Local & Munl. (1898.) Department.

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Municipal budget - Reviewing the Walajapet for 1898-99.

BACK PAPERS.

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

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Government {1898} of Madras.

LOCAL AND MUNICIPAL.

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G.O., No. 393 M., 17th February 1898.

FEBRUARY.

Municipal Budget.

Reviewing the Walajapet — for 1898-99.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From J. W. HUGHES, Esq., I.C.S., Chairman, Ex-officio, Municipal Council, Walajapet, to the Secretary to Government, Local and Municipal Department (through the Collector, North Arcot), dated 1st January 1898, No. 1.

I have the honour to submit, for the sanction of Government, the budget estimate of receipts and charges of the Walajapet Municipality for 1898–99, together with the prescribed statements.

2. A copy of the council's resolution adopting the same is herein enclosed.

REVISED ESTIMATE FOR 1897–98.

3. The receipts of the year, inclusive of the opening balance of Rs. 5,990, are estimated at Rs. 21,060 against the budget estimate of Rs. 21,160. The decrease of Rs. 100 is chiefly due to an advance of Rs. 440 in the opening balance and Rs. 350 under school-fees counterbalanced by a fall, more or less, under the taxes on arts, lands, animals, vehicles and carts, receipts from tolls, market and slaughter-house, and grants, contributions and scavenging fees.

4. The variations between the budget and revised estimates for the year 1897–98 are explained in the remark column of Statement VI.

5. The expenditure according to the revised estimate amounts to Rs. 15,560 against Rs. 20,200, thus leaving a saving of Rs. 4,640 chiefly due to the non-utilization of Rs. 4,500 provided for the construction of new buildings. The Sanitary Commissioner is of opinion that the conservancy cart-shed proposed need not be constructed this year in view of the other more pressing sanitary requirements of the town. The municipal office was not constructed chiefly for the reason that no site has been definitely selected and the estimate has not been finally approved. The conservancy cattle-shed need not also be built, for the old thatched shed was repaired at a cost of Rs. 15 under departmental supervision.

6. The year is expected to close with a balance of Rs. 5,500 against Rs. 960 anticipated in the budget.

BUDGET ESTIMATE FOR 1898–99.

7. The receipts for the year, including the closing balance of the current year, are estimated at Rs. 22,630 and the charges at Rs. 19,320 against Rs. 21,160 and Rs. 20,200, the budget estimates for the current year, leaving a balance of Rs. 3,310 at the close of the year.

Receipts.

8. *Rates and Taxes—Tax on Arts.*—The income from this source is estimated at Rs. 1,800, the original demand for the current year being Rs. 1,900. A large number of appeals against the assessment of the current year have been received and the final demand will be reported after their disposal.

9. *Tax on Buildings and Lands.*—During the current year, house-tax continues to be levied at 7½ per cent. of the rental value; and it is proposed to levy the house-tax at 8½ per cent. prescribed in section 63 (2) of the District Municipalities Act IV of 1884 as amended by Act III of 1897; and the consequent revision of the assessment book is likely to involve increase or reduction of tax in several cases, according as the rental value may have been previously under-estimated or over-estimated. The income under tax on buildings is thus roughly estimated at Rs. 3,500.

During the current year, as laid down in the amended Act, lands solely used for agricultural purposes were excluded from payment of tax; but the assessment of the remaining vacant lands liable to assessment was not revised as prescribed in the Act. Hence the current year's revised estimate shows a fall of Rs. 60 under the tax on lands. The assessment, if revised, may come to Rs. 400, at which the income for the coming year is estimated.

10. *Tax on Vehicles, Animals and Carts.*—The demand under these heads is fixed with reference to the actuals of 1896–97 and the fall, as compared with the budget, is due to the unfavourable character of the season.

11. *Tolls.*—Owing to want of keen competition, the amount of lease of tolls declined; and the current year's budget estimate is repeated for the coming year.

12. *Rent of Buildings, Avenue Receipts, Produce of Lands and Gardens, and Sale of old Materials.*—The receipts from these sources given in the current year's budget may be repeated.

13. *Conservancy Receipts.*—The income under this head is estimated at Rs. 1,000 against Rs. 750, the current year's budget estimate. The anticipated increase is due to the fact that the sanitary staff has been strictly directed to see that rubbish of any kind in the backyards of private premises is removed to the conservancy and night-soil depôts and the provisions of sections 216 to 224 of the Act are carefully followed. If the sanitary staff take as much care of the rubbish in the backyards of private premises as they do in the case of street-rubbish, there is every hope that in course of time the income under this head will double itself.

14. *Fees from Educational Institutions.*—Owing to the proposed opening of the V Form in the municipal high school in January 1898, the school-fee income of the institution is expected to rise from Rs. 2,666–8–10 (the actuals of 1896–97) to Rupees 3,100 in 1898–99, and that of the primary schools from Rs. 736–13–0 to Rs. 760; and the total estimated income amounts to Rs. 3,860 against Rs. 3,405, the actuals of 1896–97.

15. *Sale-proceeds and Composition Fees of Medicines.*—Rs. 10 may be anticipated under this head against Rs. 20 of the current year.

16. *Income from Markets and Slaughter-houses.*—The receipts from slaughter-house are estimated with reference to the revised estimate of the current year. The income from market is fixed at Rs. 600 against Rs. 550 for 1897–98.

17. *Distraint Fees and Warrant Fees.*—Unlike in previous years, section 104 of the amended Act authorizes levy of a warrant fee of As. 2 for each warrant issued. An advance of income under this head may be expected and it is estimated at Rs. 50.

18. *License Fees, Pandal Fees, Cart-stand Fees and other Fees.*—The estimates are more or less the same as the actuals of the previous year and call for no remarks.

19. *Fines under Municipal and other Acts.*—The current year's estimate is repeated for the coming year when the certificated Sanitary Inspector may be expected to devote due attention to sanitary defects of private premises and to report repeated neglect on the part of owners for prosecution.

20. *Grants and Contributions—Educational.*—In his budget proposals, the Director recommends the opening of the V Form in the High school and promises to pay the net cost of the institution from Provincial funds, which is estimated at Rs. 300.

Rs. 60 represents the Provincial grant promised by the Director towards the salary of the Inspecting Schoolmaster to be newly entertained; and the one-third Provincial grant towards the salary of the Gymnastic Instructor of Municipal schools has been included in the grant for the Municipal High school as elsewhere explained.

Medical.—Rs. 37 is the estimated contribution from Provincial funds, being one-eighth of the cost of medicines for treating police sick. Rs. 850 represents the contribution to the municipality, being half the estimated cost of maintaining the Municipal dispensary in 1897–98, which is due to the municipality in 1898–99 —*vide* G.O., No. 1012 L., dated 1st June 1896. The increased demand from local funds is chiefly due to the promotion of the Hospital Assistant to the first class and to the payment of cost of medicines for 1896–97 in 1897–98.

21. *Private Scavenging Fees.*—The fall in the revised as compared with the budget estimate is due to the exclusion of houses injudiciously added to the list in 1896–97 and non-acquisition of lands for passage to private latrines. The register will be carefully revised in the next year when steps will also be taken for extension of scavenging service by all possible means. Nothing could be done till now owing to the changes in the personnel of the Chairman. Next year's income is estimated at Rs. 550.

22. The other items of receipts call for no remarks.

Expenditure.

23. *Grant 1, New Works—Buildings.*—The municipality has resolved to have an office building and I have provided Rs. 2,000 for this. An estimate for this amount, which in my opinion is ample, may be prepared at once and there will be sufficient time for the execution of the work.

24. *Drainage.*—It is proposed to construct V-shaped drains in portions of Tanappa Chetti, Vettilaikar, Kakitakar and Rayasa Mutya Pillai Streets at a cost of Rs. 450.

25. *Repairs—Communications.*—Rs. 1,005 is alloted for repairs of roads during the coming year, being half the estimated net income from tolls.

26. *Buildings.*—Rs. 50 is set apart for whitewashing the High school and improving and extending the gymnastic play-ground, and Rs. 100 for effecting needful repairs to the market and whitewashing the same and for erecting a zinc-roofed shed in front of the meat-bazaar to keep off the sun reaching the meat. The 9 latrines and 2 urinals will be repaired at a cost of Rs. 60. The compound walls of the slaughter-house require repairs and coping and renewal in several places. Rs. 100 is set apart for the same.

27. *Water-supply.*—Rs. 100 is set apart for repairing wells.

28. *Establishment.*—The provision of Rs. 220 for the pay of the watchmen for the five drinking-water ponds and that of Rs. 240 for the pay of the Overseer are the same for the current and the next year.

29. *Tools and Plant and other Stores.*—A provision of Rs. 15 is made under this head.

30. The total outlay under Grant 1 amounts to Rs. 3,865 under works and Rs. 475 under establishment and contingencies.

31. *Grant 2, Education—Municipal High School on Salary System.*—The increased allotment of Rs. 3,310 against the budget and revised estimates of Rs. 2,320 and Rs. 2,390 under establishment is due to the proposal to open a Fifth Form in the Municipal High school, Walajapet, and to the inclusion in its establishment of the pay of the Gymnastic Instructor hitherto shown against common gymnasium. The Inspector of Schools recommends increase of his pay from Rs. 10 to Rs. 15 and his full time being devoted to the Physical Education of the boys of the High school, which he finds has not hitherto received adequate attention. This recommendation may be given effect to from the 1st April next, and the masters themselves of the several primary schools will be instructed to teach drill to their boys.

The net cost of the institution of Rs. 300 is proposed to be met by the Director from Provincial funds. When the two Government teachers transferred with the school to the municipality in 1883 are eliminated from the establishment by transfer in the case of the one and by retirement on pension in the case of the other teacher, more economical arrangements will be made so as to render the high school less

costly than now. The first assistant, M.R.Ry. K. Venkatakrishna Aiyangar, completes his pensionable service in September 1898 when he will retire, and the pay of the post thereon reduced from Rs. 50 to Rs. 40.

Sanction of Government is solicited for the additions to and alteration in the establishment as already applied for.

32. *Contingencies.*—A provision of Rs. 90 under this head includes Rs. 30 for ordinary and other unforeseen sundry charges, and Rs. 60 for the supply of prize and library books.

33. *Municipal Primary Schools on Salary-result System—Establishment.*—The Assistant Inspector considers that one instead of two teachers will do for each of the municipal schools in Rayaji and Jangama Chetti streets; and the services of two teachers on Rs. 5 each will accordingly be dispensed with from the date of entertainment of an Inspecting Schoolmaster. The wages of sweepers who are not full time servants are shown under contingencies—*vide* G.O., No. 1892 L., dated 1st October 1897.

34. A primary school for panchamas (Parayas and kindred classes) is proposed to be newly opened in the next year, and the opening of one seems to be a step in the right direction, inasmuch as the municipal council is bound to make adequate provision for the education of backward classes hitherto neglected—*vide* sections 119 and 122 (1) of the Act. The Educational officers will be requested to recommend very small fees for the instruction of such children. Sanction of Government is solicited for the same.

35. The total cost of the establishment of primary schools is estimated to be the same as for the current year.

36. *Result Stipends.*—These will be paid at maximum rates to the panchama school, and half the earnings to the other municipal primary schools. The allotment is raised from Rs. 300 to Rs. 360 to allow of payment of half the *actual* earnings inasmuch as the teachers were paid last year only Rs. 300 while they were entitled to receive Rs. 360 and odd.

37. *Contingencies.*—Rs. 270 under this head includes Rs. 18 for sweepers' wages, Rs. 135 for house-rent, Rs. 60 for furniture, and Rs. 57 for books, maps and miscellaneous charges.

38. *Result Grants.*—Rs. 70 is provided in reference to the actuals of the previous year.

39. *Inspection.*—Sanction of Government has been applied for in this office letter, No. 644, dated 6th November 1897, for the appointment of an Inspecting Schoolmaster on Rs. 15 to devote his full time to the inspection and improvement of all the primary schools in the town. Rs. 180 is accordingly provided for his salary and Rs. 10 for contingencies.

40. *Building and Furniture Grants.*—Rs. 50 is allotted under this head, agreeably to the recommendation of the Assistant Inspector of Schools, with a view to help the result schools in the provision of improved accommodation and required furniture.

41. The total expenditure under Grant 2 is estimated at Rs. 5,750, and exclusive of receipts from school-fees and grants the net cost under education comes to Rs. 1,530.

The rates of fees levied in municipal primary schools seem to be very low, and the Educational officers will be requested to suggest the levy of more reasonable rates with a view to reduce the net cost of those schools.

42. *Grant 3, Municipal Dispensary, Walajapet.*—As sanctioned in G.O., Mis. No. 767 M., dated 1st April 1897, a provision of Rs. 1,050 includes the pay and allowance of a first-class hospital assistant. Rs. 300 for the supply of medicines and Rs. 200 for sundries and contingencies are also provided. The supply of medicines for 1896–97 was received and paid for in 1897–98; and the allotment for 1896–97 having lapsed to a great extent, the demand was satisfied by a transfer of allotment from that under drainage in the current year. Hence the increase in the revised estimate of the current year.

43. Contributions to Provincial funds on account of Medical College, sanitary inspection and medical reserve staff are fixed at Rs. 125 in reference to the actuals of 1896–97.

44. *Vaccination and Registration.*—The provisions made under establishment and contingencies call for no remark, except that the question of reducing the cost of vaccination is to engage the attention of the council. The Sanitary Commissioner will be addressed on the subject in a separate communication.

45. *Conservancy and Road-cleaning Establishment.*—The increased provision is chiefly due to the entertainment of a certificated sanitary inspector on Rs. 20 + Rs. 15, horse allowance, from the middle of December 1897 in the place of an uncertificated one on Rs. 15, agreeably to the recommendations of the Sanitary Commissioner in paragraph 1 of his letter embodied in G.O., No. 682 M., dated 24th March 1897. It is desirable that the sanitary inspector should be assisted by one maistry and one peon at least; and they may be paid at Rs. 8 and Rs. 7, respectively, instead of one caste inspector on Rs. 10 and one peon on Rs. 6. The increased expenditure will be more than repaid by the increased vigilance to the sanitary defects of private premises, which is sure to result in more extensive and scrupulous collection and larger sale of rubbish, as explained in paragraph 13 *supra*.

The grazier on Rs. 3½ being also engaged in cleaning slaughter-house refuse, his pay is reduced to Rs. 2 under conservancy; and the remaining portion shown under slaughter-house establishment.

Of the male sweepers, one is paid at Rs. 5½, one at Rs. 5 and four others are paid at Rs. 4 each. Their pay may be equalized and each paid at Rs. 5 each. Provision is made accordingly. There are 28 sweepers and scavengers attached to the conservancy establishment for 84 streets. The staff is sufficient for the requirements of the town. Sanction of Government is solicited for the additions and alterations suggested.

46. *Contingencies.*—The provision of Rs. 390 under this head includes Rs. 240 for the purchase of straw, &c., for conservancy bullocks and Rs. 150 for the purchase of a disinfectant sprayer, as suggested by the Sanitary Commissioner, the provision made for the latter purpose in the current year's budget having to be spent in the purchase of two conservancy carts and one bullock, some of the existing ones having become too old.

47. *Private Scavenging Service—Establishment.*—To render the service less costly to the Municipal fund, the pay of the scavenging inspector is proposed to be reduced from Rs. 12 to Rs. 9 and to designate him as a maistry; and also to reduce the pay of a scavenger on Rs. 7 attached to this service to Rs. 6; and the establishment charges are thus reduced from Rs. 590 to Rs. 550.

48. *Contingencies.*—Rs. 10 is provided for repair of scavenging carts, and Rs. 45 for sundry conservancy contingencies.

49. *Cholera and Epidemic Charges.*—Rs. 420 is provided as in the current year, in accordance with G.O., No. 1985 M., dated 18th November 1896.

50. *Removal of Prickly-pear.*—Rs. 100 is proposed to be spent on account of removing prickly-pear over-grown on municipal lands.

51. The total allotment under Grant 3 is Rs. 5,830 against Rs. 5,470 of the current year's budget.

52. *Grant 4—Lighting, Markets, Slaughter-house, Avenues and Public Gardens.*—The pay of the market superintendent and the sweeper is proposed to be raised from Re. 1 and Re. 1 to Rs. 2 and Rs. 1–8–0, respectively; and that of the slaughter-house superintendent from Rs. 4 to Rs. 5. A portion of the pay of the grazier, who also cleans the slaughter-house refuse, is shown under the proper head. The pay of the avenue and garden maistry is raised from Rs. 7 to Rs. 8; and the entertainment of another gardener on Rs. 3–8–0 per mensem is necessary to look after the garden newly made opposite the Vinayaka Chetti pond. Provision is made accordingly.

53. *Contingencies.*—Lighting contingencies are fixed at Rs. 420. Two additional lamp-posts should be fixed, one in front of the dispensary building and another near the well in Chetti street where it is half-way on the public street.

The contingent charges under the remaining sub-heads call for no remark.

54. *Rewards for Destruction of Wild Animals and Snakes.*—Rs. 100 is provided for destruction of stray dogs and pigs and for catching and deporting monkeys which damage the roofs of houses and property and are a considerable nuisance to the public.

55. *Printing.*—Rs. 300 is provided for general printing charges.

56. *Compensation for Lands.*—Rs. 120 is provided for compensation for lands to be acquired for passage to private latrines. Unless this is done systematically year after year, there is no hope of extension of scavenging service, and of prevention of pigs from straying in the backyards of private premises.

57. *Other items.*—The provision of Rs. 150, inclusive of Rs. 50 under law charges, calls for no special remark.

58. The total allotment under Grant 4 amounts to Rs. 1,790 against Rs. 1,540 and Rs. 1,660, the budget and revised estimates of the current year.

59. *Grant 5—General and Collection Establishments.*—It is proposed to increase the pay of the clerk and shroff on Rs. 12½ to Rs. 15, in consideration of his long service and usefulness. The pay of the sweeper, who is not a full-time servant, is shown under contingencies. No change is proposed either in the number or the pay of the bill-collectors.

60. *Contingencies.*—Rs. 120 is provided as in the current year for the purchase of account books, and the allotment under office contingencies is reduced from Rs. 250 to Rs. 200.

61. The current year's provision of Rs. 150 for contributions for Central office and audit establishments is repeated.

62. The total outlay under Grant 5 is Rs. 1,610 or 9·4 per cent. of the total receipts.

63. Proposition statements showing additions to, and alterations in, establishments herein proposed are herewith submitted.

64. Under present conditions, additional precautions may be taken on account of the plague, and a portion of the balance may be utilized for improving the drainage and water-supply of the town. The Sanitary Commissioner will be consulted and his views will be carried out, as far as funds permit, with the sanction of Government.

No. .

Submitted.

2. The net income for the current year is now estimated at Rs. 15,066 showing a decrease of Rs. 571 over the net actual receipts of last year. The net income for next year is estimated at Rs. 17,135, or a total increase of Rs. 2,069 over this year's income, as now estimated. Increased receipts are expected under 12 heads. It is proposed to raise the house-tax from 7½ per cent. to 8½ per cent. and the estimated increase in the proceeds of the tax is Rs. 340. There is an estimated increase in the school-fees of Rs. 360, and an increase in the Government grant for education of Rs. 300. The only other increase calling for notice is an increase of Rs. 250 under receipts from sale of sweepings, which, with increased care to details, may be realized.

3. The chief feature in the proposed expenditure is the cost of education which comes to Rs. 5,750—an increase of Rs. 1,150 over the estimated expenditure of this year. The net cost of education, however, is only estimated at Rs. 1,530, the difference of Rs. 4,220 being covered by fees and grants from Government. Last year, the municipality started a high school by opening a IV form. It is now proposed to open a V form and, I presume, it is intended to open a VI form next year or the year after to complete the course of instruction for Matriculation. I notice that the middle school department in the Walajapet municipal school was not at all successful last year, passing only four out of 29 candidates, who presented themselves for the lower secondary examination, and, it is to be hoped, that the present proposals are not too ambitious. I do not know the special reasons the Educational department has for recommending the establishment of a high school at Walajapet, nor whether the Director proposes permanently to defray the net cost of the school or of part of it.

4. A provision of Rs. 2,000 has been made for a municipal office building. The former proposal (*see* paragraph 25 of letter embodied in G.O., No. 682 M., dated 24th March 1897) was for an office to cost Rs. 4,500 which would, I think, be more likely to be the sum required. The reasons for a building being wanted are explained in paragraph 78 of the chairman's letter embodied in G.O., No. 526 M., dated 23rd March 1895. The chief reason is the necessity for constant and effectual supervision over the municipal conservancy carts and bullocks. To effect this object, the selection of a suitable site is essential, and it would appear, from paragraph 5 of the letter now forwarded, that no site has yet been selected. Until something more definite is known, about the site for the proposed building and about its cost, I think no provision need be made in the budget.

5. The chief defect that I see in the budget is the absence of any provision for maintaining the existing drains of the town and for improving them. The majority of the streets in Walajapet are provided with side-drains; in the larger streets, they are made up of brick and chunam rectangular in section; in the smaller, they are V-shaped and formed of slabs of stone. This system of drainage like any other yearly requires repair. The joints want pointing and the cement covering the bricks requires yearly renewal, wherever it gets broken. That these repairs were actually wanted in Walajapet, I noticed when I recently inspected the town. The square drains could, I may observe, be very easily improved by altering the section, at the bottom, so as to have a small channel for a small quantity of water to flow in.

The Sanitary Commissioner recommended in June 1895 (*see* his inspection notes in No. 1932 M., dated 22nd October 1895) that the drains should carry their contents well away from dwelling houses. I don't think that this recommendation has been given effect to and it is obviously very important that it should be. It would be well that the Sanitary Engineer should be consulted about these matters, and about the new V-shaped drains proposed to be constructed next year.

6. Walajapet is a small and compact town covering an area of about one square mile and the necessity for the sanitary inspector having a pony is not very apparent. But, if the Sanitary Commissioner adheres to his opinion, the proposal may be sanctioned.

7. With reference to the remark in paragraph 53 of the G.O., No. 2858 M., dated 31st December 1897, I notice that the cost of supervision and management is only slightly over 10 per cent. of the estimated receipts for next year. The whole pay of the "Manager" is debited to Grant 5. In Walajapet, I do not know how far they are, but I think there, as in other municipalities, the duties of the manager should be general, and that he should be responsible for every branch of municipal administration, not only for the office work and collections of taxes, but also for the conservancy of the town, for the state of the roads and drains, for the working of the market, &c. In fact, the manager should, I think, attend not merely to the work of the office, but should supervise all municipal work out of doors and the latter is really the important work the municipality has to do. A salary could then be paid to the manager, which would not fall too heavily on Grant 5, and which would be sufficient to attract men really competent for the important duties of the post.

Chittoor,
18*th January* 1898.

(Signed) W. C. HOLMES,
Sub-Collector in charge.

From J. W. HUGHES, Esq., I.C.S., Ex-officio Chairman, Municipal Council, Walajapet, to the Secretary to Government, Local and Municipal Department, dated 23rd November 1897, No. 658.

I have the honour to request the sanction of Government for the opening of a fifth form in the municipal high school, Walajapet, from the 1st January 1898.

2. The fourth form was opened in January 1896, with the sanction of Government accorded in G.O., No. 526 M., dated 23rd March 1895 (paragraph 2); and owing to the non-opening of the higher class in January 1897, fourteen pupils left the school on that date; to maintain the popularity of the institution, the opening of a fifth form appears necessary, and the Director of Public Instruction recommends that the proposal be given a trial.

3. A copy of the council's resolution, No. 1, dated the 19th instant, sanctioning the same, is herewith submitted.

4. In this connection, the educational officers recommend that the present headmaster be given promotion from Rs. 50 to Rs. 60, and a Science teacher on Rs. 45 and a Tamil teacher on Rs. 12 be newly entertained.

This gives a monthly addition of Rs. 67 to the present scale of establishment. This may be sanctioned in special reference to the fact that, during the current year, the receipts from fees will more than cover the expenditure, the receipts from 1st January to 31st March 1898 being calculated on the probable strength of the several forms of the school during the period.

The revised estimate of school-fee income for 1897–98 and the budget estimate of the same for 1898–99 appear to have been under-estimated by the educational officers.

If their anticipations be realized and the expenditure exceed the income, the Director promises to pay the net cost of the institution from Provincial funds.

5. A proposition statement for the additions to, and alteration in, the establishment is also herewith submitted.

No. 1265.

Returned to the Chairman for re-submission through the Director of Public Instruction, as required in G.O., No. 150 M., dated 29th January 1896.

(Signed) H. TREMENHEERE,
Ag. Secretary to Government.

To the Chairman, Municipal Council, Walajapet.

From E. H. WALLACE, Esq., Chairman, Ex-officio, Municipal Council, Walajapet, to the Director of Public Instruction, dated 14th January 1898, No. 18.

I have the honour to resubmit this office letter, No. 658, dated 23rd November 1897, to Government, Local and Municipal Department, as desired by Government in endorsement, No. 1265, dated the 6th ultimo.

2. The budget proposals, recommended by the educational inspecting officers and supported by you in your endorsement, No. 10593, dated 16th September 1897, as regards the opening of a fifth form in the high school, have been adopted in the revised estimate for 1897–98 and the budget for 1898–99.

3. I request that you will be kind enough to forward the letter to Government for sanction, with effect from the 17th instant, when the school re-opens after the Christmas holidays.

No. 370.

Submitted to Government with the recommendation that the opening of the fifth form be sanctioned.

2. With reference to the statement made by the Chairman in the concluding portion of paragraph 4 of his letter, the undersigned did not promise to pay the net cost of the institution from Provincial funds. What the Chairman was made to understand was that, in view of the limited funds at the disposal of the department, the full amount of salary grants to which the school would be eligible could not be sanctioned and that, as the school would seem not to stand in need of such a large grant, credit might be taken in the budget for Rs. 300 only, which is about the net estimated cost of the school.

18*th January* 1898.

(Signed) D. DUNCAN,
Director of Public Instruction.

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, 28th January 1898, No. 666.

Referring to the budget estimate of the Walajapet Municipality for 1898–99, I have the honour to state that the allotments made therein under the several heads of Grant 2 may be accepted. The net expenditure proposed is Rs. 1,530 (5,750—4,220), or between 15 and 16 per cent. of the estimated income from taxation, markets and rents. The estimated income from the two last sources have not been given separately in statement I furnished to me.

2. As already remarked in my endorsement, No. 370, of the 18th instant, the Chairman is under a misapprehension in saying that I promised to pay the net cost of the high school from Provincial funds.

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, 28th January 1898, No. 90.

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

2. It is suggested that steps should be taken to make provision for the construction of quarters for the hospital assistant.

From Surgeon-Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Fort St. George, 3rd February 1898, No. 245-S.

With reference to the Walajapet municipal budget for 1898–99, I have the honour to state that the expenditure therein proposed for vaccination calls for no notice; that for sanitation, which amounts to only 21·9 per cent. of the estimated receipts, I advise, be raised to admit of the employment of five more scavengers, as suggested in my letter, No. 661-S., dated 15th March 1897, offering remarks on the current year's budget.

ORDER—No. 393 M., dated 17th February 1898.

The estimated receipts and charges of the Walajapet 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	4,587	5,550	5,990	5,220
Tax on Arts	1,749	1,820	1,800	1,800
„ Buildings and Lands	3,514	3,520	3,460	3,900
„ Vehicles and Animals	618	660	630	630
„ Carts	682	750	700	700
Tolls	2,412	2,010	1,850	2,010
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	253	250	190	240
Conservancy Receipts	727	750	750	1,000
Fees and Revenue from Educational Institutions	3,405	3,150	3,150	3,150
„ „ Medical Institutions	..	20	10	10
Income from Markets and Slaughter-houses	747	790	710	760
License Fees	204	230	200	200
Other Fees	58	60	90	90
Fines under Municipal and other Acts	65	100	50	100
Grants and Contributions from Government	39	210	110	100
„ from Local Boards	585	640	540	850
Recoveries for Services to Private Individuals	422	600	430	550
Miscellaneous	21	50	40	30
Advances Recovered	136	..	10	..
Total ..	20,224	21,160	20,710	21,340

—	Actuals, 1896–97.	Budget estimate, 1897–98.	Revised estimate, 1897–98.	Budget estimate, 1898–99.
Charges.				
GRANT 1—				
New Works—				
Communications	84	70	70	..
Buildings	..	4,500	..	3,500
Drainage	147	..	280	450
Water-supply	55	..	..	..
Repairs—				
Communications	903	950	950	1,000
Buildings	268	110	120	310
Drainage	..	850	300	300
Water-supply	286	320	310	320
Establishment	230	240	240	240
Tools and Plant and other Stores	13	20	10	20
Total ..	1,986	7,060	2,280	6,140
GRANT 2—				
Municipal Schools—				
On the Salary System	2,510	2,500	2,500	2,540
On the Salary-result System	1,863	1,810	1,790	1,980
Grants-in-aid—				
Result Grants	69	70	70	70
Building, Furniture, &c., Grants	..	..	..	50
Inspection	..	..	40	190
Miscellaneous	125	130	130	..
Total ..	4,567	4,510	4,530	4,830
GRANT 3—				
Hospitals and Dispensaries	1,071	1,470	1,690	1,550
Contributions	125	100	130	130
Vaccination	250	250	230	250
Registration of Births and Deaths	142	150	150	150
Conservancy, Road-cleaning and Road-watering	2,988	3,500	3,230	3,750
Total ..	4,576	5,470	5,430	5,830
GRANT 4—				
Lighting	654	650	580	640
Markets and Slaughter-houses	94	80	80	130
Avenues	53	60	50	50
Public Garden, Survey of Land, Fire and other Charges	693	750	950	970
Total ..	1,494	1,540	1,660	1,790
GRANT 5—				
Supervision and Management	1,611	1,620	1,590	1,600
Advances Recoverable	2	..	..	..
Grand Total ..	14,236	20,200	15,490	20,190
Balance	5,988	960	5,220	1,150

REVISED ESTIMATE FOR 1897–98.

2. The current receipts and charges are now estimated at Rs. 15,070 and Rupees 15,560, respectively, against Rs. 15,610 and Rs. 20,200 anticipated in the sanctioned budget. The decrease in the receipts, which occurs chiefly under tolls and private scavenging fees, is partly counterbalanced by an increase under school-fees, and the decrease in the charges appears mainly under Grant 1. The collections under the taxes on arts and lands during the first nine months of the year were only 1·7 and 16·3 per cent., respectively, of the demand and no expenditure was incurred in the same period on any of the public works provided for in the budget. This is most unsatisfactory. Care should be taken to see that the taxes are fully realized and that the allotments for works are wholly spent before the close of the year. With reference to the municipal council's proposal to open a fifth form in the high school, it is observed that, in paragraph 2 of G.O., No. 526 M., dated 23rd March 1895, the Government sanctioned the opening of the fourth form in this school as an experimental measure for two years and requested the Director of Public Instruction to report at the end of that period on the state of the school and the desirability of continuing the new class. This report has not yet been submitted; but from the last two administration reports of the municipality, it appears that the results of the high

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, 28th January 1898, No. 666.

Referring to the budget estimate of the Walajapet Municipality for 1898–99, I have the honour to state that the allotments made therein under the several heads of Grant 2 may be accepted. The net expenditure proposed is Rs. 1,530 (5,750—4,220), or between 15 and 16 per cent. of the estimated income from taxation, markets and rents. The estimated income from the two last sources have not been given separately in statement I furnished to me.

2. As already remarked in my endorsement, No. 370, of the 18th instant, the Chairman is under a misapprehension in saying that I promised to pay the net cost of the high school from Provincial funds.

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, 28th January 1898, No. 90.

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

2. It is suggested that steps should be taken to make provision for the construction of quarters for the hospital assistant.

From Surgeon-Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Fort St. George, 3rd February 1898, No. 245-S.

With reference to the Walajapet municipal budget for 1898–99, I have the honour to state that the expenditure therein proposed for vaccination calls for no notice; that for sanitation, which amounts to only 21·9 per cent. of the estimated receipts, I advise, be raised to admit of the employment of five more scavengers, as suggested in my letter, No. 661-S., dated 15th March 1897, offering remarks on the current year's budget.

ORDER—No. 393 M., dated 17th February 1898.

The estimated receipts and charges of the Walajapet 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	4,587	5,550	5,990	5,220
Tax on Arts	1,749	1,820	1,800	1,800
,, Buildings and Lands	3,514	3,520	3,460	3,900
,, Vehicles and Animals	618	660	630	630
,, Carts	682	750	700	700
Tolls	2,412	2,010	1,850	2,010
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	253	250	190	240
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GRANT 1—				
New Works—				
Communications	84	70	70	..
Buildings	..	4,500	..	3,500
Drainage	147	..	280	450
Water-supply	55	..	..	..
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On the Salary System	2,510	2,500	2,500	2,540
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Grants-in-aid—				
Result Grants	69	70	70	70
Building, Furniture, &c., Grants	..	..	..	50
Inspection	..	..	40	190
Miscellaneous	125	130	130	..
Total ..	4,567	4,510	4,530	4,830
GRANT 3—				
Hospitals and Dispensaries	1,071	1,470	1,690	1,550
Contributions	125	100	130	130
Vaccination	250	250	230	250
Registration of Births and Deaths	142	150	150	150
Conservancy, Road-cleaning and Road-watering	2,988	3,500	3,230	3,750
Total ..	4,576	5,470	5,430	5,830
GRANT 4—				
Lighting	654	650	580	640
Markets and Slaughter-houses	94	80	80	130
Avenues	53	60	50	50
Public Garden, Survey of Land, Fire and other Charges	693	750	950	970
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REVISED ESTIMATE FOR 1897–98.

2. The current receipts and charges are now estimated at Rs. 15,070 and Rupees 15,560, respectively, against Rs. 15,610 and Rs. 20,200 anticipated in the sanctioned budget. The decrease in the receipts, which occurs chiefly under tolls and private scavenging fees, is partly counterbalanced by an increase under school-fees, and the decrease in the charges appears mainly under Grant 1. The collections under the taxes on arts and lands during the first nine months of the year were only 1·7 and 16·3 per cent., respectively, of the demand and no expenditure was incurred in the same period on any of the public works provided for in the budget. This is most unsatisfactory. Care should be taken to see that the taxes are fully realized and that the allotments for works are wholly spent before the close of the year. With reference to the municipal council's proposal to open a fifth form in the high school, it is observed that, in paragraph 2 of G.O., No. 526 M., dated 23rd March 1895, the Government sanctioned the opening of the fourth form in this school as an experimental measure for two years and requested the Director of Public Instruction to report at the end of that period on the state of the school and the desirability of continuing the new class. This report has not yet been submitted; but from the last two administration reports of the municipality, it appears that the results of the high

school at the Lower Secondary examination in 1895–96 and 1896–97 were very unsatisfactory and that the net cost of educating each pupil in the fourth form was as high as Rs. 12–0–8 in the latter year. Until the working of this school shows a decided improvement and the desirability of continuing the present fourth form has been established, the municipal council's proposal to open a fifth form is premature and cannot be approved. Under income from school-fees and salaries of the teachers of the municipal high school, the figures of the budget estimate for the current year will, therefore, be repeated. The entertainment of a certificated sanitary inspector on Rs. 20 in lieu of the present untrained man on Rs. 15, proposed in paragraph 45 of the Chairman's letter, is sanctioned; but the proposal to grant him a horse allowance of Rs. 15 will be referred to the Sanitary Commissioner for remarks, with reference to the observation of the Collector in paragraph 6 of his endorsement; meanwhile the provision made for this purpose will be allowed to stand. The balance to be carried forward to the ensuing year's budget will be Rs. 5,220.

BUDGET ESTIMATE FOR 1898–99.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 17,130 against Rs. 14,720 in the revised estimate, the increase occurring chiefly under the taxes on buildings and lands, tolls, conservancy receipts, school-fees and contributions from local boards. The municipal council's proposal to raise the rate of the tax on buildings from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent. of their annual value is sanctioned. From the note to statement I, it appears that the municipal council proposes to raise the rate of the tax on vacant lands falling under section 63 (3) of the District Municipalities Act to 4 annas for every eighty square yards; but no reference has been made to this proposal in the Chairman's letter. The omission should be explained without delay. With reference to paragraph 9 of this letter, it is observed that lands used solely for agricultural purposes are only exempt from the tax under clause (3) of section 63 of the amended Act and not from the tax under clause (2) of that section. The municipal council should, therefore, decide at an early date the rate at which this tax should be levied and report the result to Government. The municipal council's proposal to open a fifth form in the municipal high school having been disallowed in paragraph 2 *supra*, the estimated income from school-fees will be reduced from Rupees 3,860 to Rs. 3,150, the current year's figure, and the sum of Rs. 300 taken credit for from Provincial funds towards the net cost of this school will be struck out.

4. *Charges.*—(1) The probable charges are put down at Rs. 19,320 against the revised estimate of Rs. 15,490, the increase being mainly under Grants 1, 2 and 3.

(2) *Grant 1.*—The allotment of Rs. 2,000 provided for the construction of a municipal office building being evidently insufficient, will be raised to Rs. 3,500, and with reference to paragraph 5 of the Collector's endorsement, a sum of Rs. 300 will be provided under repairs to drainage works. The construction of the office building should not be undertaken until the plan and estimate for it have been approved by the Superintending Engineer. The approval of the Sanitary Board should be obtained for carrying out the necessary improvements to the existing drains and for constructing the new V-shaped drains referred to in paragraph 24 of the Chairman's letter. The Surgeon-General's recommendation regarding the construction of quarters for the hospital assistant should receive early attention.

(3) *Grant 2.*—The increased provision made for the salaries of the teachers of the high school on account of the proposed opening of a fifth form will be struck out, with reference to paragraph 2 *supra*. The increase from Rs. 10 to Rs. 15 in the pay of the gymnastic instructor, the reduction from Rs. 50 to Rs. 40 in pay of the first assistant of the high school from September 1898, and the entertainment of a teacher on Rs. 7 for the Panchama school, proposed in paragraphs 31 and 34 of the Chairman's letter, are sanctioned. The entertainment of a peon on Rs. 5 for the Central school shown in the proposition statement, but to which no reference has been made in the Chairman's letter, cannot be approved.

(4) *Grants 3 and 4.*—The alterations in the conservancy establishments proposed in paragraphs 45 and 47, excepting the entertainment of a certificated sanitary inspector, about which orders have been passed in paragraph 2 *supra*, are sanctioned.

The Sanitary Commissioner's suggestion for the employment of five additional scavengers will be referred to the municipal council for careful consideration. The increase in the salaries of the servants attached to the municipal market, slaughter-house and public garden, and the entertainment of an additional gardener on Rs. 3–8–0, proposed in paragraph 52, are sanctioned.

(5) *Grant 5.*—The increase in the salary of the municipal office clerk and shroff from Rs. 12–8–0 to Rs. 15, proposed in paragraph 59, is approved. The Government does not concur in the remarks of the Collector in paragraph 7 of his endorsement. With reference to G.O., No. 2473 L., dated 22nd December 1897, the contribution for the Central office establishments will be reduced from Rs. 150 to Rs. 136, or Rs. 140 in round figures.

5. As revised by Government, the budget closes with a balance of Rs. 1,150, or 7·1 per cent. of the estimated receipts.

(True Extract.)

H. TREMENHEERE,
Ag. Secretary to Government.

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

Exd. W. D'Mces.

Government {1898} of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1898. Enclosures
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G.O., No. 393 M., 17th February 1898.

FEBRUARY.

Municipal Budget.

Reviewing the Walajapet — for 1898–99.

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GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From J. W. HUGHES, Esq., I.C.S., Chairman, Ex-officio, Municipal Council, Walajapet, to the Secretary to Government, Local and Municipal Department (through the Collector, North Arcot), dated 1st January 1898, No. 1.

I have the honour to submit, for the sanction of Government, the budget estimate of receipts and charges of the Walajapet Municipality for 1898–99, together with the prescribed statements.

2. A copy of the council's resolution adopting the same is herein enclosed.

REVISED ESTIMATE FOR 1897–98.

3. The receipts of the year, inclusive of the opening balance of Rs. 5,990, are estimated at Rs. 21,060 against the budget estimate of Rs. 21,160. The decrease of Rs. 100 is chiefly due to an advance of Rs. 440 in the opening balance and Rs. 350 under school-fees counterbalanced by a fall, more or less, under the taxes on arts, lands, animals, vehicles and carts, receipts from tolls, market and slaughter-house, and grants, contributions and scavenging fees.

4. The variations between the budget and revised estimates for the year 1897–98 are explained in the remark column of Statement VI.

5. The expenditure according to the revised estimate amounts to Rs. 15,560 against Rs. 20,200, thus leaving a saving of Rs. 4,640 chiefly due to the non-utilization of Rs. 4,500 provided for the construction of new buildings. The Sanitary Commissioner is of opinion that the conservancy cart-shed proposed need not be constructed this year in view of the other more pressing sanitary requirements of the town. The municipal office was not constructed chiefly for the reason that no site has been definitely selected and the estimate has not been finally approved. The conservancy cattle-shed need not also be built, for the old thatched shed was repaired at a cost of Rs. 15 under departmental supervision.

6. The year is expected to close with a balance of Rs. 5,500 against Rs. 960 anticipated in the budget.

BUDGET ESTIMATE FOR 1898–99.

7. The receipts for the year, including the closing balance of the current year, are estimated at Rs. 22,630 and the charges at Rs. 19,320 against Rs. 21,160 and Rs. 20,200, the budget estimates for the current year, leaving a balance of Rs. 3,310 at the close of the year.

Receipts.

8. *Rates and Taxes—Tax on Arts.*—The income from this source is estimated at Rs. 1,800, the original demand for the current year being Rs. 1,900. A large number of appeals against the assessment of the current year have been received and the final demand will be reported after their disposal.

9. *Tax on Buildings and Lands.*—During the current year, house-tax continues to be levied at $7\frac{1}{2}$ per cent. of the rental value; and it is proposed to levy the house-tax at $8\frac{1}{2}$ per cent. prescribed in section 63 (2) of the District Municipalities Act IV of 1884 as amended by Act III of 1897; and the consequent revision of the assessment book is likely to involve increase or reduction of tax in several cases, according as the rental value may have been previously under-estimated or over-estimated. The income under tax on buildings is thus roughly estimated at Rs. 3,500.

During the current year, as laid down in the amended Act, lands solely used for agricultural purposes were excluded from payment of tax; but the assessment of the remaining vacant lands liable to assessment was not revised as prescribed in the Act. Hence the current year's revised estimate shows a fall of Rs. 60 under the tax on lands. The assessment, if revised, may come to Rs. 400, at which the income for the coming year is estimated.

10. *Tax on Vehicles, Animals and Carts.*—The demand under these heads is fixed with reference to the actuals of 1896–97 and the fall, as compared with the budget, is due to the unfavourable character of the season.

11. *Tolls.*—Owing to want of keen competition, the amount of lease of tolls declined; and the current year's budget estimate is repeated for the coming year.

12. *Rent of Buildings, Avenue Receipts, Produce of Lands and Gardens, and Sale of old Materials.*—The receipts from these sources given in the current year's budget may be repeated.

13. *Conservancy Receipts.*—The income under this head is estimated at Rs. 1,000 against Rs. 750, the current year's budget estimate. The anticipated increase is due to the fact that the sanitary staff has been strictly directed to see that rubbish of any kind in the backyards of private premises is removed to the conservancy and night-soil depôts and the provisions of sections 216 to 224 of the Act are carefully followed. If the sanitary staff take as much care of the rubbish in the backyards of private premises as they do in the case of street-rubbish, there is every hope that in course of time the income under this head will double itself.

14. *Fees from Educational Institutions.*—Owing to the proposed opening of the V Form in the municipal high school in January 1898, the school-fee income of the institution is expected to rise from Rs. 2,666–8–10 (the actuals of 1896–97) to Rupees 3,100 in 1898–99, and that of the primary schools from Rs. 736–13–0 to Rs. 760; and the total estimated income amounts to Rs. 3,860 against Rs. 3,405, the actuals of 1896–97.

15. *Sale-proceeds and Composition Fees of Medicines.*—Rs. 10 may be anticipated under this head against Rs. 20 of the current year.

16. *Income from Markets and Slaughter-houses.*—The receipts from slaughter-house are estimated with reference to the revised estimate of the current year. The income from market is fixed at Rs. 600 against Rs. 550 for 1897–98.

17. *Distraint Fees and Warrant Fees.*—Unlike in previous years, section 104 of the amended Act authorizes levy of a warrant fee of As. 2 for each warrant issued. An advance of income under this head may be expected and it is estimated at Rs. 50.

18. *License Fees, Pandal Fees, Cart-stand Fees and other Fees.*—The estimates are more or less the same as the actuals of the previous year and call for no remarks.

19. *Fines under Municipal and other Acts.*—The current year's estimate is repeated for the coming year when the certificated Sanitary Inspector may be expected to devote due attention to sanitary defects of private premises and to report repeated neglect on the part of owners for prosecution.

20. *Grants and Contributions—Educational.*—In his budget proposals, the Director recommends the opening of the V Form in the High school and promises to pay the net cost of the institution from Provincial funds, which is estimated at Rs. 300.

Rs. 60 represents the Provincial grant promised by the Director towards the salary of the Inspecting Schoolmaster to be newly entertained; and the one-third Provincial grant towards the salary of the Gymnastic Instructor of Municipal schools has been included in the grant for the Municipal High school as elsewhere explained.

Medical.—Rs. 37 is the estimated contribution from Provincial funds, being one-eighth of the cost of medicines for treating police sick. Rs. 850 represents the contribution to the municipality, being half the estimated cost of maintaining the Municipal dispensary in 1897–98, which is due to the municipality in 1898–99 —*vide* G.O., No. 1012 L., dated 1st June 1896. The increased demand from local funds is chiefly due to the promotion of the Hospital Assistant to the first class and to the payment of cost of medicines for 1896–97 in 1897–98.

21. *Private Scavenging Fees.*—The fall in the revised as compared with the budget estimate is due to the exclusion of houses injudiciously added to the list in 1896–97 and non-acquisition of lands for passage to private latrines. The register will be carefully revised in the next year when steps will also be taken for extension of scavenging service by all possible means. Nothing could be done till now owing to the changes in the personnel of the Chairman. Next year's income is estimated at Rs. 550.

22. The other items of receipts call for no remarks.

Expenditure.

23. *Grant 1, New Works—Buildings.*—The municipality has resolved to have an office building and I have provided Rs. 2,000 for this. An estimate for this amount, which in my opinion is ample, may be prepared at once and there will be sufficient time for the execution of the work.

24. *Drainage.*—It is proposed to construct V-shaped drains in portions of Tanappa Chetti, Vettilaikar, Kakitakar and Rayasa Mutya Pillai Streets at a cost of Rs. 450.

25. *Repairs—Communications.*—Rs. 1,005 is alloted for repairs of roads during the coming year, being half the estimated net income from tolls.

26. *Buildings.*—Rs. 50 is set apart for whitewashing the High school and improving and extending the gymnastic play-ground, and Rs. 100 for effecting needful repairs to the market and whitewashing the same and for erecting a zinc-roofed shed in front of the meat-bazaar to keep off the sun reaching the meat. The 9 latrines and 2 urinals will be repaired at a cost of Rs. 60. The compound walls of the slaughter-house require repairs and coping and renewal in several places. Rs. 100 is set apart for the same.

27. *Water-supply.*—Rs. 100 is set apart for repairing wells.

28. *Establishment.*—The provision of Rs. 220 for the pay of the watchmen for the five drinking-water ponds and that of Rs. 240 for the pay of the Overseer are the same for the current and the next year.

29. *Tools and Plant and other Stores.*—A provision of Rs. 15 is made under this head.

30. The total outlay under Grant 1 amounts to Rs. 3,865 under works and Rs. 475 under establishment and contingencies.

31. *Grant 2, Education—Municipal High School on Salary System.*—The increased allotment of Rs. 3,310 against the budget and revised estimates of Rs. 2,320 and Rs. 2,390 under establishment is due to the proposal to open a Fifth Form in the Municipal High school, Walajapet, and to the inclusion in its establishment of the pay of the Gymnastic Instructor hitherto shown against common gymnasium. The Inspector of Schools recommends increase of his pay from Rs. 10 to Rs. 15 and his full time being devoted to the Physical Education of the boys of the High school, which he finds has not hitherto received adequate attention. This recommendation may be given effect to from the 1st April next, and the masters themselves of the several primary schools will be instructed to teach drill to their boys.

The net cost of the institution of Rs. 300 is proposed to be met by the Director from Provincial funds. When the two Government teachers transferred with the school to the municipality in 1883 are eliminated from the establishment by transfer in the case of the one and by retirement on pension in the case of the other teacher, more economical arrangements will be made so as to render the high school less costly than now. The first assistant, M.R.Ry. K. Venkatakrishna Aiyangar, completes his pensionable service in September 1898 when he will retire, and the pay of the post thereon reduced from Rs. 50 to Rs. 40.

Sanction of Government is solicited for the additions to and alteration in the establishment as already applied for.

32. *Contingencies.*—A provision of Rs. 90 under this head includes Rs. 30 for ordinary and other unforeseen sundry charges, and Rs. 60 for the supply of prize and library books.

33. *Municipal Primary Schools on Salary Result-system—Establishment.*—The Assistant Inspector considers that one instead of two teachers will do for each of the municipal schools in Rayaji and Jangama Chetti streets; and the services of two teachers on Rs. 5 each will accordingly be dispensed with from the date of entertainment of an Inspecting Schoolmaster. The wages of sweepers who are not full time servants are shown under contingencies—*vide* G.O., No. 1892 L., dated 1st October 1897.

34. A primary school for panchamas (Parayas and kindred classes) is proposed to be newly opened in the next year, and the opening of one seems to be a step in the right direction, inasmuch as the municipal council is bound to make adequate provision for the education of backward classes hitherto neglected—*vide* sections 119 and 122 (1) of the Act. The Educational officers will be requested to recommend very small fees for the instruction of such children. Sanction of Government is solicited for the same.

35. The total cost of the establishment of primary schools is estimated to be the same as for the current year.

36. *Result Stipends.*—These will be paid at maximum rates to the panchama school, and half the earnings to the other municipal primary schools. The allotment is raised from Rs. 300 to Rs. 360 to allow of payment of half the *actual* earnings inasmuch as the teachers were paid last year only Rs. 300 while they were entitled to receive Rs. 360 and odd.

37. *Contingencies.*—Rs. 270 under this head includes Rs. 18 for sweepers' wages, Rs. 135 for house-rent, Rs. 60 for furniture, and Rs. 57 for books, maps and miscellaneous charges.

38. *Result Grants.*—Rs. 70 is provided in reference to the actuals of the previous year.

39. *Inspection.*—Sanction of Government has been applied for in this office letter, No. 644, dated 6th November 1897, for the appointment of an Inspecting Schoolmaster on Rs. 15 to devote his full time to the inspection and improvement of all the primary schools in the town. Rs. 180 is accordingly provided for his salary and Rs. 10 for contingencies.

40. *Building and Furniture Grants.*—Rs. 50 is allotted under this head, agreeably to the recommendation of the Assistant Inspector of Schools, with a view to help the result schools in the provision of improved accommodation and required furniture.

41. The total expenditure under Grant 2 is estimated at Rs. 5,750, and exclusive of receipts from school-fees and grants, the net cost under education comes to Rs. 1,530.

The rates of fees levied in municipal primary schools seem to be very low, and the Educational officers will be requested to suggest the levy of more reasonable rates with a view to reduce the net cost of those schools.

42. *Grant 3, Municipal Dispensary, Walajapet.*—As sanctioned in G.O., Mis. No. 767 M., dated 1st April 1897, a provision of Rs. 1,050 includes the pay and allowance of a first-class hospital assistant. Rs. 300 for the supply of medicines and Rs. 200 for sundries and contingencies are also provided. The supply of medicines for 1896–97 was received and paid for in 1897–98; and the allotment for 1896–97 having lapsed to a great extent, the demand was satisfied by a transfer of allotment from that under drainage in the current year. Hence the increase in the revised estimate of the current year.

43. Contributions to Provincial funds on account of Medical College, sanitary inspection and medical reserve staff are fixed at Rs. 125 in reference to the actuals of 1896–97.

44. *Vaccination and Registration.*—The provisions made under establishment and contingencies call for no remark, except that the question of reducing the cost of vaccination is to engage the attention of the council. The Sanitary Commissioner will be addressed on the subject in a separate communication.

45. *Conservancy and Road-cleaning Establishment.*—The increased provision is chiefly due to the entertainment of a certificated sanitary inspector on Rs. 20 + Rs. 15,

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The grazier on Rs. 3½ being also engaged in cleaning slaughter-house refuse, his pay is reduced to Rs. 2 under conservancy; and the remaining portion shown under slaughter-house establishment.

Of the male sweepers, one is paid at Rs. 5½, one at Rs. 5 and four others are paid at Rs. 4 each. Their pay may be equalized and each paid at Rs. 5 each. Provision is made accordingly. There are 28 sweepers and scavengers attached to the conservancy establishment for 84 streets. The staff is sufficient for the requirements of the town. Sanction of Government is solicited for the additions and alterations suggested.

46. *Contingencies.*—The provision of Rs. 390 under this head includes Rs. 240 for the purchase of straw, &c., for conservancy bullocks and Rs. 150 for the purchase of a disinfectant sprayer, as suggested by the Sanitary Commissioner, the provision made for the latter purpose in the current year's budget having to be spent in the purchase of two conservancy carts and one bullock, some of the existing ones having become too old.

47. *Private Scavenging Service—Establishment.*—To render the service less costly to the Municipal fund, the pay of the scavenging inspector is proposed to be reduced from Rs. 12 to Rs. 9 and to designate him as a maistry; and also to reduce the pay of a scavenger on Rs. 7 attached to this service to Rs. 6; and the establishment charges are thus reduced from Rs. 590 to Rs. 550.

48. *Contingencies.*—Rs. 10 is provided for repair of scavenging carts, and Rs. 45 for sundry conservancy contingencies.

49. *Cholera and Epidemic Charges.*—Rs. 420 is provided as in the current year, in accordance with G.O., No. 1985 M., dated 18th November 1896.

50. *Removal of Prickly-pear.*—Rs. 100 is proposed to be spent on account of removing prickly-pear over-grown on municipal lands.

51. The total allotment under Grant 3 is Rs. 5,830 against Rs. 5,470 of the current year's budget.

52. *Grant 4—Lighting, Markets, Slaughter-house, Avenues and Public Gardens.*—The pay of the market superintendent and the sweeper is proposed to be raised from Re. 1 and Re. 1 to Rs. 2 and Rs. 1-8-0, respectively; and that of the slaughter-house superintendent from Rs. 4 to Rs. 5. A portion of the pay of the grazier, who also cleans the slaughter-house refuse, is shown under the proper head. The pay of the avenue and garden maistry is raised from Rs. 7 to Rs. 8; and the entertainment of another gardener on Rs. 3-8-0 per mensem is necessary to look after the garden newly made opposite the Vinayaka Chetti pond. Provision is made accordingly.

53. *Contingencies.*—Lighting contingencies are fixed at Rs. 420. Two additional lamp-posts should be fixed, one in front of the dispensary building and another near the well in Chetti street where it is half-way on the public street.

The contingent charges under the remaining sub-heads call for no remark.

54. *Rewards for Destruction of Wild Animals and Snakes.*—Rs. 100 is provided for destruction of stray dogs and pigs and for catching and deporting monkeys which damage the roofs of houses and property and are a considerable nuisance to the public.

55. *Printing.*—Rs. 300 is provided for general printing charges.

56. *Compensation for Lands.*—Rs. 120 is provided for compensation for lands to be acquired for passage to private latrines. Unless this is done systematically year after year, there is no hope of extension of scavenging service, and of prevention of pigs from straying in the backyards of private premises.

57. *Other items.*—The provision of Rs. 150, inclusive of Rs. 50 under law charges, calls for no special remark.

58. The total allotment under Grant 4 amounts to Rs. 1,790 against Rs. 1,540 and Rs. 1,660, the budget and revised estimates of the current year.

59. *Grant 5—General and Collection Establishments.*—It is proposed to increase the pay of the clerk and shroff on Rs. 12½ to Rs. 15, in consideration of his long service and usefulness. The pay of the sweeper, who is not a full-time servant, is shown under contingencies. No change is proposed either in the number or the pay of the bill-collectors.

60. *Contingencies.*—Rs. 120 is provided as in the current year for the purchase of account books, and the allotment under office contingencies is reduced from Rs. 250 to Rs. 200.

61. The current year's provision of Rs. 150 for contributions for Central office and audit establishments is repeated.

62. The total outlay under Grant 5 is Rs. 1,610 or 9·4 per cent. of the total receipts.

63. Proposition statements showing additions to, and alterations in, establishments herein proposed are herewith submitted.

64. Under present conditions, additional precautions may be taken on account of the plague, and a portion of the balance may be utilized for improving the drainage and water-supply of the town. The Sanitary Commissioner will be consulted and his views will be carried out, as far as funds permit, with the sanction of Government.

No. .

Submitted.

2. The net income for the current year is now estimated at Rs. 15,066 showing a decrease of Rs. 571 over the net actual receipts of last year. The net income for next year is estimated at Rs. 17,135, or a total increase of Rs. 2,069 over this year's income, as now estimated. Increased receipts are expected under 12 heads. It is proposed to raise the house-tax from 7½ per cent. to 8½ per cent. and the estimated increase in the proceeds of the tax is Rs. 340. There is an estimated increase in the school-fees of Rs. 360, and an increase in the Government grant for education of Rs. 300. The only other increase calling for notice is an increase of Rs. 250 under receipts from sale of sweepings, which, with increased care to details, may be realized.

3. The chief feature in the proposed expenditure is the cost of education which comes to Rs. 5,750—an increase of Rs. 1,150 over the estimated expenditure of this year. The net cost of education, however, is only estimated at Rs. 1,530, the difference of Rs. 4,220 being covered by fees and grants from Government. Last year, the municipality started a high school by opening a IV form. It is now proposed to open a V form and, I presume, it is intended to open a VI form next year or the year after to complete the course of instruction for Matriculation. I notice that the middle school department in the Walajapet municipal school was not at all successful last year, passing only four out of 29 candidates, who presented themselves for the lower secondary examination, and, it is to be hoped, that the present proposals are not too ambitious. I do not know the special reasons the Educational department has for recommending the establishment of a high school at Walajapet, nor whether the Director proposes permanently to defray the net cost of the school or of part of it.

4. A provision of Rs. 2,000 has been made for a municipal office building. The former proposal (*see* paragraph 25 of letter embodied in G.O., No. 682 M., dated 24th March 1897) was for an office to cost Rs. 4,500 which would, I think, be more likely to be the sum required. The reasons for a building being wanted are explained in paragraph 78 of the chairman's letter embodied in G.O., No. 526 M., dated 23rd March 1895. The chief reason is the necessity for constant and effectual supervision over the municipal conservancy carts and bullocks. To effect this object, the selection of a suitable site is essential, and it would appear, from paragraph 5 of the letter

horse allowance, from the middle of December 1897 in the place of an uncertificated one on Rs. 15, agreeably to the recommendations of the Sanitary Commissioner in paragraph 1 of his letter embodied in G.O., No. 682 M., dated 24th March 1897. It is desirable that the sanitary inspector should be assisted by one maistry and one peon at least; and they may be paid at Rs. 8 and Rs. 7, respectively, instead of one caste inspector on Rs. 10 and one peon on Rs. 6. The increased expenditure will be more than repaid by the increased vigilance to the sanitary defects of private premises, which is sure to result in more extensive and scrupulous collection and larger sale of rubbish, as explained in paragraph 13 *supra*.

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2. The net income for the current year is now estimated at Rs. 15,066 showing a decrease of Rs. 571 over the net actual receipts of last year. The net income for next year is estimated at Rs. 17,135, or a total increase of Rs. 2,069 over this year's income, as now estimated. Increased receipts are expected under 12 heads. It is proposed to raise the house-tax from 7½ per cent. to 8½ per cent. and the estimated increase in the proceeds of the tax is Rs. 340. There is an estimated increase in the school-fees of Rs. 360, and an increase in the Government grant for education of Rs. 300. The only other increase calling for notice is an increase of Rs. 250 under receipts from sale of sweepings, which, with increased care to details, may be realized.

3. The chief feature in the proposed expenditure is the cost of education which comes to Rs. 5,750—an increase of Rs. 1,150 over the estimated expenditure of this year. The net cost of education, however, is only estimated at Rs. 1,530, the difference of Rs. 4,220 being covered by fees and grants from Government. Last year, the municipality started a high school by opening a IV form. It is now proposed to open a V form and, I presume, it is intended to open a VI form next year or the year after to complete the course of instruction for Matriculation. I notice that the middle school department in the Walajapet municipal school was not at all successful last year, passing only four out of 29 candidates, who presented themselves for the lower secondary examination, and, it is to be hoped, that the present proposals are not too ambitious. I do not know the special reasons the Educational department has for recommending the establishment of a high school at Walajapet, nor whether the Director proposes permanently to defray the net cost of the school or of part of it.

4. A provision of Rs. 2,000 has been made for a municipal office building. The former proposal (*see* paragraph 25 of letter embodied in G.O., No. 682 M., dated 24th March 1897) was for an office to cost Rs. 4,500 which would, I think, be more likely to be the sum required. The reasons for a building being wanted are explained in paragraph 78 of the chairman's letter embodied in G.O., No. 526 M., dated 23rd March 1895. The chief reason is the necessity for constant and effectual supervision over the municipal conservancy carts and bullocks. To effect this object, the selection of a suitable site is essential, and it would appear, from paragraph 5 of the letter

now forwarded, that no site has yet been selected. Until something more definite is known, about the site for the proposed building and about its cost, I think no provision need be made in the budget.

5. The chief defect that I see in the budget is the absence of any provision for maintaining the existing drains of the town and for improving them. The majority of the streets in Walajapet are provided with side-drains; in the larger streets, they are made up of brick and chunam rectangular in section; in the smaller, they are V-shaped and formed of slabs of stone. This system of drainage like any other yearly requires repair. The joints want pointing and the cement covering the bricks requires yearly renewal, wherever it gets broken. That these repairs were actually wanted in Walajapet, I noticed when I recently inspected the town. The square drains could, I may observe, be very easily improved by altering the section, at the bottom, so as to have a small channel for a small quantity of water to flow in.

The Sanitary Commissioner recommended in June 1895 (*see* his inspection notes in No. 1932 M., dated 22nd October 1895) that the drains should carry their contents well away from dwelling houses. I don't think that this recommendation has been given effect to and it is obviously very important that it should be. It would be well that the Sanitary Engineer should be consulted about these matters, and about the new V-shaped drains proposed to be constructed next year.

6. Walajapet is a small and compact town covering an area of about one square mile and the necessity for the sanitary inspector having a pony is not very apparent. But, if the Sanitary Commissioner adheres to his opinion, the proposal may be sanctioned.

7. With reference to the remark in paragraph 53 of the G.O., No. 2858 M., dated 31st December 1897, I notice that the cost of supervision and management is only slightly over 10 per cent. of the estimated receipts for next year. The whole pay of the "Manager" is debited to Grant 5. In Walajapet, I do not know how far they are, but I think there, as in other municipalities, the duties of the manager should be general, and that he should be responsible for every branch of municipal administration, not only for the office work and collections of taxes, but also for the conservancy of the town, for the state of the roads and drains, for the working of the market, &c. In fact, the manager should, I think, attend not merely to the work of the office, but should supervise all municipal work out of doors and the latter is really the important work the municipality has to do. A salary could then be paid to the manager, which would not fall too heavily on Grant 5, and which would be sufficient to attract men really competent for the important duties of the post.

CHITTOOR,
18*th January* 1898.

(Signed) W. C. HOLMES,
Sub-Collector in charge.

From J. W. Hughes Esq. L.C.I. Ex-officio Chairman, Municipal Council Walajapet, to the Secretary to Govt Local & Municipal dept dated 23rd Jany 1897, No 55. ENCLOSURE.

From E. H. WALLACE, Esq., Chairman, Ex-officio, Municipal Council, Walajapet, to the Director of Public Instruction, dated 14th January 1898, No. 18.

Pass
Please print here
CR. 444 &
then the
Govt endorsement
thereon.

I have the honour to resubmit this office letter, No. 658, dated 23rd November 1897, to Government, Local and Municipal Department, as desired by Government in endorsement, No. 1265, dated the 6th ultimo.

2. The budget proposals, recommended by the educational inspecting officers and supported by you in your endorsement, No. 10593, dated 16th September 1897, as regards the opening of a fifth form in the high school, have been adopted in the revised estimate for 1897–98 and the budget for 1898–99.

3. I request that you will be kind enough to forward the letter to Government for sanction, with effect from the 17th instant, when the school re-opens after the Christmas holidays.

EXTRACT from the Minutes of Proceedings of the Municipal Council, Walajapet, at a meeting held on Friday, the 19th November 1897.

1. Read endorsement, No. 10593, dated the 16th September 1897, of the Director of Public Instruction, recommending the proposal of the Assistant Inspector of Schools to open a fifth form in the Municipal High school, Walajapet, from the 1st January 1898.

Resolution.—Sanctioned.

* * * * *

(Signed) J. W. HUGHES,
Chairman, Ex-officio.

No. 370.

Submitted to Government with the recommendation that the opening of the fifth form be sanctioned.

2. With reference to the statement made by the Chairman in the concluding portion of paragraph 4 of his letter, the undersigned did not promise to pay the net cost of the institution from Provincial funds. What the Chairman was made to understand was that, in view of the limited funds at the disposal of the department, the full amount of salary grants to which the school would be eligible could not be sanctioned and that, as the school would seem not to stand in need of such a large grant, credit might be taken in the budget for Rs. 300 only, which is about the net estimated cost of the school.

(Signed) D. DUNCAN,
Director of Public Instruction.

18*th January* 1898.

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, 28th January 1898, No. 666.

Referring to the budget estimate of the Walajapet Municipality for 1898–99, I have the honour to state that the allotments made therein under the several heads of Grant 2 may be accepted. The net expenditure proposed is Rs. 1,530 (5,750—4,220), or between 15 and 16 per cent. of the estimated income from taxation, markets and rents. The estimated income from the two last sources have not been given separately in statement I furnished to me.

2. As already remarked in my endorsement, No. 370, of the 18th instant, the Chairman is under a misapprehension in saying that I promised to pay the net cost of the high school from Provincial funds.

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, 28th January 1898, No. 90.

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

2. It is suggested that steps should be taken to make provision for the construction of quarters for the hospital assistant.

From Surgeon-Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Fort St. George, 3rd February 1898, No. 245-S.

With reference to the Walajapet municipal budget for 1898–99, I have the honour to state that the expenditure therein proposed for vaccination calls for no notice; that for sanitation, which amounts to only 21·9 per cent. of the estimated receipts, I advise, be raised to admit of the employment of five more scavengers, as suggested in my letter, No. 661-S., dated 15th March 1897, offering remarks on the current year's budget.

ORDER—No. 393 M., dated 17th February 1898.

The estimated receipts and charges of the Walajapet 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	4,587	5,550	5,990	5,220
Tax on Arts	1,749	1,820	1,800	1,800
,, Buildings and Lands	3,514	3,520	3,460	3,900
,, Vehicles and Animals	618	660	630	630
,, Carts	682	750	700	700
Tolls	2,412	2,010	1,850	2,010
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	253	250	190	240
Conservancy Receipts	727	750	750	1,000
Fees and Revenue from Educational Institutions	3,405	3,150	3,150	3,150
,, ,, Medical Institutions	..	20	10	10
Income from Markets and Slaughter-houses	747	790	710	760
License Fees	204	230	200	200
Other Fees	58	60	90	90
Fines under Municipal and other Acts	65	100	50	100
Grants and Contributions from Government	39	210	110	100
,, from Local Boards	585	640	540	850
Recoveries for Services to Private Individuals	422	600	430	550
Miscellaneous	21	50	40	30
Advances Recovered	136	..	10	..
Total	20,224	21,160	20,710	21,340
Charges.				
GRANT 1—				
New Works—				
Communications	84	70	70	..
Buildings	..	4,500	..	3,500
Drainage	147	..	280	450
Water-supply	55	..	..	..
Repairs—				
Communications	903	950	950	1,000
Buildings	268	110	120	310
Drainage	..	850	300	300
Water-supply	286	320	310	320
Establishment	230	240	240	240
Tools and Plant and other Stores	13	20	10	20
Total	1,986	7,060	2,280	6,140
GRANT 2—				
Municipal Schools—				
On the Salary System	2,510	2,500	2,500	2,540
On the Salary-result System	1,863	1,810	1,790	1,980
Grants-in-aid—				
Result Grants	69	70	70	70
Building, Furniture, &c., Grants	..	..	..	50
Inspection	..	..	40	190
Miscellaneous	125	130	130	..
Total	4,567	4,510	4,530	4,830
GRANT 3—				
Hospitals and Dispensaries	1,071	1,470	1,620	1,550
Contributions	125	100	130	130
Vaccination	250	250	230	250
Registration of Births and Deaths	142	150	150	150
Conservancy, Road-cleaning and Road-watering	2,988	3,500	3,230	3,750
Total	4,576	5,470	5,430	5,830
GRANT 4—				
Lighting	654	650	580	640
Markets and Slaughter-houses	94	80	80	130
Avenues	53	60	50	50
Public Garden, Survey of Land, Fire and other Charges	693	750	950	970
Total	1,494	1,540	1,660	1,790
GRANT 5—				
Supervision and Management	1,611	1,620	1,590	1,600
Advances Recoverable	2	..	..	..
Grand Total	14,236	20,200	15,490	20,190
Balance	5,988	960	5,220	1,150

REVISED ESTIMATE FOR 1897–98.

2. The current receipts and charges are now estimated at Rs. 15,070 and Rupees 15,560, respectively, against Rs. 15,610 and Rs. 20,200 anticipated in the sanctioned budget. The decrease in the receipts, which occurs chiefly under tolls and private scavenging fees, is partly counterbalanced by an increase under school-fees, and the decrease in the charges appears mainly under Grant 1. The collections under the taxes on arts and lands during the first nine months of the year were only 1·7 and 16·3 per cent., respectively, of the demand and no expenditure was incurred in the same period on any of the public works provided for in the budget. This is most unsatisfactory. Care should be taken to see that the taxes are fully realized and that the allotments for works are wholly spent before the close of the year. With reference to the municipal council's proposal to open a fifth form in the high school, it is observed that, in paragraph 2 of G.O., No. 526 M., dated 23rd March 1895, the Government sanctioned the opening of the fourth form in this school as an experimental measure for two years and requested the Director of Public Instruction to report at the end of that period on the state of the school and the desirability of continuing the new class. This report has not yet been submitted; but from the last two administration reports of the municipality, it appears that the results of the high school at the Lower Secondary examination in 1895–96 and 1896–97 were very unsatisfactory, and that the net cost of educating each pupil in the fourth form was as high as Rs. 12–0–8 in the latter year. Until the working of this school shows a decided improvement and the desirability of continuing the present fourth form has been established, the municipal council's proposal to open a fifth form is premature and cannot be approved. Under income from school-fees and salaries of the teachers of the municipal high school, the figures of the budget estimate for the current year will, therefore, be repeated. The entertainment of a certificated sanitary inspector on Rs. 20 in lieu of the present untrained man on Rs. 15, proposed in paragraph 45 of the Chairman's letter, is sanctioned, but the proposal to grant him a horse allowance of Rs. 15 will be referred to the Sanitary Commissioner for remarks, with reference to the observation of the Collector in paragraph 6 of his endorsement; meanwhile the provision made for this purpose will be allowed to stand. The balance to be carried forward to the ensuing year's budget will be Rs. 5,220.

BUDGET ESTIMATE FOR 1898–99.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 17,130 against Rs. 14,720 in the revised estimate, the increase occurring chiefly under the taxes on buildings and lands, tolls, conservancy receipts, school-fees and contributions from local boards. The municipal council's proposal to raise the rate of the tax on buildings from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent. of their annual value is sanctioned. From the note to statement I, it appears that the municipal council proposes to raise the rate of the tax on vacant lands falling under section 63 (3) of the District Municipalities Act to 4 annas for every eighty square yards; but no reference has been made to this proposal in the Chairman's letter. The omission should be explained without delay. With reference to paragraph 9 of this letter, it is observed that lands used solely for agricultural purposes are only exempt from the tax under clause (3) of section 63 of the Amended Act and not from the tax under clause (2) of that section. The municipal council should, therefore, decide at an early date the rate at which this tax should be levied and report the result to Government. The municipal council's proposal to open a fifth form in the municipal high school having been disallowed in paragraph 2 *supra*, the estimated income from school-fees will be reduced from Rupees 3,860 to Rs. 3,150, the current year's figure, and the sum of Rs. 300 taken credit for from Provincial funds towards the net cost of this school will be struck out.

4. *Charges.*—(1) The probable charges are put down at Rs. 19,320 against the revised estimate of Rs. 15,490, the increase being mainly under Grants 1, 2 and 3.

(2) *Grant 1.*—The allotment of Rs. 2,000 provided for the construction of a municipal office building, being evidently insufficient, will be raised to Rs. 3,500, and with reference to paragraph 5 of the Collector's endorsement, a sum of Rs. 300 will be provided under repairs to drainage works. The construction of the office building should not be undertaken until the plans and estimate for it have been approved by the

Superintending Engineer. The approval of the Sanitary Board should be obtained for carrying out the necessary improvements to the existing drains and for constructing the new V-shaped drains referred to in paragraph 24 of the Chairman's letter. The Surgeon-General's recommendation regarding the construction of quarters for the hospital assistant should receive early attention.

(3) *Grant 2.*—The increased provision made for the salaries of the teachers of the high school on account of the proposed opening of a fifth form will be struck out, with reference to paragraph 2 *supra*. The increase from Rs. 10 to Rs. 15 in the pay of the gymnastic instructor, the reduction from Rs. 50 to Rs. 40 in pay of the first assistant of the high school from September 1898, and the entertainment of a teacher on Rs. 7 for the Panchama school, proposed in paragraphs 31 and 34 of the Chairman's letter, are sanctioned. The entertainment of a peon on Rs. 5 for the Central school shown in the proposition statement, but to which no reference has been made in the Chairman's letter, cannot be approved.

(4) *Grants 3 and 4.*—The alterations in the conservancy establishments proposed in paragraphs 45 and 47, excepting the entertainment of a certificated sanitary inspector, about which orders have been passed in paragraph 2 *supra*, are sanctioned. The Sanitary Commissioner's suggestion for the employment of five additional scavengers will be referred to the municipal council for careful consideration. The increase in the salaries of the servants attached to the municipal market, slaughter-house and public garden, and the entertainment of an additional gardener on Rs. 3–8–0, proposed in paragraph 52, are sanctioned.

(5) *Grant 5.*—The increase in the salary of the municipal office clerk and shroff from Rs. 12–8–0 to Rs. 15, proposed in paragraph 59, is approved. The Government does not concur in the remarks of the Collector in paragraph 7 of his endorsement. With reference to G.O., No. 2473 L., dated 22nd December 1897, the contribution for the Central office establishments will be reduced from Rs. 150 to Rs. 136, or Rs. 140 in round figures.

5. As revised by Government, the budget closes with a balance of Rs. 1,150, or 7·1 per cent. of the estimated receipts.

(True Extract.)

Ag. Secretary to Government.

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

Exd. W. D'mos.

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Editors' Table.

Exd. W. D'mose.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From J. W. HUGHES, Esq., I.C.S., Chairman, Ex-officio, Municipal Council, Walajapet, to the Secretary to Government, Local and Municipal Department (through the Head Assistant Collector, North Arcot), dated 1st January 1898, No. 1.

I have the honour to submit, for the sanction of Government, the budget estimate of receipts and charges of the Walajapet Municipality for 1898–99, together with the prescribed statements.

2. A copy of the council's resolution adopting the same is herein enclosed.

REVISED ESTIMATE FOR 1897–98.

3. The receipts of the year, inclusive of the opening balance of Rs. 5,988, are estimated at Rs. 21,054 against the budget estimate of Rs. 21,160. The decrease of Rs. 106 is chiefly due to an advance of Rs. 438 in the opening balance and Rs. 350 under school-fees counterbalanced by a fall, more or less, under taxes on arts, lands, animals, vehicles and carts, receipts from tolls, market and slaughter-house, and grants, contributions and scavenging fees.

4. The variations between the budget and revised estimates for the year 1897–98 are explained in the remark column of Statement VI.

5. The expenditure according to the revised estimate amounts to Rs. 15,554 against Rs. 20,200, thus leaving a saving of Rs. 4,646 chiefly due to the non-utilization of Rs. 4,500 provided for the construction of new buildings. The Sanitary Commissioner is of opinion that the conservancy cart-shed proposed need not be constructed this year in view to the other more pressing sanitary requirements of the town. The municipal office was not constructed chiefly for the reason that no site has been definitely selected and the estimate has not been finally approved. The conservancy cattle-shed need not also be built, for the old thatched shed was repaired at a cost of Rs. 15 under departmental supervision.

6. The year is expected to close with a balance of Rs. 5,500 against Rs. 960 anticipated in the budget.

BUDGET ESTIMATE FOR 1898–99.

7. The receipts for the year, including the closing balance of the current year, are estimated at Rs. 22,635 and the charges at Rs. 19,320 against Rs. 21,160 and Rs. 20,200, the budget estimates for the current year, leaving a balance of Rs. 3,315 at the close of the year.

Receipts.

8. *Rates and Taxes—Tax on Arts.*—The income from this source is estimated at Rs. 1,800, the original demand for the current year being Rs. 1,900. A large number of appeals against the assessment of the current year have been received, and the final demand will be reported after their disposal.

9. *Tax on Buildings and Lands.*—During the current year, house-tax continues to be levied at 7½ per cent. of the rental value; and it is proposed to levy the house-tax at 8½ per cent. prescribed in section 63 (2) of the District Municipalities Act IV of 1884 as amended by Act III of 1897; and the consequent revision of the assessment book is likely to involve increase or reduction of tax in several cases, according as the rental value may have been previously under-estimated or over-estimated. The income under tax on buildings is thus roughly estimated at Rs. 3,500.

During the current year, as laid down in the amended Act, lands solely used for agricultural purposes were excluded from payment of tax; but the assessment of the remaining vacant lands liable to assessment was not revised as prescribed in the Act. Hence the current year's revised estimate shows a fall of Rs. 60 under the tax on lands. The assessment, if revised, may come to Rs. 400, at which the income for the coming year is estimated.

10. *Tax on Vehicles, Animals and Carts.*—The demand under these heads is fixed with reference to the actuals of 1896–97 and the fall, as compared with the budget, is due to the unfavourable character of the season.

11. *Tolls.*—Owing to want of keen competition, the amount of lease of tolls declined; and the current year's budget estimate is repeated for the coming year.

12. *Rent of Buildings, Avenue Receipts, Produce of Lands and Gardens, and Sale of old Materials.*—The receipts from these sources given in the current year's budget may be repeated.

13. *Conservancy Receipts.*—The income under this head is estimated at Rs. 1,000 against Rs. 750, the current year's budget estimate. The anticipated increase is due to the fact that the sanitary staff has been strictly directed to see that rubbish of any kind in the backyards of private premises is removed to the conservancy and night-soil depôts and the provisions of sections 216 to 224 of the Act are carefully followed. If the sanitary staff take as much care of the rubbish in the backyards of private premises, as they do in the case of street-rubbish, there is every hope that, in course of time, the income under this head will double itself.

14. *Fees from Educational Institutions.*—Owing to the proposed opening of the V Form in the municipal high school in January 1898, the school-fee income of the institution is expected to rise from Rs. 2,666–8–10 (the actuals of 1896–97) to Rupees 3,100 in 1898–99; and that of the primary schools from Rs. 736–13–0 to Rs. 760; and the total estimated income amounts to Rs. 3,860 against Rs. 3,405, the actuals of 1896–97.

15. *Sale-proceeds and Composition Fees of Medicines.*—Rs. 10 may be anticipated under this head against Rs. 20 of the current year.

16. *Income from Market and Slaughter-house.*—The receipts from slaughter-house are estimated with reference to the revised estimate of the current year. The income from market is fixed at Rs. 600 against Rs. 550 for 1897–98.

17. *Distraint Fees and Warrant Fees.*—Unlike in previous years, section 104 of the amended Act authorizes levy of a warrant fee of As. 2 for each warrant issued. An advance of income under this head may be expected and it is estimated at Rs. 50.

18. *License Fees, Pandal Fees, Cart-stand Fees and other Fees.*—The estimates are more or less the same as the actuals of the previous year and call for no remarks.

19. *Fines under Municipal and other Acts.*—The current year's estimate is repeated for the coming year when the certificated Sanitary Inspector may be expected to devote due attention to sanitary defects of private premises and to report repeated neglect on the part of owners for prosecution.

20. *Grants and Contributions—Educational.*—In his budget proposals, the Director recommends the opening of the V Form in the High school and promises to pay the net cost of the institution from Provincial funds, which is estimated at Rs. 300.

Rs. 60 represents the Provincial grant promised by the Director towards the salary of the Inspecting Schoolmaster to be newly entertained; and the one-third Provincial grant towards the salary of the Gymnastic Instructor of Municipal schools has been included in the grant for the Municipal High school as elsewhere explained.

Medical.—Rs. 37 is the estimated contribution from Provincial funds being one-eighth of the cost of medicines for treating police sick. Rs. 850 represents the contribution to the municipality being half the estimated cost of maintaining the Municipal dispensary in 1897–98, which is due to the municipality in 1898–99 —*vide* G.O., No. 1012 L., dated 1st June 1896. The increased demand from local funds is chiefly due to the promotion of the Hospital Assistant to the first class and to the payment of cost of medicines for 1896–97 in 1897–98.

21. *Private Scavenging Fees.*—The fall in the revised as compared with the budget estimate is due to the exclusion of houses injudiciously added to the list in 1896–97; and non-acquisition of lands for passage to private latrines. The register will be carefully revised in the next year when steps will also be taken for extension of scavenging service by all possible means. Nothing could be done till now owing to the changes in the personnel of the Chairman. Next year's income is estimated at Rs. 550.

22. The other items of receipts call for no remarks.

Expenditure.

23. *Grant 1, New Works—Buildings.*—The municipality has resolved to have an office building and I have provided Rs. 2,000 for this. An estimate for this amount, which in my opinion is ample, may be prepared at once and there will be sufficient time for the execution of the work.

24. *Drainage.*—It is proposed to construct V-shaped drains in portions of Tanappa Chetti, Vettilaikar, Kakitakar and Rayasa Mutya Pillai Streets at a cost of Rs. 450.

25. *Repairs—Communications.*—Rs. 1,005 is alloted for repairs of roads during the coming year, being half the estimated net income from tolls.

26. *Buildings.*—Rs. 50 is set apart for whitewashing the High school and improving and extending the gymnastic play-ground, and Rs. 100 for effecting needful repairs to the market and whitewashing the same and for erecting a zinc-roofed shed in front of the meat-bazaar to keep off the sun reaching the meat. The 9 latrines and 2 urinals will be repaired at a cost of Rs. 60. The compound walls of the slaughter-house require repairs and coping and renewal in several places. Rs. 100 is set apart for the same.

27. *Water-supply.*—Rs. 100 is set apart for repairing wells.

28. *Establishment.*—The provision of Rs. 220 for the pay of the watchmen for the five drinking-water ponds and that of Rs. 240 for the pay of the Overseer are the same for the current and the next year.

29. *Tools and Plant and other Stores.*—A provision of Rs. 15 is made under this head.

30. The total outlay under Grant 1 amounts to Rs. 3,865 under works and Rs. 475 under establishment and contingencies.

31. *Grant 2, Education—Municipal High School on Salary System.*—The increased allotment of Rs. 3,310 against the budget and revised estimates of Rs. 2,320 and Rs. 2,390 under establishment is due to the proposal to open a Fifth Form in the Municipal High school, Walajapet, and to the inclusion in its establishment of the pay of the Gymnastic Instructor hitherto shown against common gymnasium. The Inspector of Schools recommends increase of his pay from Rs. 10 to Rs. 15 and his full time being devoted to the Physical Education of the boys of the High school, which he finds has not hitherto received adequate attention. This recommendation may be given effect to from the 1st April next, and the masters themselves of the several primary schools will be instructed to teach drill to their boys.

The net cost of the institution of Rs. 300 is proposed to be met by the Director from Provincial funds. When the two Government teachers transferred with the school to the municipality in 1883 are eliminated from the establishment by transfer in the case of the one and by retirement on pension in the case of the other teacher, more economical arrangements will be made so as to render the high school less

costly than now. The first assistant, M.R.Ry. K. Venkatakrishna Aiyangar, completes his pensionable service in September 1898 when he will retire, and the pay of the post thereon reduced from Rs. 50 to Rs. 40.

Sanction of Government is solicited for the additions to and alteration in the establishment as already applied for.

32. *Contingencies.*—A provision of Rs. 90 under this head includes Rs. 30 for ordinary and other unforeseen sundry charges, and Rs. 60 for the supply of prize and library books.

33. *Municipal Primary Schools on Salary Result-system—Establishment.*—The Assistant Inspector considers that one instead of two teachers will do for each of the municipal schools in Rayaji and Jangama Chetti streets; and the services of two teachers on Rs. 5 each will accordingly be dispensed with from the date of entertainment of an Inspecting Schoolmaster. The wages of sweepers who are not full time servants are shown under contingencies—*vide* G.O., No. 1892 L., dated 1st October 1897.

34. A primary school for panchamas (Parayas and kindred classes) is proposed to be newly opened in the next year; and the opening of one seems to be a step in the right direction, inasmuch as the municipal council is bound to make adequate provision for the education of backward classes hitherto neglected—*vide* sections 119 and 122 (1) of the Act. The Educational officers will be requested to recommend very small fees for the instruction of such children. Sanction of Government is solicited for the same.

35. The total cost of the establishment of primary schools is estimated to be the same as for the current year.

36. *Results Stipends.*—These will be paid at maximum rates to the panchama school, and half the earnings to the other municipal primary schools. The allotment is raised from Rs. 300 to Rs. 360 to allow of payment of half the *actual* earnings inasmuch as the teachers were paid last year only Rs. 300 while they were entitled to receive Rs. 360 and odd.

37. *Contingencies.*—Rs. 270 under this head includes Rs. 18 for sweepers' wages, Rs. 135 for house-rent, Rs. 60 for furniture, and Rs. 57 for books, maps and miscellaneous charges.

38. *Results Grants.*—Rs. 70 is provided in reference to the actuals of the previous year.

39. *Inspection.*—Sanction of Government has been applied for in this office letter, No. 644, dated 6th November 1897, for the appointment of an Inspecting Schoolmaster on Rs. 15 to devote his full time to the inspection and improvement of all the primary schools in the town. Rs. 180 is accordingly provided for his salary and Rs. 10 for contingencies.

40. *Building and Furniture Grants.*—Rs. 50 is allotted under this head, agreeably to the recommendation of the Assistant Inspector of Schools, with a view to help the results schools in the provision of improved accommodation and required furniture.

41. The total expenditure under Grant 2 is estimated at Rs. 5,750; and, exclusive of receipts from school-fees and grants, the net cost under education comes to Rs. 1,530.

The rates of fees levied in municipal primary schools seem to be very low, and the Educational officers will be requested to suggest the levy of more reasonable rates with a view to reduce the net cost of those schools.

42. *Grant 3, Municipal Dispensary, Walajapet.*—As sanctioned in G.O., Mis. No. 767 M., dated 1st April 1897, a provision of Rs. 1,050 includes the pay and allowance of a first-class hospital assistant. Rs. 300 for the supply of medicines and Rs. 200 for sundries and contingencies are also provided. The supply of medicines for 1896–97 was received and paid for in 1897–98; and the allotment for 1896–97 having lapsed to a great extent, the demand was satisfied by a transfer of allotment from that under drainage in the current year. Hence the increase in the revised estimate of the current year.

43. Contributions to Provincial funds on account of Medical College, sanitary inspection and medical reserve staff are fixed at Rs. 125 in reference to the actuals of 1896–97.

44. *Vaccination and Registration.*—The provisions made under establishment and contingencies call for no remark, except that the question of reducing the cost of vaccination is to engage the attention of the council. The Sanitary Commissioner will be addressed on the subject in a separate communication.

45. *Conservancy and Road-cleaning Establishment.*—The increased provision is chiefly due to the entertainment of a certificated sanitary inspector on Rs. 20 + Rs. 15, horse allowance, from the middle of December 1897 in the place of an uncertificated one on Rs. 15, agreeably to the recommendations of the Sanitary Commissioner in paragraph 1 of his letter embodied in G.O., No. 682 M., dated 24th March 1897. It is desirable that the sanitary inspector should be assisted by one maistry and one peon at least; and they may be paid at Rs. 8 and Rs. 7, respectively, instead of one caste inspector on Rs. 10 and one peon on Rs. 6. The increased expenditure will be more than repaid by the increased vigilance to the sanitary defects of private premises, which is sure to result in more extensive and scrupulous collection and larger sale of rubbish, as explained in paragraph 13 *supra*.

The grazier on Rs. 3½ being also engaged in cleaning slaughter-house refuse, his pay is reduced to Rs. 2 under conservancy; and the remaining portion shown under slaughter-house establishment.

Of the male sweepers, one is paid at Rs. 5½, one at Rs. 5 and four others are paid at Rs. 4 each. Their pay may be equalized and each paid at Rs. 5 each. Provision is made accordingly. There are 28 sweepers and scavengers attached to the conservancy establishment for 84 streets. The staff is sufficient for the requirements of the town. Sanction of Government is solicited for the additions and alterations suggested.

46. *Contingencies.*—The provision of Rs. 370 under this head includes Rs. 220 for the purchase of straw, &c., for conservancy bullocks and Rs. 150 for the purchase of a disinfectant sprayer, as suggested by the Sanitary Commissioner, the provision made for the latter purpose in the current year's budget having to be spent in the purchase of two conservancy carts and one bullock, some of the existing ones having become too old.

47. *Private Scavenging Service—Establishment.*—To render the service less costly to the Municipal fund, the pay of the scavenging inspector is proposed to be reduced from Rs. 12 to Rs. 9 and to designate him as a maistry; and also to reduce the pay of a scavenger on Rs. 7 attached to this service to Rs. 6; and the establishment charges are thus reduced from Rs. 590 to Rs. 550.

48. *Contingencies.*—Rs. 10 is provided for repair of scavenging carts, and Rs. 45 for sundry conservancy contingencies.

49. *Cholera and Epidemic Charges.*—Rs. 420 is provided as in the current year, in accordance with G.O., No. 1985 M., dated 18th November 1896.

50. *Removal of Prickly-pear.*—Rs. 100 is proposed to be spent on account of removing prickly-pear over-grown on municipal lands.

51. The total allotment under Grant 3 is Rs. 5,830 against Rs. 5,470 of the current year's budget.

52. *Grant 4—Lighting, Markets, Slaughter-house, Avenues and Public Gardens.*—The pay of the market superintendent and the sweeper is proposed to be raised from Re. 1 and Re. 1 to Rs. 2 and Rs. 1–8–0, respectively; and that of the slaughter-house superintendent from Rs. 4 to Rs. 5. A portion of the pay of the grazier, who also cleans the slaughter-house refuse, is shown under the proper head. The pay of the avenue and garden maistry is raised from Rs. 7 to Rs. 8; and the entertainment of another gardener on Rs. 3–8–0 per mensem is necessary to look after the garden newly made opposite the Vinayaka Chetti pond. Provision is made accordingly.

53. *Contingencies.*—Lighting contingencies are fixed at Rs. 420. Two additional lamp-posts should be fixed, one in front of the dispensary building and another near the well in Chetti street where it is half-way on the public street.

The contingent charges under the remaining sub-heads call for no remark.

54. *Rewards for Destruction of Wild Animals and Snakes.*—Rs. 100 is provided for destruction of stray dogs and pigs and for catching and deporting monkeys which damage the roofs of houses and property and are a considerable nuisance to the public.

55. *Printing.*—Rs. 300 is provided for general printing charges.

56. *Compensation for Lands.*—Rs. 120 is provided for compensation for lands to be acquired for passage to private latrines. Unless this is done systematically year after year, there is no hope of extension of scavenging service, and of prevention of pigs from straying in the backyards of private premises.

57. *Other items.*—The provision of Rs. 150, inclusive of Rs. 50 under Law charges, calls for no special remark.

58. The total allotment under Grant 4 amounts to Rs. 1,790 against Rs. 1,540 and Rs. 1,654, the budget and revised estimates of the current year.

59. *Grant 5—General and Collection Establishments.*—It is proposed to increase the pay of the clerk and shroff on Rs. 12½ to Rs. 15, in consideration of his long service and usefulness. The pay of the sweeper, who is not a full-time servant, is shown under contingencies. No change is proposed either in the number or the pay of the bill-collectors.

60. *Contingencies.*—Rs. 120 is provided as in the current year for the purchase of account books, and the allotment under office contingencies is reduced from Rs. 250 to Rs. 200.

61. The current year's provision of Rs. 150 for contributions for Central office and audit establishments is repeated.

62. The total outlay under Grant 5 is Rs. 1,610 or 9·4 per cent. of the total receipts.

63. Proposition statements showing additions to, and alterations in, establishments herein proposed are herewith submitted.

64. Under present conditions, additional precautions may be taken on account of the plague, and a portion of the balance may be utilized for improving the drainage and water-supply of the town. The Sanitary Commissioner will be consulted and his views will be carried out, as far as funds permit, with the sanction of Government.

No. .

Submitted.

2. The net income for the current year is now estimated at Rs. 15,066 showing a decrease of Rs. 571 over the net actual receipts of last year. The net income for next year is estimated at Rs. 17,135, or a total increase of Rs. 2,069 over this year's income, as now estimated. Increased receipts are expected under 12 heads. It is proposed to raise the house-tax from 7½ per cent. to 8½ per cent. and the estimated increase in the proceeds of the tax is Rs. 340. There is an estimated increase in the school-fees of Rs. 360, and an increase in the Government grant for education of Rs. 300. The only other increase calling for notice is an increase of Rs. 250 under receipts from sale of sweepings, which, with increased care to details, may be realized.

3. The chief feature in the proposed expenditure is the cost of education which comes to Rs. 5,750—an increase of Rs. 1,150 over the estimated expenditure of this year. The net cost of education, however, is only estimated at Rs. 1,530, the difference of Rs. 4,220 being covered by fees and grants from Government. Last year, the municipality started a high school by opening a IV form. It is now proposed to open a V form and, I presume, it is intended to open a VI form next year or the year after to complete the course of instruction for Matriculation. I notice that the middle school department in the Walajapet municipal school was not at all successful last year, passing only four out of 29 candidates, who presented themselves for the lower secondary examination, and, it is to be hoped, that the present proposals are not too

ambitious. I do not know the special reasons the Educational department has for recommending the establishment of a high school at Walajapet, nor whether the Director proposes permanently to defray the net cost of the school or of part of it.

4. A provision of Rs. 2,000 has been made for a municipal office building. The former proposal (*see* paragraph 25 of letter embodied in G.O., No. 682 M., dated 24th March 1897) was for an office to cost Rs. 4,500 which would, I think, be more likely to be the sum required. The reasons for a building being wanted are explained in paragraph 78 of the chairman's letter embodied in G.O., No. 526 M., dated 23rd March 1895. The chief reason is the necessity for constant and effectual supervision over the municipal conservancy carts and bullocks. To effect this object, the selection of a suitable site is essential, and it would appear, from paragraph 5 of the letter now forwarded, that no site has yet been selected. Until something more definite is known, about the site for the proposed building and about its cost, I think no provision need be made in the budget.

5. The chief defect that I see in the budget is the absence of any provision for maintaining the existing drains of the town and for improving them. The majority of the streets in Walajapet are provided with side-drains; in the larger streets, they are made up of brick and chunam rectangular in section; in the smaller, they are V-shaped and formed of slabs of stone. This system of drainage like any other yearly requires repair. The joints want pointing and the cement covering the bricks requires yearly renewal, wherever it gets broken. That these repairs were actually wanted in Walajapet, I noticed when I recently inspected the town. The square drains could, I may observe, be very easily improved by altering the section, at the bottom, so as to have a small channel for a small quantity of water to flow in.

The Sanitary Commissioner recommended in June 1895 (*see* his inspection notes in No. 1932 M., dated 22nd October 1895) that the drains should carry their contents well away from dwelling houses. I don't think that this recommendation has been given effect to and it is obviously very important that it should be. It would be well that the Sanitary Engineer should be consulted about these matters, and about the new V-shaped drains proposed to be constructed next year.

6. Wallajapet is a small and compact town covering an area of about one square mile and the necessity for the sanitary inspector having a pony is not very apparent. But, if the Sanitary Commissioner adheres to his opinion, the proposal may be sanctioned.

7. With reference to the remark in paragraph 53 of the G.O., No. 2858 M., dated 31st December 1897, I notice that the cost of supervision and management is only slightly over 10 per cent. of the estimated receipts for next year. The whole pay of the "Manager" is debited to Grant 5. In Walajapet, I do not know how far they are, but I think there, as in other municipalities, the duties of the manager should be general, and that he should be responsible for every branch of municipal administration, not only for the office work and collections of taxes, but also for the conservancy of the town, for the state of the roads and drains, for the working of the market, &c. In fact, the manager should, I think, attend not merely to the work of the office, but should supervise all municipal work out of doors and the latter is really the important work the municipality has to do. A salary could then be paid to the manager, which would not fall too heavily on Grant 5, and which would be sufficient to attract men really competent for the important duties of the post.

CHITTOOR,
18*th January* 1898.

(Signed) W. C. HOLMES,
Sub-Collector in charge.

Review of the Walajapet Municipal budget for 1898-99

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings:—

Current No. 2794 of 1898, dated 1-1-1898 from the Chairman Municipal Council, Walajapet
Current No. 2960 " 18-1-1898 " do. do.
Current No. 495M of 1898, dated 28-1-1898 from the Director of Public Instruction
Current No. 507M of 1898, dated 28-1-1898 from the Surgeon-General.
Current No. 715M of 1898, dated 3-2-98. from the Sanitary Commr.

Order. No. 393 M dt 17.2.98

The estimated receipts and charges of the Walajapet 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	4587	5550	5988 90	5500 5220
Tax on Arts	1749	1820	1800	1800
Tax on Buildings and Lands	3514	3520	3460	3900
Water-Tax on Buildings and Lands	"	"	"	"
Tax on Vehicles and Animals	618	660	630	630
Tax on Carts	682	750	700	700
Tolls	2412	2010	1850	2010
Realizations under Special Acts	"	"	"	"
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	253	250	190	240
Conservancy Receipts	727	750	750	1000
Fees and Revenue from Educational Institutions ..	3405	3150	3600 150	3860 3150
Fees and Revenue from Medical Institutions	"	20	10	10
Income from Markets and Slaughter-houses	747	790	710	760
License fees	204	230	200	200
Other fees	58	60	90 88	90
Fines under Municipal and other Acts	65	100	50	100
Interest on Investments and premium on Loans ..	"	"	" 0	"
Grants and Contributions from Government	39	210	115	400 100
Do. from Local Boards	585	640	535 40	850
Do. from other bodies	"	"	"	"
Recoveries for services to private individuals	422	600	430	550
Miscellaneous	21	50	40	30
Loans	"	"	"	"
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	"	"	"	"
Advances Recovered	136	"	10	"
Total ..	20224	21160	22635	21340

Charges.	Actuals, 1896-97.	Budget Estimate, 1897-98	Revised Estimate, 1897-98.	Budget Estimate 1898-97.	
	Rs.	Rs.	Rs.	Rs.	
Grant 1.					
New Works—					
Communications	84	70	70	"	
Buildings	"	4500	"	~~2000~~	3500
Drainage	147	"	280	450	
Water-supply	55	"	"	"	
Repairs—					
Communications	903	950	950	1005	
Buildings	268	110	120	310	
Drainage	"	850	300	300	
Water-supply	286	320	315	320	
Establishment	230	240	240	240	
Tools and Plant and other Stores	13	20	10	~~15~~ 20	
Contributions for Public Works	"	"	"	"	
Total	1986	7060	2280	~~4840~~	6140
Grant 2.					
Training Schools	"	"	"	"	
Municipal Schools—					
(a) On the Salary System	2510	2500	2570	~~3400~~	2540
(b) On the Salary Result System	1863	1810	1795	~~2040~~	1980
Grants-in-aid—					
(a) Salary grants	"	"	"	"	
(b) Result grants	69	70	70	70	
(c) Building, Furniture, &c., grants	"	"	"	50	
Inspection	"	"	40 ~~35~~	190	
Miscellaneous	125	130	130	"	
Total	4567	4510	~~4600~~ 4530	~~5750~~	4830
Grant 3.					
Hospitals and Dispensaries	1071	1470	1695	1550	
Contributions	125	100	130 ~~125~~	130 ~~125~~	
Vaccination	250	250	2350	250	
Registration of Births and Deaths	142	150	150	150	
Conservancy, Road-cleaning and Road-watering	2988	3500	3230	3755	
Total	4576	5470	5435	5830	
Grant 4.					
Lighting	654	650	580 ~~576~~	640	
Markets and Slaughter-houses	94	80	82	130	
Choultries	"	"	"	"	
Travellers' Bungalows	"	"	"	"	
Avenues	53	60	50 ~~48~~	50	
Public Garden, Survey of Land, Fire and other charges	693	750	950 ~~948~~	970	
Total	1494	1540	1654 1660	1790	
Grant 5.					
Supervision and management	1611	1620	~~1585~~ 1590	~~1610~~	1600
Repayment of Debt	"	"	"	"	
Interest on loan	"	"	"	"	
Advances Recoverable	2	"	"	"	
Refunds	"	"	"	"	
Discount	"	"	"	"	
Pensions and Gratuities	"	"	"	"	
Investments	"	"	"	"	
Grand Total	14236	20200	~~15584~~ 15490	~~19320~~	20190
Balance	5988	960	~~5500~~ 5220	~~3315~~	1150
	20224	21160	~~21069~~ 20710	22630 21340	

Revised Estimate for 1897-98.

2. The current receipts and charges are now estimated at Rs.15070 and Rs.15560 respectively, against Rs.15610 and Rs.20200 anticipated in the sanctioned budget. The decrease in the receipts which occurs chiefly under tolls and private scavenging fees is partly counterbalanced by an increase under school fees, and the decrease in the charges appears mainly under Grant 1. The collections under the taxes on arts and lands during the first nine months of the year were only 1.7 & 16.3 per cent, respectively, of the demand and no expenditure was incurred in the same period on any of the public works provided for in the budget. This is most unsatisfactory. Care should be taken to see that the taxes are fully realized and that the allotments for works are wholly spent before the close of the year. With reference to the Municipal Council's proposal to open a fifth form in the high school, it is observed that in para 2 of G.O.No.526 M, dated 23rd. March 1895, the Government sanctioned the opening of the fourth form in this school as an experimental measure for two years and requested the Director of Public Instruction to report at the end of that period on the state of the school and the desirability of continuing the new class. This report has not yet been submitted; but from the last two administration reports of the Municipality it appears that the results of the high school at the lower secondary examination in 1895-96 and 1896-97 were very unsatisfactory and that the net cost of

Vide Cur 276 m 9/98.

U.

V. W.

Vide for 1631 M 23-9-96 & 2402 M 1-11-97

Charges.	Actuals, 1896-97.	Budget Estimate, 1897-98.	Revised Estimate, 1897-98.	Budget Estimate 1898-97.	
	Rs.	Rs.	Rs.	Rs.	
Grant 1.					
New Works—					
Communications	84	70	70	"	
Buildings	"	4500	"	~~2000~~	3500
Drainage	147	"	280	450	
Water-supply	55	"	"	"	
Repairs—					
Communications	903	950	950	1005	
Buildings	268	110	120	310	
Drainage	"	850	300	300	
Water-supply	286	320	315	320	
Establishment	230	240	240	240	
Tools and Plant and other Stores	13	20	10	~~15~~ 20	
Contributions for Public Works	"	"	"	"	
Total	1986	7060	2280	~~4340~~	6140
Grant 2.					
Training Schools	"	"	"	"	
Municipal Schools—					
(a) On the Salary System	2510	2500	2570	~~3400~~	2540
(b) On the Salary Result System	1863	1810	1795	~~2040~~	1980
Grants-in-aid—					
(a) Salary grants	"	"	"	"	
(b) Result grants	69	70	70	70	
(c) Building, Furniture, &c., grants	"	"	"	50	
Inspection	"	"	40	190	
Miscellaneous	125	130	130	"	
Total	4567	4510	~~4600~~ 4530	~~5750~~	4830
Grant 3.					
Hospitals and Dispensaries	1071	1470	1695	1550	
Contributions	125	100	130 ~~125~~	130 ~~125~~	
Vaccination	250	250	2350	250	
Registration of Births and Deaths	142	150	150	150	
Conservancy, Road-cleaning and Road-watering	2988	3500	3230	3755	
Total	4576	5470	5435	5830	
Grant 4.					
Lighting	654	650	580 ~~576~~	640	
Markets and Slaughter-houses	94	80	82	130	
Choultries	"	"	"	"	
Travellers' Bungalows	"	"	"	"	
Avenues	53	60	50 ~~48~~	50	
Public Garden, Survey of Land, Fire and other charges	693	750	950 ~~948~~	970	
Total	1494	1540	1660 ~~1654~~	1790	
Grant 5.					
Supervision and management	1611	1620	1540 ~~1585~~	~~1610~~	1600
Repayment of Debt	"	"	"	"	
Interest on loan	"	"	"	"	
Advances Recoverable	2	"	"	"	
Refunds	"	"	"	"	
Discount	"	"	"	"	
Pensions and Gratuities	"	"	"	"	
Investments	"	"	"	"	
Grand Total	14236	20200	~~15554~~ 15490	~~19320~~	20190
Balance	5988	960	~~5500~~ 5220	~~3315~~	1150
	20224	21160	~~21060~~ 20710	~~22630~~ 21340	

Revised Estimate for 1897-98.

2. The current receipts and charges are now estimated at Rs.15070 and Rs.15560 respectively, against Rs.15610 and Rs.20200 anticipated in the sanctioned budget. The decrease in the receipts which occurs chiefly under tolls and private scavenging fees is partly counterbalanced by an increase under school fees, and the decrease in the charges appears mainly under Grant 1. The collections under the taxes on arts and lands during the first nine months of the year were only 1.7 & 16.3 per cent, respectively, of the demand and no expenditure was incurred in the same period on any of the public works provided for in the budget. This is most unsatisfactory. Care should be taken to see that the taxes are fully realized and that the allotments for works are wholly spent before the close of the year. With reference to the Municipal Council's proposal to open a fifth form in the high school, it is observed that in para 2 of G.O.No.526 M, dated 23rd. March 1895, the Government sanctioned the opening of the fourth form in this school as an experimental measure for two years and requested the Director of Public Instruction to report at the end of that period on the state of the school and the desirability of continuing the new class. This report has not yet been submitted; but from the last two administration reports of the Municipality it appears that the results of the high school at the lower secondary examinati[illegible] in 1895-96 and 1896-97 were very uns[illegible] factory and that the net cost [illegible]

Vide Circ 276 M 98.

U.

V. W.

Vide for 1631 M 23-9-96 & 2402 M 1-11-97

Charges.	Actuals, 1896-97	Budget Estimate, 1897-98	Revised Estimate, 1897-98.	Budget Estimate 1898-99.	
	Rs.	Rs.	Rs.	Rs.	
Grant 1.					
New Works—					
Communications	84	70	70	"	
Buildings	"	4500	"	~~2000~~	3500
Drainage	147	"	280	450	
Water-supply	55	"	"	"	
Repairs—					
Communications	903	950	950	1005	
Buildings	268	110	120	310	
Drainage	"	850	300	300	
Water-supply	286	320	315	320	
Establishment	230	240	240	240	
Tools and Plant and other Stores	13	20	10	~~15~~ 20	
Contributions for Public Works	"	"	"	"	
Total	1986	7060	2280	~~4840~~	6140
Grant 2.					
Training Schools	"	"	"	"	
Municipal Schools—					
(*a*) On the Salary System	2510	2500	2570	~~3400~~	2540
(*b*) On the Salary Result System	1863	1810	1795	~~2040~~	1980
Grants-in-aid—					
(*a*) Salary grants	"	"	"	"	
(*b*) Result grants	69	70	70	70	
(*c*) Building, Furniture, &c., grants	"	"	"	50	
Inspection	"	"	~~4035~~	190	
Miscellaneous	125	130	130	"	
Total	~~4567~~	4510	~~4600~~ 4530	~~6760~~	4830
Grant 3.					
Hospitals and Dispensaries	1971	1470	1693	1550	
Contributions	125	100	~~130~~ 125	~~130~~ 125	
Vaccination	260	250	235	250	
Registration of Births and Deaths	142	150	150	150	
Conservancy, Road-cleaning and Road-watering	2988	3500	3230	3755	
Total	4576	5470	5435	5830	
Grant 4.					
Lighting	654	650	~~576~~ 580	640	
Markets and Slaughter-houses	94	80	82	130	
Choultries	"	"	"	"	
Travellers' Bungalows	"	"	"	"	
Avenues	53	60	~~48~~ 50	50	
Public Garden, Survey of Land, Fire and other charges	693	750	~~748~~ 950	970	
Total	1494	1540	~~1654~~ 1660	1790	
Grant 5.					
Supervision and management	1611	1620	~~1575~~ 1590	~~1610~~	1600
Repayment of Debt	"	"	"	"	
Interest on loan	"	"	"	"	
Advances Recoverable	2	"	"	"	
Refunds	"	"	"	"	
Discount	"	"	"	"	
Pensions and Gratuities	"	"	"	"	
Investments	"	"	"	"	
Grand Total	14236	20200	~~15337~~ 15490	19320	20190
Balance	5988	960	~~6500~~ 5220	~~3314~~	1150

20224 21160 21000 24710 21630 21340

Revised Estimate for 1897-98.

2. The current receipts and charges are now estimated at Rs.15070 and Rs.15560 respectively, against Rs.15610 and Rs.20200 anticipated in the sanctioned budget. The decrease in the receipts which occurs chiefly under tolls and private scavenging fees is partly counterbalanced by an increase under school fees, and the decrease in the charges appears mainly under Grant 1. The collections under the taxes on arts and lands during the first nine months of the year were only 1.7 & 16.3 per cent, respectively, of the demand and no expenditure was incurred in the same period on any of the public works provided for in the budget. This is most unsatisfactory. Care should be taken to see that the taxes are fully realized and that the allotments for works are wholly spent before the close of the year. With reference to the Municipal Council's proposal to open a fifth form in the high school, it is observed that in para 2 of G.O.No.526 M, dated 23rd. March 1895, the Government sanctioned the opening the fourth form in this school as an experimental measure for two years and requested the Director of Public Instruction to report at the end of that period on the state of the school and the desirability of continuing the new class. This report has not yet been submitted; but from the last two administration reports of the Municipality it appears that the results of the school at the lower secondary examination in 1895-96 and 1896-97 were very unsatisfactory and that the net cost of

of educating each pupil in the fourth form was as high as Rs.12-0-8 in the latter year. Until the working of this school shows a decided improvement and the desirability of continuing the present fourth form has been established, the Municipal Council's proposal to open a fifth form is premature and cannot be approved. Under income from school fees and ~~the~~ salaries of the teachers of the Municipal high school, the figures of the budget estimate for the current year will therefore be repeated. The entertainment of a certificated Sanitary Inspector on Rs.20 in lieu of the present untrained man on Rs.15, proposed in para 45 of the Chairman's letter, is sanctioned:, but the proposal to grant him a horse allowance of Rs.15 will be referred to the Sanitary Commissioner for remarks with reference to the observation of the Collector in para 6 of his endorsement; meanwhile the provision made for this purpose will be allowed to stand. The balance to be carried forward to the ensuing year's budget will be Rs.5,220.

Budget Estimate for 1898-99.

3 Receipts. The receipts for the ensuing year are placed at Rs.17,130 against Rs.14,720 in the revised estimate, the increase occuring chiefly under the taxes on buildings and lands, tolls, conservancy receipts, school fees and contributions from local boards. The Municipal Council's proposal to raise the rate of the tax on buildings from 7½ to 8½ per cent of their annual value ~~cannot be approved, as there appears~~ is sanctioned

Vide fo 1846 Rev 23.8.97 x

Please see the allegations made in red ink PK 16/12/98

Mr. Thimmaiah wanted a Tal. Court established at Kolar but the Collector was not in favour of it. Put off for one month. Keep at 8½ to provide as much as you can for office. M.I. 15/298

appears to be no necessity for increased taxation at present. The estimated income under this head will accordingly be reduced from Rs.3500 to Rs.3160, the current year's figure. From the note to statement I, it appears that the Municipal Council proposes to raise the rate of the tax on vacant lands falling under section 63 (3) of the District Municipalities Act to four annas for every eighty square yards, but no reference has been made to this proposal in the Chairman's letter. The omission should be explained without delay. With reference to para 9 of this letter, it is observed that lands used solely for agricultural purposes are only exempt from the tax under clause (3) of section 63 of the Amended Act and not from the tax under clause (2) of that section. The Municipal council should therefore decide at an early date the rate at which this tax should be levied and report the result to Govt. The Municipal Council's proposal to open a fifth form in the Municipal High school having been disallowed in para 2 supra, the estimated income from school fees will be reduced from Rs.3,860 to Rs.3150, the current year's figure, and the sum of Rs.300 taken credit for from Provincial funds towards the net cost of this school will be struck out.

4. (1) Charges. The probable charges are put down at Rs.19,320 against the revised estimate of Rs.15,490, the increase being mainly under Grants 1, 2, and 3.

(2) Grant 1. ~~With reference to the Collector's remarks in para 4 and 5 of his endorsement~~, the allotment of Rs.2,000 provided for the construction

See above

construction of a Municipal office building will be struck out, and a sum of Rs.300 will be provided under repairs to drainage works. The approval of the Sanitary Board should be obtained for carrying out the necessary improvements to the existing drains and for constructing the new V. shaped drains referred to in para 24 of the Chairman's letter. The Surgeon-General's recommendation regarding the construction of quarters for the hospital assistant should receive early attention.

(3) Grant 2. The increased provision made for the salaries of the teachers of the high school on account of the proposed opening of a fifth form will be struck out, with reference to para 2 supra. The increase from Rs.10 to Rs.15 in the pay of the gymnastic instructor, the reduction from Rs.50 to 40 in pay of the first assistant of the high school from September 1898, and the entertainment of a teacher on Rs.7 for the Panchama school, proposed in paras 31 and 34 of the Chairman's letter, are sanctioned. The entertainment of a peon on Rs.5 for the central school shown in the proposition statement is also approved; but reference should have been made to this in the Chairman's letter.

(4) Grants 3 and 4. The alterations in the conservancy establishment proposed in paras 45 and 47, excepting the entertainment of a certificated Sanitary Inspector, about which orders have been passed in para 2 supra, are sanctioned. The Sanitary Commissioner's suggestion for the employment of five additional scavengers will be referred to the Municipal Council for careful consideration. The increase in the salaries of the servants attached to the Municipal market, slaughter house and public garden and the entertainment of an additional gardener on Rs.3-8-0, proposed in para 52, are sanctioned.

(5) Grant 5. The increase in the salary of the Municipal office Clerk and shroff from Rs.12-8-0 to Rs.15, proposed in para 59, is approved. The Government does not concur in the remarks of the Collector in para 7 of his endorsement. With reference to G.O., No.2473 L, dated 22nd December 1897, the contribution for the Central Office establishments will be reduced from Rs.150 to Rs.136 or Rs.140 in round figures.

5. As revised by Government, the budget closes with a balance of Rs. 1150 4250 or 7.1 per cent of the estimated receipts. Proposals should be submitted for utilising the greater portion of this sum for the benefit of the rate payers.

TO
The Chairman, Municipal Council, Walajapet.
" Collector of North Arcot
" President Dt Bd North Arcot.
" Accountant General
" Director of Public Instn
" Surgeon General
" Sanitary Board
" " Commr.

Walajapet

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Walajapet 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	- - -	5500 - -	5988 - -	5550 - -	4586 12 1
b. Endowments					
c. Water-tax Fund					
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	1800 - -		1800 - -	1820 - -	1748 8 -
b. Tax on buildings (section 63)	3500 - -		3160 - -	3160 - -	3150 - 9
c. Tax on lands (section 63) ..	400 - -		300 - -	360 - -	361 8 -
d. Water-tax on buildings and lands (section 75) ..					
e. Tax on vehicles with springs and palanquins (section 77) ..	180 - -		180 - -	190 - -	183 - -
f. Tax on animals (section 77) ..	450 - -		450 - -	470 - -	436 - -
g. Tax on carts and other vehicles without springs (section 85) ..	700 - -		700 - -	750 - -	682 - -
h. Tolls (section 91)—					
Gross receipts Rs. 3000	2010 - -		1850 - -	2010 - -	2412 2 10
Less Local Fund share Rs. 990					
i. Penalties on account of—					
i. Tax on arts	- - -		- - -	- - -	- 10 6
ii. Tax on buildings ..	- - -		- - -	- - -	1 10 6
iii. Tax on lands	- - -		- - -	- - -	- 15 6
iv. Water-tax on buildings and lands					
v. Tax on vehicles, &c. ..					
vi. Tax on animals					
vii. Tax on carts, &c. ..					
vii. Evasion of tolls					
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds					
b. Ferry rents					
c. Fees under Act II of 1888 ..					
Carried forward ..	- - -	9040 - -	8440 - -	8760 - -	8974 8 1

Walajapet

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Walajapet 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	- - -	5500 - -	5988 - -	5550 - -	4586 12 1
b. Endowments					
c. Water-tax Fund					
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	1800 - -		1800 - -	1820 - -	1748 8 -
b. Tax on buildings (section 63) ..	3500 - -		3160 - -	3160 - -	3150 - 9
c. Tax on lands (section 63) ..	400 - -		300 - -	360 - -	361 8 -
d. Water-tax on buildings and lands (section 75)					
e. Tax on vehicles with springs and palanquins (section 77) ..	180 - -		180 - -	190 - -	183 - -
f. Tax on animals (section 77) ..	450 - -		450 - -	470 - -	436 - -
g. Tax on carts and other vehicles without springs (section 85) ..	700 - -		700 - -	750 - -	682 - -
h. Tolls (section 91)—					
Gross receipts Rs. 3000					
Less Local Fund share Rs. 990	2010 - -		1850 - -	2010 - -	2412 2 10
i. Penalties on account of—					
i. Tax on arts	- - -		- - -	- - -	- 10 6
ii. Tax on buildings ..	- - -		- - -	- - -	1 10 6
iii. Tax on lands	- - -		- - -	- - -	- 15 6
iv. Water-tax on buildings and lands					
v. Tax on vehicles, &c. ..					
vi. Tax on animals					
vii. Tax on carts, &c. ..					
vii. Evasion of tolls					
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds					
b. Ferry rents					
c. Fees under Act II of 1888 ..					
Carried forward ..	- - -	9040 - -	8440 - -	8760 - -	8974 8 1

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

—	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 ..	- - -	9040 - -	8440 - -	8760 - -	8974 8 1
4. Revenue derived from Municipal property and powers apart from taxation—					
a. i. Rent of lands					
ii. Rent of buildings	2 - -		2 - -	2 - -	1 9 -
iii. Avenue receipts	88 - -		88 - -	88 - -	88 12 -
iv. Fees from Travellers' Bungalows					
b. i. Sale-proceeds of lands and buildings				10 - -	- - -
ii. Produce of lands, gardens, &c.	100 - -		50 - -	100 - -	111 7 7
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	50 - -		50 - -	50 - -	51 7 6
c. Conservancy receipts—			190	250	253 4 1
Sale-proceeds of night-soil, street refuse, &c.	1000 - -		750 - -	750 - -	727 4 2
d. i. Fees from educational institutions	3860 - -		3500 - -	3150 - -	3405 3 10
ii. Other revenue from educational institutions ..					
e. i. Sale-proceeds and composition fees of medicines ..	10 - -		8 - -	20 - -	- - -
ii. Other Hospital receipts ..					
f. i. Income from markets ..	600 - -		550 - -	600 - -	585 14 1
ii. „ slaughter-houses.	160 - -		160 - -	190 - -	161 13 3
g. Other fees					
i. Distraint fees	50 - -		50 - -	20 - -	21 4 -
ii. License fees & Pandal fees	200 - -		200 - -	230 - -	203 10 2
iii. Cartstand fees ..	35 - -		35 - -	40 - -	34 14 -
iv. Other fees	5 - -		3 - -		2 - -
h. Fines under Municipal and other Acts.	100 - -		50 - -	100 - -	64 8 -
i. Interest on investments		6260 - -			
i. General, including choultries					
ii. Educational					
iii. Medical					
j. Premium on loans					
Carried forward ..	- - -	15300 - -	13936 - -	14110 - -	14434 3 8

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Walajapet 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 ..	- - -	15300 - -	13936 - -	14110 - -	14434 3 8
5. Grants and contributions—					
a. From Government—					
i. Education—					
Normal stipends ..					
Buildings					
Municipal Schools ..	300 - -		- - -	140 - -	- - -
Other purposes	60 - -		40 - -	40 - -	39 - -
ii. Medical	40 - -		75 - -	30 - -	- - -
iii. Other purposes—					
Communications ..					
Water-supply					
Drainage					
Sanitation					
Other purposes ..					
b. From Local Boards—					
i. Education					
ii. Medical	850 - -		535 - -	640 - -	585 1 9
iii. Other purposes					
c. Other grants and contributions—					
i. Education					
ii. Medical					
iii. Other purposes					
6. Miscellaneous—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	550 - -		430 - -	600 - -	421 11 6
ii. Other purposes					
b. Other items—					
i. Fishery rents	20 - -		20 - -	20 - -	3 - -
ii. Refunds of Expenditure of previous year			5 - -	- - -	- - -
iii. Fee for numbering carts, &c.	15 - -		15 - -	20 - -	13 4 -
iv. Other items				10 - -	4 8 6
Carried forward ..	- - -	17135 - -	15056 - -	15610 - -	15500 13 5

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

—	Budget 1898-99. Details of Minor Heads.			Budget 1898-99. Totals of Major Heads.			Revised Budget Estimate for 1897-98.			Revised 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 ..	-	-	-	17135	-	-	15056	-	-	15610	-	-	15500	13	5
7. Extraordinary and debt—															
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.															
b. Loans—															
i. From Government ..															
ii. In the market from private individuals															
c. Realizations of Sinking fund for repayment of loans.															
d. Advances—															
i. Permanent	-	-	-	-	-	-	-	-	-	-	-	-	25	-	-
ii. Others	-	-	-	-	-	-	10	-	-	-	-	-	111	4	-
Total Receipts ..	-	-	-	17135	-	-	15066	-	-	15610	-	-	15637	1	5
Grand Total ..	-	-	-	22635	-	-	21054	-	-	21160	-	-	20223	13	6

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 ~~per cent. of rent value.~~ annas 4 for every 80 square yards.
3. Water-tax on buildings and lands is levied at — per cent.
4. Tax on vehicles and animals is levied at half the maximum rates.
5. Tax on carts, &c., is levied at Rs. 6 per cart. per annum.
6. Tolls are levied at half the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. No. 932 m 10-12-85, 177 m 17-7-84, 1456 m 25-10-93, & 19 m 7-1-96
8. The house-tax registers were last revised in the official year 1894-95 and the land tax registers in the same official year.
9. Total extent of land assessed is 230 acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—

House-tax.

Rental value, actual or probable. Wherever the actual rental is unduly low, the rental value will be estimated according to the extent and convenience of the house and the importance of each locality of the town.

Land-tax.

4 annas for every 80 square yards on all vacant lands not used solely for agricultural purposes.

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	Amount of Funded Capital.	Opening Balance.	Interest, Produce of Land, or Rent of buildings.	Appropriation from Capital for Expenditure.	Private Contributions and Donations.	Sale of Medicines or Sundry Property.	Total (Columns 4—7).	Contribution from Local Funds.	Contribution from Provincial Funds.	Total Receipts (Columns 3, 8 and 9).	Appropriation from Municipal Funds (Column 16 minus Column 10).	Invested.	Current Charges.	Total (Statement II).	Allotted for Public Works, (Statement II-A)	Total Charges (Column 14 plus Column 15).	Closing Balance (Column 10 minus Column 16).	Remarks.
1	2	3	4	5	6	7	8	9		10	11	12	13	14	15	16	17	18
	RS	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Battala	"	8-13-4	6-6-8	"	"	"	6-6-8	"	"	15-4-0	"	"	"	"	"	"	15-4-0	This is being shown under Garden Receipts.
Varadappa Chetty's Garden, Walajapet Town																		

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Walajapet during the official year 1898-99—Mf.

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Budget Estimate for 1897-98.	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 ..	- - -	17135 - -	15056 - -	15610 - -	15500 13 5
7. EXTRAORDINARY AND DEBT—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.					
b. Loans—					
i. From Government ..					
ii. In the market from private individuals					
c. Realizations of Sinking fund for repayment of loans.					
d. Advances—					
i. Permanent	- - -	- - -	- - -	- - -	25 - -
ii. Others	- - -	- - -	60 - -	- - -	111 4 -
Total Receipts ..	- - -	17135 - -	15066 - -	15610 - -	15637 1 5
Grand Total ..	- - -	22635 - -	21054 - -	21160 - -	20223 13 6

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 ~~per cent. of rent value.~~ annas 4 for every 80 square yards.
3. Water-tax on buildings and lands is levied at — per cent.
4. Tax on vehicles and animals is levied at half the maximum rates.
5. Tax on carts, &c., is levied at Rs. 6 per cart. per annum.
6. Tolls are levied at half the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O.s Nos. 932 m 10-12-85, 177 m 17-7-84, 1456 m 25-10-95 & 15 m 7-1-96
8. The house-tax registers were last revised in the official year 1894-95 and the land tax registers in the same official year.
9. Total extent of land assessed is 130 acres.
10. The mode of estimating the annual rental of houses and lands is as follows :—

House tax.

Rental value, actual or probable. Whenever the actual rental is unduly low, the rental value will be estimated according to the extent and convenience of the house and the importance of each locality of the town.

Land tax.

4 annas for every 80 square yards on all vacant lands not used solely for agricultural purposes.

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	Amount of Funded Capital.	Opening Balance.	Interest, Produce of Land, or Rent of buildings.	Appropriation from Municipal Funds (Column 16 *minus* Column 10).	Contribution from: Local Funds.	Contribution from: Provincial Funds.	Total Receipts (Columns 3, 8 and 9).	Invested.	Current Charges.	Total (Statement II).	Allotted for Public Works, (Statement II-A)	Total Charges (Column 14 *plus* Column 15).	Closing Balance (Column 10 *minus* Column 16).	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Battala Vada Kaiyala Chettiyar Sathra, Walajapet Town	..	8-13-4	6-8-8	-	-	-	15-4-0	-	-	-	-	-	-	-	-	15-4-0	Shutters being shown under Garden Rent/6.

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Walajapet during the official year 1898-99—Conl.

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Budget Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward ..	- - -	17135 - -	15056 - -	15610 - -	15500 13 5
7. Extraordinary and Debt—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.					
b. Loans—					
i. From Government ..					
ii. In the market from private individuals					
c. Realizations of Sinking fund for repayment of loans.					
d. Advances—					
i. Permanent	- - -	- - -	- - -	- - -	25 - -
ii. Others	- - -	- - -	10 - -	- - -	111 4 -
Total Receipts ..	- - -	17135 - -	15066 - -	15610 - -	15637 1 5
Grand Total ..	- - -	22635 - -	21054 - -	21160 - -	20223 13 6

Note to Statement I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at ~~3½~~ per cent. and tax on lands at ~~per cent. of rent value.~~ annas 4 for every 80 square yards.
3. Water-tax on buildings and lands is levied at — per cent.
4. Tax on vehicles and animals is levied at half the maximum rates.
5. Tax on carts, &c., is levied at Rs. 6 per cart. per annum.
6. Tolls are levied at half the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O.s No. 932 m, 10-12-85; 177 m, 17-7-84; 1456 m, 25-10-95; & 15 m, 7-1-96
8. The house-tax registers were last revised in the official year 1894-95 and the land tax registers in the same official year.
9. Total extent of land assessed is 130 acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—

House tax.

Rental value, actual or probable. Wherever the actual rental is unduly low, the rental value will be estimated according to the extent and convenience of the house and the importance of each locality of the town.

Land tax.

4 annas for every 80 square yards on all vacant lands not used solely for agricultural purposes.

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

Name of Institution	Amount of Funded Capital.	Opening Balance.	Interest, Produce of Land, or Rent of buildings.	Appropriation from Capital for Expenditure.	Private Contributions and Donations.	Sale of Medicines or Sundry Property.	Total (Columns 4—7).	Contribution from: Local Funds.	Contribution from: Provincial Funds.	Total Receipts (Columns 3, 8 and 9).	Appropriation from Municipal Funds (Column 16 minus Column 10).	Invested.	Current Charges.	Total (Statement II).	Allotted for Public Works, (Statement II-A)	Total Charges (Column 14 plus Column 15).	Closing Balance (Column 10 minus Column 16).	Remarks.
1	2	3	4	5	6	7	8	9		10	11	12	13	14	15	16	17	18
	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Battala Vada Kaipet Chettipi Endowment, Walajapet 2nd.	..	8-13-4	0-6-8	+	+	+	6-4-8	+		15-4-0	-	-	-	-	-	-	15-4-0	Shows Opening Balance being under Savings Bank Receipts.

Statement II.—Expenditure from the Municipal Fund of the Town of Walajapet 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 I—(*Public Works*)—					
1. NEW WORKS—					
a. Communications	- - -		70 - -	70 - -	84 9 2
b. Buildings	2000 - -			4500 - -	
c. Drainage	450 - -		280 - -	- - -	147 - -
d. Water-supply					55 - -
2. REPAIRS—					
a. Communications	1005 - -		950 - -	950 - -	902 10 10
b. Buildings	360 - -		120 - -	100 - -	267 14 -
c. Drainage—					
i. Repairs to works ..	- - -		300 - -	850 - -	- - -
ii. Establishment for flushing drains, &c.					
d. Water-supply—					
i. Repairs to works, machinery, &c	100 - -		100 - -	100 - -	66 5 6
ii. Establishment	220 - -		215 - -	220 - -	215 8 5
iii. Contingencies					31 3 11
3. ESTABLISHMENT	240 - -		240 - -	240 - -	230 1 4
4. TOOLS AND PLANT AND OTHER STORES.	15 - -		15 - -	20 - -	13 1 9
5. CONTRIBUTIONS—					
a. To Local Boards for works ..					
b. To Provincial Funds for scrutiny of estimates, &c. ..					
c. To others for public works ..					
Total, Grant I ..		4340 - -	2280 - -	7060 - -	1986 - 11
GRANT II—(*Education*)—					
1. TRAINING SCHOOLS—					
a. Contributions to Local Boards ..					
b. Stipends to Normal students ..					
2. MUNICIPAL SCHOOLS—					
i. On Salary System—					
a. Establishment	3360 - -		2390 - -	2320 - -	2282 4 -
b. Contingencies	90 - -		180 - -	180 - -	227 7 3
Carried forward ..	3400 - -		2570 - -	2500 - -	2509 11 3

Statement II.—Expenditure from the Municipal Fund of the Town of Walajapet 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 ..	3400 - -		2570 - -	2500 - -	2509 11 3
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	1410 - -		1365 - -	1410 - -	1390 7 10
b. Result Grants	360 - -		330 - -	300 - -	300 - -
c. Contingencies	270 - -		100 - -	100 - -	172 14 10
3. SALARY GRANTS					
4. RESULTS GRANTS	70 - -		70 - -	70 - -	69 - -
5. COMBINED GRANTS—					
a. Fixed Payments					
b. Result Grants					
6. INSPECTION—					
a. Contributions to Local Boards ..					
b. Municipal Inspectors—					
i. Establishment	180 - -		30 - -	- - -	- - -
ii. Contingencies	10 - -		5 - -	- - -	- - -
7. MISCELLANEOUS—					
a. Building, furniture, &c., grants ..	50 - -		- - -	- - -	- - -
b. Common gymnasium—					
i. Establishment	- - -		120 - -	120 - -	117 - -
ii. Contingencies	- - -		10 - -	10 - -	7 9 -
c. Common Drawing Master—					
i. Establishment					
ii. Contingencies					
d. Other items					
Total, Grant II ..		5750 - -	4600 - -	4510 - -	4586 10 11
GRANT III—(*Sanitation and Medical Services*).					
1. HOSPITALS AND DISPENSARIES—					
a. Establishment	1050 - -		985 - -	1000 - -	814 14 8
b. Medicines and Supplies	300 - -		520 - -	250 - -	79 5 11
c. Diet of Patients					
d. Sundries and Contingencies ..	200 - -		190 - -	220 - -	176 13 3
e. Contributions to Local Boards &c., &c., &c. ..					
Carried forward ..	1550 - -		1695 - -	1470 - -	1071 1 10

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

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Total 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 ..	1550 - -		1695 - -	1470 - -	1071 1 10
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* Contributions to Provincial funds for—					
i. Medical College ..	60 - -		60 - -	40 - -	62 - -
ii. Sanitary Inspection ..	50 - -		50 - -	50 - -	49 - -
iii. Medical Reserve staff ..	15 - -		15 - -	10 - -	14 - -
iv. Cutlers' Establishment ..	125		125	100	125
b. Contributions to Local Boards, &c., for—					
i. Medical Schools ..					
ii. Reserve staff					
&c., &c., &c, ..					
c. Other contributions					
3. Vaccination—					
a. Establishment	120 - -		140 - -	120 - -	122 4 2
b. Contingencies	130 - -		125 - -	130 - -	127 2 8
c. Contributions to Local Boards ..					
4. Registration of Births and Deaths—					
a. Establishment	140 - -		141 - -	140 - -	133 13 4
b. Contingencies	10 - -		9 - -	10 - -	8 8 8
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment ..	2260 - -		1930 - -	1990 - -	1926 15 6
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	370 - -		370 - -	400 - -	377 3 8
b. Private scavenging—					
i. Establishment	550 - -		570 - -	590 - -	501 6 9
ii. Contingencies, such as cost of scavenging carts, &c. ..	10 - -		10 - -	20 - -	54 5 9
c. Cholera charges ..	420 - -		250 - -	420 - -	1 6 4
d. Contingencies	45 - -		50 - -	30 - -	56 11 6
Removal of Prickly pear &c., &c., &c. ..	100 - -		50 - -	50 - -	69 10 -
Total, Grant III ..		5830 - -	5435 - -	5470 - -	4575 10 2

Statement II.—Expenditure from the Municipal Fund of the Town of Walajapet 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 IV—(*Lighting and Miscellaneous Municipal purposes*).					
1. Lighting—					
a. Establishment	220 - -		216 - -	220 - -	216 - -
b. Contingencies	420 - -		360 - -	430 - -	438 7 4
					654
2. i. Markets—					
a. Establishment	40 - -		24 - -	20 - -	24 - -
b. Contingencies	- - -		- - -	- - -	3 - 6
ii. Slaughter-houses—					
a. Establishment	80 - -		48 - -	50 - -	45 12 -
b. Contingencies	10 - -		10 - -	10 - -	21 1 10
			82		94 14 4
3. Choultries—					
a. Establishment					
b Contingencies					
c. Feeding Travellers					
4. Travellers' bungalows—					
a. Establishment					
b. Contingencies					
5. Avenues—					
a. Establishment	48 - -		48 - -	50 - -	48 - -
b. Contingencies	2 - -		- - -	10 - -	4 11 -
6. Public Garden—					
a. Establishment	280 - -		228 - -	230 - -	225 14 2
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	20 - -		20 - -	40 - -	39 11 2
7. Survey of land	300		248	270	265 9 4
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 ..	1120 - -		954 - -	1060 - -	1066 10 -

Statement II.—Expenditure from the Municipal Fund of the Town of Wadagapet 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 ..	1120 - -		954 - -	1060 - -	1066 10 -
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. Other Charges—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..	100 - -		30 - -	- - -	- - -
iii. Printing	300 - -		460 - -	250 - -	114 7 7
iv. Compensation for lands ..	120 - -		60 - -	60 - -	- - -
v. Other items	100 - -		120 - -	100 - -	45 4 7
Law charges	50 - -		30 - -	70 - -	268 1 8
	970		946	750	693 7 2
Total, Grant IV ..		1790 - -	1654 - -	1540 - -	1494 7 10
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	860 - -		825 - -	840 - -	815 8 -
ii. Inspection					
b. Collection of Municipal Taxes—					
i. Establishment	250 - -		250 - -	250 - -	196 4 7
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	120 - -		120 - -	120 - -	118 4 5
c. Collection of Tolls—					
i. Establishment					
ii. Contingencies	30 - -		40 - -	40 - -	12 5 6
d. Office contingencies other than (*b*) (ii)	200 - -		200 - -	250 - -	364 11 8
e. Contributions for Central office and Audit establishments ..	150 - -		150 - -	150 - -	604 - -
Total, Grant V ..		1610 - -	1585 - -	1620 - -	1611 2 2
Repayment of Debt—					
a. Instalments paid during the year.					
b. Invested on account of Sinking Fund (Value of securities purchased)					
c. Charges of investment ..					
Interest—					
a. On account of last year ..					
b. „ of current years.					

Statement II.—Expenditure from the Municipal Fund of the Town of Wadagapet 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.
Advances recoverable—					
a. Permanent					
b. Others	- - -	- - -	- - -	- - -	1 12 5
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 ..		14320 - -	15354 - -	20200 - -	14235 12 5
Balances—					
a. Municipal Fund		3315 - -	5500 - -	960 - -	5988 1 1
b. Endowments					
c. Water-tax Fund					
Grand Total ..		22635 - -	21054 - -	21160 - -	20223 13 6

Note to Statement II.

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

Liabilities.	RS.	Assets.	RS.
Liabilities—		Municipal Balance .. { Cash .. .. / Securities	
Balance of Loans		Deposit Balance .. { Cash .. .. / Securities	
Deposits to be adjusted		Sinking Fund of loans	
Other Liabilities (in detail)		Funded Capital of endowed institutions, Hospitals, &c.	
		Total ..	
		Value of Premises, &c.	
		Do. of Tools and plant	
		Do. of Live stock	
		Do. of Furniture	
		Arrears of taxes, &c.	
		Other assets (in detail)	
		Total ..	
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									
2									
3									
	Total ..								
(b)	Buildings								
1	Construction of a building for the Municipal office	2000	-	-	-	2000	-	-	
	Total ..	2000	-	-	-	2000	-	-	

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	Construction of drain (V-shaped) in portions of Tavappa Chetti Street	100	-	-	-	100	-	-	
2	Settiakara Street	100	-	-	-	100	-	-	
3	Kakitakara Street	100	-	-	-	100	-	-	
4	Rozasam Muthya Pillai Street	150	-	-	-	150	-	-	
	Total ..	450	-	-	-	450	-	-	
(d)	Water-supply								
1									
2									
3									
	Total ..								

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

Part II.—Repairs.

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		RS.	A.	P.	RS.	A.	P.	
(a)	Communications							
	Spreading gravel over Metal							Total mileage of roads streets, lanes, &c., in the town.
1	Iswaran Koil Street	40	.	.				
2	Bavarna Chetti street	35	.	.				Metalled or Gravelled } Unmetalled.
3	T. Ramaswami Mudr. St.	40	.	.				
4	Anikut Road up to Anaikat gate	50	.	.				
	Spreading gravel							Total mileage under maintenance.
5	Terutani Tettu St. up to batti	25	.	.				Metalled or Gravelled } Unmetalled.
6	Tiruvattur Ottavadai St.	25	.	.				
7	Padavettamman Koil St.	15	.	.				
8	Avalkar Street	25	.	.				
9	Lalapet Tettu Street	40	.	.				
10	Gramani Street	35	.	.				
11	Vettilaikara street	80	.	.				
12	Market Road (Eastern)	15	.	.				
13	Do (Northern)	15	.	.				
14	Siddaiyan street	30	.	.				
15	Mutya Mudali street	30	.	.				
16	Kannara street	35	.	.				
17	Chetti street lane	20	.	.				
18	Trunk Road	250	.	.				
19	Railway Approach Road	75	.	.				
20	Reconstructing culvert at the junction of Railway Approach Road and Trunk Roads	20	.	.				
21	—Do— of Royaji & Anaikut Streets	15	.	.				
22	—Do— Andiyappa Nayaken street	15	.	.				
23	clearing side channels	75						
		2000	-	.	-	2000	-	-

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		RS.	A.	P.	RS.	A.	P.	
(b)	Buildings							
1	Repairing High School and gymnasium	50	.	.				
2	Repairing Market	100	.	.				
3	Latrines & Urinals (Repairs)	60	.	.				
4	Repairing Slaughter house & compound wall	100	.	.				
	Total ..							

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage							
1								
2								
3								
	Total ..							
(d)	Water-supply							
1	Repair of well in Avaichat St.	15	-	-				
2	—Do— Kilkabadi St. (South)	20	-	-				
3	—Do— Police station St.	30	-	-				
4	—Do— Market	15	-	-				
5	—Do— Narasoji Rao St.	20	-	-				
	Total ..	100	-	-				

Statement II-B.—Details of Municipal Establishments.

——	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT I.—2. *c.* Drainage—							
Overseers							
Drain cleaners							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
d. Water works—							
Overseers							
Watchmen	1	4	-	-	48	-	-
—Do— at Rs 3½ each	4	14	-	-	168	-	-
Total ..	5	18	-	-	216	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..	In round figures				220	-	-
3. General.—							
Overseers	1	20	-	-	240	-	-
Maistries							
Total ..	1	20	-	-	240	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					240	-	-

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A	P	Rs.	A	P.	
(c)	Drainage							
1								
2								
3								
	Total ..							
(d)	Water-supply							
1	Repair of well in Ataichat St.	15	-	-				
2	—Do— Kilkhabadi St. (South)	20	-	-				
3	—Do— Police Station St.	30	-	-				
4	—Do— Market	15	-	-				
5	—Do— Narasoji Rao St.	20	-	-				
	Total ..	100	-	-				

Statement II-B.—Details of Municipal Establishments.

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A	P.
GRANT I.—2. *c.* Drainage—							
Overseers							
Drain cleaners							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
d. Water works—							
Overseers							
Watchmen	1	4	-	-	48	-	-
—Do— at Rs 3½ each	4	14	-	-	168	-	-
Total ..	5	18	-	-	216	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..	In round figures				220	-	-
8. 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-A.—Details of Expenditure, &c.—*cont.*

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage							
1								
2								
3								
	Total ..							
(d)	Water-supply							
1	Repair of well in Anaikatti	15	-	-				
2	—Do— Kilkhabadi (South)	20	-	-				
3	—Do— Police station	30	-	-				
4	—Do— Market	15	-	-				
5	—Do— Narasoji Rao	20	-	-				
	Total ..	100	-	-				

Statement II-B.—Details of Municipal Establishments.

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT I.—2. *c.* Drainage—							
Overseers							
Drain cleaners							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
d. Water works—							
Overseers	1	4	-	-	48	-	-
—Do— at Rs 3½ each	4	14	-	-	168	-	-
Total ..	5	18	-	-	216	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..	In round figures				220	-	-
3. General.—							
Overseers	1	20	-	-	240	-	-
Maistries							
Total ..	1	20	-	-	240	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					240	-	-

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

1	Number 2	Salary per mensem. 3 RS.	A.	P.	Salary per annum. 4 RS.	A.	P.
GRANT II.—Education—							
1. Training Schools—							
Pupils receiving scholarships							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
2. Municipal Schools—							
a. On the Salary System—							
Head Master	1	50 X 60	.	.	720	.	.
1st Assistant Master .. for 7 months for 5 months at Rs 40	1	50	.	.	350 600	.	.
2nd " "	1	new X 45	.	.	200 540	.	.
3rd " "	1	35	.	.	420	.	.
4th " "	1	22	.	.	264	.	.
5th " "	1	15	.	.	180	.	.
Drawing Master	1	15	.	.	180	.	.
Gymnastic Instructor	1	new X 15	.	.	180	.	.
Tamil Pandit	1	new X 12	.	.	144	.	.
Peon	1	6	.	.	72	.	.
Sweeper	1	1	.	.	12	.	.
Total ..					3262 3312	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					3260	.	.
Balance (Statement II) ..	In round figures				3310	.	.

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

1	Number. 2	Salary per mensem. 3 RS	A.	P.	Salary per annum. 4 RS.	A.	P.
GRANT II.—Education—*cont.*							
b. On the Salary Result System—							
(1) Central School, Upper Primary							
Head Master	1	15	.	.	180	.	.
1st Assistant Master	1	12	.	.	144	.	.
2d " "	1	9	.	.	108	.	.
3d " "	1	7	.	.	84	.	.
Peon	1	new X 5	.	.	60	.	.
(2) Maligai street (Lower Primary)							
Head Master	1	9	.	.	108	.	.
1st Assistant Master	1	7	.	.	84	.	.
2d " "	1	5	.	.	60	.	.
(3) Tirumalai Mudali Sh School —Do—	Sweeper on as 4 abolished						
Head Master	1	9	.	.	108	.	.
1st Assistant Master	1	7	.	.	84	.	.
2d " "	1	5	.	.	60	.	.
(4) Jangama Chetti Sh —Do—	Sweeper on as 4 abolished						
Head Master	1	7	.	.	84	.	.
(5) Royaji street —Do—	Asst on Rs 5 abolished & Sweeper on as 4						
Head Master	1	7	.	.	84	.	.
(6) Muhammadan School —Do—	Assistant on Rs 5 abolished & Sweeper on as 4						
Head Master	1	7	.	.	84	.	.
(7) Panchama School (—Do—)							
Head Master (for 11 months)	1	new X 7	.	.	77	.	.
~~Sweeper at as 4 each abolished~~							
Total ..	15	118	.	.	1409	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..	In round figures				1410	.	.

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT II.—Education—*cont.*							
6. Inspection—							
Inspecting schoolmaster	1	15	-	-	180	-	-
Total ..	1	15	-	-	180	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					180	-	-
7. *b.* Gymnastic Instructors							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
c. Drawing Masters							
Total ..							
Deduct Fines and Stoppages .							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	
GRANT III.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries—							
Medical Subordinates (1st class Hospital Assistants)	1	56	-	-	672	-	
,, ,, ...							
Midwife	1	12	-	-	144	-	
Clerk							
Compounder	1	15	-	-	180	-	
Servants	1	4	-	-	48	-	
,, ...							
,, ...							
Total ..					1054	8	
Deduct Fines and Stoppages ..					-	-	
Add arrears for last year paid this year ..					-	-	
Balance (Statement II) ..					In round figures 1050	-	

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT II.—EDUCATION—*cont.*							
6. INSPECTION—							
Inspecting schoolmaster	1	15	-	-	180	-	-
Total ..	1	15	-	-	180	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					180	-	-
7. *b.* GYMNASTIC INSTRUCTORS							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
c. DRAWING MASTERS							
Total ..							
Deduct Fines and Stoppages .							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.	
1	2	3			4	
		RS.	A.	P.	RS.	A.
GRANT III.—SANITATION AND MEDICAL SERVICES—						
1. HOSPITALS AND DISPENSARIES—						
Medical Subordinates (1st Class Hospital Assistant)	1	56	-	-	672	-
„ „						
Midwife	1	12	-	-	144	-
Clerk						
Compounder	1	15	-	-	180	-
Servants	1	4	-	-	48	-
„						
„						
Total ..					1044	-
Deduct Fines and Stoppages ..					-	-
Add arrears for last year paid this year ..					-	-
Balance (Statement II) ..	In round figures				1050	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
3. Vaccination—							
Vaccinators	1	10	-	-	120	-	-
Peons							
Total ..	1	10	-	-	120	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..							
Balance (Statement II) ..					-	-	-
					120	-	-
4. Registration—							
Registrars	1	12	-	-	144	-	-
Peons							
Total ..	1	12	-	-	144	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..							
Balance (Statement II) ..		In round figures			140	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering."—							
Nuisance Inspectors	1	15 × 20	-	-	420	-	-
"		15	-	-			
"							
Maistries	1	10 × 8	-	-	96	-	-
Peon							
Scavengers at Rs 7 (Malas) ..	3	6 × 7	-	-	84	-	-
~~Sweepers~~ " at Rs 3½ (Females) ..	6	21	-	-	252	-	-
Sweepers at Rs 6 (Malas)	7	42	-	-	504	-	-
" at Rs 5 (—30—)	6	30	-	-	360	-	-
" at Rs 3½ (Females)	6	6 × 10½ 21	-	-	252	-	-
Graziers	1	3½ × 2	-	-	24	-	-
Total ..	32	187	-	-	2244	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..		In round figures			2240	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
~~Inspectors~~ Maistries	1	12+ 9	-	-	108	-	-
~~Maistries~~ Poons	1	6	-	-	72	-	-
Scavengers Male	1	7+ 6	-	-	72	-	-
Females, at Rs 3½	7	24	8	-	294	-	-
Total ..	10	45	8	-	546	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..						-	-
Balance (Statement II) ..	In round figures				550	-	-
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents							
Masalchies at Rs 6	3	18	-	-	216	-	-
Total ..	3	18	-	-	216	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..	In round figures				220	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A.	P.	Rs.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont*							
2. i. Markets—							
Superintendents	1	14 2	-	-	24	-	-
Servants	1	1 8	-	-	18	-	-
Total ..	2	3	8	-	42	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..	In round figures				40	-	-
ii. Slaughter-houses—							
Superintendents	1	4+5	-	-	60	-	-
Servants	1	new 1	8	-	18	-	-
Total ..	2	6	8	-	78	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..	In round figures				80	-	-
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 III.—SANITATION AND MEDICAL SERVICES—*cont.*							
b. Private Scavenging—							
~~Inspectors~~ Maistries	1	12 9	.	.	108	.	.
~~Maistries~~ Peon	1	6	.	.	72	.	.
Scavengers Male	1	7 6	.	.	72	.	.
Females, at Rs 3½	7	24	8	.	294	.	.
Total ..	10	45	8	.	546	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..	In round figures				550	.	.
GRANT IV.—LIGHTING AND MISCELLANEOUS MUNICIPAL PURPOSES—							
1. LIGHTING—							
Superintendents							
Masalchies at Rs 6 .. :	3	18	.	.	216	.	.
Total ..	3	18	.	.	216	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..	In round figures				220	.	.

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS	A.	P.	RS.	A.	P.
GRANT IV.—LIGHTING AND MISCELLANEOUS MUNICIPAL PURPOSES—*cont*							
2. I. MARKETS—							
Superintendents	1	2	.	.	24	.	.
Servants	1	1	8	.	18	.	.
Total ..	2	3	8	.	42	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..	In round figures				40	.	.
ii. Slaughter-houses—							
Superintendents	1	4 5	.	.	60	.	.
Servants	1	new 1	8	.	18	.	.
Total ..	2	6	8	.	78	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..	In round figures				80	.	.
3. CHOULTRIES—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
Maty							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
5. Avenues—							
Servants	1	4	-	-	48	-	-
Total ..	1	4	-	-	48	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..	In round figures				50	-	-
6. Public Garden— Nursery							
Gardeners at Rs 4	1	8	-	-	96	-	-
	3	12	-	-	144	-	-
	1	3	8	-	42	-	-
Total ..					282	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..	In round figures				280	-	-

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 IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
Maty							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
5. Avenues—							
Servants	1	4	-	-	48	-	-
Total ..	1	4	-	-	48	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..	In round figures				50	-	-
6. Public Garden—							
Gardeners	1	8	-	-	96	-	-
	3	12	-	-	144	-	-
	1	3	8	-	42	-	-
Total ..					282	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..	In round figures				280	-	-

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

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

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT V.—*a.* General Establishment—							
i. Office—							
Manager	1	30	-	-	360	-	-
Clerks	1	15	-	-	180	-	-
,, ...							
,, ...							
Accountants	1	15	-	-	180	-	-
Peons at Rs 6 each ..	2	12	-	-	144	-	-
Total ..	5	72	-	-	864	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..	In round figures				860	-	-
ii. Inspection—							
Chairman's salary or carriage allowance ..							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT V.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks							
Bill Collectors at Rs 7	3	21	-	-	252	-	-
Peons							
Total ..	3	21	-	-	252	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..	In round figures				250	-	-
c. Collection of tolls—							
Inspectors							
Gate-keepers							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

Current.

Tax.	Demand as originally assessed by the Chairman.	Remitted by the Council on appeal.	Demand as finally settled (column 2 *minus* column 3).	Collected.	Remitted on account of vacant houses, &c.	Written off as irrecoverable.	Balance (column 4 *minus* columns 5, 6 and 7).
1	2	3	4	5	6	7	8
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Tax on arts, &c.	1900	156	1744	1744			
2. Tax on buildings	3165 8		3165 8	3160	5 8		
3. Tax on lands	305 8		305 8	300	5 8		
4. Water-tax on buildings and lands							
5. Tolls (gross receipts)	2740		2740	2740			
6. Market rents	550		550	550			
7. Slaughter-house fees	160		160	160			
8. Rent of cart-stands	35		35	35			
9. Private scavenging fees	421		421	421			
Total							

211
3165 × 2
15
= 3165
422
3587

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.	-	-	-	57	8	-	57	8	-	56	-	-	-	-	-	1	8	-	-	-	-	-	-	-	-
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	-	-	-	9	-	-	9	-	-	9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total ..	-	-	-	66	8	-	66	8	-	65	-	-	-	-	-	1	8	-	-	-	-	-	-	-	-

Statement VI.—Revised Estimate for 1897-98.

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

Items.	Actuals of the first ~~eight~~ 9 months of 1897-98.	Actuals of the last ~~four~~ 3 months of 1896-97.	Probable receipts of the last ~~four~~ 3 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	- - -	- - -	- - -	5988 - -	5550 - -	
b. Endowments						
c. Water-tax Fund						
2. MUNICIPAL RATES AND TAXES—						
a. Tax on arts, &c. (section 53) ..	31 - -	1105 - -	1769 - -	1800 - -	1820 - -	
b. Tax on buildings (section 63) ..	1607 - -	196 2 6	1550 - -	3160 - -	3160 - -	Remark
c. Tax on lands (section 63) ..	48 15 -	17 6 -	251 1 -	300 - -	360 - -	Exemption from assessment in the case of lands solely used for agricultural purposes.
d. Water-tax on buildings and lands (section 75)						
e. Tax on vehicles with spirings and palanquins (section 77) ..	135 - -	15 - -	45 - -	180 - -	190 - -	Unfavourable character of the seasons. The figures in Column 5 are fixed in reference to the actuals of 1896-97.
f. Tax on animals (section 77) ..	277 8 -	67 8 -	172 8 -	450 - -	470 - -	
g. Tax on carts and other vehicles without springs (section 85) ..	568 - -	22 - -	132 - -	700 - -	750 - -	
h. Tolls (section 91)—						
Gross receipts 1598-12-7.						
Less Local Fund share 456-10-8 ..	1142 1 11	200 - -	707 14 1	1850 - -	2010 - -	Want of due competition among bidders.
i. Penalties on account of—						
i. Tax on arts	- - -	- 10 6	- - -	- - -	- - -	
ii. Tax on buildings ..	- - -	1 10 6	- - -	- - -	- - -	
iii. Tax on lands	- - -	- 15 6	- - -	- - -	- - -	
iv. Water-tax on buildings and lands						
v. Tax on vehicles, &c ..						
vi. Tax on animals						
vii. Tax on carts, &c. ..						
viii. Evasion of tolls						
3. REALIZATIONS UNDER SPECIAL ACTS—						
a. Pounds						
b. Ferry rents						
c. Fees under Act II of 1888 ..						
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—						
a. i. Rent of lands						
ii. Rent of buildings	- - -	- 15 -	2 - -	2 - -	2 - -	
iii. Avenue receipts	33 4 4	44 10 3	54 11 8	88 - -	88 - -	
iv. Fees from Travellers' Bungalows						
b. i. Sale-proceeds of lands and buildings		- - -			10 - -	Proposed sale of a certain land not ordered by Government.
ii. Produce of lands, gardens, &c.	17 7 2	21 15 7	32 8 10	50 - -	100 - -	Indigo crop not raised as in last year.
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	7 10 6	8 7 9	42 5 6	50 - -	50 - -	
Carried forward ..	3867 14 11	1702 5 7	4762 1 1	8630 - -	9010 - -	

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Items.	Actuals of the first ~~eight~~ 9 months of 1897-98.			Actuals of the last ~~four~~ 3 months of 1896-97.			Probable receipts of the last ~~four~~ 3 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 ..	3867	14	11	1702	5	7	4762	1	1	8630	-	-	9010	-	-	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*cont.*																
c. Conservancy receipts—																
Sale-proceeds of night-soil, street refuse, &c.	393	11	-	598	-	2	356	5	-	750	-	-	750	-	-	
d. i. Fees from educational institutions	2044	11	3	1210	8	6	1455	4	9	3500 (+350)	-	-	3150	-	-	Opening of V Form in the High School in January 1898. Also in reference to the Estimate of 1896-97.
ii. Other revenue from educational institutions ..																
e. i. Sale-proceeds and composition fees of medicines ..	-	8	6	-	-	-	7	7	6	8	-	-	20	-	-	The system of collecting the fees introduced late in the year.
ii. Other Hospital receipts ..																
f. i. Income from markets ..	367	9	8	142	3	6	182	6	4	550	-	-	600	-	-	Want of competitions among bidders owing to the unfavourable character of the season.
ii. ,, slaughter-houses.	115	1	-	36	4	3	44	15	-	160	-	-	190	-	-	Unfavourable season.
g. Other fees																
i. Distraint fees & Warrant fees	1	12	-	9	12	-	48	4	-	50	-	-	20	-	-	Provision in the Amended Act to realize warrant fees on demand.
ii. License fees & Pandal fees	119	9	4	24	11	-	80	6	8	200	-	-	230	-	-	Several oil-mills having ceased to work.
iii. Cartstand fees	29	1	-	-	6	-	5	15	-	35	-	-	40	-	-	Unfavourable season.
iv. Other fees	-	8	-	-	-	-	2	8	-	3	-	-	-	-	-	
h. Fines under Municipal and other Acts	15	14	6	4	8	-	34	16		50	-	-	100	-	-	Collection of taxes to without recourse to prosecutions.
i. Interest on investments—																
i. Genral, including choultries																
ii. Educational																
iii. Medical																
j. Premium on loans																
5. GRANTS AND CONTRIBUTIONS—																
a. From Government—																
i. Education—																
Normal stipends ..																
Buildings										(140)						
Municipal Schools ..	-	-	-	-	-	-	-	-	-	-	-	-	140	-	-	No grant is claimable for Drawing master this year.
Other purposes	-	-	-	39	-	-	40	-	-	40	-	-	40	-	-	New Furniture not supplied. Hence no grant claimable.
ii. Medical	-	-	-	-	-	-	75	-	-	75	-	-	30	-	-	Supply of Medicines for 1896-97 in 1897-98.
iii. Other purposes—																
Communications ..																
Water-supply																
Drainage																
Sanitation																
Other purposes ..																
b. From Local Boards—																
i. Education																
ii. Medical	-	-	-	585	1	9	535	-	-	(105) 535	-	-	640	-	-	Reduced expenditure of the Dispensary for 1896-97, half of which is the L. F. Contribution to the Municipality in 1897-98.
iii. Other purposes																
Carried forward ..	6956	5	2	4352	12	9	7629	10	10	14586	-	-	14960	-	-	

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

Items.	Actuals of the first ~~eight~~ 9 months of 1897-98.	Actuals of the last ~~four~~ 3 months of 1896-97.	Probable receipts of the last ~~four~~ 3 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.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	69565 2	4352 12 9	7629 10 10	14586 - -	14960 - -	
5. GRANTS AND CONTRIBUTIONS—*cont.*						
c. Other grants and contributions—						
i. Education						
ii. Medical						
iii. Other purposes						
6. MISCELLANEOUS—						
a. Recoveries on account of services rendered to private individuals—						
i. Private scavenging ..	169 11 -	143 96	260 5 -	430 - -	600 - -	Indiscriminate inclusion of houses in the Register of Scavenging Services, which were excluded early in the current year, and non-acquisition of lands for passage to private latrines
ii. Other purposes						
b. Other items—						
i. Fishery rents	- - -	3 - -	20 - -	20 - -	20 - -	
ii. Refunds of Expenditure of previous year	5 - -	- - -	- - -	5 - -	- - -	
iii. Fee for numbering carts, &c.	10 13 -	- 8 6	4 3 -	15 - -	20 - -	
iv. Other items ..	- - -	4 8 6	- - -	- - -	10 - -	
7. EXTRAORDINARY AND DEBT—						
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.						
b. Loans—						
i. From Government ..						
ii. In the market from private individuals						
c. Realizations of Sinking fund for repayment of loans.						
d. Advances—						
i. Permanent	- - -	25 - -	- - -	- - -	- - -	
ii. Others	- - -	83 - -	10 - -	10 - -	- - -	
Total Receipts ..	7141 132	4612 73	7924 210	15066 - -	15610 - -	
Grand Total ..	- - -	- - -	- - -	21054 - -	21160 - -	

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

Items.	Actuals of the first ~~eight~~ 9 months of 1897-98.	Actuals of the last ~~four~~ 3 months of 1896-97.	Probable receipts of the last ~~four~~ 3 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.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	69565 2	4352 12 9	7629 10 10	14586 - -	14960 - -	
5. GRANTS AND CONTRIBUTIONS—*cont.*						
c. Other grants and contributions—						
i. Education						
ii. Medical						
iii. Other purposes						
6. MISCELLANEOUS—						
a. Recoveries on account of services rendered to private individuals—						
i. Private scavenging ..	169 11 -	143 96	260 5 -	430 - -	600 - -	Indiscriminate inclusion of houses in the Register of Scavenging Services, which were excluded early in the current year, and non-acquisition of lands for passage to private latrines
ii. Other purposes						
b. Other items—						
i. Fishery rents	- - -	3 - -	20 - -	20 - -	20 - -	
ii. Refunds of Expenditure of previous year	5 - -	- - -	- - -	5 - -	- - -	
iii. Fee for numbering carts, &	10 13 -	- 86	4 3 -	15 - -	20 - -	
iv. Other items ..	- - -	4 86	- - -	- - -	10 - -	
7. EXTRAORDINARY AND DEBT—						
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.						
b. Loans—						
i. From Government ..						
ii. In the market from private individuals						
c. Realizations of Sinking fund for repayment of loans.						
d. Advances—						
i. Permanent	- - -	25 - -	- - -	- - -	- - -	
ii. Others	- - -	83 - -	10 - -	10 - -	100 - -	
Total Receipts ..	7141 132	4612 73	7924 210	15066 - -	15610 - -	
Grand Total ..	- - -	- - -	- - -	21054 - -	21160 - -	

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

Items.	Actuals of the first ~~eight~~ 9 months of 1897-98.	Actuals of the last ~~four~~ 3 months of 1896-97.	Probable receipts of the last ~~four~~ 3 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.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	69565 2	4352 12 9	7629 10 10	14586 - -	14960 - -	
5. GRANTS AND CONTRIBUTIONS—*cont.*						
c. Other grants and contributions—						
i. Education						
ii. Medical						
iii. Other purposes						
6. MISCELLANEOUS—						
a. Recoveries on account of services rendered to private individuals—						
i. Private scavenging ..	169 11 -	143 96	260 5 -	430 - -	600 - -	Indiscriminate inclusion of houses in the Register of Scavenging Service, which were excluded early in the current year, and non-acquisition of lands for passage to private latrines
ii. Other purposes						
b. Other items—						
i. Fishery rents	- - -	3 - -	20 - -	20 - -	20 - -	
ii. Refunds of Expenditure of previous year	5 - -	- - -	- - -	5 - -	- - -	
iii. Fee for numbering carts, &	10 13 -	- 8 6	4 3 -	15 - -	20 - -	
iv. Other items ..	- - -	4 8 6	- - -	- - -	10 - -	
7. EXTRAORDINARY AND DEBT—						
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.						
b. Loans—						
i. From Government ..						
ii. In the market from private individuals						
c. Realizations of Sinking fund for repayment of loans.						
d. Advances—						
i. Permanent	- - -	25 - -	- - -	- - -	- - -	
ii. Others	- - -	83 - -	10 - -	10 - -	100 - -	
Total Receipts ..	7141 132	4612 73	7924 210	15066 - -	15610 - -	
Grand Total ..	- - -	- - -	- - -	21054 - -	21160 - -	

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

Items.	Actuals of the first ~~eight~~ 9 months of 1897-98.			Actuals of the last ~~four~~ 3 months of 1896-97.			Probable charges of the last ~~four~~ 3 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 I—(*Public Works*)—																
1. NEW WORKS—																
a. Communications	-	-	-	54	10	6	70	-	-	70	-	-	70	-	-	
b. Buildings	-	-	-	-	-	-	-	-	-	-	-	-	4500	-	-	
c. Drainage	-	-	-	37	-	-	280	-	-	280	-	-	-	-	-	Transfer from Drainage Repairs.
d. Water-supply	-	-	-	55	-	-	-	-	-	-	-	-	-	-	-	
2. REPAIRS—																
a. Communications	-	-	-	517	6	10	950	-	-	950	-	-	950	-	-	
b. Buildings	-	-	-	17	8	-	120	-	-	120	-	-	110	-	-	
c. Drainage—																
i. Repairs to works ..	-	-	-	-	-	-	300	-	-	300	-	-	850	-	-	Repairs originally suggested were subsequently considered unnecessary by the P.W. authorities. RS 270 of the savings was transferred to Medicines & Supplies Grant III.
ii. Establishment for flushing drains, &c.																
d. Water-supply—																
i. Repairs to works, machinery, &c.	-	-	-	66	5	6	100	-	-	100	-	-	100	-	-	
ii. Establishment	158	3	4	53	14	-	56	12	8	215	-	-	220	-	-	
iii. Contingencies	-	-	-	3	6	-	-	-	-	-	-	-	-	-	-	
3. ESTABLISHMENT	179	-	-	66	12	-	61	-	-	240	-	-	240	-	-	
4. TOOLS AND PLANT AND OTHER STORES.	2	5	7	-	-	-	2	10	5	5	-	-	20	-	-	Savings.
5. CONTRIBUTIONS—																
a. To Local Boards for works ..																
b. To Provincial Funds for scrutiny of estimates, &c.																
c. To others for public works ..																
Total, Grant I .	3398	11		871	14	10	1940	7	1	2280	-	-	7060	-	-	
GRANT II—(*Education*)—																
1. TRAINING SCHOOLS—																
a. Contributions to Local Boards ..																
b. Stipends to Normal students ..																
2. MUNICIPAL SCHOOLS—																
i. On Salary System—																
a. Establishment	1696	14	2	580	14	-	693	1	10	2390	-	-	2320	-	-	The slight increase in Column 5 is owing to the proposed opening of V Form in January ~~1897~~ 1898.
b. Contingencies	21	6	1	206	6	4	158	9	11	180	-	-	180	-	-	
ii. On Salary-Results System—																
a. Fixed Payments	1045	8	6	348	11	4	319	7	6	1365	-	-	1460	-	-	The decrease is due to the services of two Assistant masters on Rs 5 each being dispensed with on account of reduced strength of the two schools and savings. To pay half the actual earnings.
b. Results Grants	-	-	-	300	-	-	330	-	-	330	-	-	300	-	-	
c. Contingencies	73	15	-	27	-	-	26	1	-	100	-	-	100	-	-	
3. SALARY GRANTS																
4. RESULTS GRANTS	-	-	-	-	-	-	70	-	-	70	-	-	70	-	-	
5. COMBINED GRANTS—																
a. Fixed Payments																
b. Results Grants																
6. INSPECTION—																
a. Contributions to Local Boards ..																
Carried forward ..	2837	11	9	1462	3	-	1597	4	3	4435	-	-	4380	-	-	

Lewis Pouch 5/98

Items	Actuals of the first ~~eight~~ 9 months of 1897-98.	Actuals of the last ~~four~~ 3 months of 1896-97.	Probable charges of the last ~~four~~ 3 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 ..	2837 11 9	1462 3 -	1597 4 3	4435 - -	4380 - -	
GRANT II—(*Education*)—cont.						
b. Municipal Inspectors—						
i. Establishment	- - -	- - -	30 - -	30 - -	- - -	Proposed entertainment of an Inspecting School Master within the year 1897-98, for which sanction is awaited.
ii. Contingencies	- - -	- - -	5 - -	5 - -	- - -	
7. Miscellaneous—						
a. Building, furniture, &c., grants ..						
b. Common gymnasium—						
i. Establishment	90 - -	27 - -	30 - -	120 - -	120 - -	
ii. Contingencies	- - -	54 -	10 - -	10 - -	10 - -	
c. Other items						
Total, Grant II ..	2927 11 9	1494 7 -	1672 4 3	4600 - -	4510 - -	
GRANT III—(*Sanitation and Medical Services.*)						
1. Hospitals and Dispensaries—						
a. Establishment	720 14 -	280 8 -	264 2 -	985 - -	1000 - -	
b. Medicines and Supplies	507 - 5	71 15 11	12 15 7	520 - -	250 - -	The increase over the allotment is due to the receipt of medicines from London for 1896-97 in 1897-98; and the increased expenditure met from Savings under Drainage Repairs.
c. Diet of Patients						
d. Sundries and Contingencies ..	139 14 6	51 7 4	50 1 6	190 - -	220 - -	
e. Contributions to Local Boards ..				1695	1476	
2. *a*. Contributions to Provincial funds for—						
i. Medical College ..	- - -	62 - -	60 - -	60 - -	40 - -	The figures in Column 5 are fixed in reference to the actuals of 1896-97.
ii. Sanitary Inspection ..	- - -	49 - -	50 - -	50 - -	50 - -	
iii. Medical Reserve staff ..	- - -	14 - -	15 - -	15 - -	10 - -	
iv. Cutlers' Establishment ..						
b. Contributions to Local Boards, &c., for—						
i. Medical Schools						
ii. Reserve staff						
c. Other contributions						
3. Vaccinations—						
a. Establishment	81 3 7	30 - -	28 12 5	110 - -	120 - -	The slight decrease calls for no special remarks.
b. Contingencies	87 14 7	26 8 -	37 1 5	125 - -	130 - -	
c. Contributions to Local Boards ..						
Carried forward ..	1536 15 1	585 7 3	518 - 11	2055 - -	1820 - -	

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

Items.	Actuals of the first ~~eight~~ 9 months of 1897-98.	Actuals of the last ~~four~~ 3 months of 1896-97.	Probable charges of the last ~~four~~ 3 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 ..	1536 1 1	585 7 3	518 - 11	2055 - -	1820 - -	
GRANT III—*Sanitation and Medical Services*—cont.						
4. Registration of Births and Deaths—						
a. Establishment	105 - -	29 - 6	36 - -	141 - -	140 - -	
b. Contingencies	- - -	2 2 -	9 - -	9 - -	10 - -	
5. Conservancy, Road cleaning and Road watering—						
a. i. Establishment	1406 13 8	496 11 7	523 2 4	1930 - -	1990 - -	
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	189 3 8	240 14 7	180 12 4	370 - -	400 - -	Savings.
b. Private scavenging—						
i. Establishment	422 12 9	137 6 -	147 3 3	570 - -	590 - -	
ii. Contingencies, such as cost of scavenging carts, &c.	1 14 11	48 6 1	8 1 1	60 - -	20 - -	
c. Cholera charges	15 8 8	1 6 4	234 7 4	250 - -	420 - -	Probable savings.
d. Contingencies	44 13 8	13 - 1	5 2 4	50 - -	30 - -	Under-estimate. Excess met
Removal of Prickly pear	- - -	69 10 -	50 - -	50 - -	50 - -	from savings against 5 a (ii)
Total, Grant III ..	3723 25	1624 - 5	1711 13 7	5435 - -	5470 - -	

GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—

1. Lighting—						
a. Establishment	162 - -	54 - -	54 - -	216 - -	220 - -	
b. Contingencies	201 4 8	127 14 5	158 11 4	360 - -	430 - -	Savings due to Kerosine Oil selling cheaper.
2. i. Markets—						
a. Establishment	18 - -	6 - -	6 - -	24 - -	20 - -	
b. Contingencies	- - -	2 12 10	- - -	- - -	- - -	
ii. Slaughter-houses—						
a. Establishment	36 - -	10 - -	12 - -	48 - -	50 - -	
b. Contingencies	9 6 6	- 2 2	- 5 6	10 - -	10 - -	
3. Choultries—						
a. Establishment						
b. Contingencies						
c. Feeding Travellers						
4. Travellers' bungalows—						
a. Establishment						
b. Contingencies						
5. Avenues—						
a. Establishment	36 - -	12 - -	12 - -	48 - -	50 - -	
b. Contingencies	- - -	3 3 -	- - -	- - -	10 - -	
6. Public Garden—						
a. Establishment	171 - -	57 - -	57 - -	228 - -	230 - -	
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	6 6 -	28 - 10	13 6 -	20 - -	40 - -	
Carried forward ..	6405 2	301 13	363 10 10	954 - -	6060 - -	

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

Items.	Actuals of the first ~~eight~~ 9 months of 1897-98			Actuals of the last ~~four~~ 3 months of 1896-97			Probable charges of the last ~~four~~ 3 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 Saving Bank																
Totsal Expenditure ..	9171	4	7	5141	9	5	6382	11	5	15554	-	-	20200	-	-	
Balances—																
a. Municipal Fund	-	-	-	-	-	-	-	-	-	5500	-	-	960	-	-	
b. Endowments																
c. Water-tax Fund																
Grand Total ..	-	-	-	-	-	-	-	-	-	21054	-	-	21160	-	-	

W. Stuart 3/1/98
Chairman, Ex. Officio.
Mr. Council, Walajapet.

3-1-97.

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Walajapet

Statement of Proposition for re

Office to which the proposition for establishment is subject

Municipal Council

Order sanctioning present establishment

Present scale

Pay

Number	Date	Designation	Pay	Allowance
			Rupees	Rupees
526 M.	23rd March 1895	Municipal High School, Walajapet		
1		Head Master	50	
1		First Assistant	40	
1		Second Assistant	35	
1		Third Assistant	21	
1		Fourth Assistant	15	
1		Drawing Pundit	15	
1		Peon	6	
1		Sweeper	4	

Municipal Office

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

Items.	Actuals of the first ~~eight~~ 9 months of 1897-98	Actuals of the last ~~four~~ 3 months of 1896-97	Probable charges of the last ~~four~~ 3 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						

Inf. Co.

...nd man... Council, ... pet.

3.1.97.

Walajapet

Statement of Proposition for re...

Order sanctioning present establishment		Office to which the proposition refers	Nature			
			Present scale			
Number	Date		Number	Designation	Pay Minimum	Pay Maximum
526 M.	23rd March 1895	Municipal High School, Walajapet	1	Head Master		50
			1	First Assistant		6[illegible]
			1	Second Assistant		35
			1	Third Assistant		21
			1	Fourth Assistant		15
			1	Drawing Master		15
			1	Peon		6
			1	Sweeper		1

Municipal Offic...

EXTRACT FROM THE MINUTES OF PROCEEDINGS

of the Municipal Council, Wallajapet,

at a Meeting held on Friday the 19th Nov. 1897.

1. Read Endorsement No. 10593 dated the 16th September 1897 of the Director of Public Instruction recommending the proposal of the Asst. Inspector of Schools to open a Fifth Form in the Municipal High School, Wallajapet from the 1st January 1898.

Sanctioned.

× × ×

× ×

/sd/ J. W. Hughes,
Chairman, Ex. Offic.

/True Extract./

OFFICE OF THE MUNICIPAL COUNCIL,
WALLAJAPET.
Dated 25.

Order and date of presentation to establishment	Office to which the proposition refers	No.	Decision
		1	Ad
		1	pe
	Municipal	1	2d
	High-school	1	3d
	Walayapeh	1	4
		1	5d
		1	P
		1	5

of Proposition for revisions

Order sanctioning present establishment		Office to which the proposition refers	Nature of C…				
			Present scale				P…
			No.	Designation	Pay Minimum	Pay Maximum	No.
					Rs	Rs	
G.O. No. 526 a	23 March 1895		1	Head Master		50	1
			1	1st Assistant		50	1
		Municipal	1	2d "		35	1
		High School,	1	3d "		21	1
		Walajapet	1	4th "		15	1
			1	5th " & Drawing master		15	1
			1	Peon		6	1
			1	Sweeper		1	1
							1
							1
			8	Total		193	10

Municipal Office,
Walajapet,
3 January 1898.

...atement of Proposition for revision ...

Order sanctioning present establishment		Office to which the proposition refers	Nature of C... Present scale No.	Designation	Pay Minimum	Pay Maximum	No.
					Rs	Rs	
			1	Head Master		50	1
			1	1st Assistant		50	1
		Municipal	1	2d "		35	1
		High School,	1	3d "		21	1
		Walajapet	1	4th "		15	1
			1	5th " & Drawing master		15	1
			1	Peon		6	1
			1	Sweeper		1	1
							1
							1
G.O. No. 526	23 March 1895		8	Total		193	10

Municipal Office,
Walajapet,
3 January 1898.

Establishment of the Walajapet Municipality.

Large / Proposed Scale			Proposition		Grounds of proposition
Designation	Pay		Increase per month	Decrease per month	
	Minimum	Maximum	Amount	Amount	
	Rs	Rs	Rs	Rs	
Head Master		60	10		Opening of the V Form in January 1898, and the consequent increase to the Head Master's pay and entertainment of a Science Graduate on Rs 45; also transfer of the Gymnastic Instructor from the Common Gymnasium Establishment to the High School and increase of his pay from Rs 10 to Rs 15.
1st Assistant		50			
2nd "		45	45		
3rd "		35			
4th "		22			
5th "		15			
Drawing Master		15			
Gymnastic Instructor		15	15		
Tamil Pandit		12	12		
Peon		6			
Sweeper		1			
		264 / 276	71 / 83		The Director promises to pay the net cost of the school (Rs 300) from Provincial Funds.
					More economical arrangements will be made when the two Government Masters on Rs 50 + Rs 35 transferred to the Municipality with the school in 1883 are eliminated from the staff by retirement in the one and by transfer in the other case.

[illegible] 3.1.98

[illegible] 3/1/98
Chairman, Ex Officio.

...e of Establishment of the Walajapet Municipality

Large Proposed Scale			Proposition		Grounds of proposition
Designation	Pay		Increase per Month	Decrease per Month	
	Minimum	Maximum	Amount	Amount	
Head Master		15			The school is transferred from the High School building to a rented one. Hence the necessity for a separate Peon for the school.
1st Assistant		12			
2nd "		9	5		
3rd "		7			
Peon		5			
Head Master		9			Reduced strength in the Rayaji and Jangama Chetti Street schools necessitated the reduction in the staff.
1st Assistant		7	0	1/4	
2nd "		5			
Head Master		9			
1st Assistant		7	0	1/4	
2nd "		5			
Head Master		7		5 1/4	The wages of sweepers who are not full time servants are transferred from Establishment to Contingencies.
Head Master		7		5 1/4	
Head Master		7	0	0	
Head Master	0	7	7	7	To supply the long felt want of a School for the Education of Panchamas & kindred classes.

(i.e. Parayas &

Not in the Chairman letter

[signature] 3/1/98

Chairman, Ex Officio

[signature] 3-5-98

...ement of Proposition for revision

Order ...ation ... present establishment		Office to which the proposition refers	Nature of C...				
			Present Scale				P...
			No.	Designation	Pay Minimum	Pay Maximum	No.
					Rs	Rs	
			1	Head Master		50	1
			1	1st Assistant		50	1
		Municipal	1	2d "		35	1
		High School	1	3d "		21	1
		Walajapet	1	4th "		15	1
			1	5th " & Drawing master		15	1
			1	Peon		6	1
			1	Sweeper		1	1
							1
							1
			8	Total		193	10

G. O. No. 526 a
23 March 1895

Municipal Office,
Walajapet,
3 January 1898

Statement of Proposition for rev

Order sanctioning present establishment No.	Date	Office to which the proposition refers	Nature of Present scale No.	Designation	Pay Minimum	Pay Maximum	P No.
G. O. No. 52 bn	23rd March 1895	Central School Walajapet	1	Head Master		15	
				1st Assistant		12	
				2d "		9	
				3rd "		7	
				"		"	
		Municipal Primary School Maligai Street	1	Head Master		9	1
			1	1st Assistant		7	1
			1	2nd "		5	1
			1	Sweeper		1/4	
		—Do— Terumalai Mudali Street	1	Head Master		9	1
			1	1st Assistant		7	1
			1	2nd "		5	1
			1	Sweeper		1/4	
		—Do— Jangama Chetti Street	1	Head Master		7	1
			1	1st Assistant		5	
			1	Sweeper		1/4	
		—Do— Royaji Street	1	Head Master		7	1
			1	1st Assistant		5	
			1	Sweeper		1/4	
		Muhammadan School	1	Head Master		7	1
		Panchama School	"	"		"	1

Municipal Office,
Walajapet,
3rd January 1898.

Order sanctioning present establishment		Office to which the proposition refers	Nature of				
			Present scale				P
No.	Date		No.	Designation	Pay Minimum	Pay Maximum	No.
G. O. No. 52 bn	23rd March 1895	Central School Walajapet	1	Head Master		15	✓
				1st Assistant		12	✓
				2d "		9	✓
				3rd "		7	✓
				"		"	
		Municipal Primary School Maligai Street	1	Head Master		9	✓ 1
			1	1st Assistant		7	✓ 1
			1	2nd "		5	✓ 1
			1	Sweeper		1/4	✓
		—Do— Terumalai Mudali Street	1	Head Master		9	✓ 1
			1	1st Assistant		7	✓ 1
			1	2nd "		5	✓ 1
			1	Sweeper		1/4	✓
		—Do— Jangama Chetti Street	1	Head Master		7	✓ 1
			1	1st Assistant		5	✓
			1	Sweeper		1/4	✓
		—Do— Royaji Street	1	Head Master		7	✓ 1
			1	1st Assistant		5	✓
			1	Sweeper		1/4	✓
		Muhammadan School	1	Head Master		7	✓ 1
		Panchama School	"	"		"	1

Municipal Office,
Walajapet,
3rd January 1898.

Order of sanction in present establishment		Office to which the proposition refers	Nature of Change proposed					
			Present scale				Proposed scale	
			No.	Designation	Pay		No.	
No.	Date				Minimum	Maximum		
		Municipal Inspecting School Master	"	"	"	"	1	

Municipal Office,
Walajapet,
3rd January 1878.

Statement of Proposition for revis

Order Sanction-ing Present Establish-ment		Office to which the proposition refers	Nature of Ch				
			Present scale				P
No.	Date		No.	Designation	Pay		No.
					Mini-mum	Maxi-mum	
		Municipal Inspecting School Master	"	"	"	"	1

Municipal Office,
Walajapet,
3rd January 1898.

Statement of Proposition for revision of Establishment

Order sanctioning present establishment		Office to which the proposition refers	Present Scale				Nature of	
			No.	Designation	Pay			
No.	Date				Minimum	Maximum	No.	No.
					Rs	Rs		
		Conservancy	1	Sanitary Inspector		15		1
		+	1	Caste Inspector		10		1
		Road, cleaning	1	Peon		6		1
			3	Scavengers at Rs 7		21		3
			6	D°. at Rs 3½ (Female)		21		6
			7	Sweepers at Rs 6		42		7
			1	D°. at Rs 5½		5½		6
			4	D°. at Rs 4		16		6
			1	D°.		5		1
			6	D°. at Rs 3½		21		
			1	Grazier		3½		
		Total	32			166	32	
		Establishment	1	Inspector		12		1
			1	Peon		6		1
			1	Scavengers		7		1
			7	D°. (Female) at Rs 3½		24½		7
			10			49½		10

Municipal Office,
Walajapet,
3. January 1898.

Statement of Proposition for revision of Esta

Date	Office to which the proposition refers	Nature — Present scale — No.	Designation	Pay — Minimum Rs	Pay — Maximum Rs	No.
	Market Establishment	1	Superintendent		1	1
		1	Sweeper		1	1
	Slaughter-house Establishment	1	Superintendent		4	1
	Public Gardens	1	Maistry		7	1
		3	Gardeners at Rs 4		12	3
						1
	Municipal Office Establishment	1	Manager		30	1
		1	Clerk		12½	1
		1	Accountant		15	1
		1	Peon		6	1
		1	- Do -		6	1
		1	Sweeper		½	

Municipal Office
Walajapet
3 January 1898

arch 1895

Walajapet

Proper Matter

EXTRACT FROM THE MINUTES OF PROCEEDINGS

of the Municipal Council, Wallajapet,

at a Meeting held on 31st December 1897.

Present.

J. W. Hughes Esquire,
Assistant Collector, North Arc
& Chairman, Ex. offic.

M. R. Ry. T. Rungiengum Pillai Avergal,
Inspector of Police

" V. Vijaya Raghava Mudaliyar

" P. Varadayya Naydu Garu

" R. N. Thanthoni Pillai Av

" V. Ramaswami Chetti Garu

" N. Papu Chettiyar Av

" C. Viswenga a Mudaliyar

Hakim Badruddin Saheb Bahadur.

Meeting commences at 4 P.

1. Read draft budget estimate of

and Charges for 1898-99.

The budget, as placed b

the meeting, is passed.

x x x (signed) J. W. Hug
Chairman

(True Extract)

OFFICE OF THE MUNICIPAL COUNCIL,
WALLAJAPET,
Dated 3rd January 1898.

Chairman,

12-3-98

No. DATED

No. 279 [illegible] [illegible]

279 [illegible]

169 [illegible]

[illegible]

715 [illegible]

A

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C. No.

ORDER OF GOVERNMENT

ER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILED UP BEING MEANT FOR DESPATCH IN ORIGINAL.

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279 [illegible] 1898