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AMIL NADU ARCHIVES

VERNMENT OF TAMIL NADU

Financial DEPARTMENT

G.O. No. B.P. No.	902.	Press. Mis.
Dated	19. 5. 1881	~~197~~ .

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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

19th May 1881, No. 902.

Municipal—Budgets.

Read the following papers :—

From W. S. FOSTER, *Esq., President of the Municipal Commissions, Godávari District, to the Chief Secretary to Government, dated Cocanada, 7th February* 1881, *No.* 5 [*Current No.* 356].

I have the honor to forward, herewith, the Budget Estimates of receipts and charges of the Ellore Municipality for the year 1881-82, prepared in accordance with the prescribed forms, together with the Vice-President's letter of the 20th instant, No. 141, as well as the Regular Estimates of receipts and expenditure for the current year 1880-81.

2. The variations between the budget and regular estimates and the causes for the decrease or increase in the several items are very fully explained by the Vice-President.

3. The Regular Estimate of receipts for the current year corresponds in almost all the items very closely with the Budget Estimate, the most important change being in the Imperial License Tax, and does not affect real Municipal receipts.

4. It is a pity that there should be a falling off in the fees for private cess-pools, but we can do little more than offer the people every facility for having them ; and we must hope that they will gradually see the advantage of them.

5. In the estimate for receipts for the ensuing year, the only point that requires notice is the proposal of the Commissioners to impose the Tax on Professions, &c. I quite concur with them on the desirability of this, and hope that Government will sanction it.

6. In the Regular Estimate of expenditure for the current year I must notice the diversion of the funds allotted for drainage to communications. I have no doubt that the drainage of the town is the more important, but no drainage scheme could be very useful unless it was completely carried out, and the first step in such a scheme would have to be a survey of the town ; this would take a long time, be very expensive, and there would be little to show for all this expenditure for some time ; so I do not wonder at the Commissioners preferring to spend their money on things that sooner show good results. When the survey has been made, I feel sure that any scheme must prove very expensive and very difficult, and I do not think that the Commissioners would be likely to persist in incurring the expenditure year after year without much visible improvement coming from it, when, in their view, more important matters demanded funds for maintenance or amelioration. There is but little to notice in the estimate of expenditure for 1881-82 ; the increase in expenditure under Establishment of the Hospital being only caused by a saving during this year through the Assistant Apothecary not having joined as soon as expected.

7. The Commissioners intend establishing a school for Mussalman children in a part of the town, which is too far from the Mission School, to allow young children attending. I doubt whether we can get an efficient master for it ; but if we can, it will be a good thing to establish it.

ENCLOSURE NO. 1.

From G. F. T. POWER, Esq., Vice-President of the Municipal Commission, Ellore, to the President of the Municipal Commissions, Godávari District, dated 20th January 1881, No. 141.

I have the honor to submit the Budget Estimates of the Ellore Municipality for the official year 1881-82, together with the Regular Estimate of receipts and disbursements for the current official year 1880-81.

1. *Regular Estimate*, 1880-81.—The receipts for the current year will, according to the Regular Estimate, amount altogether to Rs. 18,752 (exclusive of the opening balance). The Budget Estimate of receipts for the same year was Rs. 20,250. The alterations made since the beginning of the year, in the Schedule of Act III of 1878, are, of course, responsible for the decrease. All noticeable variations under other heads between the regular and budget estimates have been noticed in the seventh column of the regular estimate, and need not be further particularised here.

2. The regular estimate of *Charges* for the current year amounts to Rs. 21,900 against the budget estimate of Rs. 24,810 :—

(*a.*) The expenditure under Grants III and IV has been considerably less than was first estimated, for reasons which have been fully noticed in Column 7 of the regular estimate.

(*b.*) The expenditure under Grant II is somewhat in excess of the budget estimate owing to the fact that the schools in the town have earned larger result grants than was anticipated.

(*c.*) Under Grant V the expenditure exceeds the budget estimate considerably. The increase is under the head *Miscellaneous* under which come charges on account of the printing of Municipal Proceedings, expenses of Census, &c., which were not foreseen when the budget for the year was prepared. There is a decrease under the head License-tax Establishment, the services of the clerk having been dispensed with in July.

(*d.*) With regard to Grant I it is to be noticed that, though the total of the regular estimate is the same as the total of the budget estimate, there is a very considerable difference between the two estimates in the items *New Works, Communication*, and *New Works, Drainage.* The budget provided for an expenditure of Rs. 2,400 on new drains, and for no expenditure on new roads. According to the regular estimate the expenditure on new drains is only Rs. 160, and the expenditure on new roads Rs. 2,340. Ellore lies so low and is so flat that it is a peculiarly difficult town to drain properly, and to do any real good in this way a full and well-considered scheme of drainage costing very much more than Rs. 2,400 would have to be carried out. This year nothing was ready, no scheme had been prepared, no levels had been taken. It would have been throwing money away to construct a few masonry drains here and there independent of any general scheme, as the existing masonry drains, which begin and end nowhere in particular, and are almost entirely useless, very plainly show. It was, therefore, thought better to spend money on new roads which are very badly wanted, and some very good roads have been constructed. To a certain extent, of course, the side channels of these roads, though they are not of masonry, help to drain the town.

3. The variations between the budget and regular estimates in other items of this grant do not call for any special remark.

RECEIPTS.

4. *Budget Estimates*, 1881-82—(*a.*) Excluding the opening balance which will according to the regular estimate for the current year 1880-81 be Rs. 1,600, the receipts for 1881-82 will, it is estimated, be Rs. 21,100. This is considerably in excess of the receipts exclusive of the opening balance for the current year, which, according to the regular estimate, are Rs. 18,752. The increased income will be due to increased taxation, for the Commissioners after considerable discussion determined to introduce, if Government approve of the measure, the Tax on Arts, Trades, and Professions. This tax is estimated to yield Rs. 3,000.

(*b.*) Amongst the other items of receipts, the only one which calls for remark is the contribution from Local Funds to the dispensary. The amount of this item is, according to the regular estimate for the current year, Rs. 2,380 ; according to the budget estimate for next year Rs. 1,770. The reason for this large difference is that during the current year the Local Fund Board paid to the Municipality, in addition to their legitimate contribution for this year, what was due for the previous year 1879-80. The receipts for the current year under this head were therefore unduly swelled.

(*c.*) In no other item of receipts is there any very noticeable difference between the figures of the regular estimate for 1880-81 and those of the budget estimate for 1881-82.

(*d.*) With regard to the imposition of the Tax on Arts, Trades, &c., I have to remark that our expenditure under Grants II, III, and IV is hardly susceptible of reduction, and the Commissioners are almost unanimously of opinion that no reduction ought to be attempted. With regard to Grant V, some of the Commissioners thought a reduction in the cost of the head office establishment could be effected, but it was finally decided that as the establishment on its present scale has been found to work efficiently, which was not the case a little time ago, it would be better to leave well alone. But if our expenditure on Grants II, III, IV, and V be not reduced, we shall have nothing or next to nothing to spend on Grant I (Public Works), unless our income be increased. I, therefore, proposed to the Commissioners the imposition of the Tax on Arts, &c., and, after much discussion and a good deal of opposition, the proposal was agreed to. I think that there can be no doubt in the mind of any one who knows Ellore and the condition of its streets and lanes that increase of income is preferable to reduction of expenditure, and, without fresh taxation, our income could be increased only by increased receipts from the Rate on Houses and Lands or by inducing the Local Fund Board of the Ellore Circle to forego the share of Municipal tolls due to them. With regard to the Rate on Houses and Lands, I personally am of opinion that the estimate of receipts for next year (Rs. 4,100) is too low, and that an increase of income under this head will be the result of a careful revision of the rates which I propose to carry out at the beginning of the year. A large majority of the Commissioners, however, were of opinion that Rs. 4,100 was the largest amount which we could with safety anticipate as our receipts. This is almost the same as the regular estimate for the current year (Rs. 4,000). As to the Local Fund Board's share of the Municipal tolls, it appears to me that that body is itself so poor and has so many and pressing objects of expenditure, that it ought not to be asked to give up any part of its income. In the budget for the ensuing official year (passed last September) the Local Fund Board has, moreover, taken credit for the usual share of the Municipal tolls.

Under all the circumstances, I think that the imposition of fresh taxation in Ellore is unavoidable, and I request that the sanction of Government may be obtained as early as possible, in order that the lists may be ready by the beginning of the official year.

CHARGES.

5. (*a.*) The expenditure during the year 1881-82 will, it is estimated, be Rs. 22,270, and as the total receipts, including the opening balance, are estimated at Rs. 22,700, the balance at the close of the year should be Rs. 430. This is not a very large balance, but I think it is not so small as to be likely to cause serious inconvenience ; and furthermore, as I have already remarked, I think that our receipts from the Rate on Houses and Lands have been considerably under-estimated, and therefore that we shall really find at the close of the year that we have a considerably larger balance.

(*b.*) *Grant I.*—The expenditure on Public Works will, it is estimated, be Rs. 4,330, or somewhat less than the sum spent during 1880-81, which is according to the regular estimate Rs. 5,000.

On *New Works* it is proposed to spend Rs. 2,800, and on *Repairs* Rs. 1,200. Establishment and Tools and Plants and Contingencies absorb the rest of the grant.

The proposed new works are five roads costing Rs. 2,250 and two brick latrines costing Rs. 500. Rs. 50 will be spent on miscellaneous works. No new drains are contemplated. We have not funds enough to attempt any complete scheme of drainage, and anything less than that is, I think, useless. I have already remarked that new roads, with their excavated side channels, help to some extent to drain the town.

For *Repairs* Rs. 1,200 are provided to be spent as follows:—

Rs. 700 on repairs to *roads ;*
,, 200 do. to *drains ;*
,, 200 do. to *wells and tanks ;* and
,, 100 on *miscellaneous* repairs.

It is not expected that any repairs to *buildings* will be found necessary.

(*c.*) *Grant II, Education.*—The expenditure will be, it is anticipated, Rs. 970, or Rs. 170 more than the sum spent in 1880-81 according to the regular estimate. The increase is due to the fact that the Commissioners propose to establish a new elementary school for Mussalman boys at a cost of Rs. 170. There are already two Hindu Elementary Municipal Schools, and the Mussalman inhabitants want one too. There are in the town Mission Schools for Mussalman children, but there are, it is said, some quarters of the town, with considerable Mussalman population, which are too far from any Mission Schools to admit of very young children attending them.

For result grants Rs. 440 are provided. The budget estimate for the current year was only Rs. 260 ; but; as a matter of fact, Rs. 431-12-0 have been earned by the schools.

(*d.*) *Grant III—Sanitation and Medical.*—The *Municipal Dispensary* will, it is estimated, cost during the year 1881-82 Rs. 3,540. According to the regular estimate the cost for the current year is Rs. 2,720. The difference of Rs. 820 between these two figures is chiefly accounted for by the large saving in establishment effected during this year in consequence of the Assistant Apothecary (whose salary for the whole year was provided for) not having joined till October last. Six months' pay is therefore saved.

It should be further explained that, when the current year's budget was framed, the Assistant Apothecary's pay was taken to be Rs. 110 per mensem. Subsequently it was arranged that his pay should be Rs. 125 per mensem. It is at this latter rate that he has actually drawn pay since joining, and pay at this rate is provided for in the budget for 1881-82.

It is to be noticed in this connection that there is only a difference of Rs. 48 between the establishment charges as shown in the budget estimate for 1880-81, and the same charges as shown in the budget estimate for 1881-82, whereas the increase of Rs. 15 to the Assistant Apothecary's monthly pay alone amounts to Rs. 180. The explanation is that the budget for 1880-81 provided for a night ward-cooly and night nurse whose salaries amounted to Rs. 11 per mensem, or Rs. 132 for the year. It was afterwards found that these servants were not necessary. They have not been actually entertained during the current year, and it is not proposed to entertain them in the ensuing year. Rs. 180 — 132 = 48.

1880-81, Rs. 2,088, or in round figures Rs. 2,090.
1881-82 .. .. Rs. 2,136.

For *Medicines and Supplies* Rs. 500 is provided, or the same as the budget estimate for the current year. According to the regular estimate Rs. 700 is the expenditure for the current year under this head. It is not, however, anticipated that more than Rs. 500 will be spent next year, as there is a considerable stock of medicines now in hand.

For *Diet of Patients* Rs. 400 is provided. The expenditure under this head for the current year, according to the regular estimate, is Rs. 250. We expect to have a good many more in-patients next year than we have had during this year, now that the hospital is under more efficient management. The budget estimate for the current year (Rs. 700) was, however, it is thought, excessive, as subsequent experience has shown, and Rs. 400 will in all probability suffice.

The only other items of this grant which call for remark are the *Contribution to Medical College*, cost of *Vaccination Establishment*, and *Conservancy*.

For the first Rs. 100 are provided, whereas, according to the regular estimate for the current year, the expenditure is Rs. 280. The explanation is that during the current year the contributions due on account of this year and the two previous years have been paid.

The Vaccination establishment will, it is estimated, cost Rs. 216. This is the same figure as that of the budget estimate for the current year, but is more by Rs. 36 than the expenditure according to the regular estimate. This is explained by the fact that the post of vaccinator was vacant for two months during the year. In August First-class Vaccinator P. Subbarayudu was dismissed for neglect of duty. A successor was appointed after a short interval, but, after doing duty for about one month, he died, and a little delay occurred in the appointment of a qualified man to succeed him.

For *Conservancy* Rs. 4,400 are provided. The amount of the regular estimate is Rs. 4,200, a difference of Rs. 200 only. But in the items of *Establishment* and *Carts* there is a more noticeable difference. The cost of establishment in 1881-82 will, it is estimated, be Rs. 3,972, or Rs. 932 more than the regular estimate for the current year.

The expenditure on carts will, it is estimated, be Rs. 360 in 1881-82, or Rs. 710 less than the expenditure for the current year according to the regular estimate. Four of the carts now employed will be dispensed with, and the work hitherto done by them will be performed by additional sweepers. A still further increase to the number of sweepers is rendered necessary by the construction during this year of four new latrines.

(*e.*) *Grant IV—Miscellaneous Municipal Purposes.*—For *Lighting* Rs. 100 more than this year's regular estimate are provided for 1881-82. Additional lamps will be put up during the year, and additional establishment entertained.

For *Public Bungalow Establishment* Rs. 108 are provided. This is more by Rs. 24 than the expenditure this year according to the regular estimate. The increase is owing to the fact that the Commissioners decided to add Rs. 2 per mensem to the pay of the Bungalow Sepoy who has held his present post for twenty-five years, and fully deserves an increase of pay.

For *Watering Roads* Rs. 50 are provided. This item of expenditure is new. If funds were available a great deal more might with advantage be spent under this head. No remarks are called for with regard to other items of this grant.

The total of the grant is Rs. 5,920, or Rs. 120 more than the regular estimate for the current year.

(*f.*) *Grant V—Supervision and Management.*—The only remark necessary with regard to this grant is that there is a difference of Rs. 45 between the cost of *Collections Establishment* provided for in the budget for 1881-82, and the cost of the same establishment according to the regular estimate for the current year. This is accounted for by the fact that, during the first three months of the current year, a License-tax Gumastah on Rs. 15 per mensem was employed. His services were dispensed with last July, and will not be required again.

6. The budget and regular estimates were passed by the Commissioners at meetings held on the 20th and 21st December 1880.

From Deputy Surgeon-General M. C. FURNELL, M.D., F.R.C.S., Sanitary Commissioner for Madras, to the Chief Secretary to Government, dated 18*th March* 1881, *No.* 520 [*Current No.* 721].

I have the honor to report, for the information of Government, that a sum of Rs. 5,450 has been set apart for sanitary purposes for the year 1881-82 by the Ellore Municipality, which is 24 per cent. of income, and fairly distributed. It may be accepted.

2. The vaccination grant amounts to Rs. 230. It appears to be ample. One 1st-Class Vaccinator on Rs. 18 per mensem is employed.

ORDER THEREON, 19th May 1881, No. 902.

The receipts and charges of the Ellore Municipality for 1881-82 are compared below with the sanctioned and regular estimates for 1880-81 :—

RECEIPTS.

	Budget, 1880-81.	Regular Estimate, 1880-81.	Proposed Estimate, 1881-82.
	RS.	RS.	RS.
Balance brought forward	5,890	4,750	1,600
Rates on Houses and Lands, at 7½ per cent. ..	4,050	4,000	4,100
Taxes on Arts	..	..	3,000
Taxes on Vehicles and Animals, at maximum schedule rates	700	700	700
Registration of Carts, at four rupees per cart per year	1,300	1,200	1,200
Tolls, at maximum schedule rates	6,000	6,030	6,000
Licenses	300	340	350
License-tax	4,500	2,420	2,400
Assignments by Government	10	20	20
Contribution from Local Funds	1,860	2,380	1,770
Fines and Fees	300	170	100
Miscellaneous	1,230	1,490	1,460
Total ..	26,140	23,500	22,700

CHARGES.

	Budget, 1880-81.	Regular Estimate, 1880-81.	Proposed Estimate, 1881-82.
	RS.	RS.	RS.
GRANT I.			
New Works—			
Communications	..	2,340	2,250
Buildings	500	480	500
Sanitary and Miscellaneous	2,500	380	50
Repairs—			
Communications	1,000	960	700
Buildings	100	..	..
Sanitary and Miscellaneous	500	510	500
Establishment	300	300	300
Tools and Plant	100	30	30
GRANT II.			
Municipal Schools	360	350	510
Results Grants	260	430	440
Inspection (Contribution)	20	20	20

CHARGES—*continued.*

	Budget, 1880-81.	Regular Estimate, 1880-81.	Proposed Estimate, 1881-82.
	RS.	RS.	RS.
GRANT III.			
Hospitals and Dispensaries	3,590	2,720	3,540
Medical College	130	280	100
Sanitary Inspection	130	130	100
Vaccination	240	190	230
Registration of Births and Deaths	120	120	120
Conservancy	4,530	4,200	4,400
GRANT IV.			
Lighting	800	600	700
Travellers' Bungalow	100	90	120
Avenues and Watering Roads	110	70	110
Police	2,430	2,430	2,430
License-tax	4,500	2,330	2,280
Miscellaneous	340	340	340
GRANT V.			
Supervision and Management	2,150	2,600	2,500
Balances	1,330	1,600	430
Total ..	26,140	23,500	22,700

2. The incidence of taxation according to the regular estimate, excluding tolls, is Annas 3 and Pies 11 per head of population. The only head of taxation under the Act not availed of is the tax on arts, &c. The assets of the Municipality at the close of the year 1879-80 amounted to Rs. 13,350, including Rs. 8,600, value of premises, and the unpaid liability on the same date was *nil.*

3. The regular estimate is correctly prepared, except that the contribution for medical periodicals is wrongly entered under Grant III instead of under Grant IV, "Miscellaneous;" and no provision is made for the Controlling Establishment in the Presidency as required by G.O., 29th September 1880, No. 1876.

4. The variations in the regular estimate of receipts as compared with the sanctioned budget are confined chiefly to the two heads "Contribution from Local Funds" and "Miscellaneous," and are satisfactorily accounted for. The diversion of the allotment for drainage to new roads is approved under the explanation furnished by the Vice-President; but the sanction of Government should have been obtained at the time. The other items do not call for remark.

5. Compared with the regular estimate, the estimated receipts for 1881-82 show no noteworthy variations except under "Tax on Arts &c.," which is proposed to be newly imposed. Sanction has already been conveyed to the levy of the tax by telegram. The Government note that the Vice-President proposes to revise carefully the house rates, by which he anticipates an increase of revenue.

6. As remarked in regard to the regular estimate, the contribution for medical periodicals should be shown under Grant IV, "Miscellaneous," instead of under Grant III; and provision should be made for the Controlling Establishment at the Presidency.

7. Under Grant I Rs. 2,250 are allotted for new roads. The total provision for "Communications" is only Rs. 3,000 against an expected income of Rs. 6,000 from tolls, which it is observed are levied at maximum rates. As a rule, the provision for the one should approximate the revenue derived from the other. This should be carefully attended to in framing next year's budget. The proposal to open a Mussalman school, at a cost of Rs. 170, is approved. The increase of pay allowed to the Assistant Apothecary does not appear to have been sanctioned by Government. The opinion of the Surgeon-General will be requested on this point.

902/4 4

8. The balance at the close of the year as provided in the budget is insufficient; but it is noted that the Vice-President anticipates an increase in the course of the year.

9. With the above remarks the Right Honorable the Governor in Council passes the budget of the Ellore Municipal Board for 1881-82.

(True Extract.)

R. DAVIDSON,
Chief Secretary.

To the President of the Municipal Commission, Ellore.
" Revenue Department.
" Board of Revenue.
" Accountant-General.
" Surgeon-General with the Government of Madras.
" Sanitary Commissioner for Madras.
" Director of Public Instruction.
" Inspector-General of Police.
" President of the Local Fund Boards, Godávari District.

Exd. J. Wright and F. R. Bantleman.

Govt. of {1881} Madras.

FINANCIAL.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Ellore,
&c., &c., &c.

Dated May, 19th.

Issued

Recd. *Encl.*

G.O., 19th May 1881, No. 902.

MAY.

Municipal — Budgets. — Budget-estimate of the Ellore Municipality, Godávari District, for 1881-82, reviewed.

Rcd 23/2/81

902/5

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

19 May ~~February~~ 1881, No. 902

Municipal—Budgets.

Read the following paper :—

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3. The Regular Estimate of receipts for the current year corresponds in almost all the items very closely with the Budget Estimate, the most important change being in the Imperial License Tax, and does not affect real Municipal receipts.

4. It is a pity that there should be a falling off in the fees for private cess-pools, but we can do little more than offer the people every facility for having them; and we must hope that they will gradually see the advantage of them.

5. In the estimate for receipts for the ensuing year, the only point that requires notice is the proposal of the Commissioners to impose the Tax on Professions, &c. I quite concur with them on the desirability of this, and hope that Government will sanction it.

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2. The regular estimate of *Charges* for the current year amounts to Rs. 21,900 against the budget estimate of Rs. 24,810 :—

(*a.*) The expenditure under Grants III and IV has been considerably less than was first estimated, for reasons which have been fully noticed in Column 7 of the regular estimate.

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Receipts.

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(*b.*) Amongst the other items of receipts, the only one which calls for remark is the contribution from Local Funds to the dispensary. The amount of this item is, according to the regular estimate for the current year, Rs. 2,380 ; according to the budget estimate for next year Rs. 1,770. The reason for this large difference is that during the current year the Local Fund Board paid to the Municipality, in addition to their legitimate contribution for this year, what was due for the previous year 1879-80. The receipts for the current year under this head were therefore unduly swelled.

(*c.*) In no other item of receipts is there any very noticeable difference between the figures of the regular estimate for 1880-81 and those of the budget estimate for 1881-82.

(*d.*) With regard to the imposition of the Tax on Arts, Trades, &c., I have to remark that our expenditure under Grants II, III, and IV is hardly susceptible of reduction, and the Commissioners are almost unanimously of opinion that no reduction ought to be attempted. With regard to Grant V, some of the Commissioners thought a reduction in the cost of the head office establishment could be effected, but it was finally decided that as the establishment on its present scale has been found to work efficiently, which was not the case a little time ago, it would be better to leave well alone. But if our expenditure on Grants II, III, IV, and V be not reduced, we shall have nothing or next to nothing to spend on Grant I (Public Works), unless our income be increased. I, therefore, proposed to the Commissioners the imposition of the Tax on Arts, &c., and, after much discussion and a good deal of opposition, the proposal was agreed to. I think that there can be no doubt in the mind of any one who knows Ellore and the condition of its streets and lanes that increase of income is preferable to reduction of expenditure, and, without fresh taxation, our income could be increased only by increased receipts from the Rate on Houses and Lands or by inducing the Local Fund Board of the Ellore Circle to forego the share of Municipal tolls due to them. With regard to the Rate on Houses and Lands, I personally am of opinion that the estimate of receipts for next year (Rs. 4,100) is too low, and that an increase of income under this head will be the result of a careful revision of the rates which I propose to carry out at the beginning of the year. A large majority of the Commissioners, however, were of opinion that Rs. 4,100 was the largest amount which we could with safety anticipate as our receipts. This is almost the same as the regular estimate for the current year (Rs. 4,000). As to the Local Fund Board's share of the Municipal tolls, it appears to me that that body is itself so poor and has so many and pressing objects of expenditure, that it ought not to be asked to give up any part of its income. In the budget for the ensuing official year (passed last September) the Local Fund Board has, moreover, taken credit for the usual share of the Municipal tolls.

Under all the circumstances, I think that the imposition of fresh taxation in Ellore is unavoidable, and I request that the sanction of Government may be obtained as early as possible, in order that the lists may be ready by the beginning of the official year.

Charges.

5. (*a.*) The expenditure during the year 1881-82 will, it is estimated, be Rs. 22,270, and as the total receipts, including the opening balance, are estimated at Rs. 22,700, the balance at the close of the year should be Rs. 430. This is not a very large balance, but I think it is not so small as to be likely to cause serious inconvenience ; and furthermore, as I have already remarked, I think that our receipts from the Rate on Houses and Lands have been considerably under-estimated, and therefore that we shall really find at the close of the year that we have a considerably larger balance.

(*b.*) *Grant I.*—The expenditure on Public Works will, it is estimated, be Rs. 4,330, or somewhat less than the sum spent during 1880-81, which is according to the regular estimate Rs. 5,000.

On *New Works* it is proposed to spend Rs. 2,800, and on *Repairs* Rs. 1,200. Establishment and Tools and Plants and Contingencies absorb the rest of the grant.

The proposed new works are five roads costing Rs. 2,250 and two brick latrines costing Rs. 500. Rs. 50 will be spent on miscellaneous works. No new drains are contemplated. We have not funds enough to attempt any complete scheme of drainage, and anything less than that is, I think, useless. I have already remarked that new roads, with their excavated side channels, help to some extent to drain the town.

For *Repairs* Rs. 1,200 are provided to be spent as follows:—

Rs. 700 on repairs to *roads* ;
,, 200 do. to *drains* ;
,, 200 do. to *wells and tanks* ; and
,, 100 on *miscellaneous* repairs.

It is not expected that any repairs to *buildings* will be found necessary.

(*c.*) *Grant II, Education.*—The expenditure will be, it is anticipated, Rs. 970, or Rs. 170 more than the sum spent in 1880-81 according to the regular estimate. The increase is due to the fact that the Commissioners propose to establish a new elementary school for Mussalman boys at a cost of Rs. 170. There are already two Hindu Elementary Municipal Schools, and the Mussalman inhabitants want one too. There are in the town Mission Schools for Mussalman children, but there are, it is said, some quarters of the town, with considerable Mussalman population, which are too far from any Mission Schools to admit of very young children attending them.

For result grants Rs. 440 are provided. The budget estimate for the current year was only Rs. 260 ; but; as a matter of fact, Rs. 431-12-0 have been earned by the schools.

(*d.*) *Grant III—Sanitation and Medical.*—The *Municipal Dispensary* will, it is estimated, cost during the year 1881-82 Rs. 3,540. According to the regular estimate the cost for the current year is Rs. 2,720. The difference of Rs. 820 between these two figures is chiefly accounted for by the large saving in establishment effected during this year in consequence of the Assistant Apothecary (whose salary for the whole year was provided for) not having joined till October last. Six months' pay is therefore saved.

It should be further explained that, when the current year's budget was framed, the Assistant Apothecary's pay was taken to be Rs. 110 per mensem. Subsequently it was arranged that his pay should be Rs. 125 per mensem. It is at this latter rate that he has actually drawn pay since joining, and pay at this rate is provided for in the budget for 1881-82.

It is to be noticed in this connection that there is only a difference of Rs. 48 between the establishment charges as shown in the budget estimate for 1880-81, and the same charges as shown in the budget estimate for 1881-82, whereas the increase of Rs. 15 to the Assistant Apothecary's monthly pay alone amounts to Rs. 180. The explanation is that the budget for 1880-81 provided for a night ward-cooly and night nurse whose salaries amounted to Rs. 11 per mensem, or Rs. 132 for the year. It was afterwards found that these servants were not necessary. They have not been actually entertained during the current year, and it is not proposed to entertain them in the ensuing year. Rs. 180 — 132 = 48.

1880-81, Rs. 2,088, or in round figures Rs. 2,090.
1881-82 .. .. Rs. 2,136.

For *Medicines and Supplies* Rs. 500 is provided, or the same as the budget estimate for the current year. According to the regular estimate Rs. 700 is the expenditure for the current year under this head. It is not, however, anticipated that more than Rs. 500 will be spent next year as there is a considerable stock of medicines now in hand.

For *Diet of Patients* Rs. 400 is provided. The expenditure under this head for the curr year, according to the regular estimate, is Rs. 250. We expect to have a good many in-patients next year than we have had during this year, now that the hospital is under mor efficient management. The budget estimate for the current year (Rs. 700) was, however, it is thought, excessive, as subsequent experience has shown, and Rs. 400 will in all probability suffice.

The only other items of this grant which call for remark are the *Contribution to Medical College*, cost of *Vaccination Establishment*, and *Conservancy*.

For the first Rs. 100 are provided, whereas, according to the regular estimate for the current year, the expenditure is Rs. 280. The explanation is that during the current year the contributions due on account of this year and the two previous years have been paid.

The Vaccination establishment will, it is estimated, cost Rs. 216. This is the same figure as that of the budget estimate for the current year, but is more by Rs. 36 than the expenditure according to the regular estimate. This is explained by the fact that the post of vaccinator was vacant for two months during the year. In August First-class Vaccinator P. Subbarayudu was dismissed for neglect of duty. A successor was appointed after a short interval, but, after doing duty for about one month, he died, and a little delay occurred in the appointment of a qualified man to succeed him.

For *Conservancy* Rs. 4,400 are provided. The amount of the regular estimate is Rs. 4,200, a difference of Rs. 200 only. But in the items of *Establishment* and *Carts* there is a more noticeable difference. The cost of establishment in 1881-82 will, it is estimated, be Rs. 3,972, or Rs. 932 more than the regular estimate for the current year.

The expenditure on carts will, it is estimated, be Rs. 360 in 1881-82, or Rs. 710 less than the expenditure for the current year according to the regular estimate. Four of the carts now employed will be dispensed with, and the work hitherto done by them will be performed by additional sweepers. A still further increase to the number of sweepers is rendered necessary by the construction during this year of four new latrines.

(e.) *Grant IV—Miscellaneous Municipal Purposes.*—For *Lighting* Rs. 100 more than this year's regular estimate are provided for 1881-82. Additional lamps will be put up during the year, and additional establishment entertained.

For *Public Bungalow Establishment* Rs. 108 are provided. This is more by Rs. 24 than the expenditure this year according to the regular estimate. The increase is owing to the fact that the Commissioners decided to add Rs. 2 per mensem to the pay of the Bungalow Sepoy who has held his present post for twenty-five years, and fully deserves an increase of pay.

For *Watering Roads* Rs. 50 are provided. This item of expenditure is new. If funds were available a great deal more might with advantage be spent under this head. No remarks are called for with regard to other items of this grant.

The total of the grant is Rs. 5,920, or Rs. 120 more than the regular estimate for the current year.

(f.) *Grant V—Supervision and Management.*—The only remark necessary with regard to this grant is that there is a difference of Rs. 45 between the cost of *Collections Establishment* provided for in the budget for 1881-82, and the cost of the same establishment according to the regular estimate for the current year. This is accounted for by the fact that, during the first three months of the current year, a License-tax Gumastah on Rs. 15 per mensem was employed. His services were dispensed with last July, and will not be required again.

6. The budget and regular estimates were passed by the Commissioners at meetings held on the 20th and 21st December 1880.

Statement I

Revenues and receipts of the Municipal Fund of the Town of Ellore during the Official Year 1881-82

902/10

	Arrear	Current	1881-82 Detail of Minor Heads	1881-82 Total of Major Heads	Regular Estimate of 1880-81
	Rs A P	Rs A P	Rs A P	Rs A P	Rs A P
tes and Taxes —					
Rates on houses — (Sec 40) Rates on lands — (Sec 40)	50 „ „	4050 „ „	4100 „ „		4000 „ „
Taxes on Arts — (Sec 57)	„ „ „	„ „	3000 „ „		„ „
Taxes on Vehicles — (Sec 63) Taxes on Animals — (Sec 63)	„ „ „	700 „ „	700 „ „		700 „ „
Registration of Carts (Sec 73)	„ „	1200 „ „	1200 „ „		1200 „ „
Tolls — (Sec 77)					
Gross receipts Rs. 9000					
Less Local Fund share Rs 3000	„ „ „	6000 „ „	6000 „ „		6030 „ „
Licenses (Secs 106, 123, 125, 130, 131, and 136)	„ „ „	350 „ „	350 „ „		340 „ „
				15,350 „ „	12270 „ „
2 Contributions from Provincial Funds					
(a) Communications			„ „ „	„ „	„ „
3 Contribution from Special Funds &c					
(a) Surplus Pound Fund			20 „ „	20 „ „	22 8 „
4 Contribution from Local Funds					
(a) Public Works			„ „ „		
(b) Civil Dispensary			1770 „ „	1770 „ „	2380 „ „
5 Fines and fees (Section 17 Bye laws and Schedule A)			100 „ „	100 „ „	170 „ „
6 Fees in Schools and Training Institutions			50 „ „	50 „ „	50 „ „
Carried forward				17290 „ „	14,892 8 „

Statement I

Revenues and receipts of the Municipal Fund of the Town of Ellore during the Official year 1881-82 (Continued)

	1881-82		
	Detail of minor Heads	Total of Major Heads	Regular Estimate of 1880-81
Brought forward		17290 " "	14892 8 "
7 Rent of houses, Gardens, Markets &c.			
Cart stand fees	900 " "	900 " "	870 " "
8 Payments for Municipal Services to private parties — Cess-pool fees	170 " "	170 " "	190 " "
9 Endowments, private Contributions, donations and Miscellaneous receipts	" " "	" " "	" " "
10 Miscellaneous			
Sale of Sweepings	200 " "		170 " "
Public Bungalow fees	90 " "		100 " "
Sale of Materials	50 " "		100 " "
Avenues and plants	" " "	340 " "	10 " "
11 Loans	" " "	" " "	" " "
12 Advances recovered	" " "	" " "	" " "
13 Imperial License-tax	2400 " "	2400 " "	2420 " "
Total Receipts		21100 " "	18752 8 "
14 Balance Brought forward Municipal Fund	1600 " "	1600 " "	4747 8 "
Total Rupees		22700 " "	23500 " "

Note to Statement I

1 Houses and lands. Rates are levied @ 7½ per Cent
2 Taxes on Arts &c. are levied as per Schedule B
3 Taxes on vehicles &c. are levied at the maximum Schedule rates
4 Carts are registered @ Rs 2 each per half year
5 Tolls are levied at the maximum Schedule rates
6. Licenses and Fees are at the rates sanctioned in G. O. No. 1539 dated 10 September 1871

Ellore Municipal Office
20th January 1881
(Sd) E.H.
Manager

Vice President

[illegible]

Statement II

Expenditure from the Municipal Fund of the Town of Ellore for the Official Year 1881-82

90 2/12

	1881-82		
	Detail of minor Heads	Total of Major Heads	Regular Estimate of 1880-81
Grant I (Public Works)			
1 New Works			
Communications	2250 " "	✓	2340 " "
Buildings	500 " "	✓	480 " "
Drainage	" " "		160 " "
Water supply	" " "	✓ ✓	140 " "
Miscellaneous	50 " "	2800 " "	80 " "
2 Repairs			
Communications	700 " "	✓	960 " "
Buildings	" " "		" " "
Drainage	200 " "	✓	140 " "
Water Supply	200 " "	✓ ✓	100 " "
Miscellaneous	100 " "	1200 " "	270 " "
3 Establishment	300 " "	300 " "	300 " "
4 Tools and plants and Contingencies	30 " "	30 " "	30 " "
5 Contribution from Local Funds	" " "	" " "	" " "
Total Grant I		4330 " "	5000 " "
Grant II (Education)			
1 Training Schools	" " "	" " "	" " "
2 Municipal Schools			
Establishment	360 " "		
Contingencies	150 " "	510 " "	348 4 "
3 Salary Grants	" " "	" " "	" " "
4 Result Grants	440 " "	440 " "	431 12 "
5 Schools on the Combined System	" " "	" " "	" " "
6 Inspection			
Contribution to Local Fund	20 " "	20 " "	20 " "
7 Miscellaneous	" " "	" " "	" " "
Total Grant II		970 " "	800 " "

Statement II

Expenditure from the Municipal Fund of the Town of Ellore for the Official Year 1881-82

	1881-82		Regular Estimate of 1880-81
	Detail of minor Heads	Total of Major Heads	
Grant III (Sanitation and Medical Services)			
1 Hospitals and Dispensaries			
Establishment	2136 " "		1270 " "
Medicines and Supplies	500 " "		700 " "
Diet of patients	400 " "		250 " "
Sundries and Contingencies	504 " "	3540 " "	500 " "
2 Contribution to Medical College	100 " "		280 " "
do Medical Periodicals	60 " "		60 " "
do Sanitary Inspection	100 " "	260 " "	130 " "
3 Vaccination			
Establishment	216 " "		180 " "
Contingencies	14 " "	230 " "	10 " "
4 Registration of Births and Deaths			
Establishment	120 " "		120 " "
Contingencies	" " "	120 " "	" "
5 Conservancy			
Establishment	3972 " "		3040 " "
Sanitary Services (Cost of 5 Conservancy carts)	" " "		
2 Carts for cleaning Cess-pools	360 " "		1070 " "
Cleansing of tanks and wells	20 " "		40 " "
Contingencies	48 " "	4400 " "	50 " "
Total Grant III		8550 " "	7700 " "
Grant IV (Miscellaneous Municipal purposes)			
1 Lighting			
Establishment	192 " "		170 " "
Contingencies	508 " "	700 " "	430 " "
2 Markets	" " "	" "	" "
3 Choultries	" " "	" "	" "
4 Public Bungalow			
Establishment	108 " "		84 " "
Contingencies	7 " "	115 " "	6 " "
Carried forward		815 " "	690 " "

Statement II

Expenditure from the Municipal Fund of the Town of Ellore for the Official Year 1881-82

902/14 13

	1881-82		Regular Estimate of 1880-81
	Detail of minor Heads	Total of Major Heads	
Brought forward		815 " "	690 " "
Grant IV (Continued)			
5 Watering roads	50 " "	50 " "	" "
6 Avenues			
Establishment	60 " "		60 " "
Contingencies	5 " "	65 " "	5 " "
7 Contribution to Town Police Force	2430 " "	2430 " "	2430 " "
8 do License-tax	2280 " "	2280 " "	2332 4 "
9 Miscellaneous			
Lunatic Charges	180 " "		180 " "
Water pandals	60 " "		60 " "
Cholera Charges	40 " "	280 " "	42 12 "
Total Grant IV		5920 " "	5800 " "
Grant V (Supervision and Management)			
1 Head Office			
Establishment	1716 " "		1716 " "
Contingencies	34 " "	1750 " "	50 " "
2 Collections (License-tax)			
Establishment	72 " "		
Contingencies	8 " "	80 " "	117 " "
3 Miscellaneous	670 " "	670 " "	715 3 "
Total Grant V		2500 " "	2598 3 "
Repayment of debt	" " "	" " "	" "
Interest on debt	" " "	" " "	" "
Advances recoverable	" " "	" " "	" "
Refunds — House tax for 1880-81	" " "	" " "	1 13 "
Total Expenditure		22270 " "	21900 " "
Balances — Municipal Fund		430 " "	1600 " "
Total Rupees		22700 " "	23500 " "

Exd/ [illegible] Manager

Vice President

Statement II. A.

Detail of Allotment for Expenditure in Public Works estimated to Cost Rs 100 or upwards. Part I New Works.

Number	Project	Amount of Estimate	Past Expenditure	Expenditure in 1881-82	Remarks
(a)	Communications				
1	Road in Motapoully Vari Street with Gravel	300 " "	" " "	300 " "	
2	Road to Jamma Musjid — do	200 " "	" " "	200 " "	
3	Road in Nimma Vari Street — do	400 " "	" " "	400 " "	
4	Road in Kamula Vari Street — do	600 " "	" " "	600 " "	
5	Road between High road and Tank Bund road near Municipal Office with revetment to the Irrigation Channel	750 " "	" " "	750 " "	✓
	Total	2250 " "	" " "	2250 " "	
(b)	Buildings				
1	Brick latrine near China Cheruvu	250 " "	" " "	250 " "	
2	— do — K. Martinazu's Garden	250 " "	" " "	250 " "	✓
	Total	500 " "	" " "	500 " "	
(c)	Drainage				
	Nil	" " "	" " "	" " "	
	Total	" " "	" " "	" " "	
(d)	Water Supply				
	Nil	" " "	" " "	" " "	
	Total	" " "	" " "	" " "	
(e)	Miscellaneous				
	Minor works such as constructing dust-bins and thatched latrines	50 " "	" " "	50 " "	✓
	Total	50 " "	" " "	50 " "	
	Grand Total	2800 " "	" " "	2800 " "	

Ellore Municipal Office
20th January 1881

(Sd)
C.J.B.
Francess

Vice President

In Fil: 35 6/82

Statement II A

Detail of allotment for Expenditure on Public Works estimated to cost Rs 100 or upwards. Part II Repairs

	Project	Grant	Remarks
(a)	**Communications**		
1	Repairs to the High Road	250 " "	
2	— do — Tank bund and Taluq Cutcherry Roads	120 " "	
3	— do — Madapilly road	40 " "	
4	— do — Gopallaswamy and China Bazar Roads	100 " "	
5	— do — Valakayala Street	50 " "	
6	Minor repairs to Lanes and Streets	140 " "	
	Total	700 " "	
(b)	**Buildings**		
	Nil	" " "	
	Total	" " "	
(c)	**Drainage**		
1	Culvert and revetment to the irrigation Channel near Singarappa Swamy's Pagoda	100 " "	
2	— do — on the irrigation Channel in Kamulu Vari street	25 " "	
3	— do — do — Pathapratapa Vari Street	30 " "	
4	Minor repairs to drains &c.	45 " "	
	Total	200 " "	
(d)	**Water Supply**		
1	Repairs to Gazavally Vari Tank	50 " "	
2	— do — to well near Gudimetla Subbamma's house	50 " "	
3	— do — Well in Kamulu Vari Street	50 " "	
4	Minor repairs to other wells	50 " "	
	Total	200 " "	
(e)	**Miscellaneous**		
	Repairs to dust-bins and thatched latrines	100 " "	
	Total	100 " "	
	Grand Total	1200 " "	

In Fil: 35-5/8

Vice President

Statement II B

Detail of Ellore Municipal Establishment for 1881-82

	Number	Salary per Mensem	Salary per Annum	Totals of Major Heads
Grant I — (Public Works)				
Sub Overseer	1	25 " "	300 " "	✓
Total	1	25 " "	300 " "	300 " "
Grant II — (Education)				
1 Training Schools	"	" " "	" " "	
Total	"	" " "	" " "	" " "
2 Municipal Schools				
Masters	3	30 " "	360 " "	
	3	30 " "	360 " "	360 " "
3 Schools on the combined system	"	" " "	" " "	
Total	"	" " "	" " "	" " "
Grant III (Sanitation and Medical Services)				
1 Hospitals and Dispensaries				
Assistant Apothecary	1	125 " "	1500 " "	
3rd Class Hospital Assistant	1	20 " "	240 " "	
Compounder	1	7 " "	84 " "	
Nurse	1	5 " "	60 " "	
Ward cooly	1	6 " "	72 " "	
Cook	1	5 " "	60 " "	
Waterman	1	5 " "	60 " "	
Sweeper	1	5 " "	60 " "	
Total	8	178 " "	2136 " "	2136 " "
2 Vaccination				
Vaccinator	1	18 " "	216 " "	
Peons	"	" " "	" " "	
Total	1	18 " "	216 " "	216 " "
3 Registration of Births and Deaths				
Registrar	1	10 " "	120 " "	
Peon	"	" " "	" " "	
Total	1	10 " "	120 " "	120 " "

Statement II. B.

Detail of Ellore Municipal Establishment for 1881-82

	Number	Salary per Mensem	Salary per Annum	Totals of Major Heads
Grant III — (Continued)				
4 Conservancy				
Sanitary Sub. Inspectors	4	60 „ „	720 „ „	
Totties	41	205 „ „	2460 „ „	
Scavengers	14	56 „ „	672 „ „	
Cess-pool Scavengers	2	10 „ „	120 „ „	
Total	61	331 „ „	3972 „ „	3972 „ „
Grant IV (Miscellaneous Municipal purposes)				
1 Lighting				
Mashalgies	4	16 „ „	192 „ „	
Total	4	16 „ „	192 „ „	192 „ „
2 Public Bungalow				
Sepoy or peon	1	6 „ „	72 „ „	
Sweeper	1	2 „ „	24 „ „	
Waterman	1	„ 12 „	9 „ „	
Washerman	1	„ 4 „	3 „ „	
Total	4	9 „ „	108 „ „	108 „ „
3 Avenues				
Gardener	1	5 „ „	60 „ „	
Total	1	5 „ „	60 „ „	60 „ „
Grant V (Supervision and Management)				
1 Head Office				
Manager and Overseer	1	75 „ „	900 „ „	
Head Clerk	1	25 „ „	300 „ „	
Second Clerk	1	15 „ „	180 „ „	
Peons	4	24 „ „	288 „ „	
Mashalgy	1	4 „ „	48 „ „	
Total	8	143 „ „	1716	1716 „ „
2 Collections. (Imperial License tax)				
Peons	1	6 „ „	72 „ „	
Total	1	6 „ „	72 „ „	72 „ „

Ellore Municipal Office
21st January 1881
(Sd) E.H.
Manager

Vice President

In Trib: 35 6/81

Statement I A

Endowments entrusted to the Municipal Commissioners under Sections 15 & 16 for the Official year 1881-82

Name of Institution	Amount of Funded Capital	Working Balance	Interest or Produce of Land.	Appropriation from Capital for Expenditure	Private Contributions and Donations	Sale of Medicines or Landed property	Total (Columns 4-7) (Statement 1-9)	Contributions Local Fund Board	Total Receipts	Invested	Current Charges	Total (Statement II Grant III)	Works for Public Works. Statement II K.	Total Charges	Closing Balance	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
								Nil								

Ellore Municipal Office
20th January 1881
(Sd) E.H.
Manager

Vice President

In Fil: 33 b/81

Statement VI. A.

Regular Estimate of Charges in the Ellore Municipality for 1880-81

902/16

Items	Actuals of the first eight months of 1880-81	Actuals of the last four months of 1879-80	Probable expenditure of the last four months of 1880-81	Total of Columns 2 and 4	Budget Grant of 1880-81	Explanation of variations between Columns 5 and 6
1	2	3	4	5	6	
Grant I Public Works						
1 New Works						
Communications	1638 4 1	111 11 6	701 11 11	2340 „ „	„ „ „	The total expenditure under this Grant is the same as the total of the budget Estimate. The difference between the items of the Grant as shown in the budget and as shown in the regular estimate chiefly arises from the fact that it was found desirable to expend on Communications the funds which were originally provided for drainage. Reasons for adopting this course are given in the covering letter.
Buildings	460 2 11	1074 2 7	19 13 1	480	500 „ „	
Drainage	130 8 2	1505 9 10	29 7 10	160 „ „	2400 „ „	
Water supply	4 10 „	„ „ „	135 6 „	140 „ „	„ „ „	
Miscellaneous	69 0 9	„ 2 3	10 15 3	80 „ „	100 „ „	
2 Repairs						
Communications	885 0 9	196 „ „	74 15 3	960 „ „	1000 „ „	
Buildings	„ „ „	524 10 2	„ „ „	„ „ „	100 „ „	
Drainage	117 11 3	„ „ „	22 4 9	140 „ „	300 „ „	
Water supply	96 9 4	81 6 „	3 6 8	100 „ „	150 „ „	
Miscellaneous	262 2 9	51 15 3	7 13 3	270 „ „	50 „ „	
3 Establishment	200 „ „	100 „ „	100 „ „	300 „ „	300 „ „	
4 Tools, plants and Contingencies	27 8 „	83 11 9	2 8 „	30 „ „	100 „ „	
5 Contribution to Local Fund	„ „ „	„ „ „	„ „ „	„ „ „	„ „ „	
Total Grant I	3891 10 „	3699 5 4	1108 6 „	5000 „ „	5000 „ „	
Grant II (Education)						
1 Training Schools	„ „ „	„ „ „	„ „ „	„ „ „	„ „ „	
2 Municipal Schools	216 2 „	42 „ „	132 2 „	348 4 „	360 „ „	The increase is ~~chiefly~~ owing to Result grants having exceeded the budget Estimate.
3 Salary Grants	„ „ „	„ „ „	„ „ „	„ „ „	„ „ „	
4 Result Grants	431 12 „	„ „ „	„ „ „	431 12 „	260 „ „	
5 Schools on the Combined System	„ „ „	„ „ „	„ „ „	„ „ „	„ „ „	
6 Inspection (Contribution to Local Fund)	20 „ „	20 „ „	„ „ „	20 „ „	20 „ „	
Total Grant II	667 14 „	62 „ „	132 2 „	800 „ „	640 „ „	
Grant III (Sanitation and Medical Services)						
1 Hospitals and Dispensaries						
Establishment	557 14 11	211 7 1	712 1 1	1270 „ „	2090 „ „	The decrease is chiefly owing to the Asst. Apothe-cary not having joined till October 1880
Medicines and supplies	692 9 3	7 8 8	7 6 9	700 „ „	500 „ „	The increase is owing to the large number of out patie
Diet of patients	130 12 11	137 13 10	119 3 1	250 „ „	700 „ „	The number of in-patients was less than what was anticipated
Sundries and Contingencies	356 5 2	195 0 8	143 10 10	500 „ „	300 „ „	
2 Contribution to Medical College	147 7 11	„ „ „	132 8 1	280 „ „	130 „ „	The contribution of the last two years has been paid this year.
do for Sanitary Inspection	„ „ „	„ „ „	130 „ „	130 „ „	130 „ „	
do to Medical Periodicals	„ „ „	53 4 „	60 „ „	60 „ „	„ „ „	This item was not budgeted for
3 Vaccination						
Establishment	113 2 5	72 „ „	66 13 7	180 „ „	216 „ „	
Contingencies	„ „ „	„ „ „	10 „ „	10 „ „	24 „ „	
4 Registration of Births and Deaths						
Establishment	80 „ „	40 „ „	40 „ „	120 „ „	120 „ „	
5 Conservancy — Establishment	1977 1 10	945 6 2	1062 14 2	3040 „ „	3084 „ „	
Cost of 6 Sanitary Carts	713 9 9	225 10 3	356 6 3	1070 „ „	1260 „ „	Out of 7 Carts budgeted only 6 were employed.
Cleansing of Tanks and wells	22 4 7	„ „	17 11 5	40 „ „	130 „ „	
Contingencies	29 15 2	39 6 „	20 „ 10	50 „ „	56 „ „	
Total Grant III	4841 3 11	2041 8 8	2858 12 1	7700 „ „	8740 „ „	

In Fil: 33-b/81

Statement VI A.

Regular Estimate of Charges in the Ellore Municipality for 1880-81. (continued)

Items	Actuals of the first Eight months of 1880-81	Actuals of the last four months of 1879-80	Probable Expenditure of the last four months of 1880-81	Total of Columns 2 and 4	Budget Grant of 1880-81	Explanation of variations between Columns 5 and 6
1	2	3	4	5	6	7
Grant IV (Miscellaneous Municipal purposes)						
1 Lighting						
Establishment	113 8 "	48 " "	56 8 "	170 " "	192 " "	Four lighters were budgeted for but only three w employed till August.
Contingencies	259 7 "	175 15 6	170 9 "	430 " "	608 " "	Cocoanut oil is cheaper than last year by Rs 2 per maund
2 Public Bungalow						
Establishment	56 " "	28 " "	28 " "	84 " "	84 " "	
Contingencies	2 6 4	13 8 "	3 9 8	6 " "	16 " "	
3 Avenues						
Establishment	40 " "	20 " "	20 " "	60 " "	60 " "	
Contingencies	" 6 4	" " "	4 9 8	5 " "	50 " "	
4 Contribution to Town Police Force	1698 6 7	1460 4 2	731 9 5	2430 " "	2430 " "	
5 do Licence tax	2332 4 "	428 8 "	" " "	2332 4 "	4500 " "	The decrease is owing to the exemption from tax of persons with a trade income of less than Rs 500
6 Miscellaneous						
Water pandals	54 9 4	" " "	5 6 8	60 " "	50 " "	
Lunatic Charges	111 8 6	58 2 8	68 7 6	180 " "	130 " "	
Cholera Charges	" " "	" " "	42 12 "	42 12 "	110 " "	
Total Grant IV	4658 9 1	2229 6 4	1141 6 11	5800 " "	8280 " "	
Grant V (Supervision & Management)						
1 Head Office						
Establishment	1143 4 "	628 13 8	572 12 "	1716 " "	1716 " "	
Contingencies	35 " 1	15 8 5	14 15 11	50 " "	24 " "	
2 Licence tax						
Establishment	93 " "	74 12 11	24 " "	117 " "	252 " "	The services of the Clerk were dispensed with in Jul
Contingencies	" " "	" " "	" " "	" " "	8 " "	
3 Miscellaneous	614 7 6	236 10 6	100 11 6	715 3 "	150 " "	The increase is attributable to certain unforeseen charges, such as printing, numbering houses &c.
Total Grant V	1885 11 7	955 13 6	712 7 5	2598 3 "	2150 " "	
Repayment of debt	" " "	" " "	" " "	" " "	" " "	
Interest on debt	" " "	" " "	" " "	" " "	" " "	
Advances recoverable	" " "	" " "	" " "	" " "	" " "	
Refunds — House tax for 1880-81	1 13 "	171 9 "	" " "	1 13 "	" " "	
Total expenditure	15946 13 7	9159 10 10	5953 2 5	21900 " "	22810 " "	
Balance						
Municipal Fund	" " "	" " "	1600 " "	1600 " "	1330 " "	
Grand Total	15946 13 7	9159 10 10	7553 2 5	23500 " "	24140 " "	

Ellore Municipal Office
20th January 1881

(Cd/)
C. Abraham
Manager

Vice President

Statement VII. A.

Regular Estimate of Receipts in the Ellore Municipality for 1880-81

902
~~[illegible]~~ 17

L Bud 35-6/81

Items	Actuals of the first eight months of 1880-81	Actuals of the last four months of 1879-80	Probable Receipts of the last four months of 1880-81	Total of Columns 2 and 4	Budget Grant of 1880-81	Explanation of Variations between Columns 5 and 6
1	2	3	4	5	6	7
1 Rates and Taxes						
Rates on houses and lands (Sec 40)	3297 4 „	2019 11 „	702 12 „	4000 „ „	4050 „ „	
Taxes on Arts &c (Sec 57)	„ „ „	„ „ „	„ „ „	„ „ „	„ „ „	
Taxes on Vehicles and Animals (Sec 63)	617 12 „	108 8 „	82 4 „	700 „ „	700 „ „	
Registration of Carts (Sec 73)	1040 „ „	172 „ „	160 „ „	1200 „ „	1300 „ „	Many of the Carts registered last year have gone to Hyderabad and other places
Tolls (Sec 77) Less L. F. ⅓ share	4525 „ „	1200 „ „	1602 „ „	6150 „ „	6000 „ „	
Licenses (Sec 106, 123, 125, 130, 131 & 136)	332 8 „	112 8 „	7 8 „	340 „ „	300 „ „	
2 Contribution from Provincial Fund						
Communications	„ „ „	„ „ „	„ „ „	„ „ „	„ „ „	
3 Contribution from Special Funds						
Surplus Pound Fund	13 14 „	9 0 10	8 10 „	22 8 „	10 „ „	
4 Contribution from Local Funds						
Public Works	„ „ „	„ „ „	„ „ „	„ „ „	„ „ „	
Dispensary	823 2 8	„ „ „	1556 13 4	2380 „ „	1860 „ „	The contribution for last year has been received this year hence the increase.
5 Fines and Fees (Section 17 Bye laws and Schedule A)	83 10 „	195 3 „	86 6 „	170 „ „	200 „ „	No processes were issued during the last eight months hence the decrease
6 Fees in Schools and Training Institutions	32 9 „	5 8 „	17 7 „	50 „ „	25 „ „	There was an increase in the attendance of boys
7 Rent of houses, gardens, markets &c.						
Cart-stand fees rented out	656 4 „	169 12 „	213 12 „	870 „ „	600 „ „	The cartstands were actually farmed out for more than what was anticipated
8 Payment for Municipal Services to private parties						
Cess-pool fees	163 14 „	41 4 „	26 2 „	190 „ „	305 „ „	Only a few persons have taken out Licenses for Cess-pools hence the Collections are less than what were budgeted for
9 Endowments, private contribution donations and Miscellaneous receipts	„ „ „	„ „ „	„ „ „	„ „ „	„ „ „	
10 Miscellaneous						
Sale of sweepings	70 „ „	80 8 „	100 „ „	170 „ „	150 „ „	
Public Bungalow fees	54 12 „	17 4 „	45 4 „	100 „ „	100 „ „	
Sale of Materials	81 11 2	92 15 3	18 4 10	100 „ „	40 „ „	This is a fluctuating item
Sale of Avenue plants	„ „ „	„ „ „	10 „ „	10 „ „	10 „ „	
11 Loans	„ „ „	„ „ „	„ „ „	„ „ „	„ „ „	
12 Advances recovered	„ „ „	„ „ „	„ „ „	„ „ „	„ „ „	
13 Imperial License tax for 1880-81	2420 „ „	548 „ „	„ „ „	2420 „ „	4500 „ „	The decrease is owing to the exemption from tax of persons with a trade income of less than Rs 500
Total Receipts	14,212 4 10	5071 2 1	4540 3 2	18752 8 „	20,250 „ „	
14 Balance brought forward						
Municipal Fund	4747 8 „	„ „ „	„ „ „	4747 8 „	5890 „ „	
Grand Total Rs	18959 12 10	5071 2 1	4540 3 2	23500 „ „	26140 „ „	

Ellore Municipal Office
21st January 1881

(Sd) E. H.
Manager

Vice President

Ln Mil: 35-6/81

No. 5 18 Godavari District 18
Municipal Office Coconada
7th February 1881.
Despatched 8th Do:

No. 1

902/87

From
W. S. Foster Esquire
President
Municipal Commission
Godavari District

To
The Honorable R. Davidson C. S. I.
Chief Secretary to Government
Fort Saint George.

Sir,

I have the honor to forward herewith, the Budget Estimates of receipts and charges of the Ellore Municipality for the year 1881-82 prepared in accordance with the prescribed forms, together with the Vice Presidents letter of the 20th instant No 1161, as well as the regular estimates of receipts and expenditure for the current year 1880-81.

2. The variations between the Budget and regular estimates and the causes for the decrease or increase in the several items is very fully explained by the Vice President.

3. The regular estimate of receipts for the current year corresponds in almost all the items very closely with the budget estimate;

the most important change being in the Imperial License Tax, and does not affect real Municipal receipts.

4 It is a pity that there should be a falling off in the fees for private cess-pools, but we can do little more than offer the people every facility for having them; and we must hope that they will gradually see the advantage of them.

5 In the estimate for receipts for the ensuing year, the only point that requires notice is the proposal of the Commissioners to impose the Tax on Professions &c. I quite concur with them on the desirability of this, and hope that Government will sanction it.

6 In the regular estimate of expenditure for the current year, I must notice the diversion of the funds allotted for drainage to communications. I have no doubt that the drainage of the town is the more important, but no drainage scheme could be very useful, unless it was completely carried out, and the first step in such a scheme would have to be a survey of the town: this would take a long time, be very expensive, and there would be little to show for all this expenditure for some time, so I do not

not wonder at the Commissioners preferring to spend their money on things that soonest show good results. When the survey has been made I feel sure that any scheme must prove very expensive and very difficult; and I do not think that the Commissioners would be likely to persist in incurring the expenditure year after year without much visible improvement coming from it. When, in their view, more important matters demanded funds for maintenance or amelioration. There is but little to notice in the estimate of expenditure for 1881-82: the increase in expenditure under establishment of the Hospital being only caused by a saving during this year through the Assistant Apothecary not having joined as soon as expected.

7 The Commissioners intend establishing a school for Musalman children, in a part of the town which is too far from the Mission School to allow young children attending. I doubt whether we can get an efficient master for it, but if we can, it will be a good thing to establish it.

I have the honor to be
Sir
Your most obedient Servant

W. S. Foster
President

W.W.

902/9

3/5/80 Ex 704.
16/9/80 Ex 1298.

~~Municipal~~ Fin. (1881) Department

(Maut - Budget)

R.D.
14 FE 81

From,

The President
Municipal Commissioners
Godavari District

No. 5 Ex. 7

Dated 7th
Despd 8th } February 1881
Recd 14

No. 356.

Subject

Forwarding Budget Estimates of the Ellore Municipality for 1881-82 with remarks.

LK 16/2

25/1

Ellore Municipal Office } 8
20th January 1881

202/18

No 141

From

G. F. T. Power Esqre
Vice President,
Ellore Municipality

To

W. S. Foster Esqre
President, Municipal Commissioners
Godavery District,

Sir,

I have the honor to submit the Budget Estimates of the Ellore Municipality for the Official year 1881-82 together with the regular estimate of receipts and disbursements for the Current Official year 1880-81.

Regular Estimate 1880-81

1 The receipts for the Current year will according to the regular estimate amount altogether to Rs 18752 (exclusive of the Opening balance). The budget Estimate of receipts for the same year was Rs 20,250. The alterations made since the begining of the year in the Schedule of Act III of 1878 are of course responsible for the decrease. All noticeable variations under other heads between the regular and budget Estimates have been noticed in the seventh Column of the regular Estimate, and need not be further particularised here.

2. The regular Estimate of Charges for the Current year amounts to Rs 21.900, against the budget Estimate of Rs 24810.

(a)— The expenditure under Grants III and IV has been considerably less than was first estimated, for reasons which have been fully noticed in Column 7 of the regular Estimate.

(b)— The expenditure under Grant II is somewhat in excess of the budget Estimate owing to the fact that the schools in the Town have earned larger result grants than was anticipated.

(c)— Under Grant V the expenditure exceeds the budget estimate considerably. The increase is under the head Miscellaneous under which come charges on account of the printing of Municipal proceedings, expenses of Census &c which were not foreseen when the budget for the year was prepared. There is a decrease under the head License-tax Establishment, the services of the Clerk having been dispensed with in July.

(d)— With regard to Grant I it is to be noticed that, though the total of the regular Estimate is the same as the total of the budget Estimate, there is a very considerable difference between the two Estimates in the items New works. Communication and new works. drainage. The budget provided for an expenditure of Rs 2400 on new drains, and for no expenditure on new roads. According to the regular estimate the expenditure on new drains is only Rs 160 and the expenditure on New roads Rs 2340. Ellore lies so low and is so flat that it is a peculiarly difficult Town to drain properly, and to do any real good in this way a full and well considered

Scheme

scheme of drainage costing very much more than Rs 2400 would have to be carried out. This year nothing was ready; no scheme had been prepared, no levels had been taken. It would have been throwing money away to construct a few masonry drains here and there independent of any general scheme, as the existing masonry drains, which begin and end nowhere in particular, and are almost entirely useless, very plainly shew. It was therefore thought better to spend money on new roads which are very badly wanted and some very good roads have been constructed. To a certain extent of course the side channels of these roads, though they are not of masonry, help to drain the town.

3. The variations between the budget and regular estimates in other items of this Grant do not call for any special remark.

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4 Budget Estimates 1881-82.

Receipts

(a) Excluding the opening balance, which will according to the regular estimate for the current year 1880-81, be Rs 1600, the receipts for 1881-82 will it is estimated be Rs 21,100. This is considerably in excess of the receipts exclusive of the opening balance for the current year which according to the regular estimate are Rs 18,752. The increased income will be due to increased taxation, for the Commissioners after considerable discussion determined to introduce, if Government approve of the measure, the tax on Arts, trades and professions. This tax is estimated to yield Rs 3000.

(b) Amongst the other items of receipts the only one which calls for remark is the Contribution from Local Funds to the Dispensary. The amount of this item is according to the regular estimate for the Current year Rs 2380, according to the budget estimate for next year Rs 1770. The reason for this large difference is that during the current year the Local Fund Board paid to the Municipality in addition to their legitimate Contribution for this year, what was due for the previous year 1879-80. The receipts for the current year under this head were therefore unduly swelled.

(c) In no other item of receipts is there any very noticeable difference between the figures of the regular estimate for 1880-81 and those of the budget estimate for 1881-82.

(d) With regard to the imposition of the tax on Arts trades &c. I have to remark that our expenditure under Grants II, III and IV is hardly susceptible of reduction, and the Commissioners are almost unanimously of opinion that no reduction ought to be attempted. With regard to Grant V, some of the Commissioners thought a reduction in the cost of the Head Office Establishment could be effected, but it was finally decided that as the establishment on its present scale has been found to work efficiently, which was not the case a little time ago, it would be better to leave well alone. But, if our Expenditure on Grants II, III, IV, and V be not reduced, we shall have nothing, or next to nothing, to spend on

Grant I

Grant I (public works) unless our income be increased. I therefore proposed to the Commissioners the imposition of the tax on Arts &c., and after much discussion and a good deal of opposition the proposal was agreed to. I think that there can be no doubt in the mind of any one who knows Ellore and the Condition of its streets and lanes that increase of income is preferable to reduction of expenditure, and without fresh taxation, our income could be increased only by increased receipts from the rate on houses and lands or by inducing the Local Fund Board of the Ellore Circle to forgo the share of Municipal Tolls due to them. With regard to the rate on houses and lands I personally am of opinion that the estimate of receipts for next year (Rs 4100) is too low and that an increase of income under this head will be the result of a careful revision of the rates which I propose to carry out at the beginning of the year. A large majority of the Commissioners however were of opinion that Rs 4100 was the largest amount which we could with safety anticipate as our receipts. This is almost the same as the regular estimate for the Current year (Rs 4000). As to the Local Fund Board's share of the Municipal tolls it appears to me that, that body is itself so poor and has so many and pressing objects of expenditure that it ought not to be asked to give up any part of its income. In the budget for the ensuing Official year (passed last September) the Local Fund Board has, moreover, taken credit for the usual share of the Municipal tolls.

Under all the Circumstances I think that the imposition of fresh taxation in Ellore is unavoidable, and I request that the sanction of Government may be obtained as early as possible, in order that the lists may be ready by the beginning of the Official year.

5. Charges.

(a) The expenditure during the year 1881-82 will it is estimated be Rs 22,270. And as the total receipts including the opening balance are estimated at Rs 22,700 the balance at the close of the year should be Rs 430. This is not a very large balance but I think it is not so small as to be likely to cause serious inconvenience, and, furthermore, as I have already remarked, I think that our receipts from the rate on houses and lands have been considerably under estimated, and therefore that we shall really find at the close of the year that we have a considerably larger balance.

(b) Grant I.

The expenditure on public works will it is estimated be Rs 4330, or somewhat less than the sum spent during 1880-81 which is according to the regular estimate Rs 5000.

On New works it is proposed to spend Rs 2800, and on repairs Rs 1200. Establishment, and tools and plants and Contingencies absorb the rest of the Grant.

The proposed New works are five roads costing Rs 2250, and two brick latrines costing Rs 500. Rs 50 will be spent on Miscellaneous works. No new drains are contemplated. We have not funds enough to attempt any complete scheme of drainage and any thing less than that is I think useless. I have already remarked that new roads with their excavated side channels help to some extent to drain the town.

For repairs Rs 1200 are provided, to be spent as follows. Rs 700 on repairs to roads. Rs 200 on repairs to drains. Rs 200 on repairs to wells and tanks and Rs 100 on Miscellaneous repairs. It is not expected that any repairs to buildings will be found necessary.

(c) Grant II. (Education)

The expenditure will be, it is anticipated Rs 970,

or Rs 170 more than the sum spent in 1880-81 according to the regular Estimate. The increase is due to the fact that the Commissioners propose to establish a new Elementary School for Musalman boys at a cost of Rs 170. There are already two Hindu Elementary Municipal Schools, and the Musalman inhabitants want one too. There are in the town Mission Schools for Musalman children, but there are, it is said, some quarters of the town, with a considerable Musalman population which are too far from any Mission Schools to admit of very young Children attending them.

For result grants Rs 440 are provided. The budget estimate for the current year was only Rs 260, but as a matter of fact Rs 431-12-0 have been earned by the schools.

902
21

(d) Grant III (Sanitation and Medical)

The Municipal Dispensary will it is estimated cost during the year 1881-82 Rs 3540. According to the regular estimate the cost for the Current year is Rs 2720. The difference of Rs 820 between these two figures is chiefly accounted for by the large saving in establishment effected during this year in consequence of the Assistant Apothecary (whose salary for the whole year was provided for) not having joined till October last. Six months pay is therefore saved.

It should be further explained that when the Current year's budget was framed the Assistant Apothecary's pay was taken to be Rs 110 per mensem. Subsequently it was arranged that his pay should be Rs 125 per mensem. It is at this latter rate that he has actually drawn pay since joining, and pay at this rate is provided for in the budget for 1881-82.

1880-81. Rs 2088
or in round figures
Rs 2090.
1881-82. Rs 2136.

It is to be noticed in this connection that there is only a difference of Rs 48 between the Establishment Charges as shown in the budget estimate for 1880-81, and the same charges as shewn in the budget estimate for 1881-82 whereas the increase of Rs 15 to the Assistant Apothecary's monthly pay alone amounts

to Rs 180

to Rs 180. The explanation is that the budget for 1880-81 provided for a night ward cooly and night nurse whose salaries amounted to Rs 11 per mensem or Rs 132 for the year. It was afterwards found that these servants were not necessary. They have not been actually entertained during the current year and it is not proposed to entertain them in the ensuing year. 180-132=48.

For Medicines and Supplies Rs 500 is provided or the same as the budget estimate for the current year, According to the regular estimate Rs 700 is the expenditure for the current year under this head. It is not however anticipated that more than Rs 500 will be spent next year, as there is a considerable stock of medicines now in hand.

For diet of patients Rs 400 is provided. The expenditure under this head for the Current year according to the regular estimate is 250. We expect to have a good many more in patients next year than we have had during this year, now that the Hospital is under more efficient management. The budget estimate for the Current year (Rs 700) was however it is thought excessive as subsequent experience has shown, and Rs 400 will in all probability suffice.

The only other items of this grant which call for remark are the Contribution to Medical College, Cost of Vaccination Establishment and Conservancy.

For the first, Rs 100 are provided, whereas according to the regular estimate for the Current year the expenditure is Rs 280. The explanation is that during the Current year the Contributions due on account of this year and the two previous years have been paid.

The Vaccination establishment will it is estimated cost Rs 216. This is the same figure as that of the budget estimate for the Current year, but is more by Rs 36 than the expenditure according to the regular estimate. This is explained by the fact that the post of Vaccinator was vacant for 2 months during the year. In August 1st Class Vaccinator P. Subbarayudu

W.

was dismiss

was dismissed for neglect of duty. A successor was appointed after a short interval; but after doing duty for about one month he died, and a little delay occurred in the appointment of a qualified man to succeed him.

902/32

For Conservancy Rs 4400 are provided. The amount of the regular estimate is Rs 4200, a difference of Rs 200 only. But in the items of Establishment and Carts there is a more noticeable difference. The Cost of Establishment in 1881-82 will it is estimated be Rs 3972, or Rs 932 more than the regular estimate for the Current year.

The expenditure on Carts will it is estimated be Rs 360 in 1881-82 or Rs 710 less than the expenditure for the Current year according to the Regular Estimate. Four of the Carts now employed will be dispensed with, and the work hitherto done by them will be performed by additional sweepers. A still further increase to the number of sweepers is rendered necessary by the Construction during this year of 4 new latrines

(c) Grant IV (Miscellaneous Municipal purposes) ——

For Lighting Rs 100 more than this year's regular estimate are provided for 1881-82. Additional lamps will be put up during the year, and additional establishment entertained.

For Public Bungalow Establishment Rs 108 are provided. This is more by Rs 24 than the expenditure this year according to the regular estimate. The increase is owing to the fact that the Commissioners decided to add Rs 2 per mensem to the pay of the Bungalow Sepoy who has held his present post for 25 years, and fully deserves an increase of pay.

For Watering roads Rs 50 are provided. This item of expenditure is new. If funds were available a great deal more might with advantage be spent under this head.

So

No remarks are called for with regard to other items of this Grant.

The total of the Grant is Rs 5920, or Rs 120 more than the regular estimate for the Current year.

5) Grant V (Supervision and Management.)

The only remark necessary with regard to this Grant is that there is a difference of Rs 45 between the cost of Collection Establishment provided for in the budget for 1881-2, and the cost of the same establishment according to the Regular Estimate for the Current year. This is accounted for by the fact that during the first three months of the Current year a License-tax Gumasta on Rs 15 per mensem was employed. His services were dispensed with last July and will not be required again.

6. The Budget and Regular Estimates were passed by the Commissioners at meetings held on the 20th and 21st December 1880.

I have the honor to be
Sir
Your most Obedient Servant

Vice President

(Sd/) E.J.C.
(Hanger)

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1 P

No. 520.

Office of Sanitary Commissioner
Madras March 18th 1881.

No: 721

From.

The Sanitary Commissioner, Madras

To.

902/24

The Chief Secretary to Government.
Public Department. Fort Saint George.

Sir

I have the honor to report for the information of Government that a sum of Rs 5450 has been set apart for Sanitary purposes for the year 1881/82 by the Ellore Municipality, which is 24 per cent of income and fairly distributed. It may be accepted.

2. The Vaccination grant amounts to Rs 230. It appears to be ample. One 1st class Vaccinator on Rs 18 per mensem is employed.

DISPOSED OF
19 MAY 81
BY G.O. No.

I have the honor to be
Sir
Your most Obedient servant.
M. C. Furnell
M.D. F.R.C.S.
Sanitary Commsr. for Madras

Fil. (1881 / Dept.
(Munl. - Sanitary)

From.

The Sanitary Commissioner
Madras

To

The Chief Secretary to Govt.
Public Department.
Fort Saint George.

10902/81

Dated 18 }
Despd 19 } March 1881
Recd 21 }

No. 520.

No: 721

Enclo:

Remarking on the Budget estimate of the Ellore Municipality for 1881/82.

N.S.

902/~~86~~ 26

Telegram

Extract from Financial Table of Contents for March 1881 —

Telegram dated 28 March 1881 902/27

~~No. 27~~.

President Municipal Commission, Ellore is informed by telegram that levy of Profession tax in 1881-82 is sanctioned —

& No. 356 of 81.
• 721 of 81.

28

FINANCIAL DEPARTMENT.

902/~~28~~ 28

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following letter from the President, Municipal Commission, Ellore dated 7th February 1881 No. 5.

Do. Sanitary Commissioner, Madras, d/ 15th March 1881 No. 520.

ORDER. 19th May 1881. No. 902

The receipts and charges of the Ellore Municipality for 1881-82 are compared below with the sanctioned and regular estimates for 1880-81.

Receipts.	Budget 1880-81	Regular Estimate 1880-81	Proposed Estimate 1881-82
Balance brought forward	5,890	4,750	1,600
Rates on Houses and Lands at 7½ per cent	4,650	4,000	4,100
Taxes on Arts ~~at [illegible]~~	"	"	3,000
Taxes on Vehicles and Animals at maximum schedule rate	700	700	700
Registration of Carts at 4 Rs per cart per year	1,300	1,200	1,200
Tolls at maximum schedule rate	6,000	6,030	6,000
Licenses	300	340	350
Licence Tax	4,500	2,420	2,400
Assignments by Government	10	20	20
Contribution from Local Funds	1,860	2,880	1,770
Fines and Fees	300	170	100
Endowments	–	–	–
Miscellaneous	1,230	1,490	1,460
Loans	"	–	–
Advances Recoverable	"	–	–
Total	26,140	23,500	22,700

Charges.			
GRANT I.			
New Works.			
Communications	"	2340	2250
Buildings	500	480	500
Sanitary and Miscellaneous	2500	380	50
Repairs.			
Communications	1000	960	700
Buildings	100	"	"
Sanitary and Miscellaneous	500	510	500
Establishment	300	300	300
Tools and Plant	100	30	30
Contributions to Local Funds	"	"	"
GRANT II.	5000	5000	4330
Training Schools			
Municipal Schools	360	350	510
Salary Grants	"	"	"
Results Grants	260	430	440
Schools on the combined system	"	"	"
Inspection (Contribution)	20	20	20
Miscellaneous		"	"
GRANT III.	640	800	970
Hospitals and Dispensaries	3590	2720	3540
Medical College	130	280	100
Sanitary Inspection	130	130	100
Vaccination	240	190	230
Registration of Births & Deaths	120	120	120
Conservancy	4530	4200	4400
GRANT IV.	8740	7640	8490
Lighting	800	600	700
Markets	"	"	"
Choultries	"	"	"
Traveller's Bungalow	100	90	120
Avenues and Watering Roads	110	70	110
Police	2430	2430	2430
Licence Tax	4500	2330	2280
Miscellaneous	340	340	340
GRANT V.	8280	5860	5980
Supervision and Management.	2150	2600	2500
Repayment of Debt	"	"	"
Advances Recoverable	"	"	"
Refunds	"	"	"
Balances	1330	1600	430
Total	26,140	23,500	22,700

2. The Incidence of taxation according to the Regular estimate excluding Tolls is annas 3 and Pies 11 per head of population. The only head of taxation under the act ~~that has~~ not ~~been~~ availed of is the Tax on Arts &ca. The assets of the Munici-pality at the close of the year 1879-80 amounts to Rs 13,350 including Rs 8,600 value of premises and the unpaid lia-bility on the same date was nil.

3. The Regular esti-mate is correctly pre-pared except that the Contribution

For Medical periodicals is wrongly entered under Grant III instead of under Grant IV "Miscellaneous" & no provision is made for the Controlling establishment in the Presidency as required by G. O. 29 September 1880 No 1876.

4. The variations in the Regular estimate of receipts as compared with the sanctioned budget are confined chiefly to the two heads "Contribution from Local Funds" & "Miscellaneous" and are satisfactorily accounted for. The diversion of the allotment for drainage to new roads

is

is approved under the explanation furnished by the Vice President, but the sanction sh^d have been obtained at the time ~~The Commissioners should however keep in view the necessity for improving the drainage of the town which is of the utmost importance and gradually arrange for carrying it out efficiently as their means permit.~~ The other items do not call for remark.

5. Compared with the Regular estimate, the Estimated receipts for 1881-82 show no noteworthy variations except under "Tax on Arts &ca", which is proposed to be newly imposed. Sanction has already been

conveyed to the levy of the tax by telegram. The Govt. note that the Vice President proposes to revise carefully the house rates ~~& thus pro-~~ ~~[illegible]~~ which he anticipates ~~to secure~~ an increase of revenue, ~~by so doing~~.

6. As remarked in regard to the regular estimate the Contribution for Medical periodicals should be shown under Grant IV "Miscellaneous" instead of under Grant III, and provision should be made for the Controlling Establishment at the Presidency.

7. Under Grant I ~~a provision~~ of Rs 2,250 are allotted ~~is made~~ for new roadsx The proposal to open a Mussulman School at a cost of R70 is approved ~~[illegible]~~.

x The total provision for "Communications" is only R3000 against an expected income of R6000 from Tolls which it is observed are levied at maxm. rates. As a rule the provision for the one should ~~[illegible]~~ approximate the revenue derived from the other. This should be carefully attended to in framing next year's budget.

The increase of 30 pay allowed to the Assistant Apothecary does not appear to have been sanctioned by Govt. The opinion of the Surgeon General will be requested on this point. ~~It does not appear desirable to raise the pay of the Sepoy attached to the Travellers Bungalow~~ ~~should not be raised~~ ~~till the institution becomes self supporting. At present the receipts and charges stand thus.~~

~~Receipts.~~	~~Charges.~~
~~Rs 90.~~	~~Rs 145~~

8. The balance at the close of the year as provided in the

budget is insufficient but it is noted that the Vice President anticipates an increase in the course of the year.

9. With the above remarks the Right Honorable the Governor in Council passes the budget of the Ellore Municipal Board for 1881-82.

To $\frac{SR}{13.6.81}$

Despd 13/6

The President Municl Commn Ellore
" Revenue Department
" Board of Revenue
" Accountant General
" Surgeon General with the Govt. of Madras
" Sanitary Commr.
" Director of Public Instn
" Inspector Genl of Police
" President L F Bd Godavery &c

Exd [illegible]

902.
27

Govt. of (1880) Madras.

FINANCIAL.

To

Dated
Recd } 188 , No.

Nos.

Financial DEPARTMENT.

Ellore Municipal
Budget
for
1881-82.

Under Disposal Docket.

PAPERS to be read in Proceedings :—

x No. *356* of *1881*
x No. *721* of *1881.*
No. of

80 (Finl) 902/81.

M 19.5
R 19-5

Rec 25/5.

Govt. of 1881 Madras.

Fuel

DISPOSED OF

337

18 MAY 81

BY G. O. No. 902

Fuel – Budgets – Budget

Esti of the Ellore Agency,

Godavari &c., for 1881/82,

sanctioned.