1-6-16

Local & Munl. (1896) Department.

PRINTED.

G.O., No. 129 M

DATED 23rd January 96

[Despatch Abstract.]

Municipal Budget.

Reviewing the Nellore --- for 1896-97.

BACK PAPERS.

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

FURTHER PAPERS.

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

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LOCAL AND MUNICIPAL DEPARTMENT

Papers to be read in Proceedings :—

Current No. 3914 of 1895, dated 14th December 95 from the Chairman mc. Vellore.

Current No. 4014 of 1896, dated 7th January 96 from the Director of Public Instn.

Current No 127m of 1896, dated 13th January 96 from the Sanitary Commissr.

Current No. of 189 , dated from the

Order— No 129m dy 23-1-96

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

	Actuals, 1894-95.	Budget Estimate, 1895-96.	Revised Estimate, 1895-96.	Budget Estimate 1896-97.
	Rs.	Rs.	Rs	Rs.
Receipts.				
Balance brought forward	2675	1550	2,210	2250
Tax on Arts	6,009	6.290	6.590	6.800
Tax on Buildings and Lands	13.391	13.400	13,620	13,820
Water-Tax on Buildings and Lands	..	..	..	..
Tax on Vehicles and Animals	1.759	1.800	1.860	1.950
Tax on Carts	2580	2.470	2.620	2.700
Tolls	5.300	4.480	5.060	3.950
Realizations under Special Acts	30	..	..	..
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	519	410	470	470
Conservancy Receipts	425	400	470	470
Fees and Revenue from Educational Institutions ..	209	200	220	220
Fees and Revenue from Medical Institutions	460	440	400	400
Income from Markets and Slaughter-houses	570	580	630	800
License fees	661	600	650	500
Other fees	396	370	460	420
Fines under Municipal and other Acts	905	600	750	750
Interest on Investments and premium on Loans	..	..	..	..
Grants and Contributions from Government	3.028	3.230	2990	~~3,100~~ 3220
Do. from Local Boards	4.583	4.540	4.540	4.340
Do. from other bodies	..	..	..	..
Recoveries for services to private individuals	1.400	1.500	1.550	1.600
Miscellaneous	37	..	..	..
~~Loans~~ Advances recovered	283	200	200	20
~~Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund~~	..	..	..	..
~~Advances Recovered~~	..	..	..	..
Total ..	45.220	43060 1550	45,280 2210	~~44,590~~ 4250
		44610	43070	42230 44590 2360 42230

Charges.	Actuals, 1894-95.	Budget Estimate, 1895-96.	Revised Estimate, 1895-96.	Budget Estimate 1896-97.	
	Rs	Rs.	Rs.	Rs.	
Grant I.					
New Works—					
Communications	300	"	"	"	
Buildings	2.022	900	900	4.150	
Drainage	.	.	.	.	
Water-supply	.	.	.	.	
Repairs—					
Communications	5.796	5.000	5.000	5.000	
Buildings	1.194	400	600	700	
Drainage	1.133	1.160	1.160	~~1.320~~	1160
Water-supply	224	220	320	250	
Establishment	539	540	520	540	
Tools and Plant and other Stores	52	50	50	"	
Contributions for Public Works	.	.	.	.	
Total ..	11.260	8.270	8.560	~~4.960~~	11300
Grant II—					
Training Schools	73	190	190	190	
Municipal Schools—					
(*a*) On the Salary System	.	.	.	.	
(*b*) On the Salary Result System	1.624	1.470	1.530	~~1.440~~	1470
Salary Grants	708	690	700	700	
Results Grants	958	1.100	1.000	1.000	
Combined Grants	.	.	.	.	
Inspection	186	190	120	190	
Miscellaneous	115	260	320	540	540
Total ..	3.659	4.000	3.860	~~3.800~~	4090
Grant III—					
Hospitals and Dispensaries	8.878	12.860	12.330	6.770	
Contributions	366	240	360	360	
Vaccination	346	360	350	360	
Registration of Births and Deaths	276	290	290	270	
Conservancy, Road-cleaning and Road-watering ..	7.096	6.940	7.820	7.950	
Total ..	16.962	20.690	21.150	15.710	
Grant IV—					
Lighting	1.097	1.000	870	1.150	
Markets and Slaughter houses	130	130	130	130	
Choultries	2.846	2.940	2.940	2.940	
Travellers' Bungalows	105	120	120	100	
Avenues	-	10	10	-	
Public Garden, Survey of Land, Fire and other charges.	1.017	920	1.120	1.240	
Total ..	5.193	5.120	5.190	5.560	
Grant V—					
Supervision and Management	5.708	4.430	4.160	~~4.000~~	4370
Repayment of Debt	-	.	.	.	
Interest on loan	.	.	.	.	
Advances Recoverable	218	.	.	.	
Refunds	13	50	100	50	
Discount	.	.	.	.	
Pensions and Gratuities	.	.	.	.	
Investments	.	.	.	.	
Balance	2.207	500	2.260	2.820	3020
Total ..	46.220	43.060	46.280	44.180	44590
	4101	500	2260	2920	
	43013	42560	43,030	41,560	

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Revised Estimate for 1895-96

2. The Current Receipts and Charges are now estimated at Rs 43070 and Rs 43030 respectively against Rs 41,510 and Rs 42560, anticipated in the Sanctioned budget. The increase in the receipts occurs chiefly under the taxes on arts and buildings and tolls, and that in the charges under Grant III. The Collections under the tax on lands during the first eight months of the year, amounting to only 27.5 percent of the Estimate, were not satisfactory. The Sanction of Government, which is now accorded should have previously been obtained for the payment of an allowance of Rs 6 per mensem to the head master of the Ranganayakulapet School, for Superintending the Schools in the town. ~~Superintending~~ The provision made for Contribution to the Cutlers' establishment, both here and in the budget Estimate for 1896-97, will be struck out, with reference to G.O. No 971 dated 18th January 1895.

Budget Estimate for 1896-97.

3. Receipts:— The Receipts for the ensuing year are placed at Rs 42230.

against the revised estimate of Rs 43070, the decrease being mainly under tolls. Under Section 191(1) of the District municipalities act, the sanction of Government is not necessary for the proposed increase in the rate of the Slaughterhouse fee, referred to in para: 49 of the Chairman's letter. The credit taken under Provincial grants on account of Education will be raised from Rs 180 to Rs 280 (with reference to para: 3 of the Director's letter read above and the Concluding portion of para: 4 (3) infra.

4. Charges (1) The charges are put down at Rs 41,560 against Rs 43030, in the revised Estimate, the decrease which appears under Grant III, being partially Counter-balanced by an increase under Grants I & IV.

(2) Grant I:- The municipal Council's proposal to employ the temporary tank-watcher permanently is ~~sanctioned~~ approved, but the increase in the number of drain-cleaners proposed in para: 5 of the Chairman's letter will be disallowed, as it does not appear to be necessary.

(3) Grant II:- As sanction

Note for a precedent, please see G.O.No. 1879 dt 5th December 1894.

The recommendations made by the Sanitary Commissioner in paras 3 & 4 of his letter read above will be referred to the municipal Council for consideration.

Rs 190. will be provided under "Training Schools" and the allotment for results stipends to the teachers of municipal Schools will be raised from Rs 350 to Rs 400. as recommended by the Director. The municipal Council's attention will be drawn to the Directors remarks in the Concluding portion of para: 3 of his letter. The increase in the Salary of the Second master of the Rayapuram-Kalapet School from Rs 6 to Rs 7, the abolition of the post of Second master on Rs 5 in the Nawabpet School, and the entertainment of a drawing-master on Rs 15 ~~permanently~~, proposed in paras: 63 and 64 of the Chairman's letter are sanctioned. but the proposed increase in the Salary of the gymnastic instructor cannot be approved as the post is not satisfied of its necessity.

(4) Grant III:- The remarks of the Surgeon-General ~~and the Sanitary Commissioner on this portion of the budget~~ for medical Stores will be awaited.

(5) Grant IV:- The Council's proposal to entertain an additional lamp-lighter and three fair-keepers on

Note Thomas was appointed only in April 1895.

The entertainment of an additional Scavenger on Rs 5 permanently is approved, but the proposed increase in the number of Sweepers cannot be sanctioned until the necessity for it has been fully explained. Meanwhile, the allotment made for this purpose will be allowed to stand. The municipal Council's attention will be drawn to the remarks of the Sanitary Commissioner in para: 5 of his letter.

Rs 5 each ~~permanently~~, referred to in paras. 68 & 70 of the Chairman's letter is approved.

(6) Grant V:— The proposed entertainment of an additional bill. Collector on Rs 7 per mensem, and an increase of Rs 2* ~~per mensem~~ in the Salary of the Revenue Inspector are sanctioned.

5. The budget, as revised by Government, closes with a balance of Rs 3,020 or 7.1 per cent of the Estimated receipts.

V.R 15/1/96 WWF 20.1.96 Dr 22/1/96.

Nellore Annual Budget for 1896-97.

3901, 40, 127 Rs

CS/PS.

* Note. The Council proposes an increase of Rs 5, but the Sum now Sanctioned seems to be sufficient at present.

To

The Chairman &c Nellore
" Collector of Nellore
" President D.B.C.
" Accountant General
" Director of Public Instruction
" Surgeon General
" Sanitary Commissioner
" " Engineer
Gorton's Table. Dr 7/2/96

COLLECTOR NELLORE 2472 25

Budget Accounts for 1896-97

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Nellore during the official year 1896-97.

—	Budget 1896-97. Details of Minor Heads.	Budget 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS A. P.	RS. A. P.	RS. A. P.
1. BALANCE BROUGHT FORWARD—					
a. Municipal Fund	2250 - -		2210 - -	1550 - -	2675 - -
b. Endowments					
c. Water-tax Fund					
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	6800 - -		6590 - -	6290 - -	6009 - -
b. Tax on buildings (section 63) ..	12820 - -		12620 - -	12400 - -	12407 - -
c. Tax on lands (section 63) ..	1000 - -		1000 - -	1000 - -	984 - -
d. Water-tax on buildings and lands (section 75)					
e. Tax on vehicles with springs and palanquins (section 77) ..	900 - -		800 - -	800 - -	801 - -
f. Tax on animals (section 77) ..	1050 - -		1050 - -	1000 - -	958 - -
g. Tax on carts and other vehicles without springs (section 85) ..	2700		2620 - -	2470 - -	2586 - -
h. Tolls (section 91)—					
Gross receipts 5000 ..	3750		5060 - -	4480 - -	5300 - -
Less Local Fund share 1250 ..					
i. Penalties on account of—					
i. Tax on arts					
ii. Tax on buildings ..					
iii. Tax on lands					
iv. Water-tax on buildings and lands					
v. Tax on vehicles, &c. ..					
vi. Tax on animals					
vii. Tax on carts, &c. ..					
viii. Evasion of tolls					
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds					
b. Ferry rents					
c. Fees under Act II of 1888 ..					30
Carried forward ..	29020 - -		29740 - -	28440 - -	29069 - -

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Nellore during the official year 1896-97—*cont.*

—	Budget 1896-97. Details of Minor Heads.	Budget 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..	29020 - -	..	29740 - -	28440 - -	29069 - -
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	20 - -		20 - -	20 - -	26 - -
ii. Rent of buildings ..	80 - -		80 - -	70 - -	67 - -
iii. Avenue receipts	60 - -		60 - -	60 - -	81 - -
iv. Fees from Travellers' Bungalows	250 - -		250 - -	200 - -	246 - -
b. i. Sale-proceeds of lands and buildings					
ii. Produce of lands, gardens, &c.					
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	60 - -		60 - -	60 - -	99 - -
c. Conservancy receipts—					
Sale-proceeds of night-soil, street refuse, &c.	470 - -		470 - -	400 - -	425 - -
d. i. Fees from educational institutions	220 - -		220 - -	200 - -	209 - -
ii. Other revenue from educational institutions ..					
e. i. Sale-proceeds and composition fees of medicines ..	400 - -		400 - -	400 - -	412 - -
ii. Other Hospital receipts ..				40 - -	42 - -
f. i. Income from markets ..	400 - -		400 - -	370 - -	365 - -
ii. „ slaughter-houses.	400 - -		230 - -	210 - -	205 - -
g. Other fees					
i. Distraint fees	10 - -		10 - -	10 - -	10 - -
ii. License fees	500 - -		650 - -	600 - -	661 - -
iii. Cartstand fees	400 - -		440 - -	360 - -	384 - -
iv. Other fees	10 - -		10 - -		3 - -
h. Fines under Municipal and other Acts	750 - -		750 - -	600 - -	905 - -
i. Interest on investments—					
i. General, including choultries					
ii. Educational					
iii. Medical					
j. Premium on loans					
Carried forward ..	33050		33790 - -	32040 - -	33214 - -

Statement I.—Revenues and Receipts of the Muncipal Fund of the Town of Nellore during the official year 1896-97—*cont.*

—	Budget 1896-97. Details of Minor Heads	Budget 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals 1894-95 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..	33050 - -	..	33790 - -	32040 - -	33214 - -
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..					
Buildings					
Municipal Schools ..					
Other purposes	180 - -		50 - -	290 - -	88 - -
ii. Medical					
iii. Other purposes—					
Communications ..					
Water-supply					
Drainage					
Sanitation					
Other purposes ..	2940 - -		2940 - -	2940 - -	2940 - -
b. From Local Boards—					
i. Education					
ii. Medical	4340 - -		4540 - -	4540 - -	4583 - -
iii. Other purposes					
c. Other grants and contributions—					
i. Education					
ii. Medical					
iii. Other purposes					
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	1600 - -		1550 - -	1500 - -	1400 - -
ii. Other purposes					
b. Other items—					
i. Fishery rents	- - -		- - -	- - -	10 - -
ii. Refunds of Expenditure of previous year ..			- - -	- - -	21 - -
iii. Fee for numbering carts, &c.					
iv. Other items			- - -		6 - -
Carried forward ..	42110 - -		42870 - -	41310 - -	42262 - -

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Melrose during the official year 1896-97—*cont.*

—	Budget 1896-97. Details of Minor Heads.	Budget 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1895-96 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..	42110 - -		42870 - -	41310 - -	42262 - -
7. EXTRAORDINARY AND DEBT—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.					
b. Loans—					
i. From Government ..					
ii. In the market from private individuals					
c. Realizations of Sinking fund for repayment of loans.					
d. Advances—					
i. Permanent					65 - -
ii. Others	20 - -		200 - -	200 - -	218 - -
Total Receipts ..	42130 - - 2259		43070 - - 2219	41510 - - 1550	42545 - - 2674
Grand Total ..	44380 - -		45280 - -	43060 - -	45220 - -

Note to Statement I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 7½ per cent. and tax on lands at 7½ per cent. of rent value. ~~annas for every 80 square yards.~~
3. Water-tax on buildings and lands is levied at per cent.
4. Tax on vehicles and animals is levied at ~ the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 per cart per annum.
6. Tolls are levied at ~ the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. No 2290/26-6-8547 dt. Dec 9-4-1-92
8. The house-tax registers were last revised in the official year and the land tax registers in the official year.
9. Total extent of land assessed is acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—

Statement I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act IV of 1884 for the official year 1896-97.

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

STATEMENT II.—Expenditure from the Municipal Fund of the Town of Nellore for the official year 1896-97.

—	Budget 1896-97. Details of Minor Heads.	Budget 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT I—(*Public Works*)—					
1. NEW WORKS—					
a. Communications					300 - -
b. Buildings	4150 - -		900 - -	900 - -	2022 - -
c. Drainage					
d. Water-supply		4150 - -			
2. REPAIRS—					
a. Communications	5000 - -		5000 - -	5000 - -	5796 - -
b. Buildings	700 - -		600 - -	400 - -	1194 - -
c. Drainage—					
i. Repairs to works ..	200 - -		200 - -	200 - -	194 - -
ii Establishment for flushing drains, &c.	1120 - -		960 - -	960 - -	939 - -
d. Water-supply—					
i. Repairs to works, machinery, &c.	200 - -		300 - -	200 - -	204 - -
ii. Establishment	50 - -		20 - -	20 - -	20 - -
iii. Contingencies		7270 - -			
3. ESTABLISHMENT	540 - -	540 - -	530 - -	540 - -	539 - -
4. TOOLS AND PLANT AND OTHER STORES.			50 - -	50 - -	52 - -
5. CONTRIBUTIONS—					
a. To Local Boards for works ..					
b. To Provincial Funds for scrutiny of estimates, &c.					
c. To others for public works ..					
Total, Grant I ..	11960 - -	11960 - -	8560 - -	8270 - -	11260 - -
GRANT II—(*Education.*)—					
1. TRAINING SCHOOLS—					
a. Contributions to Local Boards ..					
b. Stipends to Normal students ..			190 - -	190 - -	73 - -
2. MUNICIPAL SCHOOLS—					
i. On Salary System—					
a. Establishment					
b. Contingencies					
Carried forward ..			190 - -	190 - -	73 - -

Statement II.—Expenditure from the Municipal Fund of the Town of Nellore for the official year 1896-97—*cont.*

—	Budget 1896-97. Details of Minor Heads.	Budget 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..			190 - -	190 - -	73 - -
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	780 - -		830 - -	830 - -	879 - -
b. Results Grants	350 - -		350 - -	350 - -	422 - -
c. Contingencies	290 - -	1420 - -	350 - -	290 - -	323 - -
3. SALARY GRANTS	700 - -	700 - -	700 - -	690 - -	708 - -
4. RESULTS GRANTS	1000 - -	1000 - -	1000 - -	1100 - -	953 - -
5. COMBINED GRANTS—					
a. Fixed Payments					
b. Results Grants					
6. INSPECTION—					
a. Contributions to Local Boards ..					
b. Municipal Inspectors—					
i. Establishment	180 - -		110 - -	180 - -	180 - -
ii. Contingencies	10 - -	190 - -	10 - -	10 - -	6 - -
7. MISCELLANEOUS—					
a. Building, furniture, &c., grants ..	200 - -		200 - -	200 - -	- - -
b. Common gymnasium—					
i. Establishment	340 - -		120 - -	140 - -	115 - -
ii. Contingencies	30 - -		- - -	20 - -	- - -
c. Other items		570 - -			
Total, Grant II ..	3880 - -	3880 - -	3860 - -	4000 - -	3659 - -
GRANT III—(*Sanitation and Medical Services.*)					
1. HOSPITALS AND DISPENSARIES—					
a. Establishment	3020 - -		2980 - -	3130 - -	3181
b. Medicines and Supplies	800 - -		6190 - -	6560 - -	3030 - -
c. Diet of Patients	1800 - -		1800 - -	1800 - -	1559 - -
d. Sundries and Contingencies ..	1150 - -		1360 - -	1370 - -	1108 - -
e. Contributions to Local Boards ..		6770 - -			
&c., &., &c. ..					
Carried forward ..	6770 - -	6770 - -	12330 - -	12860 - -	8878 - -

Statement II.—Expenditure from the Municipal Fund of the Town of Nellore for the official year 1896-97—*cont.*

—	Budget 1896-97. Details of Minor Heads.	Budget 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..	6770 - -	6770 - -	12330 - -	12860 - -	8378 - -
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—					
i. Medical College ..	200 - -		200 - -	70 - -	204 - -
ii. Sanitary Inspection ..	130 - -		130 - -	130 - -	129 - -
iii. Medical Reserve staff ..	20 - -		20 - -	20 - -	21 - -
iv. Cutlers' Establishment ..	10 - -	360 - -	10 - -	20 - -	12 - -
b. CONTRIBUTIONS TO LOCAL BOARDS, &c., FOR—					
i. Medical Schools ..					
ii. Reserve staff					
&c., &c., &c. ..					
c. OTHER CONTRIBUTIONS					
3. VACCINATION—					
a. Establishment	180 - -		170 - -	180 - -	165 - -
b. Contingencies	30 - -		30 - -	30 - -	31 - -
c. Contributions to Local Boards ..	150 - -	360 - -	150 - -	150 - -	150 - -
4. REGISTRATION OF BIRTHS AND DEATHS—					
a. Establishment	240 - -		240 - -	240 - -	231 - -
b. Contingencies	30 - -	270 - -	50 - -	50 - -	45 - -
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—			7,830	6,940	7,096 - -
a. i. Establishment	5650 - -		5060 - -	5100 - -	4982 - -
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	500 - -		1000 - -	140 - -	398 - -
b. Private scavenging—					
i. Establishment	1390 - -		1390 - -	1390 - -	1200 - -
ii. Contingencies, such as cost of scavenging carts, &c. ..	10		10 - -	10 - -	20 - -
					1 - -
c. Cholera charges					
d. Contingencies	400 - -	7950 - -	370 - -	300	495 - -
&c., &c., &c. ..					
Total, Grant III ..	15710 - -	15710 - -	21160 - -	20690	16962 - -

Statement II.—Expenditure from the Municipal Fund of the Town of Nellore for the official year 1896-97—*cont.*

—	Budget 1896-97. Details of Minor Heads.	Budget 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—					
1. LIGHTING—					
a. Establishment	350 - -		300 - -	300 - -	291 - -
b. Contingencies	800 - -	1150 - -	570 - -	700 - -	806 - -
2. i. MARKETS—					
a. Establishment					4 - -
b. Contingencies					
ii. SLAUGHTER-HOUSES—					
a. Establishment	120 - -		120 - -	120 - -	120 - -
b. Contingencies	10 - -	130 - -	10 - -	10 - -	6 - -
3. CHOULTRIES—					278 - -
a. Establishment	300 - -		300 - -	300 - -	29 - -
b. Contingencies	40 - -		40 - -	40 - -	2538 - -
c. Feeding Travellers	2600 - -	2940 - -	2600 - -	2600 - -	
4. TRAVELLERS' BUNGALOWS—					
a. Establishment	80 - -		80 - -	80 - -	84 - -
b. Contingencies	20 - -	100 - -	40 - -	40 - -	21 - -
5. AVENUES—					
a. Establishment			10 - -	10 - -	
b. Contingencies	-				
6. PUBLIC GARDEN—					
a. Establishment	160 - -				
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	140 - -	300 - -			
7. SURVEY OF LAND					
8. FIRE—					
a. Establishment					
b. Purchase of fire-engine, buckets, repairs, &c.					
9. OTHER CHARGES—					
i. Work done for private individuals other than private scavenging					
Carried forward ..	4620 - -	4620 - -	4070 - -	4200 - -	4177 - -

Statement II.—Expenditure from the Municipal Fund of the Town of Nellore for the official year 1896-97—*cont.*

—	Budget 1896-97. Details of Minor Heads.	Budget 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..	4620 - -	4620 - -	4070 - -	4200 - -	4177 - -
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*) - cont.					
9. OTHER CHARGES—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..	60 - -		70 - -	40 - -	39 - -
iii. Printing	280 - -		300 - -	280 - -	289 - -
iv. Compensation for lands ..					
v. Other items	600 - -	940 - -	750 - -	600 - -	689 - -
Total, Grant IV ..	5560 - -	5560 - -	5190 - -	5120 - -	5194 - -
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	1810 - -		1760 - -	1752 - -	1734 - -
ii. Inspection	720 - -		630 - -	720 - -	2276 - -
b Collection of Municipal Taxes—					
i. Establishment	560		470 - -	480 - -	436 - -
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..					
c. Collection of Tolls—					
i. Establishment					
ii. Contingencies	10 - -		10 - -	10 - -	13 - -
d. Office contingencies other than (*b*) (ii)	1050 - -		1050 - -	1228 - -	1049 - -
e. Contributions for Central office and Audit establishments ..	250 - -	4400 - -	240 - -	240 - -	200 - -
Total, Grant V ..	4400 - -	4400 - -	4160 - -	4430 - -	5708 - -
REPAYMENT OF DEBT—					
a. Instalments paid during the year.					
b. Invested on account of Sinking Fund (Value of securities purchased)					
c. Charges of investment ..					
INTEREST—					
a. On account of last year ..					
b. „ of current year ..					

Statement II.—Expenditure from the Municipal Fund of the Town of Nellore for the official year 1896-97—*cont.*

—	Budget 1896-97. Details of Minor Heads.	Budget 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Advances recoverable—					50 - -
a. Permanent					168 - -
b. Others					
Refunds of other than current collections ..	50 - -	50 - -	100 - -	50 - -	12 - -
Discount					
Pensions and gratuities					
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank					
Total Expenditure ..	41560 - -	41560 - -	43030 - -	42560 - -	43013 - -
Balances—					
a. Municipal Fund	2820 - -		2250 - -	500 - -	2207 - -
b. Endowments					
c. Water-tax Fund		2820 - -			
Grand Total ..	44380 - -	44380 - -	45280 - -	43060 - -	45220 - -

NOTE TO STATEMENT II.

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

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

Statement II-A.—Details of Expenditure on Public Works.

Part I.—New Works.

No.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 189 -9 .			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications								
1									
2									
3									
	Total ..								
(b)	Buildings								
1	School house.	2484	815	-	-	1500	-	-	
2	Market Stall	2712	874	-	-	1000	-	-	
3	Two toll sheds.					400	-	-	
4	Four iron latrines					800	-	-	
5	Iron dust bins					200	-	-	
6	Two tatty latrines					50	-	-	
7	Four urinals					200	-	-	
	Total ..					4150	-	-	

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

Part I.—New Works—*cont.*

Number.	Project.	Amount of estimate.	Past expenditure.			Ex penditure 189 -9 .			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage								
1									
2									
3									
	Total ..								
(d)	Water-supply								
1									
2									
3									
	Total ..								

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

PART II.—Repairs.

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications							
1	Ceemigalamari road	292	-	-				Total mileage of roads, streets, lanes, &c., in the town. In. 37-5 f. 1008 ft
2	Kamsala street in Nandapet	170	-	-				
3	Kotikoudamari street	96	-	-				Metalled or Gravelled } Unmetalled. In. 11-5-100 ft
4	Kamsala street in Southapet	332	-	-				
5	Municipal pillay street	170	-	-				In. 26.-0-908 ft.
6	Kataripalem Road.	70	-	-				
7	Narukur road	560	-	-				Total mileage under maintenance.
8	Branch road to Ramanayakulapet	680	-	-				
9	Kamisetty street in Nakolapet	110	-	-				Metalled or Gravelled } Unmetalled. In. 11-5-100 ft
10	Kothapeta street in L—	230	-	-				In. 26,-0-908 ft.
	Incumbenance &c	2290	-	-				
	Total ..	5000	-	-				

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

PART II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(b)	Buildings							
1	Shed in New Mayter house	150	-	-				
2	Repairs to Latrines &c	550	-	-				
3								
	Total ..	700	-	-				

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage							
1	Petty repairs	200	-	-				
2								
3								
	Total ..	200	-	-				
(d)	Water-supply							
1	Petty repairs.	200	-	-				
2								
3								
	Total ..	200	-	-				

Statement II-B.—Details of Municipal Establishments.

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT I.—2. *c.* Drainage—							
Overseers							
Drain cleaners at Rs 5 each ..	16	80	-	-	960	-	-
1 — for 11 months.	3	15	-	-	165	-	-
Total ..					1125	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1120	-	-
d. Water works—							
Overseers							
Watchmen	1	5	-	-	55	-	-
Total ..					55	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					50	-	-
Balance (Statement II) ..							
3. General—							
Overseers	1	40	-	-	480	-	-
Maistries	1	5	-	-	60	-	-
Total ..					540	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					540	-	-

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

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

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT II.—Education—*cont.*							
b. On the Salary Result System—							
1 Rangaraya Chetty Peta School	1	[illegible]	-	-	156	-	-
Head Master	1	13	-	-	156	-	-
2d Master for one month.	1	6	-	-	6	-	-
" Eleven months.		7	-	-	77	-	-
3d Master	1	6	-	-	72	-	-
Hindustani Master.	1	6	-	-	72	-	-
2 Mahabet School.							
Head Master	1	7	-	-	84	-	-
Assistant Master.	1	6	-	-	72	-	-
Hindustani Master	1	6	-	-	72	-	-
3 Nakelpet school.							
Head Master.	1	7	-	-	84	-	-
Assistant Master.	1	5	-	-	5	-	-
4 Pariah School							
Head Master	1	7	-	-	84	-	-
Total ..					784	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					780	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT II.—EDUCATION—*cont.*							
6. INSPECTION—							
Inspecting schoolmaster	1	15	-	-	180	-	-
Total ..					180	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					180	-	-
7. GYMNASTIC INSTRUCTORS	1	12	-	-	12	-	-
⌊ ——— for Eleven months	1	15	-	-	165	-	-
Drawing Master for eleven months	1	15	-	-	165	-	-
Total ..					342	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					340	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT III.—SANITATION AND MEDICAL SERVICES—							
1. HOSPITALS AND DISPENSARIES—							
(a) Civil Hospital. 1st class Hospital Assistant Medical Subordinates	1	55	-	-	660	-	-
" "							
Midwife	1	5	-	-	60	-	-
Clerk	1	15	-	-	180	-	-
Compounder	1	9	-	-	108	-	-
~~Servants~~ Assistant Compounder	1	8	-	-	96	-	-
Ward Cooly	1	7	-	-	84	-	-
Sweeper	1	5	8	-	66	-	-
Cook	1	5	-	-	60	-	-
Waterman	1	6	-	-	72	-	-
Nurse	1	7	-	-	84	-	-
Doty	1	6	-	-	72	-	-
Sweeper	1	5	-	-	60	-	-
Washerman	1	5	-	-	60	-	-
Bill Collector							
(b) Branch Dispensary 2nd class Hospital Assistant with allowance being 1/8 Contribution.	1	39	6	-	472	8	-
Compounder	1	12	-	-	144	-	-
Attender	1	5	-	-	60	-	-
Sweeper	1	3	-	-	36	-	-
c Lying-in Women & Children Hospital.							
Compounder	1	9	-	-	108	-	-
Midwife for 1 month	1	8	-	-	8	-	-
⌊ for 11 months		9	-	-	99	-	-
Doty	1	5	-	-	60	-	-
Watchman & Gardener for one month	1	5	-	-	5	-	-
⌊ ⌊ Eleven months	1	6	-	-	66	-	-
Dhoby	1	5	-	-	60	-	-
Pupil Midwives at Rs 5 each	4	20	-	-	240	-	-
Total ..					3020	8	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					3020	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
3. Vaccination—							
Vaccinators	1	15	-	-	180	-	-
Peons							
Total ..					180	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					180	-	-
4. Registration—							
Registrars at Rs 10 each	2	20	-	-	240	-	-
Peons							
Total ..					240	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					240	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering."—							
Nuisance Inspectors	1	30	-	-	360	-	-
~~[illegible]~~	1	25	-	-	300	-	-
~~[illegible]~~	1	8	-	-	96	-	-
Maistries at Rs 7 each	3	21	-	-	252	-	-
Scavengers at Rs 5 each	12	60	-	-	720	-	-
~~Sweepers~~ [illegible] .. for eleven months	1	5	-	-	55	-	-
[illegible] at Rs 4 each	14	56	-	-	672	-	-
Sweepers at Rs 5 each	45	225	-	-	2700	-	-
[illegible] for eleven months	9	45	-	-	495	-	-
Total ..					5650	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					5650	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors							
Maistries at Rs 7 each	2	14	-	-	168	-	-
Scavengers at Rs 6 each	17	102	-	-	1224	-	-
Total ..					1392	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1390	-	-
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents							
Masalchies at Rs 5 each	5	25	-	-	300	-	-
for eleven months	1	5	-	-	55	-	-
Total ..					355	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					350	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
2. i. Markets—							
Superintendents							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Slaughter-houses—							
Superintendents	1	10	-	-	120	-	-
Servants							
Total ..					120	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					120	-	-
Balance (Statement II) ..							
3. Choultries—							
~~Servants~~ Gumastah	1	15	-	-	180	-	-
	1	3	-	-	36	-	-
Cook	1	3	-	-	36	-	-
Waterman	1	2	-	-	24	-	-
Nurse	1	1	-	-	12	-	-
Dhoby	1	1	-	-	12	-	-
Doty							
Total ..					300	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					300	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
Maty	1	5	-	-	60	-	-
Servants	1	2	-	-	24	-	-
Total ..					84	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					80	-	-
5. Avenues—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
6. Public Garden—							
Gardeners at Rs 5 for eleven months	3	15	-	-	165	-	-
Total ..					165	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					160	-	-

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

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

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT V.—*a.* General Establishment—							
i. Office—							
Manager	1	40	-	-	480	-	-
Clerks	1	25	-	-	300	-	-
„	1	20	-	-	240		
„ at Rs 15 each	2	30	-	-	360	-	-
~~Accountants~~ Attender	1	8	-	-	96	-	-
Peons	1	7	-	-	84	-	-
1	1	6	-	-	72	-	-
Revenue Inspector for 1 month	1	10	-	-	10	-	-
1 for eleven months		15	-	-	165	-	-
Total ..					1807	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1810	-	-
ii. Inspection—							
Chairman's salary or carriage allowance ..		60	-	-	720	-	-
Total ..					720	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					720	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT V.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks							
Bill Collectors at Rs 10 each	4	40	-	-	480	-	-
~~Peons~~ 1 .. .. 7 each for 11 months	1	7	-	-	77	-	-
Total ..					557	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					560	-	-
c. Collection of tolls—							
Inspectors							
Gate-keepers							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

STATEMENT IV-A.—*Municipality of* Nellore Demand, Collection and Balance Statement for the year 1896-97.

Current.

Tax.	Demand as originally assessed by the Chairman.	Remitted by the Council on appeal.	Demand as finally settled (column 2 *minus* column 3).	Collected.	Remitted on account of vacant houses, &c.	Written off as irrecoverable.	Balance (column 4 *minus* columns 5, 6 and 7).
1	2	3	4	5	6	7	8
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Tax on arts, &c.	7100 - -	200 - -	6900 - -	6600 - -		100 - -	200 - -
2. Tax on buildings	13000	10 - -	12990	12620 200 -	170	- - -	200 - -
3. Tax on lands	1000		1000 - -	940 60 - -	- - -	- - -	60 - -
4. Water-tax on buildings and lands							
5. Tolls (gross receipts)	5000 - -		5000 - -	5000 - -	- - -	- - -	- - -
6. Market rents	400 - -		400 - -	400 - -	- - -	- - -	- - -
7. Slaughter-house fees	400 - -		400	400 - -	- - -	- - -	- - -
8. Rent of cart-stands	400 - -		400 - -	400 - -	- - -	- - -	- - -
9. Private scavenging fees	1600 - -		1600 - -	1570 30 - -			30 - -
10. Tax on vehicles (with springs and planquins	900 - -		900 - -	900 - -	- - -	- - -	- - -
11. Tax on Animals.	1050 - -		1050 - -	1050 - -			
12. Tax on Carts and other vehicles (without springs.	2700 - -		2700 - -	2700 - -	- - -	- - -	- - -
13. Rent of Lands.	20 - -		20 - -	20 - -	- - -	- - -	- - -
14. Rent of buildings.	80 - -		80 - -	80 - -			
15. License fees.	500 - -		500 - -	500 - -	- - -	- - -	- - -
Total ..	34150 - -	210 - -	33940 - -	33180 - -	170 - -	100 - -	490 - -

Statement IV-B.—Arrears.

—	Balance of old demand.			Arrears of previous year.			Total demand.			Collected.			Remitted.			Written off.			Balance (column 4 *minus* columns 5, 6 and 7).			Years to which the balance relates.			
1	2			3			4			5			6			7			8			9			
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	A.	B.	C.	&c.
1. Tax on arts, &c.				200	-	-	200	-	-	200	-	-											1895-96		
2. Tax on buildings				200	-	-	200	-	-	200	-	-											1		
3. Tax on lands				60	-	-	60	-	-	60	-	-											2		
4. Water-tax on buildings and lands ..																									
5. Tolls																									
6. Market rents																									
7. Slaughter-house fees																									
8. Rent of cart-stands																									
9 Private scavenging fees				30	-	-	30	-	-	30	-	-											1895-96		
Total ..				490			490	-	-	490	-	-	-	-	-	-	-	-	-	-	-				

Statement VI.—Revised Estimate for 1895-96.

Statement VI.—Revised Estimate—(Receipts) for 1895-96.

Items	Actuals of the first eight months of 1895-96.	Actuals of the last four months of 1894-95.	Probable charges of the last four months of 1895-96.	Total of columns 2 and 4.	Budget grant 1895-96, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
1. Balance brought forward—						
a. Municipal Fund	2207		3 - -	2210 - -	1550 - -	
b. Endowments	- - -	- - -	- - -	- - -	- - -	
c. Water-tax Fund	- - -	- - -	- - -	- - -	- - -	
2. Municipal rates and taxes—						
a. Tax on arts, &c. (section 53)	3101 - -	2941 - -	3489 - -	6590 - -	6290 - -	The increase due to remission of taxes in certain cases and the assessing of new trades:
b. Tax on buildings (section 63) ..	6835 - -	4833 - -	5785 - -	12620 - -	12400 - -	The increase due to increase in the tax on improved houses and to the taxing of new houses.
c. Tax on lands (section 63) ..	275 - -	700 - -	725 - -	1000 - -	1000 - -	
d. Water-tax on buildings and lands (section 75)				(Omit) 2500		
e. Tax on vehicles with springs and palanquins (section 77) ..	536 - -	176 - -	244 - -	800 - -	800 - -	
f. Tax on animals (section 77) ..	912 - -	57 - -	138 - -	1050 - -	1000 - -	The increase due to the increase in the number of carts registered.
g. Tax on carts and other vehicles without springs (section 85) ..	2370 - -	118 - -	250 - -	2620 - -	2470 - -	
h. Tolls (section 91)—						
Gross receipts 5650 ..						
Less Local Fund share 590 ..	3296 - -	2208 - -	1764 - -	5060 - -	4480 - -	The increase due to the exceptionally keen competition among the bidders.
i. Penalties on account of—						
i. Tax on arts						
ii. Tax on buildings ..						
iii. Tax on lands						
iv. Water-tax on buildings and lands						
v. Tax on vehicles, &c. ..						
vi. Tax on animals						
vii. Tax on carts, &c. ..						
viii. Evasion of tolls						
3. Realizations under Special Acts—						
a. Pounds						
b. Ferry rents						
c. Fees under Act II of 1888 ..		15 - -				
4. Revenue derived from Municipal property and powers apart from taxation—						
a. i. Rent of lands	9 - -	4 - -	11 - -	20 - -	20 - -	
ii. Rent of buildings ..	50 - -	23 - -	30 - -	80 - -	70 - -	
iii. Avenue receipts	31 - -	29 - -	29 - -	60 - -	60 - -	
iv. Fees from Travellers' Bungalows	184 - -	73 - -	66 - -	250 - -	200 - -	The actuals of the previous year are taken as collections of this year.
b. i. Sale-proceeds of lands and buildings						
ii. Produce of lands, gardens, &c.						
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	26 - -	44 - -	34 - -	60 - -	60 - -	
Carried forward ..	17645 - -	11221 - -	12565 - -	30210 - -	28850 - -	

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Statement VI.—Revised Estimate—(Receipts) for 1895-96—*continued.*

Items.	Actuals of the first eight months of 1895-96.	Actuals of the last four months of 1894-95.	Probable receipts of the last four months of 1895-96.	Total of columns 2 and 4.	Budget grant 1895-96, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	17645 - -	11221 - -	12565 - -	30210	28850 - -	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—						
c. Conservancy receipts—						
Sale-proceeds of night-soil, street refuse, &c.	472 - -	89 - -	- 2 - -	470 - -	400 - -	The increase due to competition at the sale.
d. i. Fees from educational institutions	144 - -	71 - -	76 - -	220 - -	200 - -	due to the increase in the strength of certain schools.
ii. Other revenue from educational institutions ..						
e. i. Sale-proceeds and composition fees of medicines ..	288 - -	150 - -	112 - -	400 - -	400 - -	
ii. Other Hospital receipts ..	- - -	7 - -			40 - -	There were no collections up to date under this head and it is not likely that there will be any.
f. i. Income from markets ..	234 - -	153 - -	166 - -	400 - -	370 - -	The increase under i due to the collection of penalty for late payment and under ii due to competition at the sale.
ii. ,, slaughter-houses	134 - -	87 - -	96 - -	230 - -	210 - -	
g. Other fees						
i. Distraint fees	7 - -	4 - -	3 - -	10 - -	10 - -	
ii. License fees	530 - -	104 - -	120 - -	650 - -	600 - -	due to the collection of arrears.
iii. Cartstand fees	253 - -	139 - -	187 - -	440 - -	360 - -	due to the collection of arrears and also to competition at the sale.
iv. Other fees	4 - -	3 - -	6 - -	10 - -	~~970~~ 1110 - -	
h. Fines under Municipal and other Acts	598 - -	250 - -	152 - -	750 - -	600 - -	due to increase in the number of cases successfully prosecuted.
i. Interest on investments—						
i. General, including choultries						
ii. Educational						
iii. Medical						
j. Premium on loans						
5. GRANTS AND CONTRIBUTIONS—						
a. From Government—						
i. Education—						
Normal stipends ..						
Buildings						
Municipal Schools ..						
Other purposes	63 - -	63 - -	50 - -	50 - -	290 - -	Due to the refusal of Grant to the Supervisor and to the credit of half grant for the drawing masters though it was sanctioned.
ii. Medical						
iii. Other purposes—						
Communications ..						
Water-supply						
Drainage						
Sanitation						
Other purposes ..	2940 - -	- - -	- - -	2940 - -	2940 - -	
b. From Local Boards—						
i. Education						
ii. Medical	3944 - -	983 - -	596 - -	4540 - -	4540 - -	
iii. Other purposes						
Carried forward ..	27193 - -	13324 - -	14127 - -	41320 - -	39810 - -	

Statement VI.—Revised Estimate—(Receipts) for 1895-96—*continued.*

Items.	Actuals of the first eight months of 1895-96.	Actuals of the last four months of 1894-95.	Probable charges of the last four months of 1895-96.	Total of columns 2 and 4.	Budget grant 1895-96, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	27193 - -	13324 - -	14127 - -	41320 - -	39810 - -	
5. GRANTS AND CONTRIBUTIONS—*cont.*						
c. Other grants and contributions—						
i. Education						
ii. Medical						
iii. Other purposes						
6. MISCELLANEOUS—						
a. Recoveries on account of services rendered to private individuals—						
i. Private scavenging ..	1091 - -	477 - -	459 - -	1550 - -	1500 - -	Due to increase in the number of houses served by municipal agency.
ii. Other purposes						
b. Other items—						
i. Fishery rents		- - -				
ii. Refunds of Expenditure of previous year		1 - -				
iii. Fee for numbering carts, &c.						
iv. Other items		2 - -				
7. EXTRAORDINARY AND DEBT—						
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.						
b. Loans—						
i. From Government ..						
ii. In the market from private individuals						
c. Realizations of Sinking fund for repayment of loans.						
d. Advances—						
i. Permanent		50 - -				
ii. Others	76 - -	58 - -	124 - -	200 - -	200 - -	
Total Receipts ..	28360 - -	13912 - -	14710 - -	43070 - -	41510 - -	
Grand Total ..	30567 - -	13912	14713	45280 - -	43060 - -	

Statement VI.—Revised Estimate—(Charges) for 1895-96—*continued.*

Items.	Actuals of the first eight months of 1895-96.	Actuals of the last four months of 1894-95.	Probable charges of the last four months of 1895-96.	Total of columns 2 and 4.	Budget grant 1895-96 excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
GRANT I—(*Public Works*)—						
1. NEW WORKS—						
a. Communications						
b. Buildings	440 - -	899 - -	460 - -	900 - -	900 - -	
c. Drainage						
d. Water-supply						
2. REPAIRS—						
a. Communications	3100 - -	2958 - -	1900 - -	5000 - -	5000 - -	
b. Buildings	279 - -	980 - -	321 - -	600 - -	400 - -	Due to putting up sheds for todays in the civil Hospital and to the repair work of the contagious ward etc.
c. Drainage—						
i. Repairs to works ..	126 - -	127 - -	74 - -	200 - -	200 - -	
ii Establishment for flushing drains, &c.	640 - -	320 - -	320 - -	960 - -	960 - -	
d. Water-supply—						
i. Repairs to works, machinery, &c.	196 - -	140 - -	104 - -	300 - -	200 - -	Due to the repair of more wells than was expected
ii. Establishment	20 - -	- - -	- - -	20 - -	20 - -	
iii. Contingencies						
3. ESTABLISHMENT	348 - -	180 - -	182 - -	530 - -	540 - -	Due to deductions on account of fines.
4. TOOLS AND PLANT AND OTHER STORES.	47 - -	- - -	3 - -	50 - -	50 - -	
5. CONTRIBUTIONS—						
a. To Local Boards for works ..						
b. To Provincial Funds for scrutiny of estimates, &c.						
c. To others for public works ..						
Total, Grant I ..	5196 - -	5604 - -	3364 - -	8560 - -	8270 - -	
GRANT II—(*Education.*)—						
1. TRAINING SCHOOLS—						
a. Contributions to Local Boards ..						
b. Stipends to Normal students ..		73 - -	190 - -	190 - -	190 - -	
2. MUNICIPAL SCHOOLS—						
i. On Salary System—						
a. Establishment						
b. Contingencies						
ii. On Salary-Results System—						
a. Fixed Payments	553 - -	294 - -	277 - -	830 - -	830 - -	
b. Results Grants	252 - -	132 - -	98 - -	350 - -	350 - -	
c. Contingencies	241 - -	88 - -	109 - -	350 - -	290 - -	Due to the purchase of class books & the provision of furniture to the Sanchamaschool.
3. SALARY GRANTS	454 - -	255 - -	246 - -	700 - -	690 - -	
4. RESULTS GRANTS	322 - -	454 - -	678 - -	1000 - -	1100 - -	Due to less earnings.
5. COMBINED GRANTS—						
a. Fixed Payments						
b. Results Grants						
6. INSPECTION—						
a. Contributions to Local Boards ..						
Carried forward ..	1822 - -	1296 - -	1598 - -	3420 - -	3450 - -	

Statement VI.—Revised Estimate—(Charges) for 1895-96—*continued.*

Items.	Actuals of the first eight months of 1895-96.	Actuals of the last four months of 1894-95	Probable charges of the last four months of 1895-96.	Total of columns 2 and 4.	Budget grant 1895-96, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Brought forward ..	1822 - -	1296 - -	1598 - -	3420 - -	3450 - -	
GRANT II—(*Education*)—cont.						
b. Municipal Inspectors—						
i. Establishment	49 - -	60 - -	61 - -	110 - -	180 - -	The permanent incumbent resigns the post and no substitute appointed for nearly a Compartment.
ii. Contingencies	4 - -	2 - -	6 - -	10 - -	10 - -	
7. Miscellaneous—						
a. Building, furniture, &c., grants ..			200 - -	200 - -	200 - -	
b. Common gymnasium—						
i. Establishment	71 - -	34 - -	49 - -	120 - -	140 - -	Due to the appointment of the present incumbent in April 95 when the post fell vacant last year.
ii. Contingencies	. . .	. . .	. . .	. . .	20 - -	No expenditure is debited under this head.
c. Other items						
Total, Grant II ..	1946 - -	1392 - -	1914 - -	3860 - -	4000 - -	
GRANT III—(*Sanitation and Medical Services.*)						
1. Hospitals and Dispensaries—						
a. Establishment	1990 - -	982 - -	990 - -	2980 - -	3130 - -	Due to the appointment of 2 class Hospital Asst for the Branch Dispensary when the 1st class officer was taken to the Medical College and to the appointment of 3 pupil nurses against 4
b. Medicines and Supplies	3097 - -	2998 - -	3093 - -	6190 - -	6560 x	
c. Diet of Patients	1055 - -	549 - -	745 - -	1800 - -	1800 - -	
d. Sundries and Contingencies ..	512 - -	302 - -	848 - -	1360 - -	1370 - -	x The amount expected to be paid under arrears fell short
e. Contributions to Local Boards ..						
2. *a.* Contributions to Provincial funds for—						
i. Medical College ..		204 - -	200 - -	200 - -	70 - -	Provision made with reference to the actuals of the previous year
ii. Sanitary Inspection ..		139 - -	130 - -	130 - -	130 - -	
iii. Medical Reserve staff ..		21 - -	20 - -	20 - -	20 - -	
iv. Cutlers' Establishment ..		12 - -	10 - -	10 - -	20 - -	
b. Contributions to Local Boards &c., for—						
i. Medical Schools ..						
ii. Reserve staff						
c. Other contributions						
3. Vaccination—						
a. Establishment	109 - -	60 - -	61 - -	170 - -	180 - -	No payment made to the vaccinator when on leave.
b. Contingencies	31 - -	13 - -	-1 - -	30 - -	30 - -	The contribution to be paid to the last head is shown separately under the appropriate head.
c. Contributions to Local Boards ..	- - -	150 - -	150 - -	150 - -	150 - -	
Carried forward ..	6794 - -	5420 - -	6246 - -	13040 - -	13460 - -	

f. 972 Jan 95

Statement VI.—Revised Estimate—(Charges) for 1895-96 —*continued.*

Items.	Actuals of the first eight months of 1895-96.	Actuals of the last four months of 1894-95.	Probable charges of the last four months of 1895-96.	Total of columns 2 and 4.	Budget grant 1895-96, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Brought forward ..	6794 - -	5420 - -	6246 - -	13040 - -	13460 - -	
GRANT III—*Sanitation and Medical Services*—cont.						
4. Registration of Births and Deaths—						
a. Establishment	156 - -	77 - -	84 - -	240 - -	240 - -	
b. Contingencies	53 - -	- - -	-3 - -	50 - -	50 - -	
5. Conservancy, Road cleaning and Road watering—						
a. i. Establishment	3359 - -	1700 - -	1701 - -	5060 - -	5100 - -	Due to some interval in the appointment of the new tolly ans to deductions for fines.
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	190 - -	300 - -	810 - -	1000 - -	160 - -	The present night soil carts are not of approved pattern and are condemned by the Sanitary commissioner. Sanction for 5 air tight night soil carts only this year.
b. Private scavenging—						
i. Establishment	923 - -	455 - -	467 - -	1390 - -	1390 - -	
ii. Contingencies, such as cost of scavenging carts, &c. ..	2 - -	20 - -	8 - -	10 - -	10 - -	
c. Cholera charges		1 - -				
d. Contingencies	105 - -	154 - -	265 - -	370 - -	300 - -	Due to increase under contingencies.
Total, Grant III ..	11582 - -	8127 - -	9578 - -	21160 - -	20690 - -	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—						
1. Lighting—						
a. Establishment	197 - -	98 - -	103 - -	300 - -	300 - -	
b. Contingencies	412 - -	317 - -	158 - -	570	700 - -	Six new lights provided as directed by Government Hence the increase.
2. i. Markets—						
a. Establishment						
b. Contingencies	4 - -	4 - -	-4 - -	- - -	- - -	
ii. Slaughter-houses—						
a. Establishment	80 - -	40 - -	40 - -	120 - -	120 - -	
b. Contingencies	4 - -	" " -	6 - -	10 - -	10 - -	
3. Choultries—						
a. Establishment	201 - -	84 - -	99 - -	300 - -	300 - -	
b. Contingencies	11 - -	- - -	29 - -	40 - -	40 - -	
c. Feeding Travellers	1572 - -	1152 - -	1028 - -	2600 - -	2600 - -	
4. Travellers' bungalows—						
a. Establishment	56 - -	28 - -	24 - -	80 - -	80 - -	
b. Contingencies	6 - -	5 - -	34 - -	40 - -	40 - -	
5. Avenues—						
a. Establishment						
b. Contingencies			10 - -	10 - -	10 - -	
6. Public Garden—						
a. Establishment						
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..						
Carried forward ..	2543 - -	1728 - -	1527 - -	4070 - -	4200 - -	

Statement VI.—Revised Estimate—(Charges) for 1895-96—*continued.*

Items.	Actuals of the first eight months of 1895-96.	Actuals of the last four months of 1894-95.	Probable charges of the last four months of 1895-96.	Total of columns 2 and 4.	Budget grant 1895-96 excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Brought forward ..	2563 - -	1728 - -	1527 - -	4070 - -	4200 - -	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.						
7. Survey of land						
8. Fire—						
a. Establishment						
b. Purchase of fire-engine, buckets, repairs, &c.						
9. Other charges—						
i. Work done for private individuals other than private scavenging						
ii. Rewards for destruction of wild animals and snakes ..	48 - -	- - -	22 - -	70 - -	60 - -	
iii. Printing	254 - -	86 - -	46 - -	300 - -	280 - -	Due to more expenditure than was expected.
iv. Compensation for lands ..						
v. Other items	652 - -	86 - -	98 - -	750 - -	600 - -	Due to increase under Town charges.
Total, Grant IV ..	3497 - -	1900 - -	1693 - -	5190 - -	5120 - -	
GRANT V—						
a. General Establishment—						
i. Office Establishment ..	1175 - -	574 - -	585 - -	1760 - -	1750 - -	
ii. Inspection	386 - -	676 - -	244 - -	630 - -	720 - -	Due to the payment of Snarch allowance in March alone and to no allowances drawn by the Revenue Divisional officers when in charge.
b Collection of Municipal Taxes—						
i. Establishment	306 - -	151 - -	164 - -	470 - -	480 - -	
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..						
c. Collection of Tolls—						
i. Establishment						
ii. Contingencies	6 - -	7 - -	4 - -	10 - -	10 - -	
d. Office contingencies other than (*b*) (ii)	630 - -	466 - -	600 - -	1050 - -	1230 - -	Due to the provisions with reference to the actuals of the previous year
e. Contributions for Central office and Audit establishments ..	240 - -	- - -	- - -	240 - -	240 - -	
Total, Grant V ..	2743 - -	1874 - -	1597 - -	4160 - -	4430 - -	
Repayment of Debt—						
a. Instalments paid during the year.						
b. Invested on account of Sinking Fund (Value of securities purchased)						
c. Charges of investment ..						
Interest—						
a. On account of last year ..						
b. ,, of current year ..						

Statement VI.—Revised Estimate—(Charges) for 1895-96—*continued.*

Items.	Actuals of the first eight months of 1895-96.			Actuals of the last four months of 1884-95.			Probable charges of the last four months of 1895-96			Total of columns 2 and 4.			Budget grant 1895-96 excluding subsequent allotments			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Advances recoverable—																
a. Permanent																
b. Others	-	-	-	30	-	-										
Refunds of other than current collections ..	85	-	-	4	-	-	15	-	-	100	-	-	50	-	-	Due to more expenditure than was expected.
Discount																
Pensions and gratuities																
Investments—																
a. In Government securities for purposes other than Sinking Fund																
b. In Savings Bank																
Total Expenditure ..	25049	-	-	18931	-	-	18161	-	-	43030	-	-	42560	-	-	
Balances—																
a. Municipal Fund	5518	-	-	-5019	-	-	-3448	-	-	2250	-	-	500	-	-	
b. Endowments																
c. Water-tax Fund																
Grand Total ..	30567	-	-	13912	-	-	14713	-	-	45280	-	-	43060	-	-	

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Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Nellore for the year 1895-96.

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

Items of expenditure.	Original budget grant as sanctioned by Government.			Subsequent additions.			Subsequent deductions.			Total grant.			Authority for the additions and deductions shown in columns 3 and 4.
1	2			3			4			5			6
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Entries as per Statement II wherever there is alteration													
Grant II Municipal schools on Salary Results system													
Contingencies - purchase of class books				40	-	-	-	-	-	40	-	-	G.O. dated 20th July 1895 No. 1151 In. this Dt.
Result grant	1100						40			1060			
Grant III other charges. Rewards for destruction of wild animals. for killing stray pigs	-	-	-	30	-	-	-	-	-	30	-	-	Resolution dated 26th June 95 No. 99

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

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

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

Statement VII.—Tolls.

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

Statement VIII.—Loans.

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

Chairman

Statement of Proposition for revision of Establishment.

Nawabshah — Municipality.

Order sanctioning present establishment.		Office to which the proposition refers.	Nature of Charge.						Proposition.		Grounds of proposition.
			Present Scale.				Proposed Scale.					
			Number	Designation	Pay.		Number	Designation.	Pay.		Increase per month.	Decrease per month.	
Number	Date.				Minimum.	Maximum.			Minimum.	Maximum.	Amount.	Amount.	
					Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	
1469 Dr.	10-2-94	Establishment for flushing Drains &c.	16	Drain Cleaners	"	5-0-0	19	Drain Cleaners	"	5-0-0	15-0-0	"	Para 59 of the report.
1469 Dr.	10-2-94	Water supply Pott.	1	Temporary watcher		5-0-0	1	Permanent watcher		5-0-0	"	1 Sd.	Para 60.
1469 Dr.	10-2-94	Rawalpindi Cantt. Drawing & Salary Result School	1	Head Draster		13-0-0	1	Head Draster		13-0-0			Para 63.
			1	2nd Draster		6-0-0	1	2nd Draster		7-0-0	1-0-0		
			1	3rd Draster		6-0-0	1	3rd Draster		6-0-0			
			1	Hindustani Draster		6-0-0	1	Hindustani Draster		6-0-0			
						31-0-0				32-0-0	1-0-0		
161 Dr.	4-2-95	Nawabshah Drg & Salary Result School	1	Head Draster		7-0-0	1	Head Draster		7-0-0			Para 63.
			1	2nd Draster		5-0-0		"		"		5-0-0	
						12-0-0				7-0-0			
326 Dr.	18-2-92	Commandant Gymnasium Staff	1	Gymnastic Instructor		12-0-0	1	Gymnastic Instructor		15-0-0	3-0-0		Para 64.
		Drawing Draster	"	"		"	1	Drawing Draster		15-0-0	15-0-0		
7899 Dr. Dis.	6-5-95	Women & Children and Lepers in Hospital	1	Dresser		8-0-0	1	Dresser		9-0-0	1-0-0		Para 65 Await Sd remarks
			1	Compounder		9-0-0	1	Compounder		9-0-0			
			1	Waterman & Gardener		5-0-0	1	Waterman & Gardener		6-0-0	1-0-0		
			1	Dhobi		5-0-0	1	Dhobi		5-0-0			
			1	Totty		5-0-0	1	Totty		3-0-0			
						32-0-0				34-0-0	2-0-0		
168 Dr.	26-1-92	Conservancy Establishment	45	Sweepers		5-0-0	54	Sweepers		5-0-0	45-0-0		Para 67 Await Sd remarks
			12	Scavengers		5-0-0	13	Scavengers		5-0-0	5-0-0		
161 Dr.	4-2-95	Do					14	Do		4-0-0			
		Do	14	Do		4-0-0							
			6				6	Other Latrines					

Statement of Proposition fo revision of Establishment.

NELSON — MUNICIPALITY.

Order sanctioning present establishment.		Office to which the proposition refers.	NATURE OF CHARGE.					PROPOSITION.		Grounds of proposition.
			Present Scale.				Proposed Scale.			
Number	Date.		Number	Designation	Pay. Minimum.	Pay. Maximum.	Number	Designation.	Pay. Minimum.	Pay. Maximum.	Increase per month. Amount.	Decrease per month. Amount.	
					RS.	RS.			RS.	RS.	RS.	RS.	
1148 m	26-1-92	Lighting Estb —	5	Lighters —		5—0	6	Lighters —		5—0—0	5—0—0	× 8/	Para 68.
		Public Gardens Estb.	3	Gardeners —		15—0	3	Gardeners —		5—0—0	15—0—0	× 8/	Para 70.
			1	Drawagen —		40—0	1	Drawagen —		40—0—0			
1128 m	26-1-93	Office Estb —	1	Head Clerk —		25—0	1	Head Clerk —		25—0—0			
			1	2nd Clerk —		20—0	1	2nd Clerk —		20—0—0			
			1	3rd Clerk —		15—0	1	3rd Clerk —		15—0—0			
			1	4th Clerk —		15—0	1	4th Clerk —		15—0—0		partially × 8d	Para 72.
			1	Revenue Inspector —		10—0	1	Rev. Inspector —		15—0—0	6—0—0		
			1	Attendant —		8—0	1	Attendant —		8—0—0			
			1	Peon —		7—0	1	Peon —		7—0—0			
			1	Peon —		6—0	1	Peon —		6—0—0			
						116—0				151—0—0	5—0—0		
1688 m	26-1-92	Collection Estb —	4	Bill Collectors —		10—0	4	Bill Collectors —		10—0—0			Para 47
							1	Bill Collector —		7—0—0	7—0—0	× 8	

20/12/92

Chairman

No. 7.
MUN.

EXTRACT FROM RESOLUTION BOOK OF THE NELLORE MUNICIPALITY.

No. 379 *dated* 14th December 1895.

Subject or Proposition Read Draft Budget report of the Nellore Municipality for 1896-97.

Resolution Passed.

(Sd) C. T. Saldanha.
Chairman.

(True Extract)
C. T. Saldanha
Chairman

20/12/95

[MUN. 26—2—95.] S. R. V. Press.

No. 129 M., January 1896.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following paper:—

From C. T. SALDANHA, Esq., Chairman, Municipal Council, Nellore, to the Chief Secretary to Government (through the Head-Quarter Deputy Collector, Nellore), dated 14th December 1895, No. 2807-M.

I have the honour to submit herewith the budget estimates of receipts and charges of the Nellore Municipality for the year 1896–97 as passed by the council.

Revised Estimate for 1895–96.

2. *Receipts.*—The total receipts under the different heads during 1895–96 prepared with reference to the actual collections of the first eight months and the probable collections of the last four months, including the opening balance on the 1st April 1895, amount to Rs. 45,280 against Rs. 43,060, the budget estimate for 1895–96 and Rs. 45,220, the actuals of 1894–95.

3. *Tax on Arts.*—The increase over the actuals of 1894–95 and the budget estimate of 1895–96 is due to the revision of the original assessments in some cases and to the taxing of new professions.

4. *Tax on Buildings.*—The increase over the actuals of 1894–95 and the budget estimate of 1895–96 is due to the increase in the tax on improved houses and to the assessing of houses constructed newly.

5. *Tax on Animals and Carts.*—The increase over the actuals of 1894–95 and the budget estimate of 1895–96 is due to the increase in the number of carts registered.

6. *Tolls.*—The exceptionally keen competition among the bidders accounts for the increase over the income of the previous year. The two years' exemption from the payment of the district board share expired by the 31st October 1895. Rs. 5,060 are entered as net receipts from this source, deducting the one-fourth share from the 1st November 1895; hence the decrease below the actuals of 1894–95.

7. *Rent on Buildings.*—The municipal buildings were rented at higher rates; hence the increase over the actuals of 1894–95 and the budget estimate of 1895–96.

8. *Fees from Travellers' Bungalow.*—The increase over the budget estimate of 1895–96 is due to more collections than was expected.

9. *Sale-proceeds of old Materials, &c.*—The decrease below the actuals of 1894–95 is due to more realizations in that year.

10. *Sale-proceeds of Night-soil, &c.*—The increase over the actuals of the previous year and the budget estimate of this year is due to better competition among the purchasers.

11. *Fees from Educational Institutions.*—The increase in strength of some schools accounts for the increase under this head over the actuals of 1894–95 and the budget estimate of 1895–96.

12. *Other Hospital Receipts.*—There were no collections under this head up to date; hence no income from this source.

13. *Income from Markets and Slaughter-houses.*—The increase over the actuals of 1894–95 and the budget estimate of 1895–96 is due to the collection of penalty for late payments under the one and to competition under the other.

14. *License-fees.*—The increase over the actuals of 1894–95 and the budget estimate of 1895–96 is due to the collection of arrears this year.

15. *Cart-stand Fees.*—The increase over the actuals of 1894–95 and the budget estimate of 1895–96 is due to competition among the bidders and to the collection of arrears of 1891–92.

16. *Fines under Municipal and other Acts.*—Rs. 750 is expected to be realized under this head; hence the decrease below the actuals of 1894–95 and the increase over the budget estimate of 1895–96.

17. *Grants and Contributions from Government for Education—Other Purposes.*—Grant was refused to the supervisor, and though the entertainment of a drawing master was not sanctioned the credit for half grant of his salary was allowed to stand under receipts; hence the decrease below the actuals of 1894–95 and the budget estimate.

18. *Grants and Contributions from Local Boards—Medical.*—The decrease below the actuals of 1894–95 is due to the entertainment of three pupil-midwives this year while provision was made for four.

19. *Recoveries on account of services rendered to Private Individuals—Private Scavenging.*—The increase over the actuals of 1894–95 and the budget estimate of 1895–96 is due to the increase in the number of houses served by the municipal agency.

20. *Advances.*—The decrease below the actuals of 1894–95 is due to the recovery of advances made to the office manager and overseer in that year.

21. *Charges.*—The revised estimate of total charges for 1895–96 is expected to amount to Rs. 43,030 against the budget estimate of Rs. 42,560 and Rs. 43,013, the actuals of 1894–95.

22. *Grant I, New Works—Communications.*—There were no new works executed this year, the expenditure in 1894–95 having been in connection with the construction of tunnels on the Kondiapollem road and the branch hospital road.

23. *Buildings.*—The decrease below the actuals of 1894–95 is due to no provision having been made this year towards the construction of market stall and school-house for want of funds.

24. *Repairs—Communications* —The decrease below the actuals of 1894–95 is due to more provision made in that year. Very nearly the whole of the toll receipts was however provided for this year.

25. *Buildings.*—The European ward and the contagious disease wards were repaired in 1894–95. Provision is made this year for the accommodation of the civil hospital toty and for the repair of that portion of the contagious wards not put in order in the previous year; hence the decrease below the actuals of 1894–95 and the increase over the budget estimate of 1895–96.

26. *Drainage—Establishment for flushing Drains, &c.*—The increase over the actuals of 1894–95 is due to some interval in the entertainment of additional men in that year.

27. *Water-supply—Repairs to Works, Machinery, &c.*—The increase over the actuals of 1894–95 and the budget estimate of 1895–96 is due to the additional allotment made for the repair of more wells than was expected.

28. *Grant II, Stipends to Normal Students.*—The increase over the actuals of 1894–95 is due to more provision made this year.

29. *Municipal schools on Salary-result System.*—The decrease under results grants below the actuals of 1894–95 and the increase under contingencies over the actuals of 1894–95 and the budget estimate of 1895–96 is due respectively to more earnings in 1894–95 under the former and to the purchase of class books for all the schools according to the new curriculum and of furniture to the Panchama school under the latter.

30. *Results Grants.*—Rs. 1,000 are entered under this head with reference to the actuals of 1894–95 and of the first eight months of current year.

31. *Inspection—Municipal Inspectors.*—The post of the supervisor has fallen vacant and is not yet filled up for want of a competent man. The headmaster of the Rungaraikulapett Municipal school is doing the work in addition to his own duties, for which he is given an allowance of Rs. 5 a month; hence the decrease below the actuals of 1894–95 and the budget estimate of 1895–96.

32. *Miscellaneous—Building, Furniture, &c., Grants.*—Provision was made under this head in 1894–95 as in this year, but it was not spent in that year for want of applications for aid.

33. *Common Gymnasium.*—The post of gymnastic instructor was vacant at the close of the last year and was filled up only in the beginning of this year. There was no expenditure under contingencies, and it is not likely that there will be any before the close of this year; hence the decrease below the budget estimate of 1895–96.

34. *Grant III, Hospitals.*—The first-class hospital assistant in charge of the branch dispensary was succeeded by a second-class man when the former was taken to the Madras Medical College. Though provision was made for four pupil-midwives only three have been entertained; hence the decrease below the actuals of 1894–95 and the budget estimate of 1895–96 under establishment. Provision was made for the payment of all the arrear bills for medicines, but the amount actually paid fell short of the expected amount. This accounts for the difference between the revised and budget estimates of 1895–96 and the actuals of 1894–95. The increase under diet of patients and sundries and contingencies over the actuals of 1894–95 is due to less expenditure in that year.

35. *Contributions to Provincial Funds for Medical College and Cutlers' Establishment.*—Provision is made with reference to the actuals of 1894–95; hence the difference between the revised and budget estimates of 1895–96.

36. *Vaccination.*—The amount to be paid in lump sum to the district board for supplying glycerine paste is shown separately under contributions to local boards instead of under contingencies as hitherto.

37. *Conservancy, Road-cleaning and Road-watering.*—There was some interval in entertaining the additional public latrine scavenger on Rs. 5 pending the selection of a suitable site, &c. This accounts for the difference under establishment between the revised and the budget estimates of 1895–96 and the actuals of 1894–95. The night-soil carts at present in use are very old and are not of an approved pattern. Provision is therefore made for the purchase of five air-tight night-soil carts and for the repair of some rubbish carts, &c.; hence the increase over the budget estimate of 1895–96 and the actuals of 1894–95 under other charges. The decrease under contingencies below the actuals of 1894–95 is due to more provision made for removing prickly-pear in that year. The increase under private scavenging establishment over the actuals of 1894–95 is due to the entertainment of the additional establishment in the latter part of that year.

38. *Grant IV Lighting.*—The decrease under contingencies below the budget estimate of 1895–96 and the actuals of 1894–95 is due to no new lights having been put up this year.

39. *Travellers' Bungalow.*—Provision is made for new cots; hence the increase under contingencies over the actuals of 1894–95.

40. *Other Charges.*—The increase under II, III and V over the actuals of 1894–95 and the budget estimate of 1895–96 is due to the provision made for killing stray pigs under II and to the increase in the cost of printing Municipal proceedings under III, and to more expenditure on account of civil suits under V.

41. *Grant V, Supervision and Management.*—The decrease below the actuals of 1894–95 and the budget estimate of 1895–96 is due respectively to the payment of salary to the chairman in that year and to less expenditure in this year under inspection and office contingencies than was expected.

42. *Advances Recoverable.*—No advances were made this year; hence no expenditure.

43. *Refunds of other than Current Collections.*—The increase over the actuals of 1894–95 and the budget estimate of 1895–96 is due to less amount refunded under vacancy remissions in the previous year and to the payment of last year's amount this year.

BUDGET ESTIMATE FOR 1896–97.

44. *Receipts.*—The receipts for 1896–97 are estimated at Rs. 42,130 against Rs. 42,545, actuals of 1894–95, and Rs. 43,070, the revised estimate of 1895–96, which, with Rs. 2,250, the expected closing balance of this year, against Rs. 2,210, the actual balance of 1895–96, will give total assets of Rs. 44,380.

45. *Tax on Arts.*—The increase over the revised estimate is due to the expected increase in the demand by revising the original taxes where necessary and by assessing new trades and to the collection of arrears of this year.

46. *Tax on Buildings.*—As there are several houses under construction besides improvements on the existing houses, the demand for the next year is increased and with the collection of arrears of this year, a sum of Rs. 12,820 is entered under this head.

47. *Tax on Vehicles, Animals and Carts.*—The submission of lists of persons owning vehicles and animals and the collection of their license-fees were being made till 1892 by the four conservancy maistries under the supervision of the two sanitary inspectors. When a separate revenue inspector was appointed for revenue duties in that year, this work was entrusted to the four bill collectors in addition to their own hitherto legitimate work, namely, collecting house, profession and land taxes without any increase in the staff. Since the appointment of the revenue inspector, there has been an appreciable increase year by year in the profession and house taxes and the bill collectors have got enough of work and more. With all the efforts of the revenue inspector and the bill collectors, it is believed that good many persons evade taking licenses for their vehicles and animals and the council therefore resolved to to have a separate man on Rs. 7 for these three taxes, namely, vehicles, carts and animals from 1st April 1896. This accounts for the increase over the revised estimate.

48. *Tolls.*—As the income from this source purely depends upon competition among the bidders, only Rs. 5,000 is expected to be collected under this head. Deducting the district board's one-fourth share, the net receipts are put down at Rs. 3,750.

49. *Income from Slaughter-houses.*—Under G.O., No. 229 M., Financial, dated 26th June 1885, a fee of 6 pies is being charged for every sheep or goat slaughtered in the slaughter-house. The building has been constructed on an approved pattern at a considerable outlay and some additions have still to be made, such as a gutt-house and a shed for animals to be housed in before slaughter besides an enclosure wall. The council therefore resolved to raise the present rate to one anna a head. Sanction is requested for the same with effect from 1st April 1896. The income is therefore put down at Rs. 400 for the next year.

50. *License and Cart-stand Fees.*—The decrease below the revised estimate is due to the collection of arrears this year.

51. *Grants and Contributions from Government—Education—Other Purposes.*—Provision is made for the entertainment of a drawing master on Rs. 15 a month and for the increase of the gymnastic instructor's pay from Rs. 12 to Rs. 15, the present incumbent being a first-class man. As both these men are entitled to a half grant, Rs. 180 are entered under this head; hence the increase over the revised estimate.

52. *Grants and Contributions from Local Boards—Medical.*—The decrease below the revised estimate is due to curtailed expenditure under medicines next year.

53. *Recoveries on account of services rendered to Private Individuals—Private Scavenging.*—The increase over the revised estimate is due to the collection of arrears of this year and to the expected increase in the number of houses served.

54. *Advances.*—As almost all the outstanding amounts are expected to be adjusted this year alone, only Rs. 20 is entered under this head; hence the decrease below the revised estimate.

55. *Charges.*—The charges for 1896–97 are estimated at Rs. 41,560 against Rs. 43,030, the revised estimate of this year, and Rs. 43,013, the actuals of 1894–95.

56. *Grant I, New Works—Buildings.*—Rs. 4,150 are provided under this head for the following works:—

		Rs.
(1)	Construction of another stall in market	1,000
(2)	Do. of two toll-sheds	400
(3)	Do. of four iron latrines	800
(4)	Iron dust-bins	200
(5)	Two taty latrines	50
(6)	Four urinals	200
(7)	School-house	1,500
	Total	4,150

As land for the beef slaughter-house has not yet been acquired, no provision is made for the same. A gutt-house is considered necessary for the new slaughter-house and as there is balance, provision will be made in the course of the next year in communication with the Sanitary Board as to plans and estimates.

57. *Repairs—Communications.*—As all the roads are not yet put in proper repair, Rs. 5,000 are provided under this head, *i.e.*, Rs. 1,250 more than the expected net income from tolls.

58. *Buildings.*—Provision is made for putting up a shed for animals in the slaughter-house and for keeping the several latrines in good repair besides the usual allotment for whitewashing the hospital and other buildings; hence the increase over the revised estimate.

59. *Drainages—Establishment for flushing Drains, &c.*—Provision is made for the entertainment of three more drain cleaners at Rs. 5 each from the 1st April 1896 as the present staff is considered insufficient; hence the increase over the revised estimate.

60. *Water-supply.*—The decrease below the revised estimate under repairs to works is due to the repairing of some wells this year. A temporary watcher on Rs. 5 was being hitherto engaged for four months during the hot season to guard the Mulapett reservoir. A channel having its source at the Nellore tank flows close by the old slaughter-house and it almost solely supplies drinking-water to people of Nellore, West, for the greater part of the year and, with all the precautions taken to prevent the water being polluted, it has not been found possible to effectually prevent the defilement. It is, therefore, resolved to have the watcher permanently employed throughout the year to watch the Mulapett tank as well as the channel referred to and sanction is requested for the same.

61. *Tools and Plant and other Stores.*—As there appears to be no necessity for purchasing any tools, no provision is made under this head; hence the decrease below the revised estimate.

62. *Grant II, Training Schools—Stipends to Normal Students.*—No provision has been made under this head as it is stated that there is no necessity for the same, such of the teachers as are unpassed and uncertificated being already trained or too old to undergo training or to pass the Primary examination; hence the decrease below the revised estimate.

63. *Municipal Schools—On Salary-results System.*—The teachers of these schools are paid in addition to their salaries the whole of the grant earned by them. It is now proposed to increase their salaries besides grants with reference to the strength of the classes they teach as this system is said to be obtaining in the several board schools. As it is not likely that the strength of a class will always be the same and as the teachers are paid the whole of the grant earned under the existing rules, the council proposes to continue the present system increasing the salary of the Ranganaikulapett school second master by one rupee as was recommended last year and to work the

Nawabpet school with one master on Rs. 7 as the school is not well attended. It has been again proposed to open a purely Muhammadan school in the Nellore town proper. But the council thinks that a school of the kind without Telugu or English will not be attended by Muhammadan boys, as Hindustani is not the vernacular language of the district; hence no provision has been made for the same. The decrease under contingencies is due to the purchase of furniture for the Panchama school and of class books for all the schools in this year.

64. *Miscellaneous—Common Gymnasium.*—The Director of Public Instruction recommends the entertainment of a drawing master on Rs. 20 and the increase of the gymnastic instructor's pay from Rs. 12 to 15. The council thinks that a drawing master can be had on Rs. 15. Provision is accordingly made and sanction is requested for the same; hence the increase over the revised estimate.

65. *Grant III, Hospitals and Dispensaries.*—On the recommendation of the District Medical and Sanitary Officer, the salaries of the midwife and gardener (and waterman) of the (Lying-in and) Women and Children's hospital are raised by one rupee each and sanction is requested for the same. It is said that, as the medicines were received late this year, Rs. 800 would be sufficient for the next year. The decrease under contingencies below the revised estimate is due to the purchase of bedding, &c., this year.

66. *Registration of Births and Deaths.*—Rs. 30 are considered sufficient for contingent charges for the next year.

67. *Conservancy—Road-cleaning and Road-watering.*—There are at present 45 sweepers and 26 public latrine scavengers. Provision is made for nine more sweepers at Rs. 5 each and one public latrine scavenger on Rs. 5 to clean the two additional latrines to be put up next year and sanction is requested for the same. As five air-tight night-soil carts are proposed to be purchased this year, provision is made under other charges for two more to complete the number required and also under contingencies for the purchase of one copy of Dr. MacNally's Hand-book of Hygiene and for the periodical known as the "Sanitary Record" which is published in England as both of them recommended by the Sanitary Commissioner to be of good service to the sanitary inspectors; hence the increase over the revised estimate. No provision is made for the increase of the private scavengers as the same is intended to be made as necessity arises. Rs. 200 has been provided as usual for the removal of prickly-pear.

68. *Grant IV, Lighting.*—Provision for an additional lighter on Rs. 5 and for twenty lights more has been repeated and sanction is requested for the same.

69. *Travellers' Bungalows.*—The decrease under contingencies below the revised estimate is due to the purchase of new cots this year.

70. *Public Gardens.*—The new site purchased for the rubbish depôt and burial of night-soil is difficult of access by carts, there being practically no road leading to it from the Kristnapatam road. To utilize the ground for the above purposes, a practically new road to the length of about ½ a mile would have to be constructed, which would cost a considerable amount of money, and even then to cart rubbish and night-soil there would require a separate establishment which of course must be out of the question. It was a mistake that these difficulties and drawbacks were not considered when the site was selected. The Sanitary Commissioner, who visited the town recently, and the District Medical and Sanitary Officer are of opinion that the present rubbish depôt, where night-soil also is buried, is well enough suited for the purpose; and to render it unobjectionable on the score of evil smell, &c., they suggest the storage of rubbish and night-soil on a better and satisfactory system which would be duly carried out, and also suggest the starting of a garden in a portion of the depôt to utilize the valuable manure. Provision is therefore made for the entertainment of three gardeners on Rs. 5 each from April next and for other charges. Sanction is requested for the same. It is hoped there will be no complaint from the Public Works Department by storing rubbish, &c., on the lines suggested by the Sanitary Commissioner. The question of retaining or otherwise disposing the new site is deferred for the present.

71. *Other Charges.*—The provision made under the minor heads is considered sufficient; hence the decrease below the revised estimate.

72. *Grant V, Supervision and Management.*— Since the appointment of the present revenue inspector in April 1892, he has been working very energetically and has shown good improvement in increasing and collecting the profession and house taxes besides the land and other taxes under his supervision. For this and other reasons the council has resolved to raise his pay (Rs. 20, small considering the responsibilities and importance of duties imposed on him) by 5 rupees more and also to entertain an additional bill collector on Rs. 7 for reasons stated in paragraph 47 above and sanction is solicited for the same; hence the increase over the revised estimate.

73. *Refunds of other than Current Collections.*—Rs. 50 is considered sufficient under this head.

74. The usual proposition statement is herewith submitted with the modifications proposed under the different heads of service.

75. *Incidence of Taxation.*— The collections under the several taxes as per revised estimate of 1895–96 amount to Rs. 30,390 and the incidence of taxation per head according to the census of 1891 is Rs. 1–0–7 including tolls and As. 13–10 excluding tolls against As. 15–10 and As. 13–4 respectively in 1894–95. The increase is due to the increase in taxation.

76. *Closing Balance for* 1896–97.—The estimated receipts and charges will leave a closing balance of Rs. 2,820 as shown below:—

	Rs.
Estimated balance at the beginning of 1896–97	2,250
Estimated receipts in 1896–97	42,130
Total ..	44,380
Estimated charges in 1896–97	41,560
Closing balance of 1896–97 ..	2,820

Submitted.

(Signed) P. SITA RAM,
Deputy Collector.

NELLORE,
21*st December* 1895.

No.

Submitted to the Chief Secretary to Government, Local and Municipal Department.

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

26*th December* 1895.

No. 129 M., 23rd January 1896.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers:—

From C. T. SALDANHA, Esq., Chairman, Municipal Council, Nellore, to the Chief Secretary to Government (through the Head-Quarter Deputy Collector, Nellore), dated 14th December 1895, No. 2807-M.

I have the honour to submit herewith the budget estimates of receipts and charges of the Nellore Municipality for the year 1896–97 as passed by the council.

Revised Estimate for 1895–96.

2. *Receipts.*—The total receipts under the different heads during 1895–96 prepared with reference to the actual collections of the first eight months and the probable collections of the last four months, including the opening balance on the 1st April 1895, amount to Rs. 45,280 against Rs. 43,060, the budget estimate for 1895–96 and Rs. 45,220, the actuals of 1894–95.

3. *Tax on Arts.*—The increase over the actuals of 1894–95 and the budget estimate of 1895–96 is due to the revision of the original assessments in some cases and to the taxing of new professions.

4. *Tax on Buildings.*—The increase over the actuals of 1894–95 and the budget estimate of 1895–96 is due to the increase in the tax on improved houses and to the assessing of houses constructed newly.

5. *Tax on Animals and Carts.*—The increase over the actuals of 1894–95 and the budget estimate of 1895–96 is due to the increase in the number of carts registered.

6. *Tolls.*—The exceptionally keen competition among the bidders accounts for the increase over the income of the previous year. The two years' exemption from the payment of the district board share expired by the 31st October 1895. Rs. 5,060 are entered as net receipts from this source, deducting the one-fourth share from the 1st November 1895; hence the decrease below the actuals of 1894–95.

7. *Rent on Buildings.*—The municipal buildings were rented at higher rates; hence the increase over the actuals of 1894–95 and the budget estimate of 1895–96.

8. *Fees from Travellers' Bungalow.*—The increase over the budget estimate of 1895–96 is due to more collections than were expected.

9. *Sale-proceeds of old Materials, &c.*—The decrease below the actuals of 1894–95 is due to more realizations in that year.

10. *Sale-proceeds of Night-soil, &c.*—The increase over the actuals of the previous year and the budget estimate of this year is due to better competition among the purchasers.

11. *Fees from Educational Institutions.*—The increase in strength of some schools accounts for the increase under this head over the actuals of 1894–95 and the budget estimate of 1895–96.

12. *Other Hospital Receipts.*—There were no collections under this head up to date; hence no income from this source.

13. *Income from Markets and Slaughter-houses.*—The increase over the actuals of 1894–95 and the budget estimate of 1895–96 is due to the collection of penalty for late payments under the one and to competition under the other.

14. *License-fees.*—The increase over the actuals of 1894–95 and the budget estimate of 1895–96 is due to the collection of arrears this year.

15. *Cart-stand Fees.*—The increase over the actuals of 1894–95 and the budget estimate of 1895–96 is due to competition among the bidders and to the collection of arrears of 1891–92.

16. *Fines under Municipal and other Acts.*—Rs. 750 is expected to be realized under this head; hence the decrease below the actuals of 1894–95 and the increase over the budget estimate of 1895–96.

17. *Grants and Contributions from Government for Education—Other Purposes.*—Grant was refused to the supervisor, and though the entertainment of a drawing master was not sanctioned the credit for half grant of his salary was allowed to stand under receipts; hence the decrease below the actuals of 1894–95 and the budget estimate.

18. *Grants and Contributions from Local Boards—Medical.*—The decrease below the actuals of 1894–95 is due to the entertainment of three pupil-midwives this year while provision was made for four.

19. *Recoveries on account of services rendered to Private Individuals—Private Scavenging.*—The increase over the actuals of 1894–95 and the budget estimate of 1895–96 is due to the increase in the number of houses served by the municipal agency.

20. *Advances.*—The decrease below the actuals of 1894–95 is due to the recovery of advances made to the office manager and overseer in that year.

21. *Charges.*—The revised estimate of total charges for 1895–96 is expected to amount to Rs. 43,030 against the budget estimate of Rs. 42,560 and Rs. 43,013, the actuals of 1894–95.

22. *Grant I, New Works—Communications.*—There were no new works executed this year, the expenditure in 1894–95 having been in connection with the construction of tunnels on the Kondiapollem road and the branch hospital road.

23. *Buildings.*—The decrease below the actuals of 1894–95 is due to no provision having been made this year towards the construction of market stall and school-house for want of funds.

24. *Repairs—Communications* —The decrease below the actuals of 1894–95 is due to more provision made in that year. Very nearly the whole of the toll receipts was however provided for this year.

25. *Buildings.*—The European ward and the contagious disease wards were repaired in 1894–95. Provision is made this year for the accommodation of the civil hospital toty and for the repair of that portion of the contagious wards not put in order in the previous year; hence the decrease below the actuals of 1894–95 and the increase over the budget estimate of 1895–96.

26. *Drainage—Establishment for flushing Drains, &c.*—The increase over the actuals of 1894–95 is due to some interval in the entertainment of additional men in that year.

27. *Water-supply—Repairs to Works, Machinery, &c.*—The increase over the actuals of 1894–95 and the budget estimate of 1895–96 is due to the additional allotment made for the repair of more wells than was expected.

28. *Grant II, Stipends to Normal Students.*—The increase over the actuals of 1894–95 is due to more provision made this year.

29. *Municipal schools on Salary-result System.*—The decrease under results grants below the actuals of 1894–95 and the increase under contingencies over the actuals of 1894–95 and the budget estimate of 1895–96 is due respectively to more earnings in 1894–95 under the former and to the purchase of class books for all the schools according to the new curriculum and of furniture to the Panchama school under the latter.

30. *Results Grants.*—Rs. 1,000 are entered under this head with reference to the actuals of 1894–95 and of the first eight months of current year.

31. *Inspection—Municipal Inspectors.*—The post of the supervisor has fallen vacant and is not yet filled up for want of a competent man. The headmaster of the Rangaraikulapett Municipal school is doing the work in addition to his own duties, for which he is given an allowance of Rs. 5 a month; hence the decrease below the actuals of 1894–95 and the budget estimate of 1895–96.

32. *Miscellaneous—Building, Furniture, &c., Grants.*—Provision was made under this head in 1894–95 as in this year, but it was not spent in that year for want of applications for aid.

33. *Common Gymnasium.*—The post of gymnastic instructor was vacant at the close of the last year and was filled up only in the beginning of this year. There was no expenditure under contingencies, and it is not likely that there will be any before the close of this year; hence the decrease below the budget estimate of 1895–96.

34. *Grant III, Hospitals.*—The first-class hospital assistant in charge of the branch dispensary was succeeded by a second-class man when the former was taken to the Madras Medical College. Though provision was made for four pupil-midwives only three have been entertained; hence the decrease below the actuals of 1894–95 and the budget estimate of 1895–96 under establishment. Provision was made for the payment of all the arrear bills for medicines, but the amount actually paid fell short of the expected amount. This accounts for the difference between the revised and budget estimates of 1895–96 and the actuals of 1894–95. The increase under diet of patients and sundries and contingencies over the actuals of 1894–95 is due to less expenditure in that year.

35. *Contributions to Provincial Funds for Medical College and Cutlers' Establishment.*—Provision is made with reference to the actuals of 1894–95; hence the difference between the revised and budget estimates of 1895–96.

36. *Vaccination.*—The amount to be paid in lump sum to the district board for supplying glycerine paste is shown separately under contributions to local boards instead of under contingencies as hitherto.

37. *Conservancy, Road-cleaning and Road-watering.*—There was some interval in entertaining the additional public latrine scavenger on Rs. 5 pending the selection of a suitable site, &c. This accounts for the difference under establishment between the revised and the budget estimates of 1895–96 and the actuals of 1894–95. The night-soil carts at present in use are very old and are not of an approved pattern. Provision is therefore made for the purchase of five air-tight night-soil carts and for the repair of some rubbish carts, &c.; hence the increase over the budget estimate of 1895–96 and the actuals of 1894–95 under other charges. The decrease under contingencies below the actuals of 1894–95 is due to more provision made for removing prickly-pear in that year. The increase under private scavenging establishment over the actuals of 1894–95 is due to the entertainment of the additional establishment in the latter part of that year.

38. *Grant IV Lighting.*—The decrease under contingencies below the budget estimate of 1895–96 and the actuals of 1894–95 is due to no new lights having been put up this year.

39. *Travellers' Bungalow.*—Provision is made for new cots; hence the increase under contingencies over the actuals of 1894–95.

40. *Other Charges.*—The increase under II, III and V over the actuals of 1894–95 and the budget estimate of 1895–96 is due to the provision made for killing stray pigs under II and to the increase in the cost of printing Municipal proceedings under III, and to more expenditure on account of civil suits under V.

41. *Grant V, Supervision and Management.*—The decrease below the actuals of 1894–95 and the budget estimate of 1895–96 is due respectively to the payment of salary to the chairman in that year and to less expenditure in this year under inspection and office contingencies than was expected.

42. *Advances Recoverable.*—No advances were made this year; hence no expenditure.

43. *Refunds of other than Current Collections.*—The increase over the actuals of 1894–95 and the budget estimate of 1895–96 is due to less amount refunded under vacancy remissions in the previous year and to the payment of last year's amount this year.

Budget Estimate for 1896–97.

44. *Receipts.*—The receipts for 1896–97 are estimated at Rs. 42,130 against Rs. 42,545, actuals of 1894–95, and Rs. 43,070, the revised estimate of 1895–96, which, with Rs. 2,250, the expected closing balance of this year, against Rs. 2,210, the actual balance of 1895–96, will give total assets of Rs. 44,380.

45. *Tax on Arts.*—The increase over the revised estimate is due to the expected increase in the demand by revising the original taxes where necessary and by assessing new trades and to the collection of arrears of this year.

46. *Tax on Buildings.*—As there are several houses under construction besides improvements on the existing houses, the demand for the next year is increased and with the collection of arrears of this year, a sum of Rs. 12,820 is entered under this head.

47. *Tax on Vehicles, Animals and Carts.*—The submission of lists of persons owning vehicles and animals and the collection of their license-fees were being made till 1892 by the four conservancy maistries under the supervision of the two sanitary inspectors. When a separate revenue inspector was appointed for revenue duties in that year, this work was entrusted to the four bill collectors in addition to their own hitherto legitimate work, namely, collecting house, profession and land taxes without any increase in the staff. Since the appointment of the revenue inspector, there has been an appreciable increase year by year in the profession and house taxes and the bill collectors have got enough of work and more. With all the efforts of the revenue inspector and the bill collectors, it is believed that good many persons evade taking licenses for their vehicles and animals and the council therefore resolved to to have a separate man on Rs. 7 for these three taxes, namely, vehicles, carts and animals from 1st April 1896. This accounts for the increase over the revised estimate.

48. *Tolls.*—As the income from this source purely depends upon competition among the bidders, only Rs. 5,000 is expected to be collected under this head. Deducting the district board's one-fourth share, the net receipts are put down at Rs. 3,750.

49. *Income from Slaughter-houses.*—Under G.O., No. 229 M., Financial, dated 26th June 1885, a fee of 6 pies is being charged for every sheep or goat slaughtered in the slaughter-house. The building has been constructed on an approved pattern at a considerable outlay and some additions have still to be made, such as a gut-house and a shed for animals to be housed in before slaughter besides an enclosure wall. The council therefore resolved to raise the present rate to one anna a head. Sanction is requested for the same with effect from 1st April 1896. The income is therefore put down at Rs. 400 for the next year.

50. *License and Cart-stand Fees.*—The decrease below the revised estimate is due to the collection of arrears this year.

51. *Grants and Contributions from Government—Education—Other Purposes.*—Provision is made for the entertainment of a drawing master on Rs. 15 a month and for the increase of the gymnastic instructor's pay from Rs. 12 to Rs. 15, the present incumbent being a first-class man. As both these men are entitled to a half grant, Rs. 180 are entered under this head; hence the increase over the revised estimate.

52. *Grants and Contributions from Local Boards—Medical.*—The decrease below the revised estimate is due to curtailed expenditure under medicines next year.

53. *Recoveries on account of services rendered to Private Individuals—Private Scavenging.*—The increase over the revised estimate is due to the collection of arrears of this year and to the expected increase in the number of houses served.

54. *Advances.*—As almost all the outstanding amounts are expected to be adjusted this year alone, only Rs. 20 is entered under this head; hence the decrease below the revised estimate.

55. *Charges.*—The charges for 1896–97 are estimated at Rs. 41,560 against Rs. 43,030, the revised estimate of this year, and Rs. 43,013, the actuals of 1894–95.

56. *Grant I, New Works—Buildings.*—Rs. 4,150 are provided under this head for the following works :—

	Rs.
(1) Construction of another stall in market	1,000
(2) Do. of two toll-sheds	400
(3) Do. of four iron latrines	800
(4) Iron dust-bins	200
(5) Two taty latrines	50
(6) Four urinals	200
(7) School-house	1,500
Total ..	4,150

As land for the beef slaughter-house has not yet been acquired, no provision is made for the same. A gut-house is considered necessary for the new slaughter-house and as there is balance, provision will be made in the course of the next year in communication with the Sanitary Board as to plans and estimates.

57. *Repairs—Communications.*—As all the roads are not yet put in proper repair, Rs. 5,000 are provided under this head, *i.e.*, Rs. 1,250 more than the expected net income from tolls.

58. *Buildings.*—Provision is made for putting up a shed for animals in the slaughter-house and for keeping the several latrines in good repair besides the usual allotment for whitewashing the hospital and other buildings; hence the increase over the revised estimate.

59. *Drainages—Establishment for flushing Drains, &c.*—Provision is made for the entertainment of three more drain cleaners at Rs. 5 each from the 1st April 1896 as the present staff is considered insufficient; hence the increase over the revised estimate.

60. *Water-supply.*—The decrease below the revised estimate under repairs to works is due to the repairing of some wells this year. A temporary watcher on Rs. 5 was being hitherto engaged for four months during the hot season to guard the Mulapett reservoir. A channel having its source at the Nellore tank flows close by the old slaughter-house and it almost solely supplies drinking-water to people of Nellore, West, for the greater part of the year and, with all the precautions taken to prevent the water being polluted, it has not been found possible to effectually prevent the defilement. It is, therefore, resolved to have the watcher permanently employed throughout the year to watch the Mulapett tank as well as the channel referred to and sanction is requested for the same.

61. *Tools and Plant and other Stores.*—As there appears to be no necessity for purchasing any tools, no provision is made under this head; hence the decrease below the revised estimate.

62. *Grant II, Training Schools—Stipends to Normal Students.*—No provision has been made under this head as it is stated that there is no necessity for the same, such of the teachers as are unpassed and uncertificated being already trained or too old to undergo training or to pass the Primary examination; hence the decrease below the revised estimate.

63. *Municipal Schools—On Salary-results System.*—The teachers of these schools are paid in addition to their salaries the whole of the grant earned by them. It is now proposed to increase their salaries besides grants with reference to the strength of the classes they teach as this system is said to be obtaining in the several board schools. As it is not likely that the strength of a class will always be the same and as the teachers are paid the whole of the grant earned under the existing rules, the council

proposes to continue the present system increasing the salary of the Ranganaikulapett school second master by one rupee as was recommended last year and to work the Nawabpet school with one master on Rs. 7 as the school is not well attended. It has been again proposed to open a purely Muhammadan school in the Nellore town proper. But the council thinks that a school of the kind without Telugu or English will not be attended by Muhammadan boys, as Hindustani is not the vernacular language of the district; hence no provision has been made for the same. The decrease under contingencies is due to the purchase of furniture for the Panchama school and of class books for all the schools in this year.

64. *Miscellaneous—Common Gymnasium.*—The Director of Public Instruction recommends the entertainment of a drawing master on Rs. 20 and the increase of the gymnastic instructor's pay from Rs. 12 to 15. The council thinks that a drawing master can be had on Rs. 15. Provision is accordingly made and sanction is requested for the same; hence the increase over the revised estimate.

65. *Grant III, Hospitals and Dispensaries.*—On the recommendation of the District Medical and Sanitary Officer, the salaries of the midwife and gardener (and waterman) of the (Lying-in and) Women and Children's hospital are raised by one rupee each and sanction is requested for the same. It is said that, as the medicines were received late this year, Rs. 800 would be sufficient for the next year. The decrease under contingencies below the revised estimate is due to the purchase of bedding, &c., this year.

66. *Registration of Births and Deaths.*—Rs. 30 are considered sufficient for contingent charges for the next year.

67. *Conservancy—Road-cleaning and Road-watering.*—There are at present 45 sweepers and 26 public latrine scavengers. Provision is made for nine more sweepers at Rs. 5 each and one public latrine scavenger on Rs. 5 to clean the two additional latrines to be put up next year and sanction is requested for the same. As five air-tight night-soil carts are proposed to be purchased this year, provision is made under other charges for two more to complete the number required and also under contingencies for the purchase of one copy of Dr. MacNally's Hand-book of Hygiene and for the periodical known as the "Sanitary Record" which is published in England as both of them are recommended by the Sanitary Commissioner to be of good service to the sanitary inspectors; hence the increase over the revised estimate. No provision is made for the increase of the private scavengers as the same is intended to be made as necessity arises. Rs. 200 has been provided as usual for the removal of prickly-pear.

68. *Grant IV, Lighting.*—Provision for an additional lighter on Rs. 5 and for twenty lights more has been repeated and sanction is requested for the same.

69. *Travellers' Bungalows.*—The decrease under contingencies below the revised estimate is due to the purchase of new cots this year.

70. *Public Gardens.*—The new site purchased for the rubbish depôt and burial of night-soil is difficult of access by carts, there being practically no road leading to it from the Kristnapatam road. To utilize the ground for the above purposes, a practically new road to the length of about ½ a mile would have to be constructed, which would cost a considerable amount of money, and even then to cart rubbish and night-soil there would require a separate establishment which of course must be out of the question. It was a mistake that these difficulties and drawbacks were not considered when the site was selected. The Sanitary Commissioner, who visited the town recently, and the District Medical and Sanitary Officer are of opinion that the present rubbish depôt, where night-soil also is buried, is well enough suited for the purpose; and to render it unobjectionable on the score of evil smell, &c., they suggest the storage of rubbish and night-soil on a better and satisfactory system which would be duly carried out, and also suggest the starting of a garden in a portion of the depôt to utilize the valuable manure. Provision is therefore made for the entertainment of three gardeners on Rs. 5 each from April next and for other charges. Sanction is requested for the same. It is hoped there will be no complaint from the Public Works Department by storing rubbish, &c., on the lines suggested by the Sanitary Commissioner. The question of retaining or otherwise disposing the new site is deferred for the present.

71. *Other Charges.*—The provision made under the minor heads is considered sufficient; hence the decrease below the revised estimate.

72. *Grant V, Supervision and Management.*— Since the appointment of the present revenue inspector in April 1892, he has been working very energetically and has shown good improvement in increasing and collecting the profession and house taxes besides the land and other taxes under his supervision. For this and other reasons the council has resolved to raise his pay (Rs. 10, small considering the responsibilities and importance of duties imposed on him) by 5 rupees more and also to entertain an additional bill collector on Rs. 7 for reasons stated in paragraph 47 above and sanction is solicited for the same; hence the increase over the revised estimate.

73. *Refunds of other than Current Collections.*—Rs. 50 is considered sufficient under this head.

74. The usual proposition statement is herewith submitted with the modifications proposed under the different heads of service.

75. *Incidence of Taxation.*— The collections under the several taxes as per revised estimate of 1895–96 amount to Rs. 30,390 and the incidence of taxation per head according to the census of 1891 is Rs. 1–0–7 including tolls and As. 13–10 excluding tolls against As. 15–10 and As. 13–4 respectively in 1894–95. The increase is due to the increase in taxation.

76. *Closing Balance for* 1896–97.—The estimated receipts and charges will leave a closing balance of Rs. 2,820 as shown below:—

	RS.
Estimated balance at the beginning of 1896–97	2,250
Estimated receipts in 1896–97	42,130
Total ..	44,380
Estimated charges in 1896–97	41,560
Closing balance of 1896–97 ..	2,820

Submitted.

NELLORE, 21*st December* 1895.

(Signed) P. SITA RAM,
Deputy Collector.

No.

Submitted to the Chief Secretary to Government, Local and Municipal Department.

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

26*th December* 1895.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 7th January 1896, No. 35.

Referring to the Educational portion of the budget estimate of the Nellore Municipality for 1896–97, I have the honour to offer the following remarks:—

2. The allotment for results stipends to the teachers of municipal schools may, with reference to the actuals of 1894–95, be raised to Rs. 400.

3. Government having, in paragraph 4 (2) of its Order, No. 1512 M., dated 19th September last, reviewing the Nellore municipal report for 1894–95, already remarked on the large proportion of unqualified teachers in the municipality, I would strongly recommend the continuance of the provision of Rs. 190 under "Training schools" as in the current year's budget for stipends to one lower secondary and two primary teachers. Credit may be taken for a stipendiary grant of Rs. 120 from Provincial funds. The Chairman should be required to adopt, in consultation with the officers of this department, stringent measures to compel unqualified teachers to qualify. If any of the teachers are considered too old, they should get one of their sons or relations trained with a view to employing him in the school on the completion of his training.

4. With the modifications proposed above, the net expenditure on education will be Rs. 3,600 (4,120—520), or about 12 per cent. of the estimated income of the municipality from taxation, markets and rents.

From Surgeon-Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., Sanitary Commissioner for Madras, to the Chief Secretary to Government, dated Camp, Chintakunta, 13th January 1896, No. 92-S.

With reference to the allotment for conservancy as per budget of the Municipal Council of Nellore for 1896–97, I have the honour to state that my last inspection, made on the 11th to 14th November 1895, showed that conservancy as to mode and apparatus for transport in this town requires revision urgently. The municipal council have adopted to some extent the line of advance I indicated to them as desirable at the special meeting held after my inspection, but I consider with the means at their disposal more can be accomplished.

2. As remarked in paragraph 60 of the Chairman's letter, the channel from the Mulapet tank is of great importance. Its chance of infection during cholera epidemics is manifest. During 1891, no less than five hundred and twenty-three deaths occurred in this town from this cause. In the absence of the possibility of Nellore obtaining a water-supply for some time to come, it is most desirable that efforts should be made to temporarily protect existing sources.

3. Again, certain parts of the drains are in so bad a condition of repair as to prove, not a source of safety, but of actual danger to the public health. The municipality could, I believe, at small expense so arrange that they should be placed in repair sufficient to perform their function properly and to discharge upon a plot of ground for sewage-farming.

4. Not being furnished with a statement of the expenditure anticipated under other heads, I am not in a position to make suggestions as to the source of funds for proposed outlay further than by having regard to the items given in paragraph 56 of the Chairman's covering letter, not all of which are really of a sanitary nature. I consider that the sum of Rs. 1,000 proposed to be spent upon "construction of another stall for the market," Rs. 200 for urinals, and Rs. 1,500 for the school-house, should be diverted to one or both of these important works as may be found feasible with the amount so rendered available.

5. The system of using sweepers to not only gather sweepings but also drag the carts is wasteful of labour. Still more is this the case as to removal of night-soil where the same method is adopted as to toties. I advise that the constitution of the conservancy staff be accordingly revised before the budget is sanctioned.

6. The provision for vaccination is the same as that for the current year, viz., Rs. 360, and calls for no remarks.

ORDER—No. 129 M., dated 23rd January 1896.

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

	Actuals, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1895–96.	Budget estimate, 1896–97.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	2,675	1,550	2,210	2,260
Tax on Arts	6,009	6,290	6,590	6,800
,, on Buildings and Lands	13,391	13,400	13,620	13,820
,, on Vehicles and Animals	1,759	1,800	1,850	1,950
,, on Carts	2,580	2,470	2,620	2,700
Tolls	5,300	4,480	5,060	3,850
Realizations under Special Acts	30	..	..	..
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	519	410	470	470
Conservancy Receipts	425	400	470	470
Fees and Revenue from Educational Institutions	209	200	220	220
,, ,, Medical Institutions	460	440	400	400
Income from Markets and Slaughter-houses	570	580	630	800
License Fees	661	600	650	500
Other Fees	396	370	460	420
Fines under Municipal and other Acts	905	600	750	750
Grants and Contributions from Government	3,028	3,230	2,990	3,220
,, ,, from Local Boards	4,583	4,540	4,540	4,340
Recoveries for Services to Private Individuals	1,400	1,500	1,550	1,600
Miscellaneous	37	..	..	..
Advances Recovered	283	200	200	20
Total ..	45,220	43,060	45,280	44,590
Charges.				
GRANT I—				
New Works—				
Communications	300	..	..	..
Buildings	2,022	900	900	4,150
Repairs—				
Communications	5,796	5,000	5,000	5,000
Buildings	1,194	400	600	700
Drainage	1,133	1,160	1,160	1,160
Water-supply	224	220	320	250
Establishment	539	540	530	540
Tools and Plant and other Stores	52	50	50	..
Total ..	11,260	8,270	8,560	11,800
GRANT II—				
Training Schools	73	190	190	190
Municipal Schools—				
On the Salary-result System	1,625	1,470	1,530	1,470
Salary Grants	707	690	700	700
Result ,,	953	1,100	1,000	1,000
Inspection	186	190	120	190
Miscellaneous	115	360	320	540
Total ..	3,659	4,000	3,860	4,090
GRANT III—				
Hospitals and Dispensaries	8,878	12,860	12,330	6,770
Contributions	366	240	350	350
Vaccination	346	360	350	360
Registration of Births and Deaths	276	290	290	270
Conservancy, Road-cleaning and Road-watering	7,096	6,940	7,830	7,950
Total ..	16,962	20,690	21,150	15,700
GRANT IV—				
Lighting	1,097	1,000	870	1,150
Markets and Slaughter-houses	130	130	130	130
Choultries	2,844	2,940	2,940	2,940
Travellers' Bungalows	105	120	120	100
Avenues	..	10	10	..
Public Garden, Survey of Land, Fire and other charges	1,017	920	1,120	1,240
Total ..	5,193	5,120	5,190	5,560
GRANT V—				
Supervision and Management	5,708	4,430	4,160	4,370
Advances Recoverable	218	..	..	..
Refunds	13	50	100	50
Balance	2,207	500	2,260	3,020
Total ..	45,220	43,060	45,280	44,590

Revised Estimate for 1895–96.

2. The current receipts and charges are now estimated at Rs. 43,070 and Rs. 43,030, respectively, against Rs. 41,510 and Rs. 42,560 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under the taxes on arts and buildings, and tolls, and that in the charges under Grant III. The collections under the tax on lands during the first eight months of the year, amounting to only 27·5 per cent. of the estimate, were not satisfactory. The sanction of Government, which is now accorded, should have previously been obtained for the payment of an allowance of Rs. 5 per mensem to the head master of the Ranganayakulupet school for supervising the schools in the town. The provision made for contribution to the cutlers' establishment, both here and in the budget estimate for 1896–97, will be struck out, with reference to G.O., No. 97 L., dated 18th January 1895.

Budget Estimate for 1896–97.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 42,230 against the revised estimate of Rs. 43,070, the decrease being mainly under tolls. Under section 191 (1) of the District Municipalities Act, the sanction of Government is not necessary for the proposed increase in the rate of the slaughter-house fee, referred to in paragraph 49 of the Chairman's letter. The credit taken under Provincial grants on account of education will be raised from Rs. 180 to Rs. 280, with reference to paragraph 3 of the Director's letter read above and the concluding portion of paragraph 4 (3) *infra*.

4. *Charges.*—(1) The charges are put down at Rs. 41,560 against Rs. 43,030 in the revised estimate, the decrease, which appears under Grant III, being partially counterbalanced by an increase under Grants I and IV.

(2) *Grant I.*—The municipal council's proposal to employ the temporary tank-watcher permanently is approved, but the increase in the number of drain-cleaners proposed in paragraph 59 of the Chairman's letter will be disallowed, as it does not appear to be necessary. The recommendations made by the Sanitary Commissioner in paragraphs 3 and 4 of his letter read above will be referred to the municipal council for consideration.

(3) *Grant II.*—A sum of Rs. 190 will be provided under "Training schools" and the allotment for results stipends to the teachers of municipal schools will be raised from Rs. 350 to Rs. 400, as recommended by the Director. The municipal council's attention will be drawn to the Director's remarks in the concluding portion of paragraph 3 of his letter. The increase in the salary of the second master of the Ranganayakulupet school from Rs. 6 to Rs. 7, the abolition of the post of second master on Rs. 5 in the Nawabpet school, and the entertainment of a drawing master on Rs. 15, proposed in paragraphs 63 and 64 of the Chairman's letter, are sanctioned, but the proposed increase in the salary of the gymnastic instructor cannot be approved as the Government is not satisfied of its necessity.

(4) *Grant III.*—The remarks of the Surgeon-General on the provision for medical services will be awaited. The entertainment of an additional scavenger on Rs. 5 per mensem is approved, but the proposed increase in the number of sweepers cannot be sanctioned until the necessity for it has been fully explained. Meanwhile, the allotment made for this purpose will be allowed to stand. The municipal council's attention will be drawn to the remarks of the Sanitary Commissioner in paragraph 5 of his letter.

(5) *Grant IV.*—The council's proposal to entertain an additional lamplighter and three gardeners on Rs. 5 each, referred to in paragraphs 68 and 70 of the Chairman's letter, is approved.

(6) *Grant V.*—The proposed entertainment of an additional bill-collector on Rs. 7 per mensem, and an increase of Rs. 2 in the salary of the revenue inspector, are sanctioned.

5. The budget, as revised by Government, closes with a balance of Rs. 3,020, or 7·1 per cent. of the estimated receipts.

(True Extract.)

J. F. PRICE,
Chief Secretary.

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

Enl. A. Raitt.

Govt. of {1896} Madras.

LOCAL AND MUNICIPAL.

Issued

Recd. *Encl.*

G.O., No. 129 M., 23rd Jan. 1896.

JANUARY.

Municipal Budget.

Reviewing the Nellore — for 1896–97.

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