...& Munl. (189) Department.

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G.O., No. 333m

DATED 4/2/98

[Despatch Abstract.]

Municipal budget :—

Receiving the Vellore

for 1898-99.

...RS.

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

FURTHER PAPERS.

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

Government {1898} of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1898. *Enclosures*

Regd. } *Spare copies*

G.O., No. 333 M., 4th February 1898.

FEBRUARY.

Municipal Budget.

Reveiwing the Vellore — for 1898–99.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers:—

From MUHAMMAD HABIBULLAH SAHIB, Chairman, Municipal Council, Vellore, to the Secretary to Government, Local and Municipal Department (through the Divisional Officer), dated 17th December 1897, No. 1466.

I have the honour to submit, herewith, the budget estimates of receipts and charges of the Vellore Municipality for the year 1898–99, as required under section 251 (1) of the District Municipalities Act IV of 1884, as amended by Act III of 1897.

2. The draft budget, after due circulation among the members, was placed before the council at a special meeting held on the 10th instant and was finally passed on the 16th December 1897.

Revised Estimate, 1897–98.

Receipts.

3. The receipts, including the opening balance brought forward from the accounts of 1896–97, as arrived at by the auditor, viz., a *minus* balance of Rupees 497-6-7, amount to Rs. 58,900. The expenditure is fixed at Rs. 55,760, and the closing balance at the end of the current year will be Rs. 3,140, which is the opening balance brought forward in the budget estimate for 1898–99.

4. Explanations for variations between the items of receipts and charges of the revised estimate and those of the budget for 1897–98 having been given in statement VI, it is unnecessary to recapitulate them here.

Budget Estimate, 1898–99.

Receipts.

5. The total receipts, including the opening balance brought forward from the revised estimate for 1897–98, amount to Rs. 64,700. The expenditure is fixed at Rs. 61,150, leaving an unexpended balance of Rs. 3,550, of which Rs. 1,200 relate to endowments, and the balance, Rs. 2,350, available for general purposes.

6. It will be observed that the figures under most of the items of the current year's budget have been repeated, as they are not likely to fluctuate in any way. The only items which call for remarks are the following.

7. *Tax on Arts.*—Owing to the amended schedule A of Act IV of 1884, as amended by Act III of 1897, fixing the classes according to income and not on professions as heretofore, there has been a falling off in the anticipated receipts under this head amounting to Rs. 1,400. This amount has been fixed with reference to the experience of the current year.

8. *Tax on Buildings.*—The excess of Rs. 2,000 under this head represents the amount of anticipated arrears under this head at the close of this year. The current collections remain stationary.

9. *Tolls.*—A slight decrease is expected under this head owing to a falling off in the number of carts arriving at this station on account of the prevailing scarcity.

10. *Fees from Travellers' Bungalow.*—A slight increase is expected under this head due to the bungalow being much frequented of late owing to its existence being more widely known.

11. *Fees from Educational Institutions.*—The figure here adopted is that fixed by the educational authorities. No reason is assigned for the decrease anticipated, which, however, is very small.

12. *Other Hospital Receipts.*—Credit is taken in this year's budget for dieting charges which hitherto were not recovered from well-to-do patients.

13. *Income from Markets.*—The increase under this head is attributable to reclassification of the various stalls.

14. *Distraint Fees.*—A large increase is expected under this head, as the amended Municipal Act provides for fees being charged whether property is distrained or not for default in payment of taxes.

15. *Private Scavenging.*—The large increase under this head is due to the large number of private latrines now being cleaned under municipal agency. The service is becoming popular and is self-supporting.

16. The other items of receipt call for no special remarks, as they are either stationary or fluctuating and not susceptible of correct estimate.

Expenditure.

17. The total expenditure is fixed at Rs. 61,150, and is distributed as follows amongst the several grants:—

	Rs.
Grant 1, Public Works	14,220
„ 2, Education	7,310
„ 3, Sanitation and Medical Services	24,290
„ 4, Miscellaneous municipal purposes	9,350
„ 5, General establishment	5,880
Refunds	100
Total	61,150

18. The only items of expenditure which call for special remarks are the following:—

Grant 2.—The expenditure under Grant 2, as proposed by the educational authorities, was Rs. 7,060.

The figures as revised by the council amount to Rs. 7,310. The increase of Rs. 250 is thus accounted for:—

	Increase. Rs. A. P.	Decrease. Rs. A. P.
By abolition of the peon's appointment in the Muhammadan school, Chunambakara Street, owing to the low attendance of pupils		40 0 0
By conversion of the Eda Street Upper Primary school to a lower secondary school, and the entertainment of a certificated Matriculate as Headmaster on Rs. 15 per mensem	180 0 0	
By conversion of the Eda Street Upper Primary school to a lower secondary school, and the increase of result stipends	20 0 0	
By inclusion of the salary of an assistant master in the Kalaskara Street school recommended by the educational authorities and sanctioned by Government in its Proceedings, Mis. No. 2677 M., dated 2nd December 1897, which was omitted in the educational budget for 1898–99	70 0 0	
By difference of a month's salary of drawing master, only eleven months' salary being taken into account by the educational authorities instead of twelve	20 0 0	

19. In lieu of the salaries proposed for the gymnastic instructor and drawing-master, which office was heretofore a dual one, but which offices the educational authorities suggest splitting up, the council has resolved to continue to pay the gymnastic instructor Rs. 15 per mensem and to fix the salary of the drawingmaster at Rs. 10 per mensem, the present gymnastic instructor holding a first-class certificate and his duties being more arduous than those of the drawingmaster.

20. With reference to the hospital establishment, the following changes have been adopted. Owing to the great difficulty experienced in procuring the services of a

female apothecary for the women and children's dispensary for the salary which the present critical state of the finances will allow, and as the Secretary to the Countess of Dufferin Fund has also expressed his inability to supply this council with a female practitioner, the council has resolved to close the hospital for the present, until its finances appear brighter to enable it to offer a higher rate of salary. In consequence of this resolution, the following changes in allotments had to be made. Under establishment Rs. 810 had to be deducted on account of the salaries of the staff of the women and children's dispensary in last year's budget, Rs. 300 under "Supplies and Medicines" and Rs. 100 under "Hospital Contingencies."

21. The usual contribution of Rs. 120 to the local fund board on account of the second clerk of the District Medical and Sanitary Officer has been omitted, as the salary of the said clerk has been reduced and the amount of the proportionate contribution to be paid by the council has not as yet been determined on, the matter being still under correspondence with the President of the district board.

22. For want of funds, the council regrets its inability to sanction the increases to the salaries of certain hospital servants recommended by the District Medical and Sanitary Officer, as also the suggestions put forth by the Surgeon-General regarding the entertainment of a European or Eurasian midwife on Rs. 50 per mensem and the allotment of Rs. 500 for the purchase of iron cots in lieu of the wooden ones now used. The subject of providing Rs. 50,000 for the erection of a new hospital will be considered when the site has been selected and the type drawings are received from the sanitary board.

23. No quarters have been as yet provided for the hospital assistants, but they are paid house-rent in lieu thereof.

24. The allotments under Grant 4 call for no special remarks.

25. As for Grant 5—General Establishment—provision has been made for a Secretary on Rs. 150 per mensem in this year's budget in accordance with the instructions contained in G.O., Mis. No. 1970 M., dated 13th September 1897.

The only reductions under this grant that the council considers it can fairly make, keeping efficiency in view, are those of the Chairman's carriage allowance from Rs. 50 to Rs. 25 per mensem as the Secretary will relieve him of a portion of his inspection and other duties. The allotments under "Purchase of Account books, &c.," and under "Office Contingencies" have been reduced from Rs. 300 to Rs. 200 under each of these heads, making a total reduction of Rs. 500 under Grant 5.

26. The year 1898–99, it is anticipated, will close with a balance of Rs. 3,550 or 5·56 per cent. of its receipts. Considering the various demands on its exchequer, it was not found practicable to show a larger balance.

27. The proposition statements showing all the alterations proposed in the establishments are herewith submitted as required in G.O., No. 1050 M., dated 27th September 1888, as also copies of the resolutions of the council, dated 10th and 16th December 1897, discussing and passing finally the budget proposals of 1898–99.

Cur. No. 2460-Eng.

Submitted to Government through the Collector with the following remarks.

2. The revised estimate for *Tax on Arts* shows an estimated receipt of Rs. 9,000, the budget estimate figure for this year being evidently adopted. As a matter of fact the receipt under this head in the current year can only be about Rs. 6,500. The demand for this year under this head is Rs. 6,465 current and Rs. 565 arrears, so that if every rupee due were collected, the total receipts under the head would be only Rs. 7,030. The receipts of the first eight months of this year under this head come to Rs. 1,746, and it is unlikely that the total collections for the year will exceed Rs. 6,500. I recommend that the revised estimate be altered accordingly. With regard to the figure for next year, the demand for this year, viz., Rs. 6,465, may be revised and somewhat increased; but it is not likely that the receipts including the collection of arrears will exceed Rs. 7,000. I recommend that that figure be adopted.

3. The demand for this year under house-tax is Rs. 9,353, and the arrears outstanding at the beginning of the year were Rs. 1,413. The total demand therefore comes to Rs. 10,766. The Chairman estimates that there will be Rs. 2,000 arrears at the end of the year. Even if these be not so large as the Chairman estimates, the receipts for this year out of Rs. 10,766 can hardly exceed Rs. 9,500 leaving an estimated arrear of Rs. 1,266. With reference to the order of Government in G.O., No. 1831 M., dated 21st August 1897, the municipality propose to revise the house-tax in 1898–99. The present demand of Rs. 9,353 *plus* the estimated arrears of Rs. 1,266 comes to Rs. 10,619, and to collect Rs. 12,000 next year as estimated by the municipal council would require the house-tax valuation to be increased by about 25 per cent. If that is considered likely, the budget figure of Rs. 12,000 as receipts under this head may stand; but as the council maintained the house-tax at 5 per cent., I think it extremely unlikely that the house-tax will be raised 25 per cent. by increasing the house valuation. I think that Rs. 10,500 is as much as the house-tax is likely to realize unless Government order the percentage of this tax to be increased—a course which I am not prepared to recommend.

Tax on Lands.—The demand for this year is Rs. 877, and the arrears outstanding at the beginning of the year were Rs. 313, giving a total of Rs. 1,190. Rs. 1,000 may, as estimated, be collected this year, but to collect Rs. 1,400 next year as estimated would require the land-tax to be raised 50 per cent. This is not probable. G.O., No. 1831 M., dated 21st August 1897, did not require the revision of this tax, and where the council adheres to a 5 per cent. rate, it is not likely to raise the tax on land indirectly by raising the valuation. I think Rs. 1,000 will be nearer the proper estimate unless the rate is raised by Government.

4. The estimated increase in the receipts from the remarkably prosperous market of the municipality is satisfactory, and equally so is the estimated increase in the receipts under the head of private scavenging.

5. The provision of Rs. 2,000 under Grant 1 for a new hospital may be struck out both of the revised estimate of this year and of the budget estimate of next year. It is not proposed by the council to do anything in the matter of the erection of the proposed new hospital either this year or next year (see their resolution). But there is an incomparably more urgent and important work than a new hospital for the municipality to deal with. I have never been in an Indian town where drainage is so imperatively necessary as it is in Vellore. In the greater part of the town, every house almost discharges foul water (in small quantities generally) into the streets. The necessity for drainage has evidently long been recognized, and there are old drains of various patterns all over the town. In times past considerable sums must have been spent on these drains. In October 1889, Mr. Oldham, Chief Engineer of Calcutta, supplied to the municipality for an honorarium of Rs. 6,000 a scheme for the drainage of the town (including a flushing system), the total cost of which was estimated at Rs. 2,10,613. No action seems to have been taken in the matter till 1893–94, when Rs. 3,261 were spent on surface drains. Rs. 3,346 and Rs. 3,679 were also spent in the following two years. It was, however, found that Mr. Oldham's scheme was not being followed. Since then work on drains has been in abeyance. Mr. Oldham's scheme provides for nine miles of underground sewers with open drains discharging into them. The underground sewers proposed were pipes 6 to 18 inches in diameter. Considering the quantity of solid matter that finds its way at present into the open drains now existing in Vellore (21 drain-cleaners are employed to keep them clean) and considering the floods the town now and then suffers from, it may be doubted if the piping proposed by Mr. Oldham would long remain in working order. Whether, however, Mr. Oldham's scheme be adopted or some less ambitious method of dealing with the drainage of the town be followed, the question of the drainage of Vellore is one that should not be postponed longer than is absolutely necessary. There exist now in Vellore no less than twelve miles of masonry drains with five different discharges. Though the systems are far from perfect, such drains are of great practical use, and I think they should be kept in proper repair till they are superseded (if ever this happens) by something better, and I think such alterations should be immediately made in them where necessary as will render them at least temporarily efficient. In one place over a thousand yards of drains discharge into the soil in the

heart of the town. At no great expense these drains could be altered so as to allow the drainage water to flow into a drain that would carry the water out of the town. In short, I think that next official year should not be allowed to pass without something being done in the matter of the drainage of Vellore. I think a provision of at least Rs. 2,000 should be made in the budget for this purpose. This might be deducted from the allotment of Rs. 5,000 under road repairs. The roads are now in good order, and Rs. 4,000 have still to be spent on them this year, so that next year Rs. 3,000 should be ample for their upkeep.

6. *Grant 3.*—As the women and children's hospital has not been opened, the provision for that institution (Rs. 810) may be deducted from the figure of the revised estimate under establishment.

Under Grant 3 a provision of Rs. 12,760 is made for the primary and most important work of the municipality, viz., conservancy and road-cleaning. This year the municipality has 39 carts hired for this purpose at the rate of Rs. 7–11–0 a month, but next year it is not expected that carts can be had at so low a rate, and an increase of Rs. 1,000 has been made under this head in the budget. Forty sweepers are employed, and they are supervised by thirteen men. No increase in this establishment is proposed. The Chairman tells me that the conservancy establishment is not sufficient, and certainly the town is not as clean as it should be. I do not know whether one sweeper and one cart to 1,100 or 1,200 people, which is about the provision made in Vellore, is held to be sufficient by the sanitary authorities. There are 48 scavengers now employed, and there are 29 public latrines. It is proposed to build seven new latrines next year at a cost of Rs. 1,000, but no provision has been made for extra scavengers.

VELLORE,
22*nd December* 1897.

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

Cur. No. 4047-Rev.

Submitted.

2. If Mr. Holmes' opinion is correct that "at no great expense these drains could be altered so as to allow the drainage water to flow into a drain that would carry the water out of the town," his recommendation is a good one, and in fact nothing more would be required. But I fear its correctness is doubtful, as in fact is indicated by his own statement that "in one place over a thousand yards of drains discharge into the soil in the heart of the town," that place being on a low level. A great deal of money has been wasted in the past on drainage done in a piecemeal fashion without any reference to levels and without proper supervision, and it is questionable if tinkering at the present system will not cause further expenditure without corresponding advantage.

3. If the figures given by Mr. Holmes at the beginning of paragraph 2 are correct, there has apparently been again the extraordinary reduction on appeal remarked by Government in paragraph 3 of G.O., No. 1831 M., dated 21st August 1897, and there has been great carelessness in preparing the revised estimate without reference to it. I have called for information from the Chairman and will forward it in continuation, as I think it better not to delay the budget for this purpose. The entry of Rs. 2,000 in the revised estimate for the hospital building is certainly most careless, as whatever may be done next year it is indubitable that nothing will be done in the current year. A careless preparation of the revised estimate seriously affects the budget by giving an incorrect opening balance.

PALMANER,
25*th December* 1897.

(Signed) S. H. WYNNE,
Collector.

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 10th January 1898, No. 12.

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

2. The recommendations of the District Medical and Sanitary Officer regarding the provision for (1) a female apothecary, (2) a European or Eurasian midwife, and (3) iron cots in lieu of wooden ones, have not been carried out for want of funds.

3. The municipality also proposes to close the Women and Children's dispensary for the same reason.

4. The question of constructing a new hospital was decided in G.O., Mis. No. 1706 M., dated the 3rd August 1897, and the subject of providing the necessary allotment should be considered as soon as the site is selected and the type drawings are received from the Sanitary Board.

5. This municipality appears to show little real interest in medical work, as may be seen in the correspondence referred to in the Government Order mentioned in the last paragraph.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 17th January 1898, No. 320.

Referring to the budget estimates of the Vellore Municipality for 1898–99, I have the honour to state that the salary proposed for the drawing master, viz., Rs. 10, is too low to secure the services of a qualified man. I would recommend that it be fixed at Rs. 15 at least and that the allotment for the purpose be raised to Rs. 165, or Rs. 170 in round numbers (exclusive of contingencies) for eleven months, as, if the instructor is appointed on 1st April, there will be only eleven payments during the official year and not twelve as the Chairman says. Under receipts, credit has been taken for a grant of Rs. 260 from Provincial funds for "Other purposes." I am not sure whether this includes the grant which may be allowed to the council on behalf of the drawing master. With the slight modification suggested above, the net expenditure proposed under Grant 2 will be Rs. 6,380 (7,360—980), or about 14·7 per cent. of the estimated income from taxation, markets and rents.

ORDER—No. 333 M., dated 4th February 1898.

The estimated receipts and charges of the Vellore 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	— 180	1,040	— 500	3,450
Tax on Arts	7,166	9,100	6,600	7,700
" Buildings and Lands	9,167	11,060	11,060	13,460
" Vehicles and Animals	1,724	2,030	2,030	2,030
" Carts	1,353	1,610	1,610	1,610
Tolls	8,404	8,250	7,390	8,000
Realizations under Special Acts	125	50	160	50
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	1,238	1,800	1,860	1,850
Conservancy Receipts	1,280	1,200	1,090	1,200
Fees and Revenue from Educational Institutions	688	710	710	670
" " from Medical Institutions	151	150	170	160
Income from Markets and Slaughter-houses	12,003	11,600	12,110	12,100
License Fees	699	850	850	850
Other Fees	708	760	660	810
Fines under Municipal and other Acts	771	700	700	700
Interest on Investments and premium on Loans	185	190	190	190
Grants and Contributions from Government	6,740	6,700	6,700	6,690
" " from Local Boards	1,300	1,300	1,300	1,300
Recoveries for services to private individuals	1,213	1,520	1,520	2,000
Miscellaneous	960	140	140	140
Advances Recovered	53	50	50	50
Total	55,738	60,810	56,400	65,010

3450
— 259
3191

heart of the town. At no great expense these drains could be altered so as to allow the drainage water to flow into a drain that would carry the water out of the town. In short, I think that next official year should not be allowed to pass without something being done in the matter of the drainage of Vellore. I think a provision of at least Rs. 2,000 should be made in the budget for this purpose. This might be deducted from the allotment of Rs. 5,000 under road repairs. The roads are now in good order, and Rs. 4,000 have still to be spent on them this year, so that next year Rs. 3,000 should be ample for their upkeep.

6. *Grant 3.*—As the women and children's hospital has not been opened, the provision for that institution (Rs. 810) may be deducted from the figure of the revised estimate under establishment.

Under Grant 3 a provision of Rs. 12,760 is made for the primary and most important work of the municipality, viz., conservancy and road-cleaning. This year the municipality has 39 carts hired for this purpose at the rate of Rs. 7–11–0 a month, but next year it is not expected that carts can be had at so low a rate, and an increase of Rs. 1,000 has been made under this head in the budget. Forty sweepers are employed, and they are supervised by thirteen men. No increase in this establishment is proposed. The Chairman tells me that the conservancy establishment is not sufficient, and certainly the town is not as clean as it should be. I do not know whether one sweeper and one cart to 1,100 or 1,200 people, which is about the provision made in Vellore, is held to be sufficient by the sanitary authorities. There are 48 scavengers now employed, and there are 29 public latrines. It is proposed to build seven new latrines next year at a cost of Rs. 1,000, but no provision has been made for extra scavengers.

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Grants and Contributions from Government	6,740	6,700	6,700	6,690
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Miscellaneous	960	140	140	140
Advances Recovered	53	50	50	50
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Under Grant 3 a provision of Rs. 12,760 is made for the primary and most important work of the municipality, viz., conservancy and road-cleaning. This year the municipality has 39 carts hired for this purpose at the rate of Rs. 7–11–0 a month, but next year it is not expected that carts can be had at so low a rate, and an increase of Rs. 1,000 has been made under this head in the budget. Forty sweepers are employed, and they are supervised by thirteen men. No increase in this establishment is proposed. The Chairman tells me that the conservancy establishment is not sufficient, and certainly the town is not as clean as it should be. I do not know whether one sweeper and one cart to 1,100 or 1,200 people, which is about the provision made in Vellore, is held to be sufficient by the sanitary authorities. There are 48 scavengers now employed, and there are 29 public latrines. It is proposed to build seven new latrines next year at a cost of Rs. 1,000, but no provision has been made for extra scavengers.

VELLORE,
22*nd December* 1897.

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

Cur. No. 4047-Rev.

Submitted.

2. If Mr. Holmes' opinion is correct that "at no great expense these drains could be altered so as to allow the drainage water to flow into a drain that would carry the water out of the town," his recommendation is a good one, and in fact nothing more would be required. But I fear its correctness is doubtful, as in fact is indicated by his own statement that "in one place over a thousand yards of drains discharge into the soil in the heart of the town," that place being on a low level. A great deal of money has been wasted in the past on drainage done in a piecemeal fashion without any reference to levels and without proper supervision, and it is questionable if tinkering at the present system will not cause further expenditure without corresponding advantage.

3. If the figures given by Mr. Holmes at the beginning of paragraph 2 are correct, there has apparently been again the extraordinary reduction on appeal remarked by Government in paragraph 3 of G.O., No. 1831 M., dated 21st August 1897, and there has been great carelessness in preparing the revised estimate without reference to it. I have called for information from the Chairman and will forward it in continuation, as I think it better not to delay the budget for this purpose. The entry of Rs. 2,000 in the revised estimate for the hospital building is certainly most careless, as whatever may be done next year it is indubitable that nothing will be done in the current year. A careless preparation of the revised estimate seriously affects the budget by giving an incorrect opening balance.

PALMANER,
25*th December* 1897.

(Signed) S. H. WYNNE,
Collector.

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 10th January 1898, No. 12.

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

2. The recommendations of the District Medical and Sanitary Officer regarding the provision for (1) a female apothecary, (2) a European or Eurasian midwife, and (3) iron cots in lieu of wooden ones, have not been carried out for want of funds.

3. The municipality also proposes to close the Women and Children's dispensary for the same reason.

4. The question of constructing a new hospital was decided in G.O., Mis. No. 1706 M., dated the 3rd August 1897, and the subject of providing the necessary allotment should be considered as soon as the site is selected and the type drawings are received from the Sanitary Board.

5. This municipality appears to show little real interest in medical work, as may be seen in the correspondence referred to in the Government Order mentioned in the last paragraph.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 17th January 1898, No. 320.

Referring to the budget estimates of the Vellore Municipality for 1898–99, I have the honour to state that the salary proposed for the drawing master, viz., Rs. 10, is too low to secure the services of a qualified man. I would recommend that it be fixed at Rs. 15 at least and that the allotment for the purpose be raised to Rs. 165, or Rs. 170 in round numbers (exclusive of contingencies) for eleven months, as, if the instructor is appointed on 1st April, there will be only eleven payments during the official year and not twelve as the Chairman says. Under receipts, credit has been taken for a grant of Rs. 260 from Provincial funds for "Other purposes." I am not sure whether this includes the grant which may be allowed to the council on behalf of the drawing master. With the slight modification suggested above, the net expenditure proposed under Grant 2 will be Rs. 6,380 (7,360—980), or about 14·7 per cent. of the estimated income from taxation, markets and rents.

ORDER—No. 333 M., dated 4th February 1898.

The estimated receipts and charges of the Vellore 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	— 180	1,040	— 500	3,450
Tax on Arts	7,156	9,100	6,600	7,700
,, Buildings and Lands	9,167	11,060	11,060	13,460
,, Vehicles and Animals	1,724	2,030	2,030	2,030
,, Carts	1,353	1,610	1,610	1,610
Tolls	8,404	8,250	7,390	8,000
Realizations under Special Acts	125	50	160	50
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	1,238	1,800	1,860	1,850
Conservancy Receipts	1,280	1,200	1,090	1,200
Fees and Revenue from Educational Institutions	688	710	710	670
,, ,, from Medical Institutions	151	150	170	160
Income from Markets and Slaughter-houses	12,003	11,600	12,110	12,100
License Fees	699	850	850	850
Other Fees	708	760	660	810
Fines under Municipal and other Acts	771	700	700	700
Interest on Investments and premium on Loans	185	190	190	190
Grants and Contributions from Government	6,740	6,700	6,700	6,690
,, ,, from Local Boards	1,300	1,300	1,300	1,300
Recoveries for services to private individuals	1,213	1,520	1,520	2,000
Miscellaneous	960	140	140	140
Advances Recovered	53	50	50	50
Total	55,738	60,810	56,400	65,010

3450 — 259 = 3191

—	Actuals, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1897-98.	Budget estimate, 1898-99.
Charges.	Rs.	Rs.	Rs.	Rs.
Grant 1—				
New Works—				
Communications	65	..	..	..
Buildings	182	2,000	..	4,500
Drainage	77	..	..	..
Miscellaneous Public Improvements	140	..	300	300
Repairs—				
Communications	3,120	4,000	4,000	5,000
Buildings	1,736	100	100	1,200
Drainage	1,510	1,360	1,360	1,760
Water-supply	606	510	510	610
Miscellaneous Public Improvements	325	..	..	..
Establishment	847	850	850	850
Tools and Plant and other Stores	64	..	50	..
Total	8,672	8,820	7,170	14,220
Grant 2—				
Training Schools	..	40	40	..
Municipal Schools—Salary-result System	3,411	3,420	3,420	3,340
Salary Grants	1,706	1,600	1,600	1,700
Result Grants	885	1,200	1,200	1,200
Building, Furniture, &c., Grants	119	200	200	100
Inspection	473	470	470	470
Miscellaneous	248	250	250	370
Total	6,842	7,180	7,180	7,180
Grant 3—				
Hospitals and Dispensaries	6,426	7,300	6,490	5,900
Contributions	454	500	500	450
Vaccination	722	720	720	720
Registration of Births and Deaths	502	500	510	500
Conservancy, Road-cleaning and Road-watering	15,659	15,650	15,650	16,720
Total	23,763	24,670	23,870	24,290
Grant 4—				
Lighting	5,008	4,140	4,140	4,140
Markets and Slaughter-houses	385	390	390	390
Choultries	3,685	4,170	4,170	3,680
Travellers' Bungalows	287	330	330	370
Avenues	177	180	200	180
Public Garden, Survey of Land, Fire and other charges	2,322	590	590	590
Total	11,864	9,800	9,820	9,350
Grant 5—				
Supervision and Management	4,518	4,570	4,570	5,510
Advances Recoverable	200	..	240	..
Refunds	376	100	100	100
Grand Total	56,235	55,140	52,950	60,650
Balance	— 497	5,670	3,450	4,360

Revised Estimate for 1897-98.

2. The current receipts and charges are now estimated at Rs. 59,400 and Rs. 55,760, respectively, against Rs. 59,770 and Rs. 55,140 anticipated in the sanctioned budget. The decrease in the receipts which occurs chiefly under tolls is partly met by an increase under market rents, while the increase in the charges appears mainly under Grant 1 and advances recoverable. The collections under the taxes on arts, buildings and lands, and the expenditure on repairs—communications, during the first eight months of the year, were very unsatisfactory. Early steps should be taken to collect the whole of the demand under these taxes and to utilise fully the allotment for communications before the close of the year. With reference to the remarks of the Sub-Collector in paragraphs 2, 5 and 6 of his endorsement, the estimated income from the tax on arts will be reduced from Rs. 9,000 to Rs. 6,500, the provision of Rs. 2,000 for the construction of a new hospital will be struck out and the allotment for hospitals and dispensaries will be reduced by Rs. 810. The balance to be carried forward to the ensuing year's budget will then be Rs. 3,450.

Budget Estimate for 1898-99.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 61,560 against the revised estimate of Rs. 56,900, the increase being mainly under the taxes on buildings and lands, tolls and private scavenging fees. The alterations in the estimated receipts under the taxes on arts, buildings and lands, proposed by the Sub-Collector in paragraphs 2 and 3 of his endorsement, will be referred to the municipal council for early remarks.

4. *Charges.*—(1) The probable charges are put down at Rs. 61,150 against Rs. 52,950 in the revised estimate, the increase occurring chiefly under Grants 1 and 5.

(2) *Grant 1.*—The construction of the new market stalls should not be undertaken until the plans and estimates have been approved by competent authority. With reference to his proposal in paragraph 5 to provide a sum of Rs. 2,000 for drainage works, the Sub-Collector's attention is drawn to the Collector's remarks in paragraph 2 of his endorsement in which the Government concurs.

(3) *Grant 2.*—The municipal council's proposals in paragraphs 18 and 19 to dispense with the services of the peon on Rs. 3 employed in the Chunnambukara Street Muhammadan school and to appoint two different persons for the duties of gymnastic instructor and drawing master are sanctioned; but, as recommended by the Director, the pay of these latter will be fixed at Rs. 15 each instead of Rs. 15 and Rs. 10, respectively, as proposed by the municipal council. The council's proposal to raise the Eda Street upper primary school to the lower secondary grade and to appoint a headmaster for it on Rs. 15 cannot be approved, as there are already two aided institutions in the municipality imparting secondary education.

(4) *Grant 3.*—It is observed that no provision has been made for contribution to the Dufferin Fund Committee for the education of a female medical pupil as promised by the municipal council in its resolution, dated 26th October 1897, No. 25. The omission should be explained. The remarks of the Sanitary Commissioner on the allotments for vaccination, registration of vital statistics and sanitation are awaited.

(5) *Grant 5.*—The appointment of a Secretary on a salary of Rs. 150 rising to Rs. 200 by annual increments of Rs. 10 is sanctioned; but in view of the extensive powers which it is proposed to delegate to the Secretary, the grant of a carriage allowance of Rs. 25 per mensem to the Chairman is, in the opinion of Government, unnecessary, and the provision of Rs. 300 made for the purpose will accordingly be struck out. The municipal council is requested to specify the powers which are to be delegated to the Secretary and apply for the sanction of Government for their delegation under section 39-A of the Act. With reference to G.O., No. 2473 L., dated 22nd December 1897, the contribution for the central office establishments will be reduced from Rs. 560 to Rs. 486, or Rs. 490 in round figures.

5. The budget, as revised by Government, closes with a balance of Rs. 4,360 or 7·1 per cent. of the estimated receipts.

(True Extract.)

H. TREMENHEERE,
Ag. Secretary to Government.

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

Exd. A. Rungaswamy Aiyangar.

Government {1898} of Madras.

LOCAL AND MUNICIPAL.

Proof for approval.

Recd. } 1898. *Enclosures*

Regd. } *Spare copies*

G.O., No. 333 M., 4th February 1898.

FEBRUARY.

Municipal Budget.

Revoiwing the Vellore — for 1898-99.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From MUHAMMAD HABIBULLAH SAHIB, Chairman, Municipal Council, Vellore, to the Secretary to Government, Local and Municipal Department (through the Divisional Officer), dated 17th December 1897, No. 1466.

I have the honour to submit, herewith, the budget estimates of receipts and charges of the Vellore Municipality for the year 1898–99, as required under section 251 (1) of the District Municipalities Act IV of 1884, as amended by Act III of 1897.

2. The draft budget, after due circulation among the members, was placed before the council at a special meeting held on the 10th instant and was finally passed on the 16th December 1897.

REVISED ESTIMATE, 1897–98.

Receipts.

3. The receipts, including the opening balance brought forward from the accounts of 1896–97, as arrived at by the auditor, viz., a *minus* balance of Rupees 497-6-7, amount to Rs. 58,900. The expenditure is fixed at Rs. 55,760, and the closing balance at the end of the current year will be Rs. 3,140, which is the opening balance brought forward in the budget estimate for 1898–99.

4. Explanations for variations between the items of receipts and charges of the revised estimate and those of the budget for 1897–98 having been given in statement VI, it is unnecessary to recapitulate them here.

BUDGET ESTIMATE, 1898–99.

Receipts.

5. The total receipts, including the opening balance brought forward from the revised estimate for 1897–98, amount to Rs. 64,700. The expenditure is fixed at Rs. 61,150, leaving an unexpended balance of Rs. 3,550, of which Rs. 1,200 relate to endowments, and the balance, Rs. 2,350, available for general purposes.

6. It will be observed that the figures under most of the items of the current year's budget have been repeated, as they are not likely to fluctuate in any way. The only items which call for remarks are the following.

7. *Tax on Arts.*—Owing to the amended schedule A of Act IV of 1884, as amended by Act III of 1897, fixing the classes according to income and not on professions as heretofore, there has been a falling off in the anticipated receipts under this head amounting to Rs. 1,400. This amount has been fixed with reference to the experience of the current year.

8. *Tax on Buildings.*—The excess of Rs. 2,000 under this head represents the amount of anticipated arrears under this head at the close of this year. The current collections remain stationary.

9. *Tolls.*—A slight decrease is expected under this head owing to a falling off in the number of carts arriving at this station on account of the prevailing scarcity.

10. *Fees from Travellers' Bungalow.*—A slight increase is expected under this head due to the bungalow being much frequented of late owing to its existence being more widely known.

11. *Fees from Educational Institutions.*—The figure here adopted is that fixed by the educational authorities. No reason is assigned for the decrease anticipated, which, however, is very small.

12. *Other Hospital Receipts.*—Credit is taken in this year's budget for dieting charges which hitherto were not recovered from well-to-do patients.

13. *Income from Markets.*—The increase under this head is attributable to re-classification of the various stalls.

14. *Distraint Fees.*—A large increase is expected under this head, as the amended Municipal Act provides for fees being charged whether property is distrained or not for default in payment of taxes.

15. *Private Scavenging.*—The large increase under this head is due to the large number of private latrines now being cleaned under municipal agency. The service is becoming popular and is self-supporting.

16. The other items of receipt call for no special remarks, as they are either stationary or fluctuating and not susceptible of correct estimate.

Expenditure.

17. The total expenditure is fixed at Rs. 61,150, and is distributed as follows amongst the several grants :—

	RS.
Grant 1, Public Works	14,220
„ 2, Education	7,310
„ 3, Sanitation and Medical Services	24,290
„ 4, Miscellaneous municipal purposes	9,350
„ 5, General establishment	5,880
Refunds	100
Total	61,150

18. The only items of expenditure which call for special remarks are the following :—

Grant 2.—The expenditure under Grant 2, as proposed by the educational authorities, was Rs. 7,060.

The figures as revised by the council amount to Rs. 7,310. The increase of Rs. 250 is thus accounted for :—

	Increase. RS. A. P.	Decrease. RS. A. P.
By abolition of the peon's appointment in the Muhammadan school, Chunambakara Street, owing to the low attendance of pupils	..	40 0 0
By conversion of the Eda Street Upper Primary school to a lower secondary school, and the entertainment of a certificated Matriculate as Headmaster on Rs. 15 per mensem	180 0 0	..
By conversion of the Eda Street Upper Primary school to a lower secondary school, and the increase of result stipends	20 0 0	..
By inclusion of the salary of an assistant master in the Kalaskara Street school recommended by the educational authorities and sanctioned by Government in its Proceedings, Mis. No. 2677 M., dated 2nd December 1897, which was omitted in the educational budget for 1898–99	70 0 0	..
By difference of a month's salary of drawing master, only eleven months' salary being taken into account by the educational authorities instead of twelve	20 0 0	..

19. In lieu of the salaries proposed for the gymnastic instructor and drawing-master, which office was heretofore a dual one, but which offices the educational authorities suggest splitting up, the council has resolved to continue to pay the gymnastic instructor Rs. 15 per mensem and to fix the salary of the drawingmaster at Rs. 10 per mensem, the present gymnastic instructor holding a first-class certificate and his duties being more arduous than those of the drawingmaster.

20. With reference to the hospital establishment, the following changes have been adopted. Owing to the great difficulty experienced in procuring the services of a

female apothecary for the women and children's dispensary for the salary which the present critical state of the finances will allow, and as the Secretary to the Countess of Dufferin Fund has also expressed his inability to supply this council with a female practitioner, the council has resolved to close the hospital for the present, until its finances appear brighter to enable it to offer a higher rate of salary. In consequence of this resolution, the following changes in allotments had to be made. Under establishment Rs. 810 had to be deducted on account of the salaries of the staff of the women and children's dispensary in last year's budget, Rs. 300 under "Supplies and Medicines" and Rs. 100 under "Hospital Contingencies."

21. The usual contribution of Rs. 120 to the local fund board on account of the second clerk of the District Medical and Sanitary Officer has been omitted, as the salary of the said clerk has been reduced and the amount of the proportionate contribution to be paid by the council has not as yet been determined on, the matter being still under correspondence with the President of the district board.

22. For want of funds, the council regrets its inability to sanction the increases to the salaries of certain hospital servants recommended by the District Medical and Sanitary Officer, as also the suggestions put forth by the Surgeon-General regarding the entertainment of a European or Eurasian midwife on Rs. 50 per mensem and the allotment of Rs. 500 for the purchase of iron cots in lieu of the wooden ones now used. The subject of providing Rs. 50,000 for the erection of a new hospital will be considered when the site has been selected and the type drawings are received from the sanitary board.

23. No quarters have been as yet provided for the hospital assistants, but they are paid house-rent in lieu thereof.

24. The allotments under Grant 4 call for no special remarks.

25. As for Grant 5—General Establishment—provision has been made for a Secretary on Rs. 150 per mensem in this year's budget in accordance with the instructions contained in G.O., Mis. No. 1970 M., dated 13th September 1897.

The only reductions under this grant that the council considers it can fairly make, keeping efficiency in view, are those of the Chairman's carriage allowance from Rs. 50 to Rs. 25 per mensem as the Secretary will relieve him of a portion of his inspection and other duties. The allotments under "Purchase of Account books, &c.," and under "Office Contingencies" have been reduced from Rs. 300 to Rs. 200 under each of these heads, making a total reduction of Rs. 500 under Grant 5.

26. The year 1898–99, it is anticipated, will close with a balance of Rs. 3,550 or 5·56 per cent. of its receipts. Considering the various demands on its exchequer, it was not found practicable to show a larger balance.

27. The proposition statements showing all the alterations proposed in the establishments are herewith submitted as required in G.O., No. 1050 M., dated 27th September 1888, as also copies of the resolutions of the council, dated 10th and 16th December 1897, discussing and passing finally the budget proposals of 1898–99.

Cur. No. 2460-Eng.

Submitted to Government through the Collector with the following remarks.

2. The revised estimate for *Tax on Arts* shows an estimated receipt of Rs. 9,000, the budget estimate figure for this year being evidently adopted. As a matter of fact the receipt under this head in the current year can only be about Rs. 6,500. The demand for this year under this head is Rs. 6,465 current and Rs. 565 arrears, so that if every rupee due were collected, the total receipts under the head would be only Rs. 7,030. The receipts of the first eight months of this year under this head come to Rs. 1,746, and it is unlikely that the total collections for the year will exceed Rs. 6,500. I recommend that the revised estimate be altered accordingly. With regard to the figure for next year, the demand for this year, viz., Rs. 6,465, may be revised and somewhat increased; but it is not likely that the receipts including the collection of arrears will exceed Rs. 7,000. I recommend that that figure be adopted.

3. The demand for this year under house-tax is Rs. 9,353, and the arrears outstanding at the beginning of the year were Rs. 1,413. The total demand therefore comes to Rs. 10,766. The Chairman estimates that there will be Rs. 2,000 arrears at the end of the year. Even if these be not so large as the Chairman estimates, the receipts for this year out of Rs. 10,766 can hardly exceed Rs. 9,500 leaving an estimated arrear of Rs. 1,266. With reference to the order of Government in G.O., No. 1831 M., dated 21st August 1897, the municipality propose to revise the house-tax in 1898–99. The present demand of Rs. 9,353 *plus* the estimated arrears of Rs. 1,266 comes to Rs. 10,619, and to collect Rs. 12,000 next year as estimated by the municipal council would require the house-tax valuation to be increased by about 25 per cent. If that is considered likely, the budget figure of Rs. 12,000 as receipts under this head may stand; but as the council maintained the house-tax at 5 per cent., I think it extremely unlikely that the house-tax will be raised 25 per cent. by increasing the house valuation. I think that Rs. 10,500 is as much as the house-tax is likely to realize unless Government order the percentage of this tax to be increased—a course which I am not prepared to recommend.

Tax on Lands.—The demand for this year is Rs. 877, and the arrears outstanding at the beginning of the year were Rs. 313, giving a total of Rs. 1,190. Rs. 1,000 may, as estimated, be collected this year, but to collect Rs. 1,400 next year as estimated would require the land-tax to be raised 50 per cent. This is not probable. G.O., No. 1831 M., dated 21st August 1897, did not require the revision of this tax, and where the council adheres to a 5 per cent. rate, it is not likely to raise the tax on land indirectly by raising the valuation. I think Rs. 1,000 will be nearer the proper estimate unless the rate is raised by Government.

4. The estimated increase in the receipts from the remarkably prosperous market of the municipality is satisfactory, and equally so is the estimated increase in the receipts under the head of private scavenging.

5. The provision of Rs. 2,000 under Grant 1 for a new hospital may be struck out both of the revised estimate of this year and of the budget estimate of next year. It is not proposed by the council to do anything in the matter of the erection of the proposed new hospital either this year or next year (see their resolution). But there is an incomparably more urgent and important work than a new hospital for the municipality to deal with. I have never been in an Indian town where drainage is so imperatively necessary as it is in Vellore. In the greater part of the town, every house almost discharges foul water (in small quantities generally) into the streets. The necessity for drainage has evidently long been recognized, and there are old drains of various patterns all over the town. In times past considerable sums must have been spent on these drains. In October 1889, Mr. Oldham, Chief Engineer of Calcutta, supplied to the municipality for an honorarium of Rs. 6,000 a scheme for the drainage of the town (including a flushing system), the total cost of which was estimated at Rs. 2,10,613. No action seems to have been taken in the matter till 1893–94, when Rs. 3,261 were spent on surface drains. Rs. 3,346 and Rs. 3,679 were also spent in the following two years. It was, however, found that Mr. Oldham's scheme was not being followed. Since then work on drains has been in abeyance. Mr. Oldham's scheme provides for nine miles of underground sewers with open drains discharging into them. The underground sewers proposed were pipes 6 to 18 inches in diameter. Considering the quantity of solid matter that finds its way at present into the open drains now existing in Vellore (21 drain-cleaners are employed to keep them clean) and considering the floods the town now and then suffers from, it may be doubted if the piping proposed by Mr. Oldham would long remain in working order. Whether, however, Mr. Oldham's scheme be adopted or some less ambitious method of dealing with the drainage of the town be followed, the question of the drainage of Vellore is one that should not be postponed longer than is absolutely necessary. There exist now in Vellore no less than twelve miles of masonry drains with five different discharges. Though the systems are far from perfect, such drains are of great practical use, and I think they should be kept in proper repair till they are superseded (if ever this happens) by something better, and I think such alterations should be immediately made in them where necessary as will render them at least temporarily efficient. In one place over a thousand yards of drains discharge into the soil in the

female apothecary for the women and children's dispensary for the salary which the present critical state of the finances will allow, and as the Secretary to the Countess of Dufferin Fund has also expressed his inability to supply this council with a female practitioner, the council has resolved to close the hospital for the present, until its finances appear brighter to enable it to offer a higher rate of salary. In consequence of this resolution, the following changes in allotments had to be made. Under establishment Rs. 810 had to be deducted on account of the salaries of the staff of the women and children's dispensary in last year's budget, Rs. 300 under "Supplies and Medicines" and Rs. 100 under "Hospital Contingencies."

21. The usual contribution of Rs. 120 to the local fund board on account of the second clerk of the District Medical and Sanitary Officer has been omitted, as the salary of the said clerk has been reduced and the amount of the proportionate contribution to be paid by the council has not as yet been determined on, the matter being still under correspondence with the President of the district board.

22. For want of funds, the council regrets its inability to sanction the increases to the salaries of certain hospital servants recommended by the District Medical and Sanitary Officer, as also the suggestions put forth by the Surgeon-General regarding the entertainment of a European or Eurasian midwife on Rs. 50 per mensem and the allotment of Rs. 500 for the purchase of iron cots in lieu of the wooden ones now used. The subject of providing Rs. 50,000 for the erection of a new hospital will be considered when the site has been selected and the type drawings are received from the sanitary board.

23. No quarters have been as yet provided for the hospital assistants, but they are paid house-rent in lieu thereof.

24. The allotments under Grant 4 call for no special remarks.

25. As for Grant 5—General Establishment—provision has been made for a Secretary on Rs. 150 per mensem in this year's budget in accordance with the instructions contained in G.O., Mis. No. 1970 M., dated 13th September 1897.

The only reductions under this grant that the council considers it can fairly make, keeping efficiency in view, are those of the Chairman's carriage allowance from Rs. 50 to Rs. 25 per mensem as the Secretary will relieve him of a portion of his inspection and other duties. The allotments under "Purchase of Account books, &c.," and under "Office Contingencies" have been reduced from Rs. 300 to Rs. 200 under each of these heads, making a total reduction of Rs. 500 under Grant 5.

26. The year 1898–99, it is anticipated, will close with a balance of Rs. 3,550 or 5·56 per cent. of its receipts. Considering the various demands on its exchequer, it was not found practicable to show a larger balance.

27. The proposition statements showing all the alterations proposed in the establishments are herewith submitted as required in G.O., No. 1050 M., dated 27th September 1888, as also copies of the resolutions of the council, dated 10th and 16th December 1897, discussing and passing finally the budget proposals of 1898–99.

Cur. No. 2460-Eng.

Submitted to Government through the Collector with the following remarks.

2. The revised estimate for *Tax on Arts* shows an estimated receipt of Rs. 9,000, the budget estimate figure for this year being evidently adopted. As a matter of fact the receipt under this head in the current year can only be about Rs. 6,500. The demand for this year under this head is Rs. 6,465 current and Rs. 565 arrears, so that if every rupee due were collected, the total receipts under the head would be only Rs. 7,030. The receipts of the first eight months of this year under this head come to Rs. 1,746, and it is unlikely that the total collections for the year will exceed Rs. 6,500. I recommend that the revised estimate be altered accordingly. With regard to the figure for next year, the demand for this year, viz., Rs. 6,465, may be revised and somewhat increased; but it is not likely that the receipts including the collection of arrears will exceed Rs. 7,000. I recommend that that figure be adopted.

3. The demand for this year under house-tax is Rs. 9,353, and the arrears outstanding at the beginning of the year were Rs. 1,413. The total demand therefore comes to Rs. 10,766. The Chairman estimates that there will be Rs. 2,000 arrears at the end of the year. Even if these be not so large as the Chairman estimates, the receipts for this year out of Rs. 10,766 can hardly exceed Rs. 9,500 leaving an estimated arrear of Rs. 1,266. With reference to the order of Government in G.O., No. 1831 M., dated 21st August 1897, the municipality propose to revise the house-tax in 1898–99. The present demand of Rs. 9,353 *plus* the estimated arrears of Rs. 1,266 comes to Rs. 10,619, and to collect Rs. 12,000 next year as estimated by the municipal council would require the house-tax valuation to be increased by about 25 per cent. If that is considered likely, the budget figure of Rs. 12,000 as receipts under this head may stand; but as the council maintained the house-tax at 5 per cent., I think it extremely unlikely that the house-tax will be raised 25 per cent. by increasing the house valuation. I think that Rs. 10,500 is as much as the house-tax is likely to realize unless Government order the percentage of this tax to be increased—a course which I am not prepared to recommend.

Tax on Lands.—The demand for this year is Rs. 877, and the arrears outstanding at the beginning of the year were Rs. 313, giving a total of Rs. 1,190. Rs. 1,000 may, as estimated, be collected this year, but to collect Rs. 1,400 next year as estimated would require the land-tax to be raised 50 per cent. This is not probable. G.O., No. 1831 M., dated 21st August 1897, did not require the revision of this tax, and where the council adheres to a 5 per cent. rate, it is not likely to raise the tax on land indirectly by raising the valuation. I think Rs. 1,000 will be nearer the proper estimate unless the rate is raised by Government.

4. The estimated increase in the receipts from the remarkably prosperous market of the municipality is satisfactory, and equally so is the estimated increase in the receipts under the head of private scavenging.

5. The provision of Rs. 2,000 under Grant 1 for a new hospital may be struck out both of the revised estimate of this year and of the budget estimate of next year. It is not proposed by the council to do anything in the matter of the erection of the proposed new hospital either this year or next year (see their resolution). But there is an incomparably more urgent and important work than a new hospital for the municipality to deal with. I have never been in an Indian town where drainage is so imperatively necessary as it is in Vellore. In the greater part of the town, every house almost discharges foul water (in small quantities generally) into the streets. The necessity for drainage has evidently long been recognized, and there are old drains of various patterns all over the town. In times past considerable sums must have been spent on these drains. In October 1889, Mr. Oldham, Chief Engineer of Calcutta, supplied to the municipality for an honorarium of Rs. 6,000 a scheme for the drainage of the town (including a flushing system), the total cost of which was estimated at Rs. 2,10,613. No action seems to have been taken in the matter till 1893–94, when Rs. 3,261 were spent on surface drains. Rs. 3,346 and Rs. 3,679 were also spent in the following two years. It was, however, found that Mr. Oldham's scheme was not being followed. Since then work on drains has been in abeyance. Mr. Oldham's scheme provides for nine miles of underground sewers with open drains discharging into them. The underground sewers proposed were pipes 6 to 18 inches in diameter. Considering the quantity of solid matter that finds its way at present into the open drains now existing in Vellore (21 drain-cleaners are employed to keep them clean) and considering the floods the town now and then suffers from, it may be doubted if the piping proposed by Mr. Oldham would long remain in working order. Whether, however, Mr. Oldham's scheme be adopted or some less ambitious method of dealing with the drainage of the town be followed, the question of the drainage of Vellore is one that should not be postponed longer than is absolutely necessary. There exist now in Vellore no less than twelve miles of masonry drains with five different discharges. Though the systems are far from perfect, such drains are of great practical use, and I think they should be kept in proper repair till they are superseded (if ever this happens) by something better, and I think such alterations should be immediately made in them where necessary as will render them at least temporarily efficient. In one place over a thousand yards of drains discharge into the soil in the

heart of the town. At no great expense these drains could be altered so as to allow the drainage water to flow into a drain that would carry the water out of the town. In short, I think that next official year should not be allowed to pass without something being done in the matter of the drainage of Vellore. I think a provision of at least Rs. 2,000 should be made in the budget for this purpose. This might be deducted from the allotment of Rs. 5,000 under road repairs. The roads are now in good order, and Rs. 4,000 have still to be spent on them this year, so that next year Rs. 3,000 should be ample for their upkeep.

6. *Grant 3.*—As the women and children's hospital has not been opened, the provision for that institution (Rs. 810) may be deducted from the figure of the revised estimate under establishment.

Under Grant 3 a provision of Rs. 12,760 is made for the primary and most important work of the municipality, viz., conservancy and road-cleaning. This year the municipality has 39 carts hired for this purpose at the rate of Rs. 7-11-0 a month, but next year it is not expected that carts can be had at so low a rate, and an increase of Rs. 1,000 has been made under this head in the budget. Forty sweepers are employed, and they are supervised by thirteen men. No increase in this establishment is proposed. The Chairman tells me that the conservancy establishment is not sufficient, and certainly the town is not as clean as it should be. I do not know whether one sweeper and one cart to 1,100 or 1,200 people, which is about the provision made in Vellore, is held to be sufficient by the sanitary authorities. There are 48 scavengers now employed, and there are 29 public latrines. It is proposed to build seven new latrines next year at a cost of Rs. 1,000, but no provision has been made for extra scavengers.

Vellore,
22*nd December* 1897.

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

Cur. No. 4047-Rev.

Submitted.

2. If Mr. Holmes' opinion is correct that "at no great expense these drains could be altered so as to allow the drainage water to flow into a drain that would carry the water out of the town," his recommendation is a good one, and in fact nothing more would be required. But I fear its correctness is doubtful, as in fact is indicated by his own statement that "in one place over a thousand yards of drains discharge into the soil in the heart of the town," that place being on a low level. A great deal of money has been wasted in the past on drainage done in a piecemeal fashion without any reference to levels and without proper supervision, and it is questionable if tinkering at the present system will not cause further expenditure without corresponding advantage.

3. If the figures given by Mr. Holmes at the beginning of paragraph 2 are correct, there has apparently been again the extraordinary reduction on appeal remarked by Government in paragraph 3 of G.O., No. 1831 M., dated 21st August 1897, and there has been great carelessness in preparing the revised estimate without reference to it. I have called for information from the Chairman and will forward it in continuation, as I think it better not to delay the budget for this purpose. The entry of Rs. 2,000 in the revised estimate for the hospital building is certainly most careless, as whatever may be done next year it is indubitable that nothing will be done in the current year. A careless preparation of the revised estimate seriously affects the budget by giving an incorrect opening balance.

Palmaner,
25*th December* 1897.

(Signed) S. H. WYNNE,
Collector.

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 10th January 1898, No. 12.

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

2. The recommendations of the District Medical and Sanitary Officer regarding the provision for (1) a female apothecary, (2) a European or Eurasian midwife, and (3) iron cots in lieu of wooden ones, have not been carried out for want of funds.

3. The municipality also proposes to close the Women and Children's dispensary for the same reason.

4. The question of constructing a new hospital was decided in G.O., Mis. No. 1706 M., dated the 3rd August 1897, and the subject of providing the necessary allotment should be considered as soon as the site is selected and the type drawings are received from the Sanitary Board.

5. This municipality appears to show little real interest in medical work, as may be seen in the correspondence referred to in the Government Order mentioned in the last paragraph.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 17th January 1898, No. 320.

Referring to the budget estimates of the Vellore Municipality for 1898-99, I have the honour to state that the salary proposed for the drawing master, viz., Rs. 10, is too low to secure the services of a qualified man. I would recommend that it be fixed at Rs. 15 at least and that the allotment for the purpose be raised to Rs. 165, or Rs. 170 in round numbers (exclusive of contingencies) for eleven months, as, if the instructor is appointed on 1st April, there will be only eleven payments during the official year and not twelve as the Chairman says. Under receipts, credit has been taken for a grant of Rs. 260 from Provincial funds for "Other purposes." I am not sure whether this includes the grant which may be allowed to the council on behalf of the drawing master. With the slight modification suggested above, the net expenditure proposed under Grant 2 will be Rs. 6,380 (7,360—980), or about 14·7 per cent. of the estimated income from taxation, markets and rents.

Order—No. 333 M., dated 4th February 1898.

The estimated receipts and charges of the Vellore 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	— 180	1,040	— 500	3,450
Tax on Arts	7,156	9,100	6,600	7,700
,, Buildings and Lands	9,167	11,060	11,060	13,460
,, Vehicles and Animals	1,724	2,030	2,030	2,030
,, Carts	1,353	1,610	1,610	1,610
Tolls	8,404	8,250	7,390	8,000
Realizations under Special Acts	125	50	160	50
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c	1,238	1,800	1,860	1,850
Conservancy Receipts	1,280	1,200	1,090	1,200
Fees and Revenue from Educational Institutions	688	710	710	670
,, ,, from Medical Institutions	151	150	170	160
Income from Markets and Slaughter-houses	12,003	11,600	12,110	12,100
License Fees	699	850	850	850
Other Fees	708	760	660	810
Fines under Municipal and other Acts	771	700	700	700
Interest on Investments and premium on Loans	185	190	190	190
Grants and Contributions from Government	6,740	6,700	6,700	6,690
,, ,, from Local Boards	1,300	1,300	1,300	1,300
Recoveries for services to private individuals	1,213	1,520	1,520	2,000
Miscellaneous	960	140	140	140
Advances Recovered	53	50	50	50
Total	55,738	60,810	56,400	65,010

3

—	Actuals, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1897-98.	Budget estimate, 1898-99.
Charges.	Rs.	Rs.	Rs.	Rs.
Grant 1—				
New Works—				
Communications	65	..	..	..
Buildings	182	2,000	..	4,500
Drainage	77	..	..	..
Miscellaneous Public Improvements	140	..	300	300
Repairs—				
Communications	3,120	4,000	4,000	5,000
Buildings	1,736	100	100	1,200
Drainage	1,510	1,360	1,360	1,760
Water-supply	606	510	510	610
Miscellaneous Public Improvements	325	..	..	..
Establishment	847	850	850	850
Tools and Plant and other Stores	64	..	50	..
Total	8,672	8,820	7,170	14,220
Grant 2—				
Training Schools	..	40	40	..
Municipal Schools—On the Salary-result System	3,411	3,420	3,420	3,340
Salary Grants	1,706	1,600	1,600	1,700
Result Grants	885	1,200	1,200	1,200
Building, Furniture, &c., Grants	179	200	200	100
Inspection	473	470	470	470
Miscellaneous	248	250	250	370
Total	6,842	7,180	7,180	7,180
Grant 3—				
Hospitals and Dispensaries	6,426	7,300	6,490	5,900
Contributions	454	500	500	450
Vaccination	722	720	720	720
Registration of Births and Deaths	502	500	510	500
Conservancy, Road-cleaning and Road-watering	15,659	15,650	15,650	16,720
Total	23,763	24,670	23,870	24,290
Grant 4—				
Lighting	5,008	4,140	4,140	4,140
Markets and Slaughter-houses	385	390	390	390
Choultries	3,685	4,170	4,170	3,680
Travellers' Bungalows	287	330	330	370
Avenues	177	180	200	180
Public Garden, Survey of Land, Fire and other charges	2,322	590	590	590
Total	11,864	9,800	9,820	9,350
Grant 5—				
Supervision and Management	4,518	4,570	4,570	5,510
Advances Recoverable	200	..	240	..
Refunds	376	100	100	100
Balance	— 497	5,670	3,450	4,360
Grand Total	~~55,738~~	~~60,810~~	~~56,100~~	~~65,010~~

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Revised Estimate for 1897-98.

2. The current receipts and charges are now estimated at Rs. 59,400 and Rs. 55,760, respectively, against Rs. 59,770 and Rs. 55,140 anticipated in the sanctioned budget. The decrease in the receipts, which occurs chiefly under tolls, is partly met by an increase under market rents, while the increase in the charges appears mainly under Grant 1 and advances recoverable. The collections under the taxes on arts, buildings and lands, and the expenditure on repairs—communications, during the first eight months of the year, were very unsatisfactory. Early steps should be taken to collect the whole of the demand under these taxes and to utilise fully the allotment for communications before the close of the year. With reference to the remarks of the Sub-Collector in paragraphs 2, 5 and 6 of his endorsement, the estimated income from the tax on arts will be reduced from Rs. 9,000 to Rs. 6,500, the provision of Rs. 2,000 for the construction of a new hospital will be struck out and the allotment for hospitals and dispensaries will be reduced by Rs. 810. The balance to be carried forward to the ensuing year's budget will then be Rs. 3,450.

Budget Estimate for 1898-99.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 61,560 against the revised estimate of Rs. 56,900, the increase being mainly under the taxes on buildings and lands, tolls and private scavenging fees. The alterations in the estimated receipts under the taxes on arts, buildings and lands, proposed by the Sub-Collector in paragraphs 2 and 3 of his endorsement, will be referred to the municipal council for early remarks.

4. *Charges.*—(1) The probable charges are put down at Rs. 61,150 against Rs. 52,950 in the revised estimate, the increase occurring chiefly under Grants 1 and 5.

(2) *Grant 1.*—The construction of the new market stalls should not be undertaken until the plans and estimates have been approved by competent authority. With reference to his proposal in paragraph 5 to provide a sum of Rs. 2,000 for drainage works, the Sub-Collector's attention is drawn to the Collector's remarks in paragraph 2 of his endorsement in which the Government concurs.

(3) *Grant 2.*—The municipal council's proposals in paragraphs 18 and 19 to dispense with the services of the peon on Rs. 3 employed in the Chunnambukara Street Muhammadan school and to appoint two different persons for the duties of gymnastic instructor and drawing master are sanctioned; but, as recommended by the Director, the pay of these latter will be fixed at Rs. 15 each instead of Rs. 15 and Rs. 10, respectively, as proposed by the municipal council. The council's proposal to raise the Eda Street upper primary school to the lower secondary grade and to appoint a headmaster for it on Rs. 15 cannot be approved, as there are already two aided institutions in the municipality imparting secondary education.

(4) *Grant 3.*—It is observed that no provision has been made for contribution to the Dufferin Fund Committee for the education of a female medical pupil as promised by the municipal council in its resolution, dated 26th October 1897, No. 25. The omission should be explained. The remarks of the Sanitary Commissioner on the allotments for vaccination, registration of vital statistics and sanitation are awaited.

(5) *Grant 5.*—The appointment of a Secretary on a salary of Rs. 150 rising to Rs. 200 by annual increments of Rs. 10 is sanctioned; but in view of the extensive powers which it is proposed to delegate to the Secretary, the grant of a carriage allowance of Rs. 25 per mensem to the Chairman is, in the opinion of Government, unnecessary, and the provision of Rs. 300 made for the purpose will accordingly be struck out. The municipal council is requested to specify the powers which are to be delegated to the Secretary and apply for the sanction of Government for their delegation under section 39-A of the Act. With reference to G.O., No. 2473 L., dated 22nd December 1897, the contribution for the central office establishments will be reduced from Rs. 560 to Rs. 486, or Rs. 490 in round figures.

5. The budget, as revised by Government, closes with a balance of Rs. 4,360 or 7·1 per cent. of the estimated receipts.

(True Extract.)

Ag. Secretary to Government.

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

Exd. A. Rangaswamy Aiyangar.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From MUHAMMAD HABIBULLAH SAHEB, Chairman, Municipal Council, Vellore, to the Secretary to Government, Local and Municipal Department (through the Divisional Officer), dated 17th December 1897, No. 1466.

I have the honour to submit, herewith, the budget estimates of receipts and charges of the Vellore Municipality for the year 1898–99, as required under section 251 (1) of the District Municipalities Act, No. IV of 1884, as amended by Act III of 1897.

2. The draft budget, after due circulation among the members, was placed before the council at a special meeting held on the 10th instant and was finally passed on the 16th December 1897.

REVISED ESTIMATE, 1897–98.

Receipts.

3. The receipts, including the opening balance brought forward from the accounts of 1896–97, as arrived at by the auditor, viz., a *minus* balance of Rupees 497-6-7, amount to Rs. 58,900. The expenditure is fixed at Rs. 55,760, and the closing balance at the end of the current year will be Rs. 3,140, which is the opening balance brought forward in the budget estimates for 1898–99.

4. Explanations for variations between the items of receipts and charges of the revised estimate and those of the budget for 1897–98 having been given in statement VI, it is unnecessary to recapitulate them here.

BUDGET ESTIMATE, 1898–99.

Receipts.

5. The total receipts, including the opening balance brought forward from the revised estimate for 1897–98, amount to Rs. 64,750. The expenditure is fixed at Rs. 61,150, leaving an unexpended balance of Rs. 3,600, of which Rs. 1,200 relate to endowments, and the balance Rs. 2,400 available for general purposes.

6. It will be observed that the figures under most of the items of the current year's budget have been repeated, as they are not likely to fluctuate in any way. The only items which call for remarks are the following.

7. *Tax on Arts.*—Owing to the amended schedule A of Act IV of 1884, as amended by Act III of 1897, fixing the classes according to income and not on professions as heretofore, there has been a falling off in the anticipated receipts under this head amounting to Rs. 1,400. This amount has been fixed with reference to the experience of the current year.

8. *Tax on Buildings.*—The excess of Rs. 2,000 under this head represents the amount of anticipated arrears under this head at the close of this year. The current collections remain stationary.

9. *Tolls.*—A slight decrease is expected under this head owing to a falling off in the number of carts arriving at this station on account of the prevailing scarcity.

10. *Fees from Travellers' Bungalow.*—A slight increase is expected under this head due to the bungalow being much frequented of late owing to its existence being more widely known.

11. *Fees from Educational Institutions.*—The figure here adopted is that fixed by the educational authorities. No reason is assigned for the decrease anticipated, which, however, is very small.

12. *Other Hospital Receipts.*—Credit is taken in this year's budget for dieting charges which hitherto were not recovered from well-to-do patients.

13. *Income from Markets.*—The increase under this head is attributable to re-classification of the various stalls.

14. *Distraint Fees.*—A large increase is expected under this head, as the amended Municipal Act provides for fees being charged whether property is distrained or not for default in payment of taxes.

15. *Private Scavenging.*—The large increase under this head is due to the large number of private latrines now been cleaned under municipal agency. The service is becoming popular and is self-supporting.

16. The other items of receipt call for no special remarks, as they are either stationary or fluctuating and not susceptible of correct estimate.

Expenditure.

17. The total expenditure is fixed at Rs. 61,150, and is distributed as follows amongst the several grants :—

	Rs.
Grant 1, Public Works	14,220
„ 2, Education	7,310
„ 3, Sanitation and Medical Services	24,290
„ 4, Miscellaneous municipal purposes	9,350
„ 5, General establishment	5,880
Refunds	100
Total	61,150

18. The only items of expenditure which call for special remarks are the following :—

Grant 2.—The expenditure under Grant 2, as proposed by the educational authorities, was Rs. 7,060.

The figures as revised by the council amount to Rs. 7,310. The increase of Rs. 250 is thus accounted for :—

	Increase. Rs. A. P.	Decrease. Rs. A. P.
By abolition of the peon's appointment in the Muhammadan school, Chunambakara Street, owing to the low attendance of pupils	..	40 0 0
By conversion of the Eda Street Upper Primary school to a lower secondary school, and the entertainment of a certificated Matriculate as Headmaster on Rs. 15 per month	180 0 0	..
By conversion of the Eda Street Upper Primary school to a lower secondary school, and the increase of results stipends	20 0 0	..
By inclusion of the salary of an assistant master in the Kolaskara Street school recommended by the educational authorities and sanctioned by Government in its Proceedings, Mis. No. 2677 M., dated 2nd December 1897, which was omitted in the educational budget for 1898–99	70 0 0	..
By difference of a month's salary of drawing master, only eleven months' salary being taken into account by the educational authorities instead of twelve	20 0 0	..

19. In lieu of the salaries proposed for the gymnastic instructor and drawing-master, which office was heretofore a dual one, but which offices the educational authorities suggest splitting up, the council has resolved to continue to pay the

gymnastic instructor Rs. 15 per mensem and to fix the salary of the drawingmaster at Rs. 10 per mensem, the present gymnastic instructor holding a first-class certificate and his duties being more arduous than those of the drawingmaster.

20. With reference to the hospital establishment, &c., the following changes have been adopted. Owing to the great difficulty experienced in procuring the services of a lady apothecary for the women and children's dispensary for the salary which the present critical state of the finances will allow, and as the Secretary to the Countess of Dufferin Fund has also expressed his inability to supply this council with a female practitioner, the council has resolved to close the hospital for the present, until its finances appear brighter to enable it to offer a higher rate of salary. In consequence of this resolution, the following changes in allotments had to be made. Under establishment Rs. 810 had to be deducted on account of the salaries of the staff of the women and children's dispensary in last year's budget, Rs. 300 under "Supplies and Medicines" and Rs. 100 under "Hospital Contingencies."

21. The usual contribution of Rs. 120 to the local fund board on account of the second clerk of the District Medical and Sanitary Officer has been omitted, as the salary of the said clerk has been reduced and the amount of the proportionate contribution to be paid by the council has not as yet been determined on, the matter being still under correspondence with the President of the district board.

22. For want of funds, the council regrets its inability to sanction the increases to the salaries of certain hospital servants recommended by the District Medical and Sanitary Officer, as also the suggestions put forth by the Surgeon-General regarding the entertainment of a European or Eurasian midwife on Rs. 50 per mensem and the allotment of Rs. 500 for the purchase of iron cots in lieu of the wooden ones now used. The subject of providing Rs. 50,000 for the erection of a new hospital will be considered when the site has been selected and the type drawings are received from the sanitary board.

23. No quarters have been as yet provided for the hospital assistants, but they are paid house-rent in lieu thereof.

24. The allotments under Grant 4 call for no special remarks.

25. As for Grant 5—General Establishment—provision has been made for a Secretary on Rs. 150 per mensem in this year's budget in accordance with the instructions contained in G.O., Mis. No. 1970 M., dated 13th September 1897.

The only reductions under this grant that the council considers it can fairly make, keeping efficiency in view, are those of the Chairman's carriage allowance from Rs. 50 to Rs. 25 per mensem as the Secretary will relieve him of a portion of his inspection and other duties. The allotments under "Purchase of Account books, &c.," and under "Office Contingencies" have been reduced from Rs. 300 to Rs. 200 under each of these heads, making a total reduction of Rs. 500 under Grant 5.

26. The year 1898–99, it is anticipated, will close with a balance of Rs. 3,600 or 5·56 per cent. of its receipts. Considering the various demands on its exchequer, it was not found practicable to show a larger balance.

27. The proposition statements showing all the alterations proposed in the establishments are herewith submitted as required in G.O., No. 1050 M., dated 27th September 1888, as also copies of the resolutions of the council, dated 10th and 16th December 1897, discussing and passing finally the budget proposals of 1898–99.

Cur. No. 2460-Eng.

Submitted to Government through the Collector with the following remarks.

2. The revised estimate for *Tax on Arts* shows an estimated receipt of Rs. 9,000, the budget estimate figure for this year being evidently adopted. As a matter of fact the receipt under this head in the current year can only be about Rs. 6,500. The demand for this year under this head is Rs. 6,465 current and Rs. 565 arrears, so that if every rupee due were collected, the total receipts under the head would be only Rs. 7,030. The receipts of the first eight months of this year under this head come to Rs. 1,746, and it is unlikely that the total collections for the year will exceed

Rs. 6,500. I recommend that the revised estimate be altered accordingly. With regard to the figure for next year, the demand for this year, viz., Rs. 6,465, may be revised and somewhat increased; but it is not likely that the receipts including the collection of arrears will exceed Rs. 7,000. I recommend that that figure be adopted.

3. The demand for this year under house-tax is Rs. 9,353, and the arrears outstanding at the beginning of the year were Rs. 1,413. The total demand therefore comes to Rs. 10,766. The Chairman estimates that there will be Rs. 2,000 arrears at the end of the year. Even if these be not so large as the Chairman estimates, the receipts for this year out of Rs. 10,766 can hardly exceed Rs. 9,500 leaving an estimated arrear of Rs. 1,266. With reference to the order of Government in G.O., No. 1831 M., dated 21st August 1897, the municipality propose to revise the house-tax in 1898–99. The present demand of Rs. 9,353 *plus* the estimated arrears of Rs. 1,266 comes to Rs. 10,619, and to collect Rs. 12,000 next year as estimated by the municipal council would require the house-tax valuation to be increased by about 25 per cent. If that is considered likely, the budget figure of Rs. 12,000 as receipts under this head may stand; but as the council maintained the house-tax at 5 per cent., I think it extremely unlikely that the house-tax will be raised 25 per cent. by increasing the house valuation. I think that Rs. 10,500 is as much as the house-tax is likely to realize unless Government order the percentage of this tax to be increased—a course which I am not prepared to recommend.

Tax on Lands.—The demand for this year is Rs. 877, and the arrears outstanding at the beginning of the year were Rs. 313, giving a total of Rs. 1,190. Rs. 1,000 may, as estimated, be collected this year, but to collect Rs. 1,400 next year as estimated would require the land tax to be raised 50 per cent. This is not probable. G.O., No. 1831 M., dated 21st August 1897, did not require the revision of this tax, and where the council adheres to a 5 per cent. rate, it is not likely to raise the tax on land indirectly by raising the valuation. I think Rs. 1,000 will be nearer the proper estimate unless the rate is raised by Government.

4. The estimated increase in the receipts from the remarkably prosperous market of the municipality is satisfactory, and equally so is the estimated increase in the receipts under the head of private scavengering.

5. The provision of Rs. 2,000 under Grant 1 for a new hospital may be struck out both of the revised estimate of this year and of the budget estimate of next year. It is not proposed by the council to do anything in the matter of the erection of the proposed new hospital either this year or next year (see their resolution). But there is an incomparably more urgent and important work than a new hospital for the municipality to deal with. I have never been in an Indian town where drainage is so imperatively necessary as it is in Vellore. In the greater part of the town, every house almost discharges foul water (in small quantities generally) into the streets. The necessity for drainage has evidently long been recognized, and there are old drains of various patterns all over the town. In times past considerable sums must have been spent on these drains. In October 1889, Mr. Oldham, Chief Engineer of Calcutta, supplied to the municipality for an honorarium of Rs. 6,000 a scheme for the drainage of the town (including a flushing system), the total cost of which was estimated at Rs. 2,10,613. No action seems to have been taken in the matter till 1893–94, when Rs. 3,261 were spent on surface drains. Rs. 3,346 and Rs. 3,679 were also spent in the following two years. It was, however, found that Mr. Oldham's scheme was not being followed. Since then work on drains has been in abeyance. Mr. Oldham's scheme provides for nine miles of underground sewers with open drains discharging into them. The underground sewers proposed were pipes 6 to 18 inches in diameter. Considering the quantity of solid matter that finds its way at present into the open drains now existing in Vellore (21 drain-cleaners are employed to keep them clean) and considering the floods the town now and then suffers from, it may be doubted if the piping proposed by Mr. Oldham would long remain in working order. Whether, however, Mr. Oldham's scheme be adopted or some less ambitious method of dealing with the drainage of the town be followed, the question of the drainage of Vellore is one that should not be postponed longer than is absolutely necessary. There exist now in Vellore no less than twelve miles of masonry drains with five different

discharges. Though the systems are far from perfect, such drains are of great practical use, and I think they should be kept in proper repair till they are superseded (if ever this happens) by something better, and I think such alterations should be immediately made in them where necessary as will render them at least temporarily efficient. In one place over a thousand yards of drains discharge into the soil in the heart of the town. At no great expense these drains could be altered so as to allow the drainage water to flow into a drain that would carry the water out of the town. In short, I think that next official year should not be allowed to pass without something being done in the matter of the drainage of Vellore. I think a provision of at least Rs. 2,000 should be made in the budget for this purpose. This might be deducted from the allotment of Rs. 5,000 under road repairs. The roads are now in good order, and Rs. 4,000 have still to be spent on them this year, so that next year Rs. 3,000 should be ample for their upkeep.

6. *Grant 3.*—As the women and children's hospital has not been opened, the provision for that institution (Rs. 810) may be deducted from the figure of the revised estimate under ~~1 (a).~~ establishment

In Grant 3 (5) (*a*) a provision of Rs. 12,760 is made for the primary and most important work of the municipality, viz., conservancy and road-cleaning. This year the municipality has 39 carts hired for this purpose at the rate of Rs. 7-11-0 a month, but next year it is not expected that carts can be had at so low a rate, and an increase of Rs. 1,000 has been made under this head in the budget. Forty sweepers are employed, and they are supervised by thirteen men. No increase in this establishment is proposed. The Chairman tells me that the conservancy establishment is not sufficient, and certainly the town is not as clean as it should be. I do not know whether one sweeper and one cart to 1,100 or 1,200 people, which is about the provision provided in Vellore, is held to be sufficient by the sanitary authorities. There are 48 scavengers now employed, and there are 29 public latrines. It is proposed to build seven new latrines next year at a cost of Rs. 1,000, but no provision has been made for extra scavengers.

VELLORE,
22*nd December* 1897.

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

Cur. No. 4047-Rev.

Submitted.

2. If Mr. Holmes' opinion is correct that "at no great expense these drains could be altered so as to allow the drainage water to flow into a drain that would carry the water out of the town," his recommendation is a good one, and in fact nothing more would be required. But I fear its correctness is doubtful, as in fact is indicated by his own statement that "in one place over a thousand yards of drains discharge into the soil in the heart of the town," that place being on a low level. A great deal of money has been wasted in the past on drainage done in a piecemeal fashion without any reference to levels and without proper supervision, and it is questionable if tinkering at the present system will not cause further expenditure without corresponding advantage.

3. If the figures given by Mr. Holmes at the beginning of paragraph 2 are correct, there has apparently been again the extraordinary reduction on appeal remarked by Government in paragraph 3 of G.O., No. 1831 M., dated 21st August 1897, and there has been great carelessness in preparing the revised estimate without reference to it. I have called for information from the Chairman and will forward it in continuation, as I think it better not to delay the budget for this purpose. The entry of Rs. 2,000 in the revised estimate for the hospital building is certainly most careless, as whatever may be done next year it is indubitable that nothing will be done in the current year. A careless preparation of the revised estimate seriously affects the budget by giving an incorrect opening balance.

PALMANER,
25*th December* 1897.

(Signed) S. H. WYNNE,
Collector.

Review of the Vellore Municipal Budget for 1898-99

48

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings :—

Current No 4436 of 1897, dated 17-12-1897 from the Chairman, Mc. Vellore

Current No. 109 of 1898, dated 10-1-1898 from the Surgeon General

Current No. 255 of 1898, dated 17-1-1898 from the Director of Pub. Instn

Current No. of 189 , dated from the

Order— No. 333 M dt 4-2-98

The estimated receipts and charges of the Vellore 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.
	Rs	Rs.	Rs.	Rs.
Receipts.				3450
Balance brought forward	- 180	1,040	-500	3,140
Tax on Arts	7,156	9,100	9100	7,700
Tax on Buildings and Lands	9,167	11,060	11,060	13,460
Water-Tax on Buildings and Lands	"	"	"	"
Tax on Vehicles and Animals	1,724	2,030	2,030	2,030
Tax on Carts	1,353	1,610	1,610	1,610
Tolls	8,404	8,250	7,390	8,000
Realizations under Special Acts	125	50	160	50
Rent of Lands, Buildings, &c , and sale-proceeds of Lands, &c.	1,288	1,800	1,860	1,850
Conservancy Receipts	1,280	1,200	1,090	1,200
Fees and Revenue from Educational Institutions ..	688	710	710	670
Fees and Revenue from Medical Institutions	151	150	170	160
Income from Markets and Slaughter-houses	12,003	11,600	12,110	12,100
License fees	699	850	850	850
Other fees	708	760	660	810
Fines under Municipal and other Acts	771	700	700	700
Interest on Investments and premium on Loans ..	185	190	190	190
Grants and Contributions from Government	6,740	6,700	6,700	6,690
Do. from Local Boards	1,300	1,300	1,300	1,300
Do. from other bodies	"	"	"	"
Recoveries for services to private individuals	1,213	1,520	1,520	2,000
Miscellaneous	960	140	140	140
Loans	"	"	"	"
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	"	"	"	"
Advances Recovered	53	50	50	50
Total ..	55738	60810	~~58900~~ 56400	~~64750~~ 65010

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VELLORE,
22*nd December* 1897.

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

Cur. No. 4017-Rev.

Submitted.

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PALMANER,
25*th December* 1897.

(Signed) S. H. WYNNE,
Collector.

Review of the Vellore Municipal Budget for 1898-99

48

LOCAL AND MUNICIPAL DEPARTMENT.

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Other fees	708	760	660	810
Fines under Municipal and other Acts	771	700	700	700
Interest on Investments and premium on Loans ..	185	190	190	190
Grants and Contributions from Government	6,740	6,700	6,700	6,690
Do. from Local Boards	1,300	1,300	1,300	1,300
Do. from other bodies	"	"	"	"
Recoveries for services to private individuals	1,213	1,520	1,520	2,000
Miscellaneous	960	140	140	140
Loans	"	"	"	"
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	"	"	"	"
Advances Recovered	53	50	50	50
Total ..	55,738	60,810	58,900	64,750

Charges.	Actuals, 1896-97.	Budget Estimate, 1897-98.	Revised Estimate, 1897-98	Budget Estimate 1898-99.
	Rs.	Rs.	Rs.	Rs.
GRANT I—				
New Works—				
Communications	65	"	"	"
Buildings	182	2.000	2.000	4.500
Drainage	77	"	"	"
Water-supply	"	"	"	"
Miscellaneous Public Improvements	140	"	300	200
Repairs—				
Communications	3.120	4.000	4.000	5000
Buildings	1.736	100	100	1.200
Drainage	1510	1360	1.360	1760
Water-supply	606	510	510	610
Miscellaneous Public Improvements	325			
Establishment	847	850	850	850
Tools and Plant and other Stores	64	"	50	"
Contributions for Public Works	"	"	"	"
Total	8.672	8.820	9170	14.220
GRANT II—				
Training Schools	"	40	40	"
Municipal Schools—				
(*a*) On the Salary System	"	"	"	"
(*b*) On the Salary Result System	3.411	3.420	3.420	3.520
Salary Grants	1.706	1.600	1.600	1.700
Result Grants	885	1.200	1.200	1.200
Building, Furniture &c. Combined Grants	119	200	200	100
Inspection	473	470	470	470
Miscellaneous	248	250	250	220
Total	6.842	7.180	7.180	7.210
GRANT III—				
Hospitals and Dispensaries	6426	7.300	7.300	5900
Contributions	454	600	500	450
Vaccination	722	720	720	720
Registration of Births and Deaths	502	500	510	500
Conservancy, Road-cleaning and Road-watering	15.659	15.650	15.650	16.720
Total	23763	24.670	24.680	24.290
GRANT IV—				
Lighting	5008	4.140	4.140	4.140
Markets and Slaughter-houses	385	390	390	390
Choultries	3685	4.170	4.170	3.680
Traveller's Bungalows	287	330	330	370
Avenues	177	180	200	180
Public Garden, Survey of Land, Fire and other charges.	2322	590	590	590
Total	11.864	9.800	9.820	9.350
GRANT V—				
Supervision and Management	4518	4.570	4.570	5.510
Repayment of Debt	"	"	"	"
Interest on loan	"	"	"	"
Advances Recoverable	200	"	240	"
Refunds	376	100	100	100
Discount	"	"	"	"
Pensions and Gratuities	"	"	"	"
Investments	"	"	"	"
Balance	-497	5.670	3.140	3.600
Total	55.738	60.810	58.900	64.750

Taxon arts — 19.4 per cent.
——— buildings — 10.1
——— lands — 14.8
Repairs-communications — 23.5

Revised Estimate for 1897-98.

2. The current receipts and charges are now estimated at Rs. 59400 and Rs. 65,760 respectively, against Rs. 59.770 and Rs. 55140 anticipated in the sanctioned budget. The decrease in the receipts, which occurs chiefly under tolls, is partly met by an increase under market rents, while the increase in the charges appears mainly under Grant I and advances recoverable. The collections under the taxes on arts, buildings and lands, and the expenditure on repairs-communications, during the first eight months of the year were very unsatisfactory. Early steps should be taken to collect the whole of the demand under these taxes and to utilise fully the allotment for communications, before the close of the year. With reference to the remarks of the Sub-Collector in paras 2, 5 and 6 of his endorsement, the estimated income from the tax on arts will be reduced from Rs. 9,000 to Rs. 6,500, the provision of Rs. 2000 for the construction of a new hospital will be struck out and the allotment for hospitals and dispensaries will be reduced by Rs 810. The closing balance to be carried forward to the ensuing year's budget

budget will then be Rs. 3,450.

Budget Estimate for 1898-99.

3. Receipts. The receipts for the ensuing year are placed at Rs. 61,550 against the revised estimate of Rs 56,900, the increase being mainly under the taxes on buildings and lands, tolls and private scavenging fees. The alterations in the estimated receipts under the taxes on arts, buildings and lands, proposed by the Sub-Collector in paragraphs 2 and 3 of his endorsement, will be referred to the Municipal Council for early remarks.

B 4. Charges. (1) The probable charges are put down at Rs. 61,150 against Rs. 52,950 in the revised estimate, the increase occurring chiefly under Grants 1 and 5.

(2) Grant 1. The construction of the new market stalls should not be undertaken until the plans and estimates have been approved by competent authority. With reference to his proposal in para 5. to provide a sum of Rs. 2,000 for drainage works, the Sub. Collector's attention is drawn to the Collector's remarks in para 2. of his endorsement, in which the Govt. concurs.

(3) Grant 2. The municipal Council's proposals in paragraphs 18 & 19 to dispense with the services of the peon on Rs. 3. employed in the Chunnambukara Street Muhammadan

Vide para 10 of the Asstt Survey Inspector's report in G.O. No. 1202 Edn. dt. 5-8-96. A

Vide para 659 of the Chemiah's report for 1896-97. B 21-8-97

Vide 8 and 9 of the Director of Public Instruction's Proceedings No. 1 dt. 11-12-1897 C 2-12-97

Muhammadan school and to appoint two different persons for the duties of gymnastic instructor and drawing master, are sanctioned; but, as recommended by the Director, the pay of these latter will be fixed at Rs. 15 each, instead of Rs. 15 and Rs. 10 respectively, as proposed by the Municipal Council. The Council's proposal to raise the Edapalayam Street upper primary school to the lower secondary grade and to appoint a head-master for it on Rs. 15. cannot be approved, as there are already two Aided institutions in the Municipality imparting secondary education.

(4). Grant 3. It is observed that no provision has been made for contribution to the Duffering Fund committee for the education of a female medical pupil, as promised by the Municipal Council in its resolution dated 26th October 1897, No 25. The omission should be explained. The remarks of the Sanitary Commissioner on the allotments for registration of vital statistics vaccination and sanitation are awaited.

(5) Grant 5. The appointment of a Secretary on a salary of Rs. 150, rising to Rs. 200 by annual increments of Rs. 10 is sanctioned; but in view of the extensive powers which it is

to delegate to the Secretary, the grant of a carriage allowance of Rs. 25 per mensem to the Chairman is, in the opinion of Government, unnecessary and the provision of Rs 300 made for the purpose will accordingly be struck out. The municipal Council is requested to specify the powers which are to be delegated to the Secretary and apply for the sanction of Govt. for their delegation under section 39-A of the Act. With reference to G.O.No. 2478-L. dated 22nd December 1857, the contribution for the central office establishments will be reduced from Rs. 560 to Rs 480 or Rs 490 in round figures.

5. The budget, as revised by Govt, closes with a balance of Rs. 4360 or 7·1 per cent of the estimated receipts.

V.R
3/2/25

Vide the Council resolution No 15, dated 22nd July 1897 in file D 1970 / 10-9-97

Inft 332/M 4/2/28

Desptr.
Please return this time after despatch.
RR
4/2/28

To
The Chairman. 2 Cs
" Collector of Nor 10
Prest. Dt.
Accountant Inspection
Director of Pub Hlth
Surgeon Board
Sanitary Commr
Engr. 1
"
"

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

	Estimate, 1898-99.		Revised	Budget	Actuals, 1896-97 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.	Estimate for 1897-98.	Estimate for 1897-98.	
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	2540 " "		-1090 " "	550 " "	-179 12 4
b. Endowments	600 " "		+590 " "	490 " "	" " "
c. Water-tax Fund	" " "	3140 " "			
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53)	7600 " "		9000 " "	9000 " "	7156 8 "
b. Tax on buildings (section 63)	12000 " "		10000 " "	10000 " "	8528 11 3
c. Tax on lands (section 63)	1400 " "		1000 " "	1000 " "	638 3 6
d. Water-tax on buildings and lands (section 75)	" " "		" " "	" " "	" " "
e. Tax on vehicles with springs and palanquins (section 77)	800 " "		800 " "	800 " "	706 8 "
f. Tax on animals (section 77)	1200 " "		1200 " "	1200 " "	1017 " "
g. Tax on carts and other vehicles without springs (section 85)	1600 " "		1600 " "	1600 " "	1353 " "
h. Tolls (section 91)—					
Gross receipts 16000.0.0					
Less Local Fund share 8000.0.0	8000 " "		7390 " "	8250 " "	8403 9 11
8000.0.0					
i. Penalties on account of—					
i. Tax on arts	100 " "		100 " "	100 " "	" " "
ii. Tax on buildings	50 " "		50 " "	50 " "	" " "
iii. Tax on lands	10 " "		10 " "	10 " "	" " "
iv. Water-tax on buildings and lands	" " "		" " "	" " "	" " "
v. Tax on vehicles, &c.	20 " "		20 " "	20 " "	" " "
vi. Tax on animals	10 " "		10 " "	10 " "	" " "
vii. Tax on carts, &c.	10 " "		10 " "	10 " "	" " "
viii. Evasion of tolls	" " "	32850 " "	" " "	" " "	" " "
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds	" " "		" " "	" " "	" " "
b. Ferry rents	" " "		" " "	" " "	" " "
c. Fees under Act II of 1888	50 " "	50 " "	160 " "	50 " "	125 " "
Carried forward		32900 " "	31350 " "	32100 " "	27928 8 8

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

	Estimates 1898-99.		Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.			
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		32900 " "	31350 " "	32100 " "	27928 8 8
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	900 " "		810 " "	900 " "	784 " "
ii. Rent of buildings	" " "		" " "	" " "	" " "
iii. Avenue receipts	300 " "		300 " "	300 " "	150 6 "
iv. Fees from Traveller's Bungalows	200 " "		200 " "	150 " "	176 12 "
b. i. Sale-proceeds of lands and buildings	300 " "		400 " "	300 " "	" " "
ii. Produce of lands, gardens, &c.	100 " "		100 " "	100 " "	100 " "
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	50 " "		50 " "	50 " "	26 8 3
c. Conservancy receipts— Sale-proceeds of night-soil, street refuse, &c.	1200 " "		1090 " "	1200 " "	1280 " "
d. i. Fees from educational institutions	670 " "		710 " "	710 " "	687 15 "
ii. Other revenue from educational institutions	" " "		" " "	" " "	" " "
e. i. Sale-proceeds and composition fees of medicines	150 " "		150 " "	150 " "	151 0 3
ii. Other Hospital receipts ..	10 " "		20 " "	" " "	" " "
f. i. Income from markets	9500 " "		9650 " "	9000 " "	9436 2 9
ii. „ slaughter-houses..	2600 " "		2460 " "	2600 " "	2567 " "
g. Other fees— i. Distraint fees	100 " "		50 " "	50 " "	56 "
ii. License fees	850 " "		850 " "	850 " "	699 7 5
iii. Cartstand fees	700 " "		600 " "	700 " "	702 " "
iv. Other fees	10 " "		10 " "	10 " "	8 "
h. Fines under Municipal and other Acts	700 " "		700 " "	700 " "	770 10 "
i. Interest on investments—					
i. General, including choultries	100 " "		100 " "	100 " "	97 12 "
ii. Educational	" " "		" " "	" " "	" " "
iii. Medical	90 " "		90 " "	90 " "	87 4 6
j. Premium on loans	" " "	18580 " "	" " "	" " "	" " "
Carried forward ..		51430 " "	49690 " "	50060 " "	45651 4 10

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

	Estimates 1898-99.		Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.			
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		51430 " "	49690 " "	50060 " "	45651 4 10
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends	" " "		" " "	" " "	" " "
Buildings	" " "		" " "	" " "	" " "
Municipal Schools	50 " "		70 " "	70 " "	1 5 "
Other purposes	260 " "		250 " "	250 " "	362 8 "
ii. Medical	2200 " "		2200 " "	2200 " "	2200 " "
iii. Other purposes—					
Communications	" " "		" " "	" " "	" " "
Water-supply	" " "		" " "	" " "	" " "
Drainage	" " "		" " "	" " "	" " "
Sanitation	" " "		" " "	" " "	" " "
Other purposes	4180 " "	6690 " "	4180 " "	4180 " "	4176 " "
b. From Local Boards—					
i. Education	" " "		" " "	" " "	" " "
ii. Medical	1200 " "		1200 " "	1200 " "	1200 " "
iii. Other purposes	100 " "	1300 " "	100 " "	100 " "	100 " "
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	2000 " "		1520 " "	1520 " "	1213 1 6
ii. Other purposes	1660 " "		1320 " "	" " "	" " "
b. Other items—					
i. Fishery rents	50 " "		50 " "	50 " "	" " "
ii. Refunds of Expenditure of previous year	30 " "		30 " "	30 " "	956 8 5
iii. Fee for numbering carts, &c.	10 " "		10 " "	10 " "	3 14 "
iv. Other items	50 " "	2140 " "	50 " "	50 " "	4 " "
Carried forward ..		61560 " "	59350 " "	59720 " "	55864 99

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

1	Estimates 1898-99 Details of Minor Heads. (2) RS.	A.	P.	Totals of Major Heads. (3) RS.	A.	P.	Revised Estimate for 1898-99. (4) RS.	A.	P.	Budget Estimate for 1898-99. (5) RS.	A.	P.	Actuals, 1896-97 (audited figures). (6) RS.	A.	P.
Brought forward ..				61,560	"	"	59,350	"	"	59,720	"	"	55,864	9	9
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	"	"	"	"	"	"	"	"	"	"	"	"	50	"	"
ii. Others	50	"	"	50	"	"	50	"	"	50	"	"	3	"	"
Total Receipts ..				61,610	"	"	59,400	"	"	59,770	"	"	55,917	9	9
Grand Total ..				64,750	"	"	58,900	"	"	60,810	"	"	55,737	13	5

Note to Statement I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes. under Act IV of 1884 as amended by Act III of 1897
2. Tax on buildings is levied at 5 per cent. and tax on lands at 5 ~~annas~~ per cent. of rent value. ~~for every 80 square yards.~~ — Do —
3. Water-tax on buildings and lands is not levied ~~at~~ ~~per cent.~~
4. Tax on vehicles and animals is levied at schedule ~~the~~ maximum rates. — Do — Do —
5. Tax on carts, &c., is levied at Rs. 2 per cart. per annum. for a single bullock cart, and Rs 4 per annum for a double bullock cart, under G.O. No. 1260 in Rev. dated 3.8.95 & 13.4.88.
6. Tolls are levied at half the maximum rates. under G.O. No. 110 d/ 23.7.88 & G.O. No. 346 d/
7. License-fees are levied at the rates sanctioned in G.O. d/ 20.8.85 No. 411 & G.O. d/ 23.2.86 No. 184.
8. The house-tax registers were last revised in the official year and the land tax registers in the official year.
9. Total extent of land assessed is acres.
10. The mode of estimating the annual rental of houses and lands is as follows :—

[signature]
Chairman

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

Name of Institution. (1)	Amount of Funded Capital. (2) RS.	Opening Balance. (3) RS.	Interest, Produce of Land, or Rent of buildings. (4) RS.	Appropriation from Capital for Expenditure. (5) RS.	Private Contributions and Donations. (6) RS.	Sale of Medicines or Sundry Property. (7) RS.	Total (Columns 4—7). (8) RS.	Contribution from Local Funds. (9) RS.	Contribution from Provincial Funds. (9) RS.	Total Receipts (Columns 3, 8 and 9). (10) RS.	Appropriation from Municipal Funds (Column 16 minus Column 10). (11) RS.	Invested. (12) RS.	Current Charges. (13) RS.	Total (Statement II). (14) RS.	Allotted for Public Works (Statement II-A). (15) RS.	Total Charges (Column 14 plus Column 15). (16) RS.	Closing Balance (Column 10 minus Column 16). (17) RS.	Remarks. (18)
Civil Hospital Vellore	2500	"	90.0.0	"	"	160.0.0	250.0.0	1200.0.0	2200.0.0	3650.0.0	4450	"	5900	5900	2200	8100	"	
Choultry (Kunghorkhana)	2800	600	100.0.0	"	"	"	100.0.0	"	4180.0.0	4880.0.0	"	"	3680	3680	"	3680	1200	

[signature]
Chairman

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

	Estimates 1898-99.		Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.			
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT 1.—(*Public Works*)—					
1. NEW WORKS—					
a. Communications	" " "		" " "	" " "	64 15 3
b. Buildings	4500 " "		2000 " "	2000 " "	181 15 5
c. Drainage	" " "		" " "	" " "	77 2 6
d. Water-supply	" " "		" " "	" " "	" " "
(e) Miscellaneous Public Improvements	300 " "	4800 " "	300 " "	" " "	140 " "
2. REPAIRS—					
a. Communications	5000 " "		4000 " "	4000 " "	3119 9 9
b. Buildings	1200 " "		100 " "	100 " "	1736 4 9
c. Drainage—					
i. Repairs to works	500 " "		100 " "	100 " "	255 0 5
ii. Establishment for flushing drains, &c.	1260 " "		1260 " "	1260 " "	1255 " "
d. Water-supply—					
i. Repairs to works, machinery, &c.	600 " "		200 " "	200 " "	292 7 3
ii. Establishment	310 " "		310 " "	310 " "	310 12 "
iii. Contingencies	" " "		" " "	" " "	3 " "
(e) Miscellaneous Public Improvements		8570 " "			325 2 5
3. ESTABLISHMENT	850 " "	850 " "	850 " "	850 " "	846 8 0
4. TOOLS AND PLANT AND OTHER STORES.	" " "		50 " "	" " "	64 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		14,220 " "	9170 " "	8820 " "	8671 15 6
GRANT 2.—(*Education*)—					
1. TRAINING SCHOOLS—					
a. Contributions to Local Boards	" " "	" " "	" " "	" " "	" " "
b. Stipends to Normal students	" " "	" " "	40 " "	40 " "	" " "
2. MUNICIPAL SCHOOLS—					
i. On Salary System—					
a. Establishment	" " "	" " "	" " "	" " "	" " "
b. Contingencies	" " "	" " "	" " "	" " "	" " "
Carried forward			40 " "	40 " "	" " "

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

	Estimates 1898-99.		Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.			
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward			40 " "	40 " "	" " "
GRANT 2.—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	2140 " "		1940 " "	1940 " "	2124 3 5
b. Result Grants	840 " "		800 " "	800 " "	839 6 6
c. Contingencies	540 " "	3520 " "	680 " "	680 " "	447 3 2
3. SALARY GRANTS	1700 " "	1700 " "	1600 " "	1600 " "	1706 0 8
4. RESULTS GRANTS	1200 " "	1200 " "	1200 " "	1200 " "	884 13 "
5. COMBINED GRANTS—					
a. Fixed Payments	" " "	" " "	" " "	" " "	" " "
b. Result Grants	" " "	" " "	" " "	" " "	" " "
6. INSPECTION—					
a. Contributions to Local Boards	" " "		" " "	" " "	" " "
b. Municipal Inspectors—					
i. Establishment	420 " "		420 " "	420 " "	437 " "
ii. Contingencies	50 " "	470 " "	50 " "	50 " "	35 13 11
7. MISCELLANEOUS—					
a. Building, furniture, &c., grants	100 " "	100 " "	200 " "	200 " "	118 12 "
b. Common gymnasium—					
i. Establishment	180 " "		240 " "	240 " "	248 5 4
ii. Contingencies	10 " "		10 " "	10 " "	" " "
c. Common Drawing Master—					
i. Establishment	120 " "		" " "	" " "	" " "
ii. Contingencies	10 " "	320 " "	" " "	" " "	" " "
d. Other items					
Total, Grant 2		7310 " "	7180 " "	7180 " "	6841 10 "
GRANT 3.—(*Sanitation and Medical Services*).					
1. HOSPITALS AND DISPENSARIES—					
a. Establishment	2900 " "		3780 " "	3780 " "	2949 4 "
b. Medicines and Supplies	1200 " "		1500 " "	1500 " "	1818 15 1
c. Diet of Patients	1200 " "		1200 " "	1200 " "	1009 13 8
d. Sundries and Contingencies	600 " "		700 " "	700 " "	647 13 10
e. Contributions to Local Boards	" " "	5900 " "	120 " "	120 " "	" " "
&c., &c., &c.					
Carried forward		5900 " "	7300 " "	7300 " "	6425 14 7

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

—	Estimates 1898-99. Details of Minor Heads.	Estimates 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.
GRANT 1.—(*Public Works*)—					
1. New Works—					
a. Communications	" " "		" " "	" " "	64 15 3
b. Buildings	4500 " "		2000 " "	2000 " "	181 15 5
c. Drainage	" " "		" " "	" " "	77 2 6
d. Water-supply	" " "		" " "	" " "	" " "
(e) Miscellaneous Public Improvements	300 " "	4800 " "	300 " "	" " "	140 " "
2. Repairs—					
a. Communications	5000 " "		4000 " "	4000 " "	3119 9 9
b. Buildings	1200 " "		100 " "	100 " "	1736 4 9
c. Drainage—					
i. Repairs to works	500 " "		100 " "	100 " "	255 0 5
ii. Establishment for flushing drains, &c.	1260 " "		1260 " "	1260 " "	1255 " "
d. Water-supply—					
i. Repairs to works, machinery, &c.	600 " "		200 " "	200 " "	292 7 3
ii. Establishment	310 " "		310 " "	310 " "	310 12 "
iii. Contingencies	" " "		" " "	" " "	3 " "
(e) Miscellaneous Public Improvements	" " "	8570 " "	" " "	" " "	325 2 5
3. Establishment	850 " "	850 " "	850 " "	850 " "	846 8 0
4. Tools and Plant and other stores.	" " "		50 " "	" " "	64 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 1		14220 " "	9170 " "	8820 " "	8671 15 6
GRANT 2.—(*Education*)—					
1. Training Schools—					
a. Contributions to Local Boards	" " "	" " "	" " "	" " "	" " "
b. Stipends to Normal students	" " "	" " "	40 " "	40 " "	" " "
2. Municipal Schools—					
i. On Salary System—					
a. Establishment	" " "		" " "	" " "	" " "
b. Contingencies	" " "	" " "	" " "	" " "	" " "
Carried forward			40 " "	40 " "	" " "

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

—	Estimates 1898-99. Details of Minor Heads.	Estimates 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			40 " "	40 " "	" " "
GRANT 2.—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	2140 " "		1940 " "	1940 " "	2124 3 5
b. Result Grants	840 " "		800 " "	800 " "	839 6 6
c. Contingencies	540 " "	3520 " "	680 " "	680 " "	447 3 2
3. Salary Grants	1700 " "	1700 " "	1600 " "	1600 " "	1706 0 8
4. Results Grants	1200 " "	1200 " "	1200 " "	1200 " "	884 13 "
5. Combined Grants—					
a. Fixed Payments	" " "	" " "	" " "	" " "	" " "
b. Result Grants	" " "	" " "	" " "	" " "	" " "
6. Inspection—					
a. Contributions to Local Boards	" " "		" " "	" " "	" " "
b. Municipal Inspectors—					
i. Establishment	420 " "		420 " "	420 " "	437 " "
ii. Contingencies	50 " "	470 " "	50 " "	50 " "	35 13 11
7. Miscellaneous—					
a. Building, furniture, &c., grants	100 " "	100 " "	200 " "	200 " "	118 12 "
b. Common gymnasium—					
i. Establishment	180 " "		240 " "	240 " "	248 5 4
ii. Contingencies	10 " "		10 " "	10 " "	" " "
c. Common Drawing Master—					
i. Establishment	120 " "		" " "	" " "	" " "
ii. Contingencies	10 " "	320 " "	" " "	" " "	" " "
d. Other items					
Total, Grant 2		7310 " "	7180 " "	7180 " "	6841 10 "
GRANT 3.—(*Sanitation and Medical Services*).					
1. Hospitals and Dispensaries—					
a. Establishment	2900 " "		3780 " "	3780 " "	2949 4 "
b. Medicines and Supplies	1200 " "		1500 " "	1500 " "	1818 15 1
c. Diet of Patients	1200 " "		1200 " "	1200 " "	1009 13 8
d. Sundries and Contingencies	600 " "		700 " "	700 " "	647 13 10
e. Contributions to Local Boards	" " "	5900 " "	120 " "	120 " "	" " "
&c., &c., &c.					
Carried forward		5900 " "	7300 " "	7300 " "	6425 14 7

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

—	Estimates 1898-99. Details of Minor Heads.	Estimates 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 ..		5900 " "	7300 " "	7300 " "	6425 14 7
GRANT 3.—(*Sanitation and Medical Services*)—cont.					
2. *a.* Contributions to Provincial Funds for—					
i. Medical College	220 " "		270 " "	270 " "	224 " "
ii. Sanitary Inspection ..	180 " "		190 " "	190 " "	179 " "
iii. Medical Reserve staff ..	50 " "		40 " "	40 " "	51 " "
iv. Cutlers' Establishment ..	" " "	450 " "	" " "	" " "	" " "
b. Contributions to Local Boards, &c., for—					
i. Medical Schools	" " "		" " "	" " "	" " "
ii. Reserve staff	" " "		" " "	" " "	" " "
&c., &c., &c. ..	" " "	" " "	" " "	" " "	" " "
c. Other contributions	" " "	" " "	" " "	" " "	" " "
3. Vaccination—					
a. Establishment	360 " "		360 " "	360 " "	360 " "
b. Contingencies	360 " "		360 " "	360 " "	361 14 8
c. Contributions to Local Boards ..	" " "	720 " "	" " "	" " "	" " "
4. Registration of Births and Deaths—					
a. Establishment	500 " "		500 " "	500 " "	502 6 5
b. Contingencies	" " "	500 " "	10 " "	" " "	" " "
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	7280 " "		7280 " "	7280 " "	7079 14 9
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	5480 " "		4700 " "	4700 " "	5411 7 2
b. Private scavenging—					
i. Establishment	1610 " "		1320 " "	1320 " "	1473 9 6
ii. Contingencies, such as cost of scavenging carts, &c.	50 " "		50 " "	50 " "	7 8 7
c. Cholera charges	2000 " "		2000 " "	2000 " "	1442 11 "
d. Contingencies	300 " "	16720 " "	300 " "	300 " "	244 " 2
&c., &c., &c. ..					
Total, Grant 3 ..		24290 " "	24680 " "	24670 " "	23763 6 10

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

—	Estimates 1898-99. Details of Minor Heads.	Estimates 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*).					
1. Lighting—					
a. Establishment	240 " "		240 " "	240 " "	238 2 10
b. Contingencies	3900 " "	4140 " "	3900 " "	3900 " "	4769 9 11
2. i. Markets—					
a. Establishment	190 " "		190 " "	190 " "	192 " "
b. Contingencies	" " "		" " "	" " "	3 3 7
ii. Slaughter-houses—					
a. Establishment	180 " "		180 " "	180 " "	177 10 8
b. Contingencies	20 " "	390 " "	20 " "	20 " "	12 " 6
3. Choultries—					
a. Establishment	80 " "		80 " "	80 " "	94 " "
b. Contingencies	" " "		" " "	" " "	3 11 3
c. Feeding ~~Travellers~~ Paupers ..	3600 " "	3680 " "	4090 " "	4090 " "	3587 12 2
4. Travellers' Bungalows—					
a. Establishment	80 " "		80 " "	80 " "	81 12 6
b. Contingencies	290 " "	370 " "	250 " "	250 " "	205 6 9
5. Avenues—					
a. Establishment	180 " "		180 " "	180 " "	175 5 8
b. Contingencies	" " "	180 " "	20 " "	" " "	1 4 "
6. Public Garden—					
a. Establishment	" " "	" " "	" " "	" " "	" " "
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	" " "	" " "	" " "	" " "	" " "
7. Survey of Land	" " "	" " "	" " "	" " "	" " "
8. Fire—					
a. Establishment	" " "	" " "	" " "	" " "	" " "
b. Purchase of fire-engine, buckets, repairs, &c.	" " "	" " "	" " "	" " "	" " "
9. Other charges—					
i. Work done for private individuals other than private scavenging ..	" " "	" " "	" " "	" " "	" " "
Carried forward ..		8760 " "	9230 " "	9210 " "	9541 15 10

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

	Estimates 1898-99.		Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.			
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		5900 " "	7300 " "	7300 " "	6425 14 7
GRANT 3.—(*Sanitation and Medical Services*)—cont.					
2. *a.* Contributions to Provincial Funds for—					
i. Medical College	220 " "		270 " "	270 " "	224 " "
ii. Sanitary Inspection ..	180 " "		190 " "	190 " "	179 " "
iii. Medical Reserve staff ..	50 " "		40 " "	40 " "	51 " "
iv. Cutlers' Establishment ..	" " "	450 " "	" " "	" " "	" " "
b. Contributions to Local Boards, &c., for—					
i. Medical Schools	" " "		" " "	" " "	" " "
ii. Reserve staff	" " "		" " "	" " "	" " "
&c., &c., &c. ..	" " "	" " "	" " "	" " "	" " "
c. Other contributions	" " "	" " "	" " "	" " "	" " "
3. Vaccination—					
a. Establishment	360 " "		360 " "	360 " "	360 " "
b. Contingencies	360 " "		360 " "	360 " "	361 14 8
c. Contributions to Local Boards ..	" " "	720 " "	" " "	" " "	" " "
4. Registration of Births and Deaths—					
a. Establishment	500 " "		500 " "	500 " "	502 6 5
b. Contingencies	" " "	500 " "	10 " "	" " "	" " "
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	7280 " "		7280 " "	7280 " "	7079 14 9
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	5480 " "		4700 " "	4700 " "	5411 7 2
b. Private scavenging—					
i. Establishment	1610 " "		1320 " "	1320 " "	1473 9 6
ii. Contingencies, such as cost of scavenging carts, &c.	50 " "		50 " "	50 " "	7 8 7
c. Cholera charges	2000 " "		2000 " "	2000 " "	1442 11 "
d. Contingencies	300 " "	16720 " "	300 " "	300 " "	244 " 2
&c., &c., &c. ..					
Total, Grant 3 ..		24290 " "	24680 " "	24670 " "	23763 6 10

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

	Estimates 1898-99.		Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.			
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*).					
1. Lighting—					
a. Establishment	240 " "		240 " "	240 " "	238 2 10
b. Contingencies	3900 " "	4140 " "	3900 " "	3900 " "	4769 9 11
2. i. Markets—					
a. Establishment	190 " "		190 " "	190 " "	192 " "
b. Contingencies	" " "		" " "	" " "	3 3 7
ii. Slaughter-houses—					
a. Establishment	180 " "		180 " "	180 " "	177 10 8
b. Contingencies	20 " "	390 " "	20 " "	20 " "	12 " 6
3. Choultries—					
a. Establishment	80 " "		80 " "	80 " "	94 " "
b. Contingencies	" " "		" " "	" " "	3 11 3
c. Feeding Travellers Paupers ..	3600 " "	3680 " "	4090 " "	4090 " "	3587 12 2
4. Travellers' Bungalows—					
a. Establishment	80 " "		80 " "	80 " "	81 12 6
b. Contingencies	290 " "	370 " "	250 " "	250 " "	205 6 9
5. Avenues—					
a. Establishment	180 " "		180 " "	180 " "	175 5 8
b. Contingencies	" " "	180 " "	20 " "	" " "	1 4 "
6. Public Garden—					
a. Establishment	" " "	" " "	" " "	" " "	" " "
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	" " "	" " "	" " "	" " "	" " "
7. Survey of Land	" " "	" " "	" " "	" " "	" " "
8. Fire—					
a. Establishment	" " "	" " "	" " "	" " "	" " "
b. Purchase of fire-engine, buckets, repairs, &c.	" " "	" " "	" " "	" " "	" " "
9. Other charges—					
i. Work done for private individuals other than private scavenging ..	" " "	" " "	" " "	" " "	" " "
Carried forward ..		8760 " "	9230 " "	9210 " "	9541 15 10

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

—	Estimates 1898-99. Details of Minor Heads.	Estimates 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 ..		8760 " "	9230 " "	9210 " "	9541 15 10
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. Other charges—cont.					
ii. Rewards for destruction of wild animals and snakes	" " "	" " "	" " "	" " "	" " "
iii. Printing	400 " "		400 " "	400 " "	553 8 "
iv. Compensation for lands	" " "		" " "	" " "	1632 12 "
v. Other items	190 " "	590 " "	190 " "	190 " "	135 10 10
Killing dogs — 20.0.0 Killing pigs — 20.0.0 Lamp charges — 100.0.0 Notice other charges 30.0.0 Numbering carts. 10.0.0 Numbering houses. 10.0.0 190.0.0					2321 14
Total, Grant 4 ..		9350 " "	9820 " "	9800 " "	11863 14 8
GRANT 5—					
a. General Establishment—					
i. Office Establishment	3890 " "		2080 " "	2080 " "	2076 11 3
ii. Inspection	300 " "		600 " "	600 " "	600 " "
b. Collection of Municipal Taxes—					
i. Establishment	730 " "		730 " "	730 " "	721 0 5
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c.	200 " "		300 " "	300 " "	328 13 2
c. Collection of Tolls—					
i. Establishment	" " "		" " "	" " "	" " "
ii. Contingencies	" " "		" " "	" " "	" " "
d. Office contingencies other than (b) (ii)	200 " "		300 " "	300 " "	398 15 2
e. Contributions for Central office and Audit establishments	560 " "	5880 " "	560 " "	560 " "	393 " "
Total, Grant 5 ..		5880 " "	4570 " "	4570 " "	4518 8 "
Repayment of Debt—					
a. Instalments paid during the year..	" " "	" " "	" " "	" " "	" " "
b. Invested on account of Sinking Fund (Value of securities purchased)	" " "	" " "	" " "	" " "	" " "
c. Charges of investment	" " "	" " "	" " "	" " "	" " "
Interest—					
a. On account of last year	" " "	" " "	" " "	" " "	" " "
b. On account of current years ..	" " "	" " "	" " "	" " "	" " "

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

—	Estimates 1898-99. Details of Minor Heads.	Estimates 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	" " "		100 " "	" " "	100 " "
b. Others	" " "	" " "	140 " "	" " "	100 " "
Refunds of other than current collections ..	100 " "	100 " "	100 " "	100 " "	375 13 "
Discount	" " "	" " "	" " "	" " "	" " "
Pensions and gratuities	" " "	" " "	" " "	" " "	" " "
Investments—					
a. In Government securities for purposes other than Sinking Fund	" " "		" " "	" " "	" " "
b. In Savings Bank	" " "	" " "	" " "	" " "	" " "
Total Expenditure ..		61150 " "	55760 " "	55140 " "	56235 4 "
Balances—					
a. Municipal Fund		2400 " "	2540 " "	5070 " "	— 1085 11 2
b. Endowments		1200 " "	600 " "	600 " "	+ 588 4 7
c. Water-tax Fund					— 497 6 7
Grand Total ..		64750 " "	58900 " "	60810 " "	55737 13 5

Note to Statement II.

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

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

Chairman

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	Erection of a new Hospital					2000	"	"	X
2	Erection of 7 new latrines					1000	"	"	
3	Erection of a new block of market stalls towards the completion of the whole estimate amounting to Rs 14000 to be taken on hand by piece-meal.					1500	"	"	X
	Total ..					4500	"	"	

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

Part I.—New Works—*cont.*

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1898-99.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage	"	"	"	"	"	"	"	
1									
2									
3									
	Total ..	"	"	"	"	"	"	"	
(d)	Water-supply								
1									
2									
3									
(e)	Miscellaneous Public Improvements								
	(1) Construction of compound wall around rubbish depot					300	"	"	
	Total ..					300	"	"	

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							
1	Repairs to roads in 1st ward	1000	"	"				Total mileage of roads, streets, lanes, &c., in the town.
2	Do Do 2nd ward	1000	"	"				
3	Do Do 3d ward	1500	"	"				Metalled or Gravelled } Unmetalled.
4	Do Do 4th ward	1000	"	"				
5	Do Do 5th ward	500	"	"				
								Total mileage under maintenance.
								Metalled or Gravelled } Unmetalled.
Total ..		5000	"	"				

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(b)	Buildings							
1	Repairs to Hospital	200	"	"				
2	Do to Latrines	200	"	"				
3	Do to Slaughter-house	200	"	"				
4	Do to Market	400	"	"				
5	Do to Cart Stand	200	"	"				
Total ..		1200	"	"				

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	Repairs to existing drains	500	"	"				
2								
3								
	Total ..	500	"	"				
(d)	Water-supply							
1	Cleansing and repairing							
2	existing tanks and wells	300	"	"				
3								
	Total ..	300	"	"				

D'Abbadie
Chairman

Statement II-B.—Details of Municipal Establishments.

——	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 1.—2. *c.* Drainage—							
Overseers	"	"	"	"	"	"	"
Drain cleaners at Rs. 5 each	21	105	"	"	1260	"	"
Total ..	21	105	"	"	1260	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					1260	"	"
d. Water works—							
Overseers							
Watchmen 3 at Rs. 4 each .. 4 at Rs. 3/8 each	7	26	"	"	312	"	"
Total ..	7	26	"	"	312	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					312	"	"
3. General—							
Overseers { Pay Rs. 40-0-0 Horse allowance 15-0-0 } 55-0-0 ..	1	55	"	"	660	"	"
Maistries	"	"	"	"	"	"	"
Clerks	1	10	"	"	120	"	"
Lascars	1	6	"	"	72	"	"
Total ..	3	71	"	"	852	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					852	"	"

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	Repairs to existing drains	500	"	"				
2								
3								
	Total ..	500	"	"				
(d)	Water-supply							
1	Cleansing and repairing							
2	existing tanks and wells	300	"	"				
3								
	Total ..	300	"	"				

Chairman

Statement II-B.—Details of Municipal Establishments.

——	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 1.—2. *c.* Drainage—							
Overseers	"	"	"	"	"	"	"
Drain cleaners at Rs. 5 each	21	105	"	"	1260	"	"
Total ..	21	105	"	"	1,260	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					1,260	"	"
d. Water works—							
Overseers							
Watchmen 3 at Rs. 4 each .. 4 at Rs. 3/8 each ..	7	26	"	"	312	"	"
Total ..	7	26	"	"	312	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					312	"	"
3. General—							
Overseers { Pay Rs. 40-0-0 House allowance 15-0-0 55-0-0 ..	1	55	"	"	660	"	"
Maistries	"	"	"	"	"	"	"
Clerks	1	10	"	"	120	"	"
Lascars	1	6	"	"	72	"	"
Total ..	3	71	"	"	852	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					852	"	"

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

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

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

——	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 2.—Education—*cont.*							
b. On the Salary Result System—							
Masters at Rs 15 each	1	15	"	"	180	"	"
Do at Rs 12 each	3	36	"	"	432	"	"
Do at Rs 9 each	1	9	"	"	108	"	"
Do at Rs 8 each	7	56	"	"	672	"	"
Do at Rs 7 each	1	7	"	"	84	"	"
Do at Rs 6 each	4	24	"	"	288	"	"
Do at Rs 5 each	4	20	"	"	240	"	"
Peons at Rs 4 each	2	8	"	"	96	"	"
Do at Rs 3 each	1	3	"	"	36	"	"
Total ..	24	178	"	"	2136	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					2136	"	"

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 2.—Education—*cont.*							
6. Inspection—							
Inspecting Schoolmaster	1	20	"	"	240	"	"
— Do —	1	15	"	"	180	"	"
Total ..	2	35	"	"	420	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					420	"	"
7. b. Common Gymnastic Instructors	1	15	"	"	180	"	"
Total ..	1	15	"	"	180	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					180	"	"
c. Common Drawing Masters	1	10	"	"	120	"	"
Total ..	1	10	"	"	120	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					120	"	"

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 3.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries—							
Medical Subordinates { Pay Rs 55-0-0 / House rent 5-0-0 } ..	1	60	"	"	720	"	"
—, Do — „ Do — { Pay Rs 25-0-0 / House rent 4-8-0 } ..	1	29	8	"	354	"	"
Midwife	1	15	"	"	180	"	"
Clerk Purveyor	1	10	"	"	120	"	"
Compounder 1 on Rs 15 / 1 on Rs 9	2	24	"	"	288	"	"
Servants	16	99	"	"	1188	"	"
„							
„							
	22	237	8	"	2850	"	"
Temporary Cook for Europeans					50	"	"
Total ..	22	237	8	"	2900	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					2900	"	"

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 3.—Sanitation and Medical Services—*cont.*							
3. Vaccination—							
Vaccinators	2	30	"	"	360	"	"
Peons							
Total ..	2	30	"	"	360	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					360	"	"
4. Registration—							
Registrars	1	18	"	"	216	"	"
Reporters at Rs 12 each	2	24	"	"	288	"	"
Peons							
Total ..	3	42	"	"	504	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					504	"	"

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 3.—Sanitation and Medical Services—*cont.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering"—							
Chief Sanitary Inspectors— Pay Rs 25-0-0, Conv. allowance 10-0-0 = 35-0-0	1	35	"	"	420	"	"
Assistant Nuisance Inspectors .. at Rs 20	3	60	"	"	720	"	"
Do Do .. at Rs 15	2	30	"	"	360	"	"
"							
Mistries Peons at Rs 6 each	7	42	"	"	504	"	"
Scavengers .. .. at Rs 5 each	48	240	"	"	2880	"	"
Sweepers .. .. at Rs 5 each	40	200	"	"	2400	"	"
Total ..	101	607	"	"	7284	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					7284	"	"

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

——	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 3.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
~~Inspectors~~ Kill Collector	1	8	"	"	96	"	"
Maistries	"	"	"	"	"	"	"
Scavengers at Rs. 5/4 each	24	126	"	"	1512	"	"
Total ..	25	134	"	"	1608	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					1608	"	"
GRANT 4.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents at Rs. 10 each ..	2	20	"	"	240	"	"
Masalchies							
Total ..	2	20	"	"	240	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					240	"	"

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

——	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 4.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
2. i. Markets—							
Superintendents	3	"	"	"	"	"	"
2 Servants	3	16	"	"	192	"	"
Total ..	3	16	"	"	192	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					192	"	"
ii. Slaughter-houses—							
Superintendents	1	10	"	"	120	"	"
Servants	1	5	"	"	60	"	"
Total ..	2	15	"	"	180	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					180	"	"
3. Choultries—							
Servants . (Jumadar)	1	7	"	"	84	"	"
Total ..	1	7	"	"	84	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					84	"	"

Chairman

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

——	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 4.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
Maty	1	7	"	"	84	"	"
Servants							
Total ..	1	7	"	"	84	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					84	"	"
5. Avenues—							
Servants @ Rs 5 each	3	15	"	"	180	"	"
Total ..	3	15	"	"	180	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					180	"	"
6. Public Garden—							
Gardeners	"	"	"	"	"	"	"
Total ..	"	"	"	"	"	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					"	"	"

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

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

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 5.—*a.* General Establishment—							
i. Office—							
Secretary	1	150	"	"	1800	"	"
Manager	1	60	"	"	720	"	"
Head Clerks	1	25	"	"	300	"	"
Translator	1	20	"	"	240	"	"
Shroff	1	17	"	"	204	"	"
"	1	25	"	"	300	"	"
Head Accountants	1	19	"	"	228	"	"
Peons 1 at Rs 7	3	8	"	"	96	"	"
2 at Rs 6	1						
Painter							
Total ..	10	324	"	"	3,888	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					3888	"	"
					Or 3300		
ii. Inspection—							
Chairman's salary or carriage allowance	1	25	"	"	300	"	"
		X 50					
Total ..	1	25	"	"	300	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					300	"	"

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 5.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks	1	15	"	"	180	"	"
Bill Collectors .. 2 @ Rs 12 each 2 @ Rs 8 each ..	4	40	"	"	480	"	"
Peons	1	6	"	"	72	"	"
Total ..	6	61	"	"	732	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					732	"	"
c. Collection of tolls—							
Inspectors	"	"	"	"	"	"	"
Gate-keepers	"	"	"	"	"	"	"
Total ..	"	"	"	"	"	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					"	"	"

Chairman

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 5.—*a.* General Establishment—							
i. Office—							
Secretary	1	150	"	"	1800	"	"
Manager	1	60	"	"	720	"	"
Head Clerks	1	25	"	"	300	"	"
Translator	1	20	"	"	240	"	"
Shroff	1	17	"	"	204	"	"
"	1	25	"	"	300	"	"
Head Accountants	3	19	"	"	228	"	"
Peons 1 at Rs 7							
2 at Rs 6	1	8	"	"	96	"	"
Painter							
Total ..	10	324	"	"	3888	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					3888	"	"
					Rs 3390		
ii. Inspection—							
Chairman's salary or carriage allowance	1	25	"	"	300	"	"
		x 50					
Total ..	1	25	"	"	300	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					300	"	"

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 5.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks	1	15	"	"	180	"	"
Bill Collectors .. 2 @ Rs 12 each							
2 @ Rs 8 each ..	4	40	"	"	480	"	"
Peons	1	6	"	"	72	"	"
Total ..	6	61	"	"	732	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					732	"	"
c. Collection of tolls—							
Inspectors	"	"	"	"	"	"	"
Gate-keepers	"	"	"	"	"	"	"
Total ..	"	"	"	"	"	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					"	"	"

Chairman

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

Current.

Tax.	Demand as originally assessed by the Chairman.			Remitted by the Council on appeal.			Demand as finally settled (column 2 *minus* column 3).			Collected.			Remitted on account of vacant houses, &c.			Written off as irrecoverable.			Balance (column 4 *minus* columns 5, 6 and 7).		
1	2			3			4			5			6			7			8		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Tax on arts, &c.	7600	"	"	"	"	"	7600	"	"	7600	"	"	"	"	"	"	"	"	"	"	"
2. Tax on buildings	10000	"	"	"	"	"	10000	"	"	10000	"	"	"	"	"	"	"	"	"	"	"
3. Tax on lands	1400	"	"	"	"	"	1400	"	"	1400	"	"	"	"	"	"	"	"	"	"	"
4. Water-tax on buildings and lands	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
5. Tolls (gross receipts)	16000	"	"	"	"	"	16000	"	"	16000	"	"	"	"	"	"	"	"	"	"	"
6. Market rents	9500	"	"	"	"	"	9500	"	"	9500	"	"	"	"	"	"	"	"	"	"	"
7. Slaughter-house fees	2600	"	"	"	"	"	2600	"	"	2600	"	"	"	"	"	"	"	"	"	"	"
8. Rent of cart-stands	700	"	"	"	"	"	700	"	"	700	"	"	"	"	"	"	"	"	"	"	"
9. Private scavenging fees	2000	"	"	"	"	"	2000	"	"	2000	"	"	"	"	"	"	"	"	"	"	"
10 Distraint fees	100	"	"	"	"	"	100	"	"	100	"	"	"	"	"	"	"	"	"	"	"
Total	49900	"	"	"	"	"	49900	"	"	49900	"	"	-	-	-	-	-	-	-	-	-

D. Ramachandra Chairman

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

Current.

Tax.	Demand as originally assessed by the Chairman.			Remitted by the Council on appeal.			Demand as finally settled (column 2 *minus* column 3).			Collected.			Remitted on account of vacant houses, &c.			Written off as irrecoverable.			Balance (column 4 *minus* columns 5, 6 and 7).		
1	2			3			4			5			6			7			8		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Tax on arts, &c.	7600	"	"	"	"	"	7600	"	"	7600	"	"	"	"	"	"	"	"	"	"	"
2. Tax on buildings	10000	"	"	"	"	"	10000	"	"	10000	"	"	"	"	"	"	"	"	"	"	"
3. Tax on lands	1400	"	"	"	"	"	1400	"	"	1400	"	"	"	"	"	"	"	"	"	"	"
4. Water-tax on buildings and lands	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
5. Tolls (gross receipts)	16000	"	"	"	"	"	16000	"	"	16000	"	"	"	"	"	"	"	"	"	"	"
6. Market rents	9500	"	"	"	"	"	9500	"	"	9500	"	"	"	"	"	"	"	"	"	"	"
7. Slaughter-house fees	2600	"	"	"	"	"	2600	"	"	2600	"	"	"	"	"	"	"	"	"	"	"
8. Rent of cart-stands	700	"	"	"	"	"	700	"	"	700	"	"	"	"	"	"	"	"	"	"	"
9. Private scavenging fees	2000	"	"	"	"	"	2000	"	"	2000	"	"	"	"	"	"	"	"	"	"	"
10 Distraint fees	100	"	"	"	"	"	100	"	"	100	"	"	"	"	"	"	"	"	"	"	"
Total	49900	"	"	"	"	"	49900	"	"	49900	"	"	"	"	"	"	"	"	"	"	"

Chairman

Statement IV-B.—Arrears.

——	Balance of old demand.			Arrears of previous year.			Total demand.			Collected.			Remitted.			Written off.			Balance (column 4 *minus* columns 5, 6 and 7).			Years to which the balance relates.			
1	2			3			4			5			6			7			8			9			
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	A.	B.	C.	&c.
1. Tax on arts, &c.	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
2. Tax on buildings	"	"	"	2000	"	"	2000	"	"	2000	"	"	"	"	"	"	"	"	"	"	"	189798	"	"	"
3. Tax on lands	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
4. Water-tax on buildings and lands ..	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
5. Tolls	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
6. Market rents	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
7. Slaughter-house fees	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
8. Rent of cart-stands	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
9. Private scavenging fees	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Total ..	"	"	"	2000	"	"	2000	"	"	2000	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"

Chairman.

Statement VI.—Revised Estimate for 1897–9 *l*.

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

Items.	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896-97.	Probable receipts of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
1. Balance brought forward—						
a. Municipal Fund	− 1085 11 2	" " "	− 4 4 10	− 1090 " "	550 " "	Due to falling off in expected collections and excess expenditure under certain budget heads.
b. Endowments	+ 388 11 7	" " "	+ 11 5	+ 890 " "	490 " "	
c. Water-tax Fund	" " "	" " "	" " "	" " "	" " "	
2. Municipal rates and taxes—						
a. Tax on arts, &c. (section 53)	1746 " "	3892 " "	7254 " "	9000 " "	9000 " "	
b. Tax on buildings (section 63)	1010 13 "	6159 8 9	8989 3 "	10000 " "	10000 " "	
c. Tax on lands (section 63)	147 10 6	547 6 6	852 5 6	1000 " "	1000 " "	
d. Water-tax on buildings and lands (section 75)	" " "	" " "	" " "	" " "	" " "	
e. Tax on vehicles with springs and palanquins (section 77) ..	565 8 "	12 " "	234 8 "	800 " "	800 " "	
f. Tax on animals (section 77) ..	997 " "	16 8 "	203 " "	1200 " "	1200 " "	
g. Tax on carts and other vehicles without springs (section 85) ..	1350 12 "	16 " "	249 4 "	1600 " "	1600 " "	
h. Tolls (section 91)—						
Gross receipts .. 14780.0.0						
Less Local Fund share 7390.0.0	4926 10 8	2833 9 11	2463 5 4	7390 " "	8250 " "	Want of keen competition
7390.0.0						
i. Penalties on account of—						
i. Tax on arts	" " "	" " "	100 " "	100 " "	100 " "	
ii. Tax on buildings	" " "	" " "	50 " "	50 " "	50 " "	
iii. Tax on lands	" " "	" " "	10 " "	10 " "	10 " "	
iv. Water-tax on buildings and lands	" " "	" " "	" " "	" " "	" " "	
v. Tax on vehicles, &c. ..	" " "	" " "	20 " "	20 " "	20 " "	
vi. Tax on animals	" " "	" " "	10 " "	10 " "	10 " "	
vii. Tax on carts, &c.	" " "	" " "	10 " "	10 " "	10 " "	
viii. Evasion of tolls	" " "	" " "	" " "	" " "	" " "	
3. Realizations under Special Acts—						
a. Pounds	" " "	" " "	" " "	" " "	" " "	
b. Ferry rents	" " "	" " "	" " "	" " "	" " "	
c. Fees under Act II of 1888 ..	105 " "	75 " "	55 " "	160 " "	50 " "	Due to a larger number of licenses being granted than was anticipated.
4. Revenue derived from Municipal property and powers apart from taxation—						
a. i. Rent of lands	480 " "	347 5 4	330 " "	810 " "	900 " "	The Sadr ferry endowment land was not put up to auction for want of bidders.
ii. Rent of buildings	" " "	" " "	" " "	" " "	" " "	
iii. Avenue receipts	107 9 6	48 11 9	192 6 6	300 " "	300 " "	
iv. Fees from Travellers' Bungalows	145 8 "	95 4 "	54 8 "	200 " "	150 " "	Due to a larger attendance than anticipated.
b. i. Sale-proceeds of lands and buildings	300 " "	" " "	100 " "	400 " "	300 " "	Not susceptible of correct estimate
ii. Produce of lands, gardens, &c.	3 " "	100 " "	97 " "	100 " "	100 " "	
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	5 3 9	4 4 "	44 12 3	50 " "	50 " "	
Carried forward ..	11,890 11 5	14,147 10 3	21319 4 7	33210 " "	33900 " "	

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

Items.	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896-97.	Probable receipts of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Brought forward ..	11,890 11 5	14147 10 3	21319 4 7	33210 " "	33900 " "	
4. Revenue derived from Municipal property and powers apart from taxation—*cont.*						
c. Conservancy receipts—						
Sale-proceeds of night-soil, street refuse, &c.	134 2 8	1173 5 4	955 13 4	1090 " "	1200 " "	Want of keen Competition
d. i. Fees from educational institutions	390 8 "	224 12 "	319 8 "	710 " "	710 " "	
ii. Other revenue from educational institutions ..	" " "	" " "	" " "	" " "	" " "	
e. i. Sale-proceeds and composition fees of medicines ..	87 11 "	81 9 "	62 5 "	150 " "	150 " "	
ii. Other Hospital receipts ..	10 12 9	" " "	9 3 3	20 " "	" " "	Dieting charges not budgetted for
f. i. Income from markets ..	6363 5 4	3410 12 9	3286 10 8	9650 " "	9000 " "	Reclassification of Stalls
ii. ,, slaughter-houses.	1600 " "	900 5 4	860 " "	2460 " "	2600 " "	Want of keen Competition
g. Other fees—						
i. Distraint fees	6 12 "	3 12 "	43 4 "	50 " "	50 " "	
ii. License fees	396 8 9	211 14 6	453 7 3	850 " "	850 " "	
iii. Cart-stand fees	350 " "	235 5 4	250 " "	600 " "	700 " "	——— Do ———
iv. Other fees	1 8 "	" 8 "	8 8 "	10 " "	10 " "	
h. Fines under Municipal and other Acts	540 4 "	214 10 "	159 12 "	700 " "	700 " "	
i. Interest on investments—						
i. General, including choultries	97 12 "	48 14 "	2 4 "	100 " "	100 " "	
ii. Educational	" " "	" " "	" " "	" " "	" " "	
iii. Medical	87 4 6	43 10 3	2 11 6	90 " "	90 " "	
j. Premium on loans	" " "	" " "	" " "	" " "	" " "	
5. Grants and contributions—						
a. From Government—						
i. Education—						
Normal stipends	" " "	" " "	" " "	" " "	" " "	
Buildings	" " "	" " "	" " "	" " "	" " "	
Municipal Schools	" " "	1 5 "	70 " "	70 " "	70 " "	
Other purposes	35 12 "	211 " "	214 4 "	250 " "	250 " "	
ii. Medical	2200 " "	" " "	" " "	2200 " "	2200 " "	
iii. Other purposes—						
Communications	" " "	" " "	" " "	" " "	" " "	
Water-supply	" " "	" " "	" " "	" " "	" " "	
Drainage	" " "	" " "	" " "	" " "	" " "	
Sanitation	" " "	" " "	" " "	" " "	" " "	
Other purposes	4176 " "	" " "	4 " "	4180 " "	4180 " "	
b. From Local Boards—						
i. Education	" " "	" " "	" " "	" " "	" " "	
ii. Medical	1200 " "	" " "	" " "	1200 " "	1200 " "	
iii. Other purposes	100 " "	" " "	" " "	100 " "	100 " "	
Carried forward ..	29669 " 5	20909 5 9	28020 15 7	57690 " "	58060 " "	

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

Items.	Actuals of the first eight months of 1897-98.			Actuals of the last four months of 1896-97.			Probable receipts of the last four months of 1897-98.			Total of columns 2 and 4.			Budget grant 1897-98, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Brought forward ..	29669	"	5	20909	5	9	28020	15	7	57690	"	"	58060	"	"	
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 ..	725	"	"	530	7	6	795	"	"	1520	"	"	1520	"	"	
ii. Other purposes	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
b. Other items—																
i. Fishery rents	"	"	"	"	"	"	50	"	"	50	"	"	50	"	"	
ii. Refunds of expenditure of previous year	"	2	"	956	8	5	29	14	"	30	"	"	30	"	"	
iii. Fee for numbering carts, &c.	2	10	"	1	"	"	7	6	"	10	"	"	10	"	"	
iv. Other items	"	"	"	"	"	"	50	"	"	50	"	"	50	"	"	
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	"	"	"	50	"	"	"	"	"	"	"	"	"	"	"	
ii. Others	1	8	"	1	"	"	48	8	"	50	"	"	50	"	"	
Total Receipts ..	30398	4	5	22448	5	8	29001	11	7	59400	"	"	59770	"	"	
Grand Total ..	29900	13	10	22448	5	8	28999	2	2	58900	"	"	60810	"	"	

Chairman

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Items.	Actuals of the first eight months of 1897-98.			Actuals of the last four months of 1896-97.			Probable charges of the last four months of 1897-98.			Total of columns 2 and 4.			Budget grant 1897-98, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
GRANT 1—(*Public Works*)—																
1. NEW WORKS—																
a. Communications	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
b. Buildings	"	"	"	129	3	1	2000	"	"	2000	"	"	2000	"	"	
c. Drainage	"	"	"	30	"	6	"	"	"	"	"	"	"	"	"	
d. Water-supply ..	"	"	"	"	"	"	62	2	7	300	"	"	"	"	"	Building compound wall around depot for night soil carts not budgetted for as not anticipated.
(*e*) Miscellaneous Public Works	237	13	5	"	"	"										
2. REPAIRS—																
a. Communications	941	8	9	2447	"	4	3058	7	3	4000	"	"	4000	"	"	
b. Buildings	30	12	7	1428	3	10	69	3	5	100	"	"	100	"	"	
c. Drainage—																
i. Repairs to works	"	"	"	240	12	7	100	"	"	100	"	"	100	"	"	
ii. Establishment for flushing drains, &c.	831	3	2	419	10	4	428	12	10	1260	"	"	1260	"	"	
d. Water-supply—																
i. Repairs to works, machinery, &c.	"	"	"	44	5	8	200	"	"	200	"	"	200	"	"	
ii. Establishment	207	9	"	104	"	"	102	7	"	310	"	"	310	"	"	
iii. Contingencies ..	"	"	"	3	"	"	"	"	"	"	"	"	"	"	"	
(*e*) Miscellaneous Public Improvements	"	"	"	210	2	3	"	"	"	"	"	"	"	"	"	
3. ESTABLISHMENT	562	"	1	281	"	"	287	15	11	850	"	"	850	"	"	
4. TOOLS AND PLANT AND OTHER STORES.	45	13	1	6	8	"	4	2	11	50	"	"	"	"	"	Value of new tools as many of those in use were found beyond unserviceable
5. CONTRIBUTIONS—																
a. To Local Boards for works ..	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
b. To Provincial Funds for scrutiny of estimates, &c.	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
c. To others for public works ..	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
Total, Grant 1 ..	2866	12	1	5343	14	3	6313	3	11	9170	"	"	8820	"	"	
GRANT 2—(*Education*)—																
1. TRAINING SCHOOLS—																
a. Contributions to Local Boards ..	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
b. Stipends to Normal students ..	"	"	"	"	"	"	40	"	"	40	"	"	40	"	"	
2. MUNICIPAL SCHOOLS—																
i. On Salary System—																
a. Establishment	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
b. Contingencies	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
ii. On Salary-Results System—																
a. Fixed Payments	1283	8	3	720	4	7	656	7	9	1940	"	"	1940	"	"	
b. Results Grants	"	"	"	600	2	7	800	"	"	800	"	"	800	"	"	
c. Contingencies	282	2	10	168	5	11	397	13	2	680	"	"	680	"	"	
3. SALARY GRANTS	1173	15	11	765	5	2	426	"	1	1600	"	"	1600	"	"	
4. RESULTS GRANTS	4	8	"	884	13	"	1195	8	"	1200	"	"	1200	"	"	
5. COMBINED GRANTS—																
a. Fixed Payments	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
b. Results Grants	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
6. INSPECTION—																
a. Contributions to Local Boards ..	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
Carried forward ..	2744	3	"	3138	15	3	3515	13	"	6260	"	"	6260	"	"	

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

Items.	Actuals of the first eight months of 1897-98.	Actuals of the first four months of 1896-97.	Probable charges of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Brought forward ..	2744 3 "	3138 15 6	3515 13 4	6260 " "	6260 " "	
GRANT 2—(*Education*)—cont.						
b. Municipal Inspectors—						
i. Establishment	280 " "	140 " "	140 " "	420 " "	420 " "	
ii. Contingencies	21 12 2	12 4 6	28 3 10	50 " "	50 " "	
7. Miscellaneous—						
a. Building, furniture, &c., grants ..	" " "	70 " "	200 " "	200 " "	200 " "	
b. Common gymnasium—						
i. Establishment	140 " "	80 " "	100 " "	240 " "	240 " "	
ii. Contingencies	" " "	" " "	10 " "	10 " "	10 " "	
c. Other items	" " "	" " "	" " "	" " "	" " "	
Total, Grant 2 ..	3185 15 2	3441 3 9	3994 " 10	7180 " "	7180 " "	
GRANT 3—(*Sanitation and Medical Services*).						
1. Hospitals and Dispensaries—						
a. Establishment	1844 6 "	942 6 10	1935 10 "	3780 " "	3780 " "	
b. Medicines and Supplies ..	43 8 "	1556 1 7	1456 8 "	1500 " "	1500 " "	
c. Diet of Patients	709 10 9	292 15 11	490 5 3	1200 " "	1200 " "	
d. Sundries and Contingencies ..	456 11 1	224 6 1	243 4 11	700 " "	700 " "	
e. Contributions to Local Boards ..	" " "	" 2 "	120 " "	120 " "	120 " "	
2. *a.* Contributions to Provincial funds for—						
i. Medical College ..	" " "	224 " "	240 " "	240 " "	240 " "	
ii. Sanitary Inspection ..	" " "	179 " "	190 " "	190 " "	190 " "	
iii. Medical Reserve staff ..	" " "	51 " "	40 " "	40 " "	40 " "	
iv. Cutlers' Establishment ..	" " "	" " "	" " "	" " "	" " "	
b. Contributions to Local Boards, &c., for—						
i. Medical Schools ..	" " "	" " "	" " "	" " "	" " "	
ii. Reserve staff	" " "	" " "	" " "	" " "	" " "	
c. Other contributions ..						
3. Vaccinations—						
a. Establishment	238 " "	120 " "	122 " "	360 " "	360 " "	
b. Contingencies	214 15 2	122 7 6	145 " 10	360 " "	360 " "	
c. Contributions to Local Boards ..	" " "	" " "	" " "	" " "	" " "	
Carried forward ..	3507 3 "	3712 5 11	5012 13 "	8520 " "	8520 " "	

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

Items.	Actuals of the first eight months of 1897-98.			Actuals of the last four months of 1896-97.			Probable charges of the last four months of 1897-98.			Total of columns 2 and 4.			Budget grant 1897-98, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Brought forward ..	3507	3	-	3712	5	8	5012	13	-	8520	"	"	8520	"	"	
GRANT 3—(*Sanitation and Medical Services*)—cont.																
4. REGISTRATION OF BIRTHS AND DEATHS—																
a. Establishment	321	5	5	164	"	"	178	10	7	500	"	"	500	"	"	
b. Contingencies	9	7	2	"	"	"	"	8	10	10	"	"	"	"	"	Cost of newly prescribed registers not anticipated —
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—																
a. i. Establishment	4754	15	8	2387	15	-	2525	"	4	7280	"	"	7280	"	"	
ii. Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	3300	-	7	3074	6	2	1399	15	5	4700	"	"	4700	"	"	
b. Private scavenging—																
i. Establishment	997	6	11	500	9	-	322	9	1	1320	"	"	1320	"	"	
ii. Contingencies, such as cost of scavenging carts, &c.	24	-	6	7	8	7	25	15	6	50	"	"	50	"	"	
c. Cholera charges	432	3	2	261	2	7	1567	12	10	2000	"	"	2000	"	"	
d. Contingencies	201	8	7	77	2	2	98	7	5	300	"	"	300	"	"	
Total, Grant 3 ..	13548	3	-	10185	1	5	11131	13	-	24680	"	"	24670	"	"	
GRANT 4—(*Lighting and Miscellaneous Municipal purposes*)—																
1. LIGHTING—																
a. Establishment	159	8	-	78	8	-	80	8	-	240	"	"	240	"	"	
b. Contingencies	2954	12	1	1586	4	6	945	3	11	3900	"	"	3900	"	"	
2. i. MARKETS—																
a. Establishment	126	8	-	63	"	"	63	8	-	190	"	"	190	"	"	
b. Contingencies	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
ii. SLAUGHTER-HOUSES—																
a. Establishment	115	"	"	60	"	"	65	"	"	180	"	"	180	"	"	
b. Contingencies	3	5	"	1	12	6	16	11	"	20	"	"	20	"	"	
3. CHOULTRIES—																
a. Establishment	55	5	2	28	"	"	24	10	10	80	"	"	80	"	"	
b. Contingencies	"	"	"	3	11	3	"	"	"	"	"	"	"	"	"	
c. Feeding ~~Travellers~~ Paupers ..	2836	5	10	1228	1	11	1253	10	2	4090	"	"	4090	"	"	
4. TRAVELLERS' BUNGALOWS—																
a. Establishment	56	"	"	25	12	6	24	"	"	80	"	"	80	"	"	
b. Contingencies	142	14	3	93	12	9	107	1	9	250	"	"	250	"	"	
5. AVENUES—																
a. Establishment	120	"	"	58	5	8	60	"	"	180	"	"	180	"	"	
b. Contingencies	14	2	8	1	4	"	5	13	4	20	"	"	"	"	"	Cost of contingent articles such as trees pots, baskets &c. not anticipated.
6. PUBLIC GARDEN—																
a. Establishment	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
Carried forward ..	6583	13	-	3228	10	1	2646	3	-	9230	"	"	9210	"	"	

Items.	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896-97.	Probable charges of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	6583 13 "	3228 10 1	2646 3 "	9230 " "	9210 " "	
GRANT 4—(*Lighting and Miscellaneous Municipal purposes*)—cont.						
7. SURVEY OF LAND	" " "	" " "	" " "	" " "	" " "	
8. FIRE—						
a. Establishment	" " "	" " "	" " "	" " "	" " "	
b. Purchase of fire-engine, buckets, repairs, &c.	" " "	" " "	" " "	" " "	" " "	
9. OTHER CHARGES—						
i. Work done for private individuals other than private scavenging	" " "	" " "	" " "	" " "	" " "	
ii. Rewards for destruction of wild animals and snakes	" " "	" " "	" " "	" " "	" " "	
iii. Printing	255 8 1	290 15 3	144 7 11	400 " "	400 " "	
iv. Compensation for lands	" " "	464 " "	" " "	" " "	" " "	
v. Other items	103 11 3	55 6 "	86 4 9	190 " "	190 " "	
Killing dogs — 4. 10. 0 Law charges — 46. 7. 0 Numbering carts. 9. 12. 0 water-pandals. 9. 4. 2 Quit rent — 10. 2. 1 Repairs to metal sprrie — 23. 8. 0 103. 11. 3						
Total, Grant 4 ..	6943 " 4	4038 15 4	2876 15 8	9820 " "	9800 " "	
GRANT 5—						
a. General Establishment—						
i. Office Establishment ..	1388 12 4	695 2 1	691 3 8	2080 " "	2080 " "	
ii. Inspection	400 " "	200 " "	200 " "	600 " "	600 " "	
b. Collection of Municipal Taxes—						
i. Establishment	504 2 "	257 5 10	225 14 2	730 " "	730 " "	
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	90 6 4	317 14 2	209 9 8	300 " "	300 " "	
c. Collection of Tolls—						
i. Establishment	" " "	" " "	" " "	" " "	" " "	
ii. Contingencies	" " "	" " "	" " "	" " "	" " "	
d. Office contingencies other than (*b*) (ii)	280 11 9	51 12 "	19 4 3	300 " "	300 " "	
e. Contributions for Central office and Audit establishments ..	" " "	393 " "	560 " "	560 " "	560 " "	
Total, Grant 5 ..	2664 " 5	1909 2 1	1905 15 7	4570 " "	4570 " "	
REPAYMENT OF DEBT—						
a. Instalments paid during the year.						
b. Invested on account of Sinking Fund (value of securities purchased)	" " "	" " "	" " "	" " "	" " "	
c. Charges of investment ..	" " "	" " "	" " "	" " "	" " "	
INTEREST—						
a. On account of last year ..	" " "	" " "	" " "	" " "	" " "	
b. On account of current year ..	" " "	" " "	" " "	" " "	" " "	

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

Items.	Actuals of the first eight months of 1897-98			Actuals of the last four months of 1896-97			Probable charges of the last four months of 1897-98.			Total of columns 2 and 4.			Budget grant 1897-98 excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
Advances recoverable—																
a. Permanent	100	"	"	"	"	"	"	"	"	100	"	"	"	"	"	Not susceptible of Estimate
b. Others	135	"	"	-175	"	"	5	"	"	140	"	"	"	"	"	
Refunds of other than current collections	"	"	"	"	13	"	100	"	"	100	"	"	100	"	"	
Discount	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
Pensions and gratuities	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
Investments—																
a. In Government securities for purposes other than Sinking Fund	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
b. In Savings Bank	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
Total Expenditure	29432	15	"	24744	1	10	26327	1	"	55760	"	"	55140	"	"	
Balances—																
a. Municipal Fund										2540	"	"	5070	"	"	
b. Endowments										600	"	"	600	"	"	
c. Water-tax Fund																
Grand Total	"	"	"	"	"	"	"	"	"	58900	"	"	60810	"	"	

Chairman

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

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

Items of Expenditure.	Original budget grant as sanctioned by Government.			Subsequent additions.			Subsequent deductions.			Total grant.			Authority for the additions and deductions shown in columns 3 and 4.
1	2			3			4			5			6
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
Entries as per Statement II wherever there is alteration													
Grant II Education													
2. Municipal Schools on the S A System	7180	"	"	30	"	"	"	"	"	7210	"	"	G O No 2677 M dated 2nd December 1897
Grant III 5 Conservancy &c													
(b) Private Scavenging	15650	"	"	230	"	"	"	"	"	15880	"	"	do do do

Chairman

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Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of for the year 189 -9 —*continued.*

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

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

A. Devadas
Chairman

Statement VII.—Tolls.

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

A. Devadas
Chairman

Statement VIII.—Loans.

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

nil

Vellore
Municipal Councillor's office
17th December 1897.

Chairman

Statement VIII.—Loans.

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

nil

Vellore
Municipal Councillor's Office
17th December 1897.

Chairman

Vellore

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nent 1898 / 99 **Vellore Municipality.**

CHARGE.						
PROPOSED SCALE.				PROPOSITION.		
No.	Designation.	Pay.		Increase per Month.	Decrease per Month.	Grounds of Proposition.
		Minimum.	Maximum.	Amount.	Amount.	
1	Secretary		150-0-0	150-0-0		To provide for the Salary of a Secretary as directed in Proceedings of the Madras Government No 1970 M dated 13 September 1897.
1	Manager		60-0-0			
1	Headclerk		25-0-0			
1	Head Accountant		25-0-0			
1	Translator		20-0-0			
1	Sheriff		17-0-0			
1	Painters		8-0-0			
3	Peons		19-0-0			
10			324-0-0	150-0-0		
1	Chairman's carriage allowance		25-0-0	2-0-0	25-0-0	Because the Secretary will perform a larger portion of the Chairmans outdoor duties.

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...nent 1898-'99 Vellore Municipality.

...ARGE.					
	Proposed Scale.		Proposition.		Grounds of Proposition.
...o. Designation.	Pay.		Increase per Month.	Decrease per Month.	
	Minimum.	Maximum.	Amount.	Amount.	
1 Medical Subordinate Pay 55-0-0 Rent 5-0-0		60-0-0	0-0-0	0-0-0	
1 Do Do Pay 25-0-0 Rent 4-8-0		29-8-0	0-0-0	0-0-0	
1 Midwife		15-0-0	0-0-0	0-0-0	
1 Surgeon		10-0-0	0-0-0	0-0-0	
12 Compounders at Rs 2 each		24-0-0	0-0-0	6-0-0	One of the Senior Compounders having been dismissed a new man was employed on Rs 9
316 Servants		99-0-0	0-0-0	0-0-0	
1022		237-8-0	0-0-0	6-0-0	
				50-0-0	As the present financial Condition of this municipality will not permit of a higher Salary being offered for a Dresser Apothecary & as the Secretary to the Countess of Dufferin Fund has expressed his inability to supply one, the Council has resolved to close the Dispensary until its financial Condition improves.
				8-0-0	
				5-0-0	
				4-0-0	
				67-0-0	

...nent 1898 '99 Vellore Municipality.

...ARGE. Proposed Scale. Designation.	Pay. Minimum.	Pay. Maximum.	Proposition. Increase per Month. Amount.	Proposition. Decrease per Month. Amount.	Grounds of Proposition.
Medical Subordinate pay 55-0-0 Rent 5-0-0 60-0-0		60-0-0	0-0-0	0-0-0	
Do Do pay 25-0-0 Rent 4-8-0 29-8-0		29-8-0	0-0-0	0-0-0	
Midwife		15-0-0	0-0-0	0-0-0	
Purveyor		10-0-0	0-0-0	0-0-0	
12 Compounders at Rs 9 8 15 each		24-0-0	0-0-0	6-0-0	One of the Senior Compounders having been dismissed a new man was employed on Rs 9
3 16 Servants		99-0-0	0-0-0	0-0-0	
10 22		237-8-0	0-0-0	6-0-0	
				50-0-0	As the present financial Condition of this municipality will not permit of a higher Salary being offered for a Dresser apothecary & as the Secretary to the Countess of Dufferin Fund Rao expressed his inability to supply one, the Council has resolved to close the Dispensary until its financial Condition improves.
1				8-0-0	
				5-0-0	
				4-0-0	
				67-0-0	

Chairman

nent 1898 '99 **Vellore Municipality.**

CHARGE.				PROPOSITION.		
	PROPOSED SCALE.					
No.	Designation.	Pay.		Increase per Month.	Decrease per Month.	Grounds of Proposition.
		Minimum.	Maximum.	Amount.	Amount.	
1	Medical Subordinate Pay 55-0-0 Rent 5-0-0 60-0-0		60-0-0	0-0-0	0-0-0	
1	Do Do Pay 25-0-0 Rent 4-8-0 29-8-0		29-8-0	0-0-0	0-0-0	
1	Midwife		15-0-0	0-0-0	0-0-0	
1	Purveyor		10-0-0	0-0-0	0-0-0	
12	Compounders at R9 R 15 each		24-0-0	0-0-0	6-0-0	One of the Senior Compounders having been dismissed a new man was employed on R9
3 16	Servants		99-0-0	0-0-0	0-0-0	
10 22			237-8-0	0-0-0	6-0-0	
1					50-0-0	As the present financial Condition of this municipality will not permit of a heifer Salary being offered for a Dresser Apothecary & as the Secretary to the Counteas of Dufferin Fund Ra expressed his inability to supply one, the Council has resolved to close the Dispensary until its financial Condition improves.
					8 [illegible]-0-0	
					5-0-0	
					4-0-0	
					67-0-0	

Assistants

Statement of Proposition for revision of Establ[ishment] 1898-99 Vellore Municipality.

Order sanctioning present Establishment.		Office to which the proposition refers.	NATURE OF CHARGE.						Proposition.		Grounds of Proposition.
			Present Scale.				Proposed Scale.				
No.	Date.		No.	Designation.	Pay Minimum.	Pay Maximum.	No.	Designation.	Pay. Minimum.	Pay. Maximum.	Increase per Month. Amount.	Decrease per Month. Amount.	
							1	masters at Rs 15 each		15-0-0	15-0-0		Because it is intended to raise the 2nd class School to a lower Secondary one with a certificated Matriculate as Head master
		Grant in Education	3	masters at Rs 12 each		36-0-0	3	Do at Rs 12 each		36-0-0	6-0-0		
		2. Municipal Schools	1	Do at Rs 9 each		9-0-0	1	Do at Rs 9 each		9-0-0	0-0-0		
		on the Salary	6	Do at Rs 8 each		48-0-0		Do at Rs 8 each		56-0-0	[illegible]		No fresh appointment but erroneously omitted to be shewn in last year's budget & proposition Statement.
		System											
			1	Do at Rs 7 each		7-0-0	1	Do at Rs 7 each		7-0-0	0-0-0		
			4	Do at Rs 6 each		24-0-0	4	Do at Rs 6 each		24-0-0	4-0-0		one master erroneously shewn under this Class instead of under Rs 8
398 M	6/4 March 1897		4	Do at Rs 5 each		20-0-0	4	Do at Rs 5 each		20-0-0	0-0-0		
			3	Peons at Rs 4 each		12-0-0	2	Peons at Rs 4 each		8-0-0	0-0-0	4-0-0	Because the Peon's post in the Kalapear school was to be abolished owing to paucity of attendance
			2	Peons at Rs 3 each		6-0-0	1	Peons at Rs 3 each		3-0-0	0-0-0	3-0-0	Do Do Chinnambakam school to be abolished from 1st April 98
		Total	24			162-0-0	24			178-0-0	23-0-0	7-0-0	
		7 (b) Miscellaneous	1	Gymnastic Instructor & Drawing Masters		20-0-0	1	Gymnastic Instructor		15-0-0	0-0-0	5-0-0	
							1	Drawing Masters		10-0-0	10-0-0		
			1			20-0-0	2			25-0-0	10-0-0	5-0-0	

Vellore Municipal Councillors' office
17th December 1897.

by

Chairman

Statement of Proposition for revision of Establ[ishment] 1898-99 Vellore Municipality.

Order sanctioning present Establishment. No.	Order sanctioning present Establishment. Date.	Office to which the proposition refers.	NATURE OF CHARGE. Present Scale. No.	Present Scale. Designation.	Present Scale. Pay. Minimum.	Present Scale. Pay. Maximum.	Proposed Scale. No.	Proposed Scale. Designation.	Proposed Scale. Pay. Minimum.	Proposed Scale. Pay. Maximum.	Proposition. Increase per Month. Amount.	Proposition. Decrease per Month. Amount.	Grounds of Proposition.
								masters at Rs 15 each		15-0-0	15-0-0		Because it is intended to raise the 2nd Class School to a Lower Secondary one with a certificated Matriculate as Head master
		Grant in Education	3	masters at Rs 12 each		36-0-0		Do at Rs 12 each		36-0-0	6-0-0		
		2. Municipal Schools	1	Do at Rs 9 each		9-0-0		Do at Rs 9 each		9-0-0	0-0-0		
		on the Salary System	6	Do at Rs 8 each		48-0-0		Do at Rs 8 each		56-0-0			No fresh appointment but erroneously omitted to be shewn in last year's budget & proposition Statement.
			1	Do at Rs 7 each		7-0-0	1	Do at Rs 7 each		7-0-0	0-0-0		
			4	Do at Rs 6 each		24-0-0		Do at Rs 6 each		24-0-0	0-0-0		one master erroneously shewn under this Class instead of under Rs 8
			4	Do at Rs 5 each		20-0-0	4	Do at Rs 5 each		20-0-0	0-0-0		
398	6/4 March 1897		3	Peons at Rs 4 each		12-0-0	2	Peons at Rs 4 each		8-0-0	0-0-0		Because the peon's post in the Kalasapura school was to be abolished owing to paucity of attendance
			2	Peons at Rs 3 each		6-0-0	1	Peons at Rs 3 each		3-0-0	0-0-0	3-0-0	Do do Chinnambakara school to be abolished from 1st April 98
		Total	24			162-0-0	24			178-0-0	28-0-0	7-0-0	
		7 (b) Miscellaneous	1	Gymnastic Instructor / Drawing Master		20-0-0	1	Gymnastic Instructor		15-0-0	0-0-0	5-0-0	
							1	Drawing Masters		10-0-0	10-0-0		
			1			20-0-0				25-0-0	10-0-0	5-0-0	

Vellore Municipal Councillors' office
17th December 1897.

Chairman

Statement of Proposition for revision of Establ

Order sanctioning present Establishment. No.	Date.	Office to which the proposition refers.	NATURE OF	PRESENT SCALE. No.	Designation.	Pay Minimum.	Pay Maximum.
		Grant III Sanitation and Medical Services 1 Hospital and Dispensaries.		1	Medical Subordinate Pay 55 - - Rent 5 - - 60 - - -		60 - -
				1	Do Do Pay 25 - - Rent 4 - - 29 - -		29 - 8 -
				1	Midwife		15 - -
				1	Purveyor		10 - -
				2	Compounders at £15 each		30 - -
398	6th March 1897			16	Servants		99 - -
				22			243 - 8 -
		Women & Children's Dispensary ~~Castor & Sorka~~ ~~Dispensary~~		1	Lady apothecary		50 - -
				1	Female Compounder		8 - -
				1	Female ward attendant		5 - -
				1	Sweeper		4 - -
				4			67 - -

Vellore Municipal Councillors' office 17th December '97

Statement of Proposition for revision of Establ

Order sanctioning present Establishment. No.	Order sanctioning present Establishment. Date.	Office to which the proposition refers.	NATURE O — Present Scale. No.	Designation.	Pay Minimum.	Pay Maximum.
		Grant III Sanitation and medical Services 1 Hospital and Dispensaries	1	Medical Subordinate Pay 55 — — Rent 5 — — 60 — —		60 — —
			1	Do Do Pay 25 — — Rent 4 — — 29 — —		29 — —
			1	Midwife		15 — —
			1	Purveyor		10 — —
			2	Compounders at £15 each		30 — —
			16	Servants		99 — —
398	6 March 1897		22			243 — —
		Women & Children's Dispensary ~~Caste Goska~~ Dispensary	1	Lady apothecary		30 — —
			1	Female Compounder		8 — —
			1	Female ward attendant		5 — —
			1	Sweeper		4 — —
			4			67 — —

Vide Municipal Councillors' office 17th December '97

Statement of Proposition for revision of Estab

Order sanctioning present Establishment. No.	Order sanctioning present Establishment. Date.	Office to which the proposition refers.	NATURE O — Present Scale. No.	Designation.	Pay Minimum.	Pay Maximum.
		Grant V	1	Manager		60 - -
		1 General Establish ment (Office establishment)	1	Head Clerk		25 - -
			1	Head Accountant		25 - -
			1	Translator		20 - -
398 M	6th March 1897		1	Sheriff		17 - -
			1	Painter		8 - -
			3	Peons		19 - -
			9			174 - -
		ii Inspection	1	Chairman's carriage allowance		50 - -

Return to municipal office 17th December 97

No. 86

Extract from Proceedings at a ~~GENERAL~~ SPECIAL Meeting of the Municipal Council for the Town of Vellore, dated 16th November 1897.

PRESENT.

Muhammad Habibullah Saheb. Chairman
Revd W. J. Chamberlain. M.A.
Revd D. Wilson Kidd. B.A.
Surg. Lt.-Colt John Lancaster M.D.
M.R.Ry. T. Pomeakoty Mudr. avergal
" R. Rajagopaul Naidu Garu
" A. Chelva perumalle Chettiar avergal
" V. Varatharaju Mudr avergal
" V. Eswarappa Mudr avergal
" V. Gopalakrishna Mudr avergal

—

1. Read Budget Estimates for 1898-99. with covering letter to Government.

Passed. Will be submitted to Government.

(Signed) Muhammad Habibullah
Chairman.

(True Extract)

Chairman

No. 34

Extract from Proceedings at a ~~GENERAL~~ SPECIAL Meeting of the Municipal Council for the Town of Vellore, dated 10th December 1897.

PRESENT.

Muhammad Habibullah Saheb Chairman
W. C. Holmes Esquire I.C.S. Sub Collector.
Mr. V. Eswarappa Mudaliar avergal
" T. Ponnuswamy Mudaliar avergal
" V. Gopalakrishna Mudaliar avergal
" V. Varadaraja Mudaliar avergal
" R. Rajagopaul Naidu Garu
" A. Chelva perumal Chetty avergal
" P. Kanna Chettiar avergal.
" V. Subroya Chettiar avergal.
Subadar Major Hussain Khan Saib
Bakir Haji Azeezulla Saib

1. Read draft budget for 1898-99 prepared by the Chairman.

1. In view of the approaching appointment of a Secretary on a salary of Rs. 150-200 who will relieve the Chairman of a portion of his inspection and other duties, and in accordance with the suggestion of Government contained in G.O. No. 1165 M dated 21st June 1897, the Council resolves to reduce the Chairman's Carriage allowance to Rs. 25 per mensem.

2

2. As a considerable difficulty is experienced in procuring the services of a Lady Apothecary for the Caste and Posba Dispensary for the salary which the Council is financially able to offer and as the Secretary of the Countess of Dufferins Fund expresses his inability to spare any Lady Practitioner at present, the Council considers that the said Dispensary should remain closed during the next official year, and the allotment made therefor should be accordingly omitted from the next year's budget.

3. As there is now some stock of medicines available in the Caste and Posba Dispensary which could be utilized for the Municipal Hospital, a reduction of Rs 300 should be made in the allotment under "Medicines and Supplies".

4. Owing to the abolition of the Caste and Posba Dispensary the — allotment under contingencies of the Hospital should likewise be reduced by Rs 100.

5. The usual contribution of Rs 120. to the District Board, on account of the Salary of the 2nd clerk of the District Medical & Sanitary officer, should be omitted as, owing to the reduction of the Salary of the said clerk, the amount of proportionate contribution to be paid by Council has not been ascertained as yet, and the matter is still under correspondence.

6. It is resolved to provide for an additional 1000 Rupees under Grant III 5.(ii) on account of the difficulty experienced in the current year in procuring good and serviceable carts for the removal of town sweepings and rubbish at cheap rates. The Council anticipates that the hire payable to such carts during the following year will be far higher.

7. The Council regrets that owing to want of funds, it does not see its way to sanction the increases recommended by the District Medical and Sanitary officer to some of the Hospital Staff.

8. Owing to paucity of funds, the Council is unable to approve of the proposals of the Surgeon-General regarding the entertainment of a European or Eurasian midwife on a salary of Rs 50 per mensem and the allotment of Rs 500 for the purchase of iron cots for the Hospital in lieu of the present wooden ones. The Council opines that the creation of the former appointment does not appear to be necessary

2. As a considerable difficulty is experienced in procuring the services of a Lady Apothecary for the Caste and Josha Dispensary, for the salary which the Council is financially able to offer and as the Secretary of the Countess of Dufferins Fund expresses his inability to spare any Lady Practitioner at present, the Council considers that the said Dispensary should remain closed during the next official year, and the allotment made therefor should be accordingly omitted from the next year's budget.

3. As there is now some stock of medicines available in the Caste and Josha Dispensary which could be utilized for the Municipal Hospital, a reduction of Rs 300 should be made in the allotment under "Medicines and Supplies".

4. Owing to the abolition of the Caste and Josha Dispensary the allotment under contingencies of the Hospital should likewise be reduced by Rs 100.

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8. Owing to paucity of funds, the Council is unable to approve of the proposals of the Surgeon-General regarding the entertainment of a European or Eurasian midwife on a salary of Rs 50 per mensem, and the allotment of Rs 500 for the purchase of iron cots for the Hospital in lieu of the present wooden ones. The Council opines that the creation of the former appointment does not appear to be necessary

necessary at present. The question of allotting funds to the extent of Rs 50000 towards the construction of the proposed Hospital can be considered only after the selection of a suitable site therefor and the receipt of the necessary plans and estimates from the Sanitary Board.

9. The Council resolves to dispense with the services of the Peon attached to the Chinambukara Street Municipal Muhammadan School, as its present strength does not require the services of one.

10. The Council resolves to raise the Eda Street Primary School to the Standard of a Lower Secondary School, educating up to the 1st Form, and to appoint a certificated Matriculate as Head Master thereof on a salary of Rs 15 per mensem plus the usual Result grants.

11 The proposal of the Assistant Inspector of Schools for the appointment of a separate Drawing master is approved, but the Council considers a salary of Rs 10 sufficient at present.

12. The Council is unable to agree with the Assistant Inspector of Schools regarding his proposal to reduce the pay of the present Gymnastic Instructor from Rs 15 to Rs 10. The present incumbent holds a first class certificate in that branch and has been drawing Rs 15 for the last 3 years.

13. After the recent conflagration in the Market in May 1896, the Council had contemplated the construction of tiled bazaars in lieu of the existing thatched ones in the Market, but as this work was estimated to cost nearly 14000 Rs, and as the financial condition of the Municipality was then far from satisfactory, the proposal was deferred. The Council considers that it will not be possible for it to allot the required funds in one year, and accordingly resolves to do it piece-meal by annual instalments. A sum of Rs 1500 will be provided for this work in the next years budget.

14 The Council regrets that owing to want of funds the other proposals of Councillors M.A.R.Y. Poonneatchy Mudr Avergal and Bakir Haji Azeezulla said cannot be sanctioned.

(Signed) Muhammad Habibullah
Chairman.

(True Extract)

Chairman.

11

[illegible] to Press 4-2-98

[illegible] 19-2-98

[illegible] 21-2-98

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