

Public Works (1896) Department.

G.O., No. 1431W

DATED 5th May 1896

[Despatch Abstract.]

Budget: Pro: L and M Dept. re-
viewing the Walajapet Municipal
— for 1896-97, Comd to S.E. IV circle,
for necessary action.

Municipal Budget.
Reviewing the Walajapet — for 1896-97.

On S.S. IV circle with 4
S.S. IV Center

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GOVERNMENT OF MADRAS.
LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From M.R.Ry. C. VENKATASUBRAYALU REDDI Garu, Chairman, Municipal Council, Walajapet, to the Chief Secretary to Government, dated 12th February 1896, No. 64.

I have the honour to submit, for the sanction of Government, the budget estimate of receipts and charges of this municipality for 1896-97 together with the prescribed statements.

2. The budget estimate was passed by the council at its meeting held on the 4th instant: *vide* extract from the minutes of proceedings herein enclosed.

REVISED ESTIMATE FOR 1895-96.

3. The receipts for the year inclusive of the opening balance of Rs. 2,300 amount to Rs. 17,390 against the budget estimate of Rs. 16,310. The increase of Rs. 1,080 is accounted for chiefly by an advance of Rs. 690 in the opening balance and a comparatively large increase of Rs. 515 in the receipts under the tax on arts, due to revision, and under tolls, counterbalanced by a similar decrease of Rs. 300 under conservancy receipts and scavenging fees.

4. The variations between the budget and revised estimates for the current year are explained in the remark column of Statement VI, which forms an enclosure to this letter.

5. The expenditure amounts to Rs. 13,470 according to the revised estimate against Rs. 14,910 of the budget estimate, thus showing a saving of Rs. 1,440, the greater portion of which accrued under establishment charges as explained below :—

(1) The IV Form in the middle school was not opened till the current month, the sanction of Government thereto having been received rather late in the year. Consequently, the headmaster on Rs. 50 per mensem provided for was not appointed till the middle of last month.

(2) The establishments were worked during the current year at the smallest cost to the greatest advantage consistent with efficiency and actual requirements.

(3) The private scavenging staff was not complete owing to the anticipated extension of the service not having been fully realised in consequence of the delay in acquiring lands, which is chiefly owing to the owners living in other districts.

6. The year is expected to close with a balance of Rs. 3,920 against Rs. 1,400 anticipated in the budget.

BUDGET ESTIMATE FOR 1896-97.

7. The receipts for the year including the closing balance of the current year are estimated at Rs. 19,370 and the charges at Rs. 16,660 against Rs. 16,310 and Rupees 14,910, respectively, the budget estimates for the current year, leaving a balance of Rs. 2,710 at the close of the year.

Receipts.

8. *Rates and Taxes—Tax on Arts.*—The income from this source is calculated at Rs. 1,850, the same as in the current year according to the revised estimate. The tax was revised in the year, which resulted in a net increase of 111 in the number of assesseses involving a sum of Rs. 248 and the exemption of 78 assesseses paying an aggregate tax of Rs. 196.

9. *Tax on Buildings and Lands.*—There is no change in the demand under these heads, as compared with the revised estimate of the current year, which shows in the case of land tax a small increase of Rs. 30 over the figures of the budget estimate. A list of vacant village-sites (of which there is quite a number) not brought to assessment, or whose assessments were yearly written off, is now under preparation, and when this is completed a further increase, though small, under tax on lands may be hoped for. Some of them that had reverted to Government have been brought under assessment in the current year.

10. *Tax on Vehicles, Animals and Carts.*—The demand under these heads is the same, or about the same, as in the revised estimate of the current year; but the decrease under the first two heads as compared with the budget estimate of the current year calls for some notice. A comparison of the cattle census taken in November last by the Revenue Department with the registers of the municipality leads me to suspect evasion of the tax in some cases. I found by this means what is noteworthy that one of the councillors and a relation of his had not taken out licenses for the year for the water-carts owned by them. Orders were given for their seizure, and licenses were taken out subsequently. The outdoor establishments have been instructed and warned on more than one occasion to watch and report such evasions, but to no effect. This requires attention and constant watch, and more particularly co-operation from individual councillors, who are in a better position than I am to detect such evasions.

11. *Tolls.*—The receipts from tolls, less contribution to district board, are estimated at Rs. 1,800 only against Rs. 1,925 of the revised estimate, as the unusual advance in the current year was due to a special cause, *i.e.*, the construction of a sugar factory at Ranipet. The communication promised by me in paragraph 38 of the last administration report and referred to in G.O., No. 1788 M., dated 29th October 1895, paragraph 3 (3), regarding the question of reducing the share of tolls payable to the district board, will be submitted on receipt of reply from the board to the communication addressed to it by me on the 4th December last.

12. *Fees under Act II of 1888.*—This source of income being casual and uncertain, no provision is made.

13. *Avenue Receipts and Produce of Lands and Gardens.*—The receipts from these sources have been declining of late, as is evident from the small income, far short of the budget estimate in the past and current years. Hence the reduction in the estimate.

14. *Conservancy Receipts.*—Rs. 800 have been provided against Rs. 900 of the current year's budget and Rs. 700 of the revised estimate. The fall in the current year's receipts is due to the character of the season being more unfavourable in the year than in last year.

15. *Fees from Educational Institutions.*—The gross receipts under this head are estimated at Rs. 3,050 against Rs. 2,720 of the current year's budget and revised estimates and Rs. 3,150 of the estimate furnished by the educational authorities. This increase is due to the raising of the standard of the middle school to that of a high school—*vide* G.O., No. 526 M., dated 23rd March 1895—and credit has therefore been taken for an additional fee-income of a little over Rs. 300.

16. *Income from Slaughter-houses.*—The collections under this head during the current year being fairer than usual, probably due to stricter enforcement of the provisions of law against private slaughtering without permission, Rs. 190 is provided as in the revised estimate against Rs. 170 of the budget estimate.

17. *Distraint and License Fees.*—The probable receipts under these heads being based upon the revised or budget estimate for the current year, no remarks are called for.

18. *Cart-stand Fees.*—The receipts under this head also are estimated almost equal to the revised estimate and demand no explanation.

19. *Fines under Municipal and other Acts.*—The increase in the amount of fines realized in the current year being partly due to the prosecutions instituted for

carrying on dangerous and offensive trades without license, and as such prosecutions, it is expected, will have the desired effect of deterring such offenders from repeating similar infringements of the law in future, the receipts from fines are estimated at Rs. 100—the same as the budget estimate of the current year, but less than that shown in the revised estimate by Rs. 50.

20. *Grants and Contributions.*—Credit has been taken under this head for a grant of Rs. 370 from Provincial funds on account of the following items:—

	RS.
(i) One-third of the pay of the gymnastic instructor for instructing the municipal feeder and aided schools	40
(ii) One-third of the salary of the headmaster of the high school	200
(iii) Half the salary of the drawing master to be entertained, Rs. 165, and the cost of drawing materials, Rs. 35, to be purchased, as recommended by the Director of Public Instruction in his letter, No. 11207, dated 18th October last	100
(iv) One-eighth of the cost of medicines for the dispensary, being the contribution for treating the police sick: <i>vide</i> G.O., No. 561 M., dated 22nd March 1892	30

Though provision was made in the current year's budget for the grant under item (ii) *supra*, yet the Government struck it out as the Director of Public Instruction said that no funds could be spared for the purpose. Though in view of the backwardness of the state of the upper secondary education in the town, which once had a full-blown high school in its midst, the council has, with the approval of the Director and Government, raised the middle school to the grade of a high school by opening a IV Form, it has done so in the hope that the aid due from Provincial funds would relieve the municipal fund to some extent, so that the council might start a few more primary schools, as advised by Government in its review of the report for 1894-95. As more than 18 per cent. of the estimated income from taxation, rents and market has been allotted for education, the council hopes that the Government will not be appealed to in vain to help it in its new venture, which is a distinct boon, not only to this town, but also to the surrounding villages and towns. The council therefore earnestly hopes that the Director will be able to sanction the salary grant due to the IV Form teacher.

21. *Miscellaneous—Private Scavenging Fees.*—The scale of fees hitherto levied has been slightly raised with effect from the current quarter (1st January). The system is being gradually extended and worked on popular favour; old houses to which no service can actually be rendered by reason of the inaccessibility of their backyards being removed from the register, and new ones possessing the required facilities brought under service. The expected completion of the acquisition of lands for the extension of the system throughout the town, wherever feasible, during the incoming year, justifies the repetition of Rs. 450, the provision of the current year, notwithstanding the fact that the actuals of the year are likely to fall short by Rs. 100; the provision made in the revised estimate being only Rs. 350, which is attributable, as explained in the revised estimate, to delay in the acquisition of lands owing to the owners living in other districts.

22. *Sale-proceeds of old Materials; Income from Markets; and Contribution from Local Funds.*—The last year's figures under these heads are repeated and they call for no remarks.

23. The fluctuations under other items of receipts need no special remarks. The large amount shown under refund is the amount erroneously paid and recovered in the year, as explained in the revised estimate.

Charges.

24. *Grant I, Public Works—New Works—Communications.*—Rs. 100 is provided for the laying out of a new road to Pakkupet Parachery, which, though within municipal limits, has hitherto been ignored, and another to lead to the night-soil and rubbish dépôt, and for constructing a gravel road to Kosa street and a culvert in Muthia Mudali street.

25. *Buildings.*—The municipal cattle-shed fell into such a state of disrepair that it was necessary to pull it down and remove the cattle and accommodate them in another though unsuited for the purpose. It is now proposed to construct a new pukka shed accommodate the increasing conservancy cattle at a position detached from the Vinayaga Chetti drinking-water tank, on account of proximity to which the present site has been objected to by the sanitary officers. Another shed is also proposed for conservancy carts which by exposure to rain and sun get damaged. The plan and estimate relating to the cattle-shed will be forwarded to the Sanitary Engineer for approval, as the amount of the estimate exceeds Rs. 200. Hence a provision of Rs. 350 under this head.

26. The District Medical and Sanitary Officer recommended the construction of a few more latrines in his inspection notes of January 1895. One has been constructed in this year; but no new latrines are proposed to be constructed in the next year, in view of the following observation made by the Deputy Sanitary Commissioner in his inspection notes, paragraph 3, embodied in G.O., No. 1932 M., dated 22nd November 1895, in which the council concurs: "The spotless cleanliness of the existing latrines seem to indicate that they are not much resorted to." Any increase in their number would only entail expense without any corresponding advantage.

27. *Drainage.*—Two V-shaped new drains at a cost of Rs. 91 and two masonry cisterns at a cost of Rs. 60 for the reception of sewage—one in the Chetti street and the other in the Vathilakar street—are proposed to be constructed.

28. *Water-supply.*—Rs. 370 are allowed for the construction of a platform with ringwall to the well in Pakkupet Parachery and a drain on the platform to the well in the Oddars' quarters, as recommended by the Deputy Sanitary Commissioner during his last visit, and Rs. 300 for trial borings of Norton's tube wells in deference to the recommendation of the Sanitary Commissioner and the wishes of Government: *vide* G.Os., No. 526 M., dated 23rd March 1895, paragraph 4 (4), and No. 1788 M., dated 29th October 1895, paragraph 4 (1).

29. The introduction of the Noriah pump as recommended by the Sanitary Commissioner does not seem to find favour with the townspeople to whose customs and prejudices it is not adapted. The waters of two of the ponds used for drinking were sent to the Chemical Examiner for analysis, and he has declared both of them fit for drinking purposes. The waters of the other ponds also will be sent for examination. Considering the resources and the state of the finances of the municipality, no elaborate scheme can be undertaken in the near future. The council can form no idea of the cost of Norton's tube wells without professional advice. It is, however, prepared to make a few trials, provided the cost will not exceed a few hundred rupees, though it is diffident of success. Any advice from the Sanitary Engineer on this subject will be most welcome and will be acted upon by the council so far as is practicable. As stated in paragraph 74 of its last administration report (Chairman's letter, No. 411, of 25th August last), the council awaited the report of the sub-committee in the hope of getting some useful and well-considered suggestions, but to no purpose, and it cannot wait longer.

30. *Repairs—Communications.*—The outlay proposed for the maintenance and repairs of roads is Rs. 850, as detailed in the Statement II-A, page 14. Including Rs. 100 under new works, the grant under this head is Rs. 950 against Rs. 1,000 of the current year.

31. *Buildings.*—The sum of Rs. 310 provided under this head includes the cost of rebuilding the kitchen house attached to the municipal dispensary, as recommended by the District Medical and Sanitary Officer, repairing the public urinals and latrines and toll-sheds, as also the cost of extending the compound wall of the slaughter-house and erecting a platform for slaughtering.

32. *Drainage.*—Rs. 500 is provided in lump against Rs. 300 of the current year, for further repairs needed to the trunk road drain, &c. The masonry drain running nearly along the length of the trunk-road and constructed several years ago at considerable cost is found to be of very little use, as the fall is not correct. It

having been therefore proposed that the drain should be thoroughly repaired, Rs. 250 were provided in the current year's budget and Rs. 500 are provided in the next year's.

33. With reference to paragraph 4 (5) of G.O., No. 1788 M., dated 29th October 1895, I beg to say that the work of rectifying the level of the drain has not yet been undertaken for want of reliable professional advice, lest the money that might be spent thereon should become so much money thrown away. The levelling instruments have just been kindly lent by the Public Works authorities and it is expected that, with the assistance of the taluk minor irrigation overseer, whose services will be temporarily applied for to take levels and prepare an estimate, the work will be pushed on and the allotment of the current year spent within the end of the year and brought to completion in the next year with the grant that will be then available. Should it, however, prove inadequate, as is possible, as much of the length of the drain as can be repaired with the funds available will be undertaken, leaving the remaining portion to be attended to in the year following. It seems, however, most advisable to have the levels taken and estimates prepared by a Public Works Department officer, with a larger professional knowledge and experience, than what can be fairly expected of a minor irrigation overseer. The council requests, therefore, that Government will be pleased to instruct the Executive Engineer of the district to lend the services of a competent subordinate of his for three or four days for the purpose.

34. *Water-supply—Repairs.*—Provision has been made for Rs. 150, against Rs. 170 of the current year's estimate, for repairs to works specified in Statement II-A, Part II (d).

35. *Establishments—Water-supply and General Public Works.*—The decrease under this head is due to the reduction in the number of tank watchmen, as the one for the Rayaji tank is found unnecessary, for it is proposed to reserve it for washing and bathing, as suggested by the Deputy Sanitary Commissioner in his last inspection notes, its sole supply being a large drain running into it and there being a very fine well close by used for drinking purposes.

36. *Tools and Plant.*—No remarks are called for, the current year's provision being repeated.

37. The total outlay proposed under Grant I amounts to Rs. 2,830 under works and Rs. 460 under establishment, against Rs. 1,890 and Rs. 500, respectively, of the current year's budget.

38. *Grant II, Education.*—The provision of Rs. 4,590 made under this head, against Rs. 4,410 and Rs. 3,735 of the current year's budget and revised estimates, is distributed as follows:—

	1896-97.	Current year.
	RS.	RS.
(1) Upper secondary school	2,300	1,560
(2) Primary schools central feeder and Muhammadan ..	1,400	1,375
(3) Result grant	350	310
(4) Gymnasium	120	120
(5) Contingencies and other items	420	370
Total ..	4,590	3,735

39. *Upper Secondary School.*—The increased provision against this school is due to the opening of the IV Form in the current month and to the restoration of the late assistant master to his post, who will draw the maximum pay of the post (Rs. 35) instead of the minimum pay of Rs. 30 now paid to his successor. Rupee 1 hitherto paid to the middle school peon for services rendered to the central school located under the same roof as the other will be discontinued as no additional remuneration is necessary. No formal sanction of Government would appear to have been obtained

for this additional charge. The provision also includes the pay of a drawing master proposed to be entertained in the school as recommended by the Director of Public Instruction in his letter, No. 11207 of 1895. Sanction is solicited for the same.

40. *Primary Schools*.—No change is proposed either in the number of schools or in the staff; hence last year's figures are adopted.

41. *Result Grants*.—The increase of Rs. 40 over last year's grant is made, in partial compliance with the recommendations of educational officers. The council regrets its inability to devote a larger amount to this purpose as advocated by the educational officers, due regard being had to more important sanitary needs of the town. The total grant under education comes up to over 18 per cent. of receipts from taxation, &c. The result grant is distributed as hereunder:—

	1896-97.	1895-96.
	RS.	RS.
For primary schools, Hindu	250	230
" " " " " Muhammadan	30	30
" " aided schools	70	50

There seems no need for a stipendiary grant of Rs. 90 recommended by the Sub-Assistant Inspector of Schools, as the uncertificated teachers have been already given notice to qualify themselves on pain of removal and some of them have since applied for examination.

42. *Contingencies and other Items*.—The provision of Rs. 420, against Rs. 370 of the current year, is distributed as follows:—

	RS.
Gymnasium apparatus	25
Rent of buildings and hire of sweepers	100
Stationery	80
Prize and library books	80
Furniture and chemicals for the upper secondary school	100
Drawing instruments	35
Total	420

The opening of an additional class and the introduction of drawing as a subject of instruction chiefly account for the increased provision against the upper secondary school.

43. *Grant III, Sanitation and Medical Service—Hospital and Dispensaries—Establishment*.—Rs. 30 is provided in excess of the last year's figure (Rs. 810) under this head on account of the proposed entertainment of a man servant on Rs. 4 instead of a female servant on Rs. 1-8-0 now employed: *vide* my letter, No. 562, dated 4th December 1895, and G.O., No. 2097 M., dated 13th December 1895.

44. *Medicines and Supplies, and Sundries and Contingencies*.—The provision of Rs. 250 under medicines and supplies of the current year's budget is repeated. Rs. 300 is provided, against Rs. 200 of 1895-96, as a new pocket case of surgical instruments, an almirah for poisons and some sundry articles and instruments are required for the use of the dispensary.

45. Cholera charges are the same as in the current year.

46. *Contribution to Provincial Funds—Vaccination, Establishment and Contingencies—Registration of Births and Deaths*.—Last year's provisions under these heads are repeated and they call for no remarks.

47. *Conservancy and Road-cleaning Establishment*.—Last year's grant of Rs. 1,960 is raised to Rs. 2,030, as it is proposed to entertain an additional double-bullock cart with a scavenger on Rs. 6 a month for the trunk road.

48. *Other Charges*.—The assignment of Rs. 570, against Rs. 350 of the current year's budget, includes the cost of a pair of bullocks, a large cart and straw required.

49. *Private Scavenging Establishment*.—The increase of Rs. 130 over the current year's allotment of Rs. 590 is due to the proposed addition of three female scavengers on Rs. 3-8-0 each to the existing staff, consequent on the anticipated extension of the service.

50. *Contingencies*.—Another hand-cart for the removal of night-soil will be purchased in the coming year to meet the requirements of the extended service. Hence a provision of Rs. 50.

51. *Removal of Prickly-pear*.—Much of the over-growth of prickly-pear having been removed in the year, the provision under this head is accordingly reduced to Rs. 100, against Rs. 200 of the budget and Rs. 300 of the revised estimates.

52. The total outlay under Grant III is Rs. 5,370 against Rs. 4,920 of the budget estimate for the current year, the increase chiefly occurring under hospital contingencies and scavenging establishment.

53. *Grant IV, Miscellaneous Lighting Establishment and Contingencies*.—The increase of Rs. 120 under contingencies represents the cost of three additional lights proposed to be put up, where absolutely required, and the cost of repairs needed to the existing lights. There is no change in the establishment.

54. *Slaughter-house and Market Establishments and Contingencies—Avenue and Garden Establishments and Contingencies and Printing*.—The charges under these heads are stationary.

55. *Compensation for Lands*.—In view of the fact that next year the acquisition of lands required for providing passage to private latrines will have been completed, Rs. 150, or Rs. 50 in excess of the current year's allotment, have been provided.

56. *Other Items*.—A sum of Rs. 130, the same as the current year's allotment, is provided to meet the undermentioned charges:—

	RS.
Land assessment	30
Reward for killing dogs	20
Tom-tom charges	10
Numbering carts	10
Numbering houses	30
Cost of street-boards	30

57. *Law Charges*.—Rs. 100 have been provided against Rs. 50 of the current year's budget.

58. The total expenditure under Grant IV is Rs. 1,800, against Rs. 1,580 of the sanctioned and Rs. 1,435 of the revised estimates.

59. *Grant V, General Establishment*.—No changes are proposed either in the office or collection establishment. The provisions in the current year's budget are repeated both under establishment and contingencies. The contribution for central office and audit establishments remains the same as in the current year. The total outlay under this grant is Rs. 1,610, which is slightly over 10 per cent. of the total receipts.

60. Proposition statements are herewith submitted for the alterations and additions in establishments proposed in the budget.

61. The delay in the submission of this report was due to the absence of the manager, and it will be guarded against in future.

Cur. No. 279-Eng.

Forwarded through the Collector.

(Signed) J. W. HUGHES,
Ag. Head Asst. Collector.

20th February 1896.

Forwarded.

(Signed) S. H. WYNNE,
Collector.

25th February 1896.

From Surgeon-Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., Sanitary Commissioner for Madras, to the Chief Secretary to Government, dated Fort St. George, 25th February 1896, No. 425-S.

I have the honour to state that I have no remarks to offer on the provision made for vaccination by the Walajapet Municipal Council in its budget for the ensuing year. The proposed expenditure on conservancy is 22.6 per cent. of the anticipated receipts, and should be raised to provide for the purchase of the required number of rubbish and night-soil carts: *vide* paragraphs 4 (b) and (d) of my inspection notes embodied in G.O., No. 1851 M., dated 3rd December 1894.

From Surgeon-Major-General C. SIBTHORPE, F.R.C.P.I., Surgeon-General with the Government of Madras, to the Chief Secretary to Government, dated Madras, 9th March 1896, No. 189.

I have the honour to state that the provision made in Grant III of the budget estimate of the Walajapet Municipality for the year 1896-97 is sufficient.

2. The proposal of the municipality to entertain a man servant (who should be designated male ward attendant), in lieu of the present female servant, meets with my approval.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 19th March 1896, No. 3395.

Referring to the budget estimate of the Walajapet Municipality for 1896-97, I have the honour to state that the provision made therein for education is sufficient and may be accepted with the following modifications:—

(i) As, in view of the limited funds at the disposal of the department, no new or increased grants can be sanctioned during the next official year, the amount of Provincial grants taken credit for on account of the headmaster of the municipal high school should be struck out.

(ii) The provision of Rs. 280 made for result stipends to the municipal primary schools in the town should be raised to Rs. 300 at least, in view of the actuals (Rs. 366) for 1894-95. The Assistant Inspector reports that the schools earn more than Rs. 300 a year.

2. With the above modifications the net expenditure under education will be Rs. 1,420 (4,610—3,190), which is about 15 per cent. of the estimated income of the municipality from taxation, markets and rents.

ORDER—No. 539 M., dated 25th March 1896.

The estimated receipts and charges of the Walajapet Municipality for 1896-97, as passed by Government, are compared below with the budget and revised estimates for the year 1895-96 and the actuals of 1894-95:—

	Actuals, 1894-95.	Budget estimate, 1895-96.	Revised estimate, 1895-96.	Budget estimate, 1896-97.
Receipts.				
Balance brought forward	19	1,610	2,300	3,920
Tax on Arts	1,700	1,560	1,850	1,860
" on Buildings and Lands	3,533	3,420	3,450	3,450
" on Vehicles and Animals	768	850	770	770
" on Carts	834	810	810	810
Tolls	1,687	1,700	1,920	1,800
Realizations under Special Acts	25	..	100	..
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c. ..	147	260	150	160
Conservancy Receipts	627	900	700	800
Fees and Revenue from Educational Institutions	2,524	2,720	2,720	3,050
Income from Markets and Slaughter-houses	833	830	870	850
License Fees	212	220	220	220
Other Fees	89	110	70	70
Fines under Municipal and other Acts	105	100	150	100
Grants and Contributions from Government	52	110	110	170
" from Local Boards	610	640	640	640
Recoveries for services to private individuals	267	450	350	500
Miscellaneous	28	20	210	50
Advances Recovered	191	..	..	..
Total ..	14,251	16,310	17,390	19,220
Charges.				
GRANT I—				
New Works—				
Communications	17	100	110	100
Buildings	..	..	..	150
Drainage	180	30	30	370
Water-supply	4	..	..	..
Miscellaneous Public Improvements	..	..	..	..
Repairs—				
Communications	643	1,000	1,000	850
Buildings	263	270	290	310
Drainage	..	300	300	500
Water-supply	525	400	330	370
Establishment	32	240	160	240
Tools and Plant and other Stores	6	50	50	50
Total ..	1,670	2,390	2,270	3,290
GRANT II—				
Municipal Schools—				
On the Salary System	1,462	2,240	1,590	2,380
On the Salary-result System	1,639	1,840	1,820	1,860
Grants-in-Aid—				
Result Grants	34	50	50	70
Miscellaneous	178	280	280	280
Total ..	3,313	4,410	3,740	4,590
GRANT III—				
Hospitals and Dispensaries	1,112	1,270	1,310	1,390
Contributions	118	90	100	100
Vaccination	247	240	230	240
Registration of Births and Deaths	145	150	150	150
Conservancy, Road-cleaning and Road-watering	2,474	3,170	2,770	3,360
Total ..	4,096	4,920	4,560	5,240
GRANT IV—				
Lighting	525	520	520	640
Markets and Slaughter-houses	75	80	80	80
Avenues	83	70	60	70
Public Garden, Survey of Land, Fire and other charges	634	910	780	1,010
Total ..	1,317	1,580	1,440	1,800
GRANT V—				
Supervision and Management	1,483	1,610	1,450	1,610
Advances Recoverable	75	..	..	..
Refunds	..	..	10	..
Balance	2,297	1,400	3,920	2,690
Total ..	14,251	16,310	17,390	19,220

REVISED ESTIMATE FOR 1895-96.

2. The current receipts and charges are now estimated at Rs. 15,090 and Rupees 13,470, respectively, against Rs. 14,700 and Rs. 14,910 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under the tax on arts and tolls,

being partly counterbalanced by a decrease under conservancy receipts and private scavenging fees, while the decrease in the charges appears under all grants. The collections under the tax on arts during the first eight months of the year were not at all satisfactory.

BUDGET ESTIMATE FOR 1896-97.

3. *Receipts*.—The receipts for the ensuing year are placed at Rs. 15,450 against Rs. 15,090 in the revised estimate, the increase appearing chiefly under school-fees and grants from Government. With reference to clause (1) of the Director's letter read above, the amount of Provincial grant will be reduced by Rs. 200. The estimate of private scavenging fees will be raised to Rs. 500 to approximate more closely to the estimated cost of the service, which should be self-supporting if it is energetically extended and owners of insanitary premises systematically prosecuted.

4. *Charges*.—(1) The probable charges are put down at Rs. 16,660 against Rupees 13,470 in the revised estimate, the increase being spread over all grants.

(2) *Grant I*.—The Sanitary Engineer will be requested to assist the municipal council with his advice in the matter of sinking Norton's tube wells, referred to in paragraph 29 of the Chairman's letter. With reference to paragraph 33, the Public Works Department will be requested to be good enough to instruct—if there is no objection—the Executive Engineer to depute one of his subordinates to take levels and prepare an estimate for the construction of the drain there in referred to. The council's proposal to reduce the number of tank watchmen from five to four is approved.

(3) *Grant II*.—The addition to, and alterations in, the educational establishments, proposed in paragraph 39, are approved. There does not appear to be any necessity for raising the allotment for result stipends to salary-result-system schools, as suggested by the Director in clause (ii) of his letter, since this amount is in excess of the actuals of 1894-95, which appear to be Rs. 230 and not Rs. 366 as stated by him.

(4) *Grant III*.—The entertainment of a male servant on Rs. 4 for the hospital, in lieu of the existing female servant on Rs. 1-8-0, and an additional sweeper on Rs. 6 for the conservancy establishment, proposed in paragraphs 43 and 47, is approved; but the proposal to appoint three additional female scavengers for the private scavenging service cannot be sanctioned until the Government is satisfied that this system has been sufficiently extended to necessitate an addition to the existing staff. The municipal council's attention will be drawn to the Surgeon-General's remark in paragraph 2 of his letter read above. With reference to the latter portion of the Sanitary Commissioner's letter read above, it is observed that the municipal council appears to have already provided for the required number of rubbish and night-soil carts.

5. The budget, as revised by Government, closes with a balance of Rs. 2,690, or 17.6 per cent. of the estimated receipts.

(True Extract.)

W. H. Phillips

for Chief Secretary.

To the Chairman, Municipal Council, Walajapet.

- " Collector of North Arcot.
- " President, District Board, North Arcot.
- " Accountant-General.
- " Director of Public Instruction.
- " Surgeon-General.
- " Sanitary Commissioner.
- " Sanitary Engineer.
- " Public Works Department, with reference to paragraph 4 (2).

Editors' Table.