	48 . .	180 . .	270 . .	200 . .	The lease fetched Rs. 242 against Rs. 191 in the previous year. A sum of Rs. 29 was realized from the sale of fish in the Chattr and the Jubilee Tanks.
ii. Refunds of expenditure of previous year	- - -	- - -	- - -	- - -	- - -	
iii. Fee for numbering carts, &c.	1 . .	1 . .	- - -	- - -	- - -	
iv. Other items						
Sale of licence forms	9 . .	6 . .	1 . .	10 . .	20 . .	
Sale of municipal Act	2 . .	- - -	- - -	- - -	- - -	
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		103				
Total Receipts ..	15,966 . .	8,155 . .	6,417 . .	22,380 . .	22,860 . .	
Grand Total ..				26,520 . .	25,660 . .	

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	23 . .	. . .	7 . .	30 . . (a)	. . .	(a) The Council has sanctioned the Construction of a tunnel in North Agraharam. Hence the increase.
b. Buildings	301 . .	276 . .	1669 . .	1970 . . (b)	820 . .	(b) The Cost of extending the building of the High School was under taken during the Current year vide G.O. No 1267 Rev. dated 24th May 1897. Hence the increase.
c. Drainage	. . .	. . .	30 . .	30 . . (c)	. . .	(c) The Council has sanctioned the Construction of a drain in the Poora nunjeed chest. Hence the provision under this head.
d. Water-supply	18 . .	36 . .	112 . .	130 . . (d)	. . .	(d) The Council has sanctioned the following works and hence the provision under this head.
2. REPAIRS—						
a. Communications	1381 . .	1353 . .	1119 . .	2500 . . (e)	2500 . .	(e) The net receipts Credited to Municipal funds is Rs. 4020 and the Cost of repairing roads and thurst amounts to Rs. 2530 which is 63 per cent of the receipts.
b. Buildings	198 . .	206 . .	52 . .	250 . . (f)	150 . .	(f) The Council thought it necessary to repair the floor and gate of the slaughter house and the Office building and has sanctioned Rs. 265 for the following works.
c. Drainage—	. . .	. . .	. . .	. . .	. . .	
i. Repairs to works	. . .	. . .	. . .	. . .	. . .	
ii. Establishment for flushing drains, &c.	. . .	. . .	. . .	. . .	. . .	
d. Water-supply—						
i. Repairs to works, machinery, &c.	. . .	. . .	. . .	. . .	. . .	
ii. Establishment	130 . .	24 . .	30 . .	160 . .	100 . .	The increase is due to the Cost of Cleaning Jubilee tank having been included under this item.
iii. Contingencies	100 . .	. . .	340 . .	440 . .	500 . .	A sum of Rs. 58-8-0 has been transferred to the above item. Hence the decrease.
3. ESTABLISHMENT	148 . .	80 . .	82 . .	230 . .	240 . .	
4. TOOLS AND PLANT AND OTHER STORES.	21 . .	3 . .	19 . .	40 . .	50 . .	

Repairs to the floor and the gate of the daughter house 60-0-0
— Do — to the Office building 10-0-0
— Do — to hospital building 192-0-0
262-0-0

Cutting & clearing the bund of the Jubilee tank 20-0-0
— Do — Paria Paradisery 10-0-0
Sinking a well near the latrine & at Vangal apparam 69-0-0
— Do — Paria Paradisery 37-0-0
Construction of pavement to the approach to the slaughter house well. 8-9-10
Cost of putting up a pulley to the channel 1-10-0
136-9-10

5. CONTRIBUTIONS—						
a. To Local Boards for works ..	. . .	. . .	. . .	. . .	. . .	
b. To Provincial Funds for scrutiny of estimates, &c.	. . .	. . .	. . .	. . .	. . .	
c. To others for public works ..	. . .	. . .	. . .	. . .	. . .	
Total, Grant 1 ..	2320 . .	1978 . .	3460 . .	5780 . .	4360 . .	
GRANT 2—(*Education*)—						
1. TRAINING SCHOOLS—						
a. Contributions to Local Boards ..	. . .	. . .	. . .	. . .	. . .	
b. Stipends to Normal students ..	19 . .	13 . .	11 . .	30 . .	. . .	Since the Submission of the budget, the Educational Officers recommended payment a stipend of Rs. 2 per mensem to a teacher of the Panchama Primary School who is under training at Madras. Hence the increase.
2. MUNICIPAL SCHOOLS—						
i. On Salary System—						
a. Establishment	2345 . .	862 . .	1375 . .	3720 . .	3660 . .	The increase is due to the provision having been made for a Head master of the High School for the Sixth form to be opened in the month of January 1898.
b. Contingencies	233 . .	208 . .	457 . .	690 . .	690 . .	
ii. On Salary-Results System—						
a. Fixed Payments	351 . .	462 . .	199 . .	550 . .	590 . .	The decrease is due to the post of Head master of the Mahommadan Primary School having been vacant for 4 months.
b. Results Grants	. . .	298 . .	120 . .	120 . .	120 . .	
c. Contingencies	82 . .	106 . .	38 . .	120 . .	120 . .	
3. SALARY GRANTS	. . .	. . .	. . .	. . .	. . .	
4. RESULTS GRANTS	. . .	198 . .	250 . .	250 . .	250 . .	
5. COMBINED GRANTS—						
a. Fixed Payments	. . .	. . .	. . .	. . .	. . .	
b. Results Grants	. . .	. . .	. . .	. . .	. . .	
6. INSPECTION—						
a. Contributions to Local Boards ..	. . .	. . .	. . .	. . .	. . .	
Carried forward ..	3030 . .	2134 . .	2450 . .	5480 . .	5430 . .	

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 ..	3030	-	-	2134	-	-	2450	-	-	5480	-	-	5430	-	-	
GRANT 2—(*Education*)—cont.																
b. Municipal Inspectors—																
i. Establishment	113	-	-	57	-	-	57	-	-	170	-	-	170	-	-	
ii. Contingencies	51	-	-	21	-	-	29	-	-	80	-	-	80	-	-	
7. MISCELLANEOUS—																
a. Building, furniture, &c., grants ..																
b. Common gymnasium—																
i. Establishment	96	-	-	48	-	-	44	-	-	140	-	-	140	-	-	
ii. Contingencies				12												
c. Other items Common drawing master i. Establishment	106	-	-	52	-	-	64	-	-	170	-	-	180	-	-	
ii. Contingencies	-	-	-	-	-	-	20	-	-	20	-	-	20	-	-	
d. Other items																
Total, Grant 2 ..	3396	-	-	2324	-	-	2664	-	-	6060	-	-	6020	-	-	
GRANT 3—(*Sanitation and Medical Services*).																
1. HOSPITALS AND DISPENSARIES—																
a. Establishment	1332	-	-	751	-	-	678	-	-	2010	-	-	2140	-	-	The decrease is due to the services of the permanent Compounder having been dispensed with and a probationary Compounder on Rs. 5 per mensem was appointed in his stead, a qualified man not having been available.
b. Medicines and Supplies ..	401	-	-	129	-	-	79	-	-	480	-	-	400	-	-	The increase is due to the cost of bedding & clothing & the cost of medicines being more than was anticipated.
c. Diet of Patients	171	-	-	93	-	-	99	-	-	270	-	-	270	-	-	
d. Sundries and Contingencies ..	206	-	-	100	-	-	84	-	-	290	-	-	200	-	-	The increase is due to the cost of furniture and sign boards supplied to the hospital and the remuneration paid to the midwife for the extra midwifery cases attended by her.
e. Contributions to Local Boards ..	-	-	-	173	-	-	150	-	-	150	-	-	-	-	-	This represents the one fourth Contribution to be paid to the District Board towards the upkeep of the Female dispensary.
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—																
i. Medical College ..	-	-	-	76	-	-	80	-	-	80	-	-	80	-	-	The actuals of last year have been adopted.
ii. Sanitary Inspection ..	-	-	-	61	-	-	50	-	-	50	-	-	50	-	-	
iii. Medical Reserve staff ..	-	-	-	17	-	-	10	-	-	10	-	-	10	-	-	
iv. Cutlers' Establishment ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
b. CONTRIBUTIONS TO LOCAL BOARDS, &c., FOR—																
i. Medical Schools ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
ii. Reserve staff	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
c. OTHER CONTRIBUTIONS ..	-	-	-	-	-	-	20	-	-	20	-	-	20	-	-	
3. VACCINATIONS—																
a. Establishment	96	-	-	48	-	-	44	-	-	140	-	-	140	-	-	
b. Contingencies	38	-	-	32	-	-	42	-	-	80	-	-	80	-	-	
c. Contributions to Local Boards ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Carried forward ..	2244	-	-	1480	-	-	1336	-	-	3580	-	-	3390	-	-	

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 ..	2244 . .	1480 . .	1338 . .	3580 . .	3390 . .	
GRANT 3—(*Sanitation and Medical Services*)—cont.						
4. REGISTRATION OF BIRTHS AND DEATHS—						
a. Establishment	96 . .	48 . .	44 . .	140 . .	140 . .	
b. Contingencies	64 . .	5 . .	6 . .	70 . .	40 . .	The increase is due to the cost of sign boards being more than was anticipated.
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—						
a. i. Establishment	2369 . .	1039 . .	1281 . .	3650 . .	3830 . .	The decrease is due to the entertainment of 5 females in place of male sweepers, 5 d° passes & fines and the Sanitary Inspector not having been paid the increased pay and the horse allowance as he failed in the examination.
ii. Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	720 . .	222 . .	220 . .	940 . .	1050 . .	The decrease is due to the additional bullocks not having been hired during the year.
b. Private scavenging—						
i. Establishment	758 . .	226 . .	522 . .	1280 . .	1580 . .	The services of the Scavengers were not procurable and so they were not entertained. Hence the decrease.
ii. Contingencies, such as cost of scavenging carts, &c.	21 . .	38 . .	319 . .	340 . .	520 . .	The decrease is due to the cost of 16 night soil carts not having been purchased and a Lorrie having been purchased instead.
c. Cholera charges	12 . .	105 . .	288 . .	300 . .	300 . .	
d. Contingencies	90 . .	63 . .	30 . .	120 . .	100 . .	The increase is due to the cost of 4 trap doors supplied to the cesspools of the public latrines.
Total, Grant 3 ..	6374 . .	3226 . .	4046 . .	10420 . .	10950 . .	
GRANT 4—(*Lighting and Miscellaneous Municipal purposes*)—						
1. LIGHTING—						
a. Establishment	189 . .	80 . .	91 . .	280 . .	290 . .	
b. Contingencies	342 . .	186 . .	298 . .	640 . .	640 . .	
2. i. MARKETS—						
a. Establishment	. . .	. . .	. . .	. . .	. . .	
b. Contingencies	. . .	. . .	. . .	50 . .	10 . .	
ii. SLAUGHTER-HOUSES—						
a. Establishment	. . .	. . .	. . .	. . .	. . .	
b. Contingencies	. . .	. . .	. . .	. . .	. . .	
3. CHOULTRIES—						
a. Establishment	. . .	. . .	. . .	. . .	. . .	
b. Contingencies	. . .	. . .	. . .	. . .	. . .	
c. Feeding Travellers ..	. . .	. . .	. . .	. . .	. . .	
4. TRAVELLERS' BUNGALOWS—						
a. Establishment	. . .	. . .	. . .	. . .	50 . .	The decrease is due to the fact that no building has been converted into Traveller's bungalows during the current year.
b. Contingencies	. . .	. . .	. . .	. . .	10 . .	
5. AVENUES—						
a. Establishment	. . .	. . .	. . .	. . .	. . .	
b. Contingencies	. . .	. . .	. . .	. . .	. . .	
6. PUBLIC GARDEN—						
a. Establishment	. . .	. . .	. . .	. . .	. . .	
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	. . .	. . .	. . .	. . .	. . .	
Carried forward ..	531 . .	266 . .	389 . .	920 . .	990 . .	

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 ..	531 . .	266 . .	389 . .	920 . .	990 . .	
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	20 - -	- - -	- - -	20 . .	10 . .	
iii. Printing	553 . .	54 . .	147 . .	700 . .	500 . .	The increase is due to the Cost of printing Charges of last year having been paid during the Current year.
iv. Compensation for lands	- - -	- - -	30 . .	30 . .	- . .	This represents the compensation to be paid to the Sarmukkathas for removing the old Car from the bazaar street.
v. Other items						
Cost of numbering Carts	3 . .	105 . .	24 . .	30 . .	60 . .	The Council thinks that Rs. 30 will be sufficient under this head.
Cost of Tom-Toming ..	3 - -					
Total, Grant 4 ..	1110 - -	425 . .	590 . .	1700 . .	1550 . .	
GRANT 5—						
a. General Establishment—						
i. Office Establishment ..	616 . .	304 . .	304 . .	920 . .	920 . .	
ii. Inspection	- - -	- - -	- - -	- - -	- - -	
b. Collection of Municipal Taxes—						
i. Establishment	248 . .	124 . .	122 . .	370 . .	370 . .	
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	3 . .	- . .	7 . .	10 . .	10 . .	
iii. Cost of forms - - - - -	- - -	121 . .	130 . .	130 . .	100 . .	The Council thinks that Rs. 130 is required under this head as the account forms have been received in bound books during the current year.
c. Collection of Tolls—						
i. Establishment	- - -	- - -	- - -	- - -	- - -	
ii. Contingencies	- - -	- - -	- - -	- - -	- - -	
d. Office contingencies other than (*b*) (ii)	234 . .	94 . .	26 . .	260 . .	350 . .	The decrease in the house rent due to the offices having been removed to the Government building vide G.O. No. 1212 dated 11th May 1897.
e. Contributions for Central office and Audit establishments ..	- - -	129 . .	190 . .	190 . .	190 . .	
Total, Grant 5 ..	1101 . .	772 . .	779 . .	1880 . .	1940 . .	
REPAYMENT OF DEBT—						
a. Instalments paid during the year.						
b. Invested on account of Sinking Fund (value of securities purchased)	- - -	- - -	- - -	- - -	- - -	
c. Charges of investment ..	- - -	- - -	- - -	- - -	- - -	
INTEREST—						
a. On account of last year ..	- - -	- - -	- - -	- - -	- - -	
b. On account of current year ..	- - -	- - -	- - -	- - -	- - -	

Statement VI.—Revised Estimate—(Charges) for 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 ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Pensions and gratuities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Investments—																
a. In Government securities for purposes other than Sinking Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
b. In Savings Bank	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure ..	14,301	-	-	8725	-	-	11,539	-	-	25840	-	-	24820	-	-	
Balances—																
a. Municipal Fund										680	-	-	840	-	-	
b. Endowments																
c. Water-tax Fund																
Grand Total ..										26,520	-	-	25,660	-	-	

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Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Tirupattur for the year 1897-98.

(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 ..	10	-	-	10	-	-	-	-	-	30	-	-	
Grant I (Public works)													
I. New works													
(a) Communications ..	-	-	-	26	8	-	-	-	-	26	8	-	Vide Council's resolution No. 12(2) dated 15-10-97
(b) Buildings	820	-	-	1120	-	-	-	-	-	1940	-	-	Vide G.O. No. 1267 M.-Mis. dated 24-5-97
(c) Drainage	-	-	-	26	-	-	-	-	-	26	-	-	Vide Council's resolution No. 10(3) dated 27-10-97
(d) Water supply	-	-	-	134	9	10	-	-	-	134	9	10	Vide Council's resolutions Nos. 12 dated 16-8-97, 12(5) dated 15-10-97, 10(2) dated 27-10-97, 15(6) dated 27-10-97 and 21 dated 24-11-97.
2. Repairs—(b) Buildings	150	-	-	70	15	3	-	-	-	220	15	3	Vide Council's resolutions Nos. 10(3) dated 6-9-97, 2 dated 13-11-97 and 20 dated 24-11-97.
(d) Water supply													
ii Establishment	100	-	-	58	8	-	-	-	-	158	8	-	Vide Council's resolution No. 14 dated 31-7-97
iii Contingencies	500	-	-	-	-	-	58	8	-	441	8	-	

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Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Tirupattur for the year 1897-98—*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.	
Grant II. Education. 1. Training School	- - -	12 13 5 ✓	- - -	12 13 5	Vide Council's resolution No. 10 (4) 6-9-97
(a) stipends to normal students	830 - -	1130 - -	- - -	1960 - -	
Grant III. Sanitation & medical services					
(d) Sundries & Contingencies	200 - -	16 . 7	- - -	216 . 7	Vide Council's resolutions Nos. 17 13-11-97 and 27 9-12-97.
Grant IV. 9. Other Charges.					
II Rewards for destruction of wild animals and Snakes	10 - -	10 - - ✓	- - -	20 - -	Vide Council's resolution No. 20 27-9-97
III Printing	500 - -	72 10 -	- - -	572 10 -	Vide Council's resolution No. 23 (1) 27-10-97

STATEMENT VII.—Tolls.

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

Statement 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 — Up to 31st March 189 . — Number of years.	Amount repaid — Up to 31st March 189 . — Amount.	Amount repaid — In 189 -9 .	Amount transferred to Sinking Fund — Up to 31st March 189 . — Number of years.	Amount transferred to Sinking Fund — Up to 31st March 189 . — Amount.	Amount transferred to Sinking Fund — In 189 -9 .	Invested out of the total amount transferred up to end of 189 -9 . — In Government Securities.	Invested out of the total amount transferred up to end of 189 -9 . — In the Savings Bank.
1	2	3	4	5	6	7	8	9	10	11
RS. A. P.				RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
			— Nil —							

Tiruppattur Municipal Office}
20th December 1897}

C.H.

T. V. Gopalasamy [illegible]
Chairman

[illegible] 20/12/97.

Enclosure to ... 46

Extract from the Proceedings of the Tirupatur Municipal Council, dated 9th December 1897.

PRESENT:

Rt. R. Ry. T. V. Gopalasawmi Iyer aurgal Chairman

Official Councillors.

—"—

Rt. R. Ry. V. Krishnamani Mudaliar al Sub Registrar

Non-official Councillors.

—"—

Rt. R. Ry C. Ranganada Mudaliar Aurgal

" T. Munisawmi Pillai Aurgal

" M. Krishna Iyer aurgal.

The Revd R. C. Porter

Mirza Mohideen Shaik Ayder Sahib

Rt. R. Ry R. Audimula Mudaliar al

" A. Subba Rai aurgal.

× × × ×

22. Read E. C. No. 2675 M. dated 2nd December 1897, disallowing the Council's proposal to raise the rate of tolls to the maximum rate

Resolution— Now that the Council has already raised the tax on houses and lands and tax on Vehicles & animals and that the Council

[illegible] levy of tax on arts on all the classes, the Council has also made provision for the levy of tolls at the maximum rate as in spite of the increase of the revenue from other sources, the income will be insufficient if the tolls be not raised to the maximum rate.

× × × ×

(Signed) T.V. Gopalasawmi Iyer
Chairman.

(True Copy)

T.V. Gopalasawmi
Chairman

[initials] 20/12/97.

2/4393

Tirupatur MUNICIPALITY.

Order sanctioning present establishment. Number	Date.	Office to which the proposition refers.	Number.	Proposition. Increase per month. Amount.	Proposition. Decrease per month. Amount.	Grounds of proposition.
				RS	RS.	
G.O. No 81. Mu.	23rd January 1897.	Grant 2 Education	1	15	..	Vide letter no: 2165/Eng dated 20.12.97
		2. Municipal Schools	1	10	..	
		(a) on the Salary System	1	15	..	
		1 Establishment	1	15	..	
			1	5	..	
			1	15	..	
			1	..	..	
			1	..	..	
			8	..	..	
				75	..	
		Grant 3. Sanitation & Medical Services 5. Conservancy Road Cleaning & Road Watering (b) Private Scavenging 1 Establishment.	2[illegible]	11	..	
		Grant 4 Lighting and miscellaneous Municipal purposes (a) Establishment	4	6	..	
		Grant V(a) General Establishment 1 Office Establishment	1	..	..	
			1	..	..	
			1	2	..	
			1	..	..	
			1	..	..	
			[illegible]	2	..	

500—21-4-97, Municipal Office [illegible]
20th December 1897

T.V. Gopalasawmi
Chairman

[initials] 20/12/97

.... levy of tax on

arts on all the Classes, the Council

has also made provision for the

levy of tolls at the maximum rate

as in spite of the increase of the

revenue from other sources, the income

will be insufficient if the tolls be

not raised to the maximum rate.

× × × ×

(Signed) T.V. Gopalasawmi Iyer

Chairman.

(True Copy)

T.V. Gopalasawmi

Chairman

20/12/97.

2/4893

Enclosure no: 3 to letter no: 2165 dated 20-12-97

of Tirupattur.

11/12/98

... levy of tax on

1st ask.

No 4393. m.

Tiruppattur Budget

3/4893 Mot 1847

6-1-98

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From M.R.Ry. T. V. GOPALASAWMI AYYAR Avargal, B.A., Chairman, Municipal Council, Tiruppattúr, to the Secretary to Government, Local and Municipal Department (through the Collector of Salem), dated 20th December 1897, No. 2165-Eng.

I have the honour to submit herewith, for the sanction of Government, the budget estimate of the Tiruppattúr Municipality for the financial year 1898–99 with the following remarks.

REVISED ESTIMATE FOR 1897–98.

2. The opening balance was Rs. 4,140 against the budget estimate of Rs. 2,800. The increase is due to the greater receipts under school-fees and municipal fines and to the extension of the municipal high school building not having been undertaken during the year and to the payment of contribution to the district board towards the upkeep of the dispensary for women and children. The total receipts are estimated at Rs. 22,380 against the budget estimate of Rs. 22,860, the decrease being chiefly due to the imposition of tax on arts in accordance with the schedule A of the Madras District Municipalities Act IV of 1884 as amended by Madras Act III of 1897. The estimated charges amount to Rs. 25,840 against the budget estimate of Rs. 24,820, the increase being due to the extension of the high school building during the current year in accordance with G.O., Mis. No. 1267 M., dated 24th May 1897. The other minor variations between the sanctioned and the revised estimates of the current year under receipts and charges are explained in detail in column 7 of the revised estimate.

3. The balance to be carried forward is Rs. 680 against Rs. 840 shown in the budget estimate. The decrease is chiefly due to the cost of sinking wells and cutting and sloping the bund of Jubilee tank and Peria Parachery pond and the construction of drains in the Pooramazid street.

BUDGET ESTIMATE FOR 1898–99.

Receipts.

4. In accordance with the schedule to the Amendment Act III of 1897, the tax on arts was levied during the current year and so the receipts under this item were Rs. 930 against Rs. 1,680 in the previous year (1896–97). The council, seeing that the funds at its disposal are not sufficient for the requirements of the town, resolved unanimously at its meeting held on the 6th December 1897 to raise funds from the following sources :—

(1) Tax on arts to be levied on all the classes mentioned in the schedule to the Act.

(2) The house and land taxes to be levied at the maximum rate of 8½ per cent. on the rent value.

(3) The taxes on animals and carts to be levied at the maximum rates.

(4) The tolls also to be levied at the maximum rates, as, in spite of the increase of revenue from the other sources, the present income of the municipality is not sufficient for improving the water-supply, sanitation, &c., of the town and for providing funds for its many other wants.

(5) License fee for sheep or goat slaughtered within the municipal limits or in the slaughter-house to be one anna and six pies per head.

5. *Municipal Rates and Taxes—(a) Tax on Arts.*—The demand for the current year is Rs. 924 against Rs. 1,665 in the previous year. The council thinks that Rs. 1,000 will be collected under this item as the tax will be extended to the last class of the schedule as resolved by the council.

6. *(b) Tax on Buildings.*—As stated in paragraph 4 *supra*, this tax will be raised from 7½ to 8½ per cent. of the annual rental value of the buildings of the town. The receipts are therefore estimated at Rs. 6,500 during next year.

7. *(c) Tax on Lands.*—As stated in paragraph 4 *supra*, this tax will also be raised from 7½ to 8½ per cent. of the annual rental value of the house-sites within the municipal limits. The receipts are therefore estimated at Rs. 80 under this head during next year.

8. *(e) Tax on Vehicles with Springs and Palanquins, (f) Tax on Animals and (g) Tax on Carts and other Vehicles without Springs.*—These taxes also will be raised from three-fourths to the maximum rates from next year, as stated in paragraph 4 *supra*. Hence the increased receipts are estimated under these heads.

9. *(h) Tolls.*—In spite of the increased revenue from the other sources, the council finds that the funds at its disposal, if tolls be not levied at the maximum rates, will not suffice to make provision from time to time for the many improvements which the town demands unless the roads are neglected. It is in view to see that the roads, streets, lanes, &c., are kept also in good order, and to do at the same time all its best to afford all the other necessary conveniences to the townsmen that the council resolved to raise all the taxes and tolls as mentioned in paragraph 4 *supra*. By this increased taxation, the council will have every year about Rs. 2,000 to provide for additional improvements, such as lying-in ward, cholera hospital, construction of additional public latrines, improvement to the Chetty, &c., tanks, the drinking supplies for the town, construction of sheep and cow slaughter-houses on approved designs, &c.

10. (3) *Realizations under Special Acts—(e) Fees under Act II of 1888.*—This is a fluctuating item. Credit of Rs. 100 is taken under this head as per actuals of the previous year (1896–97).

11. (4) *Revenue derived from Municipal Property and Powers apart from Taxation —(a) (i) Rent of Lands.*—The lease of collecting fees on carts standing on poramboke lands fetched Rs. 30 during the current year against Rs. 51 in the previous year. The council thinks that Rs. 30 will be realized during the next year also.

12. *(a) (iii) Avenue Receipts.*—The lease of the right to enjoy the avenue produce fetched Rs. 265 during the current year against Rs. 154 in the previous year. Credit has been taken for Rs. 200 including the sale of avenue clippings for next year. The revised estimate figure has not been adopted, as the bid of the current year was due to reckless competition amongst the bidders at the time of sale.

13. *(a) (iv) Fees from Travellers' Bungalows.*—During the current year there was no income under this head as the municipality did not get the building which it expected to get from Government for the purpose. The old police hospital building was handed over to the municipality to be used as its office (*vide* G.O., No. 1212 W., dated 11th May 1897) during the current year. The council has made arrangements to convert the unoccupied portion of the office building with necessary additions and alterations in the building to be used as a travellers' bungalow next year. Credit has therefore been taken for Rs. 20 under this head for next year.

14. *(b) (ii) Produce of Lands, Gardens, &c.*, (iii) *Sale-proceeds of old Materials, empty Oil-cans, Packing Cases, &c., and (c) Conservancy Receipts—Sale-proceeds of Night-soil, Street Refuse, &c.*—The revised estimate figures have been adopted under these heads.

15. (*d*) (i) *Fees from Educational Institutions.*—The Government in its order, Mis. No. 2390 M., dated 1st November 1897, having sanctioned the opening of a sixth form in the municipal high school from the month of January 1898, the receipts are estimated at Rs. 4,200 (the figure estimated by the Educational officers). Hence the increase over the revised estimate.

16. (*d*) (ii) *Other Revenue from Educational Institutions*—(*e*) (i) *Sale-proceeds and Composition Fees of Medicines and* (*e*) (ii) *Other Hospital Receipts.*—The revised estimate figures have been adopted under these items, although no credit has been taken by the Educational officers and the District Medical and Sanitary Officer, Salem.

17. (*f*) (i) *Income from Markets.*—The lease of the right to collect fees in the weekly market fetched Rs. 465 during the current year against Rs. 454 in the previous year. Only four butchers occupy the stalls of the daily market for selling meat at a rent of Re. 1 for each stall per month. The receipts are therefore estimated at Rs. 500, *i.e.*, Rs. 450 from the weekly market and Rs. 50 from the stalls occupied by the butchers for selling meat and fish.

18. (*f*) (ii) *Income from Slaughter-houses.*—The council having resolved to raise the fee from 9 pies to As. 1-6 for each sheep or goat slaughtered in the sheep slaughter-house from next year as stated in paragraph 4 *supra*, the receipts are estimated at Rs. 850 for next year, *i.e.*, Rs. 770 from the sheep slaughter-house and Rs. 80 from the cow slaughter-house. The council does not anticipate more than this sum, as the lease of the cow slaughter-house fetched Rs. 151 during the current year as against Rs. 63 owing to reckless bidding this year.

19. (*g*) *Other Fees*—(i) *Distraint Fees*, (ii) *License Fees*, (iii) *Cart-stand Fees*, (iv) *Other Fees, and* (*h*) *Fines under Municipal and other Acts.*—The revised estimate figures have been adopted under these items.

20. (5) *Grants and Contributions*—(*a*) *From Government*, (1) *Education—Municipal Schools.*—The Educational officer's figure has not been adopted as it includes the building grant of the current year. The receipts are estimated at Rs. 980 against Rs. 660 in the revised estimate. The increase is due to the Provincial grants towards the pay of the headmaster to be entertained in the school owing to the opening of the sixth form. The sum of Rs. 980 entered under this head represents the following grants payable from Provincial funds :—

				Rs.
Salary grant on behalf of the headmaster, municipal high school,			Tiruppattúr ..	300
Do.	do.	first assistant master,	do. ..	240
Do.	do.	second assistant master,	do ..	200
Do.	do.	Sanskrit pandit,	do. ..	48
Do.	do.	Tamil pandit,	do. ..	36
Furniture, &c., grants				150
Grants to Panchama girls of municipal primary school				10
			Total ..	984

21. *Other Purposes.*—The revised estimate figure has been adopted and it represents the following grants from Provincial funds :—

			Rs.
Salary grants on behalf of the gymnastic instructor			48
Do.	do.	drawing master	60
		Total ..	108

22. (*b*) *From Local Boards*—(ii) *Medical, Rs.* 800.—The receipts under this head represent one-fourth contribution of the net charges of the municipal hospital paid by the Tiruppattúr Taluk Board as usual.

23. (6) *Miscellaneous—Recoveries on account of services rendered to Private Individuals*—(i) *Private Scavenging.*—Keeping in view that the private scavenging system should be more largely introduced, the council thinks that it will be able to introduce the system in about 250 houses more next year. Credit is taken under this

head for Rs. 1,750 against Rs. 1,400, the revised estimate figure. The total number of houses working under the system up to date is 763, and if the services of the scavengers had been secured, the system would have been more largely introduced.

24. (ii) *Other Purposes.*—The revised estimate figure has been adopted.

25. (*b*) *Other Items*—(i) *Fishery Rents.*—The lease of fishery fetched Rs. 242 against Rs. 191 in the previous year, the increase being due to competition. The council thinks that Rs. 200 will be realized under this head against Rs. 270, the revised estimate figure, which includes Rs. 29, being the amount realized from the sale of fish in the Jubilee and Chetti tanks.

26. (*iv*) *Other Items—Sale of License Forms.*—The council thinks that Rs. 20 will be realized under this head as per actuals of 1896-97.

27. The total receipts, including the opening balance of Rs. 680, will amount to Rs. 27,590.

Expenditure.

28. *Grant 1, Public Works*—(i) *New Works*—(*a*) *Communications.*—A provision of Rs. 250 is made under this head for constructing tunnels where necessary. The names of streets and roads in which tunnels are to be constructed next year are shown in statement II-A, part I, new works.

29. (*b*) *Buildings.*—The council having resolved to provide sixteen additional dust-bins, Rs. 80 is provided under this head.

30. (*d*) *Water-supply.*—The council having resolved to fence the Chetti tank by wire and to place an iron pump to the Chinnaparacherry pond, provision of Rs. 500 is made under this head for the same.

31. (2) *Repairs*—(*a*) *Communications.*—The amount credited to tolls as stated in paragraph 9 *supra* is Rs. 6,400, a little over half of which (Rs. 3,250) is provided for the construction of tunnels, for the repairs of town roads and streets, &c., and for the payment of the permanent establishment of six road coolies employed to do departmental casual repairs and works. The names of the roads and streets to be repaired next year are shown in statement II-A, part II, repairs.

32. (*b*) *Buildings.*—A sum of Rs. 400 has been provided under this head for the repairs of municipal buildings. The names of buildings to be repaired next year are shown in statement II-A, part II, repairs.

33. (*d*) *Water-supply*—(i) *Repairs to Works Machinery, &c.*—A sum of Rs. 30 is provided for the repairs of iron tank and pumps.

34. (ii) *Establishment.*—A sum of Rs. 150 is entered under this head to meet the pay of the two watchmen at Rs. 4 each per mensem and for cleansing tanks and wells.

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

36. (4) *Tools and Plant and other Stores.*—Rs. 50 has been provided under this head for the purchase of instruments required for the use of the permanent road coolies for departmental works and for purchasing stationery articles, &c., required for the use of the municipal overseer.

37. The total expenditure under Grant 1 amounts to Rs. 4,700.

38. *Grant 2, Education*—(i) *Training Schools*—(*b*) *Stipends to Normal Students.*—A provision of Rs. 30 is made for giving stipends to teachers while under training, as recommended by the Educational officers.

39. (2) *Municipal Schools*—(i) *on Salary System.*—The Government having sanctioned the opening of a sixth form from next calendar year, a headmaster on Rs. 75 per mensem, with an annual increment of Rs. 5 per annum up to Rs. 100, will be entertained in the high school from the month of January next as recommended by the Educational officers. The Educational officers also propose to raise the pay of the fourth assistant master who is reported to be a First Arts man; the council thinks that the increased pay in the latter case is not now necessary as the teacher is not a trained man. The other proposals of the Educational officers are approved. The details of the establishment are given in statement II-B.

40. *(b) Contingencies.*—The revised estimate figure has been adopted and the details for Rs. 690 are given below :—

	Rs.
Matting the new building	30
Prize books	30
Gymnastic apparatus	100
Furniture	100
Science apparatus	100
Library books..	40
Maps and class books	30
Ordinary contingencies	50
House-rent of the Hindu primary school	144
Furniture do. do.	50
Miscellaneous (stationery articles, &c.)	16
Total ..	690

The figures of the Educational officers have been adopted.

41. (ii) *On Salary-result System—(a) Fixed Payments.*—There are no changes in the establishments and the current year's budget figure has been entered under this head as proposed by the Educational officers. The revised estimate figure excludes the pay of the headmaster of the Muhammadan primary school for four months as the post was vacant for the period during the current year.

42. *(b) Results Grants, (c) Contingencies*—(4) *Results Grants*, (6) *Inspection—(b) Municipal Inspectors*—(i) *Establishment and* (ii) *Contingencies.*—The revised estimate figures have been adopted under these heads as proposed by the Educational officers.

43. (7) *Miscellaneous—(a) Building, Furniture, &c., Grants.*—As proposed by the Educational officers, a provision of Rs. 50 is made under this head to enable the managers of the results schools to secure better accommodation for their schools and to supply them with the requisite furniture.

44. *(b) Common Gymnasium*—(i) *Establishment*, (ii) *Contingencies—(c) Common Drawing-master*—(i) *Establishment and* (ii) *Contingencies.*—The current year's budget figures have been repeated under these heads as proposed by the Educational officers; the only change is that while Rs. 20 is provided under drawing master's contingencies during the current year, the same amount is provided under gymnasium contingencies for next year as the municipal salary results schools will be supplied with drawing articles during the current year.

45. The total expenditure on education amounts to Rs. 7,000. Deducting from this the income from school-fees, &c., and the contributions from Provincial funds, *viz.*, Rs. 5,300, the net expenditure on education is Rs. 1,700, which is 9·7 per cent. on the income from taxation and rents.

46. *Grant 3, Sanitation and Medical Services*—(1) *Hospitals and Dispensaries—(a) Establishment, (b) Medicines and Supplies, (c) Diet of Patients and (d) Sundries and Contingencies.*—The District Medical and Sanitary Officer's figures have been adopted under these heads.

47. *(c) Contributions to Local Boards, Rs.* 150.—This represents the contribution of one-fourth of the charges to be paid by the council to the District Board, Salem, towards the cost of maintaining the dispensary for women and children as resolved by the council. The actuals of the previous year were not adopted as they include the initial expenditure.

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

49. *(c) Other Contributions, Rs.* 20.—The revised estimate figure has been adopted and this represents the contribution to be paid to the Tiruppattúr Taluk Board for its land used as cart-stand near the Local Fund choultry in the town.

50. (3) *(a) Vaccination—(a) Establishment and (b) Contingencies.*—The revised estimate figures have been adopted.

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

52. *(b) Contingencies.*—The council thinks that Rs. 40 under this head is sufficient to meet the cost of stationery, receipt books and printing of forms and registers, &c, required for the use of the registrar as the revised estimate figure includes the cost of sign-boards put up in conspicuous places of the town.

53. (5) *Conservency, Road-cleaning and Road-watering—(a) Establishment.*—There are no changes proposed in the sanctioned scale of establishment for next year. There are 21 female sweepers instead of 16 and 19 male sweepers instead of 24 as the services of male sweepers are not available. The current year's budget figure has been repeated as the council will again try to get the services of male sweepers.

54. *(a)* (ii) *Other Charges, such as purchase of carts, dry earth, &c.*—There are at present twelve rubbish carts and two new ones are being prepared. Out of two cylindrical carts drawn by bullocks one is out of order and it cannot be repaired. A lorrie drawn by two bullocks has been purchased for the use of the town. The council, therefore, has made provision for the hire of nine bullocks at Rs. 6 each per mensem, *viz.*, six for rubbish carts, one for cylindrical night-soil carts and two for lorrie.

55. *(b) Private Scavenging*—(i) *Establishment.*—The council having resolved to extend the system to about 250 houses more next year as stated in paragraph 23 *supra*, provision is made for the entertainment of two additional scavengers for the removal of night-soil from private privies. There are at present only 20 scavengers for 763 houses working under the system up to date. The system will be introduced into some more houses in the remaining part of the year. The details of establishment are given in statement II-B.

56. (ii) *Contingencies, such as cost of scavengering carts, &c., Rs.* 120.—A provision of Rs. 60 is made for the purchase of two night-soil hand carts and Rs. 60 for purchasing grease, baskets, brooms, mumties, &c., and for repairing unserviceable night-soil hand carts.

57. *(c) Cholera Charges*—A lump sum of Rs. 500 is provided under this head to meet the charges of establishment and contingencies in case any epidemic should unfortunately break out.

58. *(d) Contingencies, Rs.* 100.—The current year's budget figure has been adopted for next year as the revised estimate figure includes the cost of trap doors supplied to the cess-pools of the latrines.

59. The total expenditure under Grant 3 amounts to Rs. 10,840.

60. *Grant 4, Lighting and Miscellaneous Municipal purposes—(a) Establishment, Rs.* 360.—This represents the pay of five lamp lighters at Rs. 6 each per mensem as an additional lamp lighter has been budgeted for to look after the additional lights to be put up.

61. *(b) Contingencies.*—It has been proposed to increase the number of lights in the towns by ten during the current year and by thirteen for next year. To meet the extra cost of kerosine-oil for these lights and the cost of putting up thirteen new lights, provision of Rs. 840 is made under this head. The details are given below :—

	Rs.
(1) Kerosine-oil	560
(2) Thirteen new lights	220
(3) Repairs of lanterns, purchase of matches and wicks, &c.	60
Total ..	840

62. *(4) Travellers' Bungalows—(a) Establishment and (b) Contingencies.*—A provision of Rs. 50 under establishment for the entertainment of a watchman and sweeper to look after the travellers' bungalow and the office building and Rs. 10 under contingencies to meet the sundry charges of the bungalow is made as the council has made arrangements to convert the unoccupied portion of the office building into a travellers' bungalow.

63. (7) *Survey of Land.*—The town has recently been surveyed by the Survey department. To meet the cost which the council has to bear, a lump sum of Rs. 500 is provided under this head.

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

65. (iii) *Printing.*—Rs. 450 is provided under this head as the revised estimate figure includes the cost of printing work done during last year and paid this year and as the rates of composing charges, cost of paper, &c., have been reduced by the council.

66. (iv) *Compensation for Lands.*—The council having resolved to acquire sites for opening a street from Sawmi Chetty Street to Muthu Chetty Street, a provision of Rs. 50 is made under this head.

67. (v) *Other Items.*—The revised estimate figure has been adopted.

68. The total expenditure under Grant 4 amounts to Rs. 2,310.

69. *Grant 5,*—(*a*) *General Establishment*—(i) *Office Establishment, Rs.* 940.—There is no change except in the pay of the shroff who has put in over four years' service and is a deserving man. The council considers that he deserves an increase of Rs. 2 in his pay per month.

70. (*b*) *Collection of Municipal Taxes*—(i) *Establishment and* (ii) *Purchase of Account Books, Paper, Money-boxes, Repair to Out-posts, &c.*—The revised estimate figures have been adopted under these heads.

71. (*b*) (iii) *Cost of Forms supplied by Lawrence Asylum Press.*—A provision of Rs. 100 is made under this head to meet the cost of forms as the forms during the current year have all been received in bound books which will last for two years.

72. (*d*) *Office Contingencies other than* (*b*) (*ii*).—Rs. 120 is provided under this head to meet the cost of stationery, stamps, gum, travelling allowance to municipal servants, &c. There will be no expenditure under office rent as the old hospital building has been handed over to the municipality to be used as its office.

73. (*e*) *Contributions for Central office and Audit establishments.*—A lump sum of Rs. 200 is provided under this head as the rates are not now known.

74. The total expenditure under Grant 5 amounts to Rs. 1,740.

75. The total expenditure under all grants is estimated at Rs. 26,590 against Rs. 25,840 in the revised estimate and Rs. 24,820 in the budget estimate for 1897–98. The year is expected to close with a balance of Rs. 1,000 which will be about 3·8 per cent. of the estimated receipts.

76. I may add that the G.O., Mis. No. 2675 M., dated 2nd December 1897, was placed before the council and it has again resolved at its meeting held on the 9th December 1897 to levy tolls at the maximum rates, as, in spite of the increase of revenue from the tax on arts, taxes on buildings and lands and taxes on vehicles, animals and carts, the revenue is insufficient to meet the requirements of the town. A copy of this resolution is also enclosed. The year is expected to close with a balance of only 3·8 per cent. of the estimated receipts even after increasing the rate of tolls.

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

No.

Forwarded

For Collr.

L & M 28 — 10,000—23 — Copy sent to Press. 26-1-98

Returned for Signature. 9-2-98

Despatched in print. 11-2-98

Number of copies required — Order complete. 80 — Letter only. — Order complete with Letter.

Read again G.O., No. 189 — Dated

Print No. 4393.2 (in type)

283 M (A)

352 M (A)

Enclosures to C. No.

Order of Government (A)

Letter of Government.

Statement with ditto.

Papers not filed up being meant for despatch in original.

N.B.—

A = Print in full.
B = Not to be printed.
P = Print abstract only.
Q = Print heading only.

2-3-20

LOCAL AND MUNICIPAL DEPARTMENT.

[L & M. / 28]

10,000—23-10-01.

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		M	9	[illegible]		
22-3-05	For License fees Register.			[illegible]		
2-3-20	Insde	915/20		[illegible]	19-3-20	[illegible]