16/4/97
2/7/97
26/2/08

Local & Munl. (189) Department.

PRINTED.

G.O., No. 468 m

DATED 1-8-98

INDEXED.

[Despatch Abstract.]

Municipal budget — Reserving the question for 1898-99.

16/4/07
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BACK PAPERS.

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

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Government {1898} of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1898. *Enclosures*

Regd. } *Spare copies*

G.O., No. 468 M., 1st March 1898.

MARCH.

Municipal Budget.

Reviewing the Ongole — for 1898-99.

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-Collector, Nellore), dated 8th January 1898, No. 782.

I have the honour to submit herewith budget estimates of receipts and charges of this municipality for the financial year 1898–99, together with the revised estimate for 1897–98, and statements prescribed by Government including proposition statements.

2. The budget estimates have been approved by the council in its resolution, No. 345, dated 6th January 1898, which is herewith submitted. The delay was unavoidable as the Christmas holidays intervened and therefore no meeting could be held and as the head clerk having fallen sick went on leave.

REVISED ESTIMATE FOR 1897–98.

Receipts.

3. The receipts as per actuals of the first eight months and the probables of the last four months, together with the opening balance of Rs. 3,280, amount to Rs. 17,360 against Rs. 15,830, the sanctioned estimate, and Rs. 15,495, the actuals of 1896–97—*vide* Statements I and I-A.

4. The total amount left in arrears at the close of the year 1896–97 was Rs. 187–9–7 including Rs. 51–11–10 due from Mr. W. H. Maskell who occupied the travellers' bungalow for some time on a monthly rent. The whole amount was collected during the current year, except Rs. 36–0–10 yet due from Mr. W. H. Maskell who owns no property within the municipality and Rs. 2–9–6 due under land and house taxes. The arrears being very small, details of these sums are not given in the report.

5. *Tax on Arts.*—The demand is Rs. 1,065 against Rs. 1,330, the sanctioned estimate. A sum of Rs. 65 is likely to be remitted; hence the revised estimate Rs. 1,000. The decrease in the revised estimate is due to assessment in accordance with the schedule annexed to Act III of 1897 which amended Act IV of 1884 (Madras District Municipalities Act).

6. *Tax on Buildings.*—The demand is Rs. 3,243 against Rs. 3,210, the sanctioned estimate. A sum of Rs. 20 may be left in arrears and Rs. 3 remitted; hence the revised estimate, Rs. 3,220. The increase in the revised estimate is due largely to the taxation of new buildings in the year.

7. *Tax on Lands and Vacant Grounds.*—The demand is Rs. 162–6–9 against Rs. 140, the budget. Rs. 2–6–9 may be remitted; hence the revised estimate for Rs. 160. The increase in the revised estimate is chiefly due to the number of vacant grounds subjected to taxation in the current year.

8. *Tax on Vehicles.*—The demand is Rs. 150 against Rs. 110, the sanctioned estimate. The increase in the revised estimate is due to the large number of vehicles registered.

9. *Tax on Animals.*—The demand is Rs. 795 against Rs. 700, the budget. A sum of Rs. 15 is expected to be remitted; hence the revised estimate, Rs. 780. The increase in the revised estimate is due to the increased registration of animals in the current year which hitherto escaped taxation.

10. *Tax on Carts.*—The demand is Rs. 1,292 against Rs. 1,100, the budget estimate. A sum of Rs. 62 is expected to be remitted; hence the revised estimate, Rs. 1,230. The increase in the revised estimate is due to the large number of carts registered which in the previous years escaped taxation.

11. *Tolls.*—The revised estimate is Rs. 1,670 against the same amount in the budget. The item needs no explanation.

12. *Penalties on account of Tax on Carts.*—A sum of Rs. 10 is provided in the revised estimate on account of seizure of carts under section 90 of the District Municipalities Act, amended by Act III of 1897. There was no provision in the budget, because no such penalties were prescribed by Act IV of 1884 as it stood when the budget was submitted.

13. *Rent of Lands.*—The revised estimate, Rs. 105, is the same as the budget figure. The item needs no explanation.

14. *Avenue Receipts.*—The revised estimate is Rs. 10 against the same amount in the budget. The item needs no explanation.

15. *Fees from Travellers' Bungalow.*—The revised estimate is Rs. 140 against Rs. 100, the sanctioned budget. The increase in the revised estimate is due to Rs. 36, arrears from Mr. W. H. Maskell who occupied the bungalow under an agreement with the municipality and left the station.

16. *Sale-proceeds of Lands and Buildings.*—The municipality purchased some land at the foot of the Ongole hill for house-sites. The Government in its proceedings, Mis. No. 2128 M., dated 29th September 1897, authorized the municipal council to alienate the sites for value without further sanction; hence Rs. 20 is the revised estimate.

17. *Produce of Lands and Gardens, &c.*—The revised estimate is Rs. 5. No provision was made in the budget as nothing was expected at the time.

18. *Sale-proceeds of Old Materials, Empty Oil-cans, Packing Cases, &c.*—The revised estimate is Rs. 40 against Rs. 25, the budget sanctioned. The increase in the revised estimate is due to the amount realized by the sale of a damaged night-soil, unused wooden cart and some old records. These were not expected to be sold when the budget was submitted.

19. *Sale-proceeds of Night-soil, Street-refuse, &c.*—The revised estimate is Rs. 130 against Rs. 100, the sanctioned budget. A sum of Rs. 11 was already realized by selling the old street-refuse for Rs. 6 and night-soil for Rs. 5–2–0. A third cart was engaged this year for carting the rubbish from the town. The council expects a large amount of sale-proceeds in this case; hence the revised estimate.

20. *Sale-proceeds and Composition Fees of Medicines.*—No variations between revised and budget estimates; the item needs no explanation.

21. *Income from Markets.*—The market which was constructed some time ago could not be used till Act III of 1897, which amended Act IV of 1884 (Madras District Municipalities Act), came into force from the middle of the current year. As this Act contains penal provisions which prohibit sale of articles in unlicensed places, licenses have been refused in objectionable localities. The market is now extensively used and some improvements also have been effected—*vide* paragraph 100 *infra*. A sum of Rs. 37 was already realized and Rs. 60 expected in the course of the year; hence the revised estimate of Rs. 100.

22. *Income from Slaughter-house.*—The revised estimate is Rs. 210 against Rs. 220, the budget, and Rs. 170, the actuals of 1896–97. The difference is very small and needs no explanation.

23. *Distraint and Warrant Fees.*—The revised estimate is Rs. 15 against Rs. 5, the sanctioned estimate. A sum of Rs. 3 was realized and Rs. 12 more is expected on account of warrant fees under section 104 of Act IV of 1884 (District Municipalities Act) as amended by Act III of 1897.

24. *License Fees.*—A sum of Rs. 270 is shown in the revised estimate against Rs. 235, the sanctioned budget figure. The increase in the revised estimate is due to the increased number of licenses issued in the current year under the provisions of the Amended District Municipalities Act.

25. *Cart-stand Fees.*—The revised estimate is Rs. 610 against Rs. 500, the budget. The increase is due to competition at the time of sale and the collection of arrears, Rs. 38–13–4, during the current year.

26. *Other Fees.*—Rs. 5 is shown in the revised estimate. A sum of Rs. 2 was already realized on account of birth and death extracts furnished to applicants from the register. Rs. 5 is only a round figure in the revised estimate.

27. *Fines under Municipal and other Acts.*—The revised estimate is Rs. 280 against Rs. 150, the sanctioned budget. A sum of Rs. 259 was already realized and Rs. 21 is expected within the year. The increase in the revised estimate is due to a large number of prosecutions instituted to enforce the provisions of the Amended District Municipalities Act and to heavy punishments inflicted by the magistracy in some cases for persistent disobedience to obey the provisions of law.

28. *Contributions from Local Funds.*—The revised estimate is Rs. 2,850 against Rs. 2,920, the sanctioned budget. The low figure in the revised estimate arises from the excess contribution drawn during the previous year as shown under liabilities in the note to Statement II of the annual statements for 1896–97.

29. *Private Scavenging Fees.*—The total demand is Rs. 585–2–0 against Rs. 560, the sanctioned estimate. A sum of Rs. 382 was already collected and Rs. 198 is expected within the close of the year. A sum of Rs. 5–2–0 is expected to be remitted in the course of the year from the current demand. The revised estimate therefore happens to be Rs. 580. The increase in the revised estimate is due to a small increase in the current demand.

30. *Miscellaneous—Recoveries on account of Service rendered to Private Individuals—Other Purposes.*—The item includes Rs. 3–5–0 realized by the sale of property under sub-section (2) of section 264 of the District Municipalities Act, Rs. 2 batta for producing records, Rs. 2 for removing water from cesspools and Rs. 1–6–0 copyist's fee, making a total of Rs. 8–11–0. No provision was made in the budget for 1897–98.

31. *Advances Recovered.*—The revised estimate is Rs. 360 against zero in the budget. The municipality paid to Government the value of a strip of land along the Ongole hill to be sold for building sites and the item was till lately placed under advances recoverable. The sum of Rs. 349–2–0 yet due was debited to "Other charges—Other items" as suggested by the auditor and sanctioned in G.O., Mis. No. 2128 M., dated 29th September 1897. Again some time ago toll-tickets were printed for sale to contractors and this item also was placed under "Advances recoverable". These tickets, having been rendered unfit for use as a new form was substituted, were sold as rubbish for Rs. 2–8–4 and the amount was also debited lately to "Other charges—Printing"; hence the revised estimate.

Charges.

32. The charges are expected to amount to Rs. 15,950 against Rs. 15,130, the budget, and Rs. 12,214–2–6, the actuals of 1896–97—*vide* Statement II.

33. Statement VI-A shows the budget grants with subsequent additions and deductions. The details of charges in these grants are not therefore given in the report. Some works of 1896–97 were executed in the current year and a sum of Rs. 361–0–4 was therefore shown in the note to Statement II under liabilities—*vide* paragraph 33 of the report for 1896–97. In accordance with the instructions contained in paragraph 2 of G.O., Mis. No. 2187 M., dated 8th October 1897, the item was removed from liabilities. A sum of Rs. 336–3–11 was subsequently paid to the contractor and is therefore shown in Statement VI.

34. *Grant 1, Public Works—New Works—(a) Communications.*—A provision of Rs. 650 was made in the budget for the construction of two roads. The work of Chinukulawari street road was abandoned in the year as some land has to be acquired and as the land may not be made over to the municipality before the close of the year. A sum of Rs. 150 was allotted out of this amount for the construction of a culvert. Some of the works sanctioned have been already completed and others may be completed before the close of the year. Rs. 336–3–11 were paid for the work done to

the contractor during the current year in Chinukulawari street road and Court street road as sanctioned in the budget for 1896–97—*vide* paragraph 33 *supra*; hence the revised estimate, Rs. 850.

35. *New Works—Buildings.*—Rs. 700 were allotted in the budget under this item; among the works proposed, the well for the Moberly hospital will not be undertaken this year as the monsoon set in before the work could be commenced. The latrine, which was estimated to cost Rs. 200 in the budget, will be built only at a cost of Rs. 180. An extra expenditure was incurred in the case of three toll-sheds to an amount of Rs. 63. Since licenses to sell some articles in unlicensed places were refused after Act III of 1897 (Amendment District Municipalities Act) came into force, the shopkeepers have been extensively resorting to the market and a provision of Rs. 310 was made for its improvement—*vide* remarks in paragraph 3, Receipts 3, of G.O., No. 1942 M., dated 6th September 1897, in reviewing the annual report of this municipality for 1896–97; hence the revised estimate for Rs. 900. All the works sanctioned under this head have been almost completed and none will be left uncompleted before the close of the year.

36. *New Works—Water-supply.*—A sum of Rs. 120 was provided in the budget for sinking two wells—one in the Muhammadan burial-ground and another near the burning and burial ground for Hindus. These works cannot be executed within the amount as suggested by the Sanitary Commissioner in his letter, No. 8621-S., dated 7th April 1897, embodied in G.O., Mis. No. 958 M., dated 24th April 1897, communicated to the municipal council. The council further abandoned the works on sanitary grounds in its resolution, No. 246, dated 16th October 1897.

37. *Repairs—(a) Communications.*—The revised estimate is Rs. 820 against Rupees 700, the sanctioned budget. The increase in the revised estimate is due to subsequent allotments sanctioned by the council from time to time. The net municipal income on tolls, Rs. 1,670, has been spent on new works—communications and repairs—communications during the current year.

38. *Repairs—Buildings.*—The amount sanctioned is Rs. 100 in the budget for the repairs of travellers' bungalow. Additional sums have been sanctioned from time to time for improvements and repairs by the council to an extent of Rs. 200; hence the revised estimate of Rs. 200.

39. *Repairs—Water-supply.*—A sum of Rs. 1,050 was provided in the budget under the several items of this head and the outlay in the first eight months of the year is Rs. 581–14–4. It is expected that a sum of Rs. 509–9–10 will be spent during the remaining part of the year; hence the revised estimate for Rs. 1,090. Large improvements have been made to Runga Row's tank from the Endowment fund, and nothing was spent towards the calingulah proposed to be constructed as rains set in as soon as the work was started and as no calingulah was considered necessary by some of the professional men who inspected the tank. The amount yet unspent in the Endowment fund may be utilized towards the repairs of the tank inam land which has been seriously damaged by floods and towards the acquisition of some lands in the tank-bed which was sanctioned by the council in its resolution, No. 140, dated 3rd July 1897, so far as funds may be available for the purpose.

40. *Items 2 (d)* (ii), *2* (*e*), *3 and 4.*—No variations between the budget and revised estimates. The items need no explanation.

41. *Grant 2, Education—Salary-result System—(a) Fixed Payments.*—The municipality continued to maintain a school under this system till the close of the year 1896–97 when it was abolished—*vide* remarks of Government in paragraph 3, Grant 2, of G.O., No. 558 M., dated 16th March 1897, reviewing the annual report of this municipality for 1896–97. Rs. 16 have been paid to the schoolmaster as pay for the month of March 1897 and as bonus; hence the revised estimate of Rs. 20 in round figures.

42. *Salary Grants.*—No difference between the budget and revised estimates. The item needs no explanation.

43. *Result Grants.*—The revised estimate is Rs. 810 against Rs. 800, the sanctioned budget. The increase is due to the payment of liabilities as shown in the note to Statement II of the annual statements for 1896–97.

44. *Inspection*—The revised estimate is Rs. 70 against the same figure in the budget. The item needs no explanation.

45. *Grant 3, Hospitals and Dispensaries—Establishment and Diet of Patients.*—No variations. The item needs no explanation.

46. *Medicines and Supplies.*—The revised estimate is Rs. 510 against Rs. 600, the sanctioned budget. The decrease is due to the smaller quantity of medicines purchased in the year than was expected.

47. *Sundries and Contingencies.*—The revised estimate is Rs. 240 against Rs. 250, the sanctioned estimate. The difference being very small, the item needs no explanation.

48. *Contribution to Provincial Funds.*—No variations between the revised and budget estimates.

49. *Vaccination.*—The revised estimate is Rs. 190 against Rs. 200, the sanctioned budget. The decrease in the revised estimate is due to the cheaper rate at which lymph was supplied.

50. *Registration of Births and Deaths—Establishment and Contingencies* needs no explanation.

51. *Conservancy Establishment.*—The revised estimate is Rs. 2,070 against Rupees 2,090, the budget figure. The decrease under this item is due to fines and stoppages in the establishment. Provision has been made for the horse allowance of the certificated sanitary inspector, who is expected to arrive, at Rs. 15 per mensem for the last two months in the year as resolved by the council in its resolution, No. 301, dated 27th November 1897.

52. *Conservancy—Other Charges, &c.*—The revised estimate comes to Rs. 630 against Rs. 680, the figure sanctioned. There was a saving of Rs. 10 in the purchase of two air-tight bucket night-soil carts, Rs. 15 in engaging a third rubbish cart one month late in the year after the sanction of Government was received in reviewing the budget for 1897-98, and Rs. 15 by the discontinuance of the sanitary record. A sum of Rs. 10 may also be saved in the night-soil trenches; hence the difference in the budget and revised estimates.

53. *Items Nos. 5 (b)* (i), *5 (b)* (ii), *(c) and (d).*—No variations under these items. They need no explanation.

54. *Grant 4, Lighting and Miscellaneous—Municipal Purposes—Establishment.*—No variations between the revised and budget estimates; so no explanation.

55. *Ligthing—Contingencies.*—The revised estimate is Rs. 390 against Rs. 400, the budget figure. The decrease in the revised estimate is due to the cheap purchase of lanterns.

56. *Markets.*—The revised estimate is Rs. 10. As the municipal market is used since the Amendment District Municipalities Act came into operation, a sum of Rs. 6 was spent for whitewashing the stalls and an additional sum of Rs. 4 is expected to be spent; hence the revised estimate.

57. *Slaughter-house.*—A sum of Rs. 20 was sanctioned in the budget for contingencies; Rs. 8 only has been spent for whitewashing; no more expenses may be incurred in the year; hence Rs. 10 in the revised estimate.

58. *Travellers' Bungalow* needs no remark.

59. *Other Charges—Rewards, &c.*—A sum of Rs. 20 was sanctioned in the budget for the destruction of stray dogs and pigs; only Rs. 10 was spent towards the destruction of dogs. No pigs were destroyed, because, under section 230-A of the Amended District Municipalities Act, some of the inhabitants who keep pigs so as to be a nuisance have been prosecuted and punished.

60. *Other Charges—Printing.*—The revised estimate is Rs. 380 against Rs. 350, the budget, and Rs. 3-2-6, subsequent allotment. The increase in the revised estimate is chiefly due to the payment of Rs. 137-4-3, arrears of 1896-97.

61. *Other Charges—Other Items.*—The revised estimate is Rs. 500 against Rs. 160, the budget, including Rs. 60, subsequent allotment. Rs. 351-10-4 were debited to this head from "Advances recoverable"—*vide* remarks in paragraph 31 *supra*; hence the revised estimate.

62. *Grant 5*—(i) *Office Establishment.*—The revised estimate is Rs. 710 against Rs. 714, the budget. The difference being small, the item needs no explanation.

63. *Collection of Municipal Taxes*—(i) *Establishment.*—The revised estimate is Rs. 210 against the budget estimate of Rs. 216; the difference needs no explanation.

64. *Items Nos. (c)* (ii), *(d) and (e).*—As there are no variations between the revised and budget estimates, the items need no explanation.

65. *Refunds.*—A sum of Rs. 5 levied in 1896-97 by the Bench Magistrates as a fine was refunded to the party, the judgment of the lower court having been reversed on appeal; so also a sum of Rs. 3 collected under profession-tax in the same year was refunded on appeal to the council; hence Rs. 10 is adopted in the revised estimate.

Budget Estimate for 1898-99.

Receipts.

66. The receipts, together with the opening balance of Rs. 1,410, are estimated at Rs. 14,970 against Rs. 17,360, the revised estimate, and Rs. 15,495, the actuals of 1896-97—*vide* Statements I, I-A and IV-A.

67. Statement IV-B represents the arrears of municipal revenue prior to the commencement of the financial year 1898-99. It is expected that there will be left only Rs. 20 under house-tax uncollected at the close of the current year; hence the details of these arrears are not given in the budget. The details of municipal establishment are given in Statement II-B. No details will, therefore, be given here.

68. Some of these statements while in the beginning were probably intended to accompany only the annual report, have been also adopted to follow the budgets. I consider some portions of the note to Statement I and the note to Statement II should be omitted altogether in the forms, and some alterations should be made in the language of some of the columns in Statements IV-A and IV-B in particular when they accompany the budgets. I submit the necessary alterations may be directed to be made in the forms hereafter to be supplied to municipalities.

69. *Tax on Arts.*—A sum of Rs. 1,000 is proposed against the same amount in the revised estimate.

70. *Tax on Buildings.*—The revised estimate is Rs. 3,220; the same sum is adopted for the budget.

71. *Tax on Lands and vacant Grounds.*—The demand in the revised estimate is Rs. 160 and the same figure is also adopted for the next budget.

72. *Tax on Vehicles.*—The proposed budget amount is Rs. 120 against Rs. 150, the revised estimate. The budget figure falls short of this, as some of the owners of vehicles who paid the tax during the current year have left the station.

73. *Tax on Animals.*—The proposed budget is Rs. 750 against Rs. 780, the revised estimate. The amount was reduced as it is not expected that so many licenses will be taken in the next year as in the current year since the Madras-Bezwada Railway work where materials are now carted will be closed.

74. *Tax on Carts.*—A sum of Rs. 1,200 is proposed against Rs. 1,230 in the revised estimate. The explanation in paragraph 73 *supra* holds good in this case also.

75. *Tolls less Local Fund Share.*—The proposed budget figure is the same as that of the revised estimate which is Rs. 1,670.

76. *Penalties on account of Tax on Carts, &c.*—The revised estimate is Rs. 10. The penalties during the current year were collected only after the Amended District Municipalities Act came into operation from the middle of the year; hence a sum of Rs. 20 is proposed for the whole year—*vide* remarks in paragraph 12 *supra*.

77. *Rent of Lands.*—No variations in the budget and revised estimates. The rent is Rs. 105 in both cases.

78. *Rent of Buildings.*—A sum of Rs. 40 is proposed to be levied on three sheds constructed for the collection of municipal tolls by leasing them out to contractors. The item is a fresh one.

79. *Avenue Receipts.*—No variations between the budget and revised estimates. A sum of Rs. 10 is adopted against the same figure in the budget. The item is a fluctuating one.

80. *Fees from Travellers' Bungalow.*—A sum of Rs. 100 is proposed against Rs. 140 in the revised estimate which includes arrears.

81. *Sale-proceeds of Lands and Buildings.*—The municipality purchased a piece of land along the Ongole hill for house-sites of the inhabitants. A sum of Rs. 50 is proposed to be realized by alienating some of these sites for value against Rs. 20 in the revised estimate. No sites during the current year have yet been sold as the order of Government on the subject was received only lately. A large number of sites are expected to be sold in the year 1898–99.

82. *Produce of Lands and Gardens, &c.*—The proposed budget is Rs. 5 against the same amount in the revised estimate. The item needs no explanation.

83. *Sale-proceeds of Old Materials, Empty Oil-cans, Packing Cases, &c.*—A sum of Rs. 35 is proposed against Rs. 40, the revised estimate. Some of the useless records were sold as rubbish in the current year which may not happen in the year for which the budget is submitted; hence the difference between the budget and revised estimates.

84. *Conservancy Receipts—Sale-proceeds of Night-soil, Street-refuse, &c.*—The figure proposed is Rs. 130 against the same amount in the revised estimate.

85. *Fees from Educational Institutions.*—The Director of Public Instruction recommended the re-opening of the lower primary salary-result Hindustani school which was abolished by the council in submitting the budget for 1897–98 and approved by Government in reviewing the same—*vide* paragraph 108 *infra* for further remarks. The council expects a sum of Rs. 20 on account of fees to be levied from boys attending the school; hence the item.

86. *Sale-proceeds and Composition Fees of Medicines.*—A sum of Rs. 130 is proposed against Rs. 120, the revised estimate, and Rs. 139, the actuals of 1896–97. The civil apothecary in charge of the municipal hospital has been advised to levy fees from well-to-do patients for medicines, as directed by Government in paragraph 3—Medical relief, under the head of expenditure, in reviewing the annual report of this municipality for 1896–97; hence the increase in the budget estimate.

87. *Income from Markets.*—A sum of Rs. 200 is taken credit for against Rs. 100, the revised estimate. The low figure in the revised estimate is due to the use of the market only from the middle of the current year—*vide* remarks in paragraph 21 *supra*.

88. *Income from Slaughter-house.*—A sum of Rs. 220 is proposed against Rs. 210 the revised estimate, and Rs. 220, the budget estimate for 1897–98.

89. *Distraint and Warrant Fees.*—A sum of Rs. 20 is proposed against Rs. 15 in the revised estimate. The difference is due to the levying of fees provided by Act III of 1897 which amended Act IV of 1884 (District Municipalities Act).

90. *License Fees.*—The figure adopted in the budget is Rs. 300 against Rs. 270, the revised estimate. The difference is due to the larger number of licenses expected to be taken than in the current year.

91. *Cart-stand Fees.*—A sum of Rs. 550 is adopted in the proposed budget against Rs. 610 in the revised estimate which includes arrears and Rs. 550, the actuals of 1896–97.

92. *Other Fees*—(iii) *Other Fees.*—The amount of Rs. 5 in the revised estimate is adopted also in the budget.

93. *Fines under Municipal and other Acts.*—A sum of Rs. 200 is adopted in the budget against Rs. 280 the revised estimate, and Rs. 136, actuals of 1896–97. The proposed figure is an intermediate one.

94. *Contribution from Local Board—Medical.*—The Taluk Board of Ongole, which hitherto contributed four-fifths towards the maintenance of the municipal hospital, reduced its contribution to two-thirds in submitting its budget for 1898–99—*vide* remarks in paragraph 115 *infra*; hence only a sum of Rs. 2,600 is entered against Rs. 2,850 the revised estimate.

95. *Private Scavenging.*—A sum of Rs. 580 is proposed against Rs. 580 the revised estimate, and Rs. 565, the actuals of 1896–97.

96. *Recoveries on account of Service rendered to Private Individuals—Other Purposes.*—A sum of Rs. 120 is proposed in the budget against Rs. 10 in the revised estimate; fees will be levied for removing water from cesspools as sanctioned in G.O., Mis. No. 35 M., dated 6th January 1898. No fees were hitherto levied except in one or two cases; hence the difference between the budget and revised estimates.

Charges.

97. The charges are estimated to amount to Rs. 14,030 against Rs. 15,950, the revised estimate, and Rs. 12,214, the actuals of 1896–97.

98. The details of the works proposed for the year under Grant 1 are given in Statement II-A, Part I, New Works and Part II, Repairs. The expenditure is therefore briefly explained.

99. *Grant 1, Public Works—New Works—Communications.*—The continuation of Chinukulawari street road and the side channels of the Hospital road are proposed at a cost of Rs. 530 against Rs. 850, the revised estimate. The construction of the former road was sanctioned in the budget for 1897–98, but could not be completed for reasons given in paragraph 34 *supra*. A small provision has been made under this head, as the repairs of the existing roads are more important than new works and as repairs are sadly wanting for some of the existing roads. In reviewing the budget estimate of this municipality for 1897–98—*vide* paragraph 3, Receipts, of G.O., No. 558 M, dated 16th March 1897—, the Collector was called upon to report whether the Local Fund share of municipal toll revenue should be reduced. No final orders have been yet passed.

100. *New Works—Buildings.*—As remarked by Government in paragraph 3, Expenditure, of G.O., No. 1942, dated 6th September 1897, a provision of Rs. 400 has been made for the contagious diseases shed within the municipal hospital compound. The council regrets they could not provide for the well and enclosure of the hospital compound for want of funds. In order to make the market buildings, which were only partially constructed, more suitable for use, as remarked by Government in reviewing the annual report of this municipality for 1896–97 by providing also godown accommodation, Rs. 400 have been provided in the budget—*vide* remarks in paragraph 21 *supra*.

101. *Repairs—Communications.*—A sum of Rs. 710 is provided against Rupees 820, the revised estimate. The expenditure under new works—communications and repairs—communications make up a total amount of Rs. 1,240, while the net municipal income on tolls is expected to be only Rs. 1,670—*vide* remarks in paragraph 37 *supra*. A larger amount is spent during the current year and a sufficient provision is made for the next year. It will be seen that the municipal council far exceeded the minimum expenditure fixed during both the years.

102. *Repairs—Buildings.*—The privy attached to the travellers' bungalow is altogether in a dilapidated condition and has to be wholly repaired; some minor repairs have also to be executed to the compound wall, &c. The municipal hospital has to be whitewashed; so an expenditure of Rs. 150 on the former work and Rs. 50 on the latter is proposed.

103. *Repairs—Water-supply.*—Many improvements have been made during the current year; hence only a provision of Rs. 140 for repairing a well in East Gollopallem much used by people living in that part of the town. It is expected that the people using the well will contribute partly towards the repairs which will not be known till the work is undertaken.

104. *Water-supply—Establishment.*—The item refers to the salary of tank-watcher. No variation between the budget and revised estimates.

105. (*e*) *Miscellaneous Public Improvements.*—A provision of Rs. 100 is made against Rs. 50, the revised estimate. The expenditure is intended particularly for the removal of prickly-pear in the town which covers large areas of land.

106. *Establishment.*—The same amount of Rs. 120 is provided in the budget as in the revised estimate towards the salary of the maistry looking after public works.

107. *Tools and Plant and other Stores.*—A sum of Rs. 10 is provided in the budget against the same sum in the revised estimate.

108. *Grant 2, Education—Municipal School on Salary-result System—Establishment and Contingencies.*—A Hindustani school had its existence for a long time under this system; it was abolished as recommended by the council from the commencement of the year 1897-98. The abolition was brought on mainly on the ground that there was another Hindustani school maintained by the American Baptist Mission which worked in competition. The mission closed its school soon after the municipal school lost its existence. The Muhammadans in the town protested against the abolition of the municipal school and presented a memorial to the Director of Public Instruction, and he proposed to the council the expediency of re-opening a school in his letter, No. 11636, dated 19th October 1897, a copy of which is herewith submitted. When the Director's proposition was placed in a meeting, the council resolved to re-open a lower primary school under the salary-result system in its resolution, No. 341, dated 6th January 1898, to teach both Hindustani and Telugu with two teachers constituting the staff, as Hindustani alone gives no sufficient inducement to Muhammadan boys to attend the school, while Telugu, the language of the country, is essentially required for them; hence a provision of Rs. 180 towards the salaries of teachers and Rs. 20 for contingent charges. The furniture which belonged to the late school is yet undisposed of in charge of the council; no provision is therefore made for this purpose.

109. *Salary Grant.*—A provision of Rs. 340 is made against the same figure in the revised estimate. The figure refers to contribution to teachers duly certificated in the lower secondary department of the second-grade college maintained by the American Baptist Mission.

110. *Result Grant.*—A sum of Rs. 600 is provided against Rs. 810 in the revised estimate. The variation is due to the establishment of the Hindustani school referred to in paragraph 108 *supra*.

111. *Municipal Inspectors—Establishment and Contingencies.*—A sum of Rs. 80 is proposed against Rs. 70, the revised estimate. With reference to the remarks of Government in paragraph 3, Grant 2, of G.O., No. 558 M., dated 16th March 1897, in reviewing the budget of this municipality for 1896-97, the municipal council in its resolution, No. 81, dated 22nd May 1897, suggested to the President, District Board, Nellore, the expediency of appointing a full-time inspecting schoolmaster to look after the municipal schools in the town. The President, District Board, in his letter, No. 1509-D.B., dated 28th August 1897, requested the Assistant Inspector of Schools Presidency Division, to bring forward in the budget for 1898-99 the question of employing an additional inspecting schoolmaster in the district. No provision appears to have been made in the district board budget for the purpose. The late inspecting schoolmaster who was dissatisfied with his small pay resigned his appointment and an assistant teacher of the American Baptist Mission College took up the service on promise to increase his pay from Rs. 5 to Rs. 6; hence a difference of Rs. 12 in the establishment between the budget and revised estimates. The short figure of Rs. 8 only in the budget towards contingencies is due to the economy promised by the inspecting schoolmaster. The total expenditure proposed on education is 15 per cent. of income from taxation, Rs. 8,140, which is exactly the minimum fixed by Government.

112. *Grant 3, Hospitals and Dispensaries—Establishment.*—A sum of Rs. 2,250 is proposed in the budget against the same amount in the revised estimate. The item needs no explanation.

113. *Medicines and Supplies.*—Against Rs. 510 in the revised estimate, a sum of Rs. 350 is proposed in the budget. It is expected that a smaller quantity of medicines will be purchased during the year as there is a sufficient stock already in hand; hence a low figure in the budget.

114. *Diet of Patients.*—Rs. 450 is proposed against Rs. 550, the revised estimate. The variation is due to the economy promised by the civil apothecary in charge of the hospital.

115. *Sundries and Contingencies.*—A sum of Rs. 400 is adopted in the budget against Rs. 240 in the revised estimate. The excess provision is due to the proposed purchase of bedding, clothing and tea-poys.

116. As remarked by me in paragraph 56 of the annual report regarding the taluk board contribution for 1896-97 of the municipal hospital, the council at length asked the taluk board in its resolution, No. 270, dated 30th October 1897, to contribute proportionate cost of the hospital as calculated at the end of each financial year from the commencement of the year 1897-98. The taluk board, which hitherto contributed four-fifths of the total cost, reduced the contribution to two-thirds in submitting its budget for 1898-99 as described in paragraph 32 of its budget report with reference to accounts of the past five years. From the commencement of the current financial year, daily and monthly returns have been called for from the civil apothecary according to which the taluk board contribution can never be less than four-fifths of the total cost. It will be very hard for the municipality to maintain the institution unless four-fifths are contributed by the taluk board. If this cannot be done, the Government may be pleased to contribute one-fourth towards the salary of the civil apothecary and compounder who devote much of their time towards the Police hospital and other Government duties, instead of one-eighth hitherto contributed towards the salary of the civil apothecary only, or to devise some other means to reduce the expenditure.

117. *Contribution to Provincial Funds for*—(i) *Medical College*, (*ii*) *Sanitary Inspection*, (iii) *Medical Reserve Staff.*—No variations under these items; hence no expenditure.

118. *Vaccination—Establishment.*—With reference to the remarks of Government in its order, No. 2831, dated 18th December 1897, the council reduced the salary of the vaccinator from Rs. 12 to Rs. 10 with a view to diminish the cost in vaccination; hence only a provision of Rs. 120 in the budget against Rs. 145 in the revised estimate.

119. *Vaccination—Contingencies.*—A sum of Rs. 30 is proposed against Rs. 45 in the revised estimate. The increase in the revised estimate is due to the cost incurred towards printed forms in the current year.

120. *Registration of Births and Deaths—Establishment and Contingencies.*—No variations between the budget and revised estimates. The sum of Rs. 90 of the revised estimate is adopted.

121. *Conservancy—Road-cleaning Establishment.*—A sum of Rs. 2,550 is provided in the budget against Rs. 2,070, the revised estimate. The increase is due to the horse allowance expected to be given to the certificated sanitary inspector, who will soon arrive, according to the recommendation of the Sanitary Commissioner.

122. *Other Charges, such as Purchase or Hire of Carts, Dry Earth, Purchase and Maintenance or Hire of Bullocks, &c.*—A sum of Rs. 570 is proposed in the budget against Rs. 630, the revised estimate. The increase in the revised estimate is due to the purchase of air-tight bucket night-soil carts in the current year.

123. *Private Scavenging Establishment—Contingencies and Cholera Charges—Contingencies.*—No variations between the budget and revised estimates. The items need no explanation.

124. *Grant 4, Lighting—Establishment and Contingencies.*—The figures under these two heads are the same in both the budget and revised estimates, except that a sum of Rs. 250 only is provided in the budget for contingencies against Rs. 390, the revised estimate, which is due to want of provision for lamps in the year 1898-99.

125. *Market—Establishment and Contingencies.*—The market built by the municipality is used—*vide* remarks in paragraph 35 *supra*. It is considered necessary that a servant of the municipality should be in charge of it to collect rents daily and to keep order. One of the servants of the municipality will be paid a remuneration of Rs. 2 per mensem. A sum of Rs. 6 is proposed towards contingent charges against Rs. 10, the revised estimate. The item needs no more explanation.

126. *Slaughter-house—Contingencies.*—The same figure Rs. 10 is adopted in the budget as in the revised estimate.

127. *Travellers' Bungalow—Establishment and Contingencies.*—No explanation is necessary in the case of establishment. The difference of Rs. 11 in contingencies is due to the purchase of mats and repairs of chairs, &c., in the current year.

128. *Other Charges—Work done to Private Individuals other than Private Scavenging.*—In G.O., Mis. No. 35 M., dated 6th January 1898, the Government sanctioned fees for the removal of water from cesspools, &c.; hence a provision of Rs. 120 for the two servants to be employed.

129. *Reward for the Destruction of Wild Animals and Snakes.*—A sum of Rs. 10 is provided against Rs. 20 in the revised estimate for the destruction of stray dogs. No provision is made for pigs—*vide* remarks in paragraph 59 *supra*.

130. *Printing.*—The budget estimate is Rs. 350 against Rs. 380, the revised estimate. The increase in the revised estimate is due to the payment of arrears in the current year.

131. *Other Items.*—A sum of Rs. 160 is proposed in the budget against Rs. 500 in the revised estimate. The increase in the revised estimate is due to an amount of Rs 349-2-0 shown under advances recovered in the revised estimate—*vide* remarks in paragraph 61 *supra*. The item is a fluctuating one.

132. *Grant 5, Office Establishment, Collection Establishment and Contributions for Central Office and Audit Establishments.*—The items need no explanation.

133. *Collection of Tolls and Contingencies.*—No provision is made in the budget. The expenditure in the revised estimate is due to provision made in the current year for toll bars and boards.

134. *Office Contingencies.*—A sum of Rs. 300 is proposed against Rs. 310 in the revised estimate. The difference is due to the economy expected to be exercised in the year 1898-99.

135. *Refunds of other than Current Collections.*—Rs. 10 is shown in the revised estimate. No provision is made for the next year as no sums are expected to be refunded.

Dis. No. 251.

Forwarded.

2. *Paragraph* 101.—A larger sum still might well be spent on repairs of roads which are in a poor condition. The figure Rs. 670 appears to be a mistake for Rs. 1,670.

3. *Paragraph* 116.—Without details of the calculations on which the Chairman says that the taluk board should contribute four-fifths of the cost of the hospital, I cannot say if his view is correct. I will not delay this report, but I will report separately on the point.

ONGOLE,
15*th January* 1898.

(Signed) J. K. BATTEN,
Ag. Sub-Collector.

No. 72. Eng.

Forwarded.

2. *Paragraphs* 51 *and* 121.—The provision of a horse allowance of Rs. 15 for the sanitary inspector is in conformity with G.O., No. 4 M., dated 4th January 1897.

3. *Paragraphs* 94 *and* 116.—The question of the amount to be contributed by the taluk board to the expenses of the hospital was dealt with in paragraph 72 of my letter, No. 2071-D.B., dated 11th December 1897.

4. *Paragraph* 101.—The total expenditure on roads will be Rs. 1,240, not Rs. 1,260 as given by the Chairman. I think this may be considered sufficient.

5. *Paragraph* 108.—It would be cheaper and better to get Hindustani taught in some of the existing schools than to start a separate school for Muhammadans.

6. The proposition statements have not been correctly prepared.

(Signed) E. SCOTT,
Acting Collector.

20*th January* 1898.

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, 2nd February 1898, No. 869.

Referring to the budget estimate of the Ongole Municipality for 1898-99, I have the honour to state that the provision made therein for education may be accepted with an addition of Rs. 50 for building and furniture grants to result schools. The net expenditure under Grant 2 will then be Rs. 1,250 (Rs. 1,270—Rs. 20), or between 14 and 15 per cent. of the estimated income of the municipality from taxation, rents and markets.

From Surgeon-Major-General C. SIBTHORPE, C.B., F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated 5th February 1898, No. 132.

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

2. The recommendations of the District Medical and Sanitary Officer regarding the sinking of a well in the hospital compound, construction of isolation sheds for contagious and offensive diseases and a compound wall for the hospital have not been carried out for want of funds.

3. It is important that these recommendations should be acted upon. I therefore consider that the municipality should be called upon to state what they propose to do.

ORDER—No. 468 M., dated 1st March 1898.

The estimated receipts and charges of the Ongole Municipality for 1898-99, as passed by Government, are compared below with the budget and revised estimates for the year 1897-98 and the actuals of 1896-97 :—

—	Actuals, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1897-98.	Budget estimate, 1898-99.
Receipts.	RS.	RS.	RS.	RS.
Balance brought forward	1,845	2,520	3,280	1,410
Tax on Arts	1,431	1,330	1,000	1,000
,, Buildings and Lands	3,508	3,350	3,380	3,380
,, Vehicles and Animals	882	810	930	870
,, Carts	1,196	1,100	1,240	1,220
Tolls	1,720	1,670	1,670	1,670
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	325	240	320	340
Conservancy Receipts	192	100	130	130
Fees and Revenue from Educational Institutions	..	..	..	20
,, ,, from Medical Institutions	139	120	120	130
Income from Markets and Slaughter-houses	170	220	310	420
License Fees	263	240	270	300
Other Fees	553	500	630	580
Fines under Municipal and other Acts	136	150	280	200
Grants and Contributions from Local Boards	2,564	2,920	2,850	2,600
Recoveries for Services to Private Individuals	566	560	590	700
Miscellaneous	5	..	..	..
Advances Recovered	..	..	360	..
Total	15,495	15,830	17,360	14,970
Charges.				
GRANT 1—				
New Works—				
Communications	243	650	850	530
Buildings	426	700	900	800
Water-supply	..	120	..	..
Repairs—				
Communications	217	700	820	710
Buildings	139	100	200	200
Water-supply	154	1,110	1,150	200
Miscellaneous Public Improvements	30	50	50	100
Establishment	120	120	120	120
Tools and Plant and other Stores	8	10	10	10
Total	1,337	3,560	4,100	2,670

	Actuals, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1897-98.	Budget estimate, 1898-99.
Charges—cont.	Rs.	Rs.	Rs.	Rs.
Grant 2—				
Municipal Schools—				
On the Salary-result System	168	..	20	200
Grants-in-aid—				
Salary Grants	299	340	340	340
Result Grants	982	800	810	600
Building, Furniture, &c., Grants	..	..	..	50
Inspection	78	70	70	80
Total ..	1,527	1,210	1,240	1,270
Grant 3—				
Hospitals and Dispensaries	3,410	3,650	3,550	3,450
Contributions	99	100	100	100
Vaccination	235	200	190	150
Registration of Births and Deaths	92	90	90	90
Conservancy, Road-cleaning and Road-watering	2,943	3,770	3,700	3,910
Total ..	6,779	7,810	7,630	7,700
Grant 4—				
Lighting	597	550	570	430
Markets and Slaughter-houses	5	20	20	40
Travellers' Bungalows	102	90	110	100
Public Garden, Survey of Land, Fire and other Charges ..	491	470	890	520
Total ..	1,195	1,160	1,590	1,090
Grant 5—				
Supervision and Management	1,366	1,390	1,380	1,350
Refunds	9	..	10	..
Grand Total ..	12,213	15,130	15,950	14,080
Balance	3,282	700	1,410	890

Revised Estimate for 1897–98.

2. The current receipts and charges are now estimated at Rs. 14,080 and Rupees 15,950, respectively, against Rs. 13,310 and Rs. 15,130 anticipated in the sanctioned budget. The increase in the receipts which occurs chiefly under the taxes on vehicles, animals and carts, cart-stand fees, fines and advances recovered, is partly counterbalanced by a decrease under the tax on arts, while the increase in the charges appears mainly under Grants 1 and 4. The expenditure on buildings and repairs—communications during the first eight months of the year was not satisfactory. The circumstances under which a bonus was paid to the teacher of the Muhammadan primary school referred to in paragraph 41 of the Chairman's letter should be explained. The reduction from Rs. 22 to Rs. 20 in the pay of the sanitary inspector shown in the proposition statement, and the payment to him of a horse allowance of Rs. 15 proposed in paragraph 51 are sanctioned, subject to the remarks of the Sanitary Commissioner; but reference should have been made to the first of these proposals in the Chairman's letter.

Budget Estimate for 1898–99.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 13,560 against Rs. 14,080 in the revised estimate, the decrease being chiefly under contributions from local boards and advances recovered. The sanction of Government should be obtained for the levy of the fees referred to in paragraph 86. With reference to paragraph 116 of the Chairman's letter and paragraph 3 of the Sub-Collector's endorsement, it is observed that in paragraph 4 (4) of G.O., No. 156 L., dated 28th January 1898, the Ongole Taluk Board has been directed to discuss with the council its proposal to reduce the contribution on account of the municipal hospital and report the result to Government.

4. *Charges.*—(1) The probable charges are put down at Rs. 14,030 against the revised estimate of Rs. 15,950, the decrease appearing mainly under Grants 1 and 4.

(2) *Grant 1.*—With reference to paragraph 3 of the Surgeon-General's letter read above, it is observed that the municipal council has provided Rs. 400 for the construction of a shed for contagious diseases. The council's attention will be drawn to his recommendation for the construction of a well and a compound wall.

(3) *Grant 2.*—The municipal council's proposals in paragraphs 108 and 111 to re-open the Muhammadan primary school and to increase the pay of the inspecting schoolmaster from Rs. 5 to Rs. 6 are sanctioned. As suggested by the Director of Public Instruction in his letter read above, a sum of Rs. 50 will be provided for building and furniture grants to aided schools.

(4) *Grants 3 and 4.*—The remarks of the Sanitary Commissioner on the allotments for vaccination, registration of vital statistics and sanitation are awaited. The entertainment of a market superintendent on Rs. 2 and two scavengers on Rs. 5 each for cleaning private cesspools, proposed in paragraphs 125 and 128, is sanctioned.

5. As revised by Government, the budget closes with a balance of Rs. 890 or 6·6 per cent. of the receipts. The alterations in the forms of the budget statements proposed in paragraph 68 of the Chairman's letter should form the subject of a separate communication. The Chairman's letter admits of much curtailment, as many of the paragraphs contain no more than a bare comparison of the figures of the budget and revised estimates; as these figures are clearly set out in the tabular statements, there is no need to repeat them in the letter except where explanation or comment is offered.

(True Extract.)

H. TREMENHEERE,
Ag. 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.
" " Commissioner.
" " Engineer.
Editors' Table.

Exd. A. F. Eccleston.

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LOCAL AND MUNICIPAL.

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G.O., No. 468 M., 1st March 1898.

MARCH.

Municipal Budget.

Reviewing the Ongole — for 1898–99.

T.R. 1913 a 9/3

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-Collector, Nellore), dated 8th January 1898, No. 782.

I have the honour to submit herewith budget estimates of receipts and charges of this municipality for the financial year 1898–99, together with the revised estimate for 1897–98, and statements prescribed by Government including proposition statements.

2. The budget estimates have been approved by the council in its resolution, No. 345, dated 6th January 1898, which is herewith submitted. The delay was unavoidable as the Christmas holidays intervened and therefore no meeting could be held and as the head clerk having fallen sick went on leave.

REVISED ESTIMATE FOR 1897–98.

Receipts.

3. The receipts as per actuals of the first eight months and the probables of the last four months, together with the opening balance of Rs. 3,280, amount to Rs. 17,360 against Rs. 15,830, the sanctioned estimate, and Rs. 15,495, the actuals of 1896–97—*vide* Statements I and I-A.

4. The total amount left in arrears at the close of the year 1896–97 was Rs. 187–9–7 including Rs. 51–11–10 due from Mr. W. H. Maskell who occupied the travellers' bungalow for some time on a monthly rent. The whole amount was collected during the current year, except Rs. 36–0–10 yet due from Mr. W. H. Maskell who owns no property within the municipality and Rs. 2–9–6 due under land and house taxes. The arrears being very small, details of these sums are not given in the report.

5. *Tax on Arts.*—The demand is Rs. 1,065 against Rs. 1,330, the sanctioned estimate. A sum of Rs. 65 is likely to be remitted; hence the revised estimate Rs. 1,000. The decrease in the revised estimate is due to assessment in accordance with the schedule annexed to Act III of 1897 which amended Act IV of 1884 (Madras District Municipalities Act).

6. *Tax on Buildings.*—The demand is Rs. 3,243 against Rs. 3,210, the sanctioned estimate. A sum of Rs. 20 may be left in arrears and Rs. 3 remitted; hence the revised estimate, Rs. 3,220. The increase in the revised estimate is due largely to the taxation of new buildings in the year.

7. *Tax on Lands and Vacant Grounds.*—The demand is Rs. 162–6–9 against Rs. 140, the budget. Rs. 2–6–9 may be remitted; hence the revised estimate for Rs. 160. The increase in the revised estimate is chiefly due to the number of vacant grounds subjected to taxation in the current year.

8. *Tax on Vehicles.*—The demand is Rs. 150 against Rs. 110, the sanctioned estimate. The increase in the revised estimate is due to the large number of vehicles registered.

9. *Tax on Animals.*—The demand is Rs. 795 against Rs. 700, the budget. A sum of Rs. 15 is expected to be remitted; hence the revised estimate, Rs. 780. The increase in the revised estimate is due to the increased registration of animals in the current year which hitherto escaped taxation.

10. *Tax on Carts.*—The demand is Rs. 1,292 against Rs. 1,100, the budget estimate. A sum of Rs. 62 is expected to be remitted; hence the revised estimate, Rs. 1,230. The increase in the revised estimate is due to the large number of carts registered which in the previous years escaped taxation.

11. *Tolls.*—The revised estimate is Rs. 1,670 against the same amount in the budget. The item needs no explanation.

12. *Penalties on account of Tax on Carts.*—A sum of Rs. 10 is provided in the revised estimate on account of seizure of carts under section 90 of the District Municipalities Act, amended by Act III of 1897. There was no provision in the budget, because no such penalties were prescribed by Act IV of 1884 as it stood when the budget was submitted.

13. *Rent of Lands.*—The revised estimate, Rs. 105, is the same as the budget figure. The item needs no explanation.

14. *Avenue Receipts.*—The revised estimate is Rs. 10 against the same amount in the budget. The item needs no explanation.

15. *Fees from Travellers' Bungalow.*—The revised estimate is Rs. 140 against Rs. 100, the sanctioned budget. The increase in the revised estimate is due to Rs. 36, arrears from Mr. W. H. Maskell who occupied the bungalow under an agreement with the municipality and left the station.

16. *Sale-proceeds of Lands and Buildings.*—The municipality purchased some land at the foot of the Ongole hill for house-sites. The Government in its proceedings, Mis. No. 2128 M., dated 29th September 1897, authorized the municipal council to alienate the sites for value without further sanction; hence Rs. 20 is the revised estimate.

17. *Produce of Lands and Gardens, &c.*—The revised estimate is Rs. 5. No provision was made in the budget as nothing was expected at the time.

18. *Sale-proceeds of Old Materials, Empty Oil-cans, Packing Cases, &c.*—The revised estimate is Rs. 40 against Rs. 25, the budget sanctioned. The increase in the revised estimate is due to the amount realized by the sale of a damaged night-soil, unused wooden cart and some old records. These were not expected to be sold when the budget was submitted.

19. *Sale-proceeds of Night-soil, Street-refuse, &c.*—The revised estimate is Rs. 130 against Rs. 100, the sanctioned budget. A sum of Rs. 11 was already realized by selling the old street-refuse for Rs. 6 and night-soil for Rs. 5–2–0. A third cart was engaged this year for carting the rubbish from the town. The council expects a large amount of sale-proceeds in this case; hence the revised estimate.

20. *Sale-proceeds and Composition Fees of Medicines.*—No variations between revised and budget estimates; the item needs no explanation.

21. *Income from Markets.*—The market which was constructed some time ago could not be used till Act III of 1897, which amended Act IV of 1884 (Madras District Municipalities Act), came into force from the middle of the current year. As this Act contains penal provisions which prohibit sale of articles in unlicensed places, licenses have been refused in objectionable localities. The market is now extensively used and some improvements also have been effected—*vide* paragraph 100 *infra*. A sum of Rs. 37 was already realized and Rs. 60 expected in the course of the year; hence the revised estimate of Rs. 100.

22. *Income from Slaughter-house.*—The revised estimate is Rs. 210 against Rs. 220, the budget, and Rs. 170, the actuals of 1896–97. The difference is very small and needs no explanation.

23. *Distraint and Warrant Fees.*—The revised estimate is Rs. 15 against Rs. 5, the sanctioned estimate. A sum of Rs. 3 was realized and Rs. 12 more is expected on account of warrant fees under section 104 of Act IV of 1884 (District Municipalities Act) as amended by Act III of 1897.

24. *License Fees.*—A sum of Rs. 270 is shown in the revised estimate against Rs. 235, the sanctioned budget figure. The increase in the revised estimate is due to the increased number of licenses issued in the current year under the provisions of the Amended District Municipalities Act.

25. *Cart-stand Fees.*—The revised estimate is Rs. 610 against Rs. 500, the budget. The increase is due to competition at the time of sale and the collection of arrears, Rs. 38–13–4, during the current year.

26. *Other Fees.*—Rs. 5 is shown in the revised estimate. A sum of Rs. 2 was already realized on account of birth and death extracts furnished to applicants from the register. Rs. 5 is only a round figure in the revised estimate.

27. *Fines under Municipal and other Acts.*—The revised estimate is Rs. 280 against Rs. 150, the sanctioned budget. A sum of Rs. 259 was already realized and Rs. 21 is expected within the year. The increase in the revised estimate is due to a large number of prosecutions instituted to enforce the provisions of the Amended District Municipalities Act and to heavy punishments inflicted by the magistracy in some cases for persistent disobedience to obey the provisions of law.

28. *Contributions from Local Funds.*—The revised estimate is Rs. 2,850 against Rs. 2,920, the sanctioned budget. The low figure in the revised estimate arises from the excess contribution drawn during the previous year as shown under liabilities in the note to Statement II of the annual statements for 1896–97.

29. *Private Scavenging Fees.*—The total demand is Rs. 585–2–0 against Rs. 560, the sanctioned estimate. A sum of Rs. 382 was already collected and Rs. 198 is expected within the close of the year. A sum of Rs. 5–2–0 is expected to be remitted in the course of the year from the current demand. The revised estimate therefore happens to be Rs. 580. The increase in the revised estimate is due to a small increase in the current demand.

30. *Miscellaneous—Recoveries on account of Service rendered to Private Individuals—Other Purposes.*—The item includes Rs. 3–5–0 realized by the sale of property under sub-section (2) of section 264 of the District Municipalities Act, Rs. 2 batta for producing records, Rs. 2 for removing water from cesspools and Rs. 1–6–0 copyist's fee, making a total of Rs. 8–11–0. No provision was made in the budget for 1897–98.

31. *Advances Recovered.*—The revised estimate is Rs. 360 against zero in the budget. The municipality paid to Government the value of a strip of land along the Ongole hill to be sold for building sites and the item was till lately placed under advances recoverable. The sum of Rs. 349–2–0 yet due was debited to "Other charges—Other items" as suggested by the auditor and sanctioned in G.O., Mis. No. 2128 M., dated 29th September 1897. Again some time ago toll-tickets were printed for sale to contractors and this item also was placed under "Advances recoverable". These tickets, having been rendered unfit for use as a new form was substituted, were sold as rubbish for Rs. 2–8–4 and the amount was also debited lately to "Other charges—Printing"; hence the revised estimate.

Charges.

32. The charges are expected to amount to Rs. 15,950 against Rs. 15,130, the budget, and Rs. 12,214–2–6, the actuals of 1896–97—*vide* Statement II.

33. Statement VI-A shows the budget grants with subsequent additions and deductions. The details of charges in these grants are not therefore given in the report. Some works of 1896–97 were executed in the current year and a sum of Rs. 361–0–4 was therefore shown in the note to Statement II under liabilities—*vide* paragraph 33 of the report for 1896–97. In accordance with the instructions contained in paragraph 2 of G.O., Mis. No. 2187 M., dated 8th October 1897, the item was removed from liabilities. A sum of Rs. 336–3–11 was subsequently paid to the contractor and is therefore shown in Statement VI.

34. *Grant 1, Public Works—New Works—(a) Communications.*—A provision of Rs. 650 was made in the budget for the construction of two roads. The work of Chinukulawari street road was abandoned in the year as some land has to be acquired and as the land may not be made over to the municipality before the close of the year. A sum of Rs. 150 was allotted out of this amount for the construction of a culvert. Some of the works sanctioned have been already completed and others may be completed before the close of the year. Rs. 336–3–11 were paid for the work done to

the contractor during the current year in Chinukulawari street road and Court street road as sanctioned in the budget for 1896–97—*vide* paragraph 33 *supra*; hence the revised estimate, Rs. 850.

35. *New Works—Buildings.*—Rs. 700 were allotted in the budget under this item; among the works proposed, the well for the Moberly hospital will not be undertaken this year as the monsoon set in before the work could be commenced. The latrine, which was estimated to cost Rs. 200 in the budget, will be built only at a cost of Rs. 180. An extra expenditure was incurred in the case of three toll-sheds to an amount of Rs. 63. Since licenses to sell some articles in unlicensed places were refused after Act III of 1897 (Amendment District Municipalities Act) came into force, the shopkeepers have been extensively resorting to the market and a provision of Rs. 310 was made for its improvement—*vide* remarks in paragraph 3, Receipts 3, of G.O., No. 1042 M., dated 6th September 1897, in reviewing the annual report of this municipality for 1896–97; hence the revised estimate for Rs. 900. All the works sanctioned under this head have been almost completed and none will be left uncompleted before the close of the year.

36. *New Works—Water-supply.*—A sum of Rs. 120 was provided in the budget for sinking two wells—one in the Muhammadan burial-ground and another near the burning and burial ground for Hindus. These works cannot be executed within the amount as suggested by the Sanitary Commissioner in his letter, No. 8621-S., dated 7th April 1897, embodied in G.O., Mis. No. 958 M., dated 24th April 1897, communicated to the municipal council. The council further abandoned the works on sanitary grounds in its resolution, No. 246, dated 16th October 1897.

37. *Repairs—(a) Communications.*—The revised estimate is Rs. 820 against Rupees 700, the sanctioned budget. The increase in the revised estimate is due to subsequent allotments sanctioned by the council from time to time. The net municipal income on tolls, Rs. 1,670, has been spent on new works—communications and repairs—communications during the current year.

38. *Repairs—Buildings.*—The amount sanctioned is Rs. 100 in the budget for the repairs of travellers' bungalow. Additional sums have been sanctioned from time to time for improvements and repairs by the council to an extent of Rs. 200; hence the revised estimate of Rs. 200.

39. *Repairs—Water-supply.*—A sum of Rs. 1,050 was provided in the budget under the several items of this head and the outlay in the first eight months of the year is Rs. 581–14–4. It is expected that a sum of Rs. 509–9–10 will be spent during the remaining part of the year; hence the revised estimate for Rs. 1,090. Large improvements have been made to Runga Row's tank from the Endowment fund, and nothing was spent towards the calingulah proposed to be constructed as rains set in as soon as the work was started and as no calingulah was considered necessary by some of the professional men who inspected the tank. The amount yet unspent in the Endowment fund may be utilized towards the repairs of the tank inam land which has been seriously damaged by floods and towards the acquisition of some lands in the tank-bed which was sanctioned by the council in its resolution, No. 140, dated 3rd July 1897, so far as funds may be available for the purpose.

40. *Items 2 (d) (ii), 2 (e), 3 and 4.*—No variations between the budget and revised estimates. The items need no explanation.

41. *Grant 2, Education—Salary-result System—(a) Fixed Payments.*—The municipality continued to maintain a school under this system till the close of the year 1896–97 when it was abolished—*vide* remarks of Government in paragraph 3, Grant 2, of G.O., No. 558 M., dated 16th March 1897, reviewing the annual report of this municipality for 1896–97. Rs. 16 have been paid to the schoolmaster as pay for the month of March 1897 and as bonus; hence the revised estimate of Rs. 20 in round figures.

42. *Salary Grants.*—No difference between the budget and revised estimates. The item needs no explanation.

43. *Result Grants.*—The revised estimate is Rs. 810 against Rs. 800, the sanctioned budget. The increase is due to the payment of liabilities as shown in the note to Statement II of the annual statements for 1896–97.

44. *Inspection*—The revised estimate is Rs. 70 against the same figure in the budget. The item needs no explanation.

45. *Grant 3, Hospitals and Dispensaries—Establishment and Diet of Patients.*—No variations. The item needs no explanation.

46. *Medicines and Supplies.*—The revised estimate is Rs. 510 against Rs. 600, the sanctioned budget. The decrease is due to the smaller quantity of medicines purchased in the year than was expected.

47. *Sundries and Contingencies.*—The revised estimate is Rs. 240 against Rs. 250, the sanctioned estimate. The difference being very small, the item needs no explanation.

48. *Contribution to Provincial Funds.*—No variations between the revised and budget estimates.

49. *Vaccination.*—The revised estimate is Rs. 190 against Rs. 200, the sanctioned budget. The decrease in the revised estimate is due to the cheaper rate at which lymph was supplied.

50. *Registration of Births and Deaths—Establishment and Contingencies* needs no explanation.

51. *Conservancy Establishment.*—The revised estimate is Rs. 2,070 against Rupees 2,090, the budget figure. The decrease under this item is due to fines and stoppages in the establishment. Provision has been made for the horse allowance of the certificated sanitary inspector, who is expected to arrive, at Rs. 15 per mensem for the last two months in the year as resolved by the council in its resolution, No. 301, dated 27th November 1897.

52. *Conservancy—Other Charges, &c.*—The revised estimate comes to Rs. 630 against Rs. 680, the figure sanctioned. There was a saving of Rs. 10 in the purchase of two air-tight bucket night-soil carts, Rs. 15 in engaging a third rubbish cart one month late in the year after the sanction of Government was received in reviewing the budget for 1897–98, and Rs. 15 by the discontinuance of the sanitary record. A sum of Rs. 10 may also be saved in the night-soil trenches; hence the difference in the budget and revised estimates.

53. *Items Nos. 5 (b)* (i), *5 (b)* (ii), *(c) and (d).*—No variations under these items. They need no explanation.

54. *Grant 4, Lighting and Miscellaneous—Municipal Purposes—Establishment.*—No variations between the revised and budget estimates; so no explanation.

55. *Ligthing—Contingencies.*—The revised estimate is Rs. 390 against Rs. 400, the budget figure. The decrease in the revised estimate is due to the cheap purchase of lanterns.

56. *Markets.*—The revised estimate is Rs. 10. As the municipal market is used since the Amendment District Municipalities Act came into operation, a sum of Rs. 6 was spent for whitewashing the stalls and an additional sum of Rs. 4 is expected to be spent; hence the revised estimate.

57. *Slaughter-house.*—A sum of Rs. 20 was sanctioned in the budget for contingencies; Rs. 8 only has been spent for whitewashing; no more expenses may be incurred in the year; hence Rs. 10 in the revised estimate.

58. *Travellers' Bungalow* needs no remark.

59. *Other Charges—Rewards, &c.*—A sum of Rs. 20 was sanctioned in the budget for the destruction of stray dogs and pigs; only Rs. 10 was spent towards the destruction of dogs. No pigs were destroyed, because, under section 230-A of the Amended District Municipalities Act, some of the inhabitants who keep pigs so as to be a nuisance have been prosecuted and punished.

60. *Other Charges—Printing.*—The revised estimate is Rs. 380 against Rs. 350, the budget, and Rs. 3–2–6, subsequent allotment. The increase in the revised estimate is chiefly due to the payment of Rs. 137–4–3, arrears of 1896–97.

61. *Other Charges—Other Items.*—The revised estimate is Rs. 500 against Rs. 160, the budget, including Rs. 60, subsequent allotment. Rs. 351–10–4 were debited to this head from "Advances recoverable"—*vide* remarks in paragraph 31 *supra*; hence the revised estimate.

62. *Grant 5*—(i) *Office Establishment.*—The revised estimate is Rs. 710 against Rs. 714, the budget. The difference being small, the item needs no explanation.

63. *Collection of Municipal Taxes*—(i) *Establishment.*—The revised estimate is Rs. 210 against the budget estimate of Rs. 216; the difference needs no explanation.

64. *Items Nos. (c)* (ii), *(d) and (e).*—As there are no variations between the revised and budget estimates, the items need no explanation.

65. *Refunds.*—A sum of Rs. 5 levied in 1896–97 by the Bench Magistrates as a fine was refunded to the party, the judgment of the lower court having been reversed on appeal; so also a sum of Rs. 3 collected under profession-tax in the same year was refunded on appeal to the council; hence Rs. 10 is adopted in the revised estimate.

Budget Estimate for 1898–99.

Receipts.

66. The receipts, together with the opening balance of Rs. 1,410, are estimated at Rs. 14,970 against Rs. 17,360, the revised estimate, and Rs. 15,495, the actuals of 1896–97—*vide* Statements I, I-A and IV-A.

67. Statement IV-B represents the arrears of municipal revenue prior to the commencement of the financial year 1898–99. It is expected that there will be left only Rs. 20 under house-tax uncollected at the close of the current year; hence the details of these arrears are not given in the budget. The details of municipal establishment are given in Statement II-B. No details will, therefore, be given here.

68. Some of these statements while in the beginning were probably intended to accompany only the annual report, have been also adopted to follow the budgets. I consider some portions of the note to Statement I and the note to Statement II should be omitted altogether in the forms, and some alterations should be made in the language of some of the columns in Statements IV-A and IV-B in particular when they accompany the budgets. I submit the necessary alterations may be directed to be made in the forms hereafter to be supplied to municipalities.

69. *Tax on Arts.*—A sum of Rs. 1,000 is proposed against the same amount in the revised estimate.

70. *Tax on Buildings.*—The revised estimate is Rs. 3,220; the same sum is adopted for the budget.

71. *Tax on Lands and vacant Grounds.*—The demand in the revised estimate is Rs. 160 and the same figure is also adopted for the next budget.

72. *Tax on Vehicles.*—The proposed budget amount is Rs. 120 against Rs. 150, the revised estimate. The budget figure falls short of this, as some of the owners of vehicles who paid the tax during the current year have left the station.

73. *Tax on Animals.*—The proposed budget is Rs. 750 against Rs. 780, the revised estimate. The amount was reduced as it is not expected that so many licenses will be taken in the next year as in the current year since the Madras-Bezwada Railway work where materials are now carted will be closed.

74. *Tax on Carts.*—A sum of Rs. 1,200 is proposed against Rs. 1,230 in the revised estimate. The explanation in paragraph 73 *supra* holds good in this case also.

75. *Tolls less Local Fund Share.*—The proposed budget figure is the same as that of the revised estimate which is Rs. 1,670.

76. *Penalties on account of Tax on Carts, &c.*—The revised estimate is Rs. 10. The penalties during the current year were collected only after the Amended District Municipalities Act came into operation from the middle of the year; hence a sum of Rs. 20 is proposed for the whole year—*vide* remarks in paragraph 12 *supra*.

77. *Rent of Lands.*—No variations in the budget and revised estimates. The rent is Rs. 105 in both cases.

78. *Rent of Buildings.*—A sum of Rs. 40 is proposed to be levied on three sheds constructed for the collection of municipal tolls by leasing them out to contractors. The item is a fresh one.

79. *Avenue Receipts.*—No variations between the budget and revised estimates. A sum of Rs. 10 is adopted against the same figure in the budget. The item is a fluctuating one.

80. *Fees from Travellers' Bungalow.*—A sum of Rs. 100 is proposed against Rs. 140 in the revised estimate which includes arrears.

81. *Sale-proceeds of Lands and Buildings.*—The municipality purchased a piece of land along the Ongole hill for house-sites of the inhabitants. A sum of Rs. 50 is proposed to be realized by alienating some of these sites for value against Rs. 20 in the revised estimate. No sites during the current year have yet been sold as the order of Government on the subject was received only lately. A large number of sites are expected to be sold in the year 1898–99.

82. *Produce of Lands and Gardens, &c.*—The proposed budget is Rs. 5 against the same amount in the revised estimate. The item needs no explanation.

83. *Sale-proceeds of Old Materials, Empty Oil-cans, Packing Cases, &c.*—A sum of Rs. 35 is proposed against Rs. 40, the revised estimate. Some of the useless records were sold as rubbish in the current year which may not happen in the year for which the budget is submitted; hence the difference between the budget and revised estimates.

84. *Conservancy Receipts—Sale-proceeds of Night-soil, Street-refuse, &c.*—The figure proposed is Rs. 130 against the same amount in the revised estimate.

85. *Fees from Educational Institutions.*—The Director of Public Instruction recommended the re-opening of the lower primary salary-result Hindustani school which was abolished by the council in submitting the budget for 1897–98 and approved by Government in reviewing the same—*vide* paragraph 108 *infra* for further remarks. The council expects a sum of Rs. 20 on account of fees to be levied from boys attending the school; hence the item.

86. *Sale-proceeds and Composition Fees of Medicines.*—A sum of Rs. 130 is proposed against Rs. 150, the revised estimate, and Rs. 139, the actuals of 1896–97. The civil apothecary in charge of the municipal hospital has been advised to levy fees from well-to-do patients for medicines, as directed by Government in paragraph 3—Medical relief, under the head of expenditure, in reviewing the annual report of this municipality for 1896–97; hence the increase in the budget estimate.

87. *Income from Markets.*—A sum of Rs. 200 is taken credit for against Rs. 100, the revised estimate. The low figure in the revised estimate is due to the use of the market only from the middle of the current year—*vide* remarks in paragraph 21 *supra*.

88. *Income from Slaughter-house.*—A sum of Rs. 220 is proposed against Rs. 210 the revised estimate, and Rs. 220, the budget estimate for 1897–98.

89. *Distraint and Warrant Fees.*—A sum of Rs. 20 is proposed against Rs. 15 in the revised estimate. The difference is due to the levying of fees provided by Act III of 1897 which amended Act IV of 1884 (District Municipalities Act).

90. *License Fees.*—The figure adopted in the budget is Rs. 300 against Rs. 270, the revised estimate. The difference is due to the larger number of licenses expected to be taken than in the current year.

91. *Cart-stand Fees.*—A sum of Rs. 550 is adopted in the proposed budget against Rs. 610 in the revised estimate which includes arrears and Rs. 550, the actuals of 1896–97.

92. *Other Fees*—(iii) *Other Fees.*—The amount of Rs. 5 in the revised estimate is adopted also in the budget.

93. *Fines under Municipal and other Acts.*—A sum of Rs. 200 is adopted in the budget against Rs. 280 the revised estimate, and Rs. 136, actuals of 1896–97. The proposed figure is an intermediate one.

94. *Contribution from Local Board—Medical.*—The Taluk Board of Ongole, which hitherto contributed four-fifths towards the maintenance of the municipal hospital, reduced its contribution to two-thirds in submitting its budget for 1898–99—*vide* remarks in paragraph 115 *infra*; hence only a sum of Rs. 2,600 is entered against Rs. 2,850 the revised estimate.

95. *Private Scavenging.*—A sum of Rs. 580 is proposed against Rs. 580 the revised estimate, and Rs. 565, the actuals of 1896–97.

96. *Recoveries on account of Service rendered to Private Individuals—Other Purposes.*—A sum of Rs. 120 is proposed in the budget against Rs. 10 in the revised estimate; fees will be levied for removing water from cesspools as sanctioned in G.O., Mis. No. 35 M., dated 6th January 1898. No fees were hitherto levied except in one or two cases; hence the difference between the budget and revised estimates.

Charges.

97. The charges are estimated to amount to Rs. 14,030 against Rs. 15,950, the revised estimate, and Rs. 12,214, the actuals of 1896–97.

98. The details of the works proposed for the year under Grant 1 are given in Statement II-A, Part I, New Works and Part II, Repairs. The expenditure is therefore briefly explained.

99. *Grant 1, Public Works—New Works—Communications.*—The continuation of Chinukulawari street road and the side channels of the Hospital road are proposed at a cost of Rs. 530 against Rs. 850, the revised estimate. The construction of the former road was sanctioned in the budget for 1897–98, but could not be completed for reasons given in paragraph 34 *supra*. A small provision has been made under this head, as the repairs of the existing roads are more important than new works and as repairs are sadly wanting for some of the existing roads. In reviewing the budget estimate of this municipality for 1897–98—*vide* paragraph 3, Receipts, of G.O., No. 558 M, dated 16th March 1897—, the Collector was called upon to report whether the Local Fund share of municipal toll revenue should be reduced. No final orders have been yet passed.

100. *New Works—Buildings.*—As remarked by Government in paragraph 3, Expenditure, of G.O., No. 1942, dated 6th September 1897, a provision of Rs. 400 has been made for the contagious diseases shed within the municipal hospital compound. The council regrets they could not provide for the well and enclosure of the hospital compound for want of funds. In order to make the market buildings, which were only partially constructed, more suitable for use, as remarked by Government in reviewing the annual report of this municipality for 1896–97 by providing also godown accommodation, Rs. 400 have been provided in the budget—*vide* remarks in paragraph 21 *supra*.

101. *Repairs—Communications.*—A sum of Rs. 710 is provided against Rupees 820, the revised estimate. The expenditure under new works—communications and repairs—communications make up a total amount of Rs. 1,240, while the net municipal income on tolls is expected to be only Rs. 1,670—*vide* remarks in paragraph 37 *supra*. A larger amount is spent during the current year and a sufficient provision is made for the next year. It will be seen that the municipal council far exceeded the minimum expenditure fixed during both the years.

102. *Repairs—Buildings.*—The privy attached to the travellers' bungalow is altogether in a dilapidated condition and has to be wholly repaired; some minor repairs have also to be executed to the compound wall, &c. The municipal hospital has to be whitewashed; so an expenditure of Rs. 150 on the former work and Rs. 50 on the latter is proposed.

103. *Repairs—Water-supply.*—Many improvements have been made during the current year; hence only a provision of Rs. 140 for repairing a well in East Gollopallem much used by people living in that part of the town. It is expected that the people using the well will contribute partly towards the repairs which will not be known till the work is undertaken.

104. *Water-supply—Establishment.*—The item refers to the salary of tank-watcher. No variation between the budget and revised estimates.

105. (*e*) *Miscellaneous Public Improvements.*—A provision of Rs. 100 is made against Rs. 50, the revised estimate. The expenditure is intended particularly for the removal of prickly-pear in the town which covers large areas of land.

106. *Establishment.*—The same amount of Rs. 120 is provided in the budget as in the revised estimate towards the salary of the maistry looking after public works.

107. *Tools and Plant and other Stores.*—A sum of Rs. 10 is provided in the budget against the same sum in the revised estimate.

108. *Grant 2, Education—Municipal School on Salary-result System—Establishment and Contingencies.*—A Hindustani school had its existence for a long time under this system; it was abolished as recommended by the council from the commencement of the year 1897-98. The abolition was brought on mainly on the ground that there was another Hindustani school maintained by the American Baptist Mission which worked in competition. The mission closed its school soon after the municipal school lost its existence. The Muhammadans in the town protested against the abolition of the municipal school and presented a memorial to the Director of Public Instruction, and he proposed to the council the expediency of re-opening a school in his letter, No. 11636, dated 19th October 1897, a copy of which is herewith submitted. When the Director's proposition was placed in a meeting, the council resolved to re-open a lower primary school under the salary-result system in its resolution, No. 341, dated 6th January 1898, to teach both Hindustani and Telugu with two teachers constituting the staff, as Hindustani alone gives no sufficient inducement to Muhammadan boys to attend the school, while Telugu, the language of the country, is essentially required for them; hence a provision of Rs. 180 towards the salaries of teachers and Rs. 20 for contingent charges. The furniture which belonged to the late school is yet undisposed of in charge of the council; no provision is therefore made for this purpose.

109. *Salary Grant.*—A provision of Rs. 340 is made against the same figure in the revised estimate. The figure refers to contribution to teachers duly certificated in the lower secondary department of the second-grade college maintained by the American Baptist Mission.

110. *Result Grant.*—A sum of Rs. 600 is provided against Rs. 810 in the revised estimate. The variation is due to the establishment of the Hindustani school referred to in paragraph 108 *supra*.

111. *Municipal Inspectors—Establishment and Contingencies.*—A sum of Rs. 80 is proposed against Rs. 70, the revised estimate. With reference to the remarks of Government in paragraph 3, Grant 2, of G.O., No. 558 M., dated 16th March 1897, in reviewing the budget of this municipality for 1896-97, the municipal council in its resolution, No. 81, dated 22nd May 1897, suggested to the President, District Board, Nellore, the expediency of appointing a full-time inspecting schoolmaster to look after the municipal schools in the town. The President, District Board, in his letter, No. 1509-D.B., dated 28th August 1897, requested the Assistant Inspector of Schools Presidency Division, to bring forward in the budget for 1898-99 the question of employing an additional inspecting schoolmaster in the district. No provision appears to have been made in the district board budget for the purpose. The late inspecting schoolmaster who was dissatisfied with his small pay resigned his appointment and an assistant teacher of the American Baptist Mission College took up the service on promise to increase his pay from Rs. 5 to Rs. 6; hence a difference of Rs. 12 in the establishment between the budget and revised estimates. The short figure of Rs. 8 only in the budget towards contingencies is due to the economy promised by the inspecting schoolmaster. The total expenditure proposed on education is 15 per cent. of income from taxation, Rs. 8,140, which is exactly the minimum fixed by Government.

112. *Grant 3, Hospitals and Dispensaries—Establishment.*—A sum of Rs. 2,250 is proposed in the budget against the same amount in the revised estimate. The item needs no explanation.

113. *Medicines and Supplies.*—Against Rs. 510 in the revised estimate, a sum of Rs. 350 is proposed in the budget. It is expected that a smaller quantity of medicines will be purchased during the year as there is a sufficient stock already in hand; hence a low figure in the budget.

114. *Diet of Patients.*—Rs. 450 is proposed against Rs. 550, the revised estimate. The variation is due to the economy promised by the civil apothecary in charge of the hospital.

115. *Sundries and Contingencies.*—A sum of Rs. 400 is adopted in the budget against Rs. 240 in the revised estimate. The excess provision is due to the proposed purchase of bedding, clothing and tea-poys.

116. As remarked by me in paragraph 56 of the annual report regarding the taluk board contribution for 1896-97 of the municipal hospital, the council at length asked the taluk board in its resolution, No. 270, dated 30th October 1897, to contribute proportionate cost of the hospital as calculated at the end of each financial year from the commencement of the year 1897-98. The taluk board, which hitherto contributed four-fifths of the total cost, reduced the contribution to two-thirds in submitting its budget for 1898-99 as described in paragraph 32 of its budget report with reference to accounts of the past five years. From the commencement of the current financial year, daily and monthly returns have been called for from the civil apothecary according to which the taluk board contribution can never be less than four-fifths of the total cost. It will be very hard for the municipality to maintain the institution unless four-fifths are contributed by the taluk board. If this cannot be done, the Government may be pleased to contribute one-fourth towards the salary of the civil apothecary and compounder who devote much of their time towards the Police hospital and other Government duties, instead of one-eighth hitherto contributed towards the salary of the civil apothecary only, or to devise some other means to reduce the expenditure.

117. *Contribution to Provincial Funds for*—(i) *Medical College*, (*ii*) *Sanitary Inspection*, (iii) *Medical Reserve Staff.*—No variations under these items; hence no expenditure.

118. *Vaccination—Establishment.*—With reference to the remarks of Government in its order, No. 2831, dated 18th December 1897, the council reduced the salary of the vaccinator from Rs. 12 to Rs. 10 with a view to diminish the cost in vaccination; hence only a provision of Rs. 120 in the budget against Rs. 145 in the revised estimate.

119. *Vaccination—Contingencies.*—A sum of Rs. 30 is proposed against Rs. 45 in the revised estimate. The increase in the revised estimate is due to the cost incurred towards printed forms in the current year.

120. *Registration of Births and Deaths—Establishment and Contingencies.*—No variations between the budget and revised estimates. The sum of Rs. 90 of the revised estimate is adopted.

121. *Conservancy—Road-cleaning Establishment.*—A sum of Rs. 2,550 is provided in the budget against Rs. 2,070, the revised estimate. The increase is due to the horse allowance expected to be given to the certificated sanitary inspector, who will soon arrive, according to the recommendation of the Sanitary Commissioner.

122. *Other Charges, such as Purchase or Hire of Carts, Dry Earth, Purchase and Maintenance or Hire of Bullocks, &c.*—A sum of Rs. 570 is proposed in the budget against Rs. 630, the revised estimate. The increase in the revised estimate is due to the purchase of air-tight bucket night-soil carts in the current year.

123. *Private Scavenging Establishment—Contingencies and Cholera Charges—Contingencies.*—No variations between the budget and revised estimates. The items need no explanation.

124. *Grant 4, Lighting—Establishment and Contingencies.*—The figures under these two heads are the same in both the budget and revised estimates, except that a sum of Rs. 250 only is provided in the budget for contingencies against Rs. 390, the revised estimate, which is due to want of provision for lamps in the year 1898-99.

125. *Market—Establishment and Contingencies.*—The market built by the municipality is used—*vide* remarks in paragraph 35 *supra*. It is considered necessary that a servant of the municipality should be in charge of it to collect rents daily and to keep order. One of the servants of the municipality will be paid a remuneration of Rs. 2 per mensem. A sum of Rs. 6 is proposed towards contingent charges against Rs. 10, the revised estimate. The item needs no more explanation.

126. *Slaughter-house—Contingencies.*—The same figure Rs. 10 is adopted in the budget as in the revised estimate.

127. *Travellers' Bungalow—Establishment and Contingencies.*—No explanation is necessary in the case of establishment. The difference of Rs. 11 in contingencies is due to the purchase of mats and repairs of chairs, &c., in the current year.

128. *Other Charges—Work done to Private Individuals other than Private Scavenging.*—In G.O., Mis. No. 35 M., dated 6th January 1898, the Government sanctioned fees for the removal of water from cesspools, &c.; hence a provision of Rs. 120 for the two servants to be employed.

129. *Reward for the Destruction of Wild Animals and Snakes.*—A sum of Rs. 10 is provided against Rs. 20 in the revised estimate for the destruction of stray dogs. No provision is made for pigs—*vide* remarks in paragraph 59 *supra*.

130. *Printing.*—The budget estimate is Rs. 350 against Rs. 380, the revised estimate. The increase in the revised estimate is due to the payment of arrears in the current year.

131. *Other Items.*—A sum of Rs. 160 is proposed in the budget against Rs. 500 in the revised estimate. The increase in the revised estimate is due to an amount of Rs 349-2-0 shown under advances recovered in the revised estimate—*vide* remarks in paragraph 61 *supra*. The item is a fluctuating one.

132. *Grant 5, Office Establishment, Collection Establishment and Contributions for Central Office and Audit Establishments.*—The items need no explanation.

133. *Collection of Tolls and Contingencies.*—No provision is made in the budget. The expenditure in the revised estimate is due to provision made in the current year for toll bars and boards.

134. *Office Contingencies.*—A sum of Rs. 300 is proposed against Rs. 310 in the revised estimate. The difference is due to the economy expected to be exercised in the year 1898-99.

135. *Refunds of other than Current Collections.*—Rs. 10 is shown in the revised estimate. No provision is made for the next year as no sums are expected to be refunded.

Dis. No. 251.

Forwarded.

2. *Paragraph* 101.—A larger sum still might well be spent on repairs of roads which are in a poor condition. The figure Rs. 670 appears to be a mistake for Rs. 1,670.

3. *Paragraph* 116.—Without details of the calculations on which the Chairman says that the taluk board should contribute four-fifths of the cost of the hospital, I cannot say if his view is correct. I will not delay this report, but I will report separately on the point.

ONGOLE,
15*th January* 1898.

(Signed) J. K. BATTEN,
Ag. Sub-Collector.

No. 72. Eng.

Forwarded.

2. *Paragraphs* 51 *and* 121.—The provision of a horse allowance of Rs. 15 for the sanitary inspector is in conformity with G.O., No. 4 M., dated 4th January 1897.

3. *Paragraphs* 94 *and* 116.—The question of the amount to be contributed by the taluk board to the expenses of the hospital was dealt with in paragraph 72 of my letter, No. 2071-D.B., dated 11th December 1897.

4. *Paragraph* 101.—The total expenditure on roads will be Rs. 1,240, not Rs. 1,260 as given by the Chairman. I think this may be considered sufficient.

5. *Paragraph* 108.—It would be cheaper and better to get Hindustani taught in some of the existing schools than to start a separate school for Muhammadans.

6. The proposition statements have not been correctly prepared.

20*th January* 1898.

(Signed) E. SCOTT,
Acting Collector.

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, 2nd February 1898, No. 869.

Referring to the budget estimate of the Ongole Municipality for 1898-99, I have the honour to state that the provision made therein for education may be accepted with an addition of Rs. 50 for building and furniture grants to results schools. The net expenditure under Grant 2 will then be Rs. 1,250 (Rs. 1,270—Rs. 20), or between 14 and 15 per cent. of the estimated income of the municipality from taxation, rents and markets.

From Surgeon-Major-General C. SIBTHORPE, C.B., F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated 5th February 1898, No. 132.

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

2. The recommendations of the District Medical and Sanitary Officer regarding the sinking of a well in the hospital compound, construction of isolation sheds for contagious and offensive diseases and a compound wall for the hospital have not been carried out for want of funds.

3. It is important that these recommendations should be acted upon. I therefore consider that the municipality should be called upon to state what they propose to do.

ORDER—No. 468 M., dated 1st March 1898.

The estimated receipts and charges of the Ongole Municipality for 1898-99, as passed by Government, are compared below with the budget and revised estimates for the year 1897-98 and the actuals of 1896-97 :—

	Actuals, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1897-98.	Budget estimate, 1898-99.
	Rs.	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	1,845	2,520	3,280	1,410
Tax on Arts	1,431	1,330	1,000	1,000
,, Buildings and Lands	3,508	3,350	3,380	3,380
,, Vehicles and Animals	882	810	930	870
,, Carts	1,196	1,100	1,240	1,220
Tolls	1,720	1,670	1,670	1,670
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	325	240	320	340
Conservancy Receipts	192	100	130	130
Fees and Revenue from Educational Institutions	..	..	..	20
,, ,, from Medical Institutions	139	120	120	130
Income from Markets and Slaughter-houses	170	220	310	420
License Fees	263	240	270	300
Other Fees	553	500	630	580
Fines under Municipal and other Acts	136	150	280	200
Grants and Contributions from Local Boards	2,564	2,920	2,850	2,600
Recoveries for Services to Private Individuals	566	560	590	700
Miscellaneous	5	..	..	..
Advances Recovered	..	..	360	..
Total	15,495	15,830	17,360	14,970
Charges.				
GRANT 1—				
New Works—				
Communications	243	650	850	530
Buildings	426	700	900	800
Water-supply	..	120	..	..
Repairs—				
Communications	217	700	820	710
Buildings	139	100	200	200
Water-supply	154	1,110	1,150	200
Miscellaneous Public Improvements	30	50	50	100
Establishment	120	120	120	120
Tools and Plant and other Stores	8	10	10	10
Total	1,337	3,560	4,100	2,670

127. *Travellers' Bungalow—Establishment and Contingencies.*—No explanation is necessary in the case of establishment. The difference of Rs. 11 in contingencies is due to the purchase of mats and repairs of chairs, &c., in the current year.

128. *Other Charges—Work done to Private Individuals other than Private Scavenging.*—In G.O., Mis. No. 35 M., dated 6th January 1898, the Government sanctioned fees for the removal of water from cesspools, &c.; hence a provision of Rs. 120 for the two servants to be employed.

129. *Reward for the Destruction of Wild Animals and Snakes.*—A sum of Rs. 10 is provided against Rs. 20 in the revised estimate for the destruction of stray dogs. No provision is made for pigs—*vide* remarks in paragraph 59 *supra*.

130. *Printing.*—The budget estimate is Rs. 350 against Rs. 380, the revised estimate. The increase in the revised estimate is due to the payment of arrears in the current year.

131. *Other Items.*—A sum of Rs. 160 is proposed in the budget against Rs. 500 in the revised estimate. The increase in the revised estimate is due to an amount of Rs. 349-2-0 shown under advances recovered in the revised estimate—*vide* remarks in paragraph 61 *supra*. The item is a fluctuating one.

132. *Grant 5, Office Establishment, Collection Establishment and Contributions for Central Office and Audit Establishments.*—The items need no explanation.

133. *Collection of Tolls and Contingencies.*—No provision is made in the budget. The expenditure in the revised estimate is due to provision made in the current year for toll bars and boards.

134. *Office Contingencies.*—A sum of Rs. 300 is proposed against Rs. 310 in the revised estimate. The difference is due to the economy expected to be exercised in the year 1898-99.

135. *Refunds of other than Current Collections.*—Rs. 10 is shown in the revised estimate. No provision is made for the next year as no sums are expected to be refunded.

Dis. No. 251.

Forwarded.

2. *Paragraph* 101.—A larger sum still might well be spent on repairs of roads which are in a poor condition. The figure Rs. 670 appears to be a mistake for Rs. 1,670.

3. *Paragraph* 116.—Without details of the calculations on which the Chairman says that the taluk board should contribute four-fifths of the cost of the hospital, I cannot say if his view is correct. I will not delay this report, but I will report separately on the point.

ONGOLE,
15*th January* 1898.

(Signed) J. K. BATTEN,
Ag. Sub-Collector.

No. 72. Eng.

Forwarded.

2. *Paragraphs* 51 *and* 121.—The provision of a horse allowance of Rs. 15 for the sanitary inspector is in conformity with G.O., No. 4 M., dated 4th January 1897.

3. *Paragraphs* 94 *and* 116.—The question of the amount to be contributed by the taluk board to the expenses of the hospital was dealt with in paragraph 72 of my letter, No. 2071-D.B., dated 11th December 1897.

4. *Paragraph* 101.—The total expenditure on roads will be Rs. 1,240, not Rs. 1,260 as given by the Chairman. I think this may be considered sufficient.

5. *Paragraph* 108.—It would be cheaper and better to get Hindustani taught in some of the existing schools than to start a separate school for Muhammadans.

6. The proposition statements have not been correctly prepared.

20*th January* 1898.

(Signed) E. SCOTT,
Acting Collector.

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, 2nd February 1898, No. 869.

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3. It is important that these recommendations should be acted upon. I therefore consider that the municipality should be called upon to state what they propose to do.

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Miscellaneous	5	..	..	..
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Buildings	139	100	200	200
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Miscellaneous Public Improvements	30	50	50	100
Establishment	120	120	120	120
Tools and Plant and other Stores	8	10	10	10
Total ..	1,337	3,560	4,100	2,670

	Actuals, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1897-98.	Budget estimate, 1898-99.
Charges—cont.	Rs.	Rs.	Rs.	Rs.
Grant 2—				
Municipal Schools—				
On the Salary-result System	168	..	20	200
Grants-in-aid—				
Salary Grants	299	340	340	340
Result Grants	982	800	810	600
Building, Furniture, &c., Grants	..	..	..	50
Inspection	78	70	70	80
Total	1,527	1,210	1,240	1,270
Grant 3—				
Hospitals and Dispensaries	3,410	3,650	3,550	3,450
Contributions	99	100	100	100
Vaccination	235	200	190	150
Registration of Births and Deaths	92	90	90	90
Conservancy, Road-cleaning and Road-watering	2,943	3,770	3,700	3,910
Total	6,779	7,810	7,630	7,700
Grant 4—				
Lighting	597	580	570	430
Markets and Slaughter-houses	5	20	20	40
Travellers' Bungalows	102	90	110	100
Public Garden, Survey of Land, Fire and other Charges	491	470	890	520
Total	1,195	1,160	1,590	1,090
Grant 5—				
Supervision and Management	1,366	1,390	1,380	1,350
Refunds	9	..	10	..
Grand Total	12,213	15,130	15,950	14,080
Balance	3,282	700	1,410	890

Revised Estimate for 1897-98.

2. The current receipts and charges are now estimated at Rs. 14,080 and Rupees 15,950, respectively, against Rs. 13,310 and Rs. 15,130 anticipated in the sanctioned budget. The increase in the receipts which occurs chiefly under the taxes on vehicles, animals and carts, cart-stand fees, fines and advances recovered, is partly counterbalanced by a decrease under the tax on arts, while the increase in the charges appears mainly under Grants 1 and 4. The expenditure on Buildings and Repairs—Communications during the first eight months of the year was not satisfactory. The circumstances under which a bonus was paid to the teacher of the Muhammadan primary school referred to in paragraph 41 of the Chairman's letter should be explained. The reduction from Rs. 22 to Rs. 20 in the pay of the sanitary inspector shown in the proposition statement, and the payment to him of a horse allowance of Rs. 15 proposed in paragraph 51 are sanctioned, subject to the remarks of the Sanitary Commissioner; but reference should have been made to the first of these proposals in the Chairman's letter.

Budget Estimate for 1898-99.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 13,560 against Rs. 14,080 in the revised estimate, the decrease being chiefly under contributions from local boards and advances recovered. The sanction of Government should be obtained for the levy of the fees referred to in paragraph 86. With reference to paragraph 116 of the Chairman's letter and paragraph 3 of the Sub-Collector's endorsement, it is observed that in paragraph 4 (4) of G.O., No. 156 L., dated 28th January 1898, the Ongole Taluk Board has been directed to discuss with the council its proposal to reduce the contribution on account of the municipal hospital and report the result to Government.

4. *Charges.*—(1) The probable charges are put down at Rs. 14,030 against the revised estimate of Rs. 15,950, the decrease appearing mainly under Grants 1 and 4.

(2) *Grant 1.*—With reference to paragraph 3 of the Surgeon-General's letter read above, it is observed that the municipal council has provided Rs. 400 for the construction of a shed for contagious diseases. The council's attention will be drawn to his recommendation for the construction of a well and a compound wall.

(3) *Grant 2.*—The municipal council's proposals in paragraphs 108 and 111 to re-open the Muhammadan primary school and to increase the pay of the inspecting schoolmaster from Rs. 5 to Rs. 6 are sanctioned. As suggested by the Director of Public Instruction in his letter read above, a sum of Rs. 50 will be provided for building and furniture grants to aided schools.

(4) *Grants 3 and 4.*—The remarks of the Sanitary Commissioner on the allotments for vaccination, registration of vital statistics and sanitation are awaited. The entertainment of a market superintendent on Rs. 2 and two scavengers on Rs. 5 each for cleaning private cesspools, proposed in paragraphs 125 and 128, is sanctioned.

5. As revised by Government, the budget closes with a balance of Rs. 890 or 6·6 per cent. of the receipts. The alterations in the forms of the budget statements proposed in paragraph 68 of the Chairman's letter should form the subject of a separate communication. The Chairman's letter admits of much curtailment, as many of the paragraphs contain no more than a bare comparison of the figures of the budget and revised estimates; as these figures are clearly set out in the tabular statements, there is no need to repeat them in the letter except where explanation or comment is offered.

(True Extract.)

Ag. 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.
" " Commissioner.
" " Engineer.
Editors' Table.

Exd. A. F. Eccleston.

Nr. 372 k

Orgole Municipale Knezyk for 1898/99.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following paper:—

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-Collector, Nellore), dated 8th January 1898, No. 782.

I have the honour to submit herewith budget estimates of receipts and charges of this municipality for the financial year 1898–99, together with the revised estimate for 1897–98, and statements prescribed by Government including proposition statements.

2. The budget estimates have been approved by the council in its resolution, No. 345, dated 6th January 1898, which is herewith submitted. The delay was unavoidable as Christmas holidays intervened and therefore no meeting could be held and as the head clerk having fallen sick went on leave.

Revised Estimate for 1897–98.

Receipts.

3. The receipts as per actuals of the first eight months and the probables of the last four months, together with the opening balance of Rs. 3,280, amount to Rs. 17,360 against Rs. 15,830, the sanctioned estimate, and Rs. 15,495, the actuals of 1896–97—*vide* Statements I and I-A.

4. The total amount left in arrears at the close of the year 1896–97 was Rs. 187–9–7 including Rs. 51–11–10 due from Mr. W. H. Maskell who occupied the travellers' bungalow for some time on a monthly rent. The whole amount was collected during the current year, except Rs. 36–0–10 yet due from Mr. W. H. Maskell who owns no property within the municipality and Rs. 2–9–6 due under land and house taxes. The arrears being very small, details of these sums are not given in the report.

5. *Tax on Arts.*—The demand is Rs. 1,065 against Rs. 1,330, the sanctioned estimate. A sum of Rs. 65 is likely to be remitted; hence the revised estimate Rs. 1,000. The decrease in the revised estimate is due to assessment in accordance with the schedule annexed to Act III of 1897 which amended Act IV of 1884 (Madras District Municipalities Act).

6. *Tax on Buildings.*—The demand is Rs. 3,243 against Rs. 3,210, the sanctioned estimate. A sum of Rs. 20 may be left in arrears and Rs. 3 remitted; hence the revised estimate Rs. 3,220. The increase in the revised estimate is due largely to the taxation of new buildings in the year.

7. *Tax on Lands and Vacant Grounds.*—The demand is Rs. 162–6–9 against Rs. 140, the budget. Rs. 2–6–9 may be remitted; hence the revised estimate for Rs. 160. The increase in the revised estimate is chiefly due to the number of vacant grounds subjected to taxation in the current year.

8. *Tax on Vehicles.*—The demand is Rs. 150 against Rs. 110, the sanctioned estimate. The increase in the revised estimate is due to the large number of vehicles registered.

9. *Tax on Animals.*—The demand is Rs. 795 against Rs. 700, the budget. A sum of Rs. 15 is expected to be remitted; hence the revised estimate Rs. 780. The increase in the revised estimate is due to the increased registration of animals in the current year which hitherto escaped taxation.

10. *Tax on Carts.*—The demand is Rs. 1,292 against Rs. 1,100, the budget estimate. A sum of Rs. 62 is expected to be remitted; hence the revised estimate Rs. 1,230. The increase in the revised estimate is due to the large number of carts registered which in the previous years escaped taxation.

11. *Tolls.*—The revised estimate is Rs. 1,670 against the same amount in the budget. The item needs no explanation.

12. *Penalties on account of Tax on Carts.*—A sum of Rs. 10 is provided in the revised estimate on account of seizure of carts under section 90 of the District Municipalities Act, amended by Act III of 1897. There was no provision in the budget, because no such penalties were prescribed by Act IV of 1884 as it stood when the budget was submitted.

13. *Rent of Lands.*—The revised estimate, Rs. 105, is the same as the budget figure. Item needs no explanation.

14. *Avenue Receipts.*—The revised estimate is Rs. 10 against the same amount in the budget. Item needs no explanation.

15. *Fees from Travellers' Bungalow.*—The revised estimate is Rs. 140 against Rs. 100, the sanctioned budget. The increase in the revised estimate is due to Rs. 36, arrears from Mr. W. H. Maskell who occupied the bungalow under an agreement with the municipality and left the station.

16. *Sale-proceeds of Lands and Buildings.*—The municipality purchased some land at the foot of the Ongole hill for house-sites. The Government in its proceedings, Mis. No. 2128 M., dated 29th September 1897, authorized the municipal council to alienate the sites for value without further sanction; hence Rs. 20 is the revised estimate.

17. *Produce of Lands and Gardens, &c.*—The revised estimate is Rs. 5. No provision was made in the budget as nothing was expected at the time.

18. *Sale-proceeds of Old Materials, Empty Oil-cans, Packing Cases, &c.*—The revised estimate is Rs. 40 against Rs. 25, the budget sanctioned. The increase in the revised estimate is due to the amount realized by the sale of a damaged night-soil, unused wooden cart and some old records. These were not expected to be sold when the budget was submitted.

19. *Sale-proceeds of Night-soil, Street-refuse, &c.*—The revised estimate is Rs. 130 against Rs. 100, the sanctioned budget. A sum of Rs. 11 was already realized by selling the old street-refuse for Rs. 6 and night-soil for Rs. 5–2–0. A third cart was engaged this year for carting the rubbish from the town. The council expects a large amount of sale-proceeds in this case; hence the revised estimate.

20. *Sale-proceeds and Composition Fees of Medicines.*—No variations between revised and budget estimates; item needs no explanation.

21. *Income from Markets.*—The market which was constructed some time ago could not be used till Act III of 1897, which amended Act IV of 1884 (Madras District Municipalities Act), came into force from the middle of the current year. As this Act contains penal provisions which prohibit sale of articles in unlicensed places, licenses have been refused in objectionable localities. The market is now extensively used and some improvements also have been effected—*vide* paragraph 100 *infra*. A sum of Rs. 37 was already realized and Rs. 60 expected in the course of the year; hence the revised estimate for Rs. 100.

22. *Income from Slaughter-house.*—The revised estimate is Rs. 210 against Rs. 220, the budget, and Rs. 170, the actuals of 1896–97. The difference is very small and needs no explanation.

23. *Distraint and Warrant Fees.*—The revised estimate is Rs. 15 against Rs. 5, the sanctioned estimate. A sum of Rs. 3 was realized and more Rs. 12 is expected on account of warrant fees under section 104 of Act IV of 1884 (District Municipalities Act) as amended by Act III of 1897.

24. *License Fees.*—A sum of Rs. 270 is shown in the revised estimate against Rs. 235, the sanctioned budget figure. The increase in the revised estimate is due to the increased number of licenses issued in the current year under the provisions of Amended District Municipalities Act.

25. *Cart-stand Fees.*—The revised estimate is Rs. 610 against Rs. 500, the budget. The increase is due to competition at the time of sale and the collection of arrears Rs. 38–13–4 during the current year.

26. *Other Fees.*—Rs. 5 is shown in the revised estimate. A sum of Rs. 2 was already realized on account of birth and death extracts furnished to applicants from register. Rs. 5 is only a round figure in the revised estimate.

27. *Fines under Municipal and other Acts.*—The revised estimate is Rs. 280 against Rs. 150, the sanctioned budget. A sum of Rs. 259 already realized and Rs. 21 is expected within the year. The increase in the revised estimate is due to large number of prosecutions instituted to enforce the provisions of the Amended District Municipalities Act and to heavy punishments inflicted by the magistracy in some cases for persistent disobedience to obey the provisions of law.

28. *Contributions from Local Funds.*—The revised estimate is Rs. 2,850 against Rs. 2,920, the sanctioned budget. The low figure in the revised estimate arises from the excess contribution drawn during the previous year as ~~noted in~~ liabilities in note to Statement II of annual statements for 1896–97.

29. *Private Scavenging Fees.*—The total demand is Rs. 585–2–0 against Rs. 560 the sanctioned estimate. A sum of Rs. 382 was already collected and Rs. 198 is expected within the close of the year. A sum of Rs. 5–2–0 is expected to be remitted in the course of the year from the current demand. The revised estimate therefore happens to be Rs. 580. The increase in the revised estimate is due to a small increase in the current demand.

30. *Miscellaneous—Recoveries on account of Service rendered to Private Individuals—Other Purposes.*—The item includes Rs. 3–5–0 realized by the sale of property under sub-section (2) of section 264 of the District Municipalities Act, Rs. 2 batta for producing records, Rs. 2 for removing water from cesspools and Rs. 1–6–0 copyist's fee, making a total of Rs. 8–11–0. No provision was made in the budget for 1897–98.

31. *Advances Recovered.*—The revised estimate is Rs. 360 against zero in the budget. The municipality paid to Government value ~~for~~ a strip of land along the Ongole hill to be sold for building sites and the item was till lately placed under advances recoverable. The sum of Rs. 349–2–0 yet due was debited to "Other charges—Other items" as suggested by the auditor and sanctioned in G.O., Mis. No. 2128 M., dated 29th September 1897. Again some time ago toll-tickets were printed for sale to contractors and this item also was placed under "Advances recoverable". These tickets, having been rendered unfit for use as a new form was substituted, were sold as rubbish for Rs. 2–8–4 and the amount was also debited lately to "Other charges—Printing"; hence the revised estimate.

Charges.

32. The charges are expected to amount to Rs. 15,950 against Rs. 15,130, the budget, and Rs. 12,214–2–6, the actuals of 1896–97—*vide* Statement II.

33. Statement VI-A shows the budget grants with subsequent additions and deductions. The details of charges in these grants are not therefore given in the report. Some works of 1896–97 were executed in the current year and a sum of Rs. 361–0–4 was therefore shown in note to Statement II under liabilities—*vide* paragraph 33 of report for 1896–97. In accordance with the instructions contained in paragraph 2 of G.O., Mis. No. 2187 M., dated 8th October 1897, the item was removed from liabilities. A sum of Rs. 336–3–11 was subsequently paid to the contractor and is therefore shown in Statement VI.

34. *Grant 1, Public Works—New Works—(a) Communications.*—A provision of Rs. 650 was made in the budget for the construction of two roads. The work of Chinukulawari street road was abandoned in the year as some land has to be acquired and as the land may not be made over to the municipality before the close of the year. A sum of Rs. 150 was allotted out of this amount for the construction of a culvert. Some of the works sanctioned have been already completed and others may be completed before the close of the year. Rs. 336–3–11 were paid for the work done to

the contractor during the current year in Chinukulawari street road and Court street road as sanctioned in the budget for 1896–97—*vide* paragraph 33 *supra*; hence the revised estimate Rs. 850.

35. *New Works—Buildings.*—Rs. 700 were allotted in the budget under this item; among the works proposed, well for the Moberly hospital will not be undertaken this year as monsoons set in before the work could be commenced. The latrine, which was estimated to cost Rs. 200 in the budget, will be built only at a cost of Rs. 180. An extra expenditure was incurred in the case of three toll-sheds to an amount of Rs. 63. Since licenses to sell some articles in unlicensed places were refused after Act III of 1897 (Amendment District Municipalities Act) came into force, the shopkeepers have been extensively resorting to the market and a provision of Rs. 310 was made for its improvement—*vide* remarks in paragraph 3, Receipts 3, of G.O., No. 1942 M., dated 6th September 1897, in reviewing the annual report of this municipality for 1896–97; hence the revised estimate for Rs. ~~860~~. All the works sanctioned under this head have been almost completed and none will be left uncompleted before the close of the year.

36. *New Works—Water-supply.*—A sum of Rs. 120 was provided in the budget for sinking two wells—one in Muhammadan burial-ground and another near burning and burial ground ~~of~~ Hindus. These works cannot be executed within the amount as suggested by the Sanitary Commissioner in his letter, No. 8621-S., dated 7th April 1897, embodied in G.O., Mis. No. 958 M., dated 24th April 1897, communicated to this municipal council. The council further abandoned the works on sanitary grounds in its resolution, No. 246, dated 16th October 1897.

37. *Repairs—(a) Communications.*—The revised estimate is Rs. 820 against Rupees 700, the sanctioned budget. The increase in the revised estimate is due to subsequent allotment sanctioned by the council from time to time. The net municipal income on tolls, Rs. 1,670, has been spent on new works—communications and repairs—communications during the current year.

38. *Repairs—Buildings.*—The amount sanctioned is Rs. 100 in the budget for the repairs of travellers' bungalow. Additional sums have been sanctioned from time to time for improvements and repairs by the council to an extent of Rs. 200; hence the revised estimate ~~for~~ Rs. 200.

39. *Repairs—Water-supply.*—A sum of Rs. 1,050 was provided in the budget under several items of this head and the outlay in the first eight months of the year is Rs. 581–14–4. It is expected that a sum of Rs. 509–9–10 will be spent during the remaining part of the year; hence the revised estimate for Rs. 1,090. Large improvements have been made to Runga Row's tank from the Endowment fund, and nothing was spent towards the calingulah proposed to be constructed as rains set in as soon as the work was started and as no calingulah was considered necessary by some of the professional men who inspected the tank. The amount yet unspent in the Endowment fund may be utilized towards the repairs of the tank inam land which has been seriously damaged by floods and towards the acquisition of some lands in the tank-bed which was sanctioned by the council in its resolution, No. 140, dated 3rd July 1897, so far as funds may be available for the purpose.

40. *Items 2 (d) (ii), 2 (e), 3 and 4.*—No variations in the budget and the revised estimates. The items need no explanation.

41. *Grant 2, Education—Salary-result System—(a) Fixed Payments.*—The municipality contin ed to maintain a school under this system till the close of the year 1896–97 wh it was abolished—*vide* remarks of Government in paragraph 3, Grant 2, of ., No. 558 M., dated 16th March 1897, reviewing the annual report of this munici lity for 1896–97. Rs. 16 have been paid to the schoolmaster as pay for the month of March 1897 and as bonus; hence the revised estimate ~~for~~ Rs. 20 in round figures.

42. *Salary Grants.*—No difference between the budget and ates. Item needs no explanation.

43. *Results Grants.*—The revised estimate is Rs. 810 against Rs. 800, the sanctioned budget. The increase is due to the payment of liabilities as shown in note to Statement II of annual statements for 1896–97.

44. *Inspection.*—The revised estimate is Rs. 70 against the same figure in the budget. Item needs no explanation.

45. *Grant 3, Hospitals and Dispensaries—Establishment and Diet of Patients.*—No variations. Item needs no explanation.

46. *Medicines and Supplies.*—The revised estimate is Rs. 510 against Rs. 600, the sanctioned budget. The decrease is due to the smaller quantity of medicines purchased in the year than was expected.

47. *Sundries and Contingencies.*—The revised estimate is Rs. 240 against Rs. 250, the sanctioned estimate. Difference being very small, item needs no explanation.

48. *Contribution to Provincial Funds.*—No variations between the revised and budget estimates.

49. *Vaccination.*—The revised estimate is Rs. 190 against Rs. 200, the sanctioned budget. The decrease in the revised estimate is due to the cheaper rate at which lymph was supplied.

50. *Registration of Births and Deaths—Establishment and Contingencies* needs no explanation.

51. *Conservancy Establishment.*—The revised estimate is Rs. 2,070 against Rupees 2,090, the budget figure. The decrease under this item is due to fines and stoppages in the establishment. Provision has been made for the horse allowance of the certificated sanitary inspector, who is expected to arrive, at Rs. 15 per mensem for the last two months in the year as resolved by the council in its resolution, No. 301, dated 27th November 1897.

52. *Conservancy—Other Charges, &c.*—The revised estimate comes to Rs. 630 against Rs. 680, the figure sanctioned. There was a saving of Rs. 10 in the purchase of two air-tight bucket night-soil carts, Rs. 15 in engaging a third rubbish cart one month late in the year after the sanction of Government was received in reviewing the budget for 1897–98, and Rs. 15 by the discontinuation of sanitary record. A sum of Rs. 10 may also be saved in the night-soil trenches; hence the difference in the budget and the revised estimates.

53. *Items Nos. 5 (b)* (i), *5 (b)* (ii), *(c) and (d).*—No variations under these items. They need no explanation.

54. *Grant 4, Lighting and Miscellaneous—Municipal Purposes—Establishment.*—No variations between revised and budget estimates; so no explanation.

55. *Ligthing—Contingencies.*—The revised estimate is Rs. 390 against Rs. 400, the budget figure. The decrease in the revised estimate is due to cheap purchase of lanterns.

56. *Markets.*—The revised estimate is Rs. 10. As the municipal market is used since the Amendment District Municipalities Act came into operation, a sum of Rs. 6 was spent for whitewashing the stalls and an additional sum of Rs. 4 is expected to be spent; hence the revised estimate.

57. *Slaughter-house.*—A sum of Rs. 20 was sanctioned in the budget for contingencies; Rs. 8 only has been spent for whitewashing; no more expenses may be incurred in the year; hence Rs. 10 in the revised estimate.

58. *Travellers' Bungalow* needs no remark.

59. *Other Charges—Rewards, &c.*—A sum of Rs. 20 was sanctioned in the budget for the destruction of stray dogs and pigs; only Rs. 10 was spent towards the destruction of dogs. No pigs were destroyed, because, under section 230-A of Amended District Municipalities Act, some of the inhabitants who keep pigs so as to be a nuisance have been prosecuted and punished.

60. *Other Charges—Printing.*—The revised estimate is Rs. 380 against Rs. 350, the budget, and Rs. 3–2–6, subsequent allotment. The increase in the revised estimate is chiefly due to the payment of Rs. 137–4–3, arrears of 1896–97.

61. *Other Charges—Other Items.*—The revised estimate is Rs. ~~480~~ against Rs. 160, the budget, including Rs. 60, subsequent allotment. Rs. 351–10–4 were debited to this head from "Advances recoverable"—*vide* remarks in paragraph 31 *supra*; hence the revised estimate.

62. *Grant 5*—(i) *Office Establishment.*—The revised estimate is Rs. 710 against Rs. 714, the budget. The difference being small, item needs no explanation.

63. *Collection of Municipal Taxes*—(i) *Establishment.*—The revised estimate is Rs. 210 against the budget Rs. 216; the difference needs no explanation.

64. *Items Nos. (c)* (ii), *(d) and (e).*—As there are no variations between the revised and budget estimates, the items need no explanation.

65. *Refunds.*—A sum of Rs. 5 levied in 1896–97 by the Bench Magistrates as a fine was refunded to the party, the judgment of the lower court having been reversed in appeal; so also a sum of Rs. 3 collected under profession-tax in the same year was refunded in appeal to the council; hence Rs. 10 is adopted in the revised estimate.

Budget Estimate for 1898–99.

Receipts.

66. The receipts, together with the opening balance Rs. 1,410, are estimated at Rs. 14,970 against Rs. 17,360, the revised estimate, and Rs. 15,495, the actuals of 1896–97—*vide* Statements I, I-A and IV-A.

67. Statement IV-B represents the arrears of municipal revenue prior to the commencement of the financial year 1898–99. It is expected that there will be left only Rs. 20 under house-tax uncollected at the close of the current year; hence the details of these arrears are not given in the budget. The details of municipal establishment are given in Statement II-B. No details will, therefore, be given also in this connection.

68. Some of these statements while in the beginning were probably intended to accompany only the annual report, have been also adopted to follow the budgets. I consider some portions of note to Statement I and note to Statement II altogether should be omitted in the forms, and some alterations should be made in the language of some of the columns in Statements IV-A and IV-B in particular when they accompany the budgets. I submit necessary alterations may be directed to be made in the forms hereafter to be supplied to municipalities.

69. *Tax on Arts.*—A sum of Rs. 1,000 is proposed against the same amount in the revised estimate.

70. *Tax on Buildings.*—The revised estimate is Rs. 3,220; the same sum is adopted for the budget.

71. *Tax on Lands and vacant Grounds.*—The demand in the revised estimate is Rs. 160 and the same figure is also adopted for the next budget.

72. *Tax on Vehicles.*—The proposed budget amount is Rs. 120 against Rs. 150, the revised estimate. The budget figure falls short, as some of the owners of vehicles who paid tax during the current year have left the station.

73. *Tax on Animals.*—The proposed budget is Rs. 750 against Rs. 780, the revised estimate. The amount was reduced as it is not expected so many licenses will be taken in the next year as in the current year since Madras-Bezwada Railway work where materials are now carted will be closed.

74. *Tax on Carts.*—A sum of Rs. 1,200 is proposed against Rs. 1,230 in the revised estimate. Explanation in paragraph 73 *supra* holds good also in this case.

75. *Tolls less Local Fund Share.*—The proposed budget figure is the same as that of the revised estimate which is Rs. 1,670.

76. *Penalties on account of Tax on Carts, &c.*—The revised estimate is Rs. 10. The penalties during the current year were collected only after the Amended District Municipalities Act came into operation from the middle of the year; hence a sum of Rs. 20 is proposed for the whole year—*vide* remarks in paragraph 12 *supra.*

77. *Rent of Lands.*—No variations in the budget and revised estimates. The rent is Rs. 105 in both cases.

78. *Rent of Buildings.*—A sum of Rs. 40 is proposed to be levied on three sheds constructed for the collection of municipal tolls by leasing them out to contractors. The item is a fresh one.

79. *Avenue Receipts.*—No variations in the budget and revised estimates. A sum of Rs. 10 is adopted against the same figure in the budget. The item is fluctuating.

80. *Fees from Travellers' Bungalow.*—A sum of Rs. 100 is proposed against Rs. 140 in the revised estimate which includes arrears.

81. *Sale-proceeds of Lands and Buildings.*—The municipality purchased a piece of land along the Ongole hill for house-sites of the inhabitants. A sum of Rs. 50 is proposed to be realized by alienating some of these sites for value against Rs. 20 in the revised estimate. No sites during the current year have been yet sold as the order of Government on the subject was received only lately. A large number of sites are expected to be sold for the year 1898–99.

82. *Produce of Lands and Gardens, &c.*—The proposed budget is Rs. 5 against the same amount in the revised estimate. Item needs no explanation.

83. *Sale-proceeds of Old Materials, Empty Oil-cans, Packing Cases, &c.*—A sum of Rs. 35 is proposed against Rs. 40, the revised estimate. Some of the useless records were sold as rubbish in the current year which may not happen for the year to which budget is submitted; hence the difference in the budget and revised estimates.

84. *Conservancy Receipts—Sale-proceeds of Night-soil, Street-refuse, &c.*—The figure proposed is Rs. 130 against the same amount in the revised estimate.

85. *Fees from Educational Institutions.*—The Director of Public Instruction recommended the re-opening of the lower primary salary-result Hindustani school which was abolished by the council in submitting the budget for 1897–98 and approved by Government in reviewing the same—*vide* paragraph 108 *infra* for further remarks. The council expects a sum of Rs. 20 on account of fees to be levied from boys attending the school; hence the item.

86. *Sale-proceeds and Composition Fees of Medicines.*—A sum of Rs. 130 is proposed against Rs. 120, the revised estimate, and Rs. 139, the actuals of 1896–97. The civil apothecary in charge of the municipal hospital has been advised to levy fees from well-to-do patients for medicines as directed by Government in paragraph 3 Medical relief under the head of expenditure, in reviewing the annual report of this municipality for 1896–97; hence increase in the budget estimate.

87. *Income from Markets.*—A sum of Rs. 200 is provided against Rs. 100, the revised estimate. The low figure in the revised estimate is due to the use of the market only from the middle of the current year—*vide* remarks in paragraph 21 *supra*.

88. *Income from Slaughter-house.*—A sum of Rs. 220 is proposed against Rs. 210, the revised estimate, and Rs. 220, the budget for 1897–98.

89. *Distraint and Warrant Fees.*—A sum of Rs. 20 is proposed against Rs. 15 in the revised estimate. The difference is due to the levying of fees provided by Act III of 1897 which amended Act IV of 1884 (District Municipalities Act).

90. *License Fees.*—The figure adopted for the budget is Rs. 300 against Rs. 270, the revised estimate. The difference is due to the larger number of licenses expected to be taken than in the current year.

91. *Cart-stand Fees.*—A sum of Rs. 550 is adopted for the proposed budget against Rs. 610 which includes arrears in the revised estimate and Rs. 550, the actuals of 1896–97.

92. *Other Fees*—(iii) *Other Fees.*—The amount of Rs. 5 in the revised estimate is adopted also for the budget.

93. *Fines under Municipal and other Acts.*—A sum of Rs. 200 is adopted for the budget against Rs. 280, the revised estimate, and Rs. 136, actuals of 1896–97. The proposed figure is an intermediate one.

94. *Contribution from Local Board—Medical.*—The Taluk Board of Ongole, which hitherto contributed four-fifths towards the maintenance of the municipal hospital, reduced its contribution to two-thirds in submitting its budget for 1898–99—*vide* remarks in paragraph 115 *infra*; hence only a provision of Rs. 2,600 against Rs. 2,850, the revised estimate.

95. *Private Scavenging.*—A sum of Rs. 580 is proposed against Rs. 580, the revised estimate, and Rs. 565, the actuals of 1896–97.

96. *Recoveries on account of Service rendered to Private Individuals—Other Purposes.*—A sum of Rs. 120 is proposed for the budget against Rs. 10 in the revised estimate; fee will be levied for removing water from cesspools as sanctioned in G.O., Mis. No. 35 M., dated 6th January 1898. No fees were hitherto levied except in one or two cases; hence the difference between the budget and revised estimates.

Charges.

97. The charges are estimated to amount of Rs. 14,030 against Rs. 15,950, the revised estimate, and Rs. 12,214, the actuals of 1896–97.

98. The details of the works proposed for the year under Grant 1 are given in Statement II-A, Part I, New Works, Part II, Repairs. The expenditure is therefore briefly explained.

99. *Grant I, Public Works—New Works—Communications.*—The continuation of Chinukulawari street road and the side channels of the Hospital road are proposed at a cost of Rs. 530 against Rs. 850, the revised estimate. The construction of the former road was sanctioned in the budget for 1897–98, but could not be completed for reasons given in paragraph 34 *supra*. A small provision has been made under this head, as the repairs of the existing roads are more important than new works and as repairs are sadly wanting for some of the existing roads. In reviewing the budget estimate of this municipality for 1897–98—*vide* paragraph 3, Receipts, of G.O., No. 558 M., dated 16th March 1897—, the Collector was called upon to report whether the Local Fund share of municipal toll revenue should be reduced. No final orders have been yet passed.

100. *New Works—Buildings.*—As remarked by Government in paragraph 3, Expenditure, of G.O., No. 1942, dated 6th September 1897, provision of Rs. 400 has been made for contagious diseases shed within the municipal hospital compound. The council regrets they could not provide for the well and enclosure of the hospital compound for want of funds. In order to make market buildings, which were only partially constructed, more suitable for use as remarked by Government in reviewing the annual report of this municipality for 1896–97 by providing also godown accommodation, Rs. 400 have been provided in the budget—*vide* remarks in paragraph 21 *supra*.

101. *Repairs—Communications.*—A sum of Rs. 710 is provided against Rupees 820, the revised estimate. The expenditure under new works—communications and repairs—communications make up a total amount of Rs. 1,260, while the net municipal income on tolls is expected to be only Rs. 670—*vide* remarks in paragraph 37 *supra*. A larger amount is spent during the current year and a sufficient provision is made for the next year. It will be seen that the municipal council far exceeded the minimum expenditure fixed during both the years.

102. *Repairs—Buildings.*—The privy attached to the travellers' bungalow is altogether in a dilapidated condition and has to be wholly repaired; some minor repairs have also to be executed to the compound wall, &c. The municipal hospital has to be whitewashed; so an expenditure of Rs. 150 on the former work and Rs. 50 for the latter is proposed.

103. *Repairs—Water-supply.*—Many improvements have been made during the current year; hence only a provision of Rs. 140 for repairing a well in East Gollopallem much used by people living in that part of the town. It is expected that the people using the well will contribute partly towards the repairs which will not be known till the work is undertaken.

104. *Water-supply—Establishment.*—The item refers to the salary of tank-watcher. No variation in the budget and revised estimates.

105. (*e*) *Miscellaneous Public Improvements.*—A provision of Rs. 100 is made against Rs. 50, the revised estimate. The expenditure is intended particularly for the removal of prickly-pear in the town which covers large areas of land.

106. *Establishment.*—The same amount of Rs. 120 is provided for the budget as in the revised estimate towards the salary of the maistry looking after public works.

107. *Tools and Plant and other Stores.*—A sum of Rs. 10 is provided in the budget against the same sum in the revised estimate.

108. *Grant 2, Education—Municipal School on Salary-result System—Establishment and Contingencies.*—A Hindustani school had its existence for a long time under this system; it was abolished as recommended by the council from the commencement of the year 1897–98. The abolition was brought on mainly on the ground there was another Hindustani school maintained by the American Baptist Mission which worked in competition. The mission closed its school soon after the municipal school lost its existence. The Muhammadans in the town protested against the abolition of the municipal school and presented a memorial to the Director of Public Instruction, and he proposed to the council the expediency of re-opening a school in his letter, No. 11636, dated 19th October 1897, a copy of which is herewith submitted. When the Director's proposition was placed in a meeting, the council resolved to re-open a lower primary school under the salary-result system in its resolution, No. 341, dated 6th January 1898, to teach both Hindustani and Telugu with two teachers constituting the staff, as Hindustani alone gives no sufficient inducement to Muhammadan boys to attend the school, while Telugu, the language of the country, is essentially required for them; hence a provision of Rs. 180 towards the salaries of teachers and Rs. 20 for contingent charges. The furniture which belonged to the late school is yet undisposed of in charge of the council; no provision is therefore made for this purpose.

109. *Salary Grant.*—A provision of Rs. 340 is made against the same figure in the revised estimate. The figure refers to contribution to teachers duly certificated in the lower secondary department of the second-grade college maintained by the American Baptist Mission.

110. *Result Grant.*—A sum of Rs. 600 is provided against Rs. 810 in the revised estimate. The variation is due to the establishment of a Hindustani school referred to in paragraph 108 *supra*.

111. *Municipal Inspectors—Establishment and Contingencies.*—A sum of Rs. 80 is proposed against Rs. 70, the revised estimate. With reference to the remarks of Government in paragraph 3, Grant 2, of G.O., No. 558 M., dated 16th March 1897, in reviewing the budget of this municipality for 1896–97, the municipal council in its resolution, No. 81, dated 22nd May 1897, suggested to the President, District Board, Nellore, the expediency of appointing a full-time inspecting schoolmaster to look after the municipal schools in the town. The President, District Board, in his letter, No. 1509-D.B., dated 28th August 1897, requested the Assistant Inspector of Schools Presidency Division, to bring forward in the budget proposal for 1898–99 the question of employing an additional inspecting schoolmaster in the district. No provision appears to have been made in the district board budget for the purpose. The late inspecting schoolmaster who was dissatisfied with his small pay resigned his appointment and an assistant teacher of the American Baptist Mission College took up the service on promise to increase his pay from Rs. 5 to Rs. 6; hence a difference of Rs. 12 in the establishment between the budget and revised estimates. The short figure of Rs. 8 only in the budget towards contingencies is due to the economy promised by the inspecting schoolmaster. The total expenditure proposed on education is 15 per cent. of income from taxation, Rs. 8,140, which is exactly the minimum fixed by Government.

112. *Grant 3, Hospitals and Dispensaries—Establishment.*—A sum of Rs. 2,250 is proposed in the budget against the same amount in the revised estimate. The item needs no explanation.

113. *Medicines and Supplies.*—Against Rs. 510 in the revised estimate, a sum of Rs. 350 is proposed in the budget. It is expected that a smaller quantity of medicines will be purchased during the year as there is a sufficient stock already in hand; hence a low figure in the budget.

114. *Diet of Patients.*—Rs. 450 is proposed against Rs. 550, the revised estimate. The variation is due to the economy promised by the civil apothecary in charge of the hospital.

115. *Sundries and Contingencies.*—A sum of Rs. 400 is adopted in the budget against Rs. 240 in the revised estimate. The excess provision is due to the proposed purchase of bedding, clothing and tea-poys.

116. As remarked by me in paragraph 56 of the annual report regarding the taluk board contribution for 1896–97 of the municipal hospital, the council at length asked the taluk board in its resolution, No. 270, dated 30th October 1897, to contribute proportionate cost of the hospital as calculated at the end of each financial year from the commencement of the year 1897–98. The taluk board, which hitherto contributed four-fifths of the total cost, reduced the contribution to two-thirds in submitting its budget for 1898–99 as described in paragraph 32 of its budget report with reference to accounts of the past five years. From the commencement of the current financial year, daily and monthly returns have been called for from the civil apothecary according to which the taluk board contribution can never be less than four-fifths of the total cost. It will be very hard for the municipality to maintain the institution unless four-fifths are contributed by the taluk board. If this cannot be done, the Government may be pleased to contribute one-fourth towards the salary of the civil apothecary and compounder who devote much of their time towards the Police hospital and other Government duties, instead of one-eighth hitherto contributed towards the salary of the civil appothecary only, or to devise some other means to reduce the expenditure.

117. *Contribution to Provincial Funds for*—(i) *Medical College*, (*ii*) *Sanitary Inspection*, (*iii*) *Medical Reserve Staff.*—No variations under these items; hence no expenditure.

118. *Vaccination—Establishment.*—With reference to the remarks of Government in its order, No. 2831, dated 18th December 1897, the council reduced the salary of the vaccinator from Rs. 12 to Rs. 10 with a view to diminish the cost in vaccination; hence only a provision of Rs. 120 in the budget against Rs. 145 in the revised estimate.

119. *Vaccination—Contingencies.*—A sum of Rs. 30 is proposed against Rs. 45 in the revised estimate. The increase in the revised estimate is due to the cost incurred towards printed forms in the current year.

120. *Registration of Births and Deaths—Establishment and Contingencies.*—No variations in the budget and revised estimates. A sum of Rs. 90 of the revised estimate is adopted.

121. *Conservancy—Road-cleaning Establishment.*—A sum of Rs. 2,550 is provided in the budget against Rs. 2,070, the revised estimate. The increase is due to the horse allowance expected to be given to the certificated sanitary inspector, who will soon arrive, according to the recommendation of the Sanitary Commissioner.

122. *Other Charges, such as Purchase or Hire of Carts, Dry Earth, Purchase and Maintenance or Hire of Bullocks, &c.*—A sum of Rs. 570 is proposed in the budget against Rs. 630, the revised estimate. The increase in the revised estimate is due to the purchase of air-tight bucket night-soil carts in the current year.

123. *Private Scavenging Establishment—Contingencies and Cholera Charges—Contingencies.*—No variations between the budget and revised estimates. Items need no explanation.

124. *Grant 4, Lighting—Establishment and Contingencies.*—The figures under these two items are the same in both the budget and revised estimates, except that a sum of Rs. 250 only is provided in the budget for contingencies against Rs. 400, the revised estimate, which is due to want of provision for lamps in the year 1898–99.

125. *Market—Establishment and Contingencies.*—The market built by the municipality is used—*vide* remarks in paragraph 35 *supra*. It is considered necessary that a servant of the municipality should be in charge of it to collect rents daily and to keep order. One of the servants of the municipality will be paid a remuneration of Rs. 2 per mensem. A sum of Rs. 6 is proposed towards contingent charges against Rs. 10, the revised estimate. Item needs no more explanation.

126. *Slaughter-house—Contingencies.*—The same figure Rs. 10 is adopted for the budget as in the revised estimate.

127. *Travellers' Bungalow—Establishment and Contingencies.*—No explanation necessary in the case of establishment. The difference of Rs. 11 in the contingencies is due to the purchase of mats and repairs of chairs, &c., in the current year.

128. *Other Charges—Work done to Private Individuals other than Private Scavenging.*—In G.O., Mis., No. 35 M., dated 6th January 1898, the Government sanctioned fee for the removal of water from cesspools, &c; hence provision of Rs. 120 for the services of two servants to be employed.

129. *Reward for the Destruction of Wild Animals and Snakes.*—A sum of Rs. 10 is provided against Rs. 20 in the revised estimate for the destruction of stray dogs. No provision is made for pigs—*vide* remarks in paragraph 59 *supra*.

130. *Printing.*—The budget is Rs. 350 against Rs. 380, the revised estimate. The increase in the revised estimate is due to the payment of arrears in the current year.

131. *Other Items.*—A sum of Rs. 160 is proposed for the budget against Rs. 500 in the revised estimate. The increase in the revised estimate is due to an amount of Rs 349-2-0 shown under advances recovered in the revised estimate—*vide* remarks in paragraph 61 *supra*. Item is fluctuating.

132. *Grant 5, Office Establishment, Collection Establishment and Contributions for Central Office and Audit Establishments.*—Items need no explanation.

133. *Collection of Tolls and Contingencies.*—No provision is made in the budget. The expenditure in the revised estimate is due to provision made in the current year for toll bar sand boards.

134. *Office Contingencies.*—A sum of Rs. 300 proposed against Rs. 310 in the revised estimate. The difference is due to the economy expected to be exercised in the year 1898-99.

135. *Refunds of other than Current Collections.*—Rs. 10 is shown in the revised estimate. No provision is made for the next year as no sums are expected to be refunded.

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Dis. No. 251.

Forwarded.

Paragraph 101.—A larger sum still might well be spent on repairs of roads which are in a poor condition. The figure Rs. 670 appears to be a mistake for Rs. 1,670.

Paragraph 116.—Without details of the calculations on which the Chairman says that the taluk board should contribute four-fifths of the cost of the hospital, I cannot say if his view is correct. I will not delay this report, but I will report separately on the point.

ONGOLE,
15th January 1898.

(Signed) J. K. BATTEN,
Ag. Sub-Collector.

—

No. 72. Eng.

Forwarded.

2. *Paragraphs* 51 *and* 121.—The provision of a horse allowance of Rs. 15 for the sanitary inspector is in conformity with G.O., No. 4 M., dated 4th January 1,897.

3. *Paragraphs* 94 *and* 116.—The question of the amount to be contributed by the taluk board to the expenses of the hospital was dealt with in paragraph 72 of my letter, No. 2071-D.B., dated 11th December 1897.

4. *Paragraph* 101.—The total expenditure on roads will be Rs. 1,240 not Rs. 1,260 as given by the Chairman. I think this may be considered sufficient.

5. *Paragraph* 108.—It would be cheaper and better to get Hindustani taught in some of the existing schools than to start a separate school for Muhammedans.

6. The proposition statements have not been correctly prepared.

20th January 1898.

(Signed) E. SCOTT,
Acting Collector.

Review of the Ongole Municipal Budget for 1898-99

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings:—

Current No. 3724 of 1898, dated 8-1-98 from the Chairman, M. C. Ongole.

Current No. 6224 of 1898, dated 2-2-98 from the Director of Pub. Instn.

Current No. 6834 of 1898, dated 7-2-98 from the Surgn.-Genl.

Current No. of 189 , dated from the

Order. No. 468 M. dt. 1-3-98

The estimated receipts and charges of the Ongole Municipality for 1898-99, as passed by Government, are compared below with the budget and revised estimates for the year 1897-98 and the actuals of 1896-97.

	Actuals, 1896-97.	Budget Estimate, 1897-98.	Revised Estimate, 1897-98.	Budget Estimate, 1898-99.
	Rs.	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	1845	2520	3280	1410
Tax on Arts	1431	1330	1000	1000
Tax on Buildings and Lands	3508	3350	3380	3380
Water-Tax on Buildings and Lands	"	"	"	"
Tax on Vehicles and Animals	882	810	930	870
Tax on Carts	1196	1100	1240	1220
Tolls	1720	1670	1670	1670
Realizations under Special Acts	"	"	"	"
Rent of Lands, Buildings, &c, and sale-proceeds of Lands, &c.	325	240	320	345
Conservancy Receipts	192	100	130	130
Fees and Revenue from Educational Institutions ..	"	"	"	20
Fees and Revenue from Medical Institutions	139	120	120	130
Income from Markets and Slaughter-houses	170	220	310	420
License fees	263	235	270	300
Other fees	553	505	630	575
Fines under Municipal and other Acts	136	150	280	200
Interest on Investments and premium on Loans ..	"	"	"	"
Grants and Contributions from Government	"	"	"	"
Do. from Local Boards	2564	2920	2850	2600
Do. from other bodies	"	"	"	"
Recoveries for services to private individuals	566	560	590	700
Miscellaneous	5	"	"	4
Loans	"	"	"	"
Sale-proceeds of Government Securities, &c, and Realizations of Sinking Fund	"	"	"	"
Advances Recovered	"	"	360	"
	"	"	"	"
Total ..	15,495 1845	15,830 2520	17,360 3280	14,970 1410
	13650	13310	14080	13500

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings:—

Current No. 3724 of 1898, dated 8-1-98 from the Chairman, T. C. Ongole.

Current No. 622A of 1898, dated 2-2-98 from the District Pb Instn

Current No. 1834 of 1898, dated 7-2-98 from the Surgn-Genl.

Current No. of 189 , dated from the

Order. No 468 m & 1-3-98

The estimated receipts and charges of the Ongole Municipality for 1898-99, as passed by Government, are compared below with the budget and revised estimates for the year 1897-98 and the actuals of 1896-97.

Receipts.	Actuals, 1896-97.	Budget Estimate, 1897-98.	Revised Estimate, 1897-98.	Budget Estimate, 1898-99.
	Rs.	Rs.	Rs.	Rs.
Balance brought forward	1845	2520	3280	1410
Tax on Arts	1431	1330	1000	1000
Tax on Buildings and Lands	3508	3350	3380	3380
Water-Tax on Buildings and Lands	"	"	"	"
Tax on Vehicles and Animals	882	810	930	870
Tax on Carts	1196	1100	1240	1220
Tolls	1720	1670	1670	1670
Realizations under Special Acts	"	"	"	"
Rent of Lands, Buildings, &c, and sale-proceeds of Lands, &c. ..	325	240	320	345
Conservancy Receipts	192	100	130	130
Fees and Revenue from Educational Institutions ..	"	"	"	20
Fees and Revenue from Medical Institutions	139	120	120	130
Income from Markets and Slaughter-houses	170	220	310	420
License fees	263	55	270	300
Other fees	..	..	505	630
Fines under Municipal and other Acts ..	136	150	280	200
Interest on Investments and premium on Loans ..	"	"	"	"
Grants and Contributions from Government	"	"	"	"
Do. from Local Boards	2564	2920	2850	2600
Do. from other bodies	"	"	"	"
Recoveries for services to private individuals ..	566	560	590	700
Miscellaneous	5	"	"	4
Loans				
Sale-proceeds of Government Securities, &c, and Realizations of Sinking Fund				
Advances Recovered				
Total ..	15,493			

Buildings — 18.8 percent
Repairs, Communications — 27.8 —

Revised estimate for 1897-98.

2. The current receipts and charges are now estimated at Rs 14080 and Rs 15950 respectively against Rs 13,310 and Rs 15130 anticipated in the sanctioned budget. The increase in the receipts which occurs chiefly under the taxes on vehicles animals and carts, cart stand fees, fines and advances recovered is partly counter-balanced by a decrease under the tax on arts, while the increase in the charges appears mainly under Grants 1 and 4. The expenditure on buildings and repairs - Communications during the first eight months of the year was not satisfactory. The circumstances under which a bonus was paid to the teacher of the Muhammadan primary school referred to in para 41 of the Chairman's letter should be explained. The reduction from Rs 22 to 20 in the pay of the Sanitary Inspector shown in the proposition statement, and the payment to him of a horse allowance of Rs 15 proposed in para 51 are sanctioned, subject to the remarks of the Sanitary Commissioner; but reference should have been made to the first of these proposals in the ~~eha~~ Chairman's letter.

Budget estimate for 1898-99.

3. Receipts. The receipts for the ensuing year are placed at Rs 13560 against Rs 14080 in the revised estimate, the decrease being chiefly under contributions from local Boards and advances recovered. The sanction of Government should

Review of the Ongole Municipal Budget for 1898-99.

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings:—

Current No. 3724 of 1898, dated 8-1-98 from the Chairman, M.C. Ongole.

Current No. 622h of 1898, dated 2-2-98 from the Director of Pub. Instn.

Current No. 683h of 1898, dated 7-2-98 from the Surgn. Genl.

Current No. of 189 , dated from the

Order. No 468 m & 1-3-98

The estimated receipts and charges of the Ongole Municipality for 1898-99, as passed by Government, are compared below with the budget and revised estimates for the year 1897-98 and the actuals of 1896-97.

	Actuals, 1896-97.	Budget Estimate, 1897-98.	Revised Estimate, 1897-98.	Budget Estimate, 1898-99.
	Rs.	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	1845	2520	3280	1410
Tax on Arts	1431	1330	1000	1000
Tax on Buildings and Lands	3508	3350	3380	3380
Water-Tax on Buildings and Lands	"	"	"	"
Tax on Vehicles and Animals	882	810	930	870
Tax on Carts	1196	1100	1240	1220
Tolls	1720	1670	1670	1670
Realizations under Special Acts	"	"	"	"
Rent of Lands, Buildings, &c, and sale-proceeds of Lands, &c.	325	240	320	345
Conservancy Receipts	192	100	130	130
Fees and Revenue from Educational Institutions ..	"	"	"	20
Fees and Revenue from Medical Institutions	139	120	120	130
Income from Markets and Slaughter-houses	170	220	310	420
License fees	263	285	270	300
Other fees	505	505	630	575
Fines under Municipal and other Acts	136	150	280	200
Interest on Investments and premium on Loans ..	"	"	"	"
Grants and Contributions from Government	"	"	"	"
Do. from Local Boards	2564	2920	2850	2600
Do. from other bodies	"	"	"	"
Recoveries for services to private individuals	566	560	590	700
Miscellaneous	5	"	"	"
Loans				
Sale-proceeds of Government Securities, &c, and Realization of Sinking Fund				
Advances Recovered				
Total ..	15,491			

...ered sufficient. ... 3,20

...and better to g... school for ...

...ectly prepa...

Buildings — 18.8 percent
Repairs, Communications — 27.8 —

Revised estimate for 1897-98.

2. The current receipts and charges are now estimated at Rs 14080 and Rs 15950 respectively against Rs 13,310 and Rs 15130 anticipated in the sanctioned budget. The increase in the receipts which occurs chiefly under the taxes on vehicles animals and carts, cart stand fees, fines and advances recovered is partly counter-balanced by a decrease under the tax on arts, while the increase in the charges appears mainly under Grants 1 and 4. The expenditure on buildings and repairs - Communications during the first eight months of the year was not satisfactory. The circumstances under which a bonus was paid to the teacher of the Muhammadan primary school referred to in para 41 of the Chairman's letter should be explained. The reduction from Rs 22 to 20 in the pay of the Sanitary Inspector shown in the proposition statement, and the payment to him of a horse allowance of Rs 15 proposed in para 51 are sanctioned, subject to the remarks of the Sanitary Commissioner; but reference should have been made to the first of these proposals in the ~~cha~~ Chairman's letter.

Budget estimate for 1898-99.

3. Receipts. The receipts for the ensuing year are placed at Rs 13560 against Rs 14080 in the revised estimate, the decrease being chiefly under contributions from local Boards and advances recovered. The sanction of Government should

Review of the Ongole Municipal Budget for 1898-99

V.98-S. 127 (1) of the District municipalities Act, 1897.

should be obtained for the levy of the fees referred to in para. 86. With reference to para 116 of the Chairman's letter and para. 3 of the Sub-Collector's endorsement, it is observed that in para. 4 (4) of G.O. No. 156 L, dated 28th January 1898, the Ongole taluk Board has been directed to discuss with the Council its proposal to reduce the contribution on account of the municipal hospital and report the result to Government.

4. Charges (1) The probable charges are put down at Rs 14,030 against the revised estimate of Rs 15,950, the decrease appearing mainly under grants 1 and 4.

(2) Grant 1. With reference to paragraph 3 of the Surgeon General's letter read above, it is observed that the municipal Council has provided Rs 400 for the construction of a shed for contagious diseases. The Council's attention will be drawn to his recommendation for the construction of a well and a compound wall.

Vide para. 2 of the S. General's letter.

(3) Grant 2 The municipal Council's proposals in paras 108 and 111 to reopen the Muhammadan primary school and to increase the pay of the Inspecting school-master from Rs 5 to Rs 6 are sanctioned. As suggested by the Director of Public Instruction in his letter read above, a sum of Rs 50 will be provided for building and furniture grants to aided schools.

(4) Grant 3 & 4. The remarks of the Sanitary Commissioner on the allotments for vaccination, registration of vital statistics and sanitation are awaited. The entertainment

Enclosures

entertainment of a market Superintendent on Rs 2 and two scavengers on Rs 5 each for cleaning private cesspools proposed in paras 125 and 128 is sanctioned.

5. As revised by Government, the budget closes with a balance of Rs 890 or 6.6 per cent of the receipts. The alterations in the forms of the budget statements proposed in para 68 of the Chairman's letter should form the subject of a separate communication. The Chairman's letter admits of much curtailment as many of the paragraphs contain no more than a bare comparison of the figures of the budget and revised estimates; as these figures are clearly set out in the tabular statements, there is no need to repeat them in the letter except where explanation or comment is offered.

VR
25/2/98

H.I.
28-2-98

To

The Chairman, Municipal Council, Ongole. 3 cir 25/3/98

,, Collector of Nellore. 14

,, President, District Board, Nellore. 18

,, Accountant General. 10

,, Director of Public Instruction. 11

,, Surgeon General. 6

,, Sanitary Board. 1

,, ,, Commissioner. 9

,, ,, Engineer. 5

Editors' Table.

Cir 28/3/98

Enclosure

Angola

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

	Estimate 1898-99.		Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.			
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. BALANCE BROUGHT FORWARD—					
a. Municipal Fund	1313 - -		2593 - -	1810 - -	1203 - -
b. Endowments	97 - -		687 - -	710 - -	642 - -
c. Water-tax Fund	- - -	1410 - -			
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	1000 - -		1000 - -	1330 - -	1430 - -
b. Tax on buildings (section 63) ..	3220 - -		3220 - -	3210 - -	3342 - -
c. Tax on lands (section 63)	160 - -		160 - -	140 - -	165 - -
d. Water-tax on buildings and lands (section 75)	- - -		- - -	- - -	- - -
e. Tax on vehicles with springs and palanquins (section 77)	120 - -		150 - -	110 - -	138 - -
f. Tax on animals (section 77) ..	750 - -		780 - -	700 - -	744 - -
g. Tax on carts and other vehicles without springs (section 85) ..	1200 - -		1230 - -	1100 - -	1196 - -
h. Tolls (section 91)— (Gov. round figures)	1670 - -		1670 - -	1670 - -	1720 - -
Gross receipts Rs 2500-0-0.					
1/3 Less Local Fund share 833-5-4					
i. Penalties on account of—					
i. Tax on arts	- - -	- - -	- - -	- - -	1 - -
ii. Tax on buildings	- - -	- - -	- - -	- - -	- - -
iii. Tax on lands	- - -	- - -	- - -	- - -	1 - -
iv. Water-tax on buildings and lands	- - -	- - -	- - -	- - -	- - -
v. Tax on vehicles, &c.	- - -	- - -	- - -	- - -	- - -
vi. Tax on animals	- - -	- - -	- - -	- - -	- - -
vii. Tax on carts, &c.	20 - -		10 - -	10 - -	- - -
viii. Evasion of tolls	- - -	8140 - -	- - -	- - -	- - -
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds	- - -		- - -	- - -	- - -
b. Ferry rents	- - -		- - -	- - -	- - -
c. Fees under Act II of 1888 ..	- - -	- - -	- - -	- - -	- - -
Carried forward ..		8140 - -	8220 - -	8260 - -	8737 - -

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

	Estimate 1898-99.		Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.			
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		8140	8280	8260	8737
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	105		105	105	103
ii. Rent of buildings	40				
iii. Avenue receipts	10		10	10	8
iv. Fees from Traveller's Bungalows	100		140	100	182
b. i. Sale-proceeds of lands and buildings	50		20		
ii. Produce of lands, gardens, &c.	5		5		
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	35		40	25	31
c. Conservancy receipts— Sale-proceeds of night-soil, street refuse, &c. ..	130		130	100	192
d. i. Fees from educational institutions	20				
ii. Other revenue from educational institutions					
e. i. Sale-proceeds and composition fees of medicines	130		120	120	139
ii. Other Hospital receipts ..					
f. i. Income from markets	200		100		
ii. " slaughter-houses..	220		210	220	170
g. Other fees— i. Distraint fees & Warrant fees	20		15	5	2
ii. License fees	300		270	235	263
iii. Cartstand fees	550		610	500	550
iv. Other fees	5		6		1
h. Fines under Municipal and other Acts	200		280	150	136
i. Interest on investments— i. General, including choultries					
ii. Educational					
iii. Medical					
j. Premium on loans		2120			
Carried forward ..		10260	10280	9830	10515

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

	Estimate 1898-99.		Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.			
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		10260	10280	9830	10515
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	2600		2850	2920	2564
iii. Other purposes		2600			
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	580		580	580	565
ii. Other purposes	120		10		1
b. Other items—					
i. Fishery rents					
ii. Refunds of Expenditure of previous year					5
iii. Fee for numbering carts, &c.					
iv. Other items		700			
Carried forward ..		13560	13720	13310	13650

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

	Estimate 1898-99.		Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.			
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward . .		13560 0 0	13720 0 0	13310 0 0	13650 0 0
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			360 0 0		
Total Receipts . .		13560 0 0	14080 0 0	13310 0 0	13650 0 0
Grand Total . .		14970 0 0	17360 0 0	16830 0 0	15495 0 0

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 7 per cent. and tax on lands at 7 annas per cent. of rent value. 4 for every 80 square yards.
3. Water-tax on buildings and lands is levied at ~~per cent.~~ in this municipality
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. dated 3-12-85, 996 M, 14-6-93, 781 M Mis, 19-9-93, 1268 M Mis & 6-1-1898, 35 M Mis
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 1898-99.

Angole Savings Bank

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.	CONTRIBUTION FROM: Total (Columns 4—7).	CONTRIBUTION FROM: Local Funds.	CONTRIBUTION FROM: Provincial Funds.	Total Receipts (Columns 3, 8 and 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.	
		97— " —"	110— " —"				110 " "	80 " "	30 " "	207— " —"							207— " —"	

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

1	Estimate 1898-99. Details of Minor Heads. 2	Estimate 1898-99. Totals of Major Heads. 3	Revised Estimate for 1897-98. 4	Budget Estimate for 1897-98. 5	Actuals, 1896-97 (audited figures). 6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT 1.—(*Public Works*)—					
1. New Works—					
a. Communications	530		850	650	243
b. Buildings	800		900	700	426
c. Drainage					
d. Water-supply				120	
2. Repairs—		1330			
a. Communications	710		820	700	217
b. Buildings	200		200	100	139
c. Drainage—					
i. Repairs to works					
ii. Establishment for flushing drains, &c.					
d. Water-supply—					
i. Repairs to works, machinery, &c.	140		1090	1050	95
ii. Establishment	60		60	60	59
iii. Contingencies			50	50	30
e. Miscellaneous public improvements	100	1210			
3. Establishment	120	120	120	120	120
4. Tools and Plant and other stores	10	10	10	10	8
5. Contributions—					
a. To Local Boards for works					
b. To Provincial Funds for scrutiny of estimates, &c.					
c. To others for public works					
Total, Grant 1		2670	4100	3560	1337
GRANT 2.—(*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					
Carried forward					

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

1	Estimate 1898-99. Details of Minor Heads. 2	Estimate 1898-99. Totals of Major Heads. 3	Revised Estimate for 1897-98. 4	Budget Estimate for 1897-98. 5	Actuals, 1896-97 (audited figures). 6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward					
GRANT 2.—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	180		20		96
b. Result Grants					17
c. Contingencies	20				55
3. Salary Grants	340	200 340	340	340	299
4. Results Grants	600	600	810	800	982
5. Combined Grants—					
a. Fixed Payments					
b. Result Grants					
6. Inspection—					
a. Contributions to Local Boards					
b. Municipal Inspectors—					
i. Establishment	72		50	60	60
ii. Contingencies	8	80	20	10	18
7. Miscellaneous					
a. Building, furniture, &c., grants					
b. Common gymnasium—					
i. Establishment					
ii. Contingencies					
c. Common Drawing Master—					
i. Establishment					
ii. Contingencies					
d. Other items					
Total, Grant 2		1220	1240	1210	1527
GRANT 3.—(*Sanitation and Medical Services*).					
1. Hospitals and Dispensaries—					
a. Establishment	2250		2250	2250	2247
b. Medicines and Supplies	350		510	600	132
c. Diet of Patients	450		550	550	659
d. Sundries and Contingencies	400		240	250	372
e. Contributions to Local Boards &c., &c., &c.		3450			
Carried forward		3450	3550	3650	3410

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

1	Estimate 1898-99. Details of Minor Heads. 2	Estimate 1898-99. Totals of Major Heads. 3	Revised Estimate for 1897-98. 4	Budget Estimate for 1897-98. 5	Actuals, 1896-97 (audited figures). 6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		3450	3650	3650	3410
GRANT 3.—(*Sanitation and Medical Services*)—cont.					
2. *a.* Contributions to Provincial Funds for—					
i. Medical College	45		45	45	49
ii. Sanitary Inspection ..	45		45	45	39
iii. Medical Reserve staff ..	10		10	10	11
iv. Cutlers' Establishment ..		100			
b. Contributions to Local Boards, &c., for—					
i. Medical Schools					
ii. Reserve staff					
&c., &c., &c. ..					
c. Other contributions					
3. Vaccination—					
a. Establishment	120		146	146	151
b. Contingencies	30		46	56	84
c. Contributions to Local Boards ..		150			
4. Registration of Births and Deaths—					
a. Establishment	85		85	84	84
b. Contingencies	5		5	6	8
		90			
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	2250		2070	2090	1971
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	570		630	680	412
b. Private scavenging—					
i. Establishment	550		560	550	546
ii. Contingencies, such as cost of scavenging carts, &c.	10		10	10	3
c. Cholera charges	400		430	430	
d. Contingencies	10		10	10	11
&c., &c., &c. ..		3790			
Total, Grant 3 ..		7580	7630	7810	6779

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

1	Estimate 1898-99. Details of Minor Heads. 2	Estimate 1898-99. Totals of Major Heads. 3	Revised Estimate for 1897-98. 4	Budget Estimate for 1897-98. 5	Actuals, 1896-97 (audited figures). 6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*).					
1. Lighting—					
a. Establishment	180		180	180	180
b. Contingencies	250	430	390	400	417
2. i. Markets—					
a. Establishment	24				
b. Contingencies	6	30	10		
ii. Slaughter-houses—					
a. Establishment					
b. Contingencies	10	10	10	20	5
3. Choultries—					
a. Establishment					
b. Contingencies					
c. Feeding Travellers					
4. Travellers' Bungalows—					
a. Establishment	85		84	84	84
b. Contingencies	15	100	26	6	18
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 ..	120				
Carried forward ..		570	700	690	704

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

	Estimate 1898-99. Details of Minor Heads.	Estimate 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		570	700	690	704
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. OTHER CHARGES—cont.					
ii. Rewards for destruction of wild animals and snakes	10				
iii. Printing	350		10	20	10
iv. Compensation for lands			380	350	418
v. Other items	160				
22-8-0 for the subscription of two Gazette 2-8-0 Mutiate for striking Gong 15-0-0 Ag Cart 10-0-0 Building charges 60-0-0 Water pandals charges 10-0-0 other Miscellaneous 40-0-0 Zero		640	50	100	63
Total, Grant 4 ..		1210	1590	1160	1195
160.0.0 GRANT 5—					
a. General Establishment—					
i. Office Establishment	715		710	714	710
ii. Inspection					
b. Collection of Municipal Taxes—					
i. Establishment	215		210	216	214
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c.					
c. Collection of Tolls—					
i. Establishment					
ii. Contingencies					
d. Office contingencies other than (*b*) (ii)			30	30	12
e. Contributions for Central office and Audit establishments	120		310	310	342
Total, Grant 5 ..		1350	120	120	88
		1350	1380	1390	1366
REPAYMENT OF DEBT—					
a. Instalments paid during the year..					
b. Invested on account of Sinking Fund (Value of securities purchased)					
c. Charges of investment					
INTEREST—					
a. On account of last year					
b. On account of current years ..					

100-0-0 for formats 60-0-0 stationary 140-0-0 Household 300-0-0

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

	Estimate 1898-99. Details of Minor Heads.	Estimate 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Advances recoverable—					
a. Permanent					
b. Others					
Refunds of other than current collections ..			10		9
Discount					
Pensions and gratuities					
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank					
Total Expenditure ..		14030	15960	15130	12214
Balances—					
a. Municipal Fund	733		1313	585	2598
b. Endowments	207		97	115	687
c. Water-tax Fund		940			
Grand Total ..		14970	17360	15830	15494

NOTE TO STATEMENT II.

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

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

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

Part I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.	Expenditure in 1898–99.	Remarks.
1	2	3	4	5	6
		Rs.	Rs. A. P.	Rs. A. P.	
(a)	Communications				
1	Constructing a road in Chinna Kulavari Street	340		340	
2	Constructing side channels to Hospital road	190		190	
	Total	530		530	
(b)	Buildings				
1	For the construction of a Contagious deceases shed in Kolarly Hospital	400		400	
2	Extention of Market	400		400	
	Total	800		800	

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

Part I.—New Works—*cont.*

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

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

Part II.—Repairs.

Number.	Project.	Grant.	Actual expenditure.	Remarks.
1	2	3	4	5
		Rs. A. P.	Rs. A. P.	
(a)	Communications			Total mileage of roads, streets, lanes, &c., in the town. 11 3/4
1	For the repairs of Bravely road	100 - -		
2	" Trunk road	100 - -		Metalled or Gravelled: 6 1/2 — Unmetalled: 8 1/4
3	" Kottapatam road	80 - -		
4	" Court to Jaddalagudi road	200 - -		
5	" South Vazarrow road	70 - -		Total mileage under maintenance. 11 1/2
6	" Court Road	100 - -		Metalled or Gravelled: 6 1/2 — Unmetalled: 5
7	" Roddam on Lambadi Kattiwali the entrance of Abdul Rahiman Street	60 - -		
	Total ..	710 - -		

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 the repairs of Travellers Bungalow	150 - -		
2	White washing Moberly Hospital & Jubilee works	50 - -		
3				
	Total ..	200 - -		

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	Repairs of a well in East Sollapaka	140						
2								
3								
	Total ..	140						

Statement II-B.—Details of Municipal Establishments.

——	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 1.—2. *c.* Drainage—							
Overseers							
Drain cleaners							
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 2.—EDUCATION—							
1. TRAINING SCHOOLS—							
Pupils receiving scholarships							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
2. MUNICIPAL SCHOOLS—							
a. On the Salary System—							
Head Master							
1st Assistant Master							
2nd „ „							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 2.—EDUCATION—*cont.*							
b. On the Salary Result System—							
i Fixed Payments—							
Head Master	1	8			96		
Assistant Master	1	7			84		
Total ..	2	15			180		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					180		

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 2.—Education—*cont.*							
6. Inspection—							
Inspecting Schoolmaster	1	6	0	0	72	0	0
Total ..	1	6	0	0	72	0	0
Deduct Fines and Stoppages ..					0	0	0
Add arrears for last year paid this year ..					0	0	0
Balance (Statement II) ..					72	0	0
7. *b.* Common Gymnastic Instructors	0	0	0	0	0	0	0
Total ..	0	0	0	0	0	0	0
Deduct Fines and Stoppages ..					0	0	0
Add arrears for last year paid this year ..					0	0	0
Balance (Statement II) ..					0	0	0
c. Common Drawing Masters	0	0	0	0	0	0	0
Total ..	0	0	0	0	0	0	0
Deduct Fines and Stoppages ..					0	0	0
Add arrears for last year paid this year ..					0	0	0
Balance (Statement II) ..					0	0	0

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 3.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries—							
Medical Subordinates Civil Apothecary incharge of Municipal Hospital Cowpole	1	131	4	0	1575	0	0
,, ,, ...							
Midwife	1	7	0	0	84	0	0
Clerk	0	0	0	0	0	0	0
Compounder	1	15	0	0	180	0	0
Servants Peon	1	6	0	0	72	0	0
,, Male ward Cooly ..	1	6	0	0	72	0	0
,, Waterman	1	4	8	0	54	0	0
,, Cook	1	5	0	0	60	0	0
,, Sweeper	1	5	0	0	60	0	0
,, Female ward Cooly	1	5	0	0	60	0	0
,, Dholy	1	2	8	0	30	0	0
Total ..	10	187	4	0	2247	0	0
Deduct Fines and Stoppages ..					0	0	0
Add arrears for last year paid this year ..					0	0	0
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 3.—Sanitation and Medical Services—*cont.*			
3. Vaccination—			
Vaccinators	1	10 0 0	120 0 0
Peons	0	0 0 0	0 0 0
Total ..	1	10 0 0	120 0 0
Deduct Fines and Stoppages ..			0 0 0
Add arrears for last year paid this year ..			0 0 0
Balance (Statement II) ..			120 0 0
4. Registration—			
Registrars	1	7 0 0	84 0 0
Peons	0	0 0 0	0 0 0
Total ..	1	7 0 0	84 0 0
Deduct Fines and Stoppages ..			0 0 0
Add arrears for last year paid this year ..			0 0 0

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

—	Number.	Salary per mensem.	Salary per annum.
1	2	3	4
		Rs. A. P.	Rs. A. P.
GRANT 3.—Sanitation and Medical Services—*cont.*			
5. *a.* "Conservancy, Watering"—Road-cleaning and Road-			
20 Pay 15 Honoraria Sanitary Inspectors .. (Trained) ..	1	20+15 0 0	420 0 0
Nuisance Inspectors	0	0 0 0	0 0 0
,, ...			
,, ...			
Maistries	0	0 0 0	0 0 0
Scavengers of Public latrines ..	8	40 0 0	480 0 0
Sweepers of Street refuse ..	20	100 0 0	1200 0 0
Peon	1	7 0 0	84 0 0
Peon	1	5 0 0	60 0 0
Total ..	31	172+15 = 187 0 0	2244 0 0
Deduct Fines and Stoppages ..			0 0 0
Add arrears for last year paid this year ..			0 0 0
Balance (St			

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

—	Number.	Salary per mensem.	Salary per annum.
1	2	3	4
		RS. A. P.	RS. A. P.
GRANT 3.—Sanitation and Medical Services—*cont.*			
b. Private Scavenging—			
Inspectors	1	6 0 0	72 0 0
Maistries	8	40 0 0	480 0 0
Scavengers			
Total ..	9	46 0 0	552 0 0
Deduct Fines and Stoppages ..			0 0 0
Add arrears for last year paid this year ..			0 0 0
Balance (Statement II) ..			552 0 0
			round figures 550 in Statement II
GRANT 4.—Lighting and Miscellaneous Municipal Purposes—			
1. Lighting—			
Superintendents	0	0 0 0	0 0 0
Masalchies	3	15 0 0	180 0 0
Total ..	3	15 0 0	180 0 0
Deduct Fines and Stoppages ..			0 0 0
Add arrears for last year paid this year ..			0 0 0
Balance (Statement II) ..			180 0 0

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

—	Number.	Salary per mensem.	Salary per annum.
1	2	3	4
		RS. A. P.	RS. A. P.
GRANT 4.—Lighting and Miscellaneous Municipal Purposes—*cont.*			
2. i. Markets—			
Superintendents	1	2 0 0	24 0 0
Servants	0	0 0 0	0 0 0
Total ..	1	2 0 0	24 0 0
Deduct Fines and Stoppages ..			0 0 0
Add arrears for last year paid this year ..			0 0 0
Balance (Statement II) ..			24 0 0
ii. Slaughter-houses—			
Superintendents	0	0 0 0	0 0 0
Servants	0	0 0 0	0 0 0
Total ..	0	0 0 0	0 0 0
Deduct Fines and Stoppages ..			0 0 0
Add arrears for last year paid this year ..			0 0 0
Balance (Statement II) ..			0 0 0
3. Choultries—			
Servants	0	0 0 0	0 0 0
Total ..	0	0 0 0	0 0 0
Deduct Fines and Stoppages ..			0 0 0
Add arrears for last year paid this year ..			0 0 0
Balance (Statement II) ..			0 0 0

contingencies No 60 provided for under

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 4.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
Maty	1	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	"	" for the sake of round figures Rs 85 shown in Statement II
5. Avenues—							
Servants	"	"	"	"	"	"	"
Total ..	"	"	"	"	"	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					"	"	"
6. Public Garden—							
Gardeners	"	"	"	"	"	"	"
Total ..	"	"	"	"	"	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					"	"	"
Balance (Statement I) ..					12-1		

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 4.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
8. Fire—							
Servants	"	"	"	"	"	"	"
Total ..	"	"	"	"	"	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					"	"	"
9.— Other charges:—							
1 Work done for private individuals other than Private Scavenging. For cleaning Cesspools Scavengers	2	10	"		120	"	"
Total	2	10	"		120	"	"
					"	"	"
					"	"	"
					120	"	"
1 Other items:— For water pendals in drie months of Hot weather Water Pendal Keepers	2	16	"		48	"	" for three months only
	1	8					
Total	2	16	"		48	"	"
					"	"	"
					"	"	"
					48	"	"
					including Rs 12-0-0 Contingencies Rs 1 provided for rate,		
					"	"	"

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 5.—*a.* General Establishment—							
i. Office—							
Manager	1	228	0	0	270	0	0
Clerks	1	15	0	0	180	0	0
„ Clerk	1	10	0	0	120	0	0
„	0	0	0	0	0	0	0
Accountants	0	0	0	0	0	0	0
Peons	1	7	0	0	84	0	0
„ Peon	1	5	0	0	60	0	0
Total ..	5	59	8	0	714	0	0
Deduct Fines and Stoppages ..					0	0	0
Add arrears for last year paid this year ..					0	0	0
Balance (Statement II) ..					714	0	0 for round figure Rs 715 in statement II
ii. Inspection—							
Chairman's salary or carriage allowance	0	0	0	0	0	0	0
Total ..	0	0	0	0	0	0	0
Deduct Fines and Stoppages ..					0	0	0
Add arrears for last year paid this year ..					0	0	0
Balance (Statement II) ..					0	0	0
Add arrears [illegible]							
Balance (Statement I) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 5.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks	0	0	0	0	0	0	0
Bill Collectors	2	18	0	0	216	0	0
Peons	0	0	0	0	0	0	0
Total ..	2	18	0	0	216	0	0
Deduct Fines and Stoppages ..					0	0	0
Add arrears for last year paid this year ..					0	0	0
Balance (Statement II) ..					216	0	0 for round figure Rs 215-0-0 in Statement II
c. Collection of tolls—							
Inspectors	0	0	0	0	0	0	0
Gate-keepers	0	0	0	0	0	0	0
Total ..	0	0	0	0	0	0	0
Deduct Fines and Stoppages ..					0	0	0
Add arrears [illegible] this year ..					0	0	0
Balance (Statement II) ..					0	0	0

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

Current.

Tax.	Demand as originally assessed by the Chairman.	Remitted by the Council on appeal.	Demand as finally settled (column 2 *minus* column 3).	Collected.	Remitted on account of vacant houses, &c.	Written off as irrecoverable.	Balance (column 4 *minus* columns 5, 6 and 7).
1	2	3	4	5	6	7	8
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Taxes, rts, &c.	1200	200	1000	1000			
2. Tax on buildings	3230		3230	3200	30		
3. Tax on lands	160		160	160			
4. Water-tax on buildings and lands							
5. Tolls (gross receipts)	2500		2500	2500			
6. Market rents	200		200	200			
7. Slaughter-house fees	220		220	220			
8. Rent of cart-stands	550		550	550			
9. Private scavenging fees	560		560	560			
Total ..	8620	200	8420	8390	30		

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Statement IV-B.—Arrears.

—	Balance of old demand.			Arrears of previous year.			Total demand.			Collected.			Remitted.			Written off.			Balance (column 4 *minus* columns 5, 6 and 7).			Years to which the balance relates.			
1	2			3			4			5			6			7			8			9			
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	A.	B.	C.	&c.
1. Tax on arts, &c.																									
2. Tax on buildings				20			20			20															
3. Tax on lands																									
4. Water-tax on buildings and lands ..																									
5. Tolls																									
6. Market rents																									
7. Slaughter-house fees																									
8. Rent of cart-stands																									
9. Private scavenging fees																									
Total ..				20			20			20															

Statement VI.—Revised Estimate for 1897-98.

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

Items.	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896-97.	Probable receipts of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
1. BALANCE BROUGHT FORWARD—						
a. Municipal Fund				2593	1810	
b. Endowments				687	710	
c. Water-tax Fund						
2. MUNICIPAL RATES AND TAXES—						
a. Tax on arts, &c. (section 53) ..	465	712	535	1000	1330	Vide para 5 of the report
b. Tax on buildings (section 63) ..	1481	1933	1739	3220	3210	Vide para 6 of the report
c. Tax on lands (section 63) ..	62	76	98	160	140	" 7 "
d. Water-tax on buildings and lands (section 75)						"
e. Tax on vehicles with springs and palanquins (section 77) ..	78	52	72	150	110	Vide para 8 of the report
f. Tax on animals (section 77) ..	424	294	356	780	700	" 9 "
g. Tax on carts and other vehicles without springs (section 85) ..	844	302	386	1230	1100	" 10 "
h. Tolls (section 91)—	1107	760	563	1670	1670	Round figure 1670 added for 1661-5-4 Vide para 11 of the report
Gross receipts 2492-0-0						
Less Local Fund share 730-10-8						
i. Penalties on account of—						
i. Tax on arts		1				
ii. Tax on buildings						
iii. Tax on lands		1				
iv. Water-tax on buildings and lands						
v. Tax on vehicles, &c. ..						
vi. Tax on animals				10		Vide para 12 of the report
vii. Tax on carts, &c.	7		3			
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		103	105	105	105	Vide para 13 of the report
ii. Rent of buildings				10	10	Vide para 14 of the report
iii. Avenue receipts	5	5	5	10	10	Vide para 15 of the report
iv. Fees from Travellers' Bungalows	92	34	48	140	100	Vide para 16 of the report
b. i. Sale-proceeds of lands and buildings			20	20		Vide para 17 of the report
ii. Produce of lands, gardens, &c.	3		2	5		
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	28	10	12	40	25	Vide para 18 of the report
Carried forward ..	4596	4283	3944	8540	8500	

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

Items.	Actuals of the first eight months of 189 -9 .	Actuals of the last four months of 189 -9 .	Probable receipts of the last four months of 189 -9 .	Total of columns 2 and 4.	Budget grant 189 -9 , 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 ..	4596 " "	4283 " "	3944 " "	8540 " "	8500 " "	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*cont.*						
c. Conservancy receipts—		103	102	102	102	
Sale-proceeds of night-soil, street refuse, &c.	11 " "	126 " "	119 " "	130 " "	100 " "	Vide para 19 of the report
d. i. Fees from educational institutions	" " "	" " "	" " "	" " "	" " "	
ii. Other revenue from educational institutions ..	" " "	" " "	" " "	" " "	" " "	
e. i. Sale-proceeds and composition fees of medicines ..	82 " "	60 " "	38 " "	120 " "	120 " "	Vide para 20 of the report
ii. Other Hospital receipts ..	" " "	" " "	" " "	" " "	" " "	Vide para 21 of the report
f. i. Income from markets ..	37 " "	" " "	63 " "	100 " "	220 " "	20 22 20
ii. ,, slaughter-houses.	122 " "	71 " "	88 " "	210 " "		20 23 20
g. Other fees—						
i. Distraint fees & Warrant fees	3 " "	" " "	12 " "	15 " "	5 " "	20 24 20
ii. License fees	175 " "	53 " "	95 " "	270 " "	235 " "	20 25 20
iii. Cart-stand fees	419 " "	229 " "	191 " "	610 " "	500 " "	20 26 20
iv. Other fees	2 " "	" " "	3 " "	5 " "	" " "	20 27 20
h. Fines under Municipal and other Acts	259 " "	31 " "	21 " "	280 " "	150 0 0	
i. Interest on investments—						
i. General, including choultries	" " "	" " "	" " "	" " "	" " "	
ii. Educational	" " "	" " "	" " "	" " "	" " "	
iii. Medical	" " "	" " "	" " "	" " "	" " "	
j. Premium on loans	" " "	" " "	" " "	" " "	" " "	
5. GRANTS AND CONTRIBUTIONS—						
a. From Government—						
i. Education—						
Normal stipends	" " "	" " "	" " "	" " "	" " "	
Buildings	" " "	" " "	" " "	" " "	" " "	
Municipal Schools	" " "	" " "	" " "	" " "	" " "	
Other purposes	" " "	" " "	" " "	" " "	" " "	
ii. Medical	" " "	" " "	" " "	" " "	" " "	
iii. Other purposes—						
Communications	" " "	" " "	" " "	" " "	" " "	
Water-supply	" " "	" " "	" " "	" " "	" " "	
Drainage	" " "	" " "	" " "	" " "	" " "	
Sanitation	" " "	" " "	" " "	" " "	" " "	
Other purposes	" " "	" " "	" " "	" " "	" " "	
b. From Local Boards—						
i. Education	" " "	" " "	2850 " "	2850 " "	2920 " "	vide para 28 of the report
ii. Medical	" " "	" " "	" " "	" " "	" " "	
iii. Other purposes	" " "	" " "	" " "	" " "	" " "	
Carried forward ..	5706 " "	4853 " "	7424 " "	13130 " "	12750 " "	

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

Items.	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896-97.	Probable receipts of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Brought forward ..	5706	4853	7424	13130	12750	
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 ..	382	193	198	580	560	Vide para 29 of the Report
ii. Other purposes	8	1	2	10		
b. Other items—						
i. Fishery rents .. .						
ii. Refunds of expenditure of previous year						
iii. Fee for numbering carts, &c.						
iv. Other items						
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	3		357	360		Vide para 31 of the Report
Total Receipts ..	6099	5047	7981	14080	13310	
Grand Total ..				17360	15830	

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

Items.	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896-97.	Probable charges of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
GRANT 1—(*Public Works*)—						
1. NEW WORKS—						
a. Communications	336 " "	218 " "	514 " "	850 " "	650 " "	vide para 34 of the report
b. Buildings	161 " "	386 " "	739 " "	900 " "	700 " "	do ---- 35 ---- do ----
c. Drainage	" " "	" " "	" " "	" " "	120 " "	vide para 36 of the report
d. Water-supply	" " "	" " "	" " "	" " "		
2. REPAIRS—						
a. Communications	228 " "	88 " "	592 " "	820 " "	700 " "	do ---- 37 ---- do ----
b. Buildings	46 " "	137 " "	154 " "	200 " "	100 " "	do ---- 38 ---- do ----
c. Drainage—						
i. Repairs to works	" " "	" " "	" " "	" " "	" " "	
ii. Establishment for flushing drains, &c.	" " "	" " "	" " "	" " "	" " "	
d. Water-supply—						
i. Repairs to works, machinery, &c.	582 " "	17 " "	508 " "	1090 " "	1050 " "	vide para 39 of the report
ii. Establishment	40 " "	19 " "	20 " "	60 " "	60 " "	do —
iii. Contingencies	" " "	" " "	" " "	50 " "	50 " "	vide para 40 of the report
e. Miscellaneous public improvements	50 " "	" " "	40 " "	120 " "	120 " "	
3. ESTABLISHMENT	80 " "	40 " "	40 " "	70 " "	70 " "	
4. TOOLS AND PLANT AND OTHER STORES.	" " "	" " "	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 1 ..	1523 " "	905 " "	2577 " "	4100 " "	3560 " "	
GRANT 2—(*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	16 " "	32 " "	4 " "	20 " "	" " "	vide para 41 of the report
b. Results Grants	" " "	17 " "	" " "	" " "	" " "	
c. Contingencies	" " "	12 " "	" " "	" " "	" " "	
3. SALARY GRANTS	227 " "	176 " "	113 " "	340 " "	340 " "	vide para 42 of the report
4. RESULTS GRANTS	10 " "	557 " "	800 " "	810 " "	800 " "	vide para 43 of the report
5. COMBINED GRANTS—						
a. Fixed Payments	" " "	" " "	" " "	" " "	" " "	
b. Results Grants	" " "	" " "	" " "	" " "	" " "	
6. INSPECTION—						
a. Contributions to Local Boards ..	" " "	" " "	" " "	" " "	" " "	
Carried forward ..	253 " "	794 " "	917 " "	1170 " "	1140 " "	

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

Items.	Actuals of the first eight months of 1897-98.	Actuals of the first four months of 1896-97.	Probable charges of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Brought forward ..	263 0 0	794 0 0	917 0 0	1170 0 0	1140 0 0	
GRANT 2—(*Education*)—cont.						
b. Municipal Inspectors—						
i. Establishment	28 0 0	20 0 0	22 0 0	50 0 0	60 0 0	Vide para 44 of the report
ii. Contingencies	13 0 0	2 0 0	7 0 0	20 0 0	10 0 0	
7. Miscellaneous—						
a. Building, furniture, &c., grants ..	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	
b. Common gymnasium—						
i. Establishment	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	
ii. Contingencies	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	
c. Other items	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	
Total, Grant 2 ..	294 0 0	816 0 0	946 0 0	1240 0 0	1210 0 0	
GRANT 3—(*Sanitation and Medical Services*).						
1. Hospitals and Dispensaries—						
a. Establishment	1495 0 0	749 0 0	755 0 0	2250 0 0	2250 0 0	Vide para 45 of the report
b. Medicines and Supplies ..	501 0 0	0 0 0	9 0 0	510 0 0	600 0 0	Vide para 46 of the report
c. Diet of Patients	337 0 0	212 0 0	213 0 0	550 0 0	550 0 0	Vide para 45 of the report
d. Sundries and Contingencies ..	132 0 0	93 0 0	108 0 0	240 0 0	250 0 0	Vide para 47 of the report
e. Contributions to Local Boards ..	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	
2. *a.* Contributions to Provincial funds for—						
i. Medical College ..	0 0 0	49 0 0	45 0 0	45 0 0	45 0 0	Vide para 48 of the report
ii. Sanitary Inspection ..	0 0 0	39 0 0	45 0 0	45 0 0	45 0 0	
iii. Medical Reserve staff ..	0 0 0	11 0 0	10 0 0	10 0 0	10 0 0	
iv. Cutlers' Establishment ..	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	
b. Contributions to Local Boards, &c., for—						
Medical Schools ..	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	
ii. Reserve staff	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	
c. Other contributions ..	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	
3. Vaccinations—						
a. Establishment	96 0 0	48 0 0	49 0 0	145 0 0	144 0 0	Vide para 49 of the report
b. Contingencies	12 0 0	44 0 0	33 0 0	45 0 0	56 0 0	
c. Contributions to Local Boards ..	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	
Carried forward ..	2573 0 0	1245 0 0	1267 0 0	3840 0 0	3950 0 0	

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

Items.	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896-97.	Probable charges of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	2573 - -	1246 - -	1267 - -	3840 - -	3950 - -	
GRANT 3—(*Sanitation and Medical Services*)—cont.						
4. REGISTRATION OF BIRTHS AND DEATHS—						
a. Establishment	55 - -	28 - -	30 - -	85 - -	84 - -	Vide para 50 of the report
b. Contingencies	2 - -	8 - -	3 - -	5 - -	6 - -	
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—						
a. i. Establishment	1368 - -	629 - -	702 - -	2070 - -	2090 - -	Vide para 51 of the report
ii. Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	434 - -	129 - -	196 - -	630 - -	680 - -	Vide para 52 of the report
b. Private scavenging—						
i. Establishment	366 - -	184 - -	184 - -	550 - -	550 - -	Vide para 53 of the report
ii. Contingencies, such as cost of scavenging carts, &c.	32 - -	2 - -	10 - -	10 - -	10 - -	
c. Cholera charges	- - -	- - -	430 - -	430 - -	430 - -	
d. Contingencies	8 - -	4 - -	2 - -	10 - -	10 - -	
Total, Grant 3 ..	4806 - -	2226 - -	2824 - -	7630 - -	7810 - -	
GRANT 4—(*Lighting and Miscellaneous Municipal purposes*)—						
1. LIGHTING—						
a. Establishment	117 - -	60 - -	63 - -	180 - -	180 - -	Vide para 54 of the report
b. Contingencies	269 - -	91 - -	121 - -	390 - -	400 - -	Vide para 55 of the report
2. i. MARKETS—						
a. Establishment	- - -	- - -	- - -	- - -	- - -	Vide para 56 of the report
b. Contingencies	6 - -	- - -	4 - -	10 - -	- - -	
ii. SLAUGHTER-HOUSES—						
a. Establishment	- - -	- - -	- - -	- - -	- - -	Vide para 57 of the report
b. Contingencies	- - -	5 - -	10 - -	10 - -	20 - -	
3. CHOULTRIES—						
a. Establishment	- - -	- - -	- - -	- - -	- - -	
b. Contingencies	- - -	- - -	- - -	- - -	- - -	
c. Feeding Travellers	- - -	- - -	- - -	- - -	- - -	
4. TRAVELLERS' BUNGALOWS—						
a. Establishment	56 - -	29 - -	28 - -	84 - -	84 - -	Needs no Explanation
b. Contingencies	20 - -	- - -	6 - -	26 - -	6 - -	Vide para 58 of the report
5. AVENUES—						
a. Establishment	- - -	- - -	- - -	- - -	- - -	
b. Contingencies	- - -	- - -	- - -	- - -	- - -	
6. PUBLIC GARDEN—						
a. Establishment	- - -	- - -	- - -	- - -	- - -	
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	- - -	- - -	- - -	- - -	- - -	
Carried forward ..	468 - -	184 - -	232 - -	700 - -	690 - -	

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

Items.	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896-97.	Probable charges of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98 excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	468	184	232	700	690	
GRANT 4—(*Lighting and Miscellaneous Municipal purposes*)—cont.						
7. SURVEY OF LAND	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	
8. FIRE—						
a. Establishment	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	
b. Purchase of fire-engine, buckets, repairs, &c.	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	
9. OTHER CHARGES—						
i. Work done for private individuals other than private scavenging	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	
ii. Rewards for destruction of wild animals and snakes	10	.. .. ..	.. .. ..	10	20	Vide para 59 of the report
iii. Printing	137	218	243	380	350	Vide para 60 of the report
iv. Compensation for lands	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	
v. Other items	105	16	395	500	100	Vide para 61 of the report
Total, Grant 4 ..	720	418	870	1590	1160	
GRANT 5—						
a. General Establishment—						
i. Office Establishment ..	474	236	236	710	714	Vide para 62 of the report
ii. Inspection	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	
b. Collection of Municipal Taxes—						
i. Establishment	140	70	70	210	216	Vide para 63 of the report
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	
c. Collection of Tolls—						
i. Establishment	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	
ii. Contingencies	8	2	22	30	30	Vide para 64 of the report
d. Office contingencies other than (*b*) (ii)	166	222	144	310	310	
e. Contributions for Central office and Audit establishments ..	.. .. ..	18	120	120	120	
Total, Grant 5 ..	788	548	592	1380	1390	
REPAYMENT OF DEBT—						
a. Instalments paid during the year.	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	
b. Invested account of Sinking Fund (value of securities purchased)	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	
c. Charges of investment ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	
INTEREST—						
a. On account of last year ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	
b. On account of current year ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	

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

Items.	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896-97	Probable charges of the last four months of 1897-98	Total of columns 2 and 4.	Budget grant 1897-98 excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Advances recoverable—						
a. Permanent	" " "	" " "	" " "	" " "	" " "	
b. Others	" " "	" " "	" " "	" " "	" " "	
Refunds of other than current collections ..	8 " "	" " "	2 " "	10 " "	" " "	Vide para 65 of the report
Discount	" " "	" " "	" " "	" " "	" " "	
Pensions and gratuities	" " "	" " "	" " "	" " "	" " "	
Investments—						
a. In Government securities for purposes other than Sinking Fund	— — —	— — —	— — —	— — —	— — —	
b. In Savings Bank	— — —	— — —	— — —	— — —	— — —	
Total Expenditure ..	8139 " "	4913 " "	7811 " "	15950 " "	15130 " "	
Balances—						
a. Municipal Fund				1313 " "	585 " "	
b. Endowments				97 " "	115 " "	
c. Water-tax Fund				" " "	" " "	
Grand Total ..				17360 " "	15830 " "	

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

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

Items of Expenditure.	Original budget grant as sanctioned by Government.	Subsequent additions.	Subsequent deductions.	Total grant.	Authority for the additions and deductions shown in columns 3 and 4.
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Entries as per Statement II wherever there is alteration ..					
Genl: I Public works 1. New works					
2) Communications	650 " "				
1. Constructing an apron to Hardinge road at the junction of Bheemarazu Venkatramanaiah street	50 " "	8 " "	" " "	58 " "	Council's resolution No 230 dated 2nd October 1897 Vide also list of allotments for the quarter ending 30th September 1897
For Constructing a Culvert near polerammas temple on the Car street road	" " "	150 " "	" " "	150 " "	Council's resolution No 239 dated 2nd October 1897
For the completion of Chinnakulavari street road Rs 16 per Cent allowed Extra on account of deviation on the actual work done by Ramachandramma Ranga Row in the last year on Chinnakulavari street road and Court street road	300 " "	" " "	300 " "	" " "	do
5. For arrears paid to Chinnakulavari street and Court street roads	" " "	67 " "	" " "	67 " "	Council's resolution No 300 27-11-97
	" " "	269 8 3	" " "	269 8 3	Council's resolutions Nos 84 22-5-97, 103 5-6-97 & 131 3-7-97

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Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Cuddalore for the year 1897-98 —*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 (a) New works	700 0 0				
(a) Buildings					
For Building Varandas for 3 Toll Sheds each estimated Rs 21-0-0	300 0 0	63 0 0	0 0 0	363 0 0	Council's resolution No 239 dated 2-10-97
For Constructing pandal in front of Municipal Market Stalls	[illegible] 0 0	40 0 0	0 0 0	40 0 0	Council's resolution No 253 dated 16th October 1897
For a well in the premises of Moberly Hospital	150 0 0	0 0 0	150 0 0	0 0 0	Council's resolution No 37 dated 24th April 1897
For Constructing additional stalls to the Municipal Market	0 0 0	190 0 0	0 0 0	190 0 0	Council's resolution No 273 dated 30-10-97
For Constructing a wall between Mutton & Vegetable stalls in the Market	0 0 0	40 0 0	0 0 0	40 0 0	Council's resolution No 297 (1) dated 27th November 1897
Grant I Public works (d) Wells Supply	120 0 0				
For digging 2 wells, one in Mahommadan burial ground, and the other in Burning & Burial Ground of Hindus	120 0 0	0 0 0	120 0 0	0 0 0	Council's resolution Nos 246 dated 16-10-97 & 345 dated 6-1-98
Grant I Public works (2) Repairs	700 0 0				
Communications					
For breaking stones on the Court street road and spreading Granell over it——— Rs 5-0-0					
Hospital Road Rs 5-0-0					
Kottapatam Road Rs 4-0-0	0 0 0	25 0 0	0 0 0	25 0 0	Council's resolution No 103 dated 5th June 1897 & Vide also list of allotments for the quarter ending 30th June 1897
South Bazaar road Rs 6-0-0					
Court to Hospital Road Rs 1-2-0					
Court to Gaddelaguntu Road Rs 2-0-0					
Total Rs 23-2-0 Rs 25 in round figures					
For removing Silt from Side channels of Kuk road	0 0 0	25 0 0	0 0 0	25 0 0	Council's resolution No 123 dated 3-7-97 Vide also list of allotments quarter ending 30th September 1897
For the repairs of Kuk Kalagunta Sluice	0 0 0	65 0 0	0 0 0	65 0 0	Council's resolution No 123 dated 3-7-97
For the repairs of the head of Kuk Kalagunta	0 0 0	10 0 0	0 0 0	10 0 0	Council's resolution No 239 dated 2-10-97
Grant I Public works 2. Repairs	100 0 0				
(b) Buildings					
Reconstructing the Cooks room of Travellers bungalow	100 0 0	50 0 0	0 0 0	150 0 0	Council's resolution No 123 dated 3rd July 1897 Vide also list of allotments for the quarter ending 30th September 1897
For white washing Jubilee wards	0 0 0	11 0 0	0 0 0	11 0 0	00
For white washing Moberly Hospital Building	0 0 0	40 0 0	0 0 0	40 0 0	00
For white washing Slaughter house	0 0 0	8 0 0	0 0 0	8 0 0	Council's resolution No 319 dated 18-12-97

Statement VI A:— Showing the Budget Grants with subsequent Additions and Deductions for the Town of Angola

Statement VI A:— Showing the budget Grants with Subsequent additions and deductions for the Town of Angola for the year 1897-98 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 & 4
1	2	3	4	5	6
Sub I Public works & Repairs					vide 16th October 1897
Water Supply	1050 00				vide dated 24th April 1897
Repairing Bengal Chawl in Dora Cherunnu	70 00	00 00	70 00		Council's resolution No 78 dated 23 Vide also list of transfers for the quarter 30th June 1897
Sinking a Municipal well in Lambasi	00 00	55 00	00 00	55 00	
For the purchase of Telegraphic wire to fence Kootha tank wells in the Town	00 00	20 00	00 00	20 00	Council's resolution No 14 dated 10th April 1897 Vide also list of allotments for the quarter ending 30th June 1897 vide dated 27th November 1897
For the repairs of Checkerswell in Cherunnu	00 00	83 00	00 00	83 00	Council's resolution No 123 & 172 dated 3-7-97 & 11-7-97 Vide also list of allotments for the quarter ending 30th September 1897
Sub II Education & Inspection					
(a) Municipal Inspectors	70 00				
Travelling allowance to the Inspectress	00 00	10 00	00 00	10 00	Council's resolution No dated Vide also list of allotments for the quarter ending 30th June 1897
Palanquin Masti for his journey to & from Nellore					
Sub III Conservancy & Establishment	2090 00				
Increase allowance for trained Sanitary Inspector (for 2 months of this official year)	2090 00	30 00	00 00	2120 00	Council's resolution No November 1897
Sub III Lighting & Miscellaneous Municipal purposes					
Conservancy (a) Contingencies	400 00				
For lighting the lamp post near Scottish Mat Rs 6-00	00 00	6 00	00 00	6 00	Council's resolution No 35 dated 26th April 1897 Vide also list of allotments for the quarter ending 30th June 1897
For repairing the lamp post near Police Hospital Rs 1-00					
For lighting the lamp post on the Trunk road at Cuddalore to Pondicherry road	00 00	2 00	00 00	2 00	Council's resolution No 123 dated 3rd July 1897 Vide list of allotments for the quarter ending 30th September 1897
For lighting the lamp post near reading room	00 00	5 00	00 00	5 00	Council's resolution No 163 Vide also list of allotments for the quarter ending 30th September 1897
For lighting a lamp post near Market	00 00	5 00	00 00	5 00	Council's resolution No 239 dated 2nd October 1897
" in Chuppathi road to Varadi	00 00	5 00	00 00	5 00	
" in Veeraperumal Swamy vari Street	00 00	5 00	00 00	5 00	
Sub III Lighting & Miscellaneous Municipal purposes					
Other Charges viz Printing	350 00				
Proportionate Cost of printing & binding the Sanitary Commissioners proceedings 1896-97	00 00	3 2 6	00 00	3 2 6	Council's resolution No 244 16-10-97
Cost of Chowtie Bills printed in 1891-92	00 00	2 8 4	00 00	2 8 4	Council's resolution No 64 8-5-97
Adjustments from Accounts recoverable & Written off as irrecoverable					
Sub IV Lighting & Miscellaneous Municipal purposes					
(a) other items	100 00				
Amount Contributed for the presidential address and Casket presented to Her Majesty Queen Empress Victoria	00 00	20 00	00 00	20 00	Council's resolution No 26 dated 10th April 1897 Vide also list of allotments for the quarter ending 30th June 1897

Statement VII-A.- Showing the Budget Grants with Subsequent Additions and Deductions for the Town of Angole for the year 1897-98 — 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 III Lighting & Miscellaneous Municipal Purposes					
Other items continued					
Cattle fee in O S No 136 on the file of the District Munsifs Court Angole against the Municipality by One D. Raghavadoss of Byrapalli	" " "	8 " "	" " "	8 " "	Council's resolution No 82 dated 22nd May 97 Vide list of allotments for the quarter ending 30th June 1897
Building work executed up to date	" " "	32 " "	32 " "	32 " "	Council's resolution No 316 dated 18-12-97
School furniture purchased	" " "	18 2 6	" " "	18 2 6	Council's resolution No 329 dated 6-1-98
Value of Government land at the foot of Hill purchased for the extention	" " "	349 2 "	" " "	349 2 "	Council's resolution No 63 dated 8-5-97 & Government proceedings No 2128 In Mis dated 29th September 1897
Grant Town Adjustable from Advances Receivable & debited to this head					

Statement VII.—Tolls.

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

Statement VIII.—Loans.

Amount of loan and rate of interest.	For what purpose and terms on which obtained and year in which taken.	Date of Government sanction.	Amount repaid			Amount transferred to Sinking Fund			Invested out of the total amount transferred up to end of 1897-98.	
			Up to 31st March 1898.		In 1898-99.	Up to 31st March 1898.		In 1898-99.	In Government Securities.	In the Savings Bank.
			Number of years.	Amount.		Number of years.	Amount.			
1	2	3	4	5	6	7	8	9	10	11
Rs. A. P.				Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
				Nil						

Municipal Commissioner's Office
Angoli 13th January 1898

Vice-President

Chairman

64

COLLECTOR
ANTWERP
1868

Budget Estimates

for 1898-99

Engelo Municipality

Order sanctioning present establishment.		Office to which the proposition refers.
Number	Date.	
		Grant III Education
		2 Municipal Schools -
		1 Pr Salary recult system
		Lower Primary S.R. Schools
		a Fixed payments
40	12th March 1890	Grant III Education
		b Inspection & municipal
		Inspectors II Establishment
172	11th February 1893	Grant III Sanitation
		and Medical Charities
		3 Vaccination

500—21-4-97.

revision of Establishment.

OF CHARGE.

Proposed Scale.		
Number	Designation	Minimum
		Rs.
2	Water Pundit Chuprassi	16-0-0

Statement of Proposition for

NATURE

Order sanctioning present establishment.		Office to which the proposition refers.	Present Scale.			
			Number	Designation.	Pay.	
Number	Date.				Minimum.	Maximum
					Rs.	Rs.
		Grant III Education 2 Municipal Schools- 1/2 Pr Salary present system Lower Primary S.R. School as Fixed payments				
40	12th March 1890	Grant III Education 6 Inspection & Municipal Inspectors II Establishment.	1	Inspecting Schoolmaster Angola Municipality	5-0-0	5-0-0
172	11th February 1893	Grant III Sanitation and Medical Services 3 Vaccination	1	Municipal Vaccinator	12-0-0	12-0-0

13th Form

Enclosure IV.

Statement of Proposition for

Order sanctioning present establishment.		Office to which the proposition refers.	Nature			
			Present Scale.			
			Number	Designation.	Pay.	
Number	Date.				Minimum.	Maximum
					Rs.	Rs.
385/h	28th March 1894	Grant III Sanitation and Medical Services				
		5 Conservancy Road cleaning and Road watering				
		a) Establishment	1	Sanitary Inspector	..	22-0-0
		Grant III Lighting and Miscellaneous Municipal purposes				
		2. i. Markets				
		(a) Establishment Superintendent	1	Market Superintendent	..	..
		Grant III Lighting and Miscellaneous purposes				
		9. Other Charges				
		1 Works done for private individuals other than Private Scavenging For cleaning cess pools	..	..	..	..

Weekly Estimate have been sanctioned full

Revised Estimate

13th Journal

Statement of Proposition for

NATURE

Order sanctioning present establishment.		Office to which the proposition refers.	Present Scale.			
			Number	Designation.	Pay.	
					Minimum.	Maximum
Number	Date.				RS.	RS.
		Grant W. Lighting				
		Miscellaneous				
		Municipal purposes				
		9. Other Charges				
		i Other items				
		Water Pundals	"	"	"	"

500—21-4-97.

Municipal Office Bijole

Copy sent to Press 8-3-98

Ditto for signature. 24-3-98

Despatched in print. 28-3-98

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CURRENT No. 372m-(Cuttyps) 622m 668m } A.

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ENCLOSURES TO C. No.

GOVERNMENT " " "

ERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.

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A = Print in full.
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372 Mo 8/8/98