GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From M.R.Ry. C. NARASIMMACHARIAR, Avargal, Rao Bahadur, Chairman, Municipal Council, Vellore, to the Chief Secretary to Government (through the Divisional Officer), dated Vellore, 23rd February 1888, No. 19-G.

In accordance with the provisions of Section 251 of the District Municipalities Act IV of 1884, I have the honor to submit herewith the budget estimates of receipts and expenditure for the year ending 31st March 1889, prepared in the forms prescribed by Government in their order, dated 12th May 1887, No. 434 M.

2. The budget was placed before the Council at several of their meetings and was finally passed on the 16th January 1888.

3. No new taxes are proposed to be levied. The Council desire that the toll-rate on single bullock carts, which is at present levied at 3 annas as for double bullock carts, may be reduced by half, that is, to (Rs. 0-1-6) one anna and six pies per cart.

REVISED ESTIMATE, 1887-88.

4. The receipts, including the opening balance of Rs. 21,352, amount to Rs. 72,144. The expenditure is expected to come to Rs. 48,247. The balance at the close of the year would be Rs. 23,897.

5. All the causes of variations between the actuals and budget estimates under the several items of receipts and expenditure are explained in the revised estimate (Statement VI-A). A few items require special notice.

6. *Receipts—Tax on Lands.*—Rs. 600 are entered against Rs. 1,000 of the budget. The reduction in the rate from 5 to 2 per cent., as sanctioned by Government in their order, dated 21st July 1887, No. 684, has caused the decrease.

7. *Tax on Animals.*—There is an increase of Rs. 100 over the budget, which is due to taxes proposed to be levied in the newly-added portion of Allapuram and Ramanaikan Pollium (*vide* G.O., dated 17th October 1887, No. 1057 M.)

8. *Municipal Markets.*—Rs. 5,835 are entered against Rs. 5,500 of the budget. There is an increase of Rs. 335 over the budget, which is due to the deposits of certain defaulting contractors that have been hitherto allowed to stand under Deposits Accounts having been transferred to Municipal Funds. Similarly a sum of Rs. 85-6-8 was transferred and shown under "Cart-stand." Hence the increase under this head.

9. *Miscellaneous.*—Under the item "Other receipts," Rs. 584-7-10 are entered as detailed below :—

	RS.	A.	P.
(1) Unclaimed deposits	535	7	10
(2) Forfeitures by contractors	23	0	0
(3) Other receipts	26	0	0
Total ..	584	7	10

Item 1.—This is an accumulated item standing on the deposits accounts for several years, and no portion of it was claimed for some years past—at any rate from 1882-83, when the amount appeared for the first time as an "item not known" in the balance sheet of deposits accounts. This amount was, at the instance of the

auditor (paragraph 13 of his report), transferred to Municipal Funds as "unclaimed deposits." Item 2 is made up of fines and forfeitures by certain contractors, and has also been carried to the credit of Municipal Funds.

10. The other items of receipt call for no remark.

11. *Expenditure—Grant I, Public Works—New Works—Drainage.*—The allotment under this head was not spent during the year. As referred to in paragraph 31 of the last year's report, the necessary levels and plans and estimates are being prepared by the municipal overseer, with a view of submitting them to the Executive Engineer and Sanitary Commissioner for their approval.

12. In connection with this, I beg to state that the Executive Engineer, when his advice was sought for on the subject, suggested that the present form of (V-shaped) drains, as some of them have been already laid down and constructed, might be adopted with some improvement, and that estimates might be prepared after taking the levels and fixing the sizes of the drains. He advised at the same time that, as a scheme for water-supply should go with that for drainage, to make the latter more effective, both projects might be taken up simultaneously on hand with advantage. But the Council wanted to introduce the drainage first, and deferred the water-supply project on the score of want of funds. Levels are being taken and plans prepared for complete drainage on the line suggested by the Engineer. It is now nearly six months since the overseer has commenced this work, and it is probable that it will take four months more for him to complete the work.

13. The Sanitary Commissioner, during his tour of inspection in November last, inspected the drains of Vellore and was partly of opinion that rectangular and V-shaped drains would not work well, and oval-shaped drains were preferable; and informed me that he would be able to decide upon the best scheme after the plans and levels are sent to him. It will be thereby seen that the Council cannot carry out the drainage works at the cost they originally thought of; but will have to spend more on account of the oval-shaped drains. It is therefore the intention of the Council that the scheme once prepared should be final, without undergoing any alterations; and to obtain this end they earnestly request that a special officer may be appointed by Government to finish the scheme in its entirety, in consultation with the Sanitary Commissioner. The Council have resolved to pay such sum as the Government may decide for compensating his labor. The Council seek for this help as Government was pleased to make such concession in the case of Kumbakónam Municipality.

14. Since passing the budget, the Council resolved, at their meeting of the 9th February 1888, to introduce into Vellore the water-supply scheme of Madura, and to postpone the drainage scheme until the practicability and cost of the former scheme are ascertained, and also decided that in the meanwhile no expenditure should be incurred on the drainage scheme. This course the Council did not originally approve when the subject was once laid before them; but they have now, on reconsidering the importance of water-supply, changed their minds and resolved as above.

15. Water-supply is a great want in Vellore and stands as first in the category of works of sanitation for the town of Vellore. "Suriaguntah tank," which is much used by the people, receives surface drainage and is condemned by the sanitary authorities. Wells in private compounds in a greater part of the town are contaminated by percolation of the sewage water and filthy contents of cesspools of past years which are buried under ground.

16. Under the head "Water-supply," the expenditure of Rs. 110 was incurred on account of some urgent work such as could not be avoided, done in continuation of the last year's work in respect of two wells excavated and built up last year.

17. Under the head "Repairs," the expenditure on communications has exceeded the budget allotment by Rs. 1,000, which is mainly due to the following causes:—(i) Value of road materials supplied at the close of the last year to the extent of nearly Rs. 500 was paid during the current year; (ii) the roads were damaged by heavy rains during the year, and repairs more than anticipated were unavoidable; (iii) the widening of the Katpady road between the jutka stand and Pálár bridge, which was very necessary in consideration of the heavy traffic on the road, which is the only

feeder to the Vellore Railway Station, and in consideration of a large number of passengers going on foot on the road, required a larger provision than was anticipated. In the above circumstances, the expenditure in excess was incurred in full hopes that the Government will be pleased to accord their sanction for the same.

18. Under the head Establishment, the increase is due to the increase of pay allowed to the overseer from 1st December 1887 (G.O., dated 16th January 1888, No. 31).

19. *Education—Salary Grants.*—Rs. 1,603 are entered against Rs. 1,300 of the budget. The increase is due to the amount of Rs. 300 having to be paid to the Church of Scotland Mission School for the current year also, as was for the year 1886-87, under G.O., dated 10th November 1887, Mis. No. 1160.

20. *Grant III, Hospitals—Establishment.*—Rs. 2,354 are entered, against Rs. 2,304 of the budget. The hospital assistant attached to the main dispensary attained the rank of second class on the 30th June 1887, and his pay had from that date to be calculated and paid at Rs. 35 per mensem instead of Rs. 25.

21. Under the head of Diet and Contingencies, there is an increase of Rs. 789, which is due partly to the high rate at which the contract was made, and partly to the increase in the number of admissions. Owing to inadequate provision made under these heads, it became necessary on occasions to reject cases coming into the hospital. To remove the unpopularity resulting from such rejections, the Council thought fit to increase the number of beds from 30 to 40, and have succeeded in their endeavours. The increase will be effected from the commencement of the next official year.

22. *Private Scavengering.*—Rs. 450 are entered against Rs. 710 of the budget. During the current year, a second block was brought into working, and the expenditure of the two blocks put together does not admit of any further outlay.

23. *Grant IV.*—Under the head Lighting, the cost of the establishment would be seen to be below the budget, which is due to the non-entertainment of two more lamplighters as was originally proposed. Under the item Contingencies, the decrease in expenditure is due to the purchase of articles of lighting at a cheap rate.

24. Under Grant V there is an increase of Rs. 125 over the total allotment, which is due to the contributions on account of central office and audit establishments being larger than were anticipated.

25. Thus it will be seen that the items in which the budget allotments have been exceeded are as follows:—

	Rs.
Grant I—	
Repairs—Communications	1,000
Establishment	80
Tools, &c.	50
Grant II—	
Salary Result School—Contingencies	35
Salary grants to Church of Scotland Mission School	303
Grant III—	
Hospitals, diets and contingencies	789
Grant IV—	
Choultries—Feeding paupers	60
Grant V—	
Contribution for Central Office establishment	97
Do. for Audit establishment	50

All the above charges were incurred having been unavoidably necessary, and now I beg that the Government will be pleased to accord their sanction for the same.

BUDGET FOR 1888-89.

26. The estimated receipts amount to Rs. 73,950, including the opening balance of Rs. 23,900; and the expenditure comes to Rs. 68,950. The balance at the close of the year will be Rs. 5,000. This will be seen to be a little below 10 per cent. of the receipts excluding the opening balance.

27. The receipts for 1888-89 are compared below with the sanctioned budget and revised estimate of the year 1886-87 :—

	Budget, 1887-88.	Revised estimate, 1887-88.	Estimate, 1888-89.
	RS.	RS.	RS.
Balance brought forward	13,030	21,352	23,900
Tax on arts, &c.	7,000	7,000	7,000
Tax on buildings	6,000	6,100	6,100
Tax on lands	1,000	600	600
Water-tax on buildings	..	..	..
Tax on vehicles	800	800	800
Tax on animals	1,500	1,600	1,600
Registration of carts	2,300	2,300	2,300
Tolls	9,000	9,300	9,300
Licenses	350	300	300
Penalties on account of—			
Tax on arts	..	..	100
Tax on buildings	..	..	50
Tax on lands	..	..	10
Water-tax	..	..	..
Tax on vehicles	..	..	20
Tax on animals	..	..	10
Tax on carts	..	..	10
Evasion of tolls	..	..	..
Contribution from Provincial Funds	9,490	9,493	9,490
Realization under Special Acts	100	100	100
Contribution from Local Funds	1,100	1,415	1,300
Municipal fines and fees	500	450	450
Fees in schools and training institutions ..	300	300	250
Income from markets	5,500	5,835	5,500
Rent of other buildings, &c.	3,180	3,470	3,390
Private scavengering	500	300	500
Endowments	380	380	380
Miscellaneous	500	1,049	490
Total ..	62,530	72,144	73,950

28. From the above it will be seen that almost all the items, except in cases noticed below, are based upon the revised estimate for 1887-88 and require no explanation.

29. Items requiring explanation are as follows :—

(1) *Penalties.*—Under this head Rs. 200 are entered as detailed in Statement I, and are items newly introduced for the year.

(2) *Contributions from Local Funds.*—The increase of Rs. 200 over the current year's figures (Rs. 1,000) towards the maintenance of hospital is due to additional contribution from the District Board for increasing the number of beds from 30 to 40.

(3) *Fees in Schools.*—Rs. 250 are entered against Rs. 300 of the current year. It is proposed to convert the "Kalascara" Street School, hitherto treated as a Municipal school on salary system, into one under salary result system. By this arrangement, the school-fee collections will be appropriated by the schoolmasters as is now the case with similar other schools in existence. Also it is proposed to abolish the "Saidápet" Municipal Salary System School. These two account for the fall in school-fee collections. Even this provision may be subject to a further reduction when the remarks of the Director of Public Instruction called for by Government (G.O., dated 12th September 1887, No. 924, paragraph 11,) on the Council's recommendation, which is supported by the Sub-Collector and Collector, "for the reduction of the rate of fees now levied in the Muhammadan school" are received.

(4) *Private Scavengering.*—Rs. 500 are entered, against Rs. 300 of the current year. It is proposed to carry the system into a third block of the town.

30. *Expenditure.*—The total expenditure amounts to Rs. 68,950, and is compared below with the sanctioned budget and revised estimate for 1887-88 :—

	Budget, 1887-88.	Revised estimate, 1887-88.	Estimate, 1888-89.
	RS.	RS.	RS.
Grant I—			
New Works—			
Communications	30	31	9,650
Buildings	..	25	250
Drainage	12,000	..	12,000
Water-supply	..	110	250
Miscellaneous	150	150	80
Repairs—			
Communications	4,500	5,500	5,050
Buildings	2,600	2,600	380
Drainage	400	400	390
Water-supply	200	..	250
Miscellaneous	550	550	80
Establishment	660	780	900
Tools and plant and contingencies	100	150	150
Grant II—			
Municipal Schools—			
(i) On salary system	2,170	2,170	1,630
(ii) On salary result system	980	1,015	1,340
Salary grants	1,300	1,603	1,300
Results grant	2,000	2,000	2,000
Inspection	450	412	360
Miscellaneous	250	100	100
Grant III—			
Hospitals	5,500	6,339	6,240
Contribution to Government	370	370	370
Vaccination	480	460	670
Registration of Births and Deaths	449	440	440
Conservancy	11,280	11,020	12,400
Grant IV—			
Lighting	2,750	2,367	2,700
Markets and Slaughter-houses	300	300	400
Choultries (Langerkhana)	4,300	4,360	4,300
Road-watering	40	40	70
Avenues	200	200	200
Water-works	170	170	270
Other charges	800	700	700
Grant V—			
Supervision and Management	3,680	3,805	3,950
Refunds	80	80	80
Closing Balance	3,800	23,897	5,000
Total ..	62,530	72,144	73,950

31. *Grant I—Public Works.*—The total outlay under this grant amounts to Rs. 29,430, against Rs. 10,296 of the revised estimate. The large falling in the expenditure of the current year is due to the non-utilization of the allotment made for "Drainage."

	RS.
New Works	22,230
Repairs	6,150
Establishment	900
Tools and Plant, &c.	150
Communications	9,650
Buildings	250
Drainage	12,000
Water-supply	250
Miscellaneous	80

32. Under the head New Works, a sum of Rs. 22,230 has been allotted. Rs. 9,650 of this amount are proposed to be laid on communications as follows :—

Rs. 8,600 are for the construction of a bridge on Katpady road. During the year 1886-87 all the necessary preliminaries were completed and handed over to the District Board, who entrusted the work to the Local Fund Engineer

for execution. The work was handed over to a contractor, and materials were being collected by him. When the work was about to be commenced, the late Collector, Mr. MacCartie, inspected the site of the bridge. He, being of opinion that a road-dam might be substituted for the bridge, recommended to Government that before the bridge work is undertaken, the matter may be referred to the Public Works Department for their opinion. Accordingly Government have, in their order, dated 30th September 1887, No. 992, referred the matter to the District Board, North Arcot, for an expression of opinion by that body on the substitution of a road-dam for a bridge, reserving further reference to the Public Works Department, in case the District Board decide that a bridge should be erected. In the event it is finally decided that a road-dam can be built, the allotment made for the bridge will have to be reduced nearly by half; of the remaining half, a moiety will have to be refunded to the District Board; and what would remain after these adjustments are made might be added to the provision made for the "Drainage."

A sum of Rs. 1,000 is allotted for the purchase of road sites in view of widening and straightening some of the streets which are narrow and bent in a manner not to admit of free passage for traffic, &c.

33. *Buildings.*—The allotment of Rs. 250 under this head is for constructing a latrine in the newly included portion.

34. With reference to the concluding portion of paragraph 12 of G.O., dated 12th September 1887, No. 924, drawing the attention of the Chairman to the last paragraph of the Sub-Collector's endorsement on the annual report of this Municipality for 1886-87, I beg to represent to Government that the subject of constructing a separate hospital building was laid before the Council for their consideration, who have resolved as follows:—"The Council observe that the present hospital buildings are spacious enough for a hospital. As the Council have to provide the town with drains, they further think that until this is done, the consideration of the subject may be postponed."

35. *Drainage.*—The provision under this head is entered at Rs. 12,000—the same as for the current year. As the Council have, as noticed in paragraph 14 above, proposed to postpone the drainage scheme until they are informed on the water-supply scheme, I respectfully beg to suggest that, if the proposal is approved, the scheme may not altogether be suspended; but the initiatory measures may be completed and the scheme completely made out for being worked out when pronounced sound. For this purpose the cost of maintaining a special professional officer, as requested by the Council in paragraph 13 above, may be fixed at such sum as the Government may deem proper and be allotted under the head "Drainage." Similar provision may also be made under "Water-supply" to meet the cost of preliminary experiments. The balance may be invested until such time as either of the schemes are taken up on hand.

36. *Water-supply.*—Another well is proposed to be erected during the current year at a cost of Rs. 200. Here again I beg to say that this provision may be struck off if the water-supply scheme be made to precede the drainage scheme.

37. *Repairs.*—A total of Rs. 6,150 is proposed to be spent under this head. Rs. 5,050 are allotted for repairs of roads. With reference to remarks of Government in paragraph 10 of their order, dated 12th September 1887, No. 924, directing the Council to show cause why the rates of tolls should not be reduced or the proportion of contribution to the District Board increased, I beg to submit on behalf of the Council that the expenditure on roads in 1886-87 was rather limited, the Council having had to allot enormous sums for construction of bridge and drainage. In the year 1885-86, the estimate for repair of roads was Rs. 4,000; out of which Rs. 3,500 were spent, and sufficient cause had been shown for the non-utilization of the balance of allotment (*vide* paragraph 26 of the annual report embodied in G.O., dated 5th October 1886, No. 1011). During the current year the expenditure was estimated at Rs. 4,500; but when the work was taken up on hand, the actual expenditure exceeded the budget allotment under circumstances detailed in paragraph 17 above. During the current year the Municipality was extended. The Council are, under these considerations, of opinion that any sum below Rs. 5,000 would not be generally sufficient to put the state of the roads in a satisfactory condition. They consider that even more may be required. The Council therefore beg to observe that there is no reason for either reducing the rate of tolls, or for increasing the proportion of contribution to the District Board.

	Rs.
Communications	5,050
Buildings	380
Drainage	390
Water-supply	250
Miscellaneous	80

38. *Establishment.*—Under this head Rs. 900 are allotted, against Rs. 780 and 660, respectively, of the revised estimate and budget of the current year. This is due to the increase of Rs. 20 a month recommended to be allowed to the overseer, and since sanctioned by Government in their order, dated 16th January 1888, Mis. No. 31 M.

39. *Grant II—Education.*—A total of Rs. 6,730 is proposed to be spent under this grant. Under the head "Municipal School on Salary System," the provision made is for the up-keep of the Muhammadan school alone to be maintained on the same scale as that of the current year.

	Rs.
Municipal Schools—	
(1) On salary system	1,630
(2) On salary result system ..	1,340
Salary grants	1,300
Results do.	2,000
Inspection	360
Miscellaneous	100

40. Two other schools were included under this head during the current year.

Saidápet School.
Kalascara Street School.

The municipal school at Saidápet has been proposed to be abolished, there being no prospect of improvement in its strength while a new (native) high school is rising in its vicinity, as observed by the Deputy Inspector of Schools in paragraph 10 of his annual report for 1886-87. The other school started in "Kalascara" street has now been proposed to be placed under salary result system, as recommended by the Deputy Inspector in paragraph 11 of the report said above.

41. Under the head Salary Result Schools, Rs. 1,340 are entered against Rs. 1,015 of the current year, and the increase is due to the inclusion of "Kalascara" Street School.

42. *Inspection.*—Provision has been made towards paying the contribution to Local Funds. The Council have proposed to reduce the pay of the inspecting schoolmaster, as they think that the present salary (Rs. 20) is not necessary while they pay a contribution to the Local Funds on account of the services of the Deputy Inspector. In this I do not agree with the Council; for the contribution to the Local Board does not relieve the inspecting schoolmaster of any part of his duties. The Deputy Inspector cannot be expected to do all that an inspecting schoolmaster does. The reason assigned is not sufficient to justify the retrenchment proposed. It will be but fair to allow the present pay though no increment be allowed as an incentive.

43. As regards the Deputy Inspector's suggestion of opening an industrial school, and of training result grants schoolmasters, and to which the attention of the Council was drawn by Government in paragraph 11 of their order, dated 12th September 1887, No. 924, the Council propose in the former case to carry out the suggestion on their obtaining full information regarding the measures to be adopted towards opening the school and the cost of maintenance thereof, and in the latter case, they have notified to the teachers of result grants schools that if they do not get themselves trained within September 1889, they will not be paid grants.

44. *Grant III.—Sanitation and Medical Services.*—The estimated total cost under this grant is fixed at Rs. 20,120, against Rs. 18,629 of the current year; and the increase is due to increased provisions made under the heads "Vaccination" and "Conservancy," as will be seen below.

	Rs.
Hospitals	6,240
Contributions	370
Vaccination	670
Registration	440
Conservancy	12,400

45. *Hospitals and Dispensaries.*—The expenditure under this head is estimated to cost Rs. 6,240. Under the head "Establishment," the provision made will be seen to exceed the revised estimate, which is due to the pay of the hospital assistant attached to the main hospital having been fixed at Rs. 35, owing to his promotion to the rank of 2nd class from 30th June 1887. An increase of one rupee to the pay of the peon attached to the branch dispensary was allowed at the recommendation of the District Surgeon. These account for the increase noticed.

	Rs.
Establishment	2,436
Medicines	1,200
Diets	2,200
Sundries and contingencies	404

46. Under the head "Diet," &c., Rs. 2,200 are entered. It is proposed to increase the number of beds from 30 to 40. The above provision includes a sum of Rs. 200 promised to be paid by the District Board towards the cost of the additional charge to be incurred by the increase of beds noticed above. As suggested by Government in the concluding portion of paragraph 5 of G.O., dated 9th May 1887, No. 427, the District Board was asked to pay $\frac{5}{5}$ of the additional charge (Rs. 750), but they have promised to pay only Rs. 200, which is more than by half below the amount applied for. The Council have, however, accepted the contribution, and have resolved to make good the balance from Municipal Funds.

47. *Vaccination.*—Two first-class vaccinators as in current year are proposed to be maintained during the next year. Vaccination having been made compulsory, the Council anticipate the necessity of appointing an additional vaccinator, which they propose to do when the time for such necessity arrives by the entertainment of a temporary hand, who will be paid from the allotment under Contingencies.

48. *Registration of Births and Deaths.*—No change in the establishment; and the provision of the current year is therefore repeated.

49. *Conservancy.*—Under this head Rs. 12,400 are entered, against Rs. 11,020 of the revised estimate. As in the current year, an establishment consisting of four sanitary inspectors (three at Rs. 20 each and one at Rs. 15) and nine peons (three at Rs 6 each and six at Rs. 5 each) is proposed to be maintained throughout the next year. Two scavengers and one toty for the newly added portion are proposed to be entertained. The number of drain-cleaners was raised from 16 to 20, as past experience shows that this increase is necessary. Provision to the extent of Rs. 500 is also made for the purchase of sites for burial-grounds.

	Rs.
Establishment, &c.	6,010
Road-cleaning	2,130
Sanitary service	3,000
Cleansing of tanks	100
Contingencies	160
Private scavengering	1,000

50. Under the head Road-cleaning, the amount entered is for the maintenance of 4 sweepers at Rs. 6 each and 29 at Rs. 5 each.

51. *Private Scavengering.*—It is proposed to carry the system into another block during the next year. The total cost of establishment would amount to Rs. 885, being the pay of 3 nuisance inspectors at 8 rupees each, and 9 scavengers at $5\frac{1}{4}$ rupees each. Rs. 145, charged under the head Contingencies, is to meet the value of sites to be purchased for opening pathways for scavengers to get to the privies in cases where they could not get to them through the main door of the house, and also for the purchase of sundry articles required for the establishment.

52. In submitting the budget for 1887-88, an increase of Rs. 2-8-0 to each of the four sanitary inspectors was recommended by the Council. But Government, in reviewing the budget, disallowed the increase proposed for that year in view of the inadequate closing balance. This matter was laid before the Council while the budget under report was prepared, and the Council do not wish to give any increase and are of opinion that the present rate of salary is sufficient for the work done.

53. It was brought to the notice of Government (in paragraph 26 of the budget report of the current year) that these sanitary inspectors have increased work since the new Act came into operation. Now the villages of Allapuram and Ramunaik

Pollium have been included in the Municipality, and this necessarily adds to the work of the sanitary inspectors. A portion of the 4th Division was added to the 2nd and the new inclusion has been added to the 4th Division, and no increase has been made in the pay of the respective sanitary inspectors. This is only a temporary measure for the current year. The division of the Municipality for sanitary supervision has to be revised in the next year; while so doing, it will be fair to allow an increase of Rs. 11 on account of the new extension of limits, and to distribute it among the sanitary inspectors thus:—Instead of three on Rs. 20 each and one on 15, as at present, they can be paid Rs. 24, 23, 22 and 17 in four grades, so that there may be an inducement for efficient working in hopes of promotion and an encouragement to inspectors to continue long in service, or, if the Government choose it fit, they may be given each an increase of Rs. 2-8-0. At any rate, I respectfully beg that Government will give a favorable consideration to the subject.

54. *Grant IV—Lighting and Miscellaneous Municipal Purposes.*—The total cost under this grant is estimated at Rs. 8,640, against Rs. 8,137 of the revised estimate. Under the head Lighting, the establishment, consisting of 3 inspectors at Rs. 10 each and 16 lamplighters at Rs. 4 each, is estimated to cost Rs. 1,128. Under the item Contingencies the amount (Rs. 1,572) entered is to meet the value of kerosine oil and other lighting materials, as also the cost of putting some more lights.

	Rs.
Lighting	2,700
Markets, &c.	400
Choultries	4,300
Road-watering	70
Avenues	200
Water-works	270
Other charges	700

55. Under the head Market and Slaughter-house, the allotment will be seen to exceed the current year's figures by Rs. 100. From the time the municipal market buildings were commenced to be repaired, the Council had to retain the collection of rents in their own hands. The sanitary inspector of the 2nd Division, in which the market buildings are situated, was deputed to do the work in which for the past 3 years he has given much satisfaction, and the Council consider that it is nothing but just that he should be remunerated for the extra work done by him. Hence the allotment. The market buildings having been put in a satisfactory condition, it is the intention of the Council to let the right of collecting rents, &c., on contract for 1888-89.

56. Under the head "Road-watering," the amount entered is for the up-keep of a temporary establishment for a period of 4 months during the hottest season of the year.

57. *Water-works.*—The allotment under this head, which is entered at Rs. 270, is simply the wages of watchmen for guarding the drinking-water tanks and wells against contamination. The above provision includes the wages of the additional watchmen suggested to be entertained (*vide* paragraph 14 of G.O., dated 12th September 1887, No. 924.)

58. *Other Charges.*—Under this head Rs. 700 are entered, distributed as follows:—

	Rs.
(*a*) Printing proceedings of the Council, annual reports, and the cost of works executed at the Government Press	350
(*b*) Killing stray dogs	50
(*c*) Law charges	100
(*d*) Signboards	50
(*e*) Numbering houses	100
(*f*) Numbering carts, &c.	30
(*g*) Land assessment	20
	700

59. *Grant V.*—The expenditure under this grant comes to Rs. 3,950, against Rs. 3,805 of the revised estimate. The increase is mainly due to the proposal of entertaining an additional bill collector on Rs. 7 a month. This measure the Council

consider necessary on account of the recent extension of the municipal limits, and trust that Government will be pleased to sanction the same.

60. In connection with the above I would venture to bring to the notice of Government that ever since the introduction of Act IV of 1884, the work of the office has increased, and recently the municipal limits were extended. The present establishment, consisting of only two hands besides the manager, is quite inadequate for the ready despatch of work. I beg therefore that Government would be pleased to sanction the entertainment of an additional clerk on Rs. 15.

61. Since the budget was passed, the Government have communicated, in their order, No. 178, dated 20th January 1888, that municipal bodies will be relieved of the contribution for educational inspection imposed upon them from 1st April 1887. Consequently, I beg to submit that the provision of Rs. 170 made in the budget on that account for 1888-89 will have to be removed, and the inspecting schoolmaster's pay be raised again.

62. Before concluding, I beg to state that a proposal was laid by me before the Council that as the services of the Deputy Inspector of Vaccination are necessary, vaccination having been made compulsory, a contribution as was originally allotted, in the year 1885-86, but disallowed by Government, be repeated for the year 1888-89. But the Council do not wish to make such an allotment as there was no contribution given from the very beginning. However, as the services of the Deputy Inspector are needed, I am of opinion that a contribution should be given to the District Board. In connection with the vaccination, I am further of opinion that the vaccinators should be allowed the services of two peons to assist them in their work. These can be paid at Rs. 4 each a month. I respectfully request that Government will be pleased to make provision for above two items of expenditure.

No. 169.

Forwarded.

2. The proposals mentioned in paragraph 13 deserve favorable consideration.

3. *Para.* 36.—I agree with the Chairman that the well need not be dug pending completion of drainage and water-supply schemes.

Vellore,
25*th February* 1888.

(Signed) J. ANDREW,
Ag. Sub-Collector.

Submitted for the orders of Government.

2. Vellore wants both drainage and good water; the latter is of the first importance, lying, as the town does, in a valley which forms a sort of funnel through which cholera passes from north to south and back again.

3. Vellore is situated as regards the Pálár exactly as Madura is situated as regards the Vaigai. A first-class supply at a comparatively cheap rate is easily available. As Vellore is a military cantonment, it may be hoped that Government will not only favor the proposal contained in paragraph 14, but also contribute towards its execution.

Arkonam,
27*th February* 1888.

(Signed) W. J. H. LE FANU,
Collector.

From Surgeon-Major J. A. LAING, Officiating Sanitary Commissioner for Madras, to the Chief Secretary to Government, dated Madras, 6th March 1888, No. 469.

I have the honor to report, for the information of Government, that, according to the budget statements furnished to me, the Vellore Municipal Council have made a provision of Rs. 12,400 or 16·7 per cent. of estimated receipts for the sanitary

requirements of the town for the ensuing year 1888-89. The whole of the amount will be devoted to conservancy only, and for that purpose the allotment may be accepted. No detailed statement of the sanitary works under Grant I—"New works" and "Repairs" have been furnished; I cannot therefore report if the council propose to undertake any works of a sanitary nature under that head.

2. The vaccination grant amounts to Rs. 670 against Rs. 480 for the current year. Two first-class vaccinators on Rs. 15 per mensem will be employed and Rs. 310 devoted to contingencies, which appears excessive.

3. Vaccination having been made compulsory in the town, the council apprehend that it would become necessary to appoint an additional vaccinator, and they propose, when one is appointed, to meet his salary from the allotment for contingencies. When vaccination is made compulsory it becomes obligatory on the people to voluntarily seek for vaccination, and so it will not be necessary on the part of vaccinators to go about from place to place and spend most of their time in persuading people to get vaccinated. Therefore I think the compulsory Act ought to be worked with a reduced rather than an increased establishment. The employment of more vaccinators than are necessary would simply enhance the cost of vaccination, which is very undesirable.

4. In paragraph 62 of his letter the Chairman represents that as vaccination has been made compulsory, the services of the Deputy Inspector of Vaccination are necessary to supervise the work of the vaccinators, and requests Government that an allotment be sanctioned as a contributory payment for his services. I would not recommend the adoption of the Chairman's proposal. The work of vaccinators in municipal towns can better be supervised by the Civil Surgeon or his medical subordinates, who are always on the spot, than by the Deputy Inspector of Vaccination, whose duties require him to be constantly on the move in the interior of the district and so he seldom is in the town. Besides, if Deputy Inspectors of Vaccination are required to supervise the work of municipal vaccinators, they are apt to run into the towns too frequently on that pretext to the detriment of their more legitimate duties.

From H. B. GRIGG, Esq., M.A., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 13th March 1888, No. 1704.

I have the onor to submit the following remarks on the provision made for education in the budget estimate of the *Vellore* Municipality for 1888-89.

2. The expenditure proposed aggregates Rs. 6,730 against Rs. 7,300, the revised estimate for the current year:—

	Budget Estimate of 1887-88.	Budget Estimate of 1888-89.
	Rs.	Rs.
Inspection	412	360
Municipal schools—		
Salary system	2,170	1,630
Salary results system	1,015	1,340
Salary grants	1,603	1,300
Results grants	2,000	2,000
Miscellaneous	100	100
Total	7,300	6,730

3. *Inspection.*—The contribution of Rs. 170 provided for educational inspection should be struck out with reference to G.O., Financial, No. 24, dated 9th January last. The municipality have proposed to reduce the pay of the inspecting schoolmaster to Rs. 15 with the object of partly meeting the inspection charge with the saving thus effected. But as they are now relieved of the latter item of expenditure, I recommend that the inspecting schoolmaster's pay should be fixed at Rs. 20. The item will then stand at Rs. 250.

4. *Municipal Schools—Salary system.*—Of the three schools maintained on the salary system, it is proposed to abolish the one at Saidápet as suggested in paragraph 11 of G.O., Local and Municipal, No. 924 M., dated 12th September 1887, while the other in Kalascara street is to be maintained on the salary results system. These proposals meet with my approval. The only school that is to be continued on the salary system is the Muhammadan school, and the provision made for it appears sufficient ; but I am disposed to think that the council would do well to convert this school also into a salary results school, allowing results grant at 75 per cent. of the maximum rates. The Government will be addressed separately regarding the reduced rates of fees for this school. For salary results system schools an assignment of Rs. 1,340 has been made, which is in excess of the revised estimate by Rs. 325. The increase is sanctioned to meet the cost of the Kalascara street school placed on the salary results system.

5. *Salary Grants.*—The provision made under this item falls short of the revised estimate for the current year by Rs. 303, and the decrease is probably due to the payment of certain arrears of grant to the Church of Scotland Mission school.

6. *Results Grants.*—The amount budgeted for for results grants is sufficient. I do not approve of the resolution of the Municipal Council regarding the withholding of grants to teachers who do not obtain normal certificates before September 1889. It is not desirable in any way to place restrictions other than those contemplated in the Grant-in-Aid Code, although teachers who are manifestly inefficient may with advantage be refused grants altogether. Each case should be dealt with on its merits. The proper course seems to be for the municipality to send annually two or three of the most promising of the result school masters for training in either of the normal schools in the district, with a scholarship of Rs. 5 or 6. Credit may be taken for a grant of Rs. 50 from Provincial Funds if provision be made to the extent of Rs. 150 for two stipendiaryships to start with. The grant and the savings under " Inspection " will suffice to cover this charge.

7. *Miscellaneous.*—The current year's provision has been repeated and it will suffice.

8. The income from taxes and markets is estimated at Rs. 37,090. The net expenditure proposed, after providing for the normal scholarships, is Rs. 6,720. No detailed statement of receipts has been furnished to me, and I am not, consequently, aware whether the entry against " Contributions from Government " includes the lump grant of Rs. 500 for the Vellore Muhammadan school as in the current year. If credit has been taken for the amount, the net charge, viz., Rs. 5,970, is 16 per cent.; otherwise it comes to a little over 17 per cent. of the income available for educational purposes. In the event of the municipality opening an elementary industrial school, liberal aid will be given from Provincial Funds. Full information will be supplied by this department as regards the scale of staff and other particulars of such an institution. I would, however, for the present prefer that they should send annually one or two promising sons of artisans to be trained in the School of Arts, Madras.

From G. BIDIE, Esq., M.B., C.I.E., Surgeon-General with the Government of Madras, to the Chief Secretary to Government, dated Fort St. George, 17th March 1888, No. 235.

I have the honor to state that the provision made in Grant III of the budget estimate of the Vellore Municipality for the year 1888-89 is sufficient and calls for no remarks.

ORDER—dated 13th April 1888, No. 346 M., Local and Municipal.

The estimated receipts and charges of the Vellore Municipality for 1888-89, as passed by Government, are compared below with the budget and revised estimates for the current year and the actuals of 1886-87.

—	Actuals, 1886-87.	Budget Estimate, 1887-88.	Revised Estimate, 1887-88.	Budget Estimate, 1888-89.
Receipts.	RS.	RS.	RS.	RS.
Balance brought forward	11,055	13,030	A 21,350	24,060
Tax on Buildings and Lands	5,898	7,000	B 6,700	6,760
Tax on Arts	5,746	7,000	7,000	7,100
Tax on Vehicles and Animals	2,312	2,300	B 2,400	2,430
Tax on Carts	2,320	2,300	2,300	2,310
Tolls	9,160	9,000	C 9,300	9,300
Licenses	211	350	300	300
Assignments by Government	9,536	† 9,590	9,590	9,590
Contributions from Local Funds	5,300	1,100	D 1,410	1,300
Fines and Fees	599	† 500	450	450
Fees in Schools and Training Institutions	506	300	300	250
Income from Markets	5,467	5,500	B 5,840	5,500
Rent of other Buildings, Gardens, &c.	2,998	† 3,180	E 3,470	3,390
Payments for Municipal Services to private parties	158	500	F 300	500
Endowments	310	380	380	380
Miscellaneous	649	† 500	B 1,050	490
Total	62,225	62,530	72,140	74,110
Charges.				
GRANT I—				
New Works—				
Communications	100	..	30	9,650
Buildings	387	..	20	250
Drainage	..	12,000	B ..	12,000
Water-supply	500	..	B 110	50
Miscellaneous	148	150	150	80
Repairs—				
Communications	2,234	4,500	B 5,500	5,050
Buildings	1,106	2,600	2,600	380
Drainage	297	400	400	390
Water-supply	23	200	G ..	250
Miscellaneous	243	550	550	80
Establishment	413	660	B 780	900
Tools and Plant and Contingencies	108	100	H 150	150
GRANT II—				
Municipal Schools—				
On the Salary System	1,730	2,170	2,170	1,630
On the Salary Results System	926	980	1,020	1,340
Salary Grants	1,014	1,000	B 1,600	1,300
Results Grants	974	2,000	2,000	2,000
Inspection	173	450	250	250
Miscellaneous	23	250	F 100	100
GRANT III—				
Hospitals and Dispensaries	5,721	5,500	B 6,340	6,240
Contributions to Government	374	370	370	370
Vaccination	354	480	460	480
Registration of Births and Deaths	439	440	440	440
Conservancy	11,580	† 11,280	B 11,020	12,400
GRANT IV—				
Lighting	2,495	2,750	B 2,370	2,700
Markets	310	300	300	400
Choultries	4,264	4,300	4,360	4,300
Avenues and Watering Roads	280	240	240	270
Miscellaneous	790	† 970	I 870	970
GRANT V—				
Supervision and Management	3,708	† 3,680	B 3,800	3,950
Advances Recoverable	2	..	..	..
Refunds	157	80	80	80
Balance	21,352	4,130	24,066	5,660
Total	62,225	62,530	72,140	74,110

† Difference, as compared with the corresponding figures in the sanctioned budget, due to change of classification with reference to G.O., dated 12th May 1887, No. 434 M.

I. Variations between the budget and revised estimates for 1887-88—

A Increase due chiefly to short expenditure on Public Works, Result Grants and Conservancy in 1886-87.

B These variations are explained in the Chairman's letter.

C Increase due to competition at the sale of the farms.

D Increase due to contribution towards the acquisition of land for the construction of a bridge over the Nakalakalavai.

E Increase due chiefly to larger income from grazing lands owing to competition at the sale of the lease.

F Decrease due to overestimate.

G Provision not required.

H Increase due to purchase of tools urgently required.

I Decrease due to the cheaper rates at which Municipal Proceedings were printed.

II. The principal variations between the budget for 1888-89 and the revised estimate for 1887-88 are explained in the Chairman's letter.

REVISED ESTIMATE FOR 1887-88.

2. The current receipts and charges are now estimated at Rupees 50,790 and Rs. 48,240 respectively against Rs. 49,500 and Rs. 58,400 in the sanctioned budget. The provision of Rs. 160 for contribution to the District Board towards the cost of Deputy Inspectors of Schools will be struck out with reference to G.O., dated 20th January 1888, No. 178 L. The closing balance will then be Rs. 24,060.*

	RS.
* Opening balance	21,350
Receipts	50,790
Total ..	72,140
Charges	48,080
Closing balance ..	24,060

BUDGET ESTIMATE FOR 1888-89.

3. *Receipts.*—The receipts are estimated at Rs. 50,050 against Rs. 50,790 in the revised estimate. The council's proposal to reduce the rate of toll on single-bullock carts from annas 3 to annas 1-6 is approved. With reference to the assessment of the tax on lands attention is called to G.O., 22nd February 1888, No. 188 M., paragraph 2.

4. *Charges*—(1) *Grant I.*—The provision of Rs. 8,600 for the construction of a bridge on the Katpadi road will be allowed to stand pending reply from the Public Works Department to G.O., dated 22nd November 1887, No. 1233 M. No expenditure should be incurred on the construction of the latrine referred to in paragraph 33 of the Chairman's letter (which, it is observed, is estimated to cost only Rs. 200 in statement II-A) until the plan is approved by the Sanitary Commissioner. With reference to the proposals set forth in paragraphs 11–15 of the Chairman's letter and the Collector's endorsement thereon, the Public Works Department will be requested to state whether a special officer can be deputed to prepare schemes for the water-supply and drainage of the town, and, if so, to fix the remuneration payable to him by the council for the work. Pending final sanction of the schemes, the amount provided for drainage may be invested in Government securities as proposed in paragraph 35 of the Chairman's letter. The provision of Rs. 200 for the construction of the well referred to in paragraph 36 of the Chairman's letter will be struck out as suggested by him and by the Divisional officer.

(2) *Grant II.*—With reference to paragraph 29 (3) of the Chairman's letter, the Government observe that if the Kalascara street school belongs to the municipality, the fees levied therein and appropriated by the masters should be credited and debited in the municipal accounts. If not, the school should be shown under the head "Private" combined system schools. As in the revised estimate, the provision of Rs. 170 for contribution to Local Funds towards the cost of Deputy Inspectors of Schools will be struck out. The salary of the inspecting schoolmaster will be retained at Rs. 20 as recommended in paragraph 3 of the Director's letter read above, and his remarks in paragraphs 4, 6 and 8 will be referred to the Municipal Council for consideration. With reference to paragraph 8, however, it is observed that the Provincial grant for the Muhammadan school is Rs. 400 and not Rs. 500. The Government agree with the Director in disapproving the issue of any general rule debarring untrained teachers from results grants.

(3) *Grant III.*—The proposed increase of one rupee to the pay of the peon attached to the Branch dispensary is sanctioned. The Government concur with the Sanitary Commissioner's remarks in paragraphs 3 and 4 of his letter, and they further see no necessity for allowing a peon for each of the vaccinators as proposed in paragraph 62 of the Chairman's letter. The provision for vaccination—contingencies—will accordingly be reduced to Rs. 120, the current year's figure. The alterations in the conservancy establishment, as set forth in paragraphs 49–51 of the Chairman's letter and in statement II-B are sanctioned, but the necessity for three "inspectors" to supervise the work of nine toties employed for private scavenging should be fully explained. With reference to paragraph 53 of the Chairman's letter, the Government consider that the four sanitary inspectors might be paid Rs. 22½, Rs. 20, Rs. 17½ and Rs. 15 respectively, the scale to be introduced whenever a

vacancy occurs in one of the present Rs. 20 posts. The information referred to in paragraph 1 of the Sanitary Commissioner's letter should invariably be furnished to him in future.

(4) *Grant IV.*—The entertainment of six watchmen for guarding the drinking water tanks and wells is sanctioned.

(5) *Grant V.*—The entertainment of an additional bill collector on Rs. 7 is sanctioned; but the Government see no necessity for the employment of an additional clerk on Rs. 15 for the municipal office, since the manager, who is extremely well paid, has already the assistance of a second clerk, an accountant, and a shroff.

5. The budget, as revised by Government, closes with a balance of Rs. 5,660,* or 11 per cent. of the receipts.

6. A copy of the Proceedings of the Municipal Council passing the budget should have been submitted. The delay of more than a month that has occurred in the submission of the budget, after it was finally passed by the council, is unsatisfactory.

	RS.
* Opening balance	24,060
Receipts	50,050
Total ..	74,110
Charges	68,450
Closing balance ..	5,660

(True Extract.)

H. E. STOKES,
Chief Secretary.

To the Chairman, Municipal Council, Vellore,
through the Collector of North Arcot.

" Public Works Department.
" Board of Revenue.
" Accountant-General.
" Surgeon-General with the Government of Madras.
" Sanitary Commissioner for Madras.
" Director of Public Instruction.
" President, District Board, North Arcot.

Exd. L. Passaigne.

Rec. 13/1 W d/9 May 1888

Comd. to the S.E. Circle for early reply to B.W.D. endorsement No. 433 2 d/ 24 Nov 87.

2. The Local & Municipal Dept. will be informed that the services of our officers of the B.W.D. cannot be made available at present to prepare schemes for the water supply and drainage of Vellore.

(S) J.K.

No. 1371 W d/9 May 1888

Govt. of {1888} Madras.

LOCAL AND MUNICIPAL.

Issued

Recd. *Encl.*

G.O., 13th April 1888, No. 346 M.

APRIL.

Municipal Budget.

Reviewing the Vellore — for 1888-89.

R. TC
Local & Mul. Deptt.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From M.R.Ry. C. NARASIMMACHARIAR, Avargal, Rao Bahadur, Chairman, Municipal Council, Vellore, to the Chief Secretary to Government (through the Divisional Officer), dated Vellore, 23rd February 1888, No. 19-G.

In accordance with the provisions of Section 251 of the District Municipalities Act IV of 1884, I have the honor to submit herewith the budget estimates of receipts and expenditure for the year ending 31st March 1889, prepared in the forms prescribed by Government in their order, dated 12th May 1887, No. 434 M.

2. The budget was placed before the Council at several of their meetings and was finally passed on the 16th January 1888.

3. No new taxes are proposed to be levied. The Council desire that the toll-rate on single bullock carts, which is at present levied at 3 annas as for double bullock carts, may be reduced by half, that is, to (Rs. 0-1-6) one anna and six pies per cart.

REVISED ESTIMATE, 1887-88.

4. The receipts, including the opening balance of Rs. 21,352, amount to Rs. 72,144. The expenditure is expected to come to Rs. 48,247. The balance at the close of the year would be Rs. 23,897.

5. All the causes of variations between the actuals and budget estimates under the several items of receipts and expenditure are explained in the revised estimate (Statement VI-A). A few items require special notice.

6. *Receipts—Tax on Lands.*—Rs. 600 are entered against Rs. 1,000 of the budget. The reduction in the rate from 5 to 2 per cent., as sanctioned by Government in their order, dated 21st July 1887, No. 684, has caused the decrease.

7. *Tax on Animals.*—There is an increase of Rs. 100 over the budget, which is due to taxes proposed to be levied in the newly-added portion of Allapuram and Ramanaikan Pollium (*vide* G.O., dated 17th October 1887, No. 1057 M.)

8. *Municipal Markets.*—Rs. 5,835 are entered against Rs. 5,500 of the budget. There is an increase of Rs. 335 over the budget, which is due to the deposits of certain defaulting contractors that have been hitherto allowed to stand under Deposits Accounts having been transferred to Municipal Funds. Similarly a sum of Rs. 85-6-8 was transferred and shown under "Cart-stand." Hence the increase under this head.

9. *Miscellaneous.*—Under the item "Other receipts," Rs. 584-7-10 are entered as detailed below :—

	RS.	A.	P.
(1) Unclaimed deposits	535	7	10
(2) Forfeitures by contractors	23	0	0
(3) Other receipts	26	0	0
Total ..	584	7	10

Item 1.—This is an accumulated item standing on the deposits accounts for several years, and no portion of it was claimed for some years past—at any rate from 1882-83, when the amount appeared for the first time as an "item not known" in the balance sheet of deposits accounts. This amount was, at the instance of the

auditor (paragraph 13 of his report), transferred to Municipal Funds as "unclaimed deposits." Item 2 is made up of fines and forfeitures by certain contractors, and has also been carried to the credit of Municipal Funds.

10. The other items of receipt call for no remark.

11. *Expenditure—Grant I, Public Works—New Works—Drainage.*—The allotment under this head was not spent during the year. As referred to in paragraph 31 of the last year's report, the necessary levels and plans and estimates are being prepared by the municipal overseer, with a view of submitting them to the Executive Engineer and Sanitary Commissioner for their approval.

12. In connection with this, I beg to state that the Executive Engineer, when his advice was sought for on the subject, suggested that the present form of (V-shaped) drains, as some of them have been already laid down and constructed, might be adopted with some improvement, and that estimates might be prepared after taking the levels and fixing the sizes of the drains. He advised at the same time that, as a scheme for water-supply should go with that for drainage, to make the latter more effective, both projects might be taken up simultaneously on hand with advantage. But the Council wanted to introduce the drainage first, and deferred the water-supply project on the score of want of funds. Levels are being taken and plans prepared for complete drainage on the line suggested by the Engineer. It is now nearly six months since the overseer has commenced this work, and it is probable that it will take four months more for him to complete the work.

13. The Sanitary Commissioner, during his tour of inspection in November last, inspected the drains of Vellore and was partly of opinion that rectangular and V-shaped drains would not work well, and oval-shaped drains were preferable; and informed me that he would be able to decide upon the best scheme after the plans and levels are sent to him. It will be thereby seen that the Council cannot carry out the drainage works at the cost they originally thought of; but will have to spend more on account of the oval-shaped drains. It is therefore the intention of the Council that the scheme once prepared should be final, without undergoing any alterations; and to obtain this end they earnestly request that a special officer may be appointed by Government to finish the scheme in its entirety, in consultation with the Sanitary Commissioner. The Council have resolved to pay such sum as the Government may decide for compensating his labor. The Council seek for this help as Government was pleased to make such concession in the case of Kumbakónam Municipality.

14. Since passing the budget, the Council resolved, at their meeting of the 9th February 1888, to introduce into Vellore the water-supply scheme of Madura, and to postpone the drainage scheme until the practicability and cost of the former scheme are ascertained, and also decided that in the meanwhile no expenditure should be incurred on the drainage scheme. This course the Council did not originally approve when the subject was once laid before them; but they have now, on reconsidering the importance of water-supply, changed their minds and resolved as above.

15. Water-supply is a great want in Vellore and stands as first in the category of works of sanitation for the town of Vellore. "Suriaguntah tank," which is much used by the people, receives surface drainage and is condemned by the sanitary authorities. Wells in private compounds in a greater part of the town are contaminated by percolation of the sewage water and filthy contents of cesspools of past years which are buried under ground.

16. Under the head "Water-supply," the expenditure of Rs. 110 was incurred on account of some urgent work such as could not be avoided, done in continuation of the last year's work in respect of two wells excavated and built up last year.

17. Under the head "Repairs," the expenditure on communications has exceeded the budget allotment by Rs. 1,000, which is mainly due to the following causes:—(i) Value of road materials supplied at the close of the last year to the extent of nearly Rs. 500 was paid during the current year; (ii) the roads were damaged by heavy rains during the year, and repairs more than anticipated were unavoidable; (iii) the widening of the Katpady road between the jutka stand and Pálár bridge, which was very necessary in consideration of the heavy traffic on the road, which is the only

feeder to the Vellore Railway Station, and in consideration of a large number of passengers going on foot on the road, required a larger provision than was anticipated. In the above circumstances, the expenditure in excess was incurred in full hopes that the Government will be pleased to accord their sanction for the same.

18. Under the head Establishment, the increase is due to the increase of pay allowed to the overseer from 1st December 1887 (G.O., dated 16th January 1888, No. 31).

19. *Education—Salary Grants.*—Rs. 1,603 are entered against Rs. 1,300 of the budget. The increase is due to the amount of Rs. 300 having to be paid to the Church of Scotland Mission School for the current year also, as was for the year 1886-87, under G.O., dated 10th November 1887, Mis. No. 1160.

20. *Grant III, Hospitals—Establishment.*—Rs. 2,354 are entered, against Rs. 2,304 of the budget. The hospital assistant attached to the main dispensary attained the rank of second class on the 30th June 1887, and his pay had from that date to be calculated and paid at Rs. 35 per mensem instead of Rs. 25.

21. Under the head of Diet and Contingencies, there is an increase of Rs. 789, which is due partly to the high rate at which the contract was made, and partly to the increase in the number of admissions. Owing to inadequate provision made under these heads, it became necessary on occasions to reject cases coming into the hospital. To remove the unpopularity resulting from such rejections, the Council thought fit to increase the number of beds from 30 to 40, and have succeeded in their endeavours. The increase will be effected from the commencement of the next official year.

22. *Private Scavengering.*—Rs. 450 are entered against Rs. 710 of the budget. During the current year, a second block was brought into working, and the expenditure of the two blocks put together does not admit of any further outlay.

23. *Grant IV.*—Under the head Lighting, the cost of the establishment would be seen to be below the budget, which is due to the non-entertainment of two more lamplighters as was originally proposed. Under the item Contingencies, the decrease in expenditure is due to the purchase of articles of lighting at a cheap rate.

24. Under Grant V there is an increase of Rs. 125 over the total allotment, which is due to the contributions on account of central office and audit establishments being larger than were anticipated.

25. Thus it will be seen that the items in which the budget allotments have been exceeded are as follows:—

	Rs.
Grant I—	
Repairs—Communications	1,000
Establishment	80
Tools, &c.	50
Grant II—	
Salary Result School—Contingencies	35
Salary grants to Church of Scotland Mission School	303
Grant III—	
Hospitals, diets and contingencies	789
Grant IV—	
Choultries—Feeding paupers	60
Grant V—	
Contribution for Central Office establishment	97
Do. for Audit establishment	50

All the above charges were incurred having been unavoidably necessary, and now I beg that the Government will be pleased to accord their sanction for the same.

BUDGET FOR 1888-89.

26. The estimated receipts amount to Rs. 73,950, including the opening balance of Rs. 23,900; and the expenditure comes to Rs. 68,950. The balance at the close of the year will be Rs. 5,000. This will be seen to be a little below 10 per cent. of the receipts excluding the opening balance.

27. The receipts for 1888-89 are compared below with the sanctioned budget and revised estimate of the year 1886-87 :—

	Budget, 1887-88.	Revised estimate, 1887-88.	Estimate, 1888-89.
	RS.	RS.	RS.
Balance brought forward	13,030	21,352	23,900
Tax on arts, &c.	7,000	7,000	7,000
Tax on buildings	6,000	6,100	6,100
Tax on lands	1,000	600	600
Water-tax on buildings	..	..	..
Tax on vehicles	800	800	800
Tax on animals	1,500	1,600	1,600
Registration of carts	2,300	2,300	2,300
Tolls	9,000	9,300	9,300
Licenses	350	300	300
Penalties on account of—			
Tax on arts	..	..	100
Tax on buildings	..	..	50
Tax on lands	..	..	10
Water-tax	..	..	..
Tax on vehicles	..	..	20
Tax on animals	..	..	10
Tax on carts	..	..	10
Evasion of tolls	..	..	..
Contribution from Provincial Funds	9,490	9,493	9,490
Realization under Special Acts	100	100	100
Contribution from Local Funds	1,100	1,415	1,300
Municipal fines and fees	500	450	450
Fees in schools and training institutions ..	300	300	250
Income from markets	5,500	5,835	5,500
Rent of other buildings, &c.	3,180	3,470	3,390
Private scavengering	500	300	500
Endowments	380	380	380
Miscellaneous	500	1,049	490
Total ..	62,530	72,144	73,950

28. From the above it will be seen that almost all the items, except in cases noticed below, are based upon the revised estimate for 1887-88 and require no explanation.

29. Items requiring explanation are as follows :—

(1) *Penalties.*—Under this head Rs. 200 are entered as detailed in Statement I, and are items newly introduced for the year.

(2) *Contributions from Local Funds.*—The increase of Rs. 200 over the current year's figures (Rs. 1,000) towards the maintenance of hospital is due to additional contribution from the District Board for increasing the number of beds from 30 to 40.

(3) *Fees in Schools.*—Rs. 250 are entered against Rs. 300 of the current year. It is proposed to convert the "Kalascara" Street School, hitherto treated as a Municipal school on salary system, into one under salary result system. By this arrangement, the school-fee collections will be appropriated by the schoolmasters as is now the case with similar other schools in existence. Also it is proposed to abolish the "Saidápet" Municipal Salary System School. These two account for the fall in school-fee collections. Even this provision may be subject to a further reduction when the remarks of the Director of Public Instruction called for by Government (G.O., dated 12th September 1887, No. 924, paragraph 11,) on the Council's recommendation, which is supported by the Sub-Collector and Collector, "for the reduction of the rate of fees now levied in the Muhammadan school" are received.

(4) *Private Scavengering.*—Rs. 500 are entered, against Rs. 300 of the current year. It is proposed to carry the system into a third block of the town.

30. *Expenditure.*—The total expenditure amounts to Rs. 68,950, and is compared below with the sanctioned budget and revised estimate for 1887-88 :—

	Budget, 1887-88.	Revised estimate, 1887-88.	Estimate, 1888-89.
	RS.	RS.	RS.
Grant I—			
New Works—			
Communications	30	31	9,650
Buildings	..	25	250
Drainage	12,000	..	12,000
Water-supply	..	110	250
Miscellaneous	150	150	80
Repairs—			
Communications	4,500	5,500	5,050
Buildings	2,600	2,600	380
Drainage	400	400	390
Water-supply	200	..	250
Miscellaneous	550	550	80
Establishment	660	780	900
Tools and plant and contingencies	100	150	150
Grant II—			
Municipal Schools—			
(i) On salary system	2,170	2,170	1,630
(ii) On salary result system	980	1,015	1,340
Salary grants	1,300	1,603	1,300
Results grant	2,000	2,000	2,000
Inspection	450	412	360
Miscellaneous	250	100	100
Grant III—			
Hospitals	5,500	6,339	6,240
Contribution to Government	370	370	370
Vaccination	480	460	670
Registration of Births and Deaths	440	440	440
Conservancy	11,280	11,020	12,400
Grant IV—			
Lighting	2,750	2,367	2,700
Markets and Slaughter-houses	300	300	400
Choultries (Langerkhana)	4,300	4,360	4,300
Road-watering	40	40	70
Avenues	200	200	200
Water-works	170	170	270
Other charges	800	700	700
Grant V—			
Supervision and Management	3,680	3,805	3,950
Refunds	80	80	80
Closing Balance	3,800	23,897	5,000
Total ..	62,530	72,144	73,950

31. *Grant I—Public Works.*—The total outlay under this grant amounts to Rs. 29,430, against Rs. 10,296 of the revised estimate. The large falling in the expenditure of the current year is due to the non-utilization of the allotment made for "Drainage."

	RS.
New Works	22,230
Repairs	6,150
Establishment	900
Tools and Plant, &c.	150

Communications	9,650
Buildings	250
Drainage	12,000
Water-supply	250
Miscellaneous	80

32. Under the head New Works, a sum of Rs. 22,230 has been allotted. Rs. 9,650 of this amount are proposed to be laid on communications as follows :—

Rs. 8,600 are for the construction of a bridge on Katpady road. During the year 1886-87 all the necessary preliminaries were completed and handed over to the District Board, who entrusted the work to the Local Fund Engineer

for execution. The work was handed over to a contractor, and materials were being collected by him. When the work was about to be commenced, the late Collector, Mr. MacCartie, inspected the site of the bridge. He, being of opinion that a road-dam might be substituted for the bridge, recommended to Government that before the bridge work is undertaken, the matter may be referred to the Public Works Department for their opinion. Accordingly Government have, in their order, dated 30th September 1887, No. 992, referred the matter to the District Board, North Arcot, for an expression of opinion by that body on the substitution of a road-dam for a bridge, reserving further reference to the Public Works Department, in case the District Board decide that a bridge should be erected. In the event it is finally decided that a road-dam can be built, the allotment made for the bridge will have to be reduced nearly by half; of the remaining half, a moiety will have to be refunded to the District Board; and what would remain after these adjustments are made might be added to the provision made for the "Drainage."

A sum of Rs. 1,000 is allotted for the purchase of road sites in view of widening and straightening some of the streets which are narrow and bent in a manner not to admit of free passage for traffic, &c.

33. *Buildings.*—The allotment of Rs. 250 under this head is for constructing a latrine in the newly included portion.

34. With reference to the concluding portion of paragraph 12 of G.O., dated 12th September 1887, No. 924, drawing the attention of the Chairman to the last paragraph of the Sub-Collector's endorsement on the annual report of this Municipality for 1886-87, I beg to represent to Government that the subject of constructing a separate hospital building was laid before the Council for their consideration, who have resolved as follows:—"The Council observe that the present hospital buildings are spacious enough for a hospital. As the Council have to provide the town with drains, they further think that until this is done, the consideration of the subject may be postponed."

35. *Drainage.*—The provision under this head is entered at Rs. 12,000—the same as for the current year. As the Council have, as noticed in paragraph 14 above, proposed to postpone the drainage scheme until they are informed on the water-supply scheme, I respectfully beg to suggest that, if the proposal is approved, the scheme may not altogether be suspended; but the initiatory measures may be completed and the scheme completely made out for being worked out when pronounced sound. For this purpose the cost of maintaining a special professional officer, as requested by the Council in paragraph 13 above, may be fixed at such sum as the Government may deem proper and be allotted under the head "Drainage." Similar provision may also be made under "Water-supply" to meet the cost of preliminary experiments. The balance may be invested until such time as either of the schemes are taken up on hand.

36. *Water-supply.*—Another well is proposed to be erected during the current year at a cost of Rs. 200. Here again I beg to say that this provision may be struck off if the water-supply scheme be made to precede the drainage scheme.

37. *Repairs.*—A total of Rs. 6,150 is proposed to be spent under this head. Rs. 5,050 are allotted for repairs of roads. With reference to remarks of Government in paragraph 10 of their order, dated 12th September 1887, No. 924, directing the Council to show cause why the rates of tolls should not be reduced or the proportion of contribution to the District Board increased, I beg to submit on behalf of the Council that the expenditure on roads in 1886-87 was rather limited, the Council having had to allot enormous sums for construction of bridge and drainage. In the year 1885-86, the estimate for repair of roads was Rs. 4,000; out of which Rs. 3,500 were spent, and sufficient cause had been shown for the non-utilization of the balance of allotment (*vide* paragraph 26 of the

	Rs.
Communications	5,050
Buildings	380
Drainage	390
Water-supply	250
Miscellaneous	80

annual report embodied in G.O., dated 5th October 1886, No. 1011). During the current year the expenditure was estimated at Rs. 4,500; but when the work was taken up on hand, the actual expenditure exceeded the budget allotment under circumstances detailed in paragraph 17 above. During the current year the Municipality was extended. The Council are, under these considerations, of opinion that any sum below Rs. 5,000 would not be generally sufficient to put the state of the roads in a satisfactory condition. They consider that even more may be required. The Council therefore beg to observe that there is no reason for either reducing the rate of tolls, or for increasing the proportion of contribution to the District Board.

38. *Establishment.*—Under this head Rs. 900 are allotted, against Rs. 780 and 660, respectively, of the revised estimate and budget of the current year. This is due to the increase of Rs. 20 a month recommended to be allowed to the overseer, and since sanctioned by Government in their order, dated 16th January 1888, Mis. No. 31 M.

39. *Grant II—Education.*—A total of Rs. 6,730 is proposed to be spent under this grant. Under the head "Municipal School on Salary System," the provision made is for the up-keep of the Muhammadan school alone to be maintained on the same scale as that of the current year.

	Rs.
Municipal Schools—	
(1) On salary system	1,630
(2) On salary result system ..	1,340
Salary grants	1,300
Results do.	2,000
Inspection	360
Miscellaneous	100

40. Two other schools were included under this head during the current year. The municipal school at Saidápet has been proposed to be abolished, there being no prospect of improvement in its strength while a new (native) high school is rising in its vicinity, as observed by the Deputy Inspector of Schools in paragraph 10 of his annual report for 1886-87. The other school started in "Kalascara" street has now been proposed to be placed under salary result system, as recommended by the Deputy Inspector in paragraph 11 of the report said above.

Saidápet School.
Kalascara Street School.

41. Under the head Salary Result Schools, Rs. 1,340 are entered against Rs. 1,015 of the current year, and the increase is due to the inclusion of "Kalascara" Street School.

42. *Inspection.*—Provision has been made towards paying the contribution to Local Funds. The Council have proposed to reduce the pay of the inspecting schoolmaster, as they think that the present salary (Rs. 20) is not necessary while they pay a contribution to the Local Funds on account of the services of the Deputy Inspector. In this I do not agree with the Council; for the contribution to the Local Board does not relieve the inspecting schoolmaster of any part of his duties. The Deputy Inspector cannot be expected to do all that an inspecting schoolmaster does. The reason assigned is not sufficient to justify the retrenchment proposed. It will be but fair to allow the present pay though no increment be allowed as an incentive.

43. As regards the Deputy Inspector's suggestion of opening an industrial school, and of training result grants schoolmasters, and to which the attention of the Council was drawn by Government in paragraph 11 of their order, dated 12th September 1887, No. 924, the Council propose in the former case to carry out the suggestion on their obtaining full information regarding the measures to be adopted towards opening the school and the cost of maintenance thereof, and in the latter case, they have notified to the teachers of result grants schools that if they do not get themselves trained within September 1889, they will not be paid grants.

44. *Grant III.—Sanitation and Medical Services.*—The estimated total cost under this grant is fixed at Rs. 20,120, against Rs. 18,629 of the current year; and the increase is due to increased provisions made under the heads "Vaccination" and "Conservancy," as will be seen below.

	Rs.
Hospitals	6,240
Contributions	370
Vaccination	670
Registration	440
Conservancy	12,400

45. *Hospitals and Dispensaries.*—The expenditure under this head is estimated to cost Rs. 6,240. Under the head "Establishment," the provision made will be seen to exceed the revised estimate, which is due to the pay of the hospital assistant attached to the main hospital having been fixed at Rs. 35, owing to his promotion to the rank of 2nd class from 30th June 1887. An increase of one rupee to the pay of the peon attached to the branch dispensary was allowed at the recommendation of the District Surgeon. These account for the increase noticed.

	RS.
Establishment	2,436
Medicines	1,200
Diets	2,200
Sundries and contingencies	404

46. Under the head "Diet," &c., Rs. 2,200 are entered. It is proposed to increase the number of beds from 30 to 40. The above provision includes a sum of Rs. 200 promised to be paid by the District Board towards the cost of the additional charge to be incurred by the increase of beds noticed above. As suggested by Government in the concluding portion of paragraph 5 of G.O., dated 9th May 1887, No. 427, the District Board was asked to pay $\frac{5}{8}$ of the additional charge (Rs. 750), but they have promised to pay only Rs. 200, which is more than by half below the amount applied for. The Council have, however, accepted the contribution, and have resolved to make good the balance from Municipal Funds.

47. *Vaccination.*—Two first-class vaccinators as in current year are proposed to be maintained during the next year. Vaccination having been made compulsory, the Council anticipate the necessity of appointing an additional vaccinator, which they propose to do when the time for such necessity arrives by the entertainment of a temporary hand, who will be paid from the allotment under Contingencies.

48. *Registration of Births and Deaths.*—No change in the establishment; and the provision of the current year is therefore repeated.

49. *Conservancy.*—Under this head Rs. 12,400 are entered, against Rs. 11,020 of the revised estimate. As in the current year, an establishment consisting of four sanitary inspectors (three at Rs. 20 each and one at Rs. 15) and nine peons (three at Rs 6 each and six at Rs. 5 each) is proposed to be maintained throughout the next year. Two scavengers and one toty for the newly added portion are proposed to be entertained. The number of drain-cleaners was raised from 16 to 20, as past experience shows that this increase is necessary. Provision to the extent of Rs. 500 is also made for the purchase of sites for burial-grounds.

	RS.
Establishment, &c.	6,010
Road-cleaning	2,130
Sanitary service	3,000
Cleansing of tanks	100
Contingencies	160
Private scavengering	1,000

50. Under the head Road-cleaning, the amount entered is for the maintenance of 4 sweepers at Rs. 6 each and 29 at Rs. 5 each.

51. *Private Scavengering.*—It is proposed to carry the system into another block during the next year. The total cost of establishment would amount to Rs. 885, being the pay of 3 nuisance inspectors at 8 rupees each, and 9 scavengers at $5\frac{1}{4}$ rupees each. Rs. 145, charged under the head Contingencies, is to meet the value of sites to be purchased for opening pathways for scavengers to get to the privies in cases where they could not get to them through the main door of the house, and also for the purchase of sundry articles required for the establishment.

52. In submitting the budget for 1887-88, an increase of Rs. 2-8-0 to each of the four sanitary inspectors was recommended by the Council. But Government, in reviewing the budget, disallowed the increase proposed for that year in view of the inadequate closing balance. This matter was laid before the Council while the budget under report was prepared, and the Council do not wish to give any increase and are of opinion that the present rate of salary is sufficient for the work done.

53. It was brought to the notice of Government (in paragraph 26 of the budget report of the current year) that these sanitary inspectors have increased work since the new Act came into operation. Now the villages of Allapuram and Ramunaik

Pollium have been included in the Municipality, and this necessarily adds to the work of the sanitary inspectors. A portion of the 4th Division was added to the 2nd and the new inclusion has been added to the 4th Division, and no increase has been made in the pay of the respective sanitary inspectors. This is only a temporary measure for the current year. The division of the Municipality for sanitary supervision has to be revised in the next year; while so doing, it will be fair to allow an increase of Rs. 11 on account of the new extension of limits, and to distribute it among the sanitary inspectors thus:—Instead of three on Rs. 20 each and one on 15, as at present, they can be paid Rs. 24, 23, 22 and 17 in four grades, so that there may be an inducement for efficient working in hopes of promotion and an encouragement to inspectors to continue long in service, or, if the Government choose it fit, they may be given each an increase of Rs. 2-8-0. At any rate, I respectfully beg that Government will give a favorable consideration to the subject.

54. *Grant IV—Lighting and Miscellaneous Municipal Purposes.*—The total cost under this grant is estimated at Rs. 8,640, against Rs. 8,137 of the revised estimate. Under the head Lighting, the establishment, consisting of 3 inspectors at Rs. 10 each and 16 lamplighters at Rs. 4 each, is estimated to cost Rs. 1,128. Under the item Contingencies the amount (Rs. 1,572) entered is to meet the value of kerosine oil and other lighting materials, as also the cost of putting some more lights.

	RS.
Lighting	2,700
Markets, &c.	400
Choultries	4,300
Road-watering	70
Avenues	200
Water-works	270
Other charges	700

55. Under the head Market and Slaughter-house, the allotment will be seen to exceed the current year's figures by Rs. 100. From the time the municipal market buildings were commenced to be repaired, the Council had to retain the collection of rents in their own hands. The sanitary inspector of the 2nd Division, in which the market buildings are situated, was deputed to do the work in which for the past 3 years he has given much satisfaction, and the Council consider that it is nothing but just that he should be remunerated for the extra work done by him. Hence the allotment. The market buildings having been put in a satisfactory condition, it is the intention of the Council to let the right of collecting rents, &c., on contract for 1888-89.

56. Under the head "Road-watering," the amount entered is for the up-keep of a temporary establishment for a period of 4 months during the hottest season of the year.

57. *Water-works.*—The allotment under this head, which is entered at Rs. 270, is simply the wages of watchmen for guarding the drinking-water tanks and wells against contamination. The above provision includes the wages of the additional watchmen suggested to be entertained (*vide* paragraph 14 of G.O., dated 12th September 1887, No. 924.)

58. *Other Charges.*—Under this head Rs. 700 are entered, distributed as follows:—

	RS.
(*a*) Printing proceedings of the Council, annual reports, and the cost of works executed at the Government Press	350
(*b*) Killing stray dogs	50
(*c*) Law charges	100
(*d*) Signboards	50
(*e*) Numbering houses	100
(*f*) Numbering carts, &c.	30
(*g*) Land assessment	20
	700

59. *Grant V.*—The expenditure under this grant comes to Rs. 3,950, against Rs. 3,805 of the revised estimate. The increase is mainly due to the proposal of entertaining an additional bill collector on Rs. 7 a month. This measure the Council

consider necessary on account of the recent extension of the municipal limits, and trust that Government will be pleased to sanction the same.

60. In connection with the above I would venture to bring to the notice of Government that ever since the introduction of Act IV of 1884, the work of the office has increased, and recently the municipal limits were extended. The present establishment, consisting of only two hands besides the manager, is quite inadequate for the ready despatch of work. I beg therefore that Government would be pleased to sanction the entertainment of an additional clerk on Rs. 15.

61. Since the budget was passed, the Government have communicated, in their order, No. 178, dated 20th January 1888, that municipal bodies will be relieved of the contribution for educational inspection imposed upon them from 1st April 1887. Consequently, I beg to submit that the provision of Rs. 170 made in the budget on that account for 1888-89 will have to be removed, and the inspecting schoolmaster's pay be raised again.

62. Before concluding, I beg to state that a proposal was laid by me before the Council that as the services of the Deputy Inspector of Vaccination are necessary, vaccination having been made compulsory, a contribution as was originally allotted, in the year 1885-86, but disallowed by Government, be repeated for the year 1888-89. But the Council do not wish to make such an allotment as there was no contribution given from the very beginning. However, as the services of the Deputy Inspector are needed, I am of opinion that a contribution should be given to the District Board. In connection with the vaccination, I am further of opinion that the vaccinators should be allowed the services of two peons to assist them in their work. These can be paid at Rs. 4 each a month. I respectfully request that Government will be pleased to make provision for above two items of expenditure.

No. 169.

Forwarded.

2. The proposals mentioned in paragraph 13 deserve favorable consideration.

3. *Para.* 36.—I agree with the Chairman that the well need not be dug pending completion of drainage and water-supply schemes.

Vellore,
25*th February* 1888. (Signed) J. ANDREW,
Ag. Sub-Collector.

Submitted for the orders of Government.

2. Vellore wants both drainage and good water; the latter is of the first importance, lying, as the town does, in a valley which forms a sort of funnel through which cholera passes from north to south and back again.

3. Vellore is situated as regards the Pálár exactly as Madura is situated as regards the Vaigai. A first-class supply at a comparatively cheap rate is easily available. As Vellore is a military cantonment, it may be hoped that Government will not only favor the proposal contained in paragraph 14, but also contribute towards its execution.

Arkonam,
27*th February* 1888. (Signed) W. J. H. LE FANU,
Collector.

From Surgeon-Major J. A. LAING, Officiating Sanitary Commissioner for Madras, to the Chief Secretary to Government, dated Madras, 6th March 1888, No. 469.

I have the honor to report, for the information of Government, that, according to the budget statements furnished to me, the Vellore Municipal Council have made a provision of Rs. 12,400 or 16·7 per cent. of estimated receipts for the sanitary

requirements of the town for the ensuing year 1888-89. The whole of the amount will be devoted to conservancy only, and for that purpose the allotment may be accepted. No detailed statement of the sanitary works under Grant I—"New works" and "Repairs" have been furnished; I cannot therefore report if the council propose to undertake any works of a sanitary nature under that head.

2. The vaccination grant amounts to Rs. 670 against Rs. 480 for the current year. Two first-class vaccinators on Rs. 15 per mensem will be employed and Rs. 310 devoted to contingencies, which appears excessive.

3. Vaccination having been made compulsory in the town, the council apprehend that it would become necessary to appoint an additional vaccinator, and they propose, when one is appointed, to meet his salary from the allotment for contingencies. When vaccination is made compulsory it becomes obligatory on the people to voluntarily seek for vaccination, and so it will not be necessary on the part of vaccinators to go about from place to place and spend most of their time in persuading people to get vaccinated. Therefore I think the compulsory Act ought to be worked with a reduced rather than an increased establishment. The employment of more vaccinators than are necessary would simply enhance the cost of vaccination, which is very undesirable.

4. In paragraph 62 of his letter the Chairman represents that as vaccination has been made compulsory, the services of the Deputy Inspector of Vaccination are necessary to supervise the work of the vaccinators, and requests Government that an allotment be sanctioned as a contributory payment for his services. I would not recommend the adoption of the Chairman's proposal. The work of vaccinators in municipal towns can better be supervised by the Civil Surgeon or his medical subordinates, who are always on the spot, than by the Deputy Inspector of Vaccination, whose duties require him to be constantly on the move in the interior of the district and so he seldom is in the town. Besides, if Deputy Inspectors of Vaccination are required to supervise the work of municipal vaccinators, they are apt to run into the towns too frequently on that pretext to the detriment of their more legitimate duties.

From H. B. GRIGG, Esq., M.A., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 13th March 1888, No. 1704.

I have the onor to submit the following remarks on the provision made for education in the budget estimate of the *Vellore* Municipality for 1888-89.

2. The expenditure proposed aggregates Rs. 6,730 against Rs. 7,300, the revised estimate for the current year:—

	Budget Estimate of 1887-88.	Budget Estimate of 1888-89.
	RS.	RS.
Inspection	412	360
Municipal schools—		
Salary system	2,170	1,630
Salary results system	1,015	1,340
Salary grants	1,603	1,300
Results grants	2,000	2,000
Miscellaneous	100	100
Total	7,300	6,730

3. *Inspection.*—The contribution of Rs. 170 provided for educational inspection should be struck out with reference to G.O., Financial, No. 24, dated 9th January last. The municipality have proposed to reduce the pay of the inspecting schoolmaster to Rs. 15 with the object of partly meeting the inspection charge with the saving thus effected. But as they are now relieved of the latter item of expenditure, I recommend that the inspecting schoolmaster's pay should be fixed at Rs. 20. The item will then stand at Rs. 250.

4. *Municipal Schools—Salary system.*—Of the three schools maintained on the salary system, it is proposed to abolish the one at Saidápet as suggested in paragraph 11 of G.O., Local and Municipal, No. 924 M., dated 12th September 1887, while the other in Kalascara street is to be maintained on the salary results system. These proposals meet with my approval. The only school that is to be continued on the salary system is the Muhammadan school, and the provision made for it appears sufficient ; but I am disposed to think that the council would do well to convert this school also into a salary results school, allowing results grant at 75 per cent. of the maximum rates. The Government will be addressed separately regarding the reduced rates of fees for this school. For salary results system schools an assignment of Rs. 1,340 has been made, which is in excess of the revised estimate by Rs. 325. The increase is sanctioned to meet the cost of the Kalascara street school placed on the salary results system.

5. *Salary Grants.*—The provision made under this item falls short of the revised estimate for the current year by Rs. 303, and the decrease is probably due to the payment of certain arrears of grant to the Church of Scotland Mission school.

6. *Results Grants.*—The amount budgeted for for results grants is sufficient. I do not approve of the resolution of the Municipal Council regarding the withholding of grants to teachers who do not obtain normal certificates before September 1889. It is not desirable in any way to place restrictions other than those contemplated in the Grant-in-Aid Code, although teachers who are manifestly inefficient may with advantage be refused grants altogether. Each case should be dealt with on its merits. The proper course seems to be for the municipality to send annually two or three of the most promising of the result school masters for training in either of the normal schools in the district, with a scholarship of Rs. 5 or 6. Credit may be taken for a grant of Rs. 50 from Provincial Funds if provision be made to the extent of Rs. 150 for two stipendiaryships to start with. The grant and the savings under "Inspection" will suffice to cover this charge.

7. *Miscellaneous.*—The current year's provision has been repeated and it will suffice.

8. The income from taxes and markets is estimated at Rs. 37,090. The net expenditure proposed, after providing for the normal scholarships, is Rs. 6,720. No detailed statement of receipts has been furnished to me, and I am not, consequently, aware whether the entry against "Contributions from Government" includes the lump grant of Rs. 500 for the Vellore Muhammadan school as in the current year. If credit has been taken for the amount, the net charge, viz., Rs. 5,970, is 16 per cent.; otherwise it comes to a little over 17 per cent. of the income available for educational purposes. In the event of the municipality opening an elementary industrial school, liberal aid will be given from Provincial Funds. Full information will be supplied by this department as regards the scale of staff and other particulars of such an institution. I would, however, for the present prefer that they should send annually one or two promising sons of artisans to be trained in the School of Arts, Madras.

From G. BIDIE, Esq., M.B., C.I.E., Surgeon-General with the Government of Madras, to the Chief Secretary to Government, dated Fort St. George, 17th March 1888, No. 235.

I have the honor to state that the provision made in Grant III of the budget estimate of the Vellore Municipality for the year 1888-89 is sufficient and calls for no remarks.

ORDER—dated 13th April 1888, No. 346 M., Local and Municipal.

The estimated receipts and charges of the Vellore Municipality for 1888-89, as passed by Government, are compared below with the budget and revised estimates for the current year and the actuals of 1886-87.

—	Actuals, 1886-87.	Budget Estimate, 1887-88.	Revised Estimate, 1887-88.	Budget Estimate, 1888-89.
Receipts.	RS.	RS.	RS.	RS.
Balance brought forward	11,055	13,030	A 21,350	24,060
Tax on Buildings and Lands	5,898	7,000	B 6,700	6,760
Tax on Arts	5,746	7,000	7,000	7,100
Tax on Vehicles and Animals	2,312	2,300	B 2,400	2,430
Tax on Carts	2,320	2,300	2,300	2,310
Tolls	9,160	9,000	C 9,300	9,300
Licenses	211	350	300	300
Assignments by Government	9,536	† 9,590	9,590	9,590
Contributions from Local Funds	5,300	1,100	D 1,410	1,300
Fines and Fees	599	† 500	450	450
Fees in Schools and Training Institutions	506	300	300	250
Income from Markets	5,467	5,500	B 5,840	5,500
Rent of other Buildings, Gardens, &c.	2,998	† 3,180	E 3,470	3,390
Payments for Municipal Services to private parties	158	500	F 300	500
Endowments	310	380	380	380
Miscellaneous	649	† 500	B 1,050	490
Total	62,225	62,530	72,140	74,110
Charges.				
GRANT I—				
New Works—				
Communications	100	..	30	9,650
Buildings	387	..	20	250
Drainage	..	12,000	B ..	12,000
Water-supply	500	..	B 110	50
Miscellaneous	148	150	150	80
Repairs—				
Communications	2,234	4,500	B 5,500	5,050
Buildings	1,106	2,600	2,600	380
Drainage	297	400	400	390
Water-supply	23	200	G ..	250
Miscellaneous	243	550	550	80
Establishment	413	660	B 780	900
Tools and Plant and Contingencies	108	100	H 150	150
GRANT II—				
Municipal Schools—				
On the Salary System	1,730	2,170	2,170	1,630
On the Salary Results System	926	980	1,020	1,340
Salary Grants	1,014	1,000	B 1,600	1,300
Results Grants	974	2,000	2,000	2,000
Inspection	173	450	250	250
Miscellaneous	23	250	F 100	100
GRANT III—				
Hospitals and Dispensaries	5,721	5,500	B 6,340	6,240
Contributions to Government	374	370	370	370
Vaccination	354	480	460	480
Registration of Births and Deaths	439	440	440	440
Conservancy	11,580	† 11,280	B 11,020	12,400
GRANT IV—				
Lighting	2,495	2,750	B 2,370	2,700
Markets	310	300	300	400
Choultries	4,264	4,300	4,360	4,360
Avenues and Watering Roads	280	240	240	270
Miscellaneous	790	† 970	I 870	970
GRANT V—				
Supervision and Management	3,708	† 3,680	B 3,800	3,950
Advances Recoverable	2	..	..	..
Refunds	157	80	80	80
Balance	21,352	4,130	24,066	5,660
Total	62,225	62,530	72,140	74,110

† Difference, as compared with the corresponding figures in the sanctioned budget, due to change of classification with reference to G.O., dated 12th May 1887, No. 434 M.

I. Variations between the budget and revised estimates for 1887-88—

A Increase due chiefly to short expenditure on Public Works, Result Grants and Conservancy in 1886-87.

B These variations are explained in the Chairman's letter.

C Increase due to competition at the sale of the farms.

D Increase due to contribution towards the acquisition of land for the construction of a bridge over the Nakalakalavai.

E Increase due chiefly to larger income from grazing lands owing to competition at the sale of the lease.

F Decrease due to overestimate.

G Provision not required.

H Increase due to purchase of tools urgently required.

I Decrease due to the cheaper rates at which Municipal Proceedings were printed.

II. The principal variations between the budget for 1888-89 and the revised estimate for 1887-88 are explained in the Chairman's letter.

REVISED ESTIMATE FOR 1887-88.

2. The current receipts and charges are now estimated at Rupees 50,790 and Rs. 48,240 respectively against Rs. 49,500 and Rs. 58,400 in the sanctioned budget. The provision of Rs. 160 for contribution to the District Board towards the cost of Deputy Inspectors of Schools will be struck out with reference to G.O., dated 20th January 1888, No. 178 L. The closing balance will then be Rs. 24,060.*

	RS.
* Opening balance	21,350
Receipts	50,790
Total ..	72,140
Charges	48,080
Closing balance ..	24,060

BUDGET ESTIMATE FOR 1888-89.

3. *Receipts.*—The receipts are estimated at Rs. 50,050 against Rs. 50,790 in the revised estimate. The council's proposal to reduce the rate of toll on single-bullock carts from annas 3 to annas 1-6 is approved. With reference to the assessment of the tax on lands attention is called to G.O., 22nd February 1888, No. 188 M., paragraph 2.

4. *Charges*—(1) *Grant I.*—The provision of Rs. 8,600 for the construction of a bridge on the Katpadi road will be allowed to stand pending reply from the Public Works Department to G.O., dated 22nd November 1887, No. 1233 M. No expendi- of the Chairman's letter (which, it is observed, is estimated to cost only Rs. 200 in statement II-A) until the plan is approved by the Sanitary Commissioner. With reference to the proposals set forth in paragraphs 11–15 of the Chairman's letter and the Collector's endorsement thereon, the Public Works Department will be requested to state whether a special officer can be deputed to prepare schemes for the water- supply and drainage of the town, and, if so, to fix the remuneration payable to him by the council for the work. Pending final sanction of the schemes, the amount provided for drainage may be invested in Government securities as proposed in para- graph 35 of the Chairman's letter. The provision of Rs. 200 for the construction of the well referred to in paragraph 36 of the Chairman's letter will be struck out as suggested by him and by the Divisional officer.

(2) *Grant II.*—With reference to paragraph 29 (3) of the Chairman's letter, the Government observe that if the Kalascara street school belongs to the municipality, the fees levied therein and appropriated by the masters should be credited and debited in the municipal accounts. If not, the school should be shown under the head "Private" combined system schools. As in the revised estimate, the provision of Rs. 170 for contribution to Local Funds towards the cost of Deputy Inspectors of Schools will be struck out. The salary of the inspecting schoolmaster will be retained at Rs. 20 as recommended in paragraph 3 of the Director's letter read above, and his remarks in paragraphs 4, 6 and 8 will be referred to the Municipal Council for consideration. With reference to paragraph 8, however, it is observed that the Provincial grant for the Muhammadan school is Rs. 400 and not Rs. 500. The Government agree with the Director in disapproving the issue of any general rule debarring untrained teachers from results grants.

(3) *Grant III.*—The proposed increase of one rupee to the pay of the peon attached to the Branch dispensary is sanctioned. The Government concur with the Sanitary Commissioner's remarks in paragraphs 3 and 4 of his letter, and they further see no necessity for allowing a peon for each of the vaccinators as proposed in paragraph 62 of the Chairman's letter. The provision for vaccination—contin- gencies—will accordingly be reduced to Rs. 120, the current year's figure. The alterations in the conservancy establishment, as set forth in paragraphs 49–51 of the Chairman's letter and in statement II-B are sanctioned, but the necessity for three "inspectors" to supervise the work of nine toties employed for private scavenging should be fully explained. With reference to paragraph 53 of the Chairman's letter, the Government consider that the four sanitary inspectors might be paid Rs. 22½, Rs. 20, Rs. 17½ and Rs. 15 respectively, the scale to be introduced whenever a

vacancy occurs in one of the present Rs. 20 posts. The information referred to in paragraph 1 of the Sanitary Commissioner's letter should invariably be furnished to him in future.

(4) *Grant IV.*—The entertainment of six watchmen for guarding the drinking water tanks and wells is sanctioned.

(5) *Grant V.*—The entertainment of an additional bill collector on Rs. 7 is sanctioned; but the Government see no necessity for the employment of an additional clerk on Rs. 15 for the municipal office, since the manager, who is extremely well paid, has already the assistance of a second clerk, an accountant, and a shroff.

5. The budget, as revised by Govern- ment, closes with a balance of Rs. 5,660,* or 11 per cent. of the receipts.

6. A copy of the Proceedings of the Municipal Council passing the budget should have been submitted. The delay of more than a month that has occurred in the submission of the budget, after it was finally passed by the council, is unsatisfactory.

	RS.
* Opening balance	24,060
Receipts	50,050
Total ..	74,110
Charges	68,450
Closing balance ..	5,660

(True Extract.)

H. E. STOKES,
Chief Secretary.

To the Chairman, Municipal Council, Vellore,
through the Collector of North Arcot.

" Public Works Department.
" Board of Revenue.
" Accountant-General.
" Surgeon-General with the Government of Madras.
" Sanitary Commissioner for Madras.
" Director of Public Instruction.
" President, District Board, North Arcot.

Exd. L. Passaigne.

No. 1371 W. dy 7th May 1888

Comd. to the S. E. V. Circle for early reply to P. W. D. endorsement No. 4332 C. dy 29 Nov 1887.

2. The Local & Munl. Dept. will be informed that the services of no officer of the P. W. Dept. cannot be made available at present to prepare schemes for the water supply and drainage of Vellore.

(Sd) E. A.

S. E. V.
Local & Munl. Dept.

Govt. of {1888} Madras.

LOCAL AND MUNICIPAL.

Issued

Recd. Encl.

G.O., 13th April 1888, No. 346 M.

No. 1371 W. dy 7th May 1888

APRIL.

Municipal Budget.

Reviewing the Vellore — for 1888-89.

P. No. 407

To Dw.

In para 4 of the Order in the L. & Mu. Dept the P. W. Dept is requested to report whether a Special Officer can be deputed to prepare schemes for the water supply & drainage of Vellore

For orders

Cu
2.5.88

There is no officer available at present.

Lucas
3.5.88

Dw.

Prop order submitted accordingly.

We may however call for Cs in the case of Kumbakonam & nominate an engineer under the P. W. D. to undertake the works.

Seen
Lucas.

Cu
3.5.88

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From M.R.Ry. C. NARASIMMACHARIAR, Avargal, Rao Bahadur, Chairman, Municipal Council, Vellore, to the Chief Secretary to Government (through the Divisional Officer), dated Vellore, 23rd February 1888, No. 19-G.

In accordance with the provisions of Section 251 of the District Municipalities Act IV of 1884, I have the honor to submit herewith the budget estimates of receipts and expenditure for the year ending 31st March 1889, prepared in the forms prescribed by Government in their order, dated 12th May 1887, No. 434 M.

2. The budget was placed before the Council at several of their meetings and was finally passed on the 16th January 1888.

3. No new taxes are proposed to be levied. The Council desire that the toll-rate on single bullock carts, which is at present levied at 3 annas as for double bullock carts, may be reduced by half, that is, to (Rs. 0-1-6) one anna and six pies per cart.

REVISED ESTIMATE, 1887-88.

4. The receipts, including the opening balance of Rs. 21,352, amount to Rs. 72,144. The expenditure is expected to come to Rs. 48,247. The balance at the close of the year would be Rs. 23,897.

5. All the causes of variations between the actuals and budget estimates under the several items of receipts and expenditure are explained in the revised estimate (Statement VI-A). A few items require special notice.

6. *Receipts—Tax on Lands.*—Rs. 600 are entered against Rs. 1,000 of the budget. The reduction in the rate from 5 to 2 per cent., as sanctioned by Government in their order, dated 21st July 1887, No. 684, has caused the decrease.

7. *Tax on Animals.*—There is an increase of Rs. 100 over the budget, which is due to taxes proposed to be levied in the newly-added portion of Allapuram and Ramanaikan Pollium (*vide* G.O., dated 17th October 1887, No. 1057 M.)

8. *Municipal Markets.*—Rs. 5,835 are entered against Rs. 5,500 of the budget. There is an increase of Rs. 335 over the budget, which is due to the deposits of certain defaulting contractors that have been hitherto allowed to stand under Deposits Accounts having been transferred to Municipal Funds. Similarly a sum of Rs. 85-6-8 was transferred and shown under "Cart-stand." Hence the increase under this head.

9. *Miscellaneous.*—Under the item "Other receipts," Rs. 584-7-10 are entered as detailed below :—

	RS.	A.	P.
(1) Unclaimed deposits	535	7	10
(2) Forfeitures by contractors	23	0	0
(3) Other receipts	26	0	0
Total ..	584	7	10

Item 1.—This is an accumulated item standing on the deposits accounts for several years, and no portion of it was claimed for some years past—at any rate from 1882-83, when the amount appeared for the first time as an "item not known" in the balance sheet of deposits accounts. This amount was, at the instance of the

auditor (paragraph 13 of his report), transferred to Municipal Funds as "unclaimed deposits." Item 2 is made up of fines and forfeitures by certain contractors, and has also been carried to the credit of Municipal Funds.

10. The other items of receipt call for no remark.

11. *Expenditure—Grant I, Public Works—New Works—Drainage.*—The allotment under this head was not spent during the year. As referred to in paragraph 31 of the last year's report, the necessary levels and plans and estimates are being prepared by the municipal overseer, with a view of submitting them to the Executive Engineer and Sanitary Commissioner for their approval.

12. In connection with this, I beg to state that the Executive Engineer, when his advice was sought for on the subject, suggested that the present form of (V-shaped) drains, as some of them have been already laid down and constructed, might be adopted with some improvement, and that estimates might be prepared after taking the levels and fixing the sizes of the drains. He advised at the same time that, as a scheme for water-supply should go with that for drainage, to make the latter more effective, both projects might be taken up simultaneously on hand with advantage. But the Council wanted to introduce the drainage first, and deferred the water-supply project on the score of want of funds. Levels are being taken and plans prepared for complete drainage on the line suggested by the Engineer. It is now nearly six months since the overseer has commenced this work, and it is probable that it will take four months more for him to complete the work.

13. The Sanitary Commissioner, during his tour of inspection in November last, inspected the drains of Vellore and was partly of opinion that rectangular and V-shaped drains would not work well, and oval-shaped drains were preferable; and informed me that he would be able to decide upon the best scheme after the plans and levels are sent to him. It will be thereby seen that the Council cannot carry out the drainage works at the cost they originally thought of; but will have to spend more on account of the oval-shaped drains. It is therefore the intention of the Council that the scheme once prepared should be final, without undergoing any alterations; and to obtain this end they earnestly request that a special officer may be appointed by Government to finish the scheme in its entirety, in consultation with the Sanitary Commissioner. The Council have resolved to pay such sum as the Government may decide for compensating his labor. The Council seek for this help as Government was pleased to make such concession in the case of Kumbakónam Municipality.

14. Since passing the budget, the Council resolved, at their meeting of the 9th February 1888, to introduce into Vellore the water-supply scheme of Madura, and to postpone the drainage scheme until the practicability and cost of the former scheme are ascertained, and also decided that in the meanwhile no expenditure should be incurred on the drainage scheme. This course the Council did not originally approve when the subject was once laid before them; but they have now, on reconsidering the importance of water-supply, changed their minds and resolved as above.

15. Water-supply is a great want in Vellore and stands as first in the category of works of sanitation for the town of Vellore. "Suriaguntah tank," which is much used by the people, receives surface drainage and is condemned by the sanitary authorities. Wells in private compounds in a greater part of the town are contaminated by percolation of the sewage water and filthy contents of cesspools of past years which are buried under ground.

16. Under the head "Water-supply," the expenditure of Rs. 110 was incurred on account of some urgent work such as could not be avoided, done in continuation of the last year's work in respect of two wells excavated and built up last year.

17. Under the head "Repairs," the expenditure on communications has exceeded the budget allotment by Rs. 1,000, which is mainly due to the following causes:—(i) Value of road materials supplied at the close of the last year to the extent of nearly Rs. 500 was paid during the current year; (ii) the roads were damaged by heavy rains during the year, and repairs more than anticipated were unavoidable; (iii) the widening of the Katpady road between the jutka stand and Pálár bridge, which was very necessary in consideration of the heavy traffic on the road, which is the only

feeder to the Vellore Railway Station, and in consideration of a large number of passengers going on foot on the road, required a larger provision than was anticipated. In the above circumstances, the expenditure in excess was incurred in full hopes that the Government will be pleased to accord their sanction for the same.

18. Under the head Establishment, the increase is due to the increase of pay allowed to the overseer from 1st December 1887 (G.O., dated 16th January 1888, No. 31).

19. *Education—Salary Grants.*—Rs. 1,603 are entered against Rs. 1,300 of the budget. The increase is due to the amount of Rs. 300 having to be paid to the Church of Scotland Mission School for the current year also, as was for the year 1886-87, under G.O., dated 10th November 1887, Mis. No. 1160.

20. *Grant III, Hospitals—Establishment.*—Rs. 2,354 are entered, against Rs. 2,304 of the budget. The hospital assistant attached to the main dispensary attained the rank of second class on the 30th June 1887, and his pay had from that date to be calculated and paid at Rs. 35 per mensem instead of Rs. 25.

21. Under the head of Diet and Contingencies, there is an increase of Rs. 789, which is due partly to the high rate at which the contract was made, and partly to the increase in the number of admissions. Owing to inadequate provision made under these heads, it became necessary on occasions to reject cases coming into the hospital. To remove the unpopularity resulting from such rejections, the Council thought fit to increase the number of beds from 30 to 40, and have succeeded in their endeavours. The increase will be effected from the commencement of the next official year.

22. *Private Scavengering.*—Rs. 450 are entered against Rs. 710 of the budget. During the current year, a second block was brought into working, and the expenditure of the two blocks put together does not admit of any further outlay.

23. *Grant IV.*—Under the head Lighting, the cost of the establishment would be seen to be below the budget, which is due to the non-entertainment of two more lamplighters as was originally proposed. Under the item Contingencies, the decrease in expenditure is due to the purchase of articles of lighting at a cheap rate.

24. Under Grant V there is an increase of Rs. 125 over the total allotment, which is due to the contributions on account of central office and audit establishments being larger than were anticipated.

25. Thus it will be seen that the items in which the budget allotments have been exceeded are as follows:—

	Rs.
Grant I—	
Repairs—Communications	1,000
Establishment	80
Tools, &c.	50
Grant II—	
Salary Result School—Contingencies	35
Salary grants to Church of Scotland Mission School	303
Grant III—	
Hospitals, diets and contingencies	789
Grant IV—	
Choultries—Feeding paupers	60
Grant V—	
Contribution for Central Office establishment	97
Do. for Audit establishment	50

All the above charges were incurred having been unavoidably necessary, and now I beg that the Government will be pleased to accord their sanction for the same.

BUDGET FOR 1888-89.

26. The estimated receipts amount to Rs. 73,950, including the opening balance of Rs. 23,900; and the expenditure comes to Rs. 68,950. The balance at the close of the year will be Rs. 5,000. This will be seen to be a little below 10 per cent. of the receipts excluding the opening balance.

27. The receipts for 1888-89 are compared below with the sanctioned budget and revised estimate of the year 1886-87 :—

	Budget, 1887-88.	Revised estimate, 1887-88.	Estimate, 1888-89.
	RS.	RS.	RS.
Balance brought forward	13,030	21,352	23,900
Tax on arts, &c.	7,000	7,000	7,000
Tax on buildings	6,000	6,100	6,100
Tax on lands	1,000	600	600
Water-tax on buildings	..	..	..
Tax on vehicles	800	800	800
Tax on animals	1,500	1,600	1,600
Registration of carts	2,300	2,300	2,300
Tolls	9,000	9,300	9,300
Licenses	350	300	300
Penalties on account of—			
Tax on arts	..	..	100
Tax on buildings	..	..	50
Tax on lands	..	..	10
Water-tax	..	..	..
Tax on vehicles	..	..	20
Tax on animals	..	..	10
Tax on carts	..	..	10
Evasion of tolls	..	..	..
Contribution from Provincial Funds	9,490	9,493	9,490
Realization under Special Acts	100	100	100
Contribution from Local Funds	1,100	1,415	1,300
Municipal fines and fees	500	450	450
Fees in schools and training institutions ..	300	300	250
Income from markets	5,500	5,835	5,500
Rent of other buildings, &c.	3,180	3,470	3,390
Private scavengering	500	300	500
Endowments	380	380	380
Miscellaneous	500	1,049	490
Total ..	62,530	72,144	73,950

28. From the above it will be seen that almost all the items, except in cases noticed below, are based upon the revised estimate for 1887-88 and require no explanation.

29. Items requiring explanation are as follows :—

(1) *Penalties.*—Under this head Rs. 200 are entered as detailed in Statement I, and are items newly introduced for the year.

(2) *Contributions from Local Funds.*—The increase of Rs. 200 over the current year's figures (Rs. 1,000) towards the maintenance of hospital is due to additional contribution from the District Board for increasing the number of beds from 30 to 40.

(3) *Fees in Schools.*—Rs. 250 are entered against Rs. 300 of the current year. It is proposed to convert the "Kalascara" Street School, hitherto treated as a Municipal school on salary system, into one under salary result system. By this arrangement, the school-fee collections will be appropriated by the schoolmasters as is now the case with similar other schools in existence. Also it is proposed to abolish the "Saidápet" Municipal Salary System School. These two account for the fall in school-fee collections. Even this provision may be subject to a further reduction when the remarks of the Director of Public Instruction called for by Government (G.O., dated 12th September 1887, No. 924, paragraph 11,) on the Council's recommendation, which is supported by the Sub-Collector and Collector, "for the reduction of the rate of fees now levied in the Muhammadan school" are received.

(4) *Private Scavengering.*—Rs. 500 are entered, against Rs. 300 of the current year. It is proposed to carry the system into a third block of the town.

30. *Expenditure.*—The total expenditure amounts to Rs. 68,950, and is compared below with the sanctioned budget and revised estimate for 1887-88 :—

	Budget, 1887-88.	Revised estimate, 1887-88.	Estimate, 1888-89.
	RS.	RS.	RS.
Grant I—			
New Works—			
Communications	30	31	9,650
Buildings	..	25	250
Drainage	12,000	..	12,000
Water-supply	..	110	250
Miscellaneous	150	150	80
Repairs—			
Communications	4,500	5,500	5,050
Buildings	2,600	2,600	380
Drainage	400	400	390
Water-supply	200	..	250
Miscellaneous	550	550	80
Establishment	660	780	900
Tools and plant and contingencies	100	150	150
Grant II—			
Municipal Schools—			
(i) On salary system	2,170	2,170	1,630
(ii) On salary result system	980	1,015	1,340
Salary grants	1,300	1,603	1,300
Results grant	2,000	2,000	2,000
Inspection	450	412	360
Miscellaneous	250	100	100
Grant III—			
Hospitals	5,500	6,339	6,240
Contribution to Government	370	370	370
Vaccination	480	460	670
Registration of Births and Deaths	440	440	440
Conservancy	11,280	11,020	12,400
Grant IV—			
Lighting	2,750	2,367	2,700
Markets and Slaughter-houses	300	300	400
Choultries (Langerkhana)	4,300	4,360	4,300
Road-watering	40	40	70
Avenues	200	200	200
Water-works	170	170	270
Other charges	800	700	700
Grant V—			
Supervision and Management	3,680	3,805	3,950
Refunds	80	80	80
Closing Balance	3,800	23,897	5,000
Total ..	62,530	72,144	73,950

31. *Grant I—Public Works.*—The total outlay under this grant amounts to Rs. 29,430, against Rs. 10,296 of the revised estimate. The large falling in the expenditure of the current year is due to the non-utilization of the allotment made for "Drainage."

	RS.
New Works	22,230
Repairs	6,150
Establishment	900
Tools and Plant, &c.	150
Communications	9,650
Buildings	250
Drainage	12,000
Water-supply	250
Miscellaneous	80

32. Under the head New Works, a sum of Rs. 22,230 has been allotted. Rs. 9,650 of this amount are proposed to be laid on communications as follows :—

Rs. 8,600 are for the construction of a bridge on Katpady road. During the year 1886-87 all the necessary preliminaries were completed and handed over to the District Board, who entrusted the work to the Local Fund Engineer

for execution. The work was handed over to a contractor, and materials were being collected by him. When the work was about to be commenced, the late Collector, Mr. MacCartie, inspected the site of the bridge. He, being of opinion that a road-dam might be substituted for the bridge, recommended to Government that before the bridge work is undertaken, the matter may be referred to the Public Works Department for their opinion. Accordingly Government have, in their order, dated 30th September 1887, No. 992, referred the matter to the District Board, North Arcot, for an expression of opinion by that body on the substitution of a road-dam for a bridge, reserving further reference to the Public Works Department, in case the District Board decide that a bridge should be erected. In the event it is finally decided that a road-dam can be built, the allotment made for the bridge will have to be reduced nearly by half; of the remaining half, a moiety will have to be refunded to the District Board; and what would remain after these adjustments are made might be added to the provision made for the "Drainage."

A sum of Rs. 1,000 is allotted for the purchase of road sites in view of widening and straightening some of the streets which are narrow and bent in a manner not to admit of free passage for traffic, &c.

33. *Buildings.*—The allotment of Rs. 250 under this head is for constructing a latrine in the newly included portion.

34. With reference to the concluding portion of paragraph 12 of G.O., dated 12th September 1887, No. 924, drawing the attention of the Chairman to the last paragraph of the Sub-Collector's endorsement on the annual report of this Municipality for 1886-87, I beg to represent to Government that the subject of constructing a separate hospital building was laid before the Council for their consideration, who have resolved as follows:—"The Council observe that the present hospital buildings are spacious enough for a hospital. As the Council have to provide the town with drains, they further think that until this is done, the consideration of the subject may be postponed."

35. *Drainage.*—The provision under this head is entered at Rs. 12,000—the same as for the current year. As the Council have, as noticed in paragraph 14 above, proposed to postpone the drainage scheme until they are informed on the water-supply scheme, I respectfully beg to suggest that, if the proposal is approved, the scheme may not altogether be suspended; but the initiatory measures may be completed and the scheme completely made out for being worked out when pronounced sound. For this purpose the cost of maintaining a special professional officer, as requested by the Council in paragraph 13 above, may be fixed at such sum as the Government may deem proper and be allotted under the head "Drainage." Similar provision may also be made under "Water-supply" to meet the cost of preliminary experiments. The balance may be invested until such time as either of the schemes are taken up on hand.

36. *Water-supply.*—Another well is proposed to be erected during the current year at a cost of Rs. 200. Here again I beg to say that this provision may be struck off if the water-supply scheme be made to precede the drainage scheme.

37. *Repairs.*—A total of Rs. 6,150 is proposed to be spent under this head. Rs. 5,050 are allotted for repairs of roads. With reference to remarks of Government in paragraph 10 of their order, dated 12th September 1887, No. 924, directing the Council to show cause why the rates of tolls should not be reduced or the proportion of contribution to the District Board increased, I beg to submit on behalf of the Council that the expenditure on roads in 1886-87 was rather limited, the Council having had to allot enormous sums for construction of bridge and drainage. In the year 1885-86, the estimate for repair of roads was Rs. 4,000; out of which Rs. 3,500 were spent, and sufficient cause had been shown for the non-utilization of the balance of allotment (*vide* paragraph 26 of the annual report embodied in G.O., dated 5th October 1886, No. 1011). During the current year the expenditure was estimated at Rs. 4,500; but when the work was taken up on hand, the actual expenditure exceeded the budget allotment under circumstances detailed in paragraph 17 above. During the current year the Municipality was extended. The Council are, under these considerations, of opinion that any sum below Rs. 5,000 would not be generally sufficient to put the state of the roads in a satisfactory condition. They consider that even more may be required. The Council therefore beg to observe that there is no reason for either reducing the rate of tolls, or for increasing the proportion of contribution to the District Board.

	Rs.
Communications	5,050
Buildings	380
Drainage	390
Water-supply	250
Miscellaneous	80

38. *Establishment.*—Under this head Rs. 900 are allotted, against Rs. 780 and 660, respectively, of the revised estimate and budget of the current year. This is due to the increase of Rs. 20 a month recommended to be allowed to the overseer, and since sanctioned by Government in their order, dated 16th January 1888, Mis. No. 31 M.

39. *Grant II—Education.*—A total of Rs. 6,730 is proposed to be spent under this grant. Under the head "Municipal School on Salary System," the provision made is for the up-keep of the Muhammadan school alone to be maintained on the same scale as that of the current year.

Municipal Schools—	Rs.
(1) On salary system	1,630
(2) On salary result system ..	1,340
Salary grants	1,300
Results do.	2,000
Inspection	360
Miscellaneous	100

40. Two other schools were included under this head during the current year. The municipal school at Saidápet has been proposed to be abolished, there being no prospect of improvement in its strength while a new (native) high school is rising in its vicinity, as observed by the Deputy Inspector of Schools in paragraph 10 of his annual report for 1886-87. The other school started in "Kalascara" street has now been proposed to be placed under salary result system, as recommended by the Deputy Inspector in paragraph 11 of the report said above.

Saidápet School.
Kalascara Street School.

41. Under the head Salary Result Schools, Rs. 1,340 are entered against Rs. 1,015 of the current year, and the increase is due to the inclusion of "Kalascara" Street School.

42. *Inspection.*—Provision has been made towards paying the contribution to Local Funds. The Council have proposed to reduce the pay of the inspecting schoolmaster, as they think that the present salary (Rs. 20) is not necessary while they pay a contribution to the Local Funds on account of the services of the Deputy Inspector. In this I do not agree with the Council; for the contribution to the Local Board does not relieve the inspecting schoolmaster of any part of his duties. The Deputy Inspector cannot be expected to do all that an inspecting schoolmaster does. The reason assigned is not sufficient to justify the retrenchment proposed. It will be but fair to allow the present pay though no increment be allowed as an incentive.

43. As regards the Deputy Inspector's suggestion of opening an industrial school, and of training result grants schoolmasters, and to which the attention of the Council was drawn by Government in paragraph 11 of their order, dated 12th September 1887, No. 924, the Council propose in the former case to carry out the suggestion on their obtaining full information regarding the measures to be adopted towards opening the school and the cost of maintenance thereof, and in the latter case, they have notified to the teachers of result grants schools that if they do not get themselves trained within September 1889, they will not be paid grants.

44. *Grant III.—Sanitation and Medical Services.*—The estimated total cost under this grant is fixed at Rs. 20,120, against Rs. 18,629 of the current year; and the increase is due to increased provisions made under the heads "Vaccination" and "Conservancy," as will be seen below.

	Rs.
Hospitals	6,240
Contributions	370
Vaccination	670
Registration	440
Conservancy	12,400

45. *Hospitals and Dispensaries.*—The expenditure under this head is estimated to cost Rs. 6,240. Under the head "Establishment," the provision made will be seen to exceed the revised estimate, which is due to the pay of the hospital assistant attached to the main hospital having been fixed at Rs. 35, owing to his promotion to the rank of 2nd class from 30th June 1887. An increase of one rupee to the pay of the peon attached to the branch dispensary was allowed at the recommendation of the District Surgeon. These account for the increase noticed.

	RS.
Establishment	2,436
Medicines	1,200
Diets	2,200
Sundries and contingencies	404

46. Under the head "Diet," &c., Rs. 2,200 are entered. It is proposed to increase the number of beds from 30 to 40. The above provision includes a sum of Rs. 200 promised to be paid by the District Board towards the cost of the additional charge to be incurred by the increase of beds noticed above. As suggested by Government in the concluding portion of paragraph 5 of G.O., dated 9th May 1887, No. 427, the District Board was asked to pay $\frac{5}{8}$ of the additional charge (Rs. 750), but they have promised to pay only Rs. 200, which is more than by half below the amount applied for. The Council have, however, accepted the contribution, and have resolved to make good the balance from Municipal Funds.

47. *Vaccination.*—Two first-class vaccinators as in current year are proposed to be maintained during the next year. Vaccination having been made compulsory, the Council anticipate the necessity of appointing an additional vaccinator, which they propose to do when the time for such necessity arrives by the entertainment of a temporary hand, who will be paid from the allotment under Contingencies.

48. *Registration of Births and Deaths.*—No change in the establishment; and the provision of the current year is therefore repeated.

49. *Conservancy.*—Under this head Rs. 12,400 are entered, against Rs. 11,020 of the revised estimate. As in the current year, an establishment consisting of four sanitary inspectors (three at Rs. 20 each and one at Rs. 15) and nine peons (three at Rs. 6 each and six at Rs. 5 each) is proposed to be maintained throughout the next year. Two scavengers and one toty for the newly added portion are proposed to be entertained. The number of drain-cleaners was raised from 16 to 20, as past experience shows that this increase is necessary. Provision to the extent of Rs. 500 is also made for the purchase of sites for burial-grounds.

	RS.
Establishment, &c.	6,010
Road-cleaning	2,130
Sanitary service	3,000
Cleansing of tanks	100
Contingencies	160
Private scavengering	1,000

50. Under the head Road-cleaning, the amount entered is for the maintenance of 4 sweepers at Rs. 6 each and 29 at Rs. 5 each.

51. *Private Scavengering.*—It is proposed to carry the system into another block during the next year. The total cost of establishment would amount to Rs. 885, being the pay of 3 nuisance inspectors at 8 rupees each, and 9 scavengers at $5\frac{1}{4}$ rupees each. Rs. 145, charged under the head Contingencies, is to meet the value of sites to be purchased for opening pathways for scavengers to get to the privies in cases where they could not get to them through the main door of the house, and also for the purchase of sundry articles required for the establishment.

52. In submitting the budget for 1887-88, an increase of Rs. 2-8-0 to each of the four sanitary inspectors was recommended by the Council. But Government, in reviewing the budget, disallowed the increase proposed for that year in view of the inadequate closing balance. This matter was laid before the Council while the budget under report was prepared, and the Council do not wish to give any increase and are of opinion that the present rate of salary is sufficient for the work done.

53. It was brought to the notice of Government (in paragraph 26 of the budget report of the current year) that these sanitary inspectors have increased work since the new Act came into operation. Now the villages of Allapuram and Ramunaik

Pollium have been included in the Municipality, and this necessarily adds to the work of the sanitary inspectors. A portion of the 4th Division was added to the 2nd and the new inclusion has been added to the 4th Division, and no increase has been made in the pay of the respective sanitary inspectors. This is only a temporary measure for the current year. The division of the Municipality for sanitary supervision has to be revised in the next year; while so doing, it will be fair to allow an increase of Rs. 11 on account of the new extension of limits, and to distribute it among the sanitary inspectors thus:—Instead of three on Rs. 20 each and one on 15, as at present, they can be paid Rs. 24, 23, 22 and 17 in four grades, so that there may be an inducement for efficient working in hopes of promotion and an encouragement to inspectors to continue long in service, or, if the Government choose it fit, they may be given each an increase of Rs. 2-8-0. At any rate, I respectfully beg that Government will give a favorable consideration to the subject.

54. *Grant IV—Lighting and Miscellaneous Municipal Purposes.*—The total cost under this grant is estimated at Rs. 8,640, against Rs. 8,137 of the revised estimate. Under the head Lighting, the establishment, consisting of 3 inspectors at Rs. 10 each and 16 lamplighters at Rs. 4 each, is estimated to cost Rs. 1,128. Under the item Contingencies the amount (Rs. 1,572) entered is to meet the value of kerosine oil and other lighting materials, as also the cost of putting some more lights.

	RS.
Lighting	2,700
Markets, &c.	400
Choultries	4,300
Road-watering	70
Avenues	200
Water-works	270
Other charges	700

55. Under the head Market and Slaughter-house, the allotment will be seen to exceed the current year's figures by Rs. 100. From the time the municipal market buildings were commenced to be repaired, the Council had to retain the collection of rents in their own hands. The sanitary inspector of the 2nd Division, in which the market buildings are situated, was deputed to do the work in which for the past 3 years he has given much satisfaction, and the Council consider that it is nothing but just that he should be remunerated for the extra work done by him. Hence the allotment. The market buildings having been put in a satisfactory condition, it is the intention of the Council to let the right of collecting rents, &c., on contract for 1888-89.

56. Under the head "Road-watering," the amount entered is for the up-keep of a temporary establishment for a period of 4 months during the hottest season of the year.

57. *Water-works.*—The allotment under this head, which is entered at Rs. 270, is simply the wages of watchmen for guarding the drinking-water tanks and wells against contamination. The above provision includes the wages of the additional watchmen suggested to be entertained (*vide* paragraph 14 of G.O., dated 12th September 1887, No. 924.)

58. *Other Charges.*—Under this head Rs. 700 are entered, distributed as follows:—

	RS.
(*a*) Printing proceedings of the Council, annual reports, and the cost of works executed at the Government Press	350
(*b*) Killing stray dogs	50
(*c*) Law charges	100
(*d*) Signboards	50
(*e*) Numbering houses	100
(*f*) Numbering carts, &c.	30
(*g*) Land assessment	20
	700

59. *Grant V.*—The expenditure under this grant comes to Rs. 3,950, against Rs. 3,805 of the revised estimate. The increase is mainly due to the proposal of entertaining an additional bill collector on Rs. 7 a month. This measure the Council

consider necessary on account of the recent extension of the municipal limits, and trust that Government will be pleased to sanction the same.

60. In connection with the above I would venture to bring to the notice of Government that ever since the introduction of Act IV of 1884, the work of the office has increased, and recently the municipal limits were extended. The present establishment, consisting of only two hands besides the manager, is quite inadequate for the ready despatch of work. I beg therefore that Government would be pleased to sanction the entertainment of an additional clerk on Rs. 15.

61. Since the budget was passed, the Government have communicated, in their order, No. 178, dated 20th January 1888, that municipal bodies will be relieved of the contribution for educational inspection imposed upon them from 1st April 1887. Consequently, I beg to submit that the provision of Rs. 170 made in the budget on that account for 1888-89 will have to be removed, and the inspecting schoolmaster's pay be raised again.

62. Before concluding, I beg to state that a proposal was laid by me before the Council that as the services of the Deputy Inspector of Vaccination are necessary, vaccination having been made compulsory, a contribution as was originally allotted, in the year 1885-86, but disallowed by Government, be repeated for the year 1888-89. But the Council do not wish to make such an allotment as there was no contribution given from the very beginning. However, as the services of the Deputy Inspector are needed, I am of opinion that a contribution should be given to the District Board. In connection with the vaccination, I am further of opinion that the vaccinators should be allowed the services of two peons to assist them in their work. These can be paid at Rs. 4 each a month. I respectfully request that Government will be pleased to make provision for above two items of expenditure.

No. 169.

Forwarded.

2. The proposals mentioned in paragraph 13 deserve favorable consideration.

3. *Para.* 36.—I agree with the Chairman that the well need not be dug pending completion of drainage and water-supply schemes.

VELLORE,
25*th February* 1888. (Signed) J. ANDREW,
Ag. Sub-Collector.

Submitted for the orders of Government.

2. Vellore wants both drainage and good water; the latter is of the first importance, lying, as the town does, in a valley which forms a sort of funnel through which cholera passes from north to south and back again.

3. Vellore is situated as regards the Pálár exactly as Madura is situated as regards the Vaigai. A first-class supply at a comparatively cheap rate is easily available. As Vellore is a military cantonment, it may be hoped that Government will not only favor the proposal contained in paragraph 14, but also contribute towards its execution.

ARKONAM,
27*th February* 1888. (Signed) W. J. H. LE FANU,
Collector.

From Surgeon-Major J. A. LAING, Officiating Sanitary Commissioner for Madras, to the Chief Secretary to Government, dated Madras, 6th March 1888, No. 469.

I have the honor to report, for the information of Government, that, according to the budget statements furnished to me, the Vellore Municipal Council have made a provision of Rs. 12,400 or 16·7 per cent. of estimated receipts for the sanitary

requirements of the town for the ensuing year 1888-89. The whole of the amount will be devoted to conservancy only, and for that purpose the allotment may be accepted. No detailed statement of the sanitary works under Grant I—"New works" and "Repairs" have been furnished; I cannot therefore report if the council propose to undertake any works of a sanitary nature under that head.

2. The vaccination grant amounts to Rs. 670 against Rs. 480 for the current year. Two first-class vaccinators on Rs. 15 per mensem will be employed and Rs. 310 devoted to contingencies, which appears excessive.

3. Vaccination having been made compulsory in the town, the council apprehend that it would become necessary to appoint an additional vaccinator, and they propose, when one is appointed, to meet his salary from the allotment for contingencies. When vaccination is made compulsory it becomes obligatory on the people to voluntarily seek for vaccination, and so it will not be necessary on the part of vaccinators to go about from place to place and spend most of their time in persuading people to get vaccinated. Therefore I think the compulsory Act ought to be worked with a reduced rather than an increased establishment. The employment of more vaccinators than are necessary would simply enhance the cost of vaccination, which is very undesirable.

4. In paragraph 62 of his letter the Chairman represents that as vaccination has been made compulsory, the services of the Deputy Inspector of Vaccination are necessary to supervise the work of the vaccinators, and requests Government that an allotment be sanctioned as a contributory payment for his services. I would not recommend the adoption of the Chairman's proposal. The work of vaccinators in municipal towns can better be supervised by the Civil Surgeon or his medical subordinates, who are always on the spot, than by the Deputy Inspector of Vaccination, whose duties require him to be constantly on the move in the interior of the district and so he seldom is in the town. Besides, if Deputy Inspectors of Vaccination are required to supervise the work of municipal vaccinators, they are apt to run into the towns too frequently on that pretext to the detriment of their more legitimate duties.

From H. B. GRIGG, Esq., M.A., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 13th March 1888, No. 1704.

I have the onor to submit the following remarks on the provision made for education in the budget estimate of the *Vellore* Municipality for 1888-89.

2. The expenditure proposed aggregates Rs. 6,730 against Rs. 7,300, the revised estimate for the current year:—

	Budget Estimate of 1887-88.	Budget Estimate of 1888-89.
	RS.	RS.
Inspection	412	360
Municipal schools—		
Salary system	2,170	1,630
Salary results system	1,015	1,340
Salary grants	1,603	1,300
Results grants	2,000	2,000
Miscellaneous	100	100
Total ..	7,300	6,730

3. *Inspection.*—The contribution of Rs. 170 provided for educational inspection should be struck out with reference to G.O., Financial, No. 24, dated 9th January last. The municipality have proposed to reduce the pay of the inspecting schoolmaster to Rs. 15 with the object of partly meeting the inspection charge with the saving thus effected. But as they are now relieved of the latter item of expenditure, I recommend that the inspecting schoolmaster's pay should be fixed at Rs. 20. The item will then stand at Rs. 250.

4. *Municipal Schools—Salary system.*—Of the three schools maintained on the salary system, it is proposed to abolish the one at Saidápet as suggested in paragraph 11 of G.O., Local and Municipal, No. 924 M., dated 12th September 1887, while the other in Kalascara street is to be maintained on the salary results system. These proposals meet with my approval. The only school that is to be continued on the salary system is the Muhammadan school, and the provision made for it appears sufficient ; but I am disposed to think that the council would do well to convert this school also into a salary results school, allowing results grant at 75 per cent. of the maximum rates. The Government will be addressed separately regarding the reduced rates of fees for this school. For salary results system schools an assignment of Rs. 1,340 has been made, which is in excess of the revised estimate by Rs. 325. The increase is sanctioned to meet the cost of the Kalascara street school placed on the salary results system.

5. *Salary Grants.*—The provision made under this item falls short of the revised estimate for the current year by Rs. 303, and the decrease is probably due to the payment of certain arrears of grant to the Church of Scotland Mission school.

6. *Results Grants.*—The amount budgeted for for results grants is sufficient. I do not approve of the resolution of the Municipal Council regarding the withholding of grants to teachers who do not obtain normal certificates before September 1889. It is not desirable in any way to place restrictions other than those contemplated in the Grant-in-Aid Code, although teachers who are manifestly inefficient may with advantage be refused grants altogether. Each case should be dealt with on its merits. The proper course seems to be for the municipality to send annually two or three of the most promising of the result school masters for training in either of the normal schools in the district, with a scholarship of Rs. 5 or 6. Credit may be taken for a grant of Rs. 50 from Provincial Funds if provision be made to the extent of Rs. 150 for two stipendiaryships to start with. The grant and the savings under " Inspection " will suffice to cover this charge.

7. *Miscellaneous.*—The current year's provision has been repeated and it will suffice.

8. The income from taxes and markets is estimated at Rs. 37,090. The net expenditure proposed, after providing for the normal scholarships, is Rs. 6,720. No detailed statement of receipts has been furnished to me, and I am not, consequently, aware whether the entry against " Contributions from Government " includes the lump grant of Rs. 500 for the Vellore Muhammadan school as in the current year. If credit has been taken for the amount, the net charge, viz., Rs. 5,970, is 16 per cent. ; otherwise it comes to a little over 17 per cent. of the income available for educational purposes. In the event of the municipality opening an elementary industrial school, liberal aid will be given from Provincial Funds. Full information will be supplied by this department as regards the scale of staff and other particulars of such an institution. I would, however, for the present prefer that they should send annually one or two promising sons of artisans to be trained in the School of Arts, Madras.

From G. BIDIE, Esq., M.B., C.I.E., Surgeon-General with the Government of Madras, to the Chief Secretary to Government, dated Fort St. George, 17th March 1888, No. 235.

I have the honor to state that the provision made in Grant III of the budget estimate of the Vellore Municipality for the year 1888-89 is sufficient and calls for no remarks.

ORDER—dated 13th April 1888, No. 346 M., Local and Municipal.

The estimated receipts and charges of the Vellore Municipality for 1888-89, as passed by Government, are compared below with the budget and revised estimates for the current year and the actuals of 1886-87.

—	Actuals, 1886-87.	Budget Estimate, 1887-88.	Revised Estimate, 1887-88.	Budget Estimate, 1888-89.
Receipts.	RS.	RS.	RS.	RS.
Balance brought forward	11,055	13,030	A 21,350	24,060
Tax on Buildings and Lands	5,898	7,000	B 6,700	6,760
Tax on Arts	5,746	7,000	7,000	7,100
Tax on Vehicles and Animals	2,312	2,300	B 2,400	2,430
Tax on Carts	2,326	2,300	2,300	2,310
Tolls	9,160	9,000	C 9,300	9,300
Licenses	211	350	300	300
Assignments by Government	9,536	† 9,590	9,590	9,590
Contributions from Local Funds	5,300	1,100	D 1,410	1,300
Fines and Fees	599	† 500	450	450
Fees in Schools and Training Institutions	506	300	300	250
Income from Markets	5,467	5,500	B 5,840	5,500
Rent of other Buildings, Gardens, &c.	2,998	† 3,180	E 3,470	3,390
Payments for Municipal Services to private parties	158	500	F 300	500
Endowments	310	380	380	380
Miscellaneous	649	† 500	B 1,050	490
Total	62,225	62,530	72,140	74,110
Charges.				
GRANT I—				
New Works—				
Communications	100	..	30	9,650
Buildings	387	..	20	250
Drainage	..	12,000	B ..	12,000
Water-supply	500	..	B 113	50
Miscellaneous	148	150	150	80
Repairs—				
Communications	2,234	4,500	B 5,500	5,050
Buildings	1,106	2,600	2,600	380
Drainage	297	400	400	390
Water-supply	23	200	G ..	250
Miscellaneous	243	550	550	80
Establishment	413	660	B 780	900
Tools and Plant and Contingencies	108	100	H 150	150
GRANT II—				
Municipal Schools—				
On the Salary System	1,730	2,170	2,170	1,630
On the Salary Results System	926	980	1,020	1,340
Salary Grants	1,014	1,000	B 1,600	1,300
Results Grants	974	2,000	2,000	2,000
Inspection	173	450	250	250
Miscellaneous	23	250	F 100	100
GRANT III—				
Hospitals and Dispensaries	5,721	5,500	B 6,340	6,240
Contributions to Government	374	370	370	370
Vaccination	354	480	460	480
Registration of Births and Deaths	439	440	440	440
Conservancy	11,580	† 11,280	B 11,020	12,400
GRANT IV—				
Lighting	2,495	2,750	B 2,370	2,700
Markets	310	300	300	400
Choultries	4,264	4,300	4,360	4,360
Avenues and Watering Roads	280	240	240	270
Miscellaneous	790	† 970	I 870	970
GRANT V—				
Supervision and Management	3,708	† 3,680	B 3,800	3,950
Advances Recoverable	2	..	..	..
Refunds	157	80	80	80
Balance	21,352	4,130	24,066	5,660
Total	62,225	62,530	72,140	74,110

† Difference, as compared with the corresponding figures in the sanctioned budget, due to change of classification with reference to G.O., dated 12th May 1887, No. 434 M.

I. Variations between the budget and revised estimates for 1887-88—

A Increase due chiefly to short expenditure on Public Works, Result Grants and Conservancy in 1886-87.

B These variations are explained in the Chairman's letter.

C Increase due to competition at the sale of the farms.

D Increase due to contribution towards the acquisition of land for the construction of a bridge over the Nakalakalavai.

E Increase due chiefly to larger income from grazing lands owing to competition at the sale of the lease.

F Decrease due to overestimate.

G Provision not required.

H Increase due to purchase of tools urgently required.

I Decrease due to the cheaper rates at which Municipal Proceedings were printed.

II. The principal variations between the budget for 1888-89 and the revised estimate for 1887-88 are explained in the Chairman's letter.

REVISED ESTIMATE FOR 1887-88.

2. The current receipts and charges are now estimated at Rupees 50,790 and Rs. 48,240 respectively against Rs. 49,500 and Rs. 58,400 in the sanctioned budget. The provision of Rs. 160 for contribution to the District Board towards the cost of Deputy Inspectors of Schools will be struck out with reference to G.O., dated 20th January 1888, No. 178 L. The closing balance will then be Rs. 24,060.*

	Rs.
* Opening balance	21,350
Receipts	50,790
Total ..	72,140
Charges	48,080
Closing balance ..	24,060

BUDGET ESTIMATE FOR 1888-89.

3. *Receipts.*—The receipts are estimated at Rs. 50,050 against Rs. 50,790 in the revised estimate. The council's proposal to reduce the rate of toll on single-bullock carts from annas 3 to annas 1-6 is approved. With reference to the assessment of the tax on lands attention is called to G.O., 22nd February 1888, No. 188 M., paragraph 2.

4. *Charges*—(1) *Grant I.*—The provision of Rs. 8,600 for the construction of a bridge on the Katpadi road will be allowed to stand pending reply from the Public Works Department to G.O., dated 22nd November 1887, No. 1233 M. No expenditure should be incurred on the construction of the latrine referred to in paragraph 33 of the Chairman's letter (which, it is observed, is estimated to cost only Rs. 200 in statement II-A) until the plan is approved by the Sanitary Commissioner. With reference to the proposals set forth in paragraphs 11–15 of the Chairman's letter and the Collector's endorsement thereon, the Public Works Department will be requested to state whether a special officer can be deputed to prepare schemes for the water-supply and drainage of the town, and, if so, to fix the remuneration payable to him by the council for the work. Pending final sanction of the schemes, the amount provided for drainage may be invested in Government securities as proposed in paragraph 35 of the Chairman's letter. The provision of Rs. 200 for the construction of the well referred to in paragraph 36 of the Chairman's letter will be struck out as suggested by him and by the Divisional officer.

(2) *Grant II.*—With reference to paragraph 29 (3) of the Chairman's letter, the Government observe that if the Kalascara street school belongs to the municipality, the fees levied therein and appropriated by the masters should be credited and debited in the municipal accounts. If not, the school should be shown under the head "Private" combined system schools. As in the revised estimate, the provision of Rs. 170 for contribution to Local Funds towards the cost of Deputy Inspectors of Schools will be struck out. The salary of the inspecting schoolmaster will be retained at Rs. 20 as recommended in paragraph 3 of the Director's letter read above, and his remarks in paragraphs 4, 6 and 8 will be referred to the Municipal Council for consideration. With reference to paragraph 8, however, it is observed that the Provincial grant for the Muhammadan school is Rs. 400 and not Rs. 500. The Government agree with the Director in disapproving the issue of any general rule debarring untrained teachers from results grants.

(3) *Grant III.*—The proposed increase of one rupee to the pay of the peon attached to the Branch dispensary is sanctioned. The Government concur with the Sanitary Commissioner's remarks in paragraphs 3 and 4 of his letter, and they further see no necessity for allowing a peon for each of the vaccinators as proposed in paragraph 62 of the Chairman's letter. The provision for vaccination—contingencies—will accordingly be reduced to Rs. 120, the current year's figure. The alterations in the conservancy establishment, as set forth in paragraphs 49–51 of the Chairman's letter and in statement II-B are sanctioned, but the necessity for three "inspectors" to supervise the work of nine toties employed for private scavenging should be fully explained. With reference to paragraph 53 of the Chairman's letter, the Government consider that the four sanitary inspectors might be paid Rs. 22½, Rs. 20, Rs. 17½ and Rs. 15 respectively, the scale to be introduced whenever a

vacancy occurs in one of the present Rs. 20 posts. The information referred to in paragraph 1 of the Sanitary Commissioner's letter should invariably be furnished to him in future.

(4) *Grant IV.*—The entertainment of six watchmen for guarding the drinking water tanks and wells is sanctioned.

(5) *Grant V.*—The entertainment of an additional bill collector on Rs. 7 is sanctioned; but the Government see no necessity for the employment of an additional clerk on Rs. 15 for the municipal office, since the manager, who is extremely well paid, has already the assistance of a second clerk, an accountant, and a shroff.

5. The budget, as revised by Government, closes with a balance of Rs. 5,660,* or 11 per cent. of the receipts.

6. A copy of the Proceedings of the Municipal Council passing the budget should have been submitted. The delay of more than a month that has occurred in the submission of the budget, after it was finally passed by the council, is unsatisfactory.

	Rs.
* Opening balance	24,060
Receipts	50,050
Total ..	74,110
Charges	68,450
Closing balance ..	5,660

(True Extract.)

H. C. Baddeley
Under Secy. to Govt. P.W.D.
for Chief Secretary.

To the Chairman, Municipal Council, Vellore,
through the Collector of North Arcot.

" Public Works Department.
" Board of Revenue.
" Accountant-General.
" Surgeon-General with the Government of Madras.
" Sanitary Commissioner for Madras.
" Director of Public Instruction.
" President, District Board, North Arcot.

Exd. L. Passaigne.

4332 C 29.11.87

PHC № 4078

Govt. of {1888} Madras.

LOCAL AND MUNICIPAL.

Issued

Recd. 2.5.88 Encl.

G.O., 13th April 1888, No. 346 M.

APRIL.

Municipal Budget.

Reviewing the Vellore — for 1888-89.

№ 1371 W. dy 9th May 1888

B

Communicated to the Superintending Engineer V. Circle, for early reply to Public Work Dept endorsement № 4332. C. dated 29th November 1887.

2. The Local and Municipal Department will be informed that the services of an officer of the Public Works Dept. cannot be made available at present to prepare schemes for the water supply and drainage of Vellore.

3.5.88

4/5/88

11/5

To The Suptg. Engr. V. Circle, Local & Municipal Dept. Despatches to 10/5 12/5 11/5

With Order

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From M.R.Ry. C. NARASIMMACHARIAR, Avargal, Rao Bahadur, Chairman, Municipal Council, Vellore, to the Chief Secretary to Government (through the Divisional Officer), dated Vellore, 23rd February 1888, No. 19-G.

In accordance with the provisions of Section 251 of the District Municipalities Act IV of 1884, I have the honor to submit herewith the budget estimates of receipts and expenditure for the year ending 31st March 1889, prepared in the forms prescribed by Government in their order, dated 12th May 1887, No. 434 M.

2. The budget was placed before the Council at several of their meetings and was finally passed on the 16th January 1888.

3. No new taxes are proposed to be levied. The Council desire that the toll-rate on single bullock carts, which is at present levied at 3 annas as for double bullock carts, may be reduced by half, that is, to (Rs. 0-1-6) one anna and six pies per cart.

REVISED ESTIMATE, 1887-88.

4. The receipts, including the opening balance of Rs. 21,352, amount to Rs. 72,144. The expenditure is expected to come to Rs. 48,247. The balance at the close of the year would be Rs. 23,897.

5. All the causes of variations between the actuals and budget estimates under the several items of receipts and expenditure are explained in the revised estimate (Statement VI-A). A few items require special notice.

6. *Receipts—Tax on Lands.*—Rs. 600 are entered against Rs. 1,000 of the budget. The reduction in the rate from 5 to 2 per cent., as sanctioned by Government in their order, dated 21st July 1887, No. 684, has caused the decrease.

7. *Tax on Animals.*—There is an increase of Rs. 100 over the budget, which is due to taxes proposed to be levied in the newly-added portion of Allapuram and Ramanaikan Pollium (*vide* G.O., dated 17th October 1887, No. 1057 M.)

8. *Municipal Markets.*—Rs. 5,835 are entered against Rs. 5,500 of the budget. There is an increase of Rs. 335 over the budget, which is due to the deposits of certain defaulting contractors that have been hitherto allowed to stand under Deposits Accounts having been transferred to Municipal Funds. Similarly a sum of Rs. 85-6-8 was transferred and shown under "Cart-stand." Hence the increase under this head.

9. *Miscellaneous.*—Under the item "Other receipts," Rs. 584-7-10 are entered as detailed below :—

	Rs.	A.	P.
(1) Unclaimed deposits	535	7	10
(2) Forfeitures by contractors	23	0	0
(3) Other receipts	26	0	0
Total ..	584	7	10

Item 1.—This is an accumulated item standing on the deposits accounts for several years, and no portion of it was claimed for some years past—at any rate from 1882-83, when the amount appeared for the first time as an "item not known" in the balance sheet of deposits accounts. This amount was, at the instance of the

auditor (paragraph 13 of his report), transferred to Municipal Funds as "unclaimed deposits." Item 2 is made up of fines and forfeitures by certain contractors, and has also been carried to the credit of Municipal Funds.

10. The other items of receipt call for no remark.

11. *Expenditure—Grant I, Public Works—New Works—Drainage.*—The allotment under this head was not spent during the year. As referred to in paragraph 31 of the last year's report, the necessary levels and plans and estimates are being prepared by the municipal overseer, with a view of submitting them to the Executive Engineer and Sanitary Commissioner for their approval.

12. In connection with this, I beg to state that the Executive Engineer, when his advice was sought for on the subject, suggested that the present form of (V-shaped) drains, as some of them have been already laid down and constructed, might be adopted with some improvement, and that estimates might be prepared after taking the levels and fixing the sizes of the drains. He advised at the same time that, as a scheme for water-supply should go with that for drainage, to make the latter more effective, both projects might be taken up simultaneously on hand with advantage. But the Council wanted to introduce the drainage first, and deferred the water-supply project on the score of want of funds. Levels are being taken and plans prepared for complete drainage on the line suggested by the Engineer. It is now nearly six months since the overseer has commenced this work, and it is probable that it will take four months more for him to complete the work.

13. The Sanitary Commissioner, during his tour of inspection in November last, inspected the drains of Vellore and was partly of opinion that rectangular and V-shaped drains would not work well, and oval-shaped drains were preferable; and informed me that he would be able to decide upon the best scheme after the plans and levels are sent to him. It will be thereby seen that the Council cannot carry out the drainage works at the cost they originally thought of; but will have to spend more on account of the oval-shaped drains. It is therefore the intention of the Council that the scheme once prepared should be final, without undergoing any alterations; and to obtain this end they earnestly request that a special officer may be appointed by Government to finish the scheme in its entirety, in consultation with the Sanitary Commissioner. The Council have resolved to pay such sum as the Government may decide for compensating his labor. The Council seek for this help as Government was pleased to make such concession in the case of Kumbakónam Municipality.

14. Since passing the budget, the Council resolved, at their meeting of the 9th February 1888, to introduce into Vellore the water-supply scheme of Madura, and to postpone the drainage scheme until the practicability and cost of the former scheme are ascertained, and also decided that in the meanwhile no expenditure should be incurred on the drainage scheme. This course the Council did not originally approve when the subject was once laid before them; but they have now, on reconsidering the importance of water-supply, changed their minds and resolved as above.

15. Water-supply is a great want in Vellore and stands as first in the category of works of sanitation for the town of Vellore. "Suriaguntah tank," which is much used by the people, receives surface drainage and is condemned by the sanitary authorities. Wells in private compounds in a greater part of the town are contaminated by percolation of the sewage water and filthy contents of cesspools of past years which are buried under ground.

16. Under the head "Water-supply," the expenditure of Rs. 110 was incurred on account of some urgent work such as could not be avoided, done in continuation of the last year's work in respect of two wells excavated and built up last year.

17. Under the head "Repairs," the expenditure on communications has exceeded the budget allotment by Rs. 1,000, which is mainly due to the following causes:—(i) Value of road materials supplied at the close of the last year to the extent of nearly Rs. 500 was paid during the current year; (ii) the roads were damaged by heavy rains during the year, and repairs more than anticipated were unavoidable; (iii) the widening of the Katpady road between the jutka stand and Pálár bridge, which was very necessary in consideration of the heavy traffic on the road, which is the only

feeder to the Vellore Railway Station, and in consideration of a large number of passengers going on foot on the road, required a larger provision than was anticipated. In the above circumstances, the expenditure in excess was incurred in full hopes that the Government will be pleased to accord their sanction for the same.

18. Under the head Establishment, the increase is due to the increase of pay allowed to the overseer from 1st December 1887 (G.O., dated 16th January 1888, No. 31).

19. *Education—Salary Grants.*—Rs. 1,603 are entered against Rs. 1,300 of the budget. The increase is due to the amount of Rs. 300 having to be paid to the Church of Scotland Mission School for the current year also, as was for the year 1886-87, under G.O., dated 10th November 1887, Mis. No. 1160.

20. *Grant III, Hospitals—Establishment.*—Rs. 2,354 are entered, against Rs. 2,304 of the budget. The hospital assistant attached to the main dispensary attained the rank of second class on the 30th June 1887, and his pay had from that date to be calculated and paid at Rs. 35 per mensem instead of Rs. 25.

21. Under the head of Diet and Contingencies, there is an increase of Rs. 789, which is due partly to the high rate at which the contract was made, and partly to the increase in the number of admissions. Owing to inadequate provision made under these heads, it became necessary on occasions to reject cases coming into the hospital. To remove the unpopularity resulting from such rejections, the Council thought fit to increase the number of beds from 30 to 40, and have succeeded in their endeavours. The increase will be effected from the commencement of the next official year.

22. *Private Scavengering.*—Rs. 450 are entered against Rs. 710 of the budget. During the current year, a second block was brought into working, and the expenditure of the two blocks put together does not admit of any further outlay.

23. *Grant IV.*—Under the head Lighting, the cost of the establishment would be seen to be below the budget, which is due to the non-entertainment of two more lamplighters as was originally proposed. Under the item Contingencies, the decrease in expenditure is due to the purchase of articles of lighting at a cheap rate.

24. Under Grant V there is an increase of Rs. 125 over the total allotment, which is due to the contributions on account of central office and audit establishments being larger than were anticipated.

25. Thus it will be seen that the items in which the budget allotments have been exceeded are as follows:—

	Rs.
Grant I—	
Repairs—Communications	1,000
Establishment	80
Tools, &c.	50
Grant II—	
Salary Result School—Contingencies	35
Salary grants to Church of Scotland Mission School	303
Grant III—	
Hospitals, diets and contingencies	789
Grant IV—	
Choultries—Feeding paupers	60
Grant V—	
Contribution for Central Office establishment	97
Do. for Audit establishment	50

All the above charges were incurred having been unavoidably necessary, and now I beg that the Government will be pleased to accord their sanction for the same.

BUDGET FOR 1888-89.

26. The estimated receipts amount to Rs. 73,950, including the opening balance of Rs. 23,900; and the expenditure comes to Rs. 68,950. The balance at the close of the year will be Rs. 5,000. This will be seen to be a little below 10 per cent. of the receipts excluding the opening balance.

27. The receipts for 1888-89 are compared below with the sanctioned budget and revised estimate of the year 1886-87 :—

	Budget, 1887-88.	Revised estimate, 1887-88.	Estimate, 1888-89.
	RS.	RS.	RS.
Balance brought forward	13,030	21,352	23,900
Tax on arts, &c.	7,000	7,000	7,000
Tax on buildings	6,000	6,100	6,100
Tax on lands	1,000	600	600
Water-tax on buildings	..	..	..
Tax on vehicles	800	800	800
Tax on animals	1,500	1,600	1,600
Registration of carts	2,300	2,300	2,300
Tolls	9,000	9,300	9,300
Licenses	350	300	300
Penalties on account of—			
Tax on arts	..	..	100
Tax on buildings	..	..	50
Tax on lands	..	..	10
Water-tax	..	..	..
Tax on vehicles	..	..	20
Tax on animals	..	..	10
Tax on carts	..	..	10
Evasion of tolls	..	..	..
Contribution from Provincial Funds	9,490	9,493	9,490
Realization under Special Acts	100	100	100
Contribution from Local Funds	1,100	1,415	1,300
Municipal fines and fees	500	450	450
Fees in schools and training institutions ..	300	300	250
Income from markets	5,500	5,835	5,500
Rent of other buildings, &c.	3,180	3,470	3,390
Private scavengering	500	300	500
Endowments	380	380	380
Miscellaneous	500	1,049	490
Total ..	62,530	72,144	73,950

28. From the above it will be seen that almost all the items, except in cases noticed below, are based upon the revised estimate for 1887-88 and require no explanation.

29. Items requiring explanation are as follows :—

(1) *Penalties.*—Under this head Rs. 200 are entered as detailed in Statement I, and are items newly introduced for the year.

(2) *Contributions from Local Funds.*—The increase of Rs. 200 over the current year's figures (Rs. 1,000) towards the maintenance of hospital is due to additional contribution from the District Board for increasing the number of beds from 30 to 40.

(3) *Fees in Schools.*—Rs. 250 are entered against Rs. 300 of the current year. It is proposed to convert the "Kalascara" Street School, hitherto treated as a Municipal school on salary system, into one under salary result system. By this arrangement, the school-fee collections will be appropriated by the schoolmasters as is now the case with similar other schools in existence. Also it is proposed to abolish the "Saidápet" Municipal Salary System School. These two account for the fall in school-fee collections. Even this provision may be subject to a further reduction when the remarks of the Director of Public Instruction called for by Government (G.O., dated 12th September 1887, No. 924, paragraph 11,) on the Council's recommendation, which is supported by the Sub-Collector and Collector, "for the reduction of the rate of fees now levied in the Muhammadan school" are received.

(4) *Private Scavengering.*—Rs. 500 are entered, against Rs. 300 of the current year. It is proposed to carry the system into a third block of the town.

30. *Expenditure.*—The total expenditure amounts to Rs. 68,950, and is compared below with the sanctioned budget and revised estimate for 1887-88 :—

	Budget, 1887-88.	Revised estimate, 1887-88.	Estimate, 1888-89.
	RS.	RS.	RS.
Grant I—			
New Works—			
Communications	30	31	9,650
Buildings	..	25	250
Drainage	12,000	..	12,000
Water-supply	..	110	250
Miscellaneous	150	150	80
Repairs—			
Communications	4,500	5,500	5,050
Buildings	2,600	2,600	380
Drainage	400	400	390
Water-supply	200	..	250
Miscellaneous	550	550	80
Establishment	660	780	900
Tools and plant and contingencies	100	150	150
Grant II—			
Municipal Schools—			
(i) On salary system	2,170	2,170	1,630
(ii) On salary result system	980	1,015	1,340
Salary grants	1,300	1,603	1,300
Results grant	2,000	2,000	2,000
Inspection	450	412	360
Miscellaneous	250	100	100
Grant III—			
Hospitals	5,500	6,339	6,240
Contribution to Government	370	370	370
Vaccination	480	460	670
Registration of Births and Deaths	440	440	440
Conservancy	11,280	11,020	12,400
Grant IV—			
Lighting	2,750	2,367	2,700
Markets and Slaughter-houses	300	300	400
Choultries (Langerkhana)	4,300	4,360	4,300
Road-watering	40	40	70
Avenues	200	200	200
Water-works	170	170	270
Other charges	800	700	700
Grant V—			
Supervision and Management	3,680	3,805	3,950
Refunds	80	80	80
Closing Balance	3,800	23,897	5,000
Total ..	62,530	72,144	73,950

31. *Grant I—Public Works.*—The total outlay under this grant amounts to Rs. 29,430, against Rs. 10,296 of the revised estimate. The large falling in the expenditure of the current year is due to the non-utilization of the allotment made for "Drainage."

	RS.
New Works	22,230
Repairs	6,150
Establishment	900
Tools and Plant, &c.	150
Communications	9,650
Buildings	250
Drainage	12,000
Water-supply	250
Miscellaneous	80

32. Under the head New Works, a sum of Rs. 22,230 has been allotted. Rs. 9,650 of this amount are proposed to be laid on communications as follows :—

Rs. 8,600 are for the construction of a bridge on Katpady road. During the year 1886-87 all the necessary preliminaries were completed and handed over to the District Board, who entrusted the work to the Local Fund Engineer

for execution. The work was handed over to a contractor, and materials were being collected by him. When the work was about to be commenced, the late Collector, Mr. MacCartie, inspected the site of the bridge. He, being of opinion that a road-dam might be substituted for the bridge, recommended to Government that before the bridge work is undertaken, the matter may be referred to the Public Works Department for their opinion. Accordingly Government have, in their order, dated 30th September 1887, No. 992, referred the matter to the District Board, North Arcot, for an expression of opinion by that body on the substitution of a road-dam for a bridge, reserving further reference to the Public Works Department, in case the District Board decide that a bridge should be erected. In the event it is finally decided that a road-dam can be built, the allotment made for the bridge will have to be reduced nearly by half; of the remaining half, a moiety will have to be refunded to the District Board; and what would remain after these adjustments are made might be added to the provision made for the "Drainage."

A sum of Rs. 1,000 is allotted for the purchase of road sites in view of widening and straightening some of the streets which are narrow and bent in a manner not to admit of free passage for traffic, &c.

33. *Buildings.*—The allotment of Rs. 250 under this head is for constructing a latrine in the newly included portion.

34. With reference to the concluding portion of paragraph 12 of G.O., dated 12th September 1887, No. 924, drawing the attention of the Chairman to the last paragraph of the Sub-Collector's endorsement on the annual report of this Municipality for 1886-87, I beg to represent to Government that the subject of constructing a separate hospital building was laid before the Council for their consideration, who have resolved as follows:—"The Council observe that the present hospital buildings are spacious enough for a hospital. As the Council have to provide the town with drains, they further think that until this is done, the consideration of the subject may be postponed."

35. *Drainage.*—The provision under this head is entered at Rs. 12,000—the same as for the current year. As the Council have, as noticed in paragraph 14 above, proposed to postpone the drainage scheme until they are informed on the water-supply scheme, I respectfully beg to suggest that, if the proposal is approved, the scheme may not altogether be suspended; but the initiatory measures may be completed and the scheme completely made out for being worked out when pronounced sound. For this purpose the cost of maintaining a special professional officer, as requested by the Council in paragraph 13 above, may be fixed at such sum as the Government may deem proper and be allotted under the head "Drainage." Similar provision may also be made under "Water-supply" to meet the cost of preliminary experiments. The balance may be invested until such time as either of the schemes are taken up on hand.

36. *Water-supply.*—Another well is proposed to be erected during the current year at a cost of Rs. 200. Here again I beg to say that this provision may be struck off if the water-supply scheme be made to precede the drainage scheme.

37. *Repairs.*—A total of Rs. 6,150 is proposed to be spent under this head. Rs. 5,050 are allotted for repairs of roads. With reference to remarks of Government in paragraph 10 of their order, dated 12th September 1887, No. 924, directing the Council to show cause why the rates of tolls should not be reduced or the proportion of contribution to the District Board increased, I beg to submit on behalf of the Council that the expenditure on roads in 1886-87 was rather limited, the Council having had to allot enormous sums for construction of bridge and drainage. In the year 1885-86, the estimate for repair of roads was Rs. 4,000; out of which Rs. 3,500 were spent, and sufficient cause had been shown for the non-utilization of the balance of allotment (*vide* paragraph 26 of the

	Rs.
Communications	5,050
Buildings	380
Drainage	390
Water-supply	250
Miscellaneous	80

annual report embodied in G.O., dated 5th October 1886, No. 1011). During the current year the expenditure was estimated at Rs. 4,500; but when the work was taken up on hand, the actual expenditure exceeded the budget allotment under circumstances detailed in paragraph 17 above. During the current year the Municipality was extended. The Council are, under these considerations, of opinion that any sum below Rs. 5,000 would not be generally sufficient to put the state of the roads in a satisfactory condition. They consider that even more may be required. The Council therefore beg to observe that there is no reason for either reducing the rate of tolls, or for increasing the proportion of contribution to the District Board.

38. *Establishment.*—Under this head Rs. 900 are allotted, against Rs. 780 and 660, respectively, of the revised estimate and budget of the current year. This is due to the increase of Rs. 20 a month recommended to be allowed to the overseer, and since sanctioned by Government in their order, dated 16th January 1888, Mis. No. 31 M.

39. *Grant II—Education.*—A total of Rs. 6,730 is proposed to be spent under this grant. Under the head "Municipal School on Salary System," the provision made is for the up-keep of the Muhammadan school alone to be maintained on the same scale as that of the current year.

	Rs.
Municipal Schools—	
(1) On salary system	1,630
(2) On salary result system ..	1,340
Salary grants	1,300
Results do.	2,000
Inspection	360
Miscellaneous	100

40. Two other schools were included under this head during the current year. The municipal school at Saidápet has been proposed to be abolished, there being no prospect of improvement in its strength while a new (native) high school is rising in its vicinity, as observed by the Deputy Inspector of Schools in paragraph 10 of his annual report for 1886-87. The other school started in "Kalascara" street has now been proposed to be placed under salary result system, as recommended by the Deputy Inspector in paragraph 11 of the report said above.

Saidápet School.
Kalascara Street School.

41. Under the head Salary Result Schools, Rs. 1,340 are entered against Rs. 1,015 of the current year, and the increase is due to the inclusion of "Kalascara" Street School.

42. *Inspection.*—Provision has been made towards paying the contribution to Local Funds. The Council have proposed to reduce the pay of the inspecting schoolmaster, as they think that the present salary (Rs. 20) is not necessary while they pay a contribution to the Local Funds on account of the services of the Deputy Inspector. In this I do not agree with the Council; for the contribution to the Local Board does not relieve the inspecting schoolmaster of any part of his duties. The Deputy Inspector cannot be expected to do all that an inspecting schoolmaster does. The reason assigned is not sufficient to justify the retrenchment proposed. It will be but fair to allow the present pay though no increment be allowed as an incentive.

43. As regards the Deputy Inspector's suggestion of opening an industrial school, and of training result grants schoolmasters, and to which the attention of the Council was drawn by Government in paragraph 11 of their order, dated 12th September 1887, No. 924, the Council propose in the former case to carry out the suggestion on their obtaining full information regarding the measures to be adopted towards opening the school and the cost of maintenance thereof, and in the latter case, they have notified to the teachers of result grants schools that if they do not get themselves trained within September 1889, they will not be paid grants.

44. *Grant III.—Sanitation and Medical Services.*—The estimated total cost under this grant is fixed at Rs. 20,120, against Rs. 18,629 of the current year; and the increase is due to increased provisions made under the heads "Vaccination" and "Conservancy," as will be seen below.

	Rs.
Hospitals	6,240
Contributions	370
Vaccination	670
Registration	440
Conservancy	12,400

45. *Hospitals and Dispensaries.*—The expenditure under this head is estimated to cost Rs. 6,240. Under the head "Establishment," the provision made will be seen to exceed the revised estimate, which is due to the pay of the hospital assistant attached to the main hospital having been fixed at Rs. 35, owing to his promotion to the rank of 2nd class from 30th June 1887. An increase of one rupee to the pay of the peon attached to the branch dispensary was allowed at the recommendation of the District Surgeon. These account for the increase noticed.

	Rs.
Establishment	2,436
Medicines	1,200
Diets	2,200
Sundries and contingencies	404

46. Under the head "Diet," &c., Rs. 2,200 are entered. It is proposed to increase the number of beds from 30 to 40. The above provision includes a sum of Rs. 200 promised to be paid by the District Board towards the cost of the additional charge to be incurred by the increase of beds noticed above. As suggested by Government in the concluding portion of paragraph 5 of G.O., dated 9th May 1887, No. 427, the District Board was asked to pay $\frac{5}{8}$ of the additional charge (Rs. 750), but they have promised to pay only Rs. 200, which is more than by half below the amount applied for. The Council have, however, accepted the contribution, and have resolved to make good the balance from Municipal Funds.

47. *Vaccination.*—Two first-class vaccinators as in current year are proposed to be maintained during the next year. Vaccination having been made compulsory, the Council anticipate the necessity of appointing an additional vaccinator, which they propose to do when the time for such necessity arrives by the entertainment of a temporary hand, who will be paid from the allotment under Contingencies.

48. *Registration of Births and Deaths.*—No change in the establishment; and the provision of the current year is therefore repeated.

49. *Conservancy.*—Under this head Rs. 12,400 are entered, against Rs. 11,020 of the revised estimate. As in the current year, an establishment consisting of four sanitary inspectors (three at Rs. 20 each and one at Rs. 15) and nine peons (three at Rs. 6 each and six at Rs. 5 each) is proposed to be maintained throughout the next year. Two scavengers and one toty for the newly added portion are proposed to be entertained. The number of drain-cleaners was raised from 16 to 20, as past experience shows that this increase is necessary. Provision to the extent of Rs. 500 is also made for the purchase of sites for burial-grounds.

	Rs.
Establishment, &c.	6,010
Road-cleaning	2,130
Sanitary service	3,000
Cleansing of tanks	100
Contingencies	160
Private scavengering	1,000

50. Under the head Road-cleaning, the amount entered is for the maintenance of 4 sweepers at Rs. 6 each and 29 at Rs. 5 each.

51. *Private Scavengering.*—It is proposed to carry the system into another block during the next year. The total cost of establishment would amount to Rs. 885, being the pay of 3 nuisance inspectors at 8 rupees each, and 9 scavengers at $5\frac{1}{4}$ rupees each. Rs. 145, charged under the head Contingencies, is to meet the value of sites to be purchased for opening pathways for scavengers to get to the privies in cases where they could not get to them through the main door of the house, and also for the purchase of sundry articles required for the establishment.

52. In submitting the budget for 1887-88, an increase of Rs. 2-8-0 to each of the four sanitary inspectors was recommended by the Council. But Government, in reviewing the budget, disallowed the increase proposed for that year in view of the inadequate closing balance. This matter was laid before the Council while the budget under report was prepared, and the Council do not wish to give any increase and are of opinion that the present rate of salary is sufficient for the work done.

53. It was brought to the notice of Government (in paragraph 26 of the budget report of the current year) that these sanitary inspectors have increased work since the new Act came into operation. Now the villages of Allapuram and Ramunaik

Pollium have been included in the Municipality, and this necessarily adds to the work of the sanitary inspectors. A portion of the 4th Division was added to the 2nd and the new inclusion has been added to the 4th Division, and no increase has been made in the pay of the respective sanitary inspectors. This is only a temporary measure for the current year. The division of the Municipality for sanitary supervision has to be revised in the next year; while so doing, it will be fair to allow an increase of Rs. 11 on account of the new extension of limits, and to distribute it among the sanitary inspectors thus:—Instead of three on Rs. 20 each and one on 15, as at present, they can be paid Rs. 24, 23, 22 and 17 in four grades, so that there may be an inducement for efficient working in hopes of promotion and an encouragement to inspectors to continue long in service, or, if the Government choose it fit, they may be given each an increase of Rs. 2-8-0. At any rate, I respectfully beg that Government will give a favorable consideration to the subject.

54. *Grant IV—Lighting and Miscellaneous Municipal Purposes.*—The total cost under this grant is estimated at Rs. 8,640, against Rs. 8,137 of the revised estimate. Under the head Lighting, the establishment, consisting of 3 inspectors at Rs. 10 each and 16 lamplighters at Rs. 4 each, is estimated to cost Rs. 1,128. Under the item Contingencies the amount (Rs. 1,572) entered is to meet the value of kerosine oil and other lighting materials, as also the cost of putting some more lights.

	Rs.
Lighting	2,700
Markets, &c.	400
Choultries	4,300
Road-watering	70
Avenues	200
Water-works	270
Other charges	700

55. Under the head Market and Slaughter-house, the allotment will be seen to exceed the current year's figures by Rs. 100. From the time the municipal market buildings were commenced to be repaired, the Council had to retain the collection of rents in their own hands. The sanitary inspector of the 2nd Division, in which the market buildings are situated, was deputed to do the work in which for the past 3 years he has given much satisfaction, and the Council consider that it is nothing but just that he should be remunerated for the extra work done by him. Hence the allotment. The market buildings having been put in a satisfactory condition, it is the intention of the Council to let the right of collecting rents, &c., on contract for 1888-89.

56. Under the head "Road-watering," the amount entered is for the up-keep of a temporary establishment for a period of 4 months during the hottest season of the year.

57. *Water-works.*—The allotment under this head, which is entered at Rs. 270, is simply the wages of watchmen for guarding the drinking-water tanks and wells against contamination. The above provision includes the wages of the additional watchmen suggested to be entertained (*vide* paragraph 14 of G.O., dated 12th September 1887, No. 924.)

58. *Other Charges.*—Under this head Rs. 700 are entered, distributed as follows:—

	Rs.
(*a*) Printing proceedings of the Council, annual reports, and the cost of works executed at the Government Press	350
(*b*) Killing stray dogs	50
(*c*) Law charges	100
(*d*) Signboards	50
(*e*) Numbering houses	100
(*f*) Numbering carts, &c.	30
(*g*) Land assessment	20
	700

59. *Grant V.*—The expenditure under this grant comes to Rs. 3,950, against Rs. 3,805 of the revised estimate. The increase is mainly due to the proposal of entertaining an additional bill collector on Rs. 7 a month. This measure the Council

consider necessary on account of the recent extension of the municipal limits, and trust that Government will be pleased to sanction the same.

60. In connection with the above I would venture to bring to the notice of Government that ever since the introduction of Act IV of 1884, the work of the office has increased, and recently the municipal limits were extended. The present establishment, consisting of only two hands besides the manager, is quite inadequate for the ready despatch of work. I beg therefore that Government would be pleased to sanction the entertainment of an additional clerk on Rs. 15.

61. Since the budget was passed, the Government have communicated, in their order, No. 178, dated 20th January 1888, that municipal bodies will be relieved of the contribution for educational inspection imposed upon them from 1st April 1887. Consequently, I beg to submit that the provision of Rs. 170 made in the budget on that account for 1888-89 will have to be removed, and the inspecting schoolmaster's pay be raised again.

62. Before concluding, I beg to state that a proposal was laid by me before the Council that as the services of the Deputy Inspector of Vaccination are necessary, vaccination having been made compulsory, a contribution as was originally allotted, in the year 1885-86, but disallowed by Government, be repeated for the year 1888-89. But the Council do not wish to make such an allotment as there was no contribution given from the very beginning. However, as the services of the Deputy Inspector are needed, I am of opinion that a contribution should be given to the District Board. In connection with the vaccination, I am further of opinion that the vaccinators should be allowed the services of two peons to assist them in their work. These can be paid at Rs. 4 each a month. I respectfully request that Government will be pleased to make provision for above two items of expenditure.

No. 169.

Forwarded.

2. The proposals mentioned in paragraph 13 deserve favorable consideration.

3. *Para.* 36.—I agree with the Chairman that the well need not be dug pending completion of drainage and water-supply schemes.

Vellore,
25*th February* 1888.

(Signed) J. ANDREW,
Ag. Sub-Collector.

Submitted for the orders of Government.

2. Vellore wants both drainage and good water; the latter is of the first importance, lying, as the town does, in a valley which forms a sort of funnel through which cholera passes from north to south and back again.

3. Vellore is situated as regards the Pálár exactly as Madura is situated as regards the Vaigai. A first-class supply at a comparatively cheap rate is easily available. As Vellore is a military cantonment, it may be hoped that Government will not only favor the proposal contained in paragraph 14, but also contribute towards its execution.

Arkonam,
27*th February* 1888.

(Signed) W. J. H. LE FANU,
Collector.

From Surgeon-Major J. A. LAING, Officiating Sanitary Commissioner for Madras, to the Chief Secretary to Government, dated Madras, 6th March 1888, No. 469.

I have the honor to report, for the information of Government, that, according to the budget statements furnished to me, the Vellore Municipal Council have made a provision of Rs. 12,400 or 16·7 per cent. of estimated receipts for the sanitary

requirements of the town for the ensuing year 1888-89. The whole of the amount will be devoted to conservancy only, and for that purpose the allotment may be accepted. No detailed statement of the sanitary works under Grant I—"New works" and "Repairs" have been furnished; I cannot therefore report if the council propose to undertake any works of a sanitary nature under that head.

2. The vaccination grant amounts to Rs. 670 against Rs. 480 for the current year. Two first-class vaccinators on Rs. 15 per mensem will be employed and Rs. 310 devoted to contingencies, which appears excessive.

3. Vaccination having been made compulsory in the town, the council apprehend that it would become necessary to appoint an additional vaccinator, and they propose, when one is appointed, to meet his salary from the allotment for contingencies. When vaccination is made compulsory it becomes obligatory on the people to voluntarily seek for vaccination, and so it will not be necessary on the part of vaccinators to go about from place to place and spend most of their time in persuading people to get vaccinated. Therefore I think the compulsory Act ought to be worked with a reduced rather than an increased establishment. The employment of more vaccinators than are necessary would simply enhance the cost of vaccination, which is very undesirable.

4. In paragraph 62 of his letter the Chairman represents that as vaccination has been made compulsory, the services of the Deputy Inspector of Vaccination are necessary to supervise the work of the vaccinators, and requests Government that an allotment be sanctioned as a contributory payment for his services. I would not recommend the adoption of the Chairman's proposal. The work of vaccinators in municipal towns can better be supervised by the Civil Surgeon or his medical subordinates, who are always on the spot, than by the Deputy Inspector of Vaccination, whose duties require him to be constantly on the move in the interior of the district and so he seldom is in the town. Besides, if Deputy Inspectors of Vaccination are required to supervise the work of municipal vaccinators, they are apt to run into the towns too frequently on that pretext to the detriment of their more legitimate duties.

From H. B. GRIGG, Esq., M.A., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 13th March 1888, No. 1704.

I have the onor to submit the following remarks on the provision made for education in the budget estimate of the *Vellore* Municipality for 1888-89.

2. The expenditure proposed aggregates Rs. 6,730 against Rs. 7,300, the revised estimate for the current year:—

	Budget Estimate of 1887-88.	Budget Estimate of 1888-89.
	Rs.	Rs.
Inspection	412	360
Municipal schools—		
Salary system	2,170	1,630
Salary results system	1,015	1,340
Salary grants	1,603	1,300
Results grants	2,000	2,000
Miscellaneous	100	100
Total	7,300	6,730

3. *Inspection.*—The contribution of Rs. 170 provided for educational inspection should be struck out with reference to G.O., Financial, No. 24, dated 9th January last. The municipality have proposed to reduce the pay of the inspecting schoolmaster to Rs. 15 with the object of partly meeting the inspection charge with the saving thus effected. But as they are now relieved of the latter item of expenditure, I recommend that the inspecting schoolmaster's pay should be fixed at Rs. 20. The item will then stand at Rs. 250.

4. *Municipal Schools—Salary system.*—Of the three schools maintained on the salary system, it is proposed to abolish the one at Saidápet as suggested in paragraph 11 of G.O., Local and Municipal, No. 924 M., dated 12th September 1887, while the other in Kalascara street is to be maintained on the salary results system. These proposals meet with my approval. The only school that is to be continued on the salary system is the Muhammadan school, and the provision made for it appears sufficient ; but I am disposed to think that the council would do well to convert this school also into a salary results school, allowing results grant at 75 per cent. of the maximum rates. The Government will be addressed separately regarding the reduced rates of fees for this school. For salary results system schools an assignment of Rs. 1,340 has been made, which is in excess of the revised estimate by Rs. 325. The increase is sanctioned to meet the cost of the Kalascara street school placed on the salary results system.

5. *Salary Grants.*—The provision made under this item falls short of the revised estimate for the current year by Rs. 303, and the decrease is probably due to the payment of certain arrears of grant to the Church of Scotland Mission school.

6. *Results Grants.*—The amount budgeted for for results grants is sufficient. I do not approve of the resolution of the Municipal Council regarding the withholding of grants to teachers who do not obtain normal certificates before September 1889. It is not desirable in any way to place restrictions other than those contemplated in the Grant-in-Aid Code, although teachers who are manifestly inefficient may with advantage be refused grants altogether. Each case should be dealt with on its merits. The proper course seems to be for the municipality to send annually two or three of the most promising of the result school masters for training in either of the normal schools in the district, with a scholarship of Rs. 5 or 6. Credit may be taken for a grant of Rs. 50 from Provincial Funds if provision be made to the extent of Rs. 150 for two stipendiaryships to start with. The grant and the savings under " Inspection " will suffice to cover this charge.

7. *Miscellaneous.*—The current year's provision has been repeated and it will suffice.

8. The income from taxes and markets is estimated at Rs. 37,090. The net expenditure proposed, after providing for the normal scholarships, is Rs. 6,720. No detailed statement of receipts has been furnished to me, and I am not, consequently, aware whether the entry against " Contributions from Government " includes the lump grant of Rs. 500 for the Vellore Muhammadan school as in the current year. If credit has been taken for the amount, the net charge, viz., Rs. 5,970, is 16 per cent. ; otherwise it comes to a little over 17 per cent. of the income available for educational purposes. In the event of the municipality opening an elementary industrial school, liberal aid will be given from Provincial Funds. Full information will be supplied by this department as regards the scale of staff and other particulars of such an institution. I would, however, for the present prefer that they should send annually one or two promising sons of artisans to be trained in the School of Arts, Madras.

From G. BIDIE, Esq., M.B., C.I.E., Surgeon-General with the Government of Madras, to the Chief Secretary to Government, dated Fort St. George, 17th March 1888, No. 235.

I have the honor to state that the provision made in Grant III of the budget estimate of the Vellore Municipality for the year 1888-89 is sufficient and calls for no remarks.

ORDER—dated 13th April 1888, No. 346 M., Local and Municipal.

The estimated receipts and charges of the Vellore Municipality for 1888-89, as passed by Government, are compared below with the budget and revised estimates for the current year and the actuals of 1886-87.

—	Actuals, 1886-87.	Budget Estimate, 1887-88.	Revised Estimate, 1887-88.	Budget Estimate, 1888-89.
Receipts.	RS.	RS.	RS.	RS.
Balance brought forward	11,055	13,030	A 21,350	24,060
Tax on Buildings and Lands	5,898	7,000	B 6,700	6,760
Tax on Arts	5,746	7,000	7,000	7,100
Tax on Vehicles and Animals	2,312	2,300	B 2,400	2,430
Tax on Carts	2,320	2,300	2,300	2,310
Tolls	9,160	9,000	C 9,300	9,300
Licenses	211	350	300	300
Assignments by Government	9,536	† 9,590	9,590	9,590
Contributions from Local Funds	5,300	1,100	D 1,410	1,300
Fines and Fees	599	† 500	450	450
Fees in Schools and Training Institutions	506	300	300	250
Income from Markets	5,467	5,500	B 5,840	5,500
Rent of other Buildings, Gardens, &c.	2,998	† 3,180	E 3,470	3,390
Payments for Municipal Services to private parties	158	500	F 300	500
Endowments	310	380	380	380
Miscellaneous	649	† 500	B 1,050	490
Total ..	62,225	62,530	72,140	74,110
Charges.				
GRANT I—				
New Works—				
Communications	100	..	30	9,650
Buildings	387	..	20	250
Drainage	..	12,000	B ..	12,000
Water-supply	500	..	B 113	50
Miscellaneous	148	150	150	80
Repairs—				
Communications	2,234	4,500	B 5,500	5,050
Buildings	1,106	2,600	2,600	380
Drainage	297	400	400	390
Water-supply	23	200	G ..	250
Miscellaneous	243	550	550	80
Establishment	413	660	B 780	900
Tools and Plant and Contingencies	108	100	H 150	150
GRANT II—				
Municipal Schools—				
On the Salary System	1,730	2,170	2,170	1,630
On the Salary Results System	926	980	1,020	1,340
Salary Grants	1,014	1,000	B 1,600	1,300
Results Grants	974	2,000	2,000	2,000
Inspection	173	450	250	250
Miscellaneous	23	250	F 100	100
GRANT III—				
Hospitals and Dispensaries	5,721	5,500	B 6,340	6,240
Contributions to Government	374	370	370	370
Vaccination	354	480	460	480
Registration of Births and Deaths	439	440	440	440
Conservancy	11,580	† 11,280	B 11,020	12,400
GRANT IV—				
Lighting	2,495	2,750	B 2,370	2,700
Markets	310	300	300	400
Choultries	4,264	4,300	4,360	4,300
Avenues and Watering Roads	280	240	240	270
Miscellaneous	790	† 970	I 870	970
GRANT V—				
Supervision and Management	3,708	† 3,680	B 3,800	3,950
Advances Recoverable	2	..	..	..
Refunds	157	80	80	80
Balance	21,352	4,130	24,066	5,660
Total ..	62,225	62,530	72,140	74,110

† Difference, as compared with the corresponding figures in the sanctioned budget, due to change of classification with reference to G.O., dated 12th May 1887, No. 434 M.

I. Variations between the budget and revised estimates for 1887-88—

A Increase due chiefly to short expenditure on Public Works, Result Grants and Conservancy in 1886-87.

B These variations are explained in the Chairman's letter.

C Increase due to competition at the sale of the farms.

D Increase due to contribution towards the acquisition of land for the construction of a bridge over the Nakala-kalavai.

E Increase due chiefly to larger income from grazing lands owing to competition at the sale of the lease.

F Decrease due to overestimate.

G Provision not required.

H Increase due to purchase of tools urgently required.

I Decrease due to the cheaper rates at which Municipal Proceedings were printed.

II. The principal variations between the budget for 1888-89 and the revised estimate for 1887-88 are explained in the Chairman's letter.

REVISED ESTIMATE FOR 1887-88.

2. The current receipts and charges are now estimated at Rupees 50,790 and Rs. 48,240 respectively against Rs. 49,500 and Rs. 58,400 in the sanctioned budget. The provision of Rs. 160 for contribution to the District Board towards the cost of Deputy Inspectors of Schools will be struck out with reference to G.O., dated 20th January 1888, No. 178 L. The closing balance will then be Rs. 24,060.*

		RS.
* Opening balance		21,350
Receipts		50,790
	Total ..	72,140
Charges		48,080
	Closing balance ..	24,060

BUDGET ESTIMATE FOR 1888-89.

3. *Receipts.*—The receipts are estimated at Rs. 50,050 against Rs. 50,790 in the revised estimate. The council's proposal to reduce the rate of toll on single-bullock carts from annas 3 to annas 1-6 is approved. With reference to the assessment of the tax on lands attention is called to G.O., 22nd February 1888, No. 188 M., paragraph 2.

4. *Charges*—(1) *Grant I.*—The provision of Rs. 8,600 for the construction of a bridge on the Katpadi road will be allowed to stand pending reply from the Public Works Department to G.O., dated 22nd November 1887, No. 1233 M. No expenditure should be incurred on the construction of the latrine referred to in paragraph 33 of the Chairman's letter (which, it is observed, is estimated to cost only Rs. 200 in statement II-A) until the plan is approved by the Sanitary Commissioner. With reference to the proposals set forth in paragraphs 11–15 of the Chairman's letter and the Collector's endorsement thereon, the Public Works Department will be requested to state whether a special officer can be deputed to prepare schemes for the water-supply and drainage of the town, and, if so, to fix the remuneration payable to him by the council for the work. Pending final sanction of the schemes, the amount provided for drainage may be invested in Government securities as proposed in paragraph 35 of the Chairman's letter. The provision of Rs. 200 for the construction of the well referred to in paragraph 36 of the Chairman's letter will be struck out as suggested by him and by the Divisional officer.

(2) *Grant II.*—With reference to paragraph 29 (3) of the Chairman's letter, the Government observe that if the Kalascara street school belongs to the municipality, the fees levied therein and appropriated by the masters should be credited and debited in the municipal accounts. If not, the school should be shown under the head "Private" combined system schools. As in the revised estimate, the provision of Rs. 170 for contribution to Local Funds towards the cost of Deputy Inspectors of Schools will be struck out. The salary of the inspecting schoolmaster will be retained at Rs. 20 as recommended in paragraph 3 of the Director's letter read above, and his remarks in paragraphs 4, 6 and 8 will be referred to the Municipal Council for consideration. With reference to paragraph 8, however, it is observed that the Provincial grant for the Muhammadan school is Rs. 400 and not Rs. 500. The Government agree with the Director in disapproving the issue of any general rule debarring untrained teachers from results grants.

(3) *Grant III.*—The proposed increase of one rupee to the pay of the peon attached to the Branch dispensary is sanctioned. The Government concur with the Sanitary Commissioner's remarks in paragraphs 3 and 4 of his letter, and they further see no necessity for allowing a peon for each of the vaccinators as proposed in paragraph 62 of the Chairman's letter. The provision for vaccination—contingencies—will accordingly be reduced to Rs. 120, the current year's figure. The alterations in the conservancy establishment, as set forth in paragraphs 49–51 of the Chairman's letter and in statement II-B are sanctioned, but the necessity for three "inspectors" to supervise the work of nine toties employed for private scavenging should be fully explained. With reference to paragraph 53 of the Chairman's letter, the Government consider that the four sanitary inspectors might be paid Rs. $22\frac{1}{2}$, Rs. 20, Rs. $17\frac{1}{2}$ and Rs. 15 respectively, the scale to be introduced whenever a

vacancy occurs in one of the present Rs. 20 posts. The information referred to in paragraph 1 of the Sanitary Commissioner's letter should invariably be furnished to him in future.

(4) *Grant IV.*—The entertainment of six watchmen for guarding the drinking water tanks and wells is sanctioned.

(5) *Grant V.*—The entertainment of an additional bill collector on Rs. 7 is sanctioned; but the Government see no necessity for the employment of an additional clerk on Rs. 15 for the municipal office, since the manager, who is extremely well paid, has already the assistance of a second clerk, an accountant, and a shroff.

5. The budget, as revised by Government, closes with a balance of Rs. 5,660,* or 11 per cent. of the receipts.

6. A copy of the Proceedings of the Municipal Council passing the budget should have been submitted. The delay of more than a month that has occurred in the submission of the budget, after it was finally passed by the council, is unsatisfactory.

		RS.
* Opening balance		24,060
Receipts		50,050
	Total ..	74,110
Charges		68,450
	Closing balance ..	5,660

(True Extract.)

H. E. STOKES,
Chief Secretary.

To the Chairman, Municipal Council, Vellore,
through the Collector of North Arcot.
" Public Works Department.
" Board of Revenue.
" Accountant-General.
" Surgeon-General with the Government of Madras.
" Sanitary Commissioner for Madras.
" Director of Public Instruction.
" President, District Board, North Arcot.

Exd. L. Passaigne.

No 1371 W d/ 9th May 1888

Comd. to the S. E. Circle
for early reply to G. W.D.
endorsement No. 4332 C
dy 29th Nov 1887.
2. The Local & Municipal Dept
will be informed that
the services of an officer
of the P.W.D. cannot be
made available at
present to prepare
schemes for the water
supply and drainage
of Vellore.

150 / 10 H.

S. E. C.
Local & Mul. Dept.

Govt. of {1888} Madras.

LOCAL AND MUNICIPAL.

Issued

Recd. *Encl.*

G.O., 13th April 1888, No. 346 M.

No 1371 W d/ 9th May 1888

APRIL.

Municipal Budget.

Reviewing the Vellore — for 1888-89.