Local & Munl. (1897) Department.

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[Despatch Abstract.]

Municipal Budget

Reviewing the Budget — for 1897-98.

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Government {1897} of Madras.

LOCAL AND MUNICIPAL.

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G.O., No. 558 M., 16th March 1897.

MARCH.

Municipal Budget.

Reviewing the Ongole — for 1897-98.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From M.R.Ry. C. LAKSHMINARASIMHA RAO Pantulu Garu, Chairman, Municipal Council, Ongole, to the Secretary to Government, Local and Municipal Department (through the Sub-Division Deputy Collector, Nellore), dated 18th January 1897, No. 606.

I have the honour to submit herewith budget estimates of receipts and charges of this municipality for the official year 1897–98.

REVISED ESTIMATE FOR 1896–97.

Receipts.

2. The receipts as per actuals of the first eight months and the probable receipts of the last four months, together with the opening balance of Rs. 1,840 (in round figures), amount to Rs. 15,360 against Rs. 13,870, the sanctioned estimate.

3. *Tax on Arts.*—The demand under this head is Rs. 1,915 (Rs. 1,662–8–0 current and Rs. 252–8–0 arrears) against Rs. 1,300, the sanctioned estimate. A sum of Rs. 265–8–0 was already remitted, Rs. 67 is likely to be remitted and Rs. 30 is shown in the balance for the next year in the current demand. Out of the arrear demand, Rs. 115–8–0 was already remitted and Rs. 7 is expected to be remitted within the year. The revised estimate, therefore, comes to be Rs. 1,430. The increase in the revised estimate is due partly to the collection of arrears and partly to the increased taxation.

4. *Tax on Buildings* —This tax was revised as directed by Government in G.O., No. 1434 M., dated 26th August 1896, in reviewing the administration report of this municipality for 1895–96. The demand under this head is Rs. 3,447–10–6 (Rupees 3,255–4–3 current and Rs. 192–6–3 arrears) against Rs. 2,950, the sanctioned estimate. A sum of Rs. 38–0–9 was already remitted, Rs. 17–3–6 is likely to be remitted and Rs. 10 is shown in the balance for the next year in the current demand. Out of the arrear demand, Rs. 7–0–9 was already remitted and Rs. 5–5–6 is likely to be remitted within the year. The revised estimate, therefore, comes to be Rs. 3,370. The increase in the revised estimate over the sanctioned estimate for the current year and the actuals of 1895–96 is due mostly to the enhancement in the rate of taxation on the annual rental value of buildings from 6½ to 7 per cent. and partly to arrear collection and revision.

5. *Tax on Lands.*—The demand under this head is Rs. 75–14–2 (Rs. 61–10–6 current and Rs. 14–3–8 arrears) against Rs. 60, the sanctioned estimate. Out of the arrear demand a sum of Rs. 1–12–0 was written off as irrecoverable and Rs. 2–7–8 is likely to be remitted. In the current demand Rs. 1–10–6 is expected to fall into arrears. Hence Rs. 70 is the revised estimate.

6. *Tax on Vacant Grounds.*—The demand under this head is Rs. 111–6–2 (Rs. 80–11–11 current and Rs. 30–10–3 arrears) against Rs. 80, the sanctioned estimate. Out of the current demand Rs. 4–8–8 was already remitted and Rs. 1–3–3 is expected to be remitted, leaving Rs. 5 to fall into arrears for the next year. In the arrear demand, Rs. 6–10–4 was written off as irrecoverable and Rs. 3–15–11 may be remitted. Hence the revised estimate is Rs. 90.

7. *Tax on Vehicles.*—The demand under this head is Rs. 126 (Rs. 114 current and Rs. 12 arrears) against Rs. 120, the budget estimate. A sum of Rs. 9 was written off under arrears as irrecoverable and Rs. 7 in the current demand may be remitted. Hence Rs. 110 is shown in the revised estimate. The decrease in the revised estimate is due to the fall of the number of owners of vehicles.

8. *Tax on Animals.*—The demand under this head is Rs. 811 (Rs. 710 current and Rs. 101 arrears) against Rs. 660, the budget estimate. A sum of Rs. 41–8–0 was written off in the arrears as irrecoverable and Rs. 9–8–0 may be remitted in the course of the year either from the arrears or current demand or from both. Hence the revised estimate is Rs. 760. The increase in the revised estimate over the budget figure is due to arrear collections and to the increased registration of animals in the current year.

9. *Tax on Carts.*—The demand under this head is Rs. 1,278 (Rs. 1,160 current and Rs. 118 arrears) against Rs. 1,110, the sanctioned estimate. Out of the arrear demand, Rs. 54 were written off as irrecoverable and Rs. 4 may be remitted. It is presumed that Rs. 20 may be remitted from the current demand. Thus the revised estimate stands at Rs. 1,200. The increase in the revised estimate is due to the collection of arrears and the large number of registration of carts.

10. *Tolls, Slaughter-house and Cart-stand Fees.*—The revised estimate under tolls is Rs. 1,640, slaughter-house Rs. 170 and cart-stand Rs. 550, against Rs. 1,560, Rs. 150 and Rs. 465, the sanctioned estimate, respectively. The increase in the revised estimate in all these items is due to competition at the time of sale.

11. *Fees from Travellers' Bungalow.*—The travellers' bungalow consists of two rooms each of 6 yards square. One of the rooms is occupied by Mr. W. H. Maskell, Barrister-at-Law and a councillor of this municipality, at a rent of Rs. 15 per mensem on the condition that he should vacate it whenever required, and to pay the rent on the first week of every month. Hence Rs. 200 is shown in the revised estimate against Rs. 100, the sanctioned figure. Payment of rent is very irregular.

12. *Sale-proceeds of Street-refuse.*—A sum of Rs. 70 is shown in the revised estimate against Rs. 100, the sanctioned estimate. The decrease is due to the combination of bidders at the time of sale.

13. *Sale-proceeds and Composition Fees of Medicines.*—A sum of Rs. 130 is shown in the revised estimate against Rs. 100, the sanctioned figure. The increase in the revised estimate is due to the increase in the number of subscribers of the hospital.

14. *License Fees.*—A sum of Rs. 250 is shown in the revised estimate against Rs. 200, the sanctioned figure. The increase in the revised estimate is due partly to the recovery in the current year of a small amount of fees after prosecution in the previous year and mostly to the number of licenses taken in the current year.

15. *Fines under Municipal and other Acts.*—The revised estimate under this head is Rs. 150 against Rs. 170, the sanctioned estimate. The decrease in the revised estimate is due to light punishments inflicted by the Magistracy.

16. *Avenue Receipts and Sale of old Materials, &c.*—The variations under these fluctuating items, all of which put together do not exceed Rs. 30, being trifling, need no explanation.

17. *Contributions from Local Fund.*—The revised estimate under this item is Rs. 2,560 against Rs. 2,800, the sanctioned estimate. The decrease in the revised estimate is due to the deduction made in the current year of the excess of contribution drawn during the last year as noted in liabilities in note to statement II of annual statement for 1895–96.

18. *Private Scavenging Fees.*—The total demand under this head is Rs. 586–12–2 (Rs. 562–11–2 current and Rs. 24–1–0 arrears) against Rs. 550, the sanctioned estimate. A sum of Rs. 18–13–0 was written off as irrecoverable from the arrear demand and Rs. 7–15–2 may be remitted from the current demand. The revised estimate, therefore, happens to be Rs. 560. The increase in the revised estimate over the sanctioned budget for the current year and the actuals of 1895–96 is due to the increase in the current demand and the arrear collections.

19. *Refunds.*—A sum of Rs. 4–10–0 was refunded by the company which supplied medicines and As. 2–1 was recovered from the water-pandal keeper to whom an over payment was made in 1895–96. Though the total of these items is only Rs. 4–12–1, Rs. 10 was shown in the revised estimate in round figure.

20. *Advances.*—A site was purchased by the municipality from Government about the year 1882 to be sold for building purposes. The purchase-money was shown from time to time under the head of "Advances recoverable." Some applications for house-sites are lying over and they may be disposed of within the year. Hence Rs. 50 in the revised estimate against Rs. 20, the budget.

Charges.

21. The charges are expected to amount to Rs. 12,820 against Rs. 13,210, the budget estimate, and Rs. 12,371–10–4, the actuals of 1895–96.

22. *Grant 1, New Works—Communications.*—A provision of Rs. 600 was made in the budget for the construction of two roads and a compensation of Rs. 25 was paid to acquire two pieces of land in Chinakulawari street which stood in obstruction of the line of the road. These two items of compensation have been shown in the list of allotments of funds submitted to Government for approval for the quarter ending 30th September 1896. Though the revised estimate amounts to Rs. 625, Rs. 620 in round figure is adopted.

23. *New Works—Buildings.*—A sum of Rs. 600 was sanctioned in the budget for the several works under this head, but only works were executed and paid for as follows :—

	Rs.	A.	P.
Constructing latrine for males	199	2	5
Do. for females	186	6	9
For the purchase of moveable dust-bins	40	6	0
Total ..	425	15	2

The provision of Rs. 150 made for the construction of a contagious diseases shed in the hospital compound was subsequently considered inadequate and an additional provision of Rs. 60 was made for the work, and the approval of Government was sought for in the list of allotments of funds submitted to Government for the quarter ending 30th June 1896. Work could not be done according to the original estimate sanctioned by the council as the Deputy Sanitary Commissioner, who visited the municipality in the commencement of December 1896, suggested that the work should be executed only in accordance with the plans sanctioned by the Sanitary Board. I have applied to the Sanitary Board for the plan and it has not yet been furnished. It is yet to be seen whether the amount sanctioned will be sufficient for the construction of the shed in question which is to be built according to the new plan, and the work can be completed before the close of the year. In spite of this, the proposed cost of the work is shown in the revised estimate along with the actual cost of the other items. The decrease in the revised estimate is due to the savings effected in the works completed.

24. *Repairs—Communications.*—The sanctioned estimate under this head is Rs. 180 and the revised estimate is Rs. 220 in round figure. The increase in the revised estimate is due to subsequent allotments sanctioned by the municipal council from time to time as shown in the list of allotments of funds submitted to Government for the quarter ending 30th September 1896.

25. *Repairs—Buildings.*—The amount sanctioned under this head is Rs. 150 and the actual expenditure contemplated to be incurred is Rs. 154–7–6. For the sake of round figure only Rs. 150 is adopted in the revised estimate. A sum of Rs. 2, spent for repairing the shed on the bund of Ranga Rao's tank as shown under liabilities of annual statements for 1895–96, was paid in the current year.

26. *Repairs—Water-supply.*—A sum of Rs. 740 was provided in the budget for the improvement of Ranga Rao's tank and sanctioned by Government. This work

could not be undertaken till the sanction of Government to execute the work in accordance with professional opinion, as directed by G.O., No. 201 M., dated 8th February 1895, was received in G.O., Mis. No. 1568 M., dated 14th September 1896. In the meantime the tank was full and the work could not be done. Out of the endowment fund of Ranga Rao's tank, however, Rs. 35 was spent for repairing the supply channel and Rs. 3–4–6 for removing silt in the reservoir of the tank. Another sum of Rs. 40 was spent from the general balance for repairing well in Guddalaguntapallem. All these items have been shown in the list of allotments of funds for the quarter ending 30th September 1896 submitted to Government for approval.

27. *Items* 2 (*d*) *II*, 3, 4 *and Miscellaneous Public Improvements.*—As there are no variations in the budget and the revised estimate of these items they need no explanation.

28. *Grant 2, Education—Salary-result School—Contingencies.*—The revised estimate under this head is Rs. 54 against Rs. 44, the sanctioned estimate. The increase is chiefly due to the payment of liabilities of house-rent as shown in note to statement II of annual statements for 1895–96.

29. *Salary-grants.*—The revised estimate under this head is Rs. 310 against Rs. 330, the budget. The decrease in the revised estimate is due to the payment of grant as claimed in the bills for salary grants by the Principal of the American Basel Mission College.

30. *Results-grants.*—The revised estimate under this head is Rs. 990 against Rs. 800, the sanctioned estimate. The increase is due to the payment of liabilities as shown in note to statement II of annual statements for 1895–96.

31. *Inspection—Contingencies.*—A sum of Rs. 20 is shown in the revised estimate against Rs. 10, the budget. The increase is due to the payment of travelling allowance to the inspecting schoolmaster as shown under liabilities in note to statement II of the annual statements for 1895–96.

32. *Items* 2 (ii) (*a*) & (*b*) *and* 6 (*b*) (i).—Need no explanation.

33. *Grant 3, Hospitals and Dispensaries—Diet of Patients and Contingencies.*—The amounts shown in the revised estimate under these itmes are Rs. 640 and Rs. 340 against Rs. 700 and Rs. 400 in the budget, respectively. The decrease in both of these is due to the economy shown by the medical officer in charge of the dispensary as remarked by him in the hospital budget.

34. *Contributions to Government.*—As there are no variations in the revised and budget estimates in the several minor items of this head, they need no remarks.

35. *Vaccination.*—The revised estimate is Rs. 240 (Rs. 151 establishment and Rs. 89 contingencies) against Rs. 200 (Rs. 144 establishment and Rs. 56 contingencies), the budget. The increase in the revised estimate is due to payment of arrears of pay to the vaccinator and cost of lymph to Local Fund board as shown under liabilities in note to statement II of the annual statements for 1895–96.

36. *Registration of Births and Deaths*—Needs no remarks.

37. *Conservancy—Establishment.*—The revised estimate under this head is Rupees 2,000 against Rs. 1,990, the budget. The increase is due to the payment of salary to the acting sanitary inspector for the days the permanent inspector was under training in the sanitary class, longer than the period expected.

38. *Items Nos.* 5 (*a*) (ii) *and* 5 (*b*) (ii).—The variations under these items being insignificant, need no explanation.

39. *Grant 4, Lighting—Establishment.*—Needs no explanation.

40. *Lighting—Contingencies.*—The revised estimate is Rs. 410 against Rs. 400, the budget, and Rs 20 the subsequent allotment, as shown in the list of allotments of funds submitted to Government for the quarter ending 30th September 1896. The consumption of kerosine-oil, &c., by lamps for the year is estimated at Rs. 311–8–11, while the other expenditure was incurred for buying four new lamp-posts for paying boat and cart hire and for fixing and refixing lamp-posts.

41. *Travellers' Bungalow*—Needs no remarks.

42. *Other Charges—Rewards.*—Need no explanation.

43. *Other Charges—Printing.*—The revised estimate under this head is Rs. 470 against Rs. 350, the budget, and Rs. 10, the subsequent allotment. The increase in the revised estimate is chiefly due to the payment of Rs. 113-11-2 liabilities as shown in note to statement II of the annual statements for 1895-96, and to the proposed increased expenditure with reference to the bills paid during the past eight months of the year.

44. *Other Charges—Other Items.*—The amount fixed in the revised estimate is Rs. 60 against Rs. 100, the budget. The decrease in the revised estimate is due to the shorter period the water-pandal was in existence than expected.

45. *Grant 5, Collection of Tolls—Contingencies.*—The council has sanctioned Rs. 12 for the repairs of schedule boards of the northern and southern gates. This is shown in the list of allotments of funds for the quarter ending 30th September 1896. Hence Rs. 10 in round figure in the revised estimate.

46. *Grant 5, Items a* (i) (ii) (*b*) *and* (*e*).—Needs no remarks.

47. *Office Contingencies.*—The revised estimate under this head is only Rs. 250 against Rs. 300, the sanctioned estimate. The decrease is due to careful supervision.

48. *Refunds.*—A sum of Rs. 9 was refunded according to council's resolution No. 288, dated 14th March 1896, out of the tax collected on vehicles during 1895-96. Hence Rs. 10 in round figure in the revised estimate.

Budget Estimates for 1897-98.

Receipts.

49. The receipts together with the opening balance of Rs. 2,540 are estimated at Rs. 15,950 against Rs. 15,360, the revised estimate for the current year.

50. *Tax on Arts.*—A sum of Rs. 30 is expected to fall into arrears from the current year's demand (*vide* paragraph 3 *supra*). A sum of Rs. 1,330 including the arrears is therefore adopted to be the budget figure against Rs. 1,430, the revised estimate, which includes arrear collections.

51. *Tax on Buildings.*—Rs. 3,210 is proposed for the budget including an amount of Rs. 10 which is expected to fall into arrears as shown in paragraph 4 *supra* against Rs. 3,370, the revised estimate which includes arrears.

52. *Tax on Lands—Vacant Grounds.*—Only Rs. 60 and Rs. 80, the last budget figures, are adopted for the purposes of the proposed budget against Rs. 70 and Rs. 90, respectively, the revised estimate, which includes arrear collections.

53. *Tax on Vehicles.*—The revised estimate Rs. 110 under this head is adopted for the proposed budget.

54. *Tax on Animals.*—A sum of Rs. 700 is proposed against Rs. 760, the revised estimate, which includes arrears.

55. *Tax on Carts.*—Rs. 1,100, the budget figure of the last year, is proposed against Rs. 1,200, the revised estimate, which includes arrears.

56. *Tolls less Local Fund share.*—As no increase is expected beyond the last budget figure, Rs. 1,560, the same amount, is now adopted.

57. *Rent of Lands.*—The annual rent of Ranga Rao's tank inam is Rs. 103, and in round figure Rs. 105 is proposed.

58. *Avenue Receipts—Sale-proceeds of old Materials, &c.*—These items are fluctuating and therefore the last budget figures of Rs. 10 and Rs. 25, respectively, are adopted.

59. *Travellers' Bungalow Receipts.*—The revised estimate under this head is Rs. 200 against the last budget Rs. 100. One room of the bungalow is rented at Rs. 15 per mensem. The renting of the bungalow is questioned by Government and the matter is under correspondence. As it is doubtful whether the bungalow will be allowed to be rented as hithertofore only the last budget figure is proposed—*vide* paragraph 11 *supra*.

60. *Sale-proceeds of Street-refuse.*—The revised estimate under this head is Rs. 70 against Rs. 100, the last budget figure. As competition is expected, the figure of the last budget is adopted.

61. *Fees from Educational Institutions.*—The council propose the opening of an upper primary school under the system of salary grants. An amount of Rs. 100 is expected to be realized in the shape of fees. Hence the new item.

62. *Sale of Medicines.*—The revised estimate is Rs. 130 under this head against Rs. 100, the last budget figure. An intermediate sum of Rs. 120 is adopted.

63. *Income from Market.*—An estimate of Rs. 4,500 was sanctioned for the construction of a market in the municipality. As a trial a partial execution of the work of stalls for vegetables and sundry articles and mutton was undertaken and completed for Rs. 1,776-9-7 in the years 1891-92 and 1893-94. According to the plan and estimate supplied by the Sanitary Board, a vegetables shed, grain and sundry bazaar with five godowns and a compound with gates are yet to be constructed. The municipality tried to bring in people selling vegetables and sundry articles and mutton into the market to exercise their profession and was disappointed in its attempt, as the sellers would not agree to sell in the market which was not convenient for them and as the municipality could not induce them to occupy the market by any provision of law now in force. The utilization even of the present building, in my opinion, cannot be effected without completing the entire market and making some additional improvements apart from the view taken by the council that the provisions of the new Municipal Act should be awaited to compel sellers to resort to the market. To complete the building as estimated, an amount of about Rs. 3,000 is required. Under the present condition of the municipality, the work will never be completed unless the course proposed by me in paragraph 72 is adopted. The Government called for an explanation in G.O., No. 1434 M., dated 26th August 1896, for not leasing out the market in reviewing the administration report of this municipality for the year 1895-96. The council invited tenders, and no tenders having been received passed a resolution that the provisions of the new Act should be awaited to compel people to resort to the market and the said resolution was duly submitted. Hence no receipts under this item in the proposed budget.

64. *Income from Slaughter-houses.*—The municipality has under its management one building for the slaughtering of sheep and goats. It has been thought absolutely necessary to provide a slaughter-house of cattle and provision has been made for its construction. The receipts of the sheep slaughter-house in the revised estimate amount to Rs. 170, and this amount has been raised to Rs. 220 in the proposed budget in contemplation of the excess receipts from the cattle slaughter-house.

65. *License Fees.*—Rs. 235 is proposed for the budget against Rs. 250, the revised estimate, which includes arrears as stated in paragraph 14 *supra*.

66. *Cart-stand Fees.*—The revised estimate is Rs. 550 under this head against Rs. 465, the last budget figure, and Rs. 500, the proposed budget. An intermediate amount has been adopted.

67. *Fines under Municipal and other Acts.*—The revised estimate, Rs. 150, is adopted for the purpose of the proposed budget.

68. *Contributions from Local Funds—Medical.*—A sum of Rs. 2,920 is proposed in the present budget with reference to the proposed expenditure on the municipal hospital.

69. *Contribution from Local Funds—For other Purposes.*—The municipality has its existence for twenty years. There are three very important places where tolls are collected without bars or sheds for toll-collectors. It is to be regretted that the straitened circumstances of the municipality could not hitherto provide them. The council therefore has undertaken to build these sheds and to provide bars during the proposed budget year, and one-third of the cost thereof is claimed from the district board. Hence Rs. 110 in the budget proposed.

70. *Private Scavenging Fees.*—The revised estimate, Rs. 560, is adopted.

71. *Charges.*—The charges are estimated at Rs. 15,050 against Rs. 12,820, the revised estimate for 1896–97.

72. *Grant 1, New Works—Communications.*—The works proposed for the year are as detailed in statement II-A, Part I, and the expenditure to be incurred is Rs. 650. There are 14¾ miles of road in the town, 6½ metalled and 8¼ miles not metalled. The Madras-Bezwada railway is under rapid construction and may be completed before the middle of the year 1898. The railway station is constructed in the vicinity of the town and the site selected for the station has no communications from the town. While provision, made year after year under the head of communications either for new works or repairs is in no way sufficient for the bare maintenance of the existing roads, this amount is distributed for new works and repairs. Professional opinion may be obtained, as to what may be the cost of maintaining 6½ miles of metalled road in a municipal town like Ongole. While the district board share of tolls in the Nellore Municipality is only ¼, the share of the district board in the Ongole Municipal tolls is fixed ⅓ for reasons which I cannot understand. There are no roads within the municipality belonging to the district board. This share of tolls was fixed when the trunk road, an important communication belonging to the district board in the municipal limits, was maintained by the said board. The pressure of funds, which may amount to some thousands of rupees, required for the construction and repair of roads in the municipality and for other purposes, may partially be relieved by excusing the toll contribution of the district board altogether or for some years, as was done by Government in the case of the Nellore Municipality by order Mis. No. 2439 L., dated 1st November 1893, at the request of the President, District Board, and partially by raising the tolls to the maximum rates as suggested by the council in submitting the budget estimates for 1894–95 since the rate of house-tax has, during the current year, been raised from 6½ to 7 per cent. and since the tax under this head cannot any more be raised. The construction and repair of roads, &c., will be estimated and the sanction of Government obtained in a supplemental budget, if the general balance is raised in the manner suggested by me.

73. *New Works—Buildings.*—An amount of Rs. 1,000 has been provided in the budget for the works to be executed. The proposed cost for each work is given in detail in statement II-A, Part I—New Works. The necessity for the execution of these works is as follows:—

(1) *Slaughter-house for Cattle.*—Only half the amount required for the construction of this building is provided in the present budget owing to scarcity of funds to complete it in the following years. The town is inhabited by about 2,000 beaf-eating population and not less than ten cattle are slaughtered every month for consumption. These animals are slaughtered without licenses in the town against the provisions of the Municipal Act and no licenses are given because no house is restricted for their slaughter. The council consider the construction of the building not only supplies a want but also proves a source of income to the municipality.

(2) *Latrine in Vallaya Tope.*—This is in ruins for a few years. The Deputy Sanitary Commissioner, who visited the place in December last, had no objection to the substitution of a new latrine in its place. This is the only latrine used by females in this part of the town and the want of a proper latrine at this place is very much felt.

(3) *Three Toll-sheds.*—A sum of Rs. 300 is proposed to be spent for the construction of sheds in the Northern, Southern and Kothapatam gates of the municipality for reasons stated in paragraph 69 *supra.*

(4) *Dust-bins.*—The masonry dust-bins in the town are decaying year after year. These are replaced by movable dust-bins.

(5) *Well in the Moberly Hospital Premises.*—The total proposed expenditure of this well comes to Rs. 300, of which Rs. 150 is to be borne by the Police department (for whom a hospital has been provided by Government just by the side of the municipal hospital), as suggested by the District Surgeon, Nellore, as the well is considered to be useful for both the hospitals. I have written to the Superintendent of Police, Nellore, to obtain sanction from Government for the Police share of Rs. 150, and have received no reply. The construction of this well may be sanctioned by Government only if it is prepared to bear a moiety of cost.

74. *New Works—Water-supply.*—Objection was often taken by Sanitary officers to the existence of Muhammadan burial-grounds in the heart of the town. The municipality some time ago purchased a ground, fenced it and provided the same for the burying of the dead among the Muhammadans. The Muhammadans require water near their burial-ground for the performance of their religious ceremonies, but the municipality could not provide the same for want of funds; similarly, the Hindus have a burial and burning ground, where the scarcity of water is often felt for their religious ceremonies. These two wells are a source of water-supply to the passers by the road, as these wells are intended to be sunk by road side and to the inhabitants at large.

75. *Repairs—Communications.*—All the roads in the town require repairs. The municipality is poor and cannot afford to repair them. It has therefore made only a small provision of Rs. 400 under this head for the repairs of roads, as detailed in Statement II-A, Part II, Repairs (*vide* also remarks in paragraph 72 *supra*).

76. *Repairs—Buildings.*—Travellers' bungalow cook-room is in a dilapidated condition; hence provision of Rs. 100.

77. *Repairs—Water-supply.*—The works sanctioned by Government for Ranga Rao's tank may be executed if the tank is dried up in the course of the year; objection was very often taken by the magistracy for not fencing the unprotected wells under the management of the municipality; hence a provision of Rs. 1,050 in the proposed budget, as detailed in Statement II-A, Part II, Repairs, for both the purposes.

78. *Miscellaneous Public Improvements.*—Many parts of the town are thickly overgrown with prickly-pear; hence a provision of Rs. 50 for its removal against Rs. 30 the revised estimate.

79. *Items Nos.* (2) (*d*) (*ii*), (3) *and* (4).—Need no explanation.

80. *Grant 2, Education—Municipal Schools—(i) on Salary System.*—A school under this system was maintained by the municipality till it was amalgamated with the municipal middle school, which existed some time ago. The middle school was abolished after the opening of a high school by the American Baptist Mission; since the abolition of this school no other school under the salary system has been in existence, where primary Telugu education may be imparted to little children, and this has been felt by the intelligent classes of the town for a number of years. No provision could be made by the municipality owing to the want of funds, though the matter was fully in the view of the council. The council therefore resolved to open an upper primary school in the centre of the town for the convenience of little children, and a provision of Rs. 300 is made for its maintenance. My proposals in paragraph 72 *supra* will help to some extent this arrangement.

81. *Municipal School—On Salary-result System.*—A Muhammadan primary school is maintained by the municipality under this system and the cost of the school annually is Rs. 120, excluding the results grants, to which the teacher is entitled only if he earns it. There is only one teacher in charge of the school, who absented himself for a very long time on leave after his appointment and no trained man could be procured to fill up his place. The strength of the school was deteriorating as reported by me in the administration report of municipality for 1895–96 and the school is considered a failure. To add to the miserable condition of this school, there is another Muhammadan primary school maintained by the American Baptist Mission here, which works in competition. A town like Ongole, where there are hardly 70 pupils among Muhammadans who receive primary education, does not require two schools. The council therefore resolved to abolish the school; hence no provision is made in the proposed budget.

82. *Salary Grants.*—A provision of Rs. 340 is made, against Rs. 310, the revised estimate, on account of increased and new grants sanctioned by the council, as claimed by the Principal of the American Baptist Mission College, towards the salaries of three teachers employed in the lower secondary department of the college.

83. *Results Grants.*—A sum of Rs. 800 is proposed under this head, against Rs. 990, the revised estimate, which includes an arrear payment of Rs. 190 in round figure as stated in paragraph 30 *supra.*

84. *Inspection Establishment.*—Promotion of one rupee per mensem was sanctioned by the council in the salary of the inspecting schoolmaster, and therefore the proposed budget figure is Rs. 72, against Rs. 60, the revised estimate. The remuneration of Rs. 5 is entirely inadequate for an inspecting schoolmaster, though he is also paid for his services as a schoolmaster otherwise. I agree with Assistant Inspector of Schools who recommended the pay to be raised to Rs. 7 and submit to Government that the salary may be increased to Rs. 7 per mensem.

85. *Miscellaneous—Other Items—Reading-room.*—This institution has been in existence for a period of about seven years supported by local contributions. The Sub-Collector of the station has always been its president. It was proposed by the secretary of the reading-room to register the institution under Act XXI of 1860, if it is patronized and a contribution granted by the municipality for its partial maintenance. The council therefore approved of the suggestion of the secretary, and made a provision of Rs. 30 in the proposed budget. It should not be understood that this grant alone is intended to support the institution as it covers hardly one-tenth of its expenditure. It is not an exaggeration to say that the institution is very popular and has the patronage of the educated and intelligent population of the town.

86. In the budget submitted by the Educational Department the result grants were proposed to be raised from Rs. 800 to Rs. 1,000. As this increase is beyond the percentage fixed on education in municipalities, as the three schoolmasters recommended to be trained in the sessional school are too old to receive any instruction, and as the upper primary school proposed by the municipal council to be opened in paragraph 80 supplies also the wants of elementary education, the council could not approve of the enhancement of the results grants.

87. *Grant* 3, *Hospitals and Dispensaries—Establishment.*—A sum of Rs. 2,260 is proposed, against Rs. 2,250, the revised estimate. The increase in the budget is due to promotion given to two servants (male ward cooly and waterman) employed on the establishment.

88. *Medicines.*—The proposed budget is Rs. 600, against Rs. 150, the revised estimate. The increase is due to medicines proposed to be purchased in the year. A small expenditure only was incurred in the current year owing to the large supply of medicines received in the previous year; hence the decrease in the revised estimate.

89. *Diet of Patients.*—A sum of Rs. 550 is proposed, against Rs. 700, the last budget, and Rs. 640, the revised estimate. The decrease in the proposed estimate is due to the economy promised by the civil apothecary.

90. *Sundries and Contingencies.*—The proposed budget is Rs. 250, against Rs. 400, the last budget, and Rs. 340, the revised estimate, which includes Rs. 100, the cost of bedding supplied.

91. *Items* 2, 3 *and* 4.—The figures of the revised estimate have been adopted under these items except that there is under vaccination a difference of Rs. 40 paid for liabilities of 1895–96 as stated in paragraph 35 *supra*.

92. *Conservancy Establishment.*—Provision for two more toties has been made in the proposed budget; hence Rs. 2,090 in the budget, against Rs. 2,000, the revised estimate.

93. *Conservancy—Other Charges.*—The budget is Rs. 680, against Rs. 410, the revised estimate. The details of the proposed budget are as follows:—

	Rs.
Purchase money of a night-soil hand-cart	80
Cart hire of three rubbish carts	540
Digging night-soil trenches	30
Subscription to Sanitary Record	16
Price of Jones' Manual of Sanitation	6
Rent of land for rubbish and night-soil depôts	8
Total	680

One night-soil cart and another rubbish cart are additions sanctioned by the council with reference to the Proceedings of the Madras Government, Mis. No. 271 M., dated 14th February 1896.

94. *Items Nos.* 5 (*b*) (*i*) *and* (*ii*), 5 (*c*) *and* 5 (*d*).—Need no explanation.

95. *Grant 4, Lighting Contingencies.*—A provision of Rs. 400 is made in the budget, against Rs. 410, the revised estimate, which includes certain additional allotments sanctioned by the council as stated in paragraph 39 *supra*.

96. *Slaughter-house Contingencies.*—A provision for slaughter-house for cattle is made in the budget (*vide* paragraph 64 *supra*). In contemplation of renting a site in the meantime for the slaughter of animals, this item of Rs. 20 is proposed.

97. *Items Nos.* 1 (*a*) *and* 4.—Need no explanation.

98. *Other Charges—Rewards.*—A provision is made for the destruction of pigs in addition to dogs; Rs. 20 is proposed, against Rs. 10, the revised estimate.

99. *Printing.*—The revised estimate includes arrear payment; hence the last budget figure adopted.

100. *Other Charges—Other Items.*—The budget is Rs. 100, against Rs. 60, the revised estimate. The details of the proposed budget are as follows:—

	Rs.
Numbering carts	15
Water-pandal for four months	50
Mallets, &c., for striking gong	12
"Fort St. George Gazette"	23
Total	100

101. *Grant 5, Office Establishment.*—A sum of Rs. 738 is proposed, against Rs. 710 and Rs. 714, the revised and last budget estimates, respectively. The increase of Rs. 24 in the proposed budget is due to the promotion sanctioned by the council in appreciation of the onerous duties discharged by the third clerk, O. Kristna Rao, who draws only Rs. 10 per mensem.

102. *Collection of Tolls—Contingencies.*—Provision for toll-bars for three main gates has been proposed in the budget; hence Rs. 30 against Rs. 10 in the revised estimate, the amount spent for schedule boards in 1896–97.

103. *Office Contingencies other than* (*b*) (*ii*).—A sum of Rs. 306 is proposed for the budget, against Rs. 250 and Rs. 300, the revised and budget estimates, respectively. The increase in the proposed estimate is chiefly due to the increase in the house-rent of the office building expected to be occupied during the year, the present building having been condemned by the council to be unfit for occupation by the office on account of its bad surroundings.

104. *Items Nos.* (*b*) (*i*) *and* (*e*).—Need no explanation.

105. The usual statements, a proposition statement for the several changes proposed in the present staff and a copy of the council's resolution, No. 241, dated 14th January 1897, passing the budget, are herewith submitted.

106. The budget could not be submitted in due time owing to the revision of the house-tax, which is yet to be completed a little and other difficulties I had to meet with in getting the statements prepared.

No. 136.

Forwarded.

2. There are nearly 15 miles of road in the municipality, of which only 6½ miles have been metalled. A provision of Rs. 400 is made in the budget for maintaining some of the metalled roads, but this is, in my opinion, quite inadequate, as some of the roads require re-metalling (paragraph 75).

3. The municipality may be exempted from liability to contribute one-third of the receipts under tolls to the district board for at least five years or till all the roads are metalled and those already metalled are put in thorough repair (paragraph 72).

4. The proposal of the council to levy the maximum rates of tolls may be approved, as the house-tax has been already raised to 7 per cent. of the annual rental value of buildings, and is not now capable of further enhancement (*idem*).

5. As the local Hindustani school on salary-results system is deteriorating, the council has resolved to abolish it altogether, and to establish, in its stead, a primary school in the heart of the town (paragraphs 80 and 81). These proposals may likewise be approved.

6. Travellers (especially Europeans and Eurasians) are often put to inconvenience on account of one of the rooms of the travellers' bungalow having been rented out to Mr. Maskell, Barrister-at-Law, who is reported to be very irregular in paying the rent (paragraphs 11 and 59). He may be ordered to vacate the room.

ONGOLE,
20th January 1897.

(Signed) C. ADIKESAVULU NAYUDU,
Sub-Divisional Deputy Collector.

No. 128-Eng.

Submitted to Government with the following remarks.

In spite of repeated reminders the budget was received in my office only on 22nd instant.

2. *Paragraphs* 11 *and* 59 *of Chairman's letter.*—I have already (in my letter No. 110, dated 22nd January 1897,) put before Government my views as to the inexpediency of allowing the present arrangement by which half the travellers' bungalow is leased out to Mr. Maskell to continue. The last sentence of the Chairman's paragraph 11 puts on record officially, what he had previously told me by word of mouth that Mr. Maskell's rent is very irregularly paid.

3. *Paragraph* 15.—It is open to the Chairman to bring to the notice of the Divisional Magistrate any cases in which the local magistracy inflicts fines for nuisances, &c., which he considers inadequate.

4. *Paragraphs* 61 *and* 80.—*Vide* remarks in paragraph 4 (2) of G.O., No. 1434 M., dated 26th August 1896, regarding the officering of a municipal school last year. I do not think the council is to be trusted with the direct management of an upper primary school such as it proposes. It would do better to aid by results grants private enterprise, by the American Baptist Mission and others, in this direction.

5. *Paragraph* 68.—I am inclined to think that local funds already contribute as much, if not more than they should, for the upkeep of the municipal hospital. I am calling for a report on this point from the Taluk Board President.

6. *Paragraphs* 72 *and* 75.—Considering the proportion of their existing revenue from tolls which the council devotes to roads, its proposal that the district board should forego its share of the tolls levied at Ongole is preposterous.

The following are the figures for recent years :—

	Municipal receipts from tolls.	Municipal expenditure on roads.
	RS.	RS.
1893–94	1,411	688
1894–95	1,525	240
1895–96	1,569	1,524
1896–97 (revised estimate)	1,640	840
1897–98 (budget estimate)	1,560	1,050
Total ..	7,705	4,342

In all an expenditure (including present proposals) of Rs. 4,342, against Rs. 7,705, which the tolls yielded to the municipal revenues. It will be quite time enough for the council to apply for the whole of the toll revenue, or for levy of tolls at higher rates, when they show that they are utilising their existing resources to the utmost. The Chairman's remarks in the latter part of his paragraphs 63 and 80 are instructive. The real object of asking for a larger toll revenue is, I have little doubt, to increase expenditure under Grant 2 and on a market which has hitherto proved a "white elephant."

7. The district board's claim to a share of the toll received rests not on their keeping up roads within the municipality (which they do not do), but on the fact that they have to maintain roads on all four sides of it which are subjected to considerable wear and tear by traffic going into and out of the town.

8. *Paragraph* 75.—I endorse the Divisional officer's remarks as to the road allotment made in the budget being inadequate; but would remedy this for the present by raising the provision for repairs to Rs. 1,000 to be met by economies in other directions and from the closing balance. The municipal council, I am afraid, is simply trying to shirk its obvious duties by making improvement of the roads conditional on the demands on which I have commented above.

9. *Paragraph* 84.—I do not think the proposed increase necessary. The council would do better to employ a full time inspecting schoolmaster who might, under arrangements which the district board would doubtless be glad to enter into, inspect some of the adjoining local fund schools also.

10. *Paragraph* 85.—The reading-room in question exists for the benefit of the upper class of native society in Ongole—Government officials, pleaders and so forth. It is undoubtedly popular with them because, as I understand, punctual payment of subscriptions is not enforced. The money of the municipal tax-payers is therefore to be drawn upon to help to keep the institution from collapse. I strongly recommend that this allotment be struck out of the budget.

11. *Paragraph* 101.—The municipal office is not working so efficiently as to merit any enhancement in the pay of its clerks.

12. The provision of Rs. 5 for the cutlers' establishment re-appears in the budget estimate for 1896–97 in spite of the remark on this point in paragraph 4 (3) of G.O., No. 149 M., dated 28th January 1896.

13. For contributions on account of the controlling establishments only Rs. 70 have been shown in the revised estimate for 1896–97 and in the budget estimate for 1897–98. According to the orders in G.O., No. 2391 L., dated 17th December 1896, the figures should be Rs. 90 and Rs. 120, respectively.

(Signed) W. S. MEYER,
Ag. Collector.

26th January 1897.

From M.R.Ry. C. LAKSHMINARASIMHA RAO PANTULU Garu, Chairman, Municipal Council, Ongole, to the Secretary to Government, Local and Municipal Department (through the Sub-division Deputy Collector, Nellore), dated 6th February 1897, No. 663.

In continuation of my remarks *receipts*, paragraph 59, fees from travellers' bungalow and Grant 1, Charges—New Works—Communications, paragraph 72, of my budget report for 1897–98, I have the honour to bring to the notice of Government, to be considered in connection with the budget, the following facts :—

Paragraph 59.—In reply to a notice given by me under clause 1 of section 102 of Act IV of 1884, Madras District Municipalities Act, to Mr. W. H. Maskell, he informed me that the portion of the travellers' bungalow occupied by him was vacated on 28th ultimo, and the agreement entered into by him with the council terminated. The amount of Rs. 100 shown in the budget under receipts is accurate and cannot be increased.

Paragraph 72.—The trunk road herein referred to, which passes through the town, is $1\frac{3}{5}$ miles in length. It was maintained by the district board until taken up by the municipality under resolution No. 8 of 2nd January 1884, a copy of which is herewith submitted, on a reference by the President, District Board, forwarding an extract from the Revenue Board's General Register No. 7216 of 1883. If this road is properly maintained, the minimum cost will never be below Rs. 300 per annum. The contribution of one-third share from municipal tolls to the district board was fixed probably in 1876–77, when the municipality was established. After the road was taken up from the commencement of the official year 1884–85 by the municipal council, the contribution of tolls should have been reduced, which was not hitherto done. I think the municipality is entitled not only to a refund of the sums spent on the road since 1884–85, but also to a proportionate reduction of the contribution hereafter, independent of all other circumstances.

ENCLOSURE.

EXTRACT from the Proceedings of the Municipal Council, Ongole, passed at a meeting held on Tuesday, the 20th January 1884, at 8 A.M., in the Sub-Collector's office.

* * * * *

8. *Read*—letter, No. 1858, dated 24th December 1883, from the President of the Local Fund Board, Nellore, requesting that the necessary arrangements be made to take over charge of the portion of the trunk road lying within the municipal limits from the commencement of the next official year.

Resolution—Resolved to take up the road from the commencement of the next official year.

Forwarded.

2. I beg to repeat my recommendation in my endorsement on the budget report that the council may be excused from making its usual contribution to the district board, as the provision of Rs. 400 made on account of roads in the municipality for the year 1897–98 is hardly sufficient.

(Signed) C. ADIKESAVULU,
Sub-Division Deputy Collector.

CAMP CHUNDI,
11*th February* 1897.

No. 282-Eng.

Submitted to Government, with reference to the remarks in paragraphs 2 and 6 to 8 of my endorsement, No. 128, dated 26th January 1897, forwarding the municipal budget for 1897–98.

2. The chairman's claim on the district board for retrospective compensation for maintenance by the municipality of the portion of the trunk road which passes through the town is of course absurd, in view of the fact that the municipality has accepted charge of the same without demur for the last thirteen years. The Nellore municipality similarly maintains that portion of the trunk road which passes through its jurisdiction and has made no special claim therefor. I should add, however, that in Nellore, the district board's share of the tolls was waived for two years in 1893, under G.O., Mis. No. 2439 L., dated 1st November 1893, in view to the improvement of the town roads.

3. As I remarked in dealing with the budget, it will be time enough to consider the Ongole municipality's claim to a fuller share of the toll revenues when it shows by *acts*, and not by mere professions, that it is ready to pay more attention to its roads than it has hitherto done from the resources that it now has.

(Signed) W. S. MEYER,
Acting Collector.

16*th February* 1897.

From Surgeon-Major-General C. SIBTHORPE, F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Chittoor, 4th February 1897, No. T-4—10.

With reference to grant 3 of the budget estimate of the Ongole municipality for the year 1897–98, I have the honour to state that the District Medical and Sanitary officer recommended that (1) a well be sunk in the hospital compound, (2) a compound wall or fence be erected to keep stray cattle out and gates be put up at the entrance, (3) two isolation sheds on the standard plan be erected in the compound for contagious diseases and offensive cases, but no provision seems to have been made to meet these additions which are very necessary.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 8th February 1897, No. 1208.

Adverting to the educational portion of the budget estimate of the Ongole municipality for 1897–98, I have the honour to submit the following remarks :—

(i) The council has resolved to open an upper primary school on the salary system from the next official year at an annual expenditure of Rs. 300 and has taken credit for a fee income of Rs. 100 from this school. But in the extract from statement II furnished to me by the chairman, I find that no provision is made for the purpose. A sum of Rs. 250 in round numbers, being the cost of the staff at Rs. 23 per mensem for eleven months, and Rs. 50 for contingencies, should therefore be entered under "salary system," "fixed payments" and "contingencies," respectively.

(ii) In the circumstances explained by the chairman in paragraph 81 of his budget letter, the proposal to abolish the Muhammadan primary school under the council's management has my approval.

(iii) The increase of Re. 1 per mensem sanctioned by the council to the pay of the inspecting schoolmaster will suffice for the present. The proposal to increase his pay to Rs. 8 per mensem may be considered when more funds become available.

(iv) The proposal to give a grant of Rs. 30 to the reading-room in the town may also lie over.

2. With the above modifications the net expenditure to the council under Grant 2 will be Rs. 1,420 (1,520—100), or about 17 per cent. of its estimated receipts from taxation and rents.

From Surgeon-Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Chintagunta, 20th February 1897, No. 449-S.

I have the honour to offer the following remarks on the Ongole municipal budget for 1897–98 :—

(1) The current year's provision for vaccination is repeated.

(2) The proposed expenditure on conservancy shows, in comparison with the sanctioned estimate, an increase of Rs. 370, but the proportion it bears to the anticipated receipts cannot be ascertained, as the copy of statement I furnished to me does not show the total income of the year.

(3) The sanitary inspector in the service of the municipality failed in the final examination held in April last. The council should insist upon his passing the prescribed test successfully within a given time.

(4) As remarked in my letter on the current year's budget, the number of scavengers is below, and that of sweepers above, requirements.

2. Under Grant 1, an allotment of Rs. 1,720 is made for carrying out certain sanitary works.

Order—No. 558 M., dated 16th March 1897.

The estimated receipts and charges of the Ongole municipality for 1897–98, as passed by Government, are compared below with the budget and revised estimates for the year 1896–97 and the actuals of 1895–96 :—

—	Actuals, 1895–96.	Budget estimate, 1896–97.	Revised estimate, 1896–97.	Budget estimate, 1897–98.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	1,987	1,230	1,840	2,520
Tax on Arts	1,109	1,300	1,430	1,330
„ on Buildings and Lands	2,745	3,090	3,530	3,350
„ on Vehicles and Animals	759	780	870	810
„ on Carts	976	1,100	1,200	1,100
Tolls	1,569	1,560	1,640	1,670
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	364	240	340	240
Conservancy Receipts	155	100	70	100
Fees and Revenue from Medical Institutions	112	100	130	120
Income from Markets and Slaughter-houses	140	150	170	220
License Fees	202	200	250	240
Other Fees	428	470	560	500
Fines under Municipal and other Acts	178	170	150	150
Grants and Contributions from Local Boards	3,004	2,800	2,560	2,920
Recoveries for Services to Private Individuals	483	560	560	560
Miscellaneous	..	..	10	..
Advances Recovered	5	20	50	..
Total	14,216	13,870	15,360	15,830
Charges.				
Grant 1—				
New Works—				
Communications	..	600	620	650
Buildings	332	600	640	700
Water-supply	..	..	..	120
Repairs—				
Communications	1,524	180	220	700
Buildings	9	150	150	100
Water-supply	68	800	140	1,110
Miscellaneous Public Improvements	..	30	30	50
Establishment	120	120	120	120
Tools and Plant and other Stores	19	10	10	10
Total	2,072	2,490	1,930	3,560
Grant 2—				
Municipal Schools—				
On the Salary-result System				
Salary Grants	136	170	180	..
Result Grants	271	330	310	340
Inspection	611	800	990	800
Miscellaneous	62	70	80	70
	9	..	..	..
Total	1,089	1,370	1,560	1,210
Grant 3—				
Hospitals and Dispensaries	3,505	3,500	3,380	3,650
Contributions	112	100	100	100
Vaccination	145	200	240	200
Registration of Births and Deaths	92	90	90	90
Conservancy, Road-cleaning and Road-watering	3,018	3,000	3,000	3,770
Total	6,872	6,890	6,810	7,810
Grant 4—				
Lighting	487	580	590	580
Markets and Slaughter-houses	3	..	..	20
Travellers' Bungalows	105	120	120	90
Public Garden, Survey of Land, Fire and other Charges	338	460	540	470
Total	933	1,160	1,250	1,160
Grant 5—				
Supervision and Management	1,402	1,300	1,280	1,390
Refunds	4	..	10	..
Balance	1,844	660	2,520	700
Total	14,216	13,870	15,360	15,830

Revised Estimate for 1896–97.

2. The current receipts and charges are now estimated at Rs. 13,520 and Rs. 12,820, respectively, against Rs. 12,640 and Rs. 13,210 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under the tax on buildings, while the decrease in the charges appears mainly under grant 1. Under section 48 of the District Municipalities Act, the sanction of Government should have been obtained for raising the rate of the taxes on buildings and lands from 6½ to 7 per cent. of their annual rental. It is, however, now accorded. With reference to paragraph 15 of the chairman's letter, his attention will be drawn to paragraph 3 of the Collector's endorsement. The contribution for the cutlers' establishment will be struck out, and that for the central office establishments will be raised from Rs. 70 to Rs. 88, or Rs. 90 in round figures, with reference to paragraphs 12 and 13 of the same endorsement. The balance to be carried forward to the ensuing year's budget will then be Rs. 2,520.

Budget Estimate for 1897–98.

3. *Receipts.*—The receipts for the ensuing year are put down at Rs. 13,410 against the revised estimate of Rs. 13,520. For the reasons stated in paragraphs 6 and 7 of the Collector's endorsement, the municipal council's proposals to exempt it from payment of the district board's share of tolls, and to raise the rate at which they are now levied cannot be approved. The Collector will, however, be called upon to report, after consultation with the municipal council and the district board, whether the local fund share of the municipal toll revenue should be reduced. He will also report when, and on what principle, the share was fixed at one-third, and not as in the case of the Nellore Municipality at one-fourth, and whether the circumstances are the same now as when the share was determined. The standing rules prescribe as the minimum to be spent on communications one-half of this revenue; and it is observed that on the aggregate of the past four years that proportion has been slightly exceeded. But at the same time it seems clear that the roads require for their improvement and maintenance larger appropriations than have hitherto been made. With regard to the renting of the travellers' bungalow the council will be referred to G.O., No. 550 M., dated 15th March 1897. The income of Rs. 100 expected from school-fees will be struck out, as the council's proposal to open a primary school has been disallowed in paragraph 4 (3) below.

4. *Charges.*—(1) The probable charges are entered as Rs. 15,050 against Rs. 12,840 in the revised estimate, the increase being mainly under Grants 1 and 3.

(2) *Grant 1.*—With reference to paragraph 2 of the Divisional officer's and paragraph 8 of the Collector's endorsement, the allotment for repairs—communications will be raised by Rs. 300, a corresponding reduction being made under buildings by striking out the sum of Rs. 300 provided for the construction of a cattle slaughter-house. The Chairman should report the result of the application to the Superintendent of Police for contribution of a moiety of the cost of the proposed well in the Moberly hospital, referred to in paragraph 73. Meanwhile the amount provided for this work will be allowed to stand. The provision of Rs. 120 made for sinking the two wells referred to in paragraph 74 will be passed, subject to the remarks of the Sanitary Commissioner.

(3) *Grant 2.*—The municipal council's proposals to abolish the Muhammadan primary school referred to in paragraph 81 is approved, but with reference to paragraph 4 of the Collector's endorsement, the proposal to open a primary school on the salary system cannot be sanctioned. For want of funds, the proposed increase in the salary of the inspecting schoolmaster must also be disallowed. In this connection the municipal council's attention will be drawn to the remarks of the Collector in paragraph 9 of his endorsement. The allotment of Rs. 30 for the private reading-room referred to in paragraph 85 will be struck out, as recommended by the Collector in paragraph 10 of the same endorsement. The chairman's attention is drawn to the omission pointed out in clause 1 of the Director's letter read above.

(4) *Grant 3.*—For want of funds the increase in the salaries of the male ward cooly and the hospital waterman proposed in paragraph 87 cannot be approved, and the recommendations of the District Medical officer referred to in the Surgeon-General's letter read above cannot be adopted. The entertainment of the two additional scavengers proposed in paragraph 92 of the chairman's letter is sanctioned. The municipal council's attention is drawn to the remarks of the Sanitary Commissioner in paragraph 1 (2), (3) and (4) of his letter read above. The provision for cholera charges will be raised by Rs. 400 to meet possible expenditure connected with the bubonic plague, with reference to G.O., No. 1985 M., dated 18th November 1896.

(5) *Grant 5.*—With reference to paragraph 11 of the Collector's endorsement, the increase in the salary of the second clerk of the Municipal office, proposed in paragraph 101 of the chairman's letter, cannot be approved, and with reference to paragraph 13 of the same endorsement, the contribution for the central office establishments will be raised from Rs. 70 to Rs. 122, or Rs. 120 in round figures.

5. The budget, as revised by Government, closes with a balance of Rs. 700, or 5·3 per cent. of the estimated receipts. This should be increased so as to provide a working balance by effecting economies wherever possible in the course of the year.

6. The chairman's explanation of the delay in the submission of the budget, contained in paragraph 106 of his letter, cannot be considered adequate.

(True Extract.)

G. S. FORBES,
Secretary to Government.

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

Rad. T. K. Narayana Aiyangar.

Government {1897} of Madras.

LOCAL AND MUNICIPAL.

Proof for approval

Note for the Secretary

May not the portion enclosed in brackets in para 4(2) of the G.O. be inserted at the place marked ⊗ in para 3?

Recd. } 1897. *Enclosures*
Regd. } *Spare copies*

G.O., No. 558 M., 16th March 1897.

MARCH.

Municipal Budget.

Reviewing the Ongole — for 1897-98.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From M.R.Ry. C. LAKSHMINARASIMHA RAO Pantulu Garu, Chairman, Municipal Council, Ongole, to the Secretary to Government, Local and Municipal Department (through the Sub-Division Deputy Collector, Nellore), dated 18th January 1897, No. 606.

I have the honour to submit herewith budget estimates of receipts and charges of this municipality for the official year 1897–98.

REVISED ESTIMATE FOR 1896–97.

Receipts.

2. The receipts as per actuals of the first eight months and the probable receipts of the last four months, together with the opening balance of Rs. 1,840 (in round figures), amount to Rs. 15,360 against Rs. 13,870, the sanctioned estimate.

3. *Tax on Arts.*—The demand under this head is Rs. 1,915 (Rs. 1,662–8–0 current and Rs. 252–8–0 arrears) against Rs. 1,300, the sanctioned estimate. A sum of Rs. 265–8–0 was already remitted, Rs. 67 is likely to be remitted and Rs. 30 is shown in the balance for the next year in the current demand. Out of the arrear demand, Rs. 115–8–0 was already remitted and Rs. 7 is expected to be remitted within the year. The revised estimate, therefore, comes to be Rs. 1,430. The increase in the revised estimate is due partly to the collection of arrears and partly to the increased taxation.

4. *Tax on Buildings* —This tax was revised as directed by Government in G.O., No. 1434 M., dated 26th August 1896, in reviewing the administration report of this municipality for 1895–96. The demand under this head is Rs. 3,447–10–6 (Rupees 3,255–4–3 current and Rs. 192–6–3 arrears) against Rs. 2,950, the sanctioned estimate. A sum of Rs. 38–0–9 was already remitted, Rs. 17–3–6 is likely to be remitted and Rs. 10 is shown in the balance for the next year in the current demand. Out of the arrear demand, Rs. 7–0–9 was already remitted and Rs. 5–5–6 is likely to be remitted within the year. The revised estimate, therefore, comes to be Rs. 3,370. The increase in the revised estimate over the sanctioned estimate for the current year and the actuals of 1895–96 is due mostly to the enhancement in the rate of taxation on the annual rental value of buildings from $6\frac{1}{2}$ to 7 per cent. and partly to arrear collection and revision.

5. *Tax on Lands.*—The demand under this head is Rs. 75–14–2 (Rs. 61–10–6 current and Rs. 14–3–8 arrears) against Rs. 60, the sanctioned estimate. Out of the arrear demand a sum of Rs. 1–12–0 was written off as irrecoverable and Rs. 2–7–8 is likely to be remitted. In the current demand Rs. 1–10–6 is expected to fall into arrears. Hence Rs. 70 is the revised estimate.

6. *Tax on Vacant Grounds.*—The demand under this head is Rs. 111–6–2 (Rs. 80–11–11 current and Rs. 30–10–3 arrears) against Rs. 80, the sanctioned estimate. Out of the current demand Rs. 4–8–8 was already remitted and Rs. 1–3–3 is expected to be remitted, leaving Rs. 5 to fall into arrears for the next year. In the arrear demand, Rs. 6–10–4 was written off as irrecoverable and Rs. 3–15–11 may be remitted. Hence the revised estimate is Rs. 90.

7. *Tax on Vehicles.*—The demand under this head is Rs. 126 (Rs. 114 current and Rs. 12 arrears) against Rs. 120, the budget estimate. A sum of Rs. 9 was written off under arrears as irrecoverable and Rs. 7 in the current demand may be remitted. Hence Rs. 110 is shown in the revised estimate. The decrease in the revised estimate is due to the fall of the number of owners of vehicles.

8. *Tax on Animals.*—The demand under this head is Rs. 811 (Rs. 710 current and Rs. 101 arrears) against Rs. 660, the budget estimate. A sum of Rs. 41–8–0 was written off in the arrears as irrecoverable and Rs. 9–8–0 may be remitted in the course of the year either from the arrears or current demand or from both. Hence the revised estimate is Rs. 760. The increase in the revised estimate over the budget figure is due to arrear collections and to the increased registration of animals in the current year.

9. *Tax on Carts.*—The demand under this head is Rs. 1,278 (Rs. 1,160 current and Rs. 118 arrears) against Rs. 1,110, the sanctioned estimate. Out of the arrear demand, Rs. 54 were written off as irrecoverable and Rs. 4 may be remitted. It is presumed that Rs. 20 may be remitted from the current demand. Thus the revised estimate stands at Rs. 1,200. The increase in the revised estimate is due to the collection of arrears and the large number of registration of carts.

10. *Tolls, Slaughter-house and Cart-stand Fees.*—The revised estimate under tolls is Rs. 1,640, slaughter-house Rs. 170 and cart-stand Rs. 550, against Rs. 1,560, Rs. 150 and Rs. 465, the sanctioned estimate, respectively. The increase in the revised estimate in all these items is due to competition at the time of sale.

11. *Fees from Travellers' Bungalow.*—The travellers' bungalow consists of two rooms each of 6 yards square. One of the rooms is occupied by Mr. W. H. Maskell, Barrister-at-Law and a councillor of this municipality, at a rent of Rs. 15 per mensem on the condition that he should vacate it whenever required, and to pay the rent on the first week of every month. Hence Rs. 200 is shown in the revised estimate against Rs. 100, the sanctioned figure. Payment of rent is very irregular.

12. *Sale-proceeds of Street-refuse.*—A sum of Rs. 70 is shown in the revised estimate against Rs. 100, the sanctioned estimate. The decrease is due to the combination of bidders at the time of sale.

13. *Sale-proceeds and Composition Fees of Medicines.*—A sum of Rs. 130 is shown in the revised estimate against Rs. 100, the sanctioned figure. The increase in the revised estimate is due to the increase in the number of subscribers of the hospital.

14. *License Fees.*—A sum of Rs. 250 is shown in the revised estimate against Rs. 200, the sanctioned figure. The increase in the revised estimate is due partly to the recovery in the current year of a small amount of fees after prosecution in the previous year and mostly to the number of licenses taken in the current year.

15. *Fines under Municipal and other Acts.*—The revised estimate under this head is Rs. 150 against Rs. 170, the sanctioned estimate. The decrease in the revised estimate is due to light punishments inflicted by the Magistracy.

16. *Avenue Receipts and Sale of old Materials, &c.*—The variations under these fluctuating items, all of which put together do not exceed Rs. 30, being trifling, need no explanation.

17. *Contributions from Local Fund.*—The revised estimate under this item is Rs. 2,560 against Rs. 2,800, the sanctioned estimate. The decrease in the revised estimate is due to the deduction made in the current year of the excess of contribution drawn during the last year as noted in liabilities in note to statement II of annual statement for 1895–96.

18. *Private Scavenging Fees.*—The total demand under this head is Rs. 586–12–2 (Rs. 562–11–2 current and Rs. 24–1–0 arrears) against Rs. 550, the sanctioned estimate. A sum of Rs. 18–13–0 was written off as irrecoverable from the arrear demand and Rs. 7–15–2 may be remitted from the current demand. The revised estimate, therefore, happens to be Rs. 560. The increase in the revised estimate over the sanctioned budget for the current year and the actuals of 1895–96 is due to the increase in the current demand and the arrear collections.

19. *Refunds.*—A sum of Rs. 4–10–0 was refunded by the company which supplied medicines and As. 2–1 was recovered from the water-pandal keeper to whom an over payment was made in 1895–96. Though the total of these items is only Rs. 4–12–1, Rs. 10 was shown in the revised estimate in round figure.

20. *Advances.*—A site was purchased by the municipality from Government about the year 1882 to be sold for building purposes. The purchase-money was shown from time to time under the head of "Advances recoverable." Some applications for house-sites are lying over and they may be disposed of within the year. Hence Rs. 50 in the revised estimate against Rs. 20, the budget.

Charges.

21. The charges are expected to amount to Rs. 12,820 against Rs. 13,210, the budget estimate, and Rs. 12,371-10-4, the actuals of 1895–96.

22. *Grant 1, New Works—Communications.*—A provision of Rs. 600 was made in the budget for the construction of two roads and a compensation of Rs. 25 was paid to acquire two pieces of land in Chinakulawari street which stood in obstruction of the line of the road. These two items of compensation have been shown in the list of allotments of funds submitted to Government for approval for the quarter ending 30th September 1896. Though the revised estimate amounts to Rs. 625, Rs. 620 in round figure is adopted.

23. *New Works—Buildings.*—A sum of Rs. 600 was sanctioned in the budget for the several works under this head, but only works were executed and paid for as follows :—

	Rs.	A.	P.
Constructing latrine for males	199	2	5
Do. for females	186	6	9
For the purchase of moveable dust bins	40	6	0
Total ..	425	15	2

The provision of Rs. 150 made for the construction of a contagious diseases shed in the hospital compound was subsequently considered inadequate and an additional provision of Rs. 60 was made for the work, and the approval of Government was sought for in the list of allotments of funds submitted to Government for the quarter ending 30th June 1896. Work could not be done according to the original estimate sanctioned by the council as the Deputy Sanitary Commissioner, who visited the municipality in the commencement of December 1896, suggested that the work should be executed only in accordance with the plans sanctioned by the Sanitary Board. I have applied to the Sanitary Board for the plan and it has not yet been furnished. It is yet to be seen whether the amount sanctioned will be sufficient for the construction of the shed in question which is to be built according to the new plan, and the work can be completed before the close of the year. In spite of this, the proposed cost of the work is shown in the revised estimate along with the actual cost of the other items. The decrease in the revised estimate is due to the savings effected in the works completed.

24. *Repairs—Communications.*—The sanctioned estimate under this head is Rs. 180 and the revised estimate is Rs. 220 in round figure. The increase in the revised estimate is due to subsequent allotments sanctioned by the municipal council from time to time as shown in the list of allotments of funds submitted to Government for the quarter ending 30th September 1896.

25. *Repairs—Buildings.*—The amount sanctioned under this head is Rs. 150 and the actual expenditure contemplated to be incurred is Rs. 154–7–6. For the sake of round figure only Rs. 150 is adopted in the revised estimate. A sum of Rs. 2, spent for repairing the shed on the bund of Ranga Rao's tank as shown under liabilities of annual statements for 1895–96, was paid in the current year.

26. *Repairs—Water-supply.*—A sum of Rs. 740 was provided in the budget for the improvement of Ranga Rao's tank and sanctioned by Government. This work

could not be undertaken till the sanction of Government to execute the work in accordance with professional opinion, as directed by G.O., No. 201 M., dated 8th February 1895, was received in G.O., Mis. No. 1568 M., dated 14th September 1896. In the meantime the tank was full and the work could not be done. Out of the endowment fund of Ranga Rao's tank, however, Rs. 35 was spent for repairing the supply channel and Rs. 3–4–6 for removing silt in the reservoir of the tank. Another sum of Rs. 40 was spent from the general balance for repairing well in Guddalaguntapallem. All these items have been shown in the list of allotments of funds for the quarter ending 30th September 1896 submitted to Government for approval.

27. *Items* 2 (*d*) *II*, 3, 4 *and Miscellaneous Public Improvements.*—As there are no variations in the budget and the revised estimate of these items they need no explanation.

28. *Grant 2, Education—Salary-result School—Contingencies.*—The revised estimate under this head is Rs. 54 against Rs. 44, the sanctioned estimate. The increase is chiefly due to the payment of liabilities of house-rent as shown in note to statement II of annual statements for 1895–96.

29. *Salary-grants.*—The revised estimate under this head is Rs. 310 against Rs. 330, the budget. The decrease in the revised estimate is due to the payment of grant as claimed in the bills for salary grants by the Principal of the American Basel Mission College.

30. *Results-grants.*—The revised estimate under this head is Rs. 990 against Rs. 800, the sanctioned estimate. The increase is due to the payment of liabilities as shown in note to statement II of annual statements for 1895–96.

31. *Inspection—Contingencies.*—A sum of Rs. 20 is shown in the revised estimate against Rs. 10, the budget. The increase is due to the payment of travelling allowance to the inspecting schoolmaster as shown under liabilities in note to statement II of the annual statements for 1895–96.

32. *Items* 2 (ii) (*a*) & (*b*) *and* 6 (*b*) (i).—Need no explanation.

33. *Grant 3, Hospitals and Dispensaries—Diet of Patients and Contingencies.*—The amounts shown in the revised estimate under these itmes are Rs. 640 and Rs. 340 against Rs. 700 and Rs. 400 in the budget, respectively. The decrease in both of these is due to the economy shown by the medical officer in charge of the dispensary as remarked by him in the hospital budget.

34. *Contributions to Government.*—As there are no variations in the revised and budget estimates in the several minor items of this head, they need no remarks.

35. *Vaccination.*—The revised estimate is Rs. 240 (Rs. 151 establishment and Rs. 89 contingencies) against Rs. 200 (Rs. 144 establishment and Rs. 56 contingencies), the budget. The increase in the revised estimate is due to payment of arrears of pay to the vaccinator and cost of lymph to Local Fund board as shown under liabilities in note to statement II of the annual statements for 1895–96.

36. *Registration of Births and Deaths.*—Needs no remarks.

37. *Conservancy—Establishment.*—The revised estimate under this head is Rupees 2,000 against Rs. 1,990, the budget. The increase is due to the payment of salary to the acting sanitary inspector for the days the permanent inspector was under training in the sanitary class, longer than the period expected.

38. *Items Nos.* 5 (*a*) (ii) *and* 5 (*b*) (ii).—The variations under these items being insignificant, need no explanation.

39. *Grant 4, Lighting—Establishment.*—Needs no explanation.

40. *Lighting—Contingencies.*—The revised estimate is Rs. 410 against Rs. 400, the budget, and Rs 20 the subsequent allotment, as shown in the list of allotments of funds submitted to Government for the quarter ending 30th September 1896. The consumption of kerosine-oil, &c., by lamps for the year is estimated at Rs. 311–8–11, while the other expenditure was incurred for buying four new lamp-posts for paying boat and cart hire and for fixing and refixing lamp-posts.

41. *Travellers' Bungalow*—Needs no remarks.

42. *Other Charges—Rewards.*—Need no explanation.

43. *Other Charges—Printing.*—The revised estimate under this head is Rs. 470 against Rs. 350, the budget, and Rs. 10, the subsequent allotment. The increase in the revised estimate is chiefly due to the payment of Rs. 113-11-2 liabilities as shown in note to statement II of the annual statements for 1895-96, and to the proposed increased expenditure with reference to the bills paid during the past eight months of the year.

44. *Other Charges—Other Items.*—The amount fixed in the revised estimate is Rs. 60 against Rs. 100, the budget. The decrease in the revised estimate is due to the shorter period the water-pandal was in existence than expected.

45. *Grant 5, Collection of Tolls—Contingencies.*—The council has sanctioned Rs. 12 for the repairs of schedule boards of the northern and southern gates. This is shown in the list of allotments of funds for the quarter ending 30th September 1896. Hence Rs. 10 in round figure in the revised estimate.

46. *Grant 5, Items a* (i) (ii) (*b*) *and* (*e*).—Needs no remarks.

47. *Office Contingencies.*—The revised estimate under this head is only Rs. 250 against Rs. 300, the sanctioned estimate. The decrease is due to careful supervision.

48. *Refunds.*—A sum of Rs. 9 was refunded according to council's resolution No. 288, dated 14th March 1896, out of the tax collected on vehicles during 1895-96. Hence Rs. 10 in round figure in the revised estimate.

BUDGET ESTIMATES FOR 1897-98.

Receipts.

49. The receipts together with the opening balance of Rs. 2,540 are estimated at Rs. 15,950 against Rs. 15,360, the revised estimate for the current year.

50. *Tax on Arts.*—A sum of Rs. 30 is expected to fall into arrears from the current year's demand (*vide* paragraph 3 *supra*). A sum of Rs. 1,330 including the arrears is therefore adopted to be the budget figure against Rs. 1,430, the revised estimate, which includes arrear collections.

51. *Tax on Buildings.*—Rs. 3,210 is proposed for the budget including an amount of Rs. 10 which is expected to fall into arrears as shown in paragraph 4 *supra* against Rs. 3,370, the revised estimate which includes arrears.

52. *Tax on Lands—Vacant Grounds.*—Only Rs. 60 and Rs. 80, the last budget figures, are adopted for the purposes of the proposed budget against Rs. 70 and Rs. 90, respectively, the revised estimate, which includes arrear collections.

53. *Tax on Vehicles.*—The revised estimate Rs. 110 under this head is adopted for the proposed budget.

54. *Tax on Animals.*—A sum of Rs. 700 is proposed against Rs. 760, the revised estimate, which includes arrears.

55. *Tax on Carts.*—Rs. 1,100, the budget figure of the last year, is proposed against Rs. 1,200, the revised estimate, which includes arrears.

56. *Tolls less Local Fund share.*—As no increase is expected beyond the last budget figure, Rs. 1,560, the same amount, is now adopted.

57. *Rent of Lands.*—The annual rent of Ranga Rao's tank inam is Rs. 103, and in round figure Rs. 105 is proposed.

58. *Avenue Receipts—Sale-proceeds of old Materials, &c.*—These items are fluctuating and therefore the last budget figures of Rs. 10 and Rs. 25, respectively, are adopted.

59. *Travellers' Bungalow Receipts.*—The revised estimate under this head is Rs. 200 against the last budget Rs. 100. One room of the bungalow is rented at Rs. 15 per mensem. The renting of the bungalow is questioned by Government and the matter is under correspondence. As it is doubtful whether the bungalow will be allowed to be rented as hithertofore only the last budget figure is proposed—*vide* paragraph 11 *supra*.

60. *Sale-proceeds of Street-refuse.*—The revised estimate under this head is Rs. 70 against Rs. 100, the last budget figure. As competition is expected, the figure of the last budget is adopted.

61. *Fees from Educational Institutions.*—The council propose the opening of an upper primary school under the system of salary grants. An amount of Rs. 100 is expected to be realized in the shape of fees. Hence the new item.

62. *Sale of Medicines.*—The revised estimate is Rs. 130 under this head against Rs. 100, the last budget figure. An intermediate sum of Rs. 120 is adopted.

63. *Income from Market.*—An estimate of Rs. 4,500 was sanctioned for the construction of a market in the municipality. As a trial a partial execution of the work of stalls for vegetables and sundry articles and mutton was undertaken and completed for Rs. 1,776-9-7 in the years 1891-92 and 1893-94. According to the plan and estimate supplied by the Sanitary Board, a vegetables shed, grain and sundry bazaar with five godowns and a compound with gates are yet to be constructed. The municipality tried to bring in people selling vegetables and sundry articles and mutton into the market to exercise their profession and was disappointed in its attempt, as the sellers would not agree to sell in the market which was not convenient for them and as the municipality could not induce them to occupy the market by any provision of law now in force. The utilization even of the present building, in my opinion, cannot be effected without completing the entire market and making some additional improvements apart from the view taken by the council that the provisions of the new Municipal Act should be awaited to compel sellers to resort to the market. To complete the building as estimated, an amount of about Rs. 3,000 is required. Under the present condition of the municipality, the work will never be completed unless the course proposed by me in paragraph 72 is adopted. The Government called for an explanation in G.O., No. 1434 M., dated 26th August 1896, for not leasing out the market in reviewing the administration report of this municipality for the year 1895-96. The council invited tenders, and no tenders having been received passed a resolution that the provisions of the new Act should be awaited to compel people to resort to the market and the said resolution was duly submitted. Hence no receipts under this item in the proposed budget.

64. *Income from Slaughter-houses.*—The municipality has under its management one building for the slaughtering of sheep and goats. It has been thought absolutely necessary to provide a slaughter-house of cattle and provision has been made for its construction. The receipts of the sheep slaughter-house in the revised estimate amount to Rs. 170, and this amount has been raised to Rs. 220 in the proposed budget in contemplation of the excess receipts from the cattle slaughter-house.

65. *License Fees.*—Rs. 235 is proposed for the budget against Rs. 250, the revised estimate, which includes arrears as stated in paragraph 14 *supra*.

66. *Cart-stand Fees.*—The revised estimate is Rs. 550 under this head against Rs. 465, the last budget figure, and Rs. 500, the proposed budget. An intermediate amount has been adopted.

67. *Fines under Municipal and other Acts.*—The revised estimate, Rs. 150, is adopted for the purpose of the proposed budget.

68. *Contributions from Local Funds—Medical.*—A sum of Rs. 2,920 is proposed in the present budget with reference to the proposed expenditure on the municipal hospital.

69. *Contribution from Local Funds—For other Purposes.*—The municipality has its existence for twenty years. There are three very important places where tolls are collected without bars or sheds for toll-collectors. It is to be regretted that the straitened circumstances of the municipality could not hitherto provide them. The council therefore has undertaken to build these sheds and to provide bars during the proposed budget year, and one-third of the cost thereof is claimed from the district board. Hence Rs. 110 in the budget proposed.

70. *Private Scavenging Fees.*—The revised estimate, Rs. 560, is adopted.

71. *Charges.*—The charges are estimated at Rs. 15,050 against Rs. 12,820, the revised estimate for 1896–97.

72. *Grant 1, New Works—Communications.*—The works proposed for the year are as detailed in statement II-A, Part I, and the expenditure to be incurred is Rs. 650. There are 14¾ miles of road in the town, 6½ metalled and 8¼ miles not metalled. The Madras-Bezwada railway is under rapid construction and may be completed before the middle of the year 1898. The railway station is constructed in the vicinity of the town and the site selected f/r the station has no communications from the town. While provision, made year after year under the head of communications either for new works or repairs is in no way sufficient for the bare maintenance of the existing roads, this amount is distributed for new works and repairs. Professional opinion may be obtained, as to what may be the cost of maintaining 6½ miles of metalled road in a municipal town like Ongole. While the district board share of tolls in the Nellore Municipality is only ¼, the share of the district board in the Ongole Municipal tolls is fixed ⅓ for reasons which I cannot understand. There are no roads within the municipality belonging to the district board. This share of tolls was fixed when the trunk road, an important communication belonging to the district board in the municipal limits, was maintained by the said board. The pressure of funds, which may amount to some thousands of rupees, required for the construction and repair of roads in the municipality and for other purposes, may partially be relieved by excusing the toll contribution of the district board altogether or for some years, as was done by Government in the case of the Nellore Municipality by order Mis. No. 2439 L., dated 1st November 1893, at the request of the President, District Board, and partially by raising the tolls to the maximum rates as suggested by the council in submitting the budget estimates for 1894–95 since the rate of house-tax has, during the current year, been raised from 6½ to 7 per cent. and since the tax under this head cannot any more be raised. The construction and repair of roads, &c., will be estimated and the sanction of Government obtained in a supplemental budget, if the general balance is raised in the manner suggested by me.

73. *New Works—Buildings.*—An amount of Rs. 1,000 has been provided in the budget for the works to be executed. The proposed cost for each work is given in detail in statement II-A, Part I—New Works. The necessity for the execution of these works is as follows:—

(1) *Slaughter-house for Cattle.*—Only half the amount required for the construction of this building is provided in the present budget owing to scarcity of funds to complete it in the following years. The town is inhabited by about 2,000 beaf-eating population and not less than ten cattle are slaughtered every month for consumption. These animals are slaughtered without licenses in the town against the provisions of the Municipal Act and no licenses are given because no house is restricted for their slaughter. The council consider the construction of the building not only supplies a want but also proves a source of income to the municipality.

(2) *Latrine in Vallaya Tope.*—This is in ruins for a few years. The Deputy Sanitary Commissioner, who visited the place in December last, had no objection to the substitution of a new latrine in its place. This is the only latrine used by females in this part of the town and the want of a proper latrine at this place is very much felt.

(3) *Three Toll-sheds.*—A sum of Rs. 300 is proposed to be spent for the construction of sheds in the Northern, Southern and Kothapatam gates of the municipality for reasons stated in paragraph 69 *supra.*

(4) *Dust-bins.*—The masonry dust-bins in the town are decaying year after year. These are replaced by movable dust-bins.

(5) *Well in the Moberly Hospital Premises.*—The total proposed expenditure of this well comes to Rs. 300, of which Rs. 150 is to be borne by the Police department (for whom a hospital has been provided by Government just by the side of the municipal hospital), as suggested by the District Surgeon, Nellore, as the well is considered to be useful for both the hospitals. I have written to the Superintendent of Police, Nellore, to obtain sanction from Government for the Police share of Rs. 150, and have received no reply. The construction of this well may be sanctioned by Government only if it is prepared to bear a moiety of cost.

74. *New Works—Water-supply.*—Objection was often taken by Sanitary officers to the existence of Muhammadan burial-grounds in the heart of the town. The municipality some time ago purchased a ground, fenced it and provided the same for the burying of the dead among the Muhammadans. The Muhammadans require water near their burial-ground for the performance of their religious ceremonies, but the municipality could not provide the same for want of funds; similarly, the Hindus have a burial and burning ground, where the scarcity of water is often felt for their religious ceremonies. These two wells are a source of water supply to the passers by the road, as these wells are intended to be sunk by road side and to the inhabitants at large.

75. *Repairs—Communications.*—All the roads in the town require repairs. The municipality is poor and cannot afford to repair them. It has therefore made only a small provision of Rs. 400 under this head for the repairs of roads, as detailed in Statement II-A, Part II, Repairs (*vide* also remarks in paragraph 72 *supra*).

76. *Repairs—Buildings.*—Travellers' bungalow cook-room is in a dilapidated condition; hence provision of Rs. 100.

77. *Repairs—Water-supply.*—The works sanctioned by Government for Ranga Rao's tank may be executed if the tank is dried up in the course of the year; objection was very often taken by the magistracy for not fencing the unprotected wells under the management of the municipality; hence a provision of Rs. 1,050 in the proposed budget, as detailed in Statement II-A, Part II, Repairs, for both the purposes.

78. *Miscellaneous Public Improvements.*—Many parts of the town are thickly overgrown with prickly-pear; hence a provision of Rs. 50 for its removal against Rs. 30 the revised estimate.

79. *Items Nos.* (2) (*d*) (*ii*), (3) *and* (4).—Need no explanation.

80. *Grant 2, Education—Municipal Schools—(i) on Salary System.*—A school under this system was maintained by the municipality till it was amalgamated with the municipal middle school, which existed some time ago. The middle school was abolished after the opening of a high school by the American Baptist Mission; since the abolition of this school no other school under the salary system has been in existence, where primary Telugu education may be imparted to little children, and this has been felt by the intelligent classes of the town for a number of years. No provision could be made by the municipality owing to the want of funds, though the matter was fully in the view of the council. The council therefore resolved to open an upper primary school in the centre of the town for the convenience of little children, and a provision of Rs. 300 is made for its maintenance. My proposals in paragraph 72 *supra* will help to some extent this arrangement.

81. *Municipal School—On Salary-result System.*—A Muhammadan primary school is maintained by the municipality under this system and the cost of the school annually is Rs. 120, excluding the results grants, to which the teacher is entitled only if he earns it. There is only one teacher in charge of the school, who absented himself for a very long time on leave after his appointment and no trained man could be procured to fill up his place. The strength of the school was deteriorating as reported by me in the administration report of municipality for 1895–96 and the school is considered a failure. To add to the miserable condition of this school, there is another Muhammadan primary school maintained by the American Baptist Mission here, which works in competition. A town like Ongole, where there are hardly 70 pupils among Muhammadans who receive primary education, does not require two schools. The council therefore resolved to abolish the school; hence no provision is made in the proposed budget.

82. *Salary Grants.*—A provision of Rs. 340 is made, against Rs. 310, the revised estimate, on account of increased and new grants sanctioned by the council, as claimed by the Principal of the American Baptist Mission College, towards the salaries of three teachers employed in the lower secondary department of the college.

83. *Results Grants.*—A sum of Rs. 800 is proposed under this head, against Rs. 990, the revised estimate, which includes an arrear payment of Rs. 190 in round figure as stated in paragraph 30 *supra.*

84. *Inspection Establishment.*—Promotion of one rupee per mensem was sanctioned by the council in the salary of the inspecting schoolmaster, and therefore the proposed budget figure is Rs. 72, against Rs. 60, the revised estimate. The remuneration of Rs. 5 is entirely inadequate for an inspecting schoolmaster, though he is also paid for his services as a schoolmaster otherwise. I agree with Assistant Inspector of Schools who recommended the pay to be raised to Rs. 7 and submit to Government that the salary may be increased to Rs. 7 per mensem.

85. *Miscellaneous—Other Items—Reading-room.*—This institution has been in existence for a period of about seven years supported by local contributions. The Sub-Collector of the station has always been its president. It was proposed by the secretary of the reading-room to register the institution under Act XXI of 1860, if it is patronized and a contribution granted by the municipality for its partial maintenance. The council therefore approved of the suggestion of the secretary, and made a provision of Rs. 30 in the proposed budget. It should not be understood that this grant alone is intended to support the institution as it covers hardly one-tenth of its expenditure. It is not an exaggeration to say that the institution is very popular and has the patronage of the educated and intelligent population of the town.

86. In the budget submitted by the Educational Department the result grants were proposed to be raised from Rs. 800 to Rs. 1,000. As this increase is beyond the percentage fixed on education in municipalities, as the three schoolmasters recommended to be trained in the sessional school are too old to receive any instruction, and as the upper primary school proposed by the municipal council to be opened in paragraph 80 supplies also the wants of elementary education, the council could not approve of the enhancement of the results grants.

87. *Grant* 3, *Hospitals and Dispensaries—Establishment.*—A sum of Rs. 2,260 is proposed, against Rs. 2,250, the revised estimate. The increase in the budget is due to promotion given to two servants (male ward cooly and waterman) employed on the establishment.

88. *Medicines.*—The proposed budget is Rs. 600, against Rs. 150, the revised estimate. The increase is due to medicines proposed to be purchased in the year. A small expenditure only was incurred in the current year owing to the large supply of medicines received in the previous year; hence the decrease in the revised estimate.

89. *Diet of Patients.*—A sum of Rs. 550 is proposed, against Rs. 700, the last budget, and Rs. 640, the revised estimate. The decrease in the proposed estimate is due to the economy promised by the civil apothecary.

90. *Sundries and Contingencies.*—The proposed budget is Rs. 250, against Rs. 400, the last budget, and Rs. 340, the revised estimate, which includes Rs. 100, the cost of bedding supplied.

91. *Items* 2, 3 *and* 4.—The figures of the revised estimate have been adopted under these items except that there is under vaccination a difference of Rs. 40 paid for liabilities of 1895–96 as stated in paragraph 35 *supra*.

92. *Conservancy Establishment.*—Provision for two more toties has been made in the proposed budget; hence Rs. 2,090 in the budget, against Rs. 2,000, the revised estimate.

93. *Conservancy—Other Charges.*—The budget is Rs. 680, against Rs. 410, the revised estimate. The details of the proposed budget are as follows :—

	Rs.
Purchase money of a night-soil hand-cart	80
Cart hire of three rubbish carts	540
Digging night-soil trenches	30
Subscription to Sanitary Record	16
Price of Jones' Manual of Sanitation	6
Rent of land for rubbish and night-soil depôts	8
Total ..	680

One night-soil cart and another rubbish cart are additions sanctioned by the council with reference to the Proceedings of the Madras Government, Mis. No. 271 M., dated 14th February 1896.

94. *Items Nos.* 5 (*b*) (*i*) *and* (*ii*), 5 (*c*) *and* 5 (*d*).—Need no explanation.

95. *Grant 4, Lighting Contingencies.*—A provision of Rs. 400 is made in the budget, against Rs. 410, the revised estimate, which includes certain additional allotments sanctioned by the council as stated in paragraph 39 *supra*.

96. *Slaughter-house Contingencies.*—A provision for slaughter-house for cattle is made in the budget (*vide* paragraph 64 *supra*). In contemplation of renting a site in the meantime for the slaughter of animals, this item of Rs. 20 is proposed.

97. *Items Nos.* 1 (*a*) *and* 4.—Need no explanation.

98. *Other Charges—Rewards.*—A provision is made for the destruction of pigs in addition to dogs; Rs. 20 is proposed, against Rs. 10, the revised estimate.

99. *Printing.*—The revised estimate includes arrear payment; hence the last budget figure adopted.

100. *Other Charges—Other Items.*—The budget is Rs. 100, against Rs. 60, the revised estimate. The details of the proposed budget are as follows :—

	Rs.
Numbering carts	15
Water-pandal for four months	50
Mallets, &c., for striking gong	12
"Fort St. George Gazette"	23
Total ..	100

101. *Grant 5, Office Establishment.*—A sum of Rs. 738 is proposed, against Rs. 710 and Rs. 714, the revised and last budget estimates, respectively. The increase of Rs. 24 in the proposed budget is due to the promotion sanctioned by the council in appreciation of the onerous duties discharged by the third clerk, O. Kristna Rao, who draws only Rs. 10 per mensem.

102. *Collection of Tolls—Contingencies.*—Provision for toll-bars for three main gates has been proposed in the budget; hence Rs. 30 against Rs. 10 in the revised estimate, the amount spent for schedule boards in 1896–97.

103. *Office Contingencies other than* (*b*) (*ii*).—A sum of Rs. 306 is proposed for the budget, against Rs. 250 and Rs. 300, the revised and budget estimates, respectively. The increase in the proposed estimate is chiefly due to the increase in the house-rent of the office building expected to be occupied during the year, the present building having been condemned by the council to be unfit for occupation by the office on account of its bad surroundings.

104. *Items Nos.* (*b*) (*i*) *and* (*e*).—Need no explanation.

105. The usual statements, a proposition statement for the several changes proposed in the present staff and a copy of the council's resolution, No. 241, dated 14th January 1897, passing the budget, are herewith submitted.

106. The budget could not be submitted in due time owing to the revision of the house-tax, which is yet to be completed a little and other difficulties I had to meet with in getting the statements prepared.

—

No. 136.

Forwarded.

2. There are nearly 15 miles of road in the municipality, of which only 6½ miles have been metalled. A provision of Rs. 400 is made in the budget for maintaining some of the metalled roads, but this is, in my opinion, quite inadequate, as some of the roads require re-metalling (paragraph 75).

3. The municipality may be exempted from liability to contribute one-third of the receipts under tolls to the district board for at least five years or till all the roads are metalled and those already metalled are put in thorough repair (paragraph 72).

4. The proposal of the council to levy the maximum rates of tolls may be approved, as the house-tax has been already raised to 7 per cent. of the annual rental value of buildings, and is not now capable of further enhancement (*idem*).

5. As the local Hindustani school on salary-results system is deteriorating, the council has resolved to abolish it altogether, and to establish, in its stead, a primary school in the heart of the town (paragraphs 80 and 81). These proposals may likewise be approved.

6. Travellers (especially Europeans and Eurasians) are often put to inconvenience on account of one of the rooms of the travellers' bungalow having been rented out to Mr. Maskell, Barrister-at-Law, who is reported to be very irregular in paying the rent (paragraphs 11 and 59). He may be ordered to vacate the room.

ONGOLE,
20*th January* 1897.

(Signed) C. ADIKESAVULU NAYUDU,
Sub-Divisional Deputy Collector.

No. 128-Eng.

Submitted to Government with the following remarks.

In spite of repeated reminders the budget was received in my office only on 22nd instant.

2. *Paragraphs* 11 *and* 59 *of Chairman's letter.*—I have already (in my letter No. 110, dated 22nd January 1897,) put before Government my views as to the inexpediency of allowing the present arrangement by which half the travellers' bungalow is leased out to Mr. Maskell to continue. The last sentence of the Chairman's paragraph 11 puts on record officially, what he had previously told me by word of mouth that Mr. Maskell's rent is very irregularly paid.

3. *Paragraph* 15.—It is open to the Chairman to bring to the notice of the Divisional Magistrate any cases in which the local magistracy inflicts fines for nuisances, &c., which he considers inadequate.

4. *Paragraphs* 61 *and* 80.—*Vide* remarks in paragraph 4 (2) of G.O., No. 1434 M., dated 26th August 1896, regarding the officering of a municipal school last year. I do not think the council is to be trusted with the direct management of an upper primary school such as it proposes. It would do better to aid by results grants private enterprise, by the American Baptist Mission and others, in this direction.

5. *Paragraph* 68.—I am inclined to think that local funds already contribute as much, if not more than they should, for the upkeep of the municipal hospital. I am calling for a report on this point from the Taluk Board President.

6. *Paragraphs* 72 *and* 75.—Considering the proportion of their existing revenue from tolls which the council devotes to roads, its proposal that the district board should forego its share of the tolls levied at Ongole is preposterous.

The following are the figures for recent years :—

	Municipal receipts from tolls.	Municipal expenditure on roads.
	RS.	RS.
1893–94	1,411	688
1894–95	1,525	240
1895–96	1,569	1,524
1896–97 (revised estimate)	1,640	840
1897–98 (budget estimate)	1,560	1,050
Total ..	7,705	4,342

In all an expenditure (including present proposals) of Rs. 4,342, against Rs. 7,705, which the tolls yielded to the municipal revenues. It will be quite time enough for the council to apply for the whole of the toll revenue, or for levy of tolls at higher rates, when they show that they are utilising their existing resources to the utmost. The Chairman's remarks in the latter part of his paragraphs 63 and 80 are instructive. The real object of asking for a larger toll revenue is, I have little doubt, to increase expenditure under Grant 2 and on a market which has hitherto proved a "white elephant."

7. The district board's claim to a share of the toll received rests not on their keeping up roads within the municipality (which they do not do), but on the fact that they have to maintain roads on all four sides of it which are subjected to considerable wear and tear by traffic going into and out of the town.

8. *Paragraph* 75.—I endorse the Divisional officer's remarks as to the road allotment made in the budget being inadequate; but would remedy this for the present by raising the provision for repairs to Rs. 1,000 to be met by economies in other directions and from the closing balance. The municipal council, I am afraid, is simply trying to shirk its obvious duties by making improvement of the roads conditional on the demands on which I have commented above.

9. *Paragraph* 84.—I do not think the proposed increase necessary. The council would do better to employ a full time inspecting schoolmaster who might, under arrangements which the district board would doubtless be glad to enter into, inspect some of the adjoining local fund schools also.

10. *Paragraph* 85.—The reading-room in question exists for the benefit of the upper class of native society in Ongole—Government officials, pleaders and so forth. It is undoubtedly popular with them because, as I understand, punctual payment of subscriptions is not enforced. The money of the municipal tax-payers is therefore to be drawn upon to help to keep the institution from collapse. I strongly recommend that this allotment be struck out of the budget.

11. *Paragraph* 101.—The municipal office is not working so efficiently as to merit any enhancement in the pay of its clerks.

12. The provision of Rs. 5 for the cutlers' establishment re-appears in the budget estimate for 1896–97 in spite of the remark on this point in paragraph 4 (3) of G.O., No. 149 M., dated 28th January 1896.

13. For contributions on account of the controlling establishments only Rs. 70 have been shown in the revised estimate for 1896–97 and in the budget estimate for 1897–98. According to the orders in G.O., No. 2391 L., dated 17th December 1896, the figures should be Rs. 90 and Rs. 120, respectively.

(Signed) W. S. MEYER,
Ag. Collector.

26*th January* 1897.

From M.R.Ry. C. LAKSHMINARASIMHA ROW PANTULU Garu, Chairman, Municipal Council, Ongole, to the Secretary to Government, Local and Municipal Department (through the Sub-division Deputy Collector, Nellore), dated 6th February 1897, No. 663.

In continuation of my remarks *receipts*, paragraph 59, fees from travellers' bungalow and Grant 1, Charges—New Works—Communications, paragraph 72, of my budget report for 1897–98, I have the honour to bring to the notice of Government, to be considered in connection with the budget, the following facts :—

Paragraph 59.—In reply to a notice given by me under clause 1 of section 102 of Act IV of 1884, Madras District Municipalities Act, to Mr. W. H. Maskell, he informed me that the portion of the travellers' bungalow occupied by him was vacated on 28th ultimo, and the agreement entered into by him with the council terminated. The amount of Rs. 100 shown in the budget under receipts is accurate and cannot be increased.

Paragraph 72.—The trunk road herein referred to, which passes through the town, is $1\frac{3}{8}$ miles in length. It was maintained by the district board until taken up by the municipality under resolution No. 8 of 2nd January 1884, a copy of which is herewith submitted, on a reference by the President, District Board, forwarding an extract from the Revenue Board's General Register No. 7216 of 1883. If this road is properly maintained, the minimum cost will never be below Rs. 300 per annum. The contribution of one-third share from municipal tolls to the district board was fixed probably in 1876–77, when the municipality was established. After the road was taken up from the commencement of the official year 1884–85 by the municipal council, the contribution of tolls should have been reduced, which was not hitherto done. I think the municipality is entitled not only to a refund of the sums spent on the road since 1884–85, but also to a proportionate reduction of the contribution hereafter, independent of all other circumstances.

ENCLOSURE.

EXTRACT from the Proceedings of the Municipal Council, Ongole, passed at a meeting held on Tuesday, the 20th January 1884, at 8 A.M., in the Sub-Collector's office.

* * * * *

8. *Read*—letter, No. 1858, dated 24th December 1883, from the President of the Local Fund Board, Nellore, requesting that the necessary arrangements be made to take over charge of the portion of the trunk road lying within the municipal limits from the commencement of the next official year.

Resolution—Resolved to take up the road from the commencement of the next official year.

Forwarded.

2. I beg to repeat my recommendation in my endorsement on the budget report that the council may be excused from making its usual contribution to the district board, as the provision of Rs. 400 made on account of roads in the municipality for the year 1897–98 is hardly sufficient.

(Signed) C. ADIKESAVULU,
Sub-Division Deputy Collector.

CAMP CHUNDI,
11*th February* 1897.

No. 282-Eng.

Submitted to Government, with reference to the remarks in paragraphs 2 and 6 to 8 of my endorsement, No. 128, dated 26th January 1897, forwarding the municipal budget for 1897–98.

2. The chairman's claim on the district board for retrospective compensation for maintenance by the municipality of the portion of the trunk road which passes through the town is of course absurd, in view of the fact that the municipality has accepted charge of the same without demur for the last thirteen years. The Nellore municipality similarly maintains that portion of the trunk road which passes through its jurisdiction and has made no special claim therefor. I should add, however, that in Nellore, the district board's share of the tolls was waived for two years in 1893, under G.O., Mis. No. 2439 L., dated 1st November 1893, in view to the improvement of the town roads.

3. As I remarked in dealing with the budget, it will be time enough to consider the Ongole municipality's claim to a fuller share of the toll revenues when it shows by *acts*, and not by mere professions, that it is ready to pay more attention to its roads than it has hitherto done from the resources that it now has.

(Signed) W. S. MEYER,
Acting Collector.

16*th February* 1897.

From Surgeon-Major-General C. SIBTHORPE, F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Chittoor, 4th February 1897, No. T-4—10.

With reference to grant 3 of the budget estimate of the Ongole municipality for the year 1897–98, I have the honour to state that the District Medical and Sanitary officer recommended that (1) a well be sunk in the hospital compound, (2) a compound wall or fence be erected to keep stray cattle out and gates be put up at the entrance, (3) two isolation sheds on the standard plan be erected in the compound for contagious diseases and offensive cases, but no provision seems to have been made to meet these additions which are very necessary.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 8th February 1897, No. 1208.

Adverting to the educational portion of the budget estimate of the Ongole municipality for 1897–98, I have the honour to submit the following remarks:—

(i) The council has resolved to open an upper primary school on the salary system from the next official year at an annual expenditure of Rs. 300 and has taken credit for a fee income of Rs. 100 from this school. But in the extract from statement II furnished to me by the chairman, I find that no provision is made for the purpose. A sum of Rs. 250 in round numbers, being the cost of the staff at Rs. 23 per mensem for eleven months, and Rs. 50 for contingencies, should therefore be entered under "salary system," "fixed payments" and "contingencies," respectively.

(ii) In the circumstances explained by the chairman in paragraph 81 of his budget letter, the proposal to abolish the Muhammadan primary school under the council's management has my approval.

(iii) The increase of Re. 1 per mensem sanctioned by the council to the pay of the inspecting schoolmaster will suffice for the present. The proposal to increase his pay to Rs. 8 per mensem may be considered when more funds become available.

(iv) The proposal to give a grant of Rs. 30 to the reading-room in the town may also lie over.

2. With the above modifications the net expenditure to the council under grant II will be Rs. 1,420 (1,520—100), or about 17 per cent. of its estimated receipts from taxation and rents.

From Surgeon-Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Chintagunta, 20th February 1897, No. 449-S.

I have the honour to offer the following remarks on the Ongole municipal budget for 1897–98:—

(1) The current year's provision for vaccination is repeated.

(2) The proposed expenditure on conservancy shows, in comparison with the sanctioned estimate, an increase of Rs. 370, but the proportion it bears to the anticipated receipts cannot be ascertained, as the copy of statement I furnished to me does not show the total income of the year.

(3) The sanitary inspector in the service of the municipality failed in the final examination held in April last. The council should insist upon his passing the prescribed test successfully within a given time.

(4) As remarked in my letter on the current year's budget, the number of scavengers is below, and that of sweepers above, requirements.

2. Under grant I, an allotment of Rs. 1,720 is made for carrying out certain sanitary works.

ORDER—No. 558 M., dated 16th March 1897.

The estimated receipts and charges of the Ongole municipality for 1897–98, as passed by Government, are compared below with the budget and revised estimates for the year 1896–97 and the actuals of 1895–96 :—

—	Actuals, 1895–96.	Budget estimate, 1896–97.	Revised estimate, 1896–97.	Budget estimate, 1897–98.
Receipts.	RS.	RS.	RS.	RS.
Balance brought forward	1,987	1,230	1,840	2,520
Tax on Arts	1,109	1,300	1,430	1,330
„ on Buildings and Lands	2,745	3,090	3,530	3,350
„ on Vehicles and Animals	759	780	870	810
„ on Carts	976	1,100	1,200	1,100
Tolls	1,569	1,560	1,640	1,670
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	364	240	340	240
Conservancy Receipts	155	100	70	100
Fees and Revenue from Medical Institutions	112	100	130	120
Income from Markets and Slaughter-houses	140	150	170	220
License Fees	202	200	250	240
Other Fees	428	470	560	500
Fines under Municipal and other Acts	178	170	150	150
Grants and Contributions from Local Boards	3,004	2,800	2,560	2,920
Recoveries for Services to Private Individuals	413	560	560	560
Miscellaneous	..	..	10	..
Advances Recovered	5	20	50	..
Total ..	14,216	13,870	15,360	15,830
Charges.				
GRANT I—				
New Works—				
Communications	..	600	620	650
Buildings	332	600	640	700
Water-supply	..	..	..	120
Repairs—				
Communications	1,524	180	220	700
Buildings	9	150	150	100
Water-supply	68	800	140	1,110
Miscellaneous Public Improvements	..	30	30	50
Establishment	120	120	120	120
Tools and Plant and other Stores	19	10	10	10
Total ..	2,072	2,490	1,930	3,560
GRANT II—				
Municipal Schools—				
On the Salary-result System	136	170	180	..
Salary Grants	271	330	310	340
Result Grants	611	800	990	800
Inspection	62	70	80	70
Miscellaneous	9	..	..	..
Total ..	1,089	1,370	1,560	1,210
GRANT III—				
Hospitals and Dispensaries	3,505	3,500	3,380	3,650
Contributions	112	100	100	100
Vaccination	145	200	240	200
Registration of Births and Deaths	92	90	90	90
Conservancy, Road-cleaning and Road-watering	3,018	3,000	3,000	3,779
Total ..	6,872	6,890	6,810	7,810
GRANT IV—				
Lighting	487	580	590	580
Markets and Slaughter-houses	3	..	..	20
Travellers' Bungalows	105	120	120	90
Public Garden, Survey of Land, Fire and other Charges	338	460	540	470
Total ..	933	1,160	1,250	1,160
GRANT V—				
Supervision and Management	1,402	1,300	1,280	1,390
R fund	4	..	10	..
Balance	1,844	660	2,520	760
Total ..	14,216	13,870	15,360	15,830

REVISED ESTIMATE FOR 1896–97.

2. The current receipts and charges are now estimated at Rs. 13,520 and Rs. 12,820, respectively, against Rs. 12,640 and Rs. 13,210 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under the tax on buildings, while the decrease in the charges appears mainly under grant 1. Under section 48 of the District Municipalities Act, the sanction of Government should have been obtained for raising the rate of the taxes on buildings and lands from 6½ to 7 per cent. of their annual rental. It is, however, now accorded. With reference to paragraph 15 of the chairman's letter, his attention will be drawn to paragraph 3 of the Collector's endorsement. The contribution for the cutlers' establishment will be struck out, and that for the central office establishments will be raised from Rs. 70 to Rs. 88, or Rs. 90 in round figures, with reference to paragraphs 12 and 13 of the same endorsement. The balance to be carried forward to the ensuing year's budget will then be Rs. 2,520.

BUDGET ESTIMATE FOR 1897–98.

3. *Receipts* —The receipts for the ensuing year are put down at Rs. 13,410 against the revised estimate of Rs. 13,520. For the reasons stated in paragraphs 6 and 7 of the Collector's endorsement, the municipal council's proposals to exempt it from payment of the district board's share of tolls, and to raise the rate at which they are now levied cannot be approved. With regard to the renting of the travellers' bungalow, the council will be referred to G.O., No. 550 M., dated 15th March 1897. The income of Rs. 100 expected from school-fees will be struck out as the council's proposal to open a primary school has been disallowed in paragraph 4 (3) below.

4. *Charges* —(1) The probable charges are entered as Rs. 15,050 against Rs. 12,840 in the revised estimate, the increase being mainly under grants 1 and 3.

(2) *Grant 1.*—With reference to paragraph 2 of the Divisional officer's and paragraph 8 of the Collector's endorsement, the allotment for repairs—communications will be raised by Rs. 300, a corresponding reduction being made under "buildings" by striking out the sum of Rs. 300 provided for the construction of a cattle slaughter-house. The Collector will, however, be called upon to report, after consultation with the municipal council and the district board, whether the local fund share of the municipal toll revenue should be reduced. He will also report when and on what principle the share was fixed at one-third, and not as in the case of the Nellore municipality at one-fourth, and whether the circumstances are the same now as when the share was determined. The standing rules prescribe as the minimum to be spent on communications one-half of this revenue; and it is observed that on the aggregate of the past four years that proportion has been slightly exceeded. At the same time it seems clear that the roads require for their improvement and maintenance larger appropriations than have hitherto been made. The chairman should report the result of the application to the Superintendent of Police for contribution of a moiety of the cost of the proposed well in the Moberly hospital, referred to in paragraph 73. Meanwhile, the amount provided for this work will be allowed to stand. The provision of Rs. 120 made for sinking the two wells referred to in paragraph 74 will be passed subject to the remarks of the Sanitary Commissioner.

(3) *Grant 2.*—The municipal council's proposals to abolish the Muhammadan primary school referred to in paragraph 81 is approved, but with reference to paragraph 4 of the Collector's endorsement, the proposal to open a primary school on the salary system cannot be sanctioned. For want of funds, the proposed increase in the salary of the inspecting schoolmaster must also be disallowed. In this connection the municipal council's attention will be drawn to the remarks of the Collector in paragraph 9 of his endorsement. The allotment of Rs. 30 for the private reading-room referred to in paragraph 85 will be struck out, as recommended by the Collector in paragraph 10 of the same endorsement. The chairman's attention is drawn to the omission pointed out in clause 1 of the Director's letter read above.

(4) *Grant 3.*—For want of funds the increase in the salaries of the male ward cooly and the hospital waterman proposed in paragraph 87 cannot be approved, and the recommendations of the District Medical officer referred to in the Surgeon-General's letter read above cannot be adopted. The entertainment of the two additional scavengers proposed in paragraph 92 of the chairman's letter is sanctioned. The municipal council's attention is drawn to the remarks of the Sanitary Commissioner in paragraph 1 (2), (3) and (4) of his letter read above. The provision for cholera charges will be raised by Rs. 400 to meet possible expenditure connected with the bubonic plague with reference to G.O., No. 1985 M., dated 18th November 1896.

(5) *Grant 5.*—With reference to paragraph 11 of the Collector's endorsement, the increase in the salary of the second clerk of the Municipal office proposed in paragraph 101 of the chairman's letter cannot be approved, and with reference to paragraph 13 of the same endorsement, the contribution for the central office establishments will be raised from Rs. 70 to Rs. 122, or Rs. 120 in round figures.

5. The budget as ~~raised~~ by Government closes with a balance of Rs. 700, or ~~only~~ 5·3 per cent. of the estimated receipts. This should be increased so as to provide a working balance by effecting economies wherever possible in the course of the year.

6. The chairman's explanation of the delay in the submission of the budget contained in paragraph 106 of his letter cannot be considered adequate.

(True Extract.)

Secretary to Government.

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

Exd. T. K. Narayana Aiyangar.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following paper :—

From M.R.Ry. C. LUKSHMINARASIMHA ROW Pantulu Garu, Chairman, Municipal Council, Ongole, to the Secretary to Government, Local and Municipal Department (through the Sub-Division Deputy Collector, Nellore), dated 18th January 1897, No. 606.

I have the honour to submit herewith budget estimates of receipts and charges of this municipality for the official year 1897–98.

Revised Estimate for 1896–97.

Receipts.

2. The receipts as per actuals of the first eight months and the probable receipts of the last four months, together with the opening balance of Rs. 1,840 (in round figures), amounted to Rs. 15,360 against Rs. 13,870, the sanctioned estimate.

3. *Tax on Arts.*—The demand under this head is Rs. 1,915 (Rs. 1,662–8–0 current and Rs. 252–8–0 arrears) against Rs. 1,300, the sanctioned estimate. A sum of Rs. 265–8–0 was already remitted, Rs. 67 is likely to be remitted and Rs. 30 is shown in the balance for the next year in the current demand. Out of the arrear demand, Rs. 115–8–0 was already remitted and Rs. 7 is expected to be remitted within the year. The revised estimate, therefore, comes to be Rs. 1,430. The increase in the revised estimate is due partly to the collection of arrears and partly to the increased taxation.

4. *Tax on Buildings* —This tax was revised as directed by Government in G.O., No. 1434 M., dated 26th August 1896, in reviewing the administration report of this municipality for 1895–96. The demand under this head is Rs. 3,447–10–6 (Rupees 3,255–4–3 current and Rs. 192–6–3 arrears) against Rs. 2,950, the sanctioned estimate. A sum of Rs. 38–0–9 was already remitted, Rs. 17–3–6 is likely to be remitted and Rs. 10 is shown in the balance for the next year in the current demand. Out of the arrear demand, Rs. 7–0–9 was already remitted and Rs. 5–5–6 is likely to be remitted within the year. The revised estimate, therefore, comes to be Rs. 3,370. The increase in the revised estimate over the sanctioned estimate for the current year and the actuals of 1895–96 is due mostly to the enhancement in the rate of taxation on the annual rental value of buildings from 6½ to 7 per cent. and partly to arrear collection and revision.

5. *Tax on Lands.*—The demand under this head is Rs. 75–14–2 (Rs. 61–10–6 current and Rs. 14–3–8 arrears) against Rs. 60, the sanctioned estimate. Out of the arrear demand a sum of Rs. 1–12–0 was written off as irrecoverable and Rs. 2–7–8 is likely to be remitted. In the current demand Rs. 1–10–6 is expected to fall into arrears. Hence Rs. 70 is the revised estimate.

6. *Tax on Vacant Grounds.*—The demand under this head is Rs. 111–6–2 (Rs. 80–11–11 current and Rs. 30–10–3 arrears) against Rs. 80, the sanctioned estimate. Out of the current demand Rs. 4–8–8 was already remitted and Rs. 1–3–3 is expected to be remitted, leaving Rs. 5 to fall into arrears for the next year. In the arrear demand, Rs. 6–10–4 was written off as irrecoverable and Rs. 3–15–11 may be remitted. Hence the revised estimate is Rs. 90.

7. *Tax on Vehicles.*—The demand under this head is Rs. 126 (Rs. 114 current and Rs. 12 arrears) against Rs. 120, the budget estimate. A sum of Rs. 9 was written off under arrears as irrecoverable and Rs. 7 in the current demand may be remitted. Hence Rs. 110 is shown in the revised estimate. The decrease in the revised estimate is due to the fall of the number of the owners of vehicles.

8. *Tax on Animals.*—The demand under this head is Rs. 811 (Rs. 710 current and Rs. 101 arrears) against Rs. 660, the budget estimate. A sum of Rs. 41–8–0 was written off in the arrears as irrecoverable and Rs. 9–8–0 may be remitted in the course of the year either from the arrears or current demand or from both. Hence the revised estimate is Rs. 760. The increase in the revised estimate over the budget figure is due to arrear collections and to the increased registration of animals in the current year.

9. *Tax on Carts.*—The demand under this head is Rs. 1,278 (Rs. 1,160 current and Rs. 118 arrears) against Rs. 1,110, the sanctioned estimate. Out of the arrear demand, Rs. 54 were written off as irrecoverable and Rs. 4 may be remitted. It is presumed that Rs. 20 may be remitted from the current demand. Thus the revised estimate stands Rs. 1,200. The increase in the revised estimate is due to the collection of arrears and the large number of registration of carts.

10. *Tolls, Slaughter-house and Cart-stand Fees.*—The revised estimate under tolls is Rs. 1,640, slaughter-house Rs. 170 and cart-stand Rs. 550, against Rs. 1,560, Rs. 150 and Rs. 465, the sanctioned estimate, respectively. The increase in the revised estimate in all these items is due to competition at the time of sale.

11. *Fees from Travellers' Bungalow.*—The travellers' bungalow consists of two rooms each of 6 yards square. One of the rooms is occupied by Mr. W. H. Maskell, Barrister-at-Law and a councillor of this municipality, at a rent of Rs. 15 per mensem on the condition that he should vacate it whenever required, and to pay the rent on the first week of every month. Hence Rs. 200 is shown in the revised estimate against Rs. 100, the sanctioned figure. Payment of rent is very irregular.

12. *Sale-proceeds of Street-refuse.*—A sum of Rs. 70 is shown in the revised estimate against Rs. 100, the sanctioned estimate. The decrease is due to the combination of bidders at the time of sale.

13. *Sale-proceeds and Composition Fees of Medicines.*—A sum of Rs. 130 is shown in the revised estimate against Rs. 100, the sanctioned figure. The increase in the revised estimate is due to the increase in the number of subscribers of the hospital.

14. *License Fees.*—A sum of Rs. 250 is shown in the revised estimate against Rs. 200, the sanctioned figure. The increase in the revised estimate is due partly to the recovery in the current year of a small amount of fees after prosecution in the previous year and mostly to the number of licenses taken in the current year.

15. *Fines under Municipal and other Acts.*—The revised estimate under this head is Rs. 150 against Rs. 170, the sanctioned estimate. The decrease in the revised estimate is due to light punishments inflicted by the Magistracy.

16. *Avenue Receipts and Sale of old Materials, &c.*—The variations under these fluctuating items, all of which put together do not exceed Rs. 30, being trifling, need no explanation.

17. *Contributions from Local Fund.*—The revised estimate under this item is Rs. 2,560 against Rs. 2,800, the sanctioned estimate. The decrease in the revised estimate is due to the deduction made in the current year of the excess of contribution drawn during the last year as noted in liabilities in note to statement II of annual statement for 1895–96.

18. *Private Scavenging Fees.*—The total demand under this head is Rs. 586–12–2 (Rs. 562–11–2 current and Rs. 24–1–0 arrears) against Rs. 550, the sanctioned estimate. A sum of Rs. 18–13–0 was written off as irrecoverable from the arrear demand and Rs. 7–15–2 may be remitted from the current demand. The revised estimate, therefore, happens to be Rs. 560. The increase in the revised estimate over the sanctioned budget for the current year and the actuals of 1895–96 is due to the increase in the current demand and the arrear collections.

19. *Refunds.*—A sum of Rs. 4–10–0 was refunded by the company which supplied medicines and As. 2–1 was recovered from the water-pandal keeper to whom an over payment was made in 1895–96. Though the total of these items is only Rs. 4–12–1, Rs. 10 was shown in the revised estimate in round figure.

20. *Advances.*—A site was purchased by the municipality from Government about the year 1882 to be sold for building purposes. The purchase-money was shown from time to time under the head of "Advances recoverable." Some applications for house-sites are lying over and they may be disposed of within the year. Hence Rs. 50 in the revised estimate against Rs. 20, the budget.

Charges.

21. The charges are expected to amount to Rs. 12,820 against Rs. 13,210, the budget estimate, and Rs. 12,371–10–4, the actuals of 1895–96.

22. *Grant 1, New Works—Communications.*—A provision of Rs. 600 was made in the budget for the construction of two roads and a compensation of Rs. 25 was paid to acquire two pieces of land in Chinakulawari street which stood in obstruction of the line of the road. These two items of compensation have been shown in the list of allotments of funds submitted to Government for approval for the quarter ending 30th September 1896. Though the revised estimate amounts to Rs. 625, Rs. 620 in round figure is adopted.

23. *New Works—Buildings.*—A sum of Rs. 600 was sanctioned in the budget for the several works under this head but only works were executed and paid for as follows :—

	Rs.	A.	P.
Constructing latrine for males	199	2	5
Do. for females	186	6	9
For the purchase of moveable dust bins	40	6	0
Total ..	425	15	2

The provision of Rs. 150 made for the construction of a contagious diseases shed in the hospital compound was subsequently considered inadequate and an additional provision of Rs. 60 was made for the work, and the approval of Government was sought for in the list of allotments of funds submitted to Government for the quarter ending 30th June 1896. Work could not be done according to the original estimate sanctioned by the council as the Deputy Sanitary Commissioner, who visited the municipality in the commencement of December 1896, suggested that the work should be executed only in accordance with the plans sanctioned by the Sanitary Board. I have applied to the Sanitary Board for the plan and it has not yet been furnished. It is yet to be seen whether the amount sanctioned will be sufficient for the construction of the shed in question which is to be built according to the new plan, and the work can be completed before the close of the year. In spite of this, the proposed cost of the work is shown in the revised estimate along with the actual cost of the other items. The decrease in the revised estimate is due to the savings effected in the works completed.

24. *Repairs—Communications.*—The sanctioned estimate under this head is Rs. 180 and the revised estimate is Rs. 220 in round figure. The increase in the revised estimate is due to subsequent allotments sanctioned by the municipal council from time to time as shown in the list of allotments of funds submitted to Government for the quarter ending 30th September 1896.

25. *Repairs—Buildings.*—The amount sanctioned under this head is Rs. 150 and the actual expenditure contemplated to be incurred is Rs. 154–7–6. For the sake of round figure only Rs. 150 is adopted in the revised estimate. A sum of Rs. 2, spent for repairing the shed on the bund of Runga Row's tank as shown under liabilities of annual statements for 1895–96, was paid in the current year.

26. *Repairs—Water-supply.*—A sum of Rs. 740 was provided in the budget for the improvement of Runga Row's tank and sanctioned by Government. This work

could not be undertaken till the sanction of Government to execute the work in accordance with professional opinion, as directed by G.O., No. 201 M., dated 8th February 1895, was received in G.O., Mis. No. 1568 M., dated 14th September 1896. In the meantime the tank was full and the work could not be done. Out of the endowment fund of Runga Row's tank, however, Rs. 35 was spent for repairing the supply channel and Rs. 3–4–6 for removing silt in the reservoir of the tank. Another sum of Rs. 40 was spent from the general balance for repairing well in Guddalaguntapallem. All these items have been shown in the list of allotments of funds for the quarter ending 30th September 1896 submitted to Government for approval.

27. *Items* 2 (*d*) *II*, 3, 4 *and Miscellaneous Public Improvements.*—As there are no variations in the budget and the revised estimate of these items they need no explanation.

28. *Grant 2, Education—Salary-result School—Contingencies.*—The revised estimate under this head is Rs. 54 against Rs. 44, the sanctioned estimate. The increase is chiefly due to the payment of liabilities of house-rent as shown in note to statement II of annual statements for 1895–96.

29. *Salary-grants.*—The revised estimate under this head is Rs. 310 against Rs. 330, the budget. The decrease in the revised estimate is due to the payment of grant as claimed in the bills for salary grants by the Principal of the American Basel Mission College.

30. *Results-grants.*—The revised estimate under this head is Rs. 990 against Rs. 800, the sanctioned estimate. The increase is due to the payment of liabilities as shown in note to statement II of annual statements for 1895–96.

31. *Inspection—Contingencies.*—A sum of Rs. 20 is shown in the revised estimate against Rs. 10, the budget. The increase is due to the payment of travelling allowance to the inspecting schoolmaster as shown under liabilities in note to statement II of the annual statements for 1895–96.

32. *Items* 2 (ii) (*a*) & (*b*) *and* 6 (*b*) (i).—Need no explanation.

33. *Grant 3, Hospitals and Dispensaries—Diet of Patients and Contingencies.*—The amounts shown in the revised estimate under these itmes are Rs. 640 and Rs. 340 against Rs. 700 and Rs. 400 in the budget, respectively. The decrease in both of these is due to the economy shown by the medical officer in charge of the dispensary as remarked by him in the hospital budget.

34. *Contributions to Government.*—As there are no variations in the revised and budget estimates in the several minor items of this head, they need no remarks.

35. *Vaccination.*—The revised estimate is Rs. 240 (Rs. 151 establishment and Rs. 89 contingencies) against Rs. 200 (Rs. 144 establishment and Rs. 56 contingencies), the budget. The increase in the revised estimate is due to payment of arrears of pay to the vaccinator and cost of lymph to Local Fund board as shown under liabilities in note to statement II of the annual statements for 1895–96.

36. *Registration of Births and Deaths*—Needs no remarks.

37. *Conservancy—Establishment.*—The revised estimate under this head is Rupees 2,000 against Rs. 1,990, the budget. The increase is due to the payment of salary to the acting sanitary inspector for the days the permanent inspector was under training in the sanitary class, longer than the period expected.

38. *Items Nos.* 5 (*a*) (ii) *and* 5 (*b*) (ii).—The variations under these items being insignificant, need no explanation.

39. *Grant 4, Lighting—Establishment.*—Needs no explanation.

40. *Lighting—Contingencies.*—The revised estimate is Rs. 410 against Rs. 400, the budget, and Rs. 20 the subsequent allotment, as shown in the list of allotments of funds submitted to Government for the quarter ending 30th September 1896. The consumption of kerosine-oil, &c., by lamps for the year is estimated at Rs. 311–8–11, while the other expenditure was incurred for buying four new lamp-posts for paying boat and cart hire and for fixing and refixing lamp-posts.

41. *Travellers' Bungalow*—Needs no remarks.

42. *Other Charges—Rewards.*—Need no explanation.

43. *Other Charges—Printing.*—The revised estimate under this head is Rs. 470 against Rs. 350, the budget, and Rs. 10, the subsequent allotment. The increase in the revised estimate is chiefly due to the payment of Rs. 113-11-2 liabilities as shown in note to statement II of the annual statements for 1895-96, and to the proposed increased expenditure with reference to the bills paid during the past eight months of the year.

44. *Other Charges—Other Items.*—The amount fixed in the revised estimate is Rs. 60 against Rs. 100, the budget. The decrease in the revised estimate is due to the shorter period the water-pandal was in existence than expected.

45. *Grant 5, Collection of Tolls—Contingencies.*—The council has sanctioned Rs. 12 for the repairs of schedule boards of the northern and southern gates. This is shown in the list of allotments of funds for the quarter ending 30th September 1896. Hence Rs. 10 in round figure in the revised estimate.

46. *Grant 5, Items a* (i) (ii) (*b*) *and* (*e*).—Needs no remarks.

47. *Office Contingencies.*—The revised estimate under this head is only Rs. 250 against Rs. 300, the sanctioned estimate. The decrease is due to careful supervision.

48. *Refunds.*—A sum of Rs. 9 was refunded according to council's resolution No. 288, dated 14th March 1896, out of the tax collected on vehicles during 1895-96. Hence Rs. 10 in round figure in the revised estimate.

BUDGET ESTIMATES FOR 1897-98.

Receipts.

49. The receipts together with the opening balance of Rs. 2,540 are estimated at Rs. 15,915 against Rs. 15,360, the revised estimate for the current year.

50. *Tax on Arts.*—A sum of Rs. 30 is expected to fall into arrears from the current year's demand (*vide* paragraph 3 *supra*). A sum of Rs. 1,330 including the arrears is therefore adopted to be the budget figure against Rs. 1,430, the revised estimate, which includes arrear collections.

51. *Tax on Buildings.*—Rs. 3,210 is proposed for the budget including an amount of Rs. 10 which is expected to fall into arrears as shown in paragraph 4 *supra* against Rs. 3,370, the revised estimate which includes arrears.

52. *Tax on Lands—Vacant Grounds.*—Only Rs. 60 and Rs. 80, the last budget figures, are adopted for the purposes of the proposed budget against Rs. 70 and Rs. 90, respectively, the revised estimate, which includes arrear collections.

53. *Tax on Vehicles.*—The revised estimate Rs. 110 under this head is adopted for the proposed budget.

54. *Tax on Animals.*—A sum of Rs. 700 is proposed against Rs. 760, the revised estimate, which includes arrears.

55. *Tax on Carts.*—Rs. 1,100, the budget figure of the last year, is proposed against Rs. 1,200, the revised estimate, which includes arrears.

56. *Tolls less Local Fund share.*—As no increase is expected beyond the last budget figure, Rs. 1,560, the same amount, is now adopted.

57. *Rent of Lands.*—The annual rent of Ranga Row's tank inam is Rs. 103, and in round figure Rs. 105 is proposed.

58. *Avenue Receipts—Sale-proceeds of old Materials, &c.*—These items are fluctuating and therefore the last budget figures of Rs. 10 and Rs. 25, respectively, are adopted.

59. *Travellers' Bungalow Receipts.*—The revised estimate under this head is Rs. 200 against the last budget Rs. 100. One room of the bungalow is rented at Rs. 15 per mensem. The renting of the bungalow is questioned by Government and the matter is under correspondence. As it is doubtful whether the bungalow will be allowed to be rented as hithertofore only the last budget figure is proposed—*vide* paragraph 11 *supra*.

60. *Sale-proceeds of Street-refuse.*—The revised estimate under this head is Rs. 70 against Rs. 100, the last budget figure. As competition is expected, the figure of the last budget adopted.

61. *Fees from Educational Institutions.*—The council propose the opening of an upper primary school under the system of salary grants. An amount of Rs. 100 is expected to be realized in the shape of fees. Hence the new item.

62. *Sale of Medicines.*—The revised estimate is Rs. 130 under this head against Rs. 100, the last budget figure. An intermediate sum of Rs. 120 is adopted.

63. *Income from Market.*—An estimate of Rs. 4,500 was sanctioned for the construction of a market in the municipality. As a trial a partial execution of the work of stalls for vegetables and sundry articles and mutton was undertaken and completed for Rs. 1,776-9-7 in the years 1891-92 and 1893-94. According to the plan and estimate supplied by the Sanitary Board, a vegetables shed, grain and sundry bazaar with five godowns and a compound with gates are yet to be constructed. The municipality tried to bring in people selling vegetables and sundry articles and mutton into the market to exercise their profession and was disappointed in its attempt, as the sellers would not agree to sell in the market which was not convenient for them and as the municipality could not induce them to occupy the market by any provision of law now in force. The utilization even of the present building, in my opinion, cannot be effected without completing the entire market and making some additional improvements apart from the view taken by the council that the provisions of the new Municipal Act should be awaited to compel sellers to resort to the market. To complete the building as estimated, an amount of about Rs. 3,000 is required. Under the present condition of the municipality, the work will never be completed unless the course proposed by me in paragraph 72 is adopted. The Government called for an explanation in G.O., No. 1434 M., dated 26th August 1896, for not leasing out the market in reviewing the administration report of this municipality for the year 1895-96. The council invited tenders, and no tenders having been received passed a resolution that the provisions of the new Act should be awaited to compel people to resort to the market and the said resolution was duly submitted. Hence no receipts under this item in the proposed budget.

64. *Income from Slaughter-houses.*—The municipality has under its management one building for the slaughtering of sheep and goats. It has been thought absolutely necessary to provide a slaughter-house of cattle and provision has been made for its construction. The receipts of the sheep slaughter-house in the revised estimate amount to Rs. 170, and this amount has been raised to Rs. 220 in the proposed budget in contemplation of the excess receipts from the cattle slaughter-house.

65. *License Fees.*—Rs. 235 is proposed for the budget against Rs. 250, the revised estimate, which includes arrears as stated in paragraph 14 *supra*.

66. *Cart-stand Fees.*—The revised estimate is Rs. 550 under this head against Rs. 405, the last budget figure, and Rs. 500, the proposed budget. An intermediate amount has been adopted.

67. *Fines under Municipal and other Acts.*—The revised estimate, Rs. 150, is adopted for the purpose of the proposed budget.

68. *Contributions from Local Funds—Medical.*—A sum of Rs. 2,920 is proposed in the present budget with reference to the proposed expenditure on the municipal hospital.

69. *Contribution from Local Funds—For other Purposes.*—The municipality has its existence for twenty years. There are three very important places where tolls are collected without bars or sheds for toll-collectors. It is to be regretted that the straitened circumstances of the municipality could not hitherto provide them. The council therefore has undertaken to build these sheds and to provide bars during the proposed budget year, and one-third of the cost thereof is claimed from the district board. Hence Rs. 110 in the budget proposed.

70. *Private Scavenging Fees.*—The revised estimate, Rs. 560, is adopted.

71. *Charges.*—The charges are estimated at Rs. 15,050 against Rs. 12,820, the revised estimate for 1896–97.

72. *Grant 1, New Works—Communications.*—The works proposed for the year are as detailed in statement II-A, Part I, and the expenditure to be incurred is Rs. 650. There a $14\frac{3}{4}$ miles of road in the town; $6\frac{1}{2}$ metalled and $8\frac{1}{4}$ miles not metalled. The Madras-Bezwada railway is under rapid construction and may be completed before the middle of the year 1898. The railway station is constructed in the vicinity of the town and the site selected for the station has no communications from the town. While provision, made year after year under the head of communications either for new works or repairs is in no way sufficient for the bare maintenance of the existing roads, this amount is distributed for new works and repairs. Professional opinion may be obtained, as to what may be the cost of maintaining $6\frac{1}{2}$ miles of metalled road in a municipal town like Ongole. While the district board share of tolls in the Nellore Municipality is only $\frac{1}{4}$, the share of the district board in the Ongole Municipal tolls is fixed $\frac{1}{3}$ for reasons which I cannot understand. There are no roads within the municipality belonging to the district board. This share of tolls was fixed when the trunk road, an important communication belonging to the district board in the municipal limits, was maintained by the said board. The pressure of funds, which may amount to some thousands of rupees, required for the construction and repair of roads in the municipality and for other purposes, may partially be relieved by excusing the toll contribution of the district board altogether or for some years, as was done by Government in the case of the Nellore Municipality by order Mis. No. 2439 L., dated 1st November 1893, at the request of the President, District Board, and partially by raising the tolls to the maximum rates as suggested by the council in submitting the budget estimates for 1894–95 since the rate of house-tax has, during the current year, been raised from $6\frac{1}{2}$ to 7 per cent. and since the tax under this head cannot any more be raised. The construction and repair of roads, &c., will be estimated and the sanction of Government obtained in a supplemental budget, if the general balance is raised in the manner suggested by me.

73. *New Works—Buildings.*—An amount of Rs. 1,000 has been provided in the budget for the works to be executed. The proposed cost for each work is given in detail in statement II-A, Part I—New Works. The necessity for the execution of these works is as follows:—

(1) *Slaughter-house for Cattle.*—Only half the amount required for the construction of this building is provided in the present budget owing to scarcity of funds to complete it in the following years. The town is inhabited by about 2,000 beaf-eating population and not less than ten cattle are slaughtered every month for consumption. These animals are slaughtered without licenses in the town against the provisions of the Municipal Act and no licenses are given because no house is restricted for their slaughter. The council consider the construction of the building not only supplies a want but also proves a source of income to the municipality.

(2) *Latrine in Vallaya Tope.*—This is in ruins for a few years. The Deputy Sanitary Commissioner, who visited the place in December last, had no objection to the substitution of a new latrine in its place. This is the only latrine used by females in this part of the town and the want of a proper latrine at this place is very much felt.

(3) *Three Toll-sheds.*—A sum of Rs. 300 is proposed to be spent for the construction of sheds in the Northern, Southern and Kothapatam gates of the municipality for reasons stated in paragraph 69 *supra*.

(4) *Dust-bins.*—The masonry dust-bins in the town are decaying year after year. These are replaced by movable dust-bins.

(5) *Well in the Moberly Hospital Premises.*—The total proposed expenditure of this well comes to Rs. 300, of which Rs. 150 is to be borne by the Police department (for whom a hospital has been provided by Government just by the side of the municipal hospital), as suggested by the District Surgeon, Nellore, as the well is considered to be useful for both the hospitals. I have written to the Superintendent of Police, Nellore, to obtain sanction from Government for the Police share of Rs. 150, and have received no reply. The construction of this well may be sanctioned by Government only if it is prepared to bear a moiety of cost.

74. *New Works—Water-supply.*—Objection was often taken by Sanitary officers to the existence of Muhammadan burial-grounds in the heart of the town. The municipality some time ago purchased a ground, fenced it and provided the same for the burying of the dead among the Muhammadans. The Muhammadans require water near their burial-ground for the performance of their religious ceremonies, but the municipality could not provide the same for want of funds; similarly, the Hindus have a burial and burning ground, where the scarcity of water is often felt for their religious ceremonies. These two wells are a source of water supply to the passers by the road, as these wells are intended to be sunk by road side and to the inhabitants at large.

75. *Repairs—Communications.*—All the roads in the town require repairs. The municipality is poor and cannot afford to repair them. It has therefore made only a small provision of Rs. 400 under this head for the repairs of roads, as detailed in Statement II-A, Part II, Repairs (*vide* also remarks in paragraph 72 *supra*).

76. *Repairs—Buildings.*—Travellers' bungalow cook-room is in a dilapidated condition; hence provision of Rs. 100.

77. *Repairs—Water-supply.*—The works sanctioned by Government for Runga Row's tank may be executed if the tank is dried up in the course of the year; objection was very often taken by the magistracy for not fencing the unprotected wells under the management of the municipality; hence a provision of Rs. 1,050 in the proposed budget, as detailed in Statement II-A, Part II, Repairs, for both the purposes.

78. *Miscellaneous Public Improvements.*—Many parts of the town are thickly overgrown with prickly-pear; hence a provision of Rs. 50 for its removal against Rs. 30 the revised estimate.

79. *Items Nos.* (2) (*d*) (*ii*), (3) *and* (4).—Need no explanation.

80. *Grant 2, Education—Municipal Schools—(i) on Salary System.*—A school under this system was maintained by the municipality till it was amalgamated with the municipal middle school, which existed some time ago. The middle school was abolished after the opening of a high school by the American Baptist Mission; since the abolition of this school no other school under the salary system has been in existence, where primary Telugu education may be imparted to little children, and this has been felt by the intelligent classes of the town for a number of years. No provision could be made by the municipality owing to the want of funds, though the matter was fully in the view of the council. The council therefore resolved to open an upper primary school in the centre of the town for the convenience of little children, and a provision of Rs. 300 is made for its maintenance. My proposals in paragraph 72 *supra* will help to some extent this arrangement.

81. *Municipal School—On Salary-result System.*—A Muhammadan primary school is maintained by the municipality under this system and the cost of the school annually is Rs. 120, excluding the results grants, to which the teacher is entitled only if he earns it. There is only one teacher in charge of the school, who absented himself for a very long time on leave after his appointment and no trained man could be procured to fill up his place. The strength of the school was deteriorating as reported by me in the administration report of municipality for 1895–96 and the school is considered a failure. To add to the miserable condition of this school, there is another Muhammadan primary school maintained by the American Baptist Mission here, which works in competition. A town like Ongole, where there are hardly 70 pupils among Muhammadans who receive primary education, does not require two schools. The council therefore resolved to abolish the school; hence no provision is made in the proposed budget.

82. *Salary Grants.*—A provision of Rs. 340 is made, against Rs. 310, the revised estimate, on account of increased and new grants sanctioned by the council, as claimed by the Principal of the American Baptist Mission College, towards the salaries of three teachers employed in the lower secondary department of the college.

83. *Results Grants.*—A sum of Rs. 800 is proposed under this head, against Rs. 990, the revised estimate, which includes an arrear payment of Rs. 190 in round figure as stated in paragraph 30 *supra*.

84. *Inspection Establishment.*—Promotion of one rupee per mensem was sanctioned by the council in the salary of the inspecting schoolmaster, and therefore the proposed budget figure is Rs. 72, against Rs. 60, the revised estimate. The remuneration of Rs. 5 is entirely inadequate for an inspecting schoolmaster, though he is also paid for his services as a schoolmaster otherwise. I agree with Assistant Inspector of Schools who recommended the pay to be raised to Rs. 7 and submit to Government that the salary may be increased to Rs. 7 per mensem.

85. *Miscellaneous—Other Items—Reading-room.*—This institution has been in existence for a period of about seven years supported by local contributions. The Sub-Collector of the station has always been its president. It was proposed by the secretary of the reading-room to register the institution under Act XXI of 1860, if it is patronized and a contribution granted by the municipality for its partial maintenance. The council therefore approved of the suggestion of the secretary, and made a provision of Rs. 30 in the proposed budget. It should not be understood that this grant alone is intended to support the institution as it covers hardly one-tenth of its expenditure. It is not an exaggeration to say that the institution is very popular and has the patronage of the educated and intelligent population of the town.

86. In the budget submitted by the Educational Department the result grants were proposed to be raised from Rs. 800 to Rs. 1,000. As this increase is beyond the percentage fixed on education in municipalities, as the three schoolmasters recommended to be trained in the sessional school are too old to receive any instruction, and as the upper primary school proposed by the municipal council to be opened in paragraph 80 supplies also the wants of elementary education, the council could not approve of the enhancement of the results grants.

87. *Grant* 3, *Hospitals and Dispensaries—Establishment.*—A sum of Rs. 2,260 is proposed, against Rs. 2,250, the revised estimate. The increase in the budget is due to promotion given to two servants (male ward cooly and waterman) employed on the establishment.

88. *Medicines.*—The proposed budget is Rs. 600, against Rs. 150, the revised estimate. The increase is due to medicines proposed to be purchased in the year. A small expenditure only was incurred in the current year owing to the large supply of medicines received in the previous year; hence the decrease in the revised estimate.

89. *Diet of Patients.*—A sum of Rs. 550 is proposed, against Rs. 700, the last budget, and Rs. 640, the revised estimate. The decrease in the proposed estimate is due to the economy promised by the civil apothecary.

90. *Sundries and Contingencies.*—The proposed budget is Rs. 250, against Rs. 400, the last budget, and Rs. 340, the revised estimate, which includes Rs. 100, the cost of bedding supplied.

91. *Items* 2, 3 *and* 4.—The figures of the revised estimate have been adopted under these items except that there is under vaccination a difference of Rs. 40 paid for liabilities of 1895–96 as stated in paragraph 35 *supra*.

92. *Conservancy Establishment.*—Provision for two more toties has been made in the proposed budget; hence Rs. 2,090 in the budget, against Rs. 2,000, the revised estimate.

93. *Conservancy—Other Charges.*—The budget is Rs. 680, against Rs. 410, the revised estimate. The details of the proposed budget are as follows :—

	Rs.
Purchase money of a night-soil hand-cart	80
Cart hire of three rubbish carts	540
Digging night-soil trenches	30
Subscription to Sanitary Record	16
Price of Jones' Manual of Sanitation	6
Rent of land for rubbish and night-soil depôts	8
Total ..	680

One night-soil cart and another rubbish cart are additions sanctioned by the council with reference to the Proceedings of the Madras Government, Mis. No. 271 M., dated 14th February 1896.

94. *Items Nos.* 5 (*b*) (*i*) *and* (*ii*), 5 (*c*) *and* 5 (*d*).—Need no explanation.

95. *Grant 4, Lighting Contingencies.*—A provision of Rs. 400 is made in the budget, against Rs. 410, the revised estimate, which includes certain additional allotments sanctioned by the council as stated in paragraph 39 *supra*.

96. *Slaughter-house Contingencies.*—A provision for slaughter-house for cattle is made in the budget (*vide* paragraph 64 *supra*). In contemplation of renting a site in the meantime for the slaughter of animals, this item of Rs. 20 is proposed.

97. *Items Nos.* 1 (*a*) *and* 4.—Need no explanation.

98. *Other Charges—Rewards.*—A provision is made for the destruction of pigs in addition to dogs; Rs. 20 is proposed, against Rs. 10, the revised estimate.

99. *Printing.*—The revised estimate includes arrear payment; hence the last budget figure adopted.

100. *Other Charges—Other Items.*—The budget is Rs. 100, against Rs. 60, the revised estimate. The details of the proposed budget are as follows :—

	Rs.
Numbering carts	15
Water-pandal for four months	50
Mallets, &c., for striking gong	12
"Fort St. George Gazette"	23
Total ..	100

101. *Grant 5, Office Establishment.*—A sum of Rs. 738 is proposed, against Rs. 710 and Rs. 714, the revised and last budget estimates, respectively. The increase of Rs. 24 in the proposed budget is due to the promotion sanctioned by the council in appreciation of the onerous duties discharged by the third clerk, O. Kristna Row, who draws only Rs. 10 per mensem.

102. *Collection of Tolls—Contingencies.*—Provision for toll-bars for three main gates has been proposed in the budget; hence Rs. 30 against Rs. 10 in the revised estimate, the amount spent for schedule boards in 1896–97.

103. *Office Contingencies other than* (*b*) (*ii*).—A sum of Rs. 306 is proposed for the budget, against Rs. 250 and Rs. 300, the revised and budget estimates, respectively. The increase in the proposed estimate is chiefly due to the increase in the house-rent of the office building expected to be occupied during the year, the present building having been condemned by the council to be unfit for occupation by the office on account of its bad surroundings.

104. *Items Nos.* (*b*) (*i*) *and* (*e*).—Need no explanation.

105. The usual statements, a proposition statement for the several changes proposed in the present staff and a copy of the council's resolution, No. 241, dated 14th January 1897, passing the budget, are herewith submitted.

106. The budget could not be submitted in due time owing to the revision of the house-tax, which is yet to be completed a little and other difficulties I had to meet with in getting the statements prepared.

No. 136.

Forwarded.

2. There are nearly 15 miles of road in the municipality, of which only 6½ miles have been metalled. A provision of Rs. 400 is made in the budget for maintaining some of the metalled roads, but this is, in my opinion, quite inadequate, as some of the roads require re-metalling (paragraph 75).

3. The municipality may be exempted from liability to contribute one-third of the receipts under tolls to the district board for at least five years or till all the roads are metalled and those already metalled are put in thorough repair (paragraph 72).

4. The proposal of the council to levy the maximum rates of tolls may be approved, as the house-tax has been already raised to 7 per cent. of the annual rental value of buildings, and is not now capable of further enhancement (*idem*).

5. As the local Hindustani school on salary-results system is deteriorating, the council has resolved to abolish it altogether, and to establish, in its stead, a primary school in the heart of the town (paragraphs 80 and 81). These proposals may likewise be approved.

6. Travellers (especially Europeans and Eurasians) are often put to inconvenience on account of one of the rooms of the travellers' bungalow having been rented out to Mr. Maskell, Barrister-at-Law, who is reported to be very irregular in paying the rent (paragraphs 11 and 59). He may be ordered to vacate the room.

ONGOLE,
20*th January* 1897.

(Signed) C. ADIKESAVULU NAYUDU,
Sub-Divisional Deputy Collector.

No. 128-Eng.

Submitted to Government with the following remarks.

In spite of repeated reminders the budget was received in my office only on 22nd instant.

2. *Paragraphs* 11 *and* 59 *of Chairman's letter.*—I have already (in my letter No. 110, dated 22nd January 1897,) put before Government my views as to the inexpediency of allowing the present arrangement by which half the travellers' bungalow is leased out to Mr. Maskell to continue. The last sentence of the Chairman's paragraph 11 puts on record officially, what he had previously told me by word of mouth that Mr. Maskell's rent is very irregularly paid.

3. *Paragraph* 15.—It is open to the Chairman to bring to the notice of the Divisional Magistrate any cases in which the local magistracy inflicts fines for nuisances, &c., which he considers inadequate.

4. *Paragraphs* 61 *and* 80.—*Vide* remarks in paragraph 4 (2) of G.O., No. 1434 M., dated 26th August 1896, regarding the officering of a municipal school last year. I do not think the council is to be trusted with the direct management of an upper primary school such as it proposes. It would do better to aid by results grants private enterprise, by the American Baptist Mission and others, in this direction.

5. *Paragraph* 68.—I am inclined to think that local funds already contribute as much, if not more than they should, for the upkeep of the municipal hospital. I am calling for a report on this point from the Taluk Board President.

6. *Paragraphs* 72 *and* 75.—Considering the proportion of their existing revenue from tolls which the council devotes to roads, its proposal that the district board should forego its share of the tolls levied at Ongole is preposterous.

The following are the figures for recent years :—

	Municipal receipts from tolls.	Municipal expenditure on roads.
	RS.	RS.
1893–94	1,411	688
1894–95	1,525	240
1895–96	1,569	1,524
1896–97 (revised estimate)	1,640	840
1897–98 (budget estimate)	1,560	1,050
Total ..	7,705	4,342

In all an expenditure (including present proposals) of Rs. 4,342, against Rs. 7,705, which the tolls yielded to the municipal revenues. It will be quite time enough for the council to apply for the whole of the toll revenue, or for levy of tolls at higher rates, when they show that they are utilising their existing resources to the utmost. The Chairman's remarks in the latter part of his paragraphs 63 and 80 are instructive. The real object of asking for a larger toll revenue is, I have little doubt, to increase expenditure under Grant 2 and on a market which has hitherto proved a "white elephant."

7. The district board's claim to a share of the toll received rests not on their keeping up roads within the municipality (which they do not do), but on the fact that they have to maintain roads on all four sides of it which are subjected to considerable wear and tear by traffic going into and out of the town.

8. *Paragraph* 75.—I endorse the Divisional officer's remarks as to the road allotment made in the budget being inadequate; but would remedy this for the present by raising the provision for repairs to Rs. 1,000 to be met by economies in other directions and from the closing balance. The municipal council, I am afraid, is simply trying to shirk its obvious duties by making improvement of the roads conditional on the demands on which I have commented above.

9. *Paragraph* 84.—I do not think the proposed increase necessary. The council would do better to employ a full time inspecting schoolmaster who might, under arrangements which the district board would doubtless be glad to enter into, inspect some of the adjoining local fund schools also.

10. *Paragraph* 85.—The reading-room in question exists for the benefit of the upper class of native society in Ongole—Government officials, pleaders and so forth. It is undoubtedly popular with them because, as I understand, punctual payment of subscriptions is not enforced. The money of the municipal tax-payers is therefore to be drawn upon to help to keep the institution from collapse. I strongly recommend that this allotment be struck out of the budget.

11. *Paragraph* 101.—The municipal office is not working so efficiently as to merit any enhancement in the pay of its clerks.

12. The provision of Rs. 5 for the cutlers' establishment re-appears in the budget estimate for 1896–97 in spite of the remark on this point in paragraph 4 (3) of G.O., No. 149 M., dated 28th January 1896.

13. For contributions on account of the controlling establishments only Rs. 70 have been shown in the revised estimate for 1896–97 and in the budget estimate for 1897–98. According to the orders in G.O., No. 2391 L., dated 17th December 1896, the figures should be Rs. 90 and Rs. 120, respectively.

26*th January* 1897.

(Signed) W. S. MEYER,
Ag. Collector.

Engole Budget - for 97-98 (Revised)

48

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings :—

Current No. 3321M of 1897, dated 18th Jany. from the Chairman, Mc. Engole
Current No. 7337M of 1897, dated 16th Feby. from the do do
Current No. 4664 of 1897, dated 4th Febry. from the Surgeon-Genl.
Current No. 558M of 1897, dated 12th Feby. from the Director of P. Instr.
Current No. 628M of 1897, dated 24. July from the Sanitary Commr.

Order— No 558 M. dt 16-3-97

The estimated receipts and charges of the Engole Municipality for 1897-98, as passed by Government, are compared below with the budget and revised estimates for the year 1896-97 and the actuals of 1895-96.

	Actuals, 1895-96.	Budget Estimate, 1896-97.	Revised Estimate, 1896-97.	Budget Estimate 1897-98.
	Rs	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	1,987	1,230	1,840	2,570
Tax on Arts	1,109	1,300	1,430	1,330
Tax on Buildings and Lands	2,745	3,090	3,530	3,350
Water-Tax on Buildings and Lands	..	..	..	..
Tax on Vehicles and Animals	759	780	870	810
Tax on Carts	976	1,100	1,200	1,100
Tolls	1,569	1,560	1,640	~~1,560~~ 1670
Realizations under Special Acts	..	..	..	..
Rent of Lands, Buildings, &c, and sale-proceeds of Lands, &c. ..	364	240	340	240
Conservancy Receipts	155	100	70	100
Fees and Revenue from Educational Institutions ..	..	..	..	~~100~~
Fees and Revenue from Medical Institutions	112	100	130	120
Income from Markets and Slaughter-houses	140	150	170	220
License fees	202	200	250	240
Other fees	428	470	560	500
Fines under Municipal and other Acts	178	170	150	150
Interest on Investments and premium on Loans ..	..	..	..	..
Grants and Contributions from Government	..	..	..	..
Do. from Local Boards	3,004	2,800	2,560	~~3030~~ 2920
Do. from other bodies	..	..	..	..
Recoveries for services to private individuals	483	560	560	560
Miscellaneous	..	..	10	..
Loans	..	..	..	..
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	..	..	..	..
Advances Recovered	5	20	50	..
Total ..	14216	13870	15360	~~15930~~ 15820
	1987	1230	1840	2570

Charges.	Actuals, 1895-96.	Budget Estimate, 1896-97.	Revised Estimate, 1896-97	Budget estimate 1897-98	
	Rs.	Rs.	Rs.	Rs	
GRANT I.					
New Works—					
Communications	..	600	620	650	
Buildings	332	600	640	~~1,000~~	700
Drainage	..	..	..	..	
Water-supply	..	..	..	120	
Repairs—					
Communications	1,524	180	220	~~1000~~ 400	700
Buildings	9	150	150	100	
Drainage	..	..	..	..	
Water-supply	68	800	140	1,110	
Establishment	120	120	128	128	
Tools and Plant and other Stores	19	10	10	10	
Contributions for Public Works	..	~~30~~	~~30~~	~~50~~	
Total ..	2,072	2,490	1,930	~~3,560~~	3,560
GRANT II—					
Training Schools	..	..	..	..	
Municipal Schools—					
(*a*) On the Salary System	..	..	..	~~300~~	
(*b*) On the Salary Result System	136	170	180	..	
Salary Grants	271	330	310	340	
Result Grants	611	800	990	800	
Combined Grants	..	..	..	..	
Inspection	62	70	80	~~80~~	70
Miscellaneous	9	..	..	~~30~~	
Total ..	1,089	1,370	1,560	~~1,550~~	1210
GRANT III—					
Hospitals and Dispensaries	3,505	3,500	3,380	3,660	
Contributions	112	100	100	100	
Vaccination	145	200	240	200	
Registration of Births and Deaths	92	90	90	90	
Conservancy, Road-cleaning and Road-watering ..	3,018	3,000	3,000	3,870	
Total ..	6,872	6,890	6,810	~~7,420~~	7810
GRANT IV—					
Lighting	487	580	590	580	
Markets and Slaughter-houses	3	..	..	20	
Choultries	..	..	..	..	
Traveller's Bungalows	105	120	120	90	
Avenues	..	..	..	..	
Public Garden, Survey of Land, Fire and other charges.	338	460	540	470	
Total .	933	1,160	1,250	1,160	
GRANT V—					
Supervision and Management	1,402	1,300	1,280	~~1,360~~	1390
Repayment of Debt	..	..	..	..	
Interest on loan	..	..	..	..	
Advances Recoverable	..	..	..	..	
Refunds	4	..	10	..	
Discount	..	..	..	..	
Pensions and Gratuities	..	..	..	..	
Investments	..	..	..	..	
Balance	1,844	660	2,540	~~400~~	700
Total ..	14,216	13,870	15,360	~~15,450~~	15,830

13210 12820 15050

Revised estimate for 1896-97.

2. The current receipts and charges are now estimated at Rs.13,520 and Rs.12,820 respectively against Rs.12,640 and Rs.13,210 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under the tax on buildings, while the decrease in the charges appears mainly under grant 1. Under section 48 of the District Municipalities Act, the sanction of Government should have been obtained for raising the rate of the taxes on buildings and lands from 6½ to 7 per cent of their annual rental. It is however now accorded. With reference to para.15 of the Chairman's letter, his attention will be drawn to para.3 of the Collector's endorsement. The contribution for the Cutlers' establishment will be struck out and that for the central office establishments will be raised from Rs.70 to Rs.88 or Rs.90 in round figures, with reference to paras. 12 and 13 of the same endorsement. The balance to be carried forward to the ensuing year's budget will then be Rs.2,520.

Budget estimate for 1897-98.

3. Receipts. The receipts for the ensuing year are put down at Rs.13,410 against the revised estimate of Rs.13,520. For the reasons stated in paras. 6 & 7 of the Collector's endorsement, the municipal councils proposals to exempt it from payment of the District Board's share of tolls and to raise the rate at which they

are

are now levied cannot be approved. The income of Rs.100 expected from school fees will be struck out as the council's proposal to open a primary school has been disallowed in paragraph 4(3) below.

4. Charges 1. The probable charges are entered as Rs.15,050 against Rs,12,840 in the revised estimate, the increase being mainly under grants 1 and 3.

(2) Grant 1. With reference to para. 2 of the Divisional officer's and para. 8 of the Collector's endorsement the allotment for repairs communications will be raised by Rs. ~~300~~ a corresponding reduction being made under "buildings" by striking out ~~, but for want of funds~~ the sum of Rs.300 provided for the construction of a cattle slaughter house ~~will be struck out~~. The Chairman should report the result of the application to the Superintendent of Police for contribution of a moiety of the cost of the proposed well in the Moberly hospital, referred to in para.73. Meanwhile the amount provided for this work will be allowed to stand. The provision of Rs.120 made for sinking the two wells referred to in para.74 will be passed subject to the remarks of the Sanitary Commissioner.

(3) Grant 2. The Municipal Council's proposal to abolish the Muhammadan primary school referred to in para.81 is approved, but with reference to para.4 of the Collector's endorsement, the proposal to open a primary school on the salary system cannot be sanctioned. For want of funds, the proposed increase in the salary of the Inspecting school master must also be disallowed.

with reference to the rental of the travellers bungalow the Council will be referred to G.O. No 550 dated 18-3-97

The Collector will however be called upon to report, after consultation with the Chairman & the D[t] Board, whether the local fund share of the municipal toll revenue should be reduced, the income not standing rules prescribe as the maximum to be spent on road communications one half of this revenue; ~~it is assumed~~ as it seems that on the average of the past four years that proportion has been slightly exceeded). At the same time it seems clear that the state of the roads requires ~~the application~~ for their improvement & maintenance larger appropriations than have hitherto been made

We will also consider whether in principle the Black cotton soil at Nellore should be treated as in the case of the Collectorate but whether the concessions are the same rates as those now determined.

disallowed. In this connection the municipal council's attention will be drawn to the remarks of the Collector in para. 9 of his endorsement. The allotment of Rs.30 for the private reading room referred to in para.85 will be struck out as recommended by the Collector in para. 10 of the same endorsement. The Chairman's attention is drawn to the omission pointed out in clause 1 of the Director's letter read above.

(4) Grant 3. For want of funds the increase in the salaries of the male ward cooly and the hospital waterman proposed in para.87 cannot be approved, and the recommendations of the District Medical officer referred to in the Surgeon General's letter read above cannot be adopted The entertainment of the two additional scavengers proposed in para.92 of the Chairman's letter is sanctioned. The municipal council's attention is drawn to the remarks of the Sanitary Commissioner in paragraph 1(2),(3) & (4) of his letted read above.

The provision for cholera charges will be raised by Rs. 400 to meet possible expenditure connected with the bubonic plague with reference to G.O. No. 1988 M.D. 18th November 1896.

(5) Grant 5. With reference to para.11 of the Collector's endorsement, the increase in the salary of the second clerk of the Municipal office proposed in para 101 of the Chairman's letter cannot be approved and with reference to para.13 of the same endorsement ~~the~~ contribution for the central office establishments will be raised from Rs.70 to Rs.122 or Rs.120 in round figures.

5. The budget as ~~raised~~ revised by Government closes with a balance of Rs. ~~400~~ 700 or only ~~3.0~~ 5.3 per cent of the estimated receipts.

correct ~~ft~~ done. 700

This

so as to provide a working balance

This should be increased by effecting economies wherever possible in the course of the year.

6. The Chairman's explanation of the delay in the submission of the budget contained in para. 106 of his letter cannot be considered adequate.

V.R. 9/3/97

8/3 10/3/97

To

The Chairman Mc Ayde
- Collector of Bellary
- President D.L.B. - do
- Accts - general
- Director of Pub Instn
- Surgeon genl
- Sanitary Board
- - do - Coroner
- do — Engineer

Editors Table. Dep 30/3/97

Executive

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Ongole during the official year 1897-98.

	Estimate 1897-98. Details of Minor Heads.	Estimate 1897-98. Totals of Major Heads	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	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.
1. BALANCE BROUGHT FORWARD—					
a. Municipal Fund	1880 0 0		595 - -	1200 0 0	1546 6 3
b. Endowments	710 0 0		635 - -	640 - -	440 6 8
c. Water-tax Fund					
		2590 0 0	1230 - -	1840 0 0	1986 12 11
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	1330 0 0		1300 0 0	1430 0 0	1109 0 0
b. Tax on buildings (section 63) ..	3210 - -		2950 - -	3370 0 0	2624 9 6
c. Tax on lands (section 63) ..	60 - -		60 - -	70 - -	50 3 8
i. Tax on Vacant Grounds	80 - -		80 - -	90 - -	70 0 2
d. Water-tax on buildings and lands (section 75) ..	- - -		- - -	- - -	- - -
e. Tax on vehicles with springs and palanquins (section 77) ..	110 - -		120 - -	110 - -	117 - -
f. Tax on animals (section 77) ..	700 - -		660 - -	760 - -	642 8 -
g. Tax on carts and other vehicles without springs (section 85) ..	1100 - -		1100 - -	1200 - -	976 - -
h. Tolls (section 91)—	1560 - -		1560 - -	1640 - -	1568 10 8
Gross receipts 2340 - - -	1670				
Less Local Fund share 780 - -	670				
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. ..					
vii. Evasion of tolls		8150 - -			
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds					
b. Ferry rents					
c. Fees under Act II of 1888 ..					
Carried forward ..	- - -	8150 - -	7830 - -	8670 - -	7158 - -

3/332 Mod 1897

Statement I.—Revenues and Receipts of the Municipal Fund of the ~~[illegible]~~ of Cuncolo during the official year 1897-98—*cont.*

—	Estimate 1897-98. Details of Minor Heads.	Estimate 1897-98. Totals of Major Heads.	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	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 ..	" " "	13410 " "	12620 " "	13470 " "	12224 0 7
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					
ii. Others	" " "	" " "	20 " "	50 " "	5 " "
Total Receipts ..	" " "	13410 " "	12640 " "	13520 " "	12229 " 7
Grand Total ..	" " "	15950 " "	13870 " "	15360 " "	14215 13 6

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~[illegible]~~ all classes.
2. Tax on buildings is levied at 7 per cent. and tax on lands at 7 annas per cent. of rent value. 14 for every 80 square yards. Cultivating lands
3. Water-tax on buildings and lands is not levied ~~at —— per cent.~~ in this Municipality. Vacant grounds
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 3/4 the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. Nos 896 m 3-12-85, 781 m Jud 14-6-93 and 1268 m Jud 19-9-93
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 V of 1884 for the official year 1897-98.

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).	Contributions from Local Funds.	Contributions from Provincial Funds.	Total Receipts (Columns 8, 9).	Appropriation from Municipal 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.	
Government Bank	"	710 " "	105 " "	"	"	"	105 " "	"	"	815 " "	"	"	"	"	700 " "	700 " "	115 " "	

Statement II.—Expenditure from the Municipal Fund of the Town of Ongole for the official year 1897-98.

	Estimate 1897-98. Details of Minor Heads.	Estimate 1897-98. Totals of Major Heads.	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	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.
GRANT I—(*Public Works*)—					
1. NEW WORKS—					
a. Communications	650 - -	✓	600 - -	620 - -	- - -
b. Buildings	1000 - -	✓	600 - -	640 - -	332 - -
c. Drainage	- - -	✓	- - -	- - -	- - -
d. Water-supply	120 - -	✓	- - -	- - -	- - -
2. REPAIRS—		1770 - -			
a. Communications	400 - -	✓	180 - -	220 - -	1524 4 6
b. Buildings	100 - -	✓	150 - -	150 - -	9 - -
c. Drainage—					
i. Repairs to works ..	- - -	- - -	- - -	- - -	- - -
ii. Establishment for flushing drains, &c.	- - -	- - -	- - -	- - -	- - -
d. Water-supply—					
i. Repairs to works, machinery, &c	1050 - -	✓	740 - -	80 - -	7 5 7
ii. Establishment	60 - -	✓	60 - -	60 - -	60 - -
iii. Contingencies	- - -	✓	- - -	- - -	1 - -
e. Miscellaneous Public improvements	50 - -	1660 - -	30 - -	30 - -	- - -
3. ESTABLISHMENT	120 - -	120 - -	120 - -	120 - -	120 - -
4. TOOLS AND PLANT AND OTHER STORES.	10 - -	10 - -	10 - -	10 - -	18 10 -
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 ..	- - -	3560 - -	2490 - -	1930 - -	2072 4 1
GRANT II—(*Education*)—					
1. TRAINING SCHOOLS—					
a. Contributions to Local Boards ..	- - -		- - -	- - -	- - -
b. Stipends to Normal students ..	- - -		- - -	- - -	- - -
2. MUNICIPAL SCHOOLS—					
i. On Salary System—					
a. Establishment	276 - -		- - -	- - -	- - -
b. Contingencies	24 - -	300 - -	- - -	- - -	- - -
Carried forward ..		300 - -	- - -	- - -	- - -

Statement II.—Expenditure from the Municipal Fund of the Town of Ongole for the official year 1897-98—*cont.*

	Estimate 1897-98. Details of Minor Heads.	Estimate 1897-98. Totals of Major Heads.	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	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 ..		300 - -	- - -	- - -	- - -
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	- - -		96 - -	96 - -	94 7 5
b. Result Grants	- - -		30 - -	30 - -	- - -
c. Contingencies	- - -		44 - -	54 - -	41 4 -
3. SALARY GRANTS	340 - -	340 - -	330 - -	310 - -	271 10 8
4. RESULTS GRANTS	800 - -	800 - -	800 - -	990 - -	610 11 -
5. COMBINED GRANTS—					
a. Fixed Payments	- - -		- - -	- - -	- - -
b. Result Grants	- - -		- - -	- - -	- - -
6. INSPECTION—					
a. Contributions to Local Boards ..	- - -		- - -	- - -	- - -
b. Municipal Inspectors—					
i. Establishment	72 - -		60 - -	60 - -	56 - 3
ii. Contingencies	8 - -	80 - -	10 - -	20 - -	6 - -
7. MISCELLANEOUS—					
a. Building, furniture, &c., grants ..	- - -		- - -	- - -	- - -
b. Common gymnasium—					
i. Establishment	- - -		- - -	- - -	- - -
ii. Contingencies	- - -		- - -	- - -	9 2 -
c. Common Drawing Master—					
i. Establishment	- - -		- - -	- - -	- - -
ii. Contingencies	- - -		- - -	- - -	- - -
d. Other items	30 - -	30 - -	- - -	- - -	- - -
Total, Grant II ..	- - -	1550 - -	1370 - -	1560 - -	1089 3 4
GRANT III—(*Sanitation and Medical Services*).					
1. HOSPITALS AND DISPENSARIES—					
a. Establishment	2260 - -		2250 - -	2250 - -	2129 15 8
b. Medicines and Supplies	600 - -		150 - -	150 - -	699 15 9
c. Diet of Patients	550 - -		700 - -	640 - -	432 8 11
d. Sundries and Contingencies ..	250 - -		400 - -	340 - -	242 2 11
e. Contributions to Local Boards ..	- - -		- - -	- - -	- - -
&c., &c., &c. .		3660 - -			
Carried forward ..		3660 - -	3500 - -	3380 - -	3504 11 3

Statement II.—Expenditure from the Municipal Fund of the Town of Angole for the official year 1897-98—*cont.*

1	Estimate 1897-98. Details of Minor Heads. 2	Estimate 1897-98. Total of Major Heads. 3	Budget Estimate for 1896-97. 4	Revised Estimate for 1896-97. 5	Actuals, 1895-96 (audited figures). 6
	RS. A. P.	RS. A. P	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		3660 0 0	3500 - -	3880 - -	3504 11 3
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—					
i. Medical College ..	45 - -		45 - -	45 - -	61 - -
ii. Sanitary Inspection ..	45 - -		40 - -	40 - -	41 - -
iii. Medical Reserve staff ..	10 - -		10 - -	10 - -	8 - -
iv. Cutlers' Establishment ..	- - -	100 - -	5 - -	5 - -	2 - -
b. CONTRIBUTIONS TO LOCAL BOARDS, &C., FOR—					
i. Medical Schools ..	- - -		- - -	- - -	- - -
ii. Reserve staff	- - -		- - -	- - -	- - -
&c., &c., &c, ..	- - -	- - -	- - -	- - -	- - -
c. OTHER CONTRIBUTIONS					
3. VACCINATION—					
a. Establishment	144 - -		144 - -	138 15 -	
b. Contingencies	56 - -		56 - -	89 - - / 5 13 -	
c. Contributions to Local Boards ..	- - -	200 - -	- - -	14[illegible] - -	- - -
4. REGISTRATION OF BIRTHS AND DEATHS—					
a. Establishment	84 - -		84 - -	84 - -	84 - -
b. Contingencies	6 - -	90 - -	6 - -	6 - -	8 9 3
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—					
a. i. Establishment	2090 - -		1990 - -	2000 - -	1971 13 10
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	680 - -		415 - -	410 - -	490 15 3
b. Private scavenging—					
i. Establishment	550 - -		550 - -	550 - -	534 1 0
ii. Contingencies, such as cost of scavenging carts, &c. ..	10 - -		10 - -	5 - -	15 1 6
c. Cholera charges ..	30 - -		25 - -	25 - -	- - -
d. Contingencies	10 - -		10 - -	10 - -	5 12 9
&c., &c., &c. ..		3370 - -			
Total, Grant III ..	- - -	7420 - -	6890 - -	6810 - -	6871 12 10

Statement II.—Expenditure from the Municipal Fund of the Town of Angole for the official year 1897-98—*cont.*

1	Estimate 1897-98. Details of Minor Heads. 2	Estimate 1897-98. Totals of Major Heads. 3	Budget Estimate for 1896-97. 4	Revised Estimate for 1896-97. 5	Actuals, 1895-96 (audited figures). 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	180 - -		180 - -	180 - -	179 13 4
b. Contingencies	400	580 - -	400 - -	410 - -	307 0 11
2. i. MARKETS—					
a. Establishment	- - -		- - -	- - -	- - -
b. Contingencies	- - -		- - -	- - -	- - -
ii. SLAUGHTER-HOUSES—					
a. Establishment	- - -		- - -	- - -	- - -
b. Contingencies	20 - -	20 - -	- - -	- - -	2 7 10
3. CHOULTRIES—					
a. Establishment	- - -		- - -	- - -	- - -
b Contingencies	- - -		- - -	- - -	- - -
c. Feeding Travellers	- - -	- - -	- - -	- - -	- - -
4. TRAVELLERS' BUNGALOWS—					
a Establishment	84 - -		84 - -	84 - -	82 15 2
b. Contingencies	6 - -	90 - -	36 - -	36 - -	21 15 -
5. AVENUES—					
a. Establishment	- - -		- - -	- - -	- - -
b. Contingencies	- - -	- - -	- - -	- - -	- - -
6. PUBLIC GARDEN—					
a. Establishment	- - -		- - -	- - -	- - -
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	- - -	- - -	- - -	- - -	- - -
7. SURVEY OF LAND	- - -	- - -	- - -	- - -	- - -
8. FIRE—					
a. Establishment	- - -		- - -	- - -	- - -
b. Purchase of fire-engine, buckets, repairs, &c.	- - -		- - -	- - -	- - -
9. OTHER CHARGES—					
i. Work done for private individuals other than private scavenging	- - -	- - -	- - -	- - -	- - -
Carried forward ..	- - -	690 - -	700 - -	710 - -	594 4 3

Statement II.—Expenditure from the Municipal Fund of the Town of for the official year 1897-98—*cont.*

	Estimate 1897-98. Details of Minor Heads.	Estimate 1897-98. Totals of Major Heads.	Budget: Estimate for 1896-97.	Revised: Estimate for 1896-97.	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 ..		690 - -	700 - -	710 - -	594 4 3
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. OTHER CHARGES—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..	20 - -		10 - -	10 - -	2 12 -
iii. Printing	350 - -		350 - -	470 - -	254 11 9
iv. Compensation for lands ..	- - -		- - -	- - -	- - -
v. Other items	100 - -		100 - -	60 - -	80 8 5
numbering Carts 15-0-0 Water Pandal-4 months 50-0-0 Mullets for Striking Gong 12-0-0 Port Saint George Gaffatic 23-0-0 100-0-0		470 - -			
Total, Grant IV ..	- - -	1160	1160 - -	1250 - -	932 7 5
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	738 - -		714 - -	710 - -	709 2 5
ii. Inspection					
b. Collection of Municipal Taxes—					
i. Establishment	216 - -		216 - -	220 - -	216 - -
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	- - -		- - -	- - -	- - -
c. Collection of Tolls—					
i. Establishment	- - -		- - -	- - -	- - -
ii. Contingencies	30 - -		- - -	10 - -	6 - -
d. Office contingencies other than (*b*) (ii)	306 - -		300 - -	250 - -	398 12 2
e. Contributions for Central office and Audit establishments ..	70 - -		70 - -	70 - -	72 - -
		1360 - -			
Total, Grant V ..		1360 - -	1300 - -	1260 - -	1401 14 7
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 years.	- - -		- - -	- - -	- - -

Statement II.—Expenditure from the Municipal Fund of the Town of Ongole for the official year 1897-98—*cont.*

	Estimate 1897-98. Details of Minor Heads.	Estimate 1897-98. Totals of Major Heads.	Budget: Estimate for 1896-97.	Revised: Estimate for 1896-97.	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.
Advances recoverable—					
a. Permanent	- - -		- - -	- - -	- - -
b. Others	- - -		- - -	- - -	- - -
Refunds of other than current collections ..	- - -		- - -	10 - -	4 - -
Discount	- - -		- - -	- - -	- - -
Pensions and gratuities	- - -		- - -	- - -	- - -
Investments—					
a. In Government securities for purposes other than Sinking Fund	- - -		- - -	- - -	- - -
b. In Savings Bank	- - -		- - -	- - -	- - -
Total Expenditure ..	- - -	15050 - -	13210 - -	12820 - -	12371 10 4
Balances—					
a. Municipal Fund	785 - -	660 - -	1830 - -	1202 9 1
b. Endowments	115 - -	- - -	710 - -	641 11 1
c. Water-tax Fund	- - -	- - -	- - -	- - -
Grand Total ..		15950 - -	13870 - -	15360 - -	14215 14 6

NOTE TO STATEMENT II.

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

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

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

Part I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1897-98.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications								
1	For the completion of Chinnakula vari Street road	700---}	400	"	"	300	"	"	
2	For constructing a road in G. Mara seivala Naibugari street	500---}	"	"	"	300	"	"	
3	For constructing an aprow at the entrance of Hardinge road to Bheemarazavari street	50-"-}	"	"	"	50	"	"	
	Total ..	1250-"-"	400	"	"	650	"	"	
(b)	Buildings								
1	For Constructing a Slaughter house for Cattle	600-"-"}	"	"	"	300	"	"	
2	For Constructing a latrine in Vallaya lope	200-"-"}	"	"	"	200	"	"	
3	For Constructing 3 Toll Sheds	300-"-"	"	"	"	300	"	"	
4	For the purchase of dust bins	50-"-"	"	"	"	50	"	"	
5	For a well in the premises of the Moberly Hospital	300-"-"}	"	"	"	150	"	"	
	Total ..	1450-"-"	"	"	"	1000	"	"	

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

Part I.—New Works.—*cont.*

Number	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1897-98.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage	"	"	"	"	"	"	"	
1									
2									
3									
	Total ..	"	"	"	"	"	"	"	
(d)	Water-supply								
1	For Sinking a well near the Mahommadan burial Ground	60-0-0}	"	"	"	60	"	"	
2	For Sinking a well near burning and burial Ground for Hindus near Erre cherruvu	60-0-0}	"	"	"	60	"	"	
	Total ..	120-"-"	"	"	"	120	"	"	

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							Total mileage of roads streets, lanes, &c., in the town. 14 3/4
1	Trunk road	150	"	"	"	"	"	
2	Harding Road	100	"	"	"	"	"	Metalled or Gravelled } Unmetalled.
3	Branch Road	50	"	"	"	"	"	
4	Pathivaré Street Road	50	"	"	"	"	"	6 1/2 8 1/4.
5	Pappa Bazaar Road	50	"	"	"	"	"	Total mileage under maintenance. 1/2
								Metalled or Gravelled } Unmetalled.
								1/2 "
	Total ..	400	"	"	"	"	"	

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	For repairing the Cook room attached to the Travellers' Bungalow	100	"	"	"	"	"	
	Total ..	100	"	"	"	"	"	

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								
2								
3								
	Total ..							
(*d*)	Water-supply							
1	For the repairs of Ranga Pond tank	700						
2	For fencing Ankamma's well	160						
3	do— Gaddamvari well	120						
4	do— Bunga Bhoomi	70						
	Total ..	1050						

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							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
d. Water works—							
Overseers							
Watchmen	1	5			60		
Total ..	1	5			60		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					60		
3. General.—							
Overseers							
Maistries	1	10			120		
Total ..	1	10			120		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					120		

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

—	Number	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 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	1	10	"	"	120	"	"
1st Assistant Master	1	7	"	"	84	"	"
2nd " "	1	6	"	"	72	"	"
Total ..	3	23	"	"	276	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					276	"	"

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—	"	"	"	"	"	"	"
Muhammadan Schools	8						
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.*							
6. INSPECTION—							
Inspecting schoolmaster	1	6	"	"	72	"	"
Total ..	1	6	"	"	72	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					72	"	"
7. *b.* GYMNASTIC INSTRUCTORS	"	"	"	"	"	"	"
Total ..	"	"	"	"	"	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					"	"	"
c. DRAWING MASTERS	"	"	"	"	"	"	"
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.	
GRANT III.—SANITATION AND MEDICAL SERVICES—							
1. HOSPITALS AND DISPENSARIES—							
Medical Subordinates	1	131	4	0	1575	"	"
" "							
Midwife	1	7	"	"	84	"	"
Clerk	"	"	"	"	"	"	"
Compounder	1	15	"	"	180	"	"
Servants .. Dem.	1	6	"	"	72	"	"
" Male ward cooly ..	1	6	8	"	78	"	"
" Water man	1	5	"	"	60	"	"
" Cook	1	5	"	"	60	"	"
" Sweeper	1	5	"	"	60	"	"
" Female ward Cooly	1	5	"	"	60	"	"
" Dhoby	1	2	8	"	30	"	"
Total ..	10	188	4	"	2259	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					2260	"	"

in round figures

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	12	"	"	144	"	"
Peons	"	"	"	"	"	"	"
Total ..	1	12	"	"	144	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					144	"	"
4. Registration—							
Registrar	1	7	"	"	84	"	"
Peons	"	"	"	"	"	"	"
Total ..	1	7	"	"	84	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					84	"	"

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	22	"	"	264	"	"
"							
"							
"	"	"	"	"	"	"	"
Maistries	8	30 40	"	"	480	"	"
Scavengers of Public Latrines ..							
Sweepers of Streets	20	100	"	"	1200	"	"
Peon	1	7	"	"	84	"	"
Peon	1	5	"	"	60	"	"
Total ..	31	174	"	"	2088	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					2090	"	"

in round figures

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	1	6	"	"	72	"	"
Scavengers	8	40	"	"	480	"	"
Total ..	9	46	"	"	552	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					550	"	"
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents	"	"	"	"	"	"	"
Masalchies	3	15	"	"	180	"	"
Total ..	3	15	"	"	180	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					180	"	"

in round figures

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	"	"	"	"	"	"	"
Servants	"	"	"	"	"	"	"
Total ..	"	"	"	"	"	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					"	"	"
3. Choultries—							
Servants	"	"	"	"	"	"	"
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 IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
Maty	1	4	-	-	48	-	-
Servants	1	3	-	-	36	-	-
Total ..	2	7	-	-	84	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					84	-	-
5. Avenues—							
Servants	-	-	-	-	-	-	-
Total ..	-	-	-	-	-	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					-	-	-
6. Public Gardens—							
Gardeners	-	-	-	-	-	-	-
Total ..	-	-	-	-	-	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					-	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 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.— Other charges :—							
Other items. Water pandal for 4 months—							
Water pandal Keeper	1	8	-	-	32	-	- for four months only
Total	1	8	-	-	32	-	-
					-	-	-
					-	-	-
					32	-	-

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	22	8	"	270	"	"
Clerks	1	15	"	"	180	"	"
„ Clerk	1	12	"	"	144	"	"
„		10					
Accountants	"	"	"	"	"	"	"
Peons	1	7	"	"	84	"	"
Peon	1	5	"	"	60	"	"
Total ..	5	61	8	"	738	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					738	"	"
ii. Inspection—							
Chairman's salary or carriage allowance ..	"	"	"	"	"	"	"
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 V.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks							
Bill Collectors	2	18	"	"	216	"	"
Peons	"	"	"	"	"	"	"
Total ..	2	18	"	"	216	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					216	"	"
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* Ongole

Demand, Collection and Balance tatement for the year 1897-98.

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.	1600	"	"	250	"	"	1350	"	"	1300	"	"	"	"	"	"	"	"	50	"	"
2. Tax on buildings	3220	"	"	"	"	"	3220	"	"	3200	"	"	10	"	"	"	"	"	10	"	"
3. Tax on lands	60	"	"	"	"	"	60	"	"	59	"	"	"	"	"	"	"	"	1	"	"
// Tax on Vacant Grounds	80	"	"	"	"	"	80	"	"	76	"	"	"	"	"	"	"	"	4	"	"
4. Water-tax on buildings and lands ..	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
5. Tolls (gross receipts)	2340	"	"	"	"	"	2340	"	"	2340	"	"	"	"	"	"	"	"	"	"	"
6. Market rents	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
7. Slaughter-house fees	220	"	"	"	"	"	220	"	"	220	"	"	"	"	"	"	"	"	"	"	"
8. Rent of cart-stands	460	"	"	"	"	"	460	"	"	460	"	"	"	"	"	"	"	"	"	"	"
9. Private scavenging fees	560	"	"	"	"	"	560	"	"	560	"	"	"	"	"	"	"	"	"	"	"
Total ..	8540	"	"	250	"	"	8290	"	"	8215	"	"	10	"	"	"	"	"	65	"	"

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.	"	"	"	30	0	0	30	"	"	30	"	"		"	"	"	"	"	"	"	"	"	"	"	
2. Tax on buildings	"	"	"	10	"	"	10	"	"	10	"	"		"	"	"	"	"	"	"	"	"	"	"	
3. Tax on lands	"	"	"	1	10	6	1	10	6	1	0	0		"	"	"	"	10	6	"	"	"	"	"	"
// Tax on tea and grounds	"	"	"	5	"	"	5	"	"	4	"	"		"	"	"	1	"	"	"	"	"	"	"	"
4. Water-tax on buildings and lands ..	"	"	"	"	"	"	"	"	"	"	"	"		"	"	"	"	"	"	"	"	"	"	"	"
5. Tolls	"	"	"	"	"	"	"	"	"	"	"	"		"	"	"	"	"	"	"	"	"	"	"	"
6. Market rents	"	"	"	"	"	"	"	"	"	"	"	"		"	"	"	"	"	"	"	"	"	"	"	"
7. Slaughter-house fees	"	"	"	"	"	"	"	"	"	"	"	"		"	"	"	"	"	"	"	"	"	"	"	"
8. Rent of cart-stands	38	13	4	"	"	"	38	13	4	38	13	4		"	"	"	"	"	"	"	"	"	"	"	"
9. Private scavenging fees	"	"	"	"	"	"	"	"	"	"	"	"		"	"	"	"	"	"	"	"	"	"	"	"
Total ..	38	13	4	46	10	6	85	7	10	83	13	4		"	"	"	1	10	6	"	"	"	"	"	"

Statement VI.—Revised Estimate for 1896-97.

Statement VI.—Revised Estimate—(Receipts) for 1896-97.

Items.	Actuals of the first eight months of 1896-97.			Actuals of the last four months of 1895-96.			Probable receipts of the last four months of 1896-97.			Total of columns 2 and 4.			Budget grant 1896-97, 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										1200	"	"	595	"	"	
b. Endowments										640	"	"	635	"	"	
c. Water-tax Fund										"	"	"	"	"	"	
										1840	"	"	1230	"	"	
2. Municipal rates and taxes—																
a. Tax on arts, &c. (section 53) ..	718	"	"	687	"	"	712	"	"	1430	"	"	1300	"	"	The increase is due partly to the Collection of arrears & partly to the increase in the current demand
b. Tax on buildings (section 63) ..	1409	"	"	1564	"	"	1961	"	"	3370	"	"	2950	"	"	Due mostly to the increase in the Current demand and partly arrear collections
c. Tax on lands (section 63) ..	41	"	"	35	"	"	29	"	"	70	"	"	60	"	"	Due to arrear collections
Tax on Vacant Grounds	48	"	"	31	"	"	42	"	"	90	"	"	80	"	"	do
d. Water-tax on buildings and lands (section 75)	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
e. Tax on vehicles with spirings and palanquins (section 77) ..	86	"	"	43	"	"	24	"	"	110	"	"	120	"	"	Due to the fall of numbers of the owners of Vehicles
f. Tax on animals (section 77) ..	450	"	"	310	"	"	310	"	"	760	"	"	660	"	"	Due to arrear collections and the increased registration in the Current year
g. Tax on carts and other vehicles without springs (section 85) ..	894	"	"	202	"	"	306	"	"	1200	"	"	1100	"	"	Due to the Collection of arrears and the large numbers of registration of carts
h. Tolls (section 91)—	960	"	"	849	"	"	680	"	"	1640	"	"	1560	"	"	Due to the increase in the bid at the time of sale
Gross receipts 2460 .. " ..																
920 "																
Less Local Fund share ..																
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 ..	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
4. Revenue derived from Municipal property and powers apart from taxation—																
a. i. Rent of lands	"	"	"	106	"	"	105	"	"	105	"	"	105	"	"	Needs no Explanation
ii. Rent of buildings	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
iii. Avenue receipts	3	"	"	1	"	"	2	"	"	5	"	"	10	"	"	This is a fluctuating item
iv. Fees from Travellers' Bungalows	149	"	"	56	"	"	51	"	"	200	"	"	100	"	"	Vide para 11 of the report
b. i. Sale-proceeds of lands and buildings	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
ii. Produce of lands, gardens, &c.	"	"	"	1	"	"	"	"	"	"	"	"	"	"	"	
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	21	"	"	17	"	"	9	"	"	30	"	"	25	"	"	This is a fluctuating item
Carried forward ..	4779	"	"	3902	"	"	4231	"	"	9010	"	"	8070	"	"	

Statement VI—Revised Estimate—(Receipts) for 1896-97—*continued.*

Items.	Actuals of the first eight months of 1896-97.	Actuals of the last four months of 1895-96.	Probable receipts of the last four months of 1896-97.	Total of columns 2 and 4.	Budget grant 1896-97, 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 ..	4779	3902	4231	9010	8070	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*cont.*						
c. Conservancy receipts—						
Sale-proceeds of night-soil, street refuse, &c.	66		4	70	100	Due to the combination of bidders at the time of sale
d. i. Fees from educational institutions						
ii. Other revenue from educational institutions ..						
e. i. Sale-proceeds and composition fees of medicines ..						
ii. Other Hospital receipts ..	79	52	51	130	100	Due to the increase in the number of Subscribers of the Hospital
f. i. Income from markets ..						
ii. ,, slaughter-houses.						
g. Other fees	99	58	71	170	150	Due to the competition of bidders at the time of sale
i. Distraint fees						
ii. License fees	1		4	5		Needs no explanation the item being a trifling one
iii. Cartstand fees	210	42	40	250	200	Vide para 14 of the report
iv. Other fees	321	194	229	550	465	Due to the competition of bidders at the time of Sale
h. Fines under Municipal and other Acts	2		3	5	5	Needs no explanation
	105	40	45	150	170	Due to the light punishments inflicted by the Magistrates
i. Interest on investments—						
i. Genral, 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						
ii. Medical						
iii. Other purposes—						
Communications ..						
Water-supply						
Drainage						
Sanitation						
Other purposes ..						
b. From Local Boards—						
i. Education						
ii. Medical	2560					
iii. Other purposes				2560	2800	Due to the Deduction made of the excess of Contribution drawn during the last year
Carried forward ..	8222	4288	4678	12900	12060	

Statement VI.—Revised Estimate—(Receipts) for 1896-97—*continued.*

Items.	Actuals of the first eight months of 1896-97.	Actuals of the last four months of 1895-96.	Probable receipts of the last four months of 1896-97.	Total of columns 2 and 4.	Budget grant 1896-97, 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 ..	8222 - -	4288 - -	4678 - -	12900 - -	12060 - -	
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 ..	372 - -	164 - -	188 - -	560 - -	550 - -	Due to the increase in the current demand and arrear collections
ii. Other purposes	- - -	1 - -	- - -	- - -	10 - -	No receipts under this item, the item leaving a fluctuating one
b. Other items—						
i. Fishery rents						
ii. Refunds of Expenditure of previous year	5 - -	- - -	5 - -	10 - -	- - -	Vide para 19 of the report
iii. Fee for numbering carts, &c.	- - -	- - -	- - -	- - -	- - -	
iv. Other items ..	- - -	- - -	- - -	- - -	- - -	
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	- - -	- - -	- - -	- - -	- - -	
ii. Others	- - -	- - -	50 - -	50 - -	20 - -	Vide para 20 of the report
Total Receipts ..	8599 - -	4453 - -	4921 - -	13520 - -	12640 - -	
Grand Total ..				15360 - -	13870 - -	

Statement VI—Revised Estimate—(Charges) for 1896-97—*continued.*

Items.	Actuals of the first eight months of 1896-97.			Actuals of the last four months of 1895-96.			Probable charges of the last four months of 1896-97.			Total of columns 2 and 4.			Budget grant 1896-97, 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	25	0	0	"	"	"	595	"	"	620	"	"	600	"	"	Vide para 22 of the report
b. Buildings	40	"	"	170	"	"	600	"	"	640	"	"	600	"	"	Vide para 23 of the report
c. Drainage	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
d. Water-supply	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
2. REPAIRS—																
a. Communications	129	"	"	1373	"	"	91	"	"	220	"	"	180	"	"	Vide para 24 of the report
b. Buildings	2	"	"	9	"	"	148	"	"	150	"	"	150	"	"	Vide para 25 of the report
c. Drainage—																
i. Repairs to works ..	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
ii. Establishment for flushing drains, &c.	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
d. Water-supply—																
i. Repairs to works, machinery, &c.	78	"	"	"	"	"	2	"	"	80	"	"	740	"	"	Vide para 26 of the report
ii. Establishment	40	"	"	20	"	"	20	"	"	60	"	"	60	"	"	Needs no explanation
iii. Contingencies	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
e. Miscellaneous public improvements	30	"	"	"	"	"	"	"	"	30	"	"	30	"	"	Needs no explanation
3. ESTABLISHMENT	80	"	"	40	"	"	40	"	"	120	"	"	120	"	"	do
4. TOOLS AND PLANT AND OTHER STORES.	8	"	"	"	"	"	2	"	"	10	"	"	10	"	"	do
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 .	432	"	"	1612	"	"	1498	"	"	1930	"	"	2490	"	"	
GRANT II—(*Education*)—																
1. TRAINING SCHOOLS—																
a. Contributions to Local Boards ..	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
b. Stipends to Normal students ..	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
2. MUNICIPAL SCHOOLS—																
i. On Salary System—																
a. Establishment	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
b. Contingencies	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
ii. On Salary-Results System—																
a. Fixed Payments	64	"	"	32	"	"	32	"	"	96	"	"	96	"	"	Needs no explanation
b. Results Grants	"	"	"	"	"	"	30	"	"	30	"	"	30	"	"	do
c. Contingencies	43	"	"	1	"	"	11	"	"	54	"	"	44	"	"	Due to the payment of arrears of house rent
3. SALARY GRANTS	123	"	"	114	"	"	187	"	"	310	"	"	330	"	"	Vide para 29 of the report
4. RESULTS GRANTS	426	"	"	147	"	"	564	"	"	990	"	"	800	"	"	Due to the payment of arrears of Grant in the current year
5. COMBINED GRANTS—																
a. Fixed Payments	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
b. Results Grants	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
6. INSPECTION—																
a. Contributions to Local Boards ..	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
Carried forward ..	656	"	"	294	"	"	824	"	"	1480	"	"	1300	"	"	

tatement VI.—Revised Estimate—(Charges) for 1896-97—*continued.*

Items.	Actuals of the first eight months of 1896-97.	Actuals of the last four months of 1895-96.	Probable charges of the last four months of 1896-97.	Total of columns 2 and 4.	Budget grant 1896-97, 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 ..	656 " "	294 " "	824 " "	1480 " "	1300 " "	
GRANT II—(*Education*)—cont.						
b. Municipal Inspectors—						
i. Establishment	40 " "	20 " "	20 " "	60 " "	60 " "	Needs no explanation
ii. Contingencies	16 " "	2 " "	4 " "	20 " "	10 " "	Due to the payment of Travelling allowance to the disputing School Master as stated in para 31 of the report
7. Miscellaneous—						
a Building, furniture, &c., grants ..	" " "	" " "	" " "	" " "	" " "	
b. Common gymnasium—						
i. Establishment	" " "	" " "	" " "	" " "	" " "	
ii. Contingencies	" " "	" " "	" " "	" " "	" " "	
c. Other items	" " "	" " "	" " "	" " "	" " "	
Total, Grant II ..	712 " "	316 " "	848 " "	1560 " "	1370 " "	
GRANT III—(*Sanitation and Medical Services.*)						
1. Hospitals and Dispensaries—						
a. Establishment	1498 " "	743 " "	752 " "	2250 " "	2250 " "	Needs no explanation
b. Medicines and Supplies	132 " "	600 " "	18 " "	150 " "	150 " "	50
c. Diet of Patients	447 " "	104 " "	193 " "	640 " "	700 " "	Vide para 33 of the report
d. Sundries and Contingencies ..	279 " "	74 " "	61 " "	340 " "	400 " "	
e. Contributions to Local Boards ..	" " "	" " "	" " "	" " "	" " "	
2. *a.* Contributions to Provincial funds for—						
i. Medical College ..	" " "	61 " "	45 " "	45 " "	45 " "	Needs no explanation
ii. Sanitary Inspection ..	" " "	41 " "	40 " "	40 " "	40 " "	
iii. Medical Reserve staff ..	" " "	8 " "	10 " "	10 " "	10 " "	
iv. Cutlers' Establishment ..	" " "	2 " "	5 " "	5 " "	5 " "	
b. Contributions to Local Boards, &c., for—						
i. Medical Schools	" " "	" " "	" " "	" " "	" " "	
ii. Reserve staff	" " "	" " "	" " "	" " "	" " "	
c. Other contributions	" " "	" " "	" " "	" " "	" " "	
3. Vaccinations—						
a. Establishment	103 " "	53 " "	48 " "	151 " "	144 " "	Vide para 35 of the report
b. Contingencies	40 " "	" " "	49 " "	89 " "	56 " "	
c. Contributions to Local Boards ..	" " "	" " "	" " "	" " "	" " "	
Carried forward ..	2499 " "	1688 " "	1221 " "	3720 " "	3800 " "	

Statement VI.—Revised Estimate—(Charges) for 1896-97—*continued.*

Items.	Actuals of the first eight months of 1896-97.	Actuals of the last four months of 1895-96.	Probable charges of the last four months of 1896-97.	Total of columns 2 and 4.	Budget grant 1896-97, 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 ..	2499 " "	1688 " "	1221 " "	3720 " "	3800 " "	
GRANT III—*Sanitation and Medical Services*—cont.						
4. Registration of Births and Deaths—						
a. Establishment	56 " "	28 " "	28 " "	84 " "	84 " "	Need no remarks
b. Contingencies	" " "	" " "	6 " "	6 " "	6 " "	
5. Conservancy, Road cleaning and Road watering—						
a. i. Establishment	1342 " "	691 " "	658 " "	2000 " "	1990 " "	Vide para 37 of the report
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	283 " "	147 " "	127 " "	410 " "	415 " "	Needs no explanation
b. Private scavenging—						
i. Establishment	365 " "	179 " "	185 " "	550 " "	550 " "	do
ii. Contingencies, such as cost of scavenging carts, &c.	1 " "	1 " "	4 " "	5 " "	10 " "	do
c. Cholera charges	" " "	" " "	25 " "	25 " "	25 " "	do
d. Contingencies	7 " "	1 " "	3 " "	10 " "	10 " "	do
Total, Grant III ..	4553 " "	2735 " "	2257 " "	6810 " "	6890 " "	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—						
1. Lighting—						
a. Establishment	120 " "	60 " "	60 " "	180 " "	180 " "	Needs no explanation
b. Contingencies	326 " "	124 " "	84 " "	410 " "	400 " "	Vide para 400 of the report
2. i. Markets—						
a. Establishment	" " "	" " "	" " "	" " "	" " "	
b. Contingencies	" " "	" " "	" " "	" " "	" " "	
ii. Slaughter-houses—						
a. Establishment	" " "	" " "	" " "	" " "	" " "	
b. Contingencies	" " "	2 " "	" " "	" " "	" " "	
3. Choultries—						
a. Establishment	" " "	" " "	" " "	" " "	" " "	
b. Contingencies	" " "	" " "	" " "	" " "	" " "	
c. Feeding Travellers	" " "	" " "	" " "	" " "	" " "	
4. Travellers' bungalows—						
a. Establishment	56 " "	28 " "	28 " "	84 " "	84 " "	Needs no explanation
b. Contingencies	18 " "	1 " "	18 " "	36 " "	36 " "	
5. Avenues—						
a. Establishment	" " "	" " "	" " "	" " "	" " "	
b. Contingencies	" " "	" " "	" " "	" " "	" " "	
6. Public Garden—						
a. Establishment	" " "	" " "	" " "	" " "	" " "	
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	" " "	" " "	" " "	" " "	" " "	
Carried forward ..	520 " "	215 " "	190 " "	710 " "	700 " "	

Statement VI —Revised Estimate—(Charges) for 1896-97 —*continued*

Items.	Actuals of the first eight months of 1896-97.	Actuals of the last four months of 1895-96.	Probable charges of the last four months of 1896-97.	Total of columns 2 and 4.	Budget grant 1896-97, 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 ..	520 - -	215 - -	190 - -	710 - -	700 - -	
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	10 - -	- - -	- - -	10 - -	10 - -	Needs no explanation
iii. Printing	200 - -	5 - -	270 - -	470 - -	350 - -	Vide para 43 of the report
iv. Compensation for lands ..	- - -	- - -	- - -	- - -	- - -	
v. Other items	47 - -	5 - -	13 - -	60 - -	100 - -	Vide para 44 of the report
Total, Grant IV ..	777 - -	225 - -	473 - -	1250 - -	1160 - -	
GRANT V—						
a. General Establishment—						
i. Office Establishment ..	474 - -	237 - -	236 - -	710 - -	714 - -	Needs no Explanation
ii. Inspection	- - -	- - -	- - -	- - -	- - -	
b. Collection of Municipal Taxes—						
i. Establishment	144 - -	72 - -	76 - -	220 - -	216 - -	Do
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	- - -	- - -	- - -	- - -	- - -	
c. Collection of Tolls—						
i. Establishment	- - -	- - -	- - -	- - -	- - -	
ii. Contingencies	10 - -	- - -	- - -	10 - -	- - -	Vide para 45 of the report
d. Office contingencies other than (*b*) (ii)	120 - -	148 - -	130 - -	250 - -	300 - -	Vide para 46 of the report
e. Contributions for Central office and Audit establishments ..	70 - -	- - -	- - -	70 - -	70 - -	Needs no explanation
Total, Grant V ..	818 - -	457 - -	442 - -	1260 - -	1300 - -	
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 1896-97—*continued.*

Items	Actuals of the first eight months of 1896-97	Actuals of the last four months of 1895-96	Probable charges of the last four months of 1896-97	Total of columns 2 and 4.	Budget grant 1896-97, 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	" " "	" " "	" " "	" " "	" " "	
Refunds of other than current collections	9 " "	" " "	1 " "	10 " "	" " "	Vide para 48 of the report
Discount	" " "	" " "	" " "	" " "	" " "	
Pensions and gratuities	" " "	" " "	" " "	" " "	" " "	
Investments—						
a. In Government securities for purposes other than Sinking Fund	" " "	" " "	" " "	" " "	" " "	
b. In Saving Bank	" " "	2 " "	" " "	" " "	" " "	
Totsal Expenditure	7301 " "	5345 " "	5519 " "	12820 " "	13210 " "	
Balances—						
a. Municipal Fund				1830 " "	660 " "	
b. Endowments				710 " "	" " "	
c. Water-tax Fund				2540		
Grand Total				15360 " "	13870 " "	

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Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Ongole for the year 1896-97.

(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 I. (Public works) 1. New Works. (a) Communications					
1. Compensation for a piece of land for constructing a new road in Chinnakulavari Street	400 " "	25 " "	" " "	425 " "	Sanctioned in Council's resolutions No. 103 & 104 dt. 29-8-96. Vide item No 1 in the list of allotments of funds submitted with this office No. 430 dated 20th for the quarter ending 30th September 1896
Grant I. Public works. 1. New Works. (b) Buildings.					
1. For Constructing a Shed for Contagous diseases	150 " "	60 " "	" " "	210 " "	Sanctioned in Council's resolution No. 55/23-8-96; Vide No 1 in the list of allotments of funds Subm with this office No. 226/15-7-96 for the quarter e 30th June 1896

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Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Angole for the year 1896-97—*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.	
Grant I. Public works 2. Repairs													
(a) Communications													
1. For repairing the road from Court house to Hospital				39						39			Estimate sanctioned in Councils resolution No 88 8-8-96 and bill passed in Councils resolution No 1692 17-10-96 Vide item No 2 in the list of allotment of funds submitted with this office No 430 dated 20th October 1896 for the quarter ending 30th September 1896
2. Compensation paid for a piece of land in repairing the road leading from Court house to Hospital				4						4			Vide item No 3 in the list of allotment of funds submitted with this office No 430 dated 20th October 1896 for the quarter ending 30th September 1896
3. Cost of repairing and covering with Stones the side Channel of the road from Court to Rangarow's tank at the entrance of Ghadiyaramsaari lane				7						7			Estimate sanctioned in Councils resolution No 153 26-9-96 Vide item No 4 in the list of allotment of funds Submitted with this office No 430 dated 20th October 1896 for the quarter ending 30th September 1896
(b) Water Supply. 1. Repairs to works, Machinery &c													
For the repairs of Rangarow's tank	740			35						778			Sanctioned in the Councils resolutions Nos 79 21-7-96 87 3-8-96 and 153 26-9-96 Vide items Nos 5 and 6 in the list of allotments of funds for the quarter ending 30th September 1896 Submitted with this office No 226 15-7-96
For removing Silt in Reservoir of Rangarow's tank				3									
For repairing wall in the bed of Gaddalacunta tank				40						40			Sanctioned in Councils resolutions Nos 84 3-8-96 and 169(3) 17-10-96 Vide item No 7 of the above list
Grant III Electricity and Drainage													
2. Sundries and Contingencies													
Cost of conveying a Celoid mandal Kellow Sugarkhana	400			5						405			Sanctioned in the Councils resolution No 129 12-9-96 Vide item No 8 of the above list
Grant III Lighting													
(a) Contingencies													
For repairing a Lamp post in Dharavari street	400			5						420			Sanctioned in the Councils resolutions Nos 79 21-7-96 86(1) 8-8-96 86(2) 8-8-96 86(3) 8-8-96 and 93 8-8-96 Vide items Nos 9. 10. 11 and 12 of the above list.
For repairing the Lamp post at the entrance of Cheemarazu Venkatramanayya's street				8									
For repairing the Lamp post in East Gollapalem				2									
For repairing the Lamp post near Court house				5									

tement VI. A. Showing the Budget Grants with Subsequent Additions and Deductions for the Town of Cuddalore for the year 1895-96

Continued:—

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
Grant VI. 2 Other Charges					
iii Printing	350 - -	- - -	- - -	350 - -	Sanctioned in the Council's resolution No 109 dt 29-3-96. Vide item No 13 of the above list.
Proportionate Cost of the Sanitary Commissioner's proceedings for 3rd and 4th quarters of 1894 and 1st and 2nd quarters of 1895	- - -	10 - -	- - -	10 - -	
Grant V. C. Collections of Tolls					
ii. Contingencies	- - -	- - -	- - -	- - -	
For repairing the Schedule Boards of Northern and Southern gates	120 - -	32 - -	- - -	152 - -	Sanctioned in the Council's resolution No 79 dt 21-7-96. Vide item nos 14 and 15 of the above list.

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 of Proposition for Revision of Establishment

Order Sanctioning present Establishment No	Order Sanctioning present Establishment Date	Office to which the Proposition refers	Nature of charge — Present Scale — No	Designation	Pay — Minimum Rs	Pay — Maximum Rs	Proposed Scale — No	Designation	Pay	Proposition — Permanent — Increase per months Amount Rs	Proposition — Permanent — Decrease per month Amount Rs	Proposition — Temporary — Increase per Months Period	Proposition — Temporary — Amount Rs	Grounds of Proposition	Recommendations of the District Board and orders of Government — Decrease per month Amount Rs
385 M	23 d March 1894	Grant II Education 6. Inspection 6. Municipal Inspection 1. Establishment	1	Inspecting school master Municipality	"	5-0-0	1	Inspecting School master		6-0-0	1-0-0	"	"		
		Grant III Sanitation and Medical Services 1. Hospitals & Dispensaries 2. Establishments	1	Civil Apothecary in charge of Mt Hospital & gaols	"	137-4-0	1	Civil Apothecary in charge of Municipal Hospital & gaols		131-4-0	"	"	"		
			1	Midwife		7-0-0	1	Midwife		7-0-0	"	"	"		
			1	Compounder		15-0-0	1	Compounder		15-0-0	"	"	"		
			1	Peon		6-0-0	1	Peon		6-0-0	"	"	"		
			1	Male ward Cooly		6-0-0	1	Male ward Cooly		6-8-0	0-8-0	"	"	Proposed by the Civil Apothecary and approved by the Council on account of Smallness of pay	As recommended by the Sanitary Inspecting officers two more cooly are to be employed in the year & hence the provision

...Division of the Municipal Committee

Statement of Proposition for Revision of Establishment

Order Sanctioning present Establishment	Office to which the proposition refers	Nature of charge						Proposition								Grounds of proposition	Recommendations of the District Board and orders of Government
		Present Scale				Proposed Scale		Permanent		Temporary							
		No	Designation	Pay		No	Designation	Increase per month	Decrease per month	Increase per month		Decrease per month					
No Date				Minimum Rs	Maximum Rs			Day Minimum Rs	Day Maximum Rs	Amount Rs	Amount Rs	Period	Amount Rs	Period	Amount Rs		
	Grant IV Other charges Other items Water-pandels	"	"	"	"	1	Water-pandel keeper	"	8-0-0	"	"	For 4 months only during Rot weather	32-0-0	"	"		
	Grant V a. General Establishment 1. Office Establishment	1	Manager	"	22-8-0	1	Manager	"	22-8-0	"	"	"	"	"	"		
		1	Clerk	"	15-0-0	1	Clerk	"	15-0-0	"	"	"	"	"	"		
		1	Clerk	"	10-0-0	1	Clerk	"	12-0-0	2-0-0	"	"	"	"	"		Recommended by the Chairman and approved of by the Council Owing to the Onerous duties the clerk has been performing in the account department of the Municipal office

Municipal Council's office
Ootacamund 16th January 1897

Chairman

STATEMENT VI.—Revised Estimate for 1896-97.

Statement VI.—Revised Estimate—(Receipts) for 1896-97.

Items.	Actuals of the first eight months of 1896-97.		Actuals of the last four months of 1895-96.		Probable receipts of the last four months of 1896-97.		Total of columns 2 and 4.		Budget grant 1896-97, 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.	
ANCE BROUGHT FORWARD—											
Municipal Fund	943	- -					943	- -	3480	- -	
Endowments											
Water-tax Fund											
NICIPAL RATES AND TAXES—											
Tax on arts, &c. (section 53) ..	1848	- -	1370	- -	2352	- -	4200	- -	3700	- -	Strenuous efforts are being made for realisation of arrears dues - Distress warrants are largely issued for the collection of arrears & current dues under these heads - Hence it is expected that the amount entered against House & Profession Taxes will be collected within the close of the year.
Tax on buildings (section 63) ..	6840	- -	2644	- -	4060	- -	10900	- -	10000	- -	
Tax on lands (section 63) ..	61	- -	72	- -	39	- -	100	- -	100	- -	
Water-tax on buildings and lands (section 75)											
Tax on vehicles with spirings and palanquins (section 77) ..	624	- -	24	- -	126	- -	750	- -	750	- -	
Tax on animals (section 77) ..	1751	- -	9	- -	249	- -	2000	- -	2000	- -	
Tax on carts and other vehicles without springs (section 85) ..	1634	- -	4	- -	66	- -	1700		1700	- -	
Tolls (section 91)—											
Gross receipts	7000	- -	4600	- -	7000	- -	14000	- -	12000	- -	Increase due to Keen Competition in the c
Less Local Fund share ..	1750	- -	1150	- -	1750	- -	3500	- -	3000	- -	sale of the right of Collecting Tolls -
	5250	- -	3450	- -	5250	- -	10500	- -	9000	- -	
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 ..	35	- -			35	- -	70	- -	30	- -	Increase is due to fees expected to be collected from two dramatic Companies.
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—											
i. Rent of lands											
ii. Rent of buildings											
ii. Avenue receipts											
v. Fees from Travellers' Bungalows											
. Sale-proceeds of lands and buildings											
Produce of lands, gardens, &c.	208	- -	147	- -	92	- -	300	- -	300	- -	
Sale-proceeds of old materials, empty oil cans, packing cases, &c.	12	- -	29	- -	81	- -	20	- -	20	- -	
Carried forward ..	18263	- -	7749	- -	12277	- -	30540	- -	27600	- -	

Statement VI—Revised Estimate—(Receipts) for 1896-97—*continued.*

Items.	Actuals of the first eight months of 1896-97.		Actuals of the last four months of 1895-96.		Probable receipts of the last four months of 1896-97.		Total of columns 2 and 4.		Budget grant 1896-97, 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 ..	18263	-- --	7749	-- --	12277	-- --	30540	-- --	27600	-- --	
1. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*cont.*											
Conservancy receipts—											
Sale-proceeds of night-soil, street refuse, &c.	113	-- --	99	-- --	137	-- --	250	-- --	250	-- --	
e. i. Fees from educational institutions	16	-- --	8	-- --	4	-- --	20	-- --	20	-- --	
ii. Other revenue from educational institutions ..	30	-- --	8	-- --	20	-- --	50	-- --	50	-- --	
e. i. Sale-proceeds and composition fees of medicines ..											
ii. Other Hospital receipts ..											
f. i. Income from markets ..											
ii. ,, slaughter-houses.	350	-- --	63	-- --	350	-- --	700	-- --	760	-- --	decrease is due to the abolition of bidders at auction owing to the loss sustained by the Contractor in 95-96
g. Other fees											
i. Distraint fees ..	1	-- --	2	-- --	9	-- --	10	-- --	10	-- --	
ii. License fees ..	214	-- --	123	-- --	86	-- --	300	-- --	300	-- --	
iii. Cartstand fees ..											
iv. Other fees ..			1	-- --							
h. Fines under Municipal and other Acts	171	-- --	68	-- --	79	-- --	250	-- --	620	-- --	decrease is due to annulments of fines imposed by the Bench

Local & Munl. (1897) Department.

CURRENT No. 332 Fr

Rem
To be set in type
Sec
29/1/97

Order.

From The Acting Collector of Nellore

SECRETARY TO GOVERNMENT * MUNICIPAL DEPARTMENT * 28 JAN 1897

No. Eng

Dated 26th January 1897

Received 28-1-97

Registered 28-1-97

Enclosures 3

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SUBJECT.

Submitting with remarks
Nellore Municipal Budget
for 1897-98

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Extract from the Proceedings of the Municipal Council, Ongole passed at a meeting held on Thursday the 14th January 1897, at 7 30 A.M. in the Municipal Office.

* * * * *

261 **Read:-** Draft Budget Estimates of the Ongole Municipality for 1897-98 to be submitted to Government for sanction.

Budget Estimates, as modified, approved.

x x x

(True copy and Extract)

Municipal Office,
Ongole 19th January 1897

Vice-Chairman hold the
Chairman

Note

1/33.2 Nov 1897

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to Letter

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from the Lieutenant Governor
Nilgiris.

[Eng.; 21·7·03.]

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