Local & Munl. (189) Department.

PRINTED.

G.O., No. ~~120 On.~~ 373 m

DATED ~~26/11/94~~ 15/3/99

INDEXED.

[Despatch Abstract.]

Municipal budget — Reviewing the Notice — for 1899-1900.

BACK PAPERS.

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

FURTHER PAPERS.

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

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1899. *Enclosures*

Regd. } *Spare copies*

G.O., No. 373 M., 15th March 1899.

MARCH.

Municipal Budget.

Reviewing the Nellore — for 1899–1900.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers :—

From M.R.Ry. N.V. RANGA CHARLU Avargal., Chairman, Municipal Council, Nellore, to the Secretary to Government, Local and Municipal Department (through the Head-quarter Deputy Collector, Nellore), dated 10th December 1898, No. 1294.

I have the honour to submit herewith the budget estimate of receipts and charges of the Nellore Municipality for the year 1899–1900 as passed by the Council.

Revised Estimate for 1898–99.

Receipts.

2. The total receipts under the different heads during 1898–99, prepared with reference to the actual collections of the first eight months and the probable collections of the last four months, including the opening balance on the 1st April 1898, amount to Rs. 49,090 against Rs. 46,090, the budget estimate for the year, and Rs. 47,818, the actuals of 1897–98.

3. *Tax on Arts.*—The increase over the budget estimate is due to the assessing of new trades and to the revision of old assessments in certain cases.

4. *Tax on Buildings.*—This tax having been revised at the close of last year, the revised rates were adopted for this year. This and the assessing of new houses and improvements since made account for the increase under this head.

5. *Tolls.*—The decrease is due to the diminished competition at the sale.

6. *Rent on Municipal Buildings.*—The Assistant Surgeon Mr. Saldanha has again occupied the European ward attached to the civil hospital and the collection of rent from him accounts for the increase under this head.

7. *Avenue Receipts, Fees from Travellers' Bungalow and Sale-proceeds of old Materials.*—The increase under each of these heads is due to more realizations than were expected.

8. *Conservancy Receipts.*—The rubbish was not sold last year and the exceptionally keen competition among the bidders accounts for the extraordinary increase under this head.

9. *Sale-proceeds and Composition Fees of Medicines.*—Since the reversion to the old rules sanctioned in G.O., Mis. No. 1999 M., dated 15th September 1897, several of the gentlemen chose to pay for medicines instead of becoming subscribers as was expected at the time, and consequently the income under this head has fallen.

10. *Income from Markets and Slaughter-houses.*—The increase especially under markets is due to the keen competition at the sale.

11. *Fines under Municipal and other Acts.*—A sum of Rs. 550 is expected to be realized with reference to the actuals of the first eight months.

12. *Contributions from Government—Education—Other Purposes.*—The trained Supervisor having resigned the appointment, another competent man could not be got for the place; hence the decrease under this head.

13. *Contribution from Local Boards—Medical.*—Only three pupil midwives against four provided for were entertained and this explains the decrease below the budget estimate.

14. *Miscellaneous—Private Scavenging.*—The increase in the number of houses and the collection of arrears account for the increase over the budget estimate.

15. *Advances—Others.*—The advance of Rs. 50 made to the District Surgeon last year for cholera charges was recovered this year; hence this item.

Charges.

16. The total expenditure under the different heads amounts to Rs. 42,970 against Rs. 42,910, the budget estimate for the year, and Rs. 43,355, the actuals of 1897–98.

17. *Grant 1, New Works—Buildings and Drainage.*—A sum of Rs. 400 was originally provided for the construction of sheds in the civil hospital and it was on the Collector's recommendation reduced to Rs. 100. The original estimate could only be reduced to Rs. 300. The sheds being very urgent, the construction of drains had to be given up to meet this additional amount; hence the differences under the two heads.

18. *Repairs—Drainage and Water-supply.*—The allotments were cut down to make additional provision for plague preventive measures.

19. *Tools and Plant and other Stores.*—The tools for the road repairs having become unserviceable, new ones were purchased at a cost of Rs. 53; hence the expenditure under this head.

20. *Grant 2, Inspection—Establishment.*—For the reason given in paragraph 12 above, the Supervisor's post was vacant till about the end of October 1898, the head-master of the Ranganaikulapett municipal school being in charge; hence the decrease below the budget estimate.

21. *Miscellaneous—Buildings, &c., Grants.*—Only Rs. 50 is expected to be spent under this head.

22. *Common Gymnasium—Contingencies.*—The proposal to open convenient centres for gymnastics had to be given up as suitable sites could not be had; hence less expenditure under this head.

23. *Contributions to Provincial Funds for Medical College and Medical Reserve Staff.*—Provision is made with reference to the actuals of 1897–98; hence the increase under these heads.

24. *Vaccination—Contingencies and Contribution to Local Boards.*—The municipality receives lanoline vaccine from Bangalore and remits the cost direct instead of through the District Board as hitherto; hence the variations under these heads between the budget and revised estimates.

25. *Conservancy—Other Charges.*—The increase over the budget estimate is due to the repair of a larger number of conservancy carts than was expected and to the provision of Rs. 100 for two sewage carts as they are urgently required.

26. *Private Scavenging—Establishment.*—The decrease below the budget estimate is due to the temporarily dispensing with the services of one scavenger as other arrangements were made for cleansing the privies attached to the Collector's office.

27. *Cholera Charges.*—The original provision has been raised by Rs. 950 for plague preventive measures as per G.O., Mis. No. 1949 M., dated 19th November 1898.

28. *Lighting—Contingencies.*—The decrease below the budget estimate is due to the transfer of Rs. 400 for plague preventive measures.

29. *Fire—Purchase of Buckets, &c.*—A large number of houses having caught fire during the last hot weather, some materials, &c., were purchased for quenching it; hence the expenditure under this head.

30. *Refunds of other than current Collections.*—The decrease is due to less expenditure under this head.

Budget Estimate for 1899–1900.

Receipts.

31. The receipts for 1899–1900 are estimated at Rs. 43,000 against Rs. 44,630, the revised estimate for 1898–99, and Rs. 41,919, the actuals of 1897–98, which with Rs. 6,120, the expected closing balance of this year, will give total assets of Rs. 49,120.

32. *Tax on Arts.*—The increase over the revised estimate is due to the expected increase in the assessing of new trades, &c.

33. *Tax on Lands.*—This tax, not having been revised last year along with the house-tax, will be revised this year, and an increase of Rs. 200 over the revised estimate is expected therefrom.

34. *Conservancy Receipts.*—Only Rs. 400 is expected to be realized under this head, there being only one year's accumulation available for sale.

35. *Income from Markets.*—As it is not likely that there will be the same competition at the sale, a sum of Rs. 630, the actuals of 1897–98, is put down under this head.

36. *Miscellaneous—Private Scavenging.*—With reference to paragraph 3 (3) of G.O., No. 1226 M., dated 11th July 1898, that the Municipal Council should spare no pains to extend the system, the Council is of opinion that no steady improvement can be shown so long as the present sanitary inspectors are depended upon as they cannot devote sufficient time on account of their other multifarious duties and believing that with a separate Inspector the system can be improved and extended, it has resolved to engage an Inspector provisionally for six months on Rs.15 to start with from 1st April next, hence the increase under this head.

Charges.

37. The charges for 1899–1900 are estimated at Rs. 49,120 against Rs. 42,970, the revised estimate for 1898–99, and Rs. 43,355, the actuals of 1897–98.

38. *Grant 1, Repairs.*—A sum of Rs. 4,500 alone has been provided for the repair of roads, &c., for reasons given in paragraph 43 *infra* and the details are given in Statement II—A. Repairs.

39. *Grant 2, Education.*—To meet the additional cost on account of plague preventive measures, no provision could be made under stipends to normal students and the allotments under result and salary grants had to be cut down by Rs. 250 and Rs. 600, respectively, the two high schools receiving no aid. The provision of Rs. 50 under salary grants is for the month of March to be paid in April.

40. *Grant 3, Hospitals and Dispensaries.*—The hospital assistants attached to the civil and Jubilee hospitals have quarters within the premises and provision has been made to pay rent to the hospital assistant in charge of the branch dispensary.

41. *Conservancy—Other Charges.*—The decrease below the revised estimate is due to the purchase of sewage carts this year.

42. *Private Scavenging—Establishment.*—For reasons given in paragraph 36 above, provision is made for the entertainment of a private scavenging Inspector on Rs. 15 for six months and sanction is requested for the same.

43. *Cholera Charges.*—The Collector having, in his endorsement No. 1894-Eng., dated 23rd November 1898, on G.O., Mis. No. 1911 M., dated 14th *idem*, desired that a provision of Rs. 13,500 should be made for plague preventive measures, the Council proposed the curtailment of the items referred to in paragraphs 38 and 39 *supra* and paragraphs 44 and 45 *infra*, as the required sum could not be made up in any other manner. In order to get at this figure the reserve fund of Rs. 4,900 which is the usual 10 percentage kept under savings has to be sacrificed. So is the case with the curtailment of Rs. 270 from the sum provided under lighting. The reductions under the other heads, namely, roads, buildings, normal stipends, result and salary grants and office contingencies, had to be made under unavoidable circumstances. The temporary abolition of the Secretary's post has to be suggested for the same reasons. The Council has to do this with great reluctance. But if the Collector would lessen the sum to be provided for plague by Rs. 1,100, this difficulty can be safely avoided. If the lessening is approved, the necessary alterations may be made by the Collector without further reference to the Council.

44. *Grant 4, Lighting.*—For reasons given in paragraph 43 above, two of the lighters had to be temporarily dispensed with and the provision for lighting reduced by Rs. 160. Hence the decrease below the revised estimate.

45. *Grant 5, Office Establishment and Office Contingencies.*—For reasons stated in paragraph 43 above, it is proposed to temporarily abolish the Secretary's post from 1st April next and to curtail the allotment under office contingencies by Rs. 200. Hence the decrease below the revised estimate under these two heads.

46. The proposition statement showing the several modifications under the different heads of establishment is herewith submitted.

47. *Incidence of Taxation.*—The collections under the several taxes as per revised estimate of 1898–99 amount to Rs. 28,810 and the incidence of taxation per head according to the census of 1891 is 15 annas and 9 pies including tolls and annas 13 and pies 9 excluding tolls against As. 15-5 and As. 12–11, respectively, in 1897–98 the increase being due to the revision of house-tax.

No. —.

Forwarded to the Collector with the following remarks.

2. The budget estimate for 1899–1900 is so framed that no balance is left. Curtailments in usual expenditure are made under important heads. The Chairman explains that it is due to the provision of Rs. 13,500 for plague expenditure under orders of Collector. The most important of the reductions is the temporary abolition of the Secretary's post. The saving which can be effected by that abolition is only Rs. 1,100 for 11 months. At a time when plague threatens the municipality and additional staff is required, it is unadvisable to abolish the post, but the Council while admitting the undesirability has resorted to it as an extreme step to make up the amount of Rs. 13,500 fixed by Collector for plague expenditure. No further savings can be effected under any other heads without detriment to the proper discharge of work. It is doubtful whether Rs. 13,500 will be consumed by plague. If the Collector thinks the same, the proposal of the temporary abolition of the Secretary's post may be disapproved and the budget corrected accordingly as suggested by the Council. If the whole amount be required the Government may be asked to grant the municipality a loan of the necessary funds for plague expenditure.

(Signed) K. NARASIMHA RAO,
Deputy Collector.

14*th December* 1898.

No. 2024-Eng.

Forwarded.

2. In the plague budget for 1899–1900, Rs. 13,500 were provided for the Nellore municipality and the Chairman was asked to make a corresponding provision.

3. To meet this amount he proposes to appropriate the opening balance of Rupees 6,120 and to make curtailments of expenditure to the extent of Rs. 7,350 under different heads as follows :—

	Rs.
Grant 1	2,760
„ 2	910
„ 3	2,090
„ 4	320
„ 5	1,270
Total ..	7,350

The small balance of Rs. 30 to be made up by an expected increase of receipts budgeted for.

4. The very large reductions under Grant I and Grant V appear to be of very doubtful expediency and should only be resorted to if all other means fail.

5. In G.O., No. 1226 M., dated 11th July 1898, paragraph 4, it is directed that greater attention should be paid to the streets and lanes. This being so, a reduction of 31·29 per cent. under Grant I is to be deprecated.

6. More important than this however is the proposed abolition of the Secretary's office which even as a temporary measure and under ordinary circumstances would be very undesirable, but it is specially so in making provision against plague when the municipal office needs to be strengthened and not crippled. A dissent put in by Mr. C. T. Saldanha, Assistant Surgeon and Municipal Councillor, is submitted.

7. The tax on arts and professions under the new Act has fallen by Rs. 3,527 as noticed in paragraph 7 of G.O., No. 1277 M., dated 15th July 1898, and it has been

proposed to revert to the old method of taxing professions instead of incomes—*vide* this office No. 1454-Eng., dated 24th September 1898.

If this can be done in the near future, the present financial difficulty will be solved. If not the only alternative is to cut down the plague budget, for under any circumstances I don't think that the Secretary should be abolished.

(Signed) C. M. MULLALY,
Acting Collector.

17*th December* 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, 5th January 1899, No. 103.

Referring to the educational portion of the budget estimate of the Nellore Municipality for 1899–1900, I have the honour to state that the Council's proposal to reduce the allotment for fixed and result grants and to make no assignment for salary grants will be most prejudicial to education in the town. The fixed grant system will be introduced for the first time during the next official year, and it is absolutely necessary that no reduction should be made in the allotment for fixed and result grants. The sum of Rs. 50 provided for salary grants is intended to meet the grants due to the two high schools in the town for March next and it is proposed to give them no aid during the next official year. This is a step which will inflict much hardship on the two institutions and which I cannot support. Moreover, such a step is opposed to article 19 of chapter III of the Grant-in-Aid Code, which requires six months' notice of reduction of grant to be given to managers. No provision has been made for training teachers and the allotment for building, furniture and other special grants has been reduced. These reductions may, in the special circumstances stated, stand; but it is necessary that at least the current year's allotments for salary grants and for fixed and result grants should be continued.

2. The other proposals may be approved.

3. No provision having been made for stipends to teachers under training, the grant for which credit has been taken on that account should be omitted.

4. With the above modifications, the net expenditure proposed on education is Rs. 3,560 (3,890 — 330) or below 12 per cent. of the estimated income of the Municipality from taxation, markets and rents.

From Surgeon-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 Madras, 11th January 1899, No. 22.

I have the honour to state that the provision made in Grant 3 of the budget estimate of the Nellore Municipality for the year 1899–1900 is sufficient.

2. No provision appears to have been made regarding the entertainment of a second toty and a caste-ward attendant on Rs. 6 each per mensem for the Municipal hospital as suggested by the District Medical and Sanitary Officer, which require to be attended to.

From Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., I.M.S., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 4th February 1899, No. 365-S.

I have the honour to state that the Municipal Council, Nellore, proposes to spend next year only 19 per cent. of its anticipated receipts on the conservancy of the town, leaving out of account the sum of Rs. 13,500 reserved under this head for expenditure on plague operations. This proportion, as has often been remarked by this office in reviewing previous budgets, is insufficient for requirements, and is much below the average allowed by other municipalities. The existing scavenging staff, conservancy plant, and public latrine accommodation have been shown in inspection reports by this office to be unsuitable and inadequate.

2. Statement I and extracts from statement II-A have not been furnished to me.

ORDER—No. 373 M., dated 15th March 1899.

The estimated receipts and charges of the Nellore Municipality for 1899–1900, as passed by Government, are compared below with the budget and revised estimates for the year 1898–99 and the actuals of 1897–98:—

—	Actuals, 1897–98.	Budget estimate, 1898–99.	Revised estimate, 1898–99.	Budget estimate, 1899–1900.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	5,899	4,040	4,460	6,120
Tax on Arts	3,131	3,100	3,150	3,260
,, Buildings and Lands	15,795	16,950	17,400	17,600
,, Vehicles and Animals	2,111	2,060	2,060	2,060
,, Carts	2,596	2,640	2,640	2,640
Tolls	4,555	3,750	3,560	3,560
Realizations under Special Acts	205	..	30	..
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	636	390	600	600
Conservancy Receipts	3	400	2,020	400
Fees and Revenue from Educational Institutions	186	190	190	190
,, ,, Medical Institutions	448	500	380	370
Income from Markets and Slaughter houses	1,092	960	1,420	1,110
License Fees	937	750	750	750
Other Fees	535	530	530	530
Fines under Municipal and other Acts	429	400	550	550
Grants and Contributions from Government	3,236	3,350	3,210	3,190
,, ,, Local Boards	4,239	4,200	4,150	4,150
Recoveries for Services to Private Individuals	1,738	1,850	1,900	2,000
Miscellaneous	41	30	40	40
Loans	..	..	..	2,500
Advances Recovered	6	..	50	..
Total	41,919	42,050	44,630	45,500
Grand Total	47,818	46,090	49,090	51,620
Charges.				
GRANT 1—				
New Works—				
Buildings	2,057	900	1,100	..
Drainage	300	200	..	..
Repairs—				
Communications	5,918	5,300	5,300	4,000
Buildings	781	700	700	350
Drainage	977	1,460	1,010	1,010
Water-supply	303	260	110	160
Establishment	537	540	540	540
Tools and Plant and other Stores	..	..	60	..
Total	10,873	9,360	8,820	6,060
GRANT 2—				
Training Schools	166	190	180	..
Municipal Schools—				
On the Salary-result System	1,507	1,300	1,300	1,310
Grants-in-aid—				
Salary Grants	581	650	650	650
Fixed and Result Grants	1,004	1,250	1,250	1,000
Building, Furniture, &c., Grants	90	200	50	50
Inspection	248	260	140	250
Miscellaneous	366	550	380	380
Total	3,962	4,400	3,950	3,640
GRANT 3—				
Hospitals and Dispensaries	8,689	8,810	8,810	8,810
Contributions	412	350	420	420
Vaccination	240	290	280	280
Registration of Births and Deaths	250	260	260	260
Conservancy, Road-cleaning and Road-watering	9,572	9,560	10,680	22,090
Total	19,163	19,270	20,450	31,860
GRANT 4—				
Lighting	1,229	1,420	1,020	750
Markets and Slaughter-houses	127	130	20	..
Choultries	2,887	2,940	2,940	2,940
Travellers' Bungalows	130	100	100	100
Public Garden, Survey of Land, Fire and other Charges	816	980	1,010	980
Total	5,189	5,570	5,090	4,770
GRANT 5—				
Supervision and Management	3,894	4,210	4,590	4,430
Advances Recoverable	162	..	..	..
Refunds	112	100	70	70
Grand Total	43,355	42,910	42,970	50,830
Balance	4,463	3,180	6,120	790

REVISED ESTIMATE FOR 1898-99.

2. The current receipts and charges are now estimated at Rs. 44,630 and Rs. 42,970, respectively, against Rs. 42,050 and Rs. 42,910 anticipated in the sanctioned budget. There is an increase in the receipts chiefly under the tax on buildings, sale of sweepings and market rents, which is partly counterbalanced by a decrease under tolls and sale of medicines, while under the charges an increase appears under Grants 3 and 5, which is very nearly met by a decrease under the other grants. The collections under the tax on lands and the expenditure on buildings and repairs to communications during the first eight months of the year were not satisfactory.

BUDGET ESTIMATE FOR 1899-1900.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 43,000 against Rs. 44,630 in the revised estimate. A decrease appears chiefly under sale of sweepings and market rents, which is partly counterbalanced by an increase under land-tax. With reference to paragraph 3 of the Director's letter read above, it is observed that the Municipal Council has not taken credit for a grant from Provincial funds on account of normal stipends. Credit will be taken for a loan of Rs. 2,500 from Imperial funds to enable the Council to make the necessary provision for plague charges.

4. *Charges.*—(1) The probable charges are put down at Rs. 49,120 against the revised estimate of Rs. 42,970. An increase occurs under Grant 3 and it is partly met by a decrease under the other Grants.

(2) *Grant 2.*—With reference to paragraph 1 of the Director's letter, the allotment for salary grants to aided schools will be raised by Rs. 600; but the provision for result grants cannot be increased for want of funds.

(3) *Grant 3.*—In the present state of the Municipal finances, the Surgeon-General's proposal to entertain an additional toty and a caste-ward attendant in the Municipal hospital cannot be approved. The entertainment of a private scavenging inspecter on Rs. 15 for six months, proposed in paragraph 42 of the Chairman's letter, is sanctioned. The attention of the chairman is drawn to the omission pointed out in paragraph 2 of the Sanitary Commissioner's letter read above.

(4) *Grants 4 and 5.*—The reduction from six to four in the number of lamplighters, proposed in paragraph 44, is sanctioned; but for the reasons assigned in paragraphs 2 and 6 of the endorsements of the Deputy Collector and the Collector, respectively, the Municipal Council's proposal in paragraph 45 to abolish the post of Secretary temporarily cannot be approved. With reference to G.O., No. 2250 L., dated 25th November 1898, the contribution for the Central office establishments will be raised from Rs. 380 to Rs. 390.

5. As revised by Government, the budget closes with a balance of Rs. 790 or only 1·8 per cent. of the estimated receipts.

6. If the loan of Rs. 2,500 for which credit has been taken in paragraph 3 *supra* be not sanctioned by the Government of India, the budget will have to be recast.

(True Extract.)

H. TREMENHEERE,
Secretary to Government.

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

Ex1. C. M. Thumbuswamy.

Proof 17/3

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

Proof for approvals.

V.R 20/3/99

18/3

Recd. } 1899. *Enclosures*

Regd. } *Spare copies*

G.O., No. 373 M., 15th March 1899.

MARCH.

Municipal Budget.

Reviewing the Nellore — for 1899-1900.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers :—

From M.R.Ry. N.V. RANGA CHARLU Avargal,, Chairman, Municipal Council, Nellore, to the Secretary to Government, Local and Municipal Department (through the Head-quarter Deputy Collector, Nellore), dated 10th December 1898, No. 1294.

I have the honour to submit herewith the budget estimate of receipts and charges of the Nellore Municipality for the year 1899–1900 as passed by the Council.

Revised Estimate for 1898–99.

Receipts.

2. The total receipts under the different heads during 1898–99, prepared with reference to the actual collections of the first eight months and the probable collections of the last four months, including the opening balance on the 1st April 1898, amount to Rs. 49,090 against Rs. 46,090, the budget estimate for the year, and Rs. 47,818, the actuals of 1897–98.

3. *Tax on Arts.*—The increase over the budget estimate is due to the assessing of new trades and to the revision of old assessments in certain cases.

4. *Tax on Buildings.*—This tax having been revised at the close of last year, the revised rates were adopted for this year. This and the assessing of new houses and improvements since made account for the increase under this head.

5. *Tolls.*—The decrease is due to the diminished competition at the sale.

6. *Rent on Municipal Buildings.*—The Assistant Surgeon Mr. Saldanha has again occupied the European ward attached to the civil hospital and the collection of rent from him accounts for the increase under this head.

7. *Avenue Receipts, Fees from Travellers' Bungalow and Sale-proceeds of old Materials.*—The increase under each of these heads is due to more realizations than were expected.

8. *Conservancy Receipts.*—The rubbish was not sold last year and the exceptionally keen competition among the bidders accounts for the extraordinary increase under this head.

9. *Sale-proceeds and Composition Fees of Medicines.*—Since the reversion to the old rules sanctioned in G.O., Mis. No. 1999 M., dated 15th September 1897, several of the gentlemen chose to pay for medicines instead of becoming subscribers as was expected at the time, and consequently the income under this head has fallen.

10. *Income from Markets and Slaughter-houses.*—The increase especially under markets is due to the keen competition at the sale.

11. *Fines under Municipal and other Acts.*—A sum of Rs. 550 is expected to be realized with reference to the actuals of the first eight months.

12. *Contributions from Government—Education—Other Purposes.*—The trained Supervisor having resigned the appointment, another competent man could not be got for the place; hence the decrease under this head.

13. *Contribution from Local Boards—Medical.*—Only three pupil midwives against four provided for were entertained and this explains the decrease below the budget estimate.

14. *Miscellaneous—Private Scavenging.*—The increase in the number of houses and the collection of arrears account for the increase over the budget estimate.

15. *Advances—Others.*—The advance of Rs. 50 made to the District Surgeon last year for cholera charges was recovered this year; hence this item.

Charges.

16. The total expenditure under the different heads amounts to Rs. 42,970 against Rs. 42,910, the budget estimate for the year, and Rs. 43,355, the actuals of 1897–98.

17. *Grant 1, New Works—Buildings and Drainage.*—A sum of Rs. 400 was originally provided for the construction of sheds in the civil hospital and it was on the Collector's recommendation reduced to Rs. 100. The original estimate could only be reduced to Rs. 300. The sheds being very urgent, the construction of drains had to be given up to meet this additional amount; hence the differences under the two heads.

18. *Repairs—Drainage and Water-supply.*—The allotments were cut down to make additional provision for plague preventive measures.

19. *Tools and Plant and other Stores.*—The tools for the road repairs having become unserviceable, new ones were purchased at a cost of Rs. 53; hence the expenditure under this head.

20. *Grant 2, Inspection—Establishment.*—For the reason given in paragraph 12 above, the Supervisor's post was vacant till about the end of October 1898, the head-master of the Ranganaikulapett municipal school being in charge; hence the decrease below the budget estimate.

21. *Miscellaneous—Buildings, &c., Grants.*—Only Rs. 50 is expected to be spent under this head.

22. *Common Gymnasium—Contingencies.*—The proposal to open convenient centres for gymnastics had to be given up as suitable sites could not be had; hence less expenditure under this head.

23. *Contributions to Provincial Funds for Medical College and Medical Reserve Staff.*—Provision is made with reference to the actuals of 1897–98; hence the increase under these heads.

24. *Vaccination—Contingencies and Contribution to Local Boards.*—The municipality receives lanoline vaccine from Bangalore and remits the cost direct instead of through the District Board as hitherto; hence the variations under these heads between the budget and revised estimates.

25. *Conservancy—Other Charges.*—The increase over the budget estimate is due to the repair of a larger number of conservancy carts than was expected and to the provision of Rs. 100 for two sewage carts as they are urgently required.

26. *Private Scavenging—Establishment.*—The decrease below the budget estimate is due to the temporarily dispensing with the services of one scavenger as other arrangements were made for cleansing the privies attached to the Collector's office.

27. *Cholera Charges.*—The original provision has been raised by Rs. 950 for plague preventive measures as per G.O., Mis. No. 1949 M., dated 19th November 1898.

28. *Lighting—Contingencies.*—The decrease below the budget estimate is due to the transfer of Rs. 400 for plague preventive measures.

29. *Fire—Purchase of Buckets, &c.*—A large number of houses having caught fire during the last hot weather, some materials, &c., were purchased for quenching it; hence the expenditure under this head.

30. *Refunds of other than current Collections.*—The decrease is due to less expenditure under this head.

Budget Estimate for 1899–1900.

Receipts.

31. The receipts for 1899–1900 are estimated at Rs. 43,000 against Rs. 44,630, the revised estimate for 1898–99, and Rs. 41,919, the actuals of 1897–98, which with Rs. 6,120, the expected closing balance of this year, will give total assets of Rs. 49,120.

32. *Tax on Arts.*—The increase over the revised estimate is due to the expected increase in the assessing of new trades, &c.

33. *Tax on Lands.*—This tax, not having been revised last year along with the house-tax, will be revised this year, and an increase of Rs. 200 over the revised estimate is expected therefrom.

34. *Conservancy Receipts.*—Only Rs. 400 is expected to be realized under this head, there being only one year's accumulation available for sale.

35. *Income from Markets.*—As it is not likely that there will be the same competition at the sale, a sum of Rs. 630, the actuals of 1897–98, is put down under this head.

36. *Miscellaneous—Private Scavenging.*—With reference to paragraph 3 (3) of G.O., No. 1226 M., dated 11th July 1898, that the Municipal Council should spare no pains to extend the system, the Council is of opinion that no steady improvement can be shown so long as the present sanitary inspectors are depended upon as they cannot devote sufficient time on account of their other multifarious duties and believing that with a separate Inspector the system can be improved and extended, it has resolved to engage an Inspector provisionally for six months on Rs.15 to start with from 1st April next, hence the increase under this head.

Charges.

37. The charges for 1899–1900 are estimated at Rs. 49,120 against Rs. 42,970, the revised estimate for 1898–99, and Rs. 43,355, the actuals of 1897–98.

38. *Grant 1, Repairs.*—A sum of Rs. 4,500 alone has been provided for the repair of roads, &c., for reasons given in paragraph 43 *infra* and the details are given in Statement II—A. Repairs.

39. *Grant 2, Education.*—To meet the additional cost on account of plague preventive measures, no provision could be made under stipends to normal students and the allotments under result and salary grants had to be cut down by Rs. 250 and Rs. 600, respectively, the two high schools receiving no aid. The provision of Rs. 50 under salary grants is for the month of March to be paid in April.

40. *Grant 3, Hospitals and Dispensaries.*—The hospital assistants attached to the civil and Jubilee hospitals have quarters within the premises and provision has been made to pay rent to the hospital assistant in charge of the branch dispensary.

41. *Conservancy—Other Charges.*—The decrease below the revised estimate is due to the purchase of sewage carts this year.

42. *Private Scavenging—Establishment.*—For reasons given in paragraph 36 above, provision is made for the entertainment of a private scavenging Inspector on Rs. 15 for six months and sanction is requested for the same.

43. *Cholera Charges.*—The Collector having, in his endorsement No. 1894-Eng., dated 23rd November 1898, on G.O., Mis. No. 1911 M., dated 14th *idem*, desired that a provision of Rs. 13,500 should be made for plague preventive measures, the Council proposed the curtailment of the items referred to in paragraphs 38 and 39 *supra* and paragraphs 44 and 45 *infra*, as the required sum could not be made up in any other manner. In order to get at this figure the reserve fund of Rs. 4,900 which is the usual 10 percentage kept under savings has to be sacrificed. So is the case with the curtailment of Rs. 270 from the sum provided under lighting. The reductions under the other heads, namely, roads, buildings, normal stipends, result and salary grants and office contingencies, had to be made under unavoidable circumstances. The temporary abolition of the Secretary's post has to be suggested for the same reasons. The Council has to do this with great reluctance. But if the Collector would lessen the sum to be provided for plague by Rs. 1,100, this difficulty can be safely avoided. If the lessening is approved, the necessary alterations may be made by the Collector without further reference to the Council.

44. *Grant 4, Lighting.*—For reasons given in paragraph 43 above, two of the lighters had to be temporarily dispensed with and the provision for lighting reduced by Rs. 160. Hence the decrease below the revised estimate.

45. *Grant 5, Office Establishment and Office Contingencies.*—For reasons stated in paragraph 43 above, it is proposed to temporarily abolish the Secretary's post from 1st April next and to curtail the allotment under office contingencies, by Rs. 24 Hence the decrease below the revised estimate under these two he[illegible]

46. The proposition statement showing the several modifications under the different heads of establishment is herewith submitted.

47. *Incidence of Taxation.*—The collections under the several taxes as per revised estimate of 1898–99 amount to Rs. 28,810 and the incidence of taxation per head according to the census of 1891 is 15 annas and 9 pies including tolls and annas 13 and pies 9 excluding tolls against As. 15-5 and As. 12–11, respectively, in 1897–98 the increase being due to the revision of house-tax.

No.—.

Forwarded to the Collector with the following remarks.

2. The budget estimate for 1899–1900 is so framed that no balance is left. Curtailments in usual expenditure are made under important heads. The Chairman explains that it is due to the provision of Rs. 13,500 for plague expenditure under orders of Collector. The most important of the reductions is the temporary abolition of the Secretary's post. The saving which can be effected by that abolition is only Rs. 1,100 for 11 months. At a time when plague threatens the municipality and additional staff is required, it is unadvisable to abolish the post, but the Council while admitting the undesirability has resorted to it as an extreme step to make up the amount of Rs. 13,500 fixed by Collector for plague expenditure. No further savings can be effected under any other heads without detriment to the proper discharge of work. It is doubtful whether Rs. 13,500 will be consumed by plague. If the Collector thinks the same, the proposal of the temporary abolition of the Secretary's post may be disapproved and the budget corrected accordingly as suggested by the Council. If the whole amount be required the Government may be asked to grant the municipality a loan of the necessary funds for plague expenditure.

(Signed) K. NARASIMHA RAO,
Deputy Collector.

14*th December* 1898.

No. 2024-Eng.

Forwarded.

2. In the plague budget for 1899–1900, Rs. 13,500 were provided for the Nellore municipality and the Chairman was asked to make a corresponding provision.

3. To meet this amount he proposes to appropriate the opening balance of Rupees 6,120 and to make curtailments of expenditure to the extent of Rs. 7,350 under different heads as follows :—

	Rs.
Grant 1	2,760
„ 2	910
„ 3	2,090
„ 4	320
„ 5	1,270
Total ..	7,350

The small balance of Rs. 30 to be made up by an expected increase of receipts budgeted for.

4. The very large reductions under Grant I and Grant V appear to be of very doubtful expediency and should only be resorted to if all other means fail.

5. In G.O., No. 1226 M., dated 11th July 1898, paragraph 4, it is directed that greater attention should be paid to the streets and lanes. This being so, a reduction of 31·29 per cent. under Grant I is to be deprecated.

6. More important than this however is the proposed abolition of the Secretary's office which even as a temporary measure and under ordinary circumstances would be very undesirable, but it is specially so in making provision against plague when the municipal office needs to be strengthened and not crippled. A dissent put in by Mr. C. T. Saldanha, Assistant Surgeon and Municipal Councillor, is submitted.

7. The tax on arts and professions under the new Act has fallen by Rs. 3,527 as noticed in paragraph 7 of G.O., No. 1277 M., dated 15th July 1898, and it has been

proposed to revert to the old method of taxing professions instead of incomes—*vide* this office No. 1454-Eng., dated 24th September 1898.

If this can be done in the near future, the present financial difficulty will be solved. If not the only alternative is to cut down the plague budget, for under any circumstances I don't think that the Secretary should be abolished.

(Signed) C. M. MULLALY,
Acting Collector.

17*th December* 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, 5th January 1899, No. 103.

Referring to the educational portion of the budget estimate of the Nellore Municipality for 1899–1900, I have the honour to state that the Council's proposal to reduce the allotment for fixed and result grants and to make no assignment for salary grants will be most prejudicial to education in the town. The fixed grant system will be introduced for the first time during the next official year, and it is absolutely necessary that no reduction should be made in the allotment for fixed and result grants. The sum of Rs. 50 provided for salary grants is intended to meet the grants due to the two high schools in the town for March next and it is proposed to give them no aid during the next official year. This is a step which will inflict much hardship on the two institutions and which I cannot support. Moreover, such a step is opposed to article 19 of chapter III of the Grant-in-Aid Code, which requires six months' notice of reduction of grant to be given to managers. No provision has been made for training teachers and the allotment for building, furniture and other special grants has been reduced. These reductions may, in the special circumstances stated, stand; but it is necessary that at least the current year's allotments for salary grants and for fixed and result grants should be continued.

2. The other proposals may be approved.

3. No provision having been made for stipends to teachers under training, the grant for which credit has been taken on that account should be omitted.

4. With the above modifications, the net expenditure proposed on education is Rs. 3,560 (3,890 — 330) or below 12 per cent. of the estimated income of the Municipality from taxation, markets and rents.

From Surgeon-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 Madras, 11th January 1899, No. 22.

I have the honour to state that the provision made in Grant 3 of the budget estimate of the Nellore Municipality for the year 1899–1900 is sufficient.

2. No provision appears to have been made regarding the entertainment of a second toty and a caste-ward attendant on Rs. 6 each per mensem for the Municipal hospital as suggested by the District Medical and Sanitary Officer, which require to be attended to.

From Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., I.M.S., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 4th February 1899, No. 365-S.

I have the honour to state that the Municipal Council, Nellore, proposes to spend next year only 19 per cent. of its anticipated receipts on the conservancy of the town, leaving out of account the sum of Rs. 13,500 reserved under this head for expenditure on plague operations. This proportion, as has often been remarked by this office in reviewing previous budgets, is insufficient for requirements, and is much below the average allowed by other municipalities. The existing scavenging staff, conservancy plant, and public latrine accommodation have been shown in inspection reports by this office to be unsuitable and inadequate.

2. Statement I and extracts from statement II-A have not been furnished to me.

Order—No. 373 M., dated 15th March 1899.

The estimated receipts and charges of the Nellore Municipality for 1899–1900, as passed by Government, are compared below with the budget and revised estimates for the year 1898–99 and the actuals of 1897–98:—

—	Actuals, 1897-98.	Budget estimate, 1898-99.	Revised estimate, 1898-99.	Budget estimate, 1899-1900.
	Rs.	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	5,899	4,040	4,460	6,120
Tax on Arts	3,131	3,100	3,150	3,260
" Buildings and Lands	15,795	16,950	17,400	17,600
" Vehicles and Animals	2,111	2,060	2,060	2,060
" Carts	2,596	2,640	2,640	2,640
Tolls	4,555	3,750	3,560	3,560
Realizations under Special Acts	205	..	30	..
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	636	390	600	600
Conservancy Receipts	3	400	2,020	400
Fees and Revenue from Educational Institutions	186	190	190	190
" " Medical Institutions	448	500	380	370
Income from Markets and Slaughter houses	1,092	960	1,420	1,110
License Fees	937	750	750	750
Other Fees	535	530	530	530
Fines under Municipal and other Acts	429	400	550	550
Grants and Contributions from Government	3,236	3,350	3,210	3,190
" " Local Boards	4,239	4,200	4,150	4,150
Recoveries for Services to Private Individuals	1,788	1,850	1,900	2,000
Miscellaneous	41	30	40	40
Loans	..	..	..	2,500
Advances Recovered	6	..	50	..
Grand Total	47,818	46,090	49,090	51,620
Charges.				
Grant 1—				
New Works—				
Buildings	2,057	900	1,100	..
Drainage	300	200	..	..
Repairs—				
Communications	5,918	5,300	5,300	4,000
Buildings	781	700	700	350
Drainage	977	1,460	1,010	1,010
Water-supply	303	260	110	160
Establishment	537	540	540	540
Tools and Plant and other Stores	..	..	60	..
Total	10,873	9,360	8,820	6,060
Grant 2—				
Training Schools	166	190	180	..
Municipal Schools—				
On the Salary-result System	1,507	1,300	1,300	1,310
Grants-in-aid—				
Salary Grants	581	650	650	650
Result "	1,004	1,250	1,250	1,000
Building, Furniture, &c., Grants	90	200	50	50
Inspection	248	260	140	250
Miscellaneous	366	550	380	380
Total	3,962	4,400	3,950	3,640
Grant 3—				
Hospitals and Dispensaries	8,689	8,810	8,810	8,810
Contributions	412	350	420	420
Vaccination	240	290	280	280
Registration of Births and Deaths	250	260	260	260
Conservancy, Road-cleaning and Road-watering	9,572	9,560	10,680	22,090
Total	19,163	19,270	20,450	31,860
Grant 4—				
Lighting	1,229	1,420	1,020	750
Markets and Slaughter-houses	127	130	20	..
Choultries	2,887	2,940	2,940	2,940
Travellers' Bungalows	130	100	100	100
Public Garden, Survey of Land, Fire and other Charges	816	980	1,010	980
Total	5,189	5,570	5,090	4,770
Grant 5—				
Supervision and Management	3,894	4,210	4,590	4,430
Advances Recoverable	162	..	..	..
Refunds	112	100	70	70
Grand Total	43,355	42,910	42,970	50,830
Balance	4,463	3,180	6,120	790

Revised Estimate for 1898–99.

2. The current receipts and charges are now estimated at Rs. 44,630 and Rs. 42,970, respectively, against Rs. 42,050 and Rs. 42,910 anticipated in the sanctioned budget. There is an increase in the receipts chiefly under the tax on buildings, sale of sweepings and market rents, which is partly counterbalanced by a decrease under tolls and sale of medicines; while under the charges an increase appears under Grants 3 and 5, which is very nearly met by a decrease under the other grants. The collections under the tax on lands and the expenditure on buildings and repairs to communications during the first eight months of the year were not satisfactory.

Budget Estimate for 1899–1900.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 43,000 against Rs. 44,630 in the revised estimate. A decrease appears chiefly under sale of sweepings and market rents, which is partly counterbalanced by an increase under land-tax. With reference to paragraph 3 of the Director's letter read above, it is observed that the Municipal Council has not taken credit for a grant from Provincial funds on account of normal stipends. Credit will be taken for a loan of Rs. 2,500 from Imperial funds to enable the Council to make the necessary provision for plague charges.

4. *Charges.*—(1) The probable charges are put down at Rs. 49,120 against the revised estimate of Rs. 42,970. An increase occurs under Grant 3 and it is partly met by a decrease under the other Grants.

(2) *Grant 2.*—With reference to paragraph 1 of the Director's letter, the allotment for salary grants to aided schools will be raised by Rs. 600; but the provision for result grants cannot be increased for want of funds.

(3) *Grant 3.*—In the present state of the Municipal finances, the Surgeon-General's proposal to entertain an additional toty and a caste-ward attendant in the Municipal hospital cannot be approved. The entertainment of a private scavenging inspecter on Rs. 15 for six months, proposed in paragraph 42 of the chairman's letter is sanctioned. The attention of the chairman is drawn to the omission pointed out in paragraph 2 of the Sanitary Commissioner's letter read above.

(4) *Grants 4 and 5.*—The reduction from six to four in the number of lamp-lighters, proposed in paragraph 44, is sanctioned; but for the reasons assigned in paragraphs 2 and 6 of the endorsements of the Deputy Collector and the Collector, respectively, the Municipal Council's proposal in paragraph 45 to abolish the post of Secretary temporarily cannot be approved. With reference to G.O., No. 2250 L., dated 25th November 1898, the contribution for the Central office establishments will be raised from Rs. 380 to Rs. 390.

5. As revised by Government, the budget closes with a balance of Rs. 790 or 1·8 per cent. of the estimated receipts.

6. If the loan of Rs. 2,500 for which credit has been taken in paragraph 3 *supra* be not sanctioned by the Government of India, the budget will have to be recast.

(True Extract.)

for *Secretary to Government.*

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

Exd. C. M. Thumbuswamy.

Proof

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

Note for the Secretary

Please see the alterations made in para 4 (3) of the G.O. with reference to the remarks of the Sanitary Commr since received

V.R. 15/2/99

Recd.
Regd. } 1899.

Enclosures
Spare copies

18-2-99

G.O., No. 122 M., 26th January 1899.

G.O. No. 373 M., 15th March 1899

alter throughout

JANUARY.

Press Please print C.No. 432 M in full at the portion marked at page 6, carry out the alterations & then reissue proof

C.R. 14-2-99

Municipal Budget.

Reviewing the Nellore — for 1899–1900.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers :—

From M.R.Ry. N.V. RANGA CHARLU Avargal., Chairman, Municipal Council, Nellore, to the Secretary to Government, Local and Municipal Department (through the Head-quarter Deputy Collector, Nellore), dated 10th December 1898, No. 1294.

I have the honour to submit herewith the budget estimate of receipts and charges of the Nellore Municipality for the year 1899–1900 as passed by the Council.

Revised Estimate for 1898–99.

Receipts.

2. The total receipts under the different heads during 1898–99, prepared with reference to the actual collections of the first eight months and the probable collections of the last four months, including the opening balance on the 1st April 1898, amount to Rs. 49,090 against Rs. 46,090, the budget estimate for the year, and Rs. 47,818, the actuals of 1897–98.

3. *Tax on Arts.*—The increase over the budget estimate is due to the assessing of new trades and to the revision of old assessments in certain cases.

4. *Tax on Buildings.*—This tax having been revised at the close of last year, the revised rates were adopted for this year. This and the assessing of new houses and improvements since made account for the increase under this head.

5. *Tolls.*—The decrease is due to the diminished competition at the sale.

6. *Rent on Municipal Buildings.*—The Assistant Surgeon Mr. Saldanha has again occupied the European ward attached to the civil hospital and the collection of rent from him accounts for the increase under this head.

7. *Avenue Receipts, Fees from Travellers' Bungalow and Sale-proceeds of old Materials.*—The increase under each of these heads is due to more realizations than were expected.

8. *Conservancy Receipts.*—The rubbish was not sold last year and the exceptionally keen competition among the bidders accounts for the extraordinary increase under this head.

9. *Sale-proceeds and Composition Fees of Medicines.*—Since the reversion to the old rules sanctioned in G.O., Mis. No. 1999 M., dated 15th September 1897, several of the gentlemen chose to pay for medicines instead of becoming subscribers as was expected at the time, and consequently the income under this head has fallen.

10. *Income from Markets and Slaughter-houses.*—The increase especially under markets is due to the keen competition at the sale.

11. *Fines under Municipal and other Acts.*—A sum of Rs. 550 is expected to be realized with reference to the actuals of the first eight months.

12. *Contributions from Government—Education—Other Purposes.*—The trained Supervisor having resigned the appointment, another competent man could not be got for the place; hence the decrease under this head.

13. *Contribution from Local Boards—Medical.*—Only three pupil midwives against four provided for were entertained and this explains the decrease below the budget estimate.

14. *Miscellaneous—Private Scavenging.*—The increase in the number of houses and the collection of arrears account for the increase over the budget estimate.

15. *Advances—Others.*—The advance of Rs. 50 made to the District Surgeon last year for cholera charges was recovered this year; hence this item.

Charges.

16. The total expenditure under the different heads amounts to Rs. 42,970 against Rs. 42,910, the budget estimate for the year, and Rs. 43,355, the actuals of 1897–98.

17. *Grant 1, New Works—Buildings and Drainage.*—A sum of Rs. 400 was originally provided for the construction of sheds in the civil hospital and it was on the Collector's recommendation reduced to Rs. 100. The original estimate could only be reduced to Rs. 300. The sheds being very urgent, the construction of drains had to be given up to meet this additional amount; hence the differences under the two heads.

18. *Repairs—Drainage and Water-supply.*—The allotments were cut down to make additional provision for plague preventive measures.

19. *Tools and Plant and other Stores.*—The tools for the road repairs having become unserviceable, new ones were purchased at a cost of Rs. 53; hence the expenditure under this head.

20. *Grant 2, Inspection—Establishment.*—For the reason given in paragraph 12 above, the Supervisor's post was vacant till about the end of October 1898, the head-master of the Ranganaikulapett municipal school being in charge; hence the decrease below the budget estimate.

21. *Miscellaneous—Buildings, &c., Grants.*—Only Rs. 50 is expected to be spent under this head.

22. *Common Gymnasium—Contingencies.*—The proposal to open convenient centres for gymnastics had to be given up as suitable sites could not be had; hence less expenditure under this head.

23. *Contributions to Provincial Funds for Medical College and Medical Reserve Staff.*—Provision is made with reference to the actuals of 1897–98; hence the increase under these heads.

24. *Vaccination—Contingencies and Contribution to Local Boards.*—The municipality receives lanoline vaccine from Bangalore and remits the cost direct instead of through the District Board as hitherto; hence the variations under these heads between the budget and revised estimates.

25. *Conservancy—Other Charges.*—The increase over the budget estimate is due to the repair of a larger number of conservancy carts than was expected and to the provision of Rs. 100 for two sewage carts as they are urgently required.

26. *Private Scavenging—Establishment.*—The decrease below the budget estimate is due to the temporarily dispensing with the services of one scavenger as other arrangements were made for cleansing the privies attached to the Collector's office.

27. *Cholera Charges.*—The original provision has been raised by Rs. 950 for plague preventive measures as per G.O., Mis. No. 1949 M., dated 19th November 1898.

28. *Lighting—Contingencies.*—The decrease below the budget estimate is due to the transfer of Rs. 400 for plague preventive measures.

29. *Fire—Purchase of Buckets, &c.*—A large number of houses having caught fire during the last hot weather, some materials, &c., were purchased for quenching it; hence the expenditure under this head.

30. *Refunds of other than current Collections.*—The decrease is due to less expenditure under this head.

BUDGET ESTIMATE FOR 1899–1900.

Receipts.

31. The receipts for 1899–1900 are estimated at Rs. 43,000 against Rs. 44,630, the revised estimate for 1898–99, and Rs. 41,919, the actuals of 1897–98, which with Rs. 6,120, the expected closing balance of this year, will give total assets of Rs. 49,120.

32. *Tax on Arts.*— The increase over the revised estimate is due to the expected increase in the assessing of new trades, &c.

33. *Tax on Lands.*—This tax, not having been revised last year along with the house-tax, will be revised this year, and an increase of Rs. 200 over the revised estimate is expected therefrom.

34. *Conservancy Receipts*—Only Rs. 400 is expected to be realized under this head, there being only one year's accumulation available for sale.

35. *Income from Markets.*—As it is not likely that there will be the same competition at the sale, a sum of Rs. 630, the actuals of 1897–98, is put down under this head.

36. *Miscellaneous—Private Scavenging.*—With reference to paragraph 3 (3) of G.O., No. 1226 M., dated 11th July 1898, that the Municipal Council should spare no pains to extend the system, the Council is of opinion that no steady improvement can be shown so long as the present sanitary inspectors are depended upon as they cannot devote sufficient time on account of their other multifarious duties and believing that with a separate Inspector the system can be improved and extended, it has resolved to engage an Inspector provisionally for six months on Rs.15 to start with from 1st April next, hence the increase under this head.

Charges.

37. The charges for 1899–1900 are estimated at Rs. 49,120 against Rs. 42,970, the revised estimate for 1898–99, and Rs. 43,355, the actuals of 1897–98.

38. *Grant 1, Repairs.*—A sum of Rs. 4,500 alone has been provided for the repair of roads, &c., for reasons given in paragraph 43 *infra* and the details are given in Statement II—A. Repairs.

39. *Grant 2, Education.*—To meet the additional cost on account of plague preventive measures, no provision could be made under stipends to normal students and the allotments under result and salary grants had to be cut down by Rs. 250 and Rs. 600, respectively, the two high schools receiving no aid. The provision of Rs. 50 under salary grants is for the month of March to be paid in April.

40. *Grant 3, Hospitals and Dispensaries.*—The hospital assistants attached to the civil and Jubilee hospitals have quarters within the premises and provision has been made to pay rent to the hospital assistant in charge of the branch dispensary.

41. *Conservancy—Other Charges.*—The decrease below the revised estimate is due to the purchase of sewage carts this year.

42. *Private Scavenging—Establishment.*—For reasons given in paragraph 36 above, provision is made for the entertainment of a private scavenging Inspector on Rs. 15 for six months and sanction is requested for the same.

43. *Cholera Charges.*—The Collector having, in his endorsement No. 1894-Eng., dated 23rd November 1898, on G.O., Mis. No. 1911 M., dated 14th *idem*, desired that a provision of Rs. 13,500 should be made for plague preventive measures, the Council proposed the curtailment of the items referred to in paragraphs 38 and 39 *supra* and paragraphs 44 and 45 *infra*, as the required sum could not be made up in any other manner. In order to get at this figure the reserve fund of Rs. 4,900 which is the usual 10 percentage kept under savings has to be sacrificed. So is the case with the curtailment of Rs. 270 from the sum provided under lighting. The reductions under the other heads, namely, roads, buildings, normal stipends, result and salary grants and office contingencies, had to be made under unavoidable circumstances. The temporary abolition of the Secretary's post has to be suggested for the same reasons. The Council has to do this with great reluctance. But if the Collector would lessen the sum to be provided for plague by Rs. 1,100, this difficulty can be safely avoided. If the lessening is approved, the necessary alterations may be made by the Collector without further reference to the Council.

44. *Grant 4, Lighting.*—For reasons given in paragraph 43 above, two of the lighters had to be temporarily dispensed with and the provision for lighting reduced by Rs. 160. Hence the decrease below the revised estimate.

45. *Grant 5, Office Establishment and Office Contingencies.*—For reasons stated in paragraph 43 above, it is proposed to temporarily abolish the Secretary's post from 1st April next and to curtail the allotment under office contingencies by Rs. 200. Hence the decrease below the revised estimate under these two heads.

46. The proposition statement showing the several modifications under the different heads of establishment is herewith submitted.

47. *Incidence of Taxation.*—The collections under the several taxes as per revised estimate of 1898–99 amount to Rs. 28,810 and the incidence of taxation per head according to the census of 1891 is 15 annas and 9 pies including tolls and annas 13 and pies 9 excluding tolls against As. 15-5 and As. 12–11, respectively, in 1897–98 the increase being due to the revision of house-tax.

No.—.

Forwarded to the Collector with the following remarks.

2. The budget estimate for 1899–1900 is so framed that no balance is left. Curtailments in usual expenditure are made under important heads. The Chairman explains that it is due to the provision of Rs. 13,500 for plague expenditure under orders of Collector. The most important of the reductions is the temporary abolition of the Secretary's post. The saving which can be effected by that abolition is only Rs. 1,100 for 11 months. At a time when plague threatens the municipality and additional staff is required, it is unadvisable to abolish the post, but the Council while admitting the undesirability has resorted to it as an extreme step to make up the amount of Rs. 13,500 fixed by Collector for plague expenditure. No further savings can be effected under any other heads without detriment to the proper discharge of work. It is doubtful whether Rs. 13,500 will be consumed by plague. If the Collector thinks the same, the proposal of the temporary abolition of the Secretary's post may be disapproved and the budget corrected accordingly as suggested by the Council. If the whole amount be required the Government may be asked to grant the municipality a loan of the necessary funds for plague expenditure.

(Signed) K. NARASIMHA RAO,
Deputy Collector.

14*th December* 1898.

No. 2024-Eng.

Forwarded.

2. In the plague budget for 1899–1900, Rs. 13,500 were provided for the Nellore municipality and the Chairman was asked to make a corresponding provision.

3. To meet this amount he proposes to appropriate the opening balance of Rupees 6,120 and to make curtailments of expenditure to the extent of Rs. 7,350 under different heads as follows :—

	Rs.
Grant 1	2,760
„ 2	910
„ 3	2,090
„ 4	320
„ 5	1,270
Total ..	7,350

The small balance of Rs. 30 to be made up by an expected increase of receipts budgeted for.

4. The very large reductions under Grant I and Grant V appear to be of very doubtful expediency and should only be resorted to if all other means fail.

5. In G.O., No. 1226 M., dated 11th July 1898, paragraph 4, it is directed that greater attention should be paid to the streets and lanes. This being so, a reduction of 31·29 per cent. under Grant I is to be deprecated.

6. More important than this however is the proposed abolition of the Secretary's office which even as a temporary measure and under ordinary circumstances would be very undesirable, but it is specially so in making provision against plague when the municipal office needs to be strengthened and not crippled. A dissent put in by Mr. C. T. Saldanha, Assistant Surgeon and Municipal Councillor, is submitted.

7. The tax on arts and professions under the new Act has fallen by Rs. 3,527 as noticed in paragraph 7 of G.O., No. 1277 M., dated 15th July 1898, and it has been proposed to revert to the old method of taxing professions instead of incomes—*vide* this office No. 1454-Eng., dated 24th September 1898.

If this can be done in the near future, the present financial difficulty will be solved. If not the only alternative is to cut down the plague budget, for under any circumstances I don't think that the Secretary should be abolished.

(Signed) C. M. MULLALY,
Acting Collector.

17*th December* 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, 5th January 1899, No. 103.

Referring to the educational portion of the budget estimate of the Nellore Municipality for 1899–1900, I have the honour to state that the Council's proposal to reduce the allotment for fixed and result grants and to make no assignment for salary grants will be most prejudicial to education in the town. The fixed grant system will be introduced for the first time during the next official year, and it is absolutely necessary that no reduction should be made in the allotment for fixed and result grants. The sum of Rs. 50 provided for salary grants is intended to meet the grants due to the two high schools in the town for March next and it is proposed to give them no aid during the next official year. This is a step which will inflict much hardship on the two institutions and which I cannot support. Moreover, such a step is opposed to article 19 of chapter III of the Grant-in-Aid Code, which requires six months' notice of reduction of grant to be given to managers. No provision has been made for training teachers and the allotment for building, furniture and other special grants has been reduced. These reductions may, in the special circumstances stated, stand; but it is necessary that at least the current year's allotments for salary grants and for fixed and result grants should be continued.

2. The other proposals may be approved.

3. No provision having been made for stipends to teachers under training, the grant for which credit has been taken on that account should be omitted.

4. With the above modifications, the net expenditure proposed on education is Rs. 3,560 (3,890 — 330) or below 12 per cent. of the estimated income of the Municipality from taxation, markets and rents.

From Surgeon-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 Madras, 11th January 1899, No. 22.

I have the honour to state that the provision made in Grant 3 of the budget estimate of the Nellore Municipality for the year 1899–1900 is sufficient.

2. No provision appears to have been made regarding the entertainment of a second toty and a caste-ward attendant on Rs. 6 each per mensem for the Municipal hospital as suggested by the District Medical and Sanitary Officer, which require to be attended to.

Here enter (current No 432 m of 99) Vathagon

ORDER—No. ~~122~~ 373 M., dated ~~26th January~~ 15th March 1899.

The estimated receipts and charges of the Nellore Municipality for 1899–1900, as passed by Government, are compared below with the budget and revised estimates for the year 1898–99 and the actuals of 1897–98:—

—	Actuals, 1897–98.	Budget estimate, 1898–99.	Revised estimate, 1898–99.	Budget estimate, 1899–1900.
	RS.	RS.	RS.	RS.
Receipts.				
Balance brought forward	5,899	4,040	4,460	6,120
Tax on Arts	3,131	3,100	3,150	3,260
" Buildings and Lands	15,795	16,950	17,400	17,600
" Vehicles and Animals	2,111	2,060	2,060	2,060
" Carts	2,596	2,640	2,640	2,640
Tolls	4,555	3,750	3,560	3,560
Realizations under Special Acts	205	..	30	..
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	636	390	600	600
Conservancy Receipts	3	400	2,020	400
Fees and Revenue from Educational Institutions	186	190	190	190
" " Medical Institutions	448	500	380	370
Income from Markets and Slaughter houses	1,092	960	1,420	1,110
License Fees	937	750	750	750
Other Fees	535	530	530	530
Fines under Municipal and other Acts	429	400	550	550
Grants and Contributions from Government	3,236	3,350	3,210	3,190
" " Local Boards	4,239	4,200	4,150	4,150
Recoveries for Services to Private Individuals	1,738	1,850	1,900	2,000
Miscellaneous	41	30	40	40
Loans	..	..	..	2,500
Advances Recovered	6	..	50	..
Total	47,818	46,090	49,090	51,620
Charges.				
GRANT 1—				
New Works—				
Buildings	2,057	900	1,100	..
Drainage	300	200	..	..
Repairs—				
Communications	5,918	5,300	5,300	4,000
Buildings	781	700	700	350
Drainage	977	1,460	1,010	1,010
Water-supply	303	260	110	160
Establishment	537	540	540	540
Tools and Plant and other Stores	..	..	60	..
Total	10,873	9,360	8,820	6,060
GRANT 2—				
Training Schools	166	190	180	..
Municipal Schools— On the Salary-result System	1,507	1,300	1,300	1,310
Grants-in-aid—				
Salary Grants	581	650	650	650
Result "	1,004	1,250	1,250	1,000
Building, Furniture, &c., Grants	90	200	50	50
Inspection	248	260	140	250
Miscellaneous	366	550	380	380
Total	3,962	4,400	3,950	3,640
GRANT 3—				
Hospitals and Dispensaries	8,689	8,810	8,810	8,810
Contributions	412	350	420	420
Vaccination	240	290	280	280
Registration of Births and Deaths	250	260	260	260
Conservancy, Road-cleaning and Road-watering	9,572	9,560	10,680	22,090
Total	19,163	19,270	20,450	31,860
GRANT 4—				
Lighting	1,229	1,420	1,020	750
Markets and Slaughter-houses	127	130	20	..
Choultries	2,887	2,940	2,940	2,940
Travellers' Bungalows	130	100	100	100
Public Garden, Survey of Land, Fire and other Charges	816	980	1,010	980
Total	5,189	5,570	5,090	4,770
GRANT 5—				
Supervision and Management	3,894	4,210	4,590	4,430
Advances Recoverable	162	..	..	..
Refunds	112	100	70	70
Grand Total	43,355	42,910	42,970	50,830
Balance	4,463	3,180	6,120	790

REVISED ESTIMATE FOR 1898–99.

2. The current receipts and charges are now estimated at Rs. 44,630 and Rs. 42,970, respectively, against Rs. 42,050 and Rs. 42,910 anticipated in the sanctioned budget. There is an increase in the receipts chiefly under the tax on buildings, sale of sweepings and market rents, which is partly counterbalanced by a decrease under tolls and sale of medicines; while under the charges an increase appears under Grants 3 and 5, which is very nearly met by a decrease under the other grants. The collections under the tax on lands and the expenditure on buildings and repairs to communications during the first eight months of the year were not satisfactory.

BUDGET ESTIMATE FOR 1899–1900.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 43,000 against Rs. 44,630 in the revised estimate. A decrease appears chiefly under sale of sweepings and market rents, which is partly counterbalanced by an increase under land-tax. With reference to paragraph 3 of the Director's letter read above, it is observed that the Municipal Council has not taken credit for a grant from Provincial funds on account of normal stipends. Credit will be taken for a loan of Rs. 2,500 from Imperial funds to enable the Council to make the necessary provision for plague charges.

4. *Charges.*—(1) The probable charges are put down at Rs. 49,120 against the revised estimate of Rs 42,970. An increase occurs under Grant 3 and it is partly met by a decrease under the other grants.

(2) *Grant 2.*—With reference to paragraph 1 of the Director's letter, the allotment for salary grants to aided schools will be raised by Rs. 600; but the provision for result grants cannot be increased for want of funds.

(3) *Grant 3.*—In the present state of the Municipal finances, the Surgeon-General's proposal to entertain an additional toty and a caste-ward attendant in the Municipal hospital cannot be approved. The allotments for vaccination, registration of vital statistics and sanitation will be passed, subject to the remarks of the Sanitary Commissioner.

(4) *Grants 4 and 5.*—The reduction from six to four in the number of lamplighters, proposed in paragraph 44 of the Chairman's letter, is sanctioned; but for the reasons assigned in paragraphs 2 and 6 of the endorsements of the Deputy Collector and the Collector, respectively, the Municipal Council's proposal in paragraph 45 to abolish the post of Secretary temporarily cannot be approved. With reference to G.O., No. 2250 L., dated 25th November 1898, the contribution for the Central office establishments will be raised from Rs. 380 to Rs. 390.

5. As revised by Government, the budget closes with a balance of only Rs. 790 or 1·8 per cent. of the estimated receipts.

(True Extract.)

for *Secretary to Government.*

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

Rd. C. M. Thumbuswamy.

Review of the Nellore Municipal Budget for 1899-1900

LOCAL AND MUNICIPAL DEPARTMENT. 40

Papers to be read in Proceedings:—

Current No. 3836 of 1898, dated 10-12-98 from the Chairman, Mc. Nellore

Current No 60 of 1899, dated 5-1-99 from the Director of Public Ins

Current No. 146 of 1899, dated 11-1-99 from the Surgeon-General

Current No. of 189 , dated from the

Order. No. 373 m dy 15/3/99

The estimated receipts and charges of the Nellore Municipality for 1899-1900, as passed by Government, are compared below with the budget and revised estimates for the year 1898-99 and the actuals of 1897-98.

	Actuals, 1897-98.	Budget Estimate, 1898-99.	Revised Estimate, 1898-99.	Budget Estimate 1899-1900
	Rs.	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	5899	4040	4460	6120
Tax on Arts	3137	3100	3150	3260
Tax on Buildings and Lands	15795	16950	17400	17600
Water-Tax on Buildings and Lands				
Tax on Vehicles and Animals	2111	2060	2060	2060
Tax on Carts	2596	2640	2640	2640
Tolls	4554	3750	3560	3560
Realizations under Special Acts	205		30	
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	636	390	600	600
Conservancy Receipts	3	400	2020	400
Fees and Revenue from Educational Institutions	186	190	190	190
Fees and Revenue from Medical Institutions	448	500	380	370
Income from Markets and Slaughter-houses	1092	960	1420	1110
License fees	937	750	750	750
Other fees	535	530	530	530
Fines under Municipal and other Acts	429	400	550	550
Interest on Investments and premium on Loans				
Grants and Contributions from Government	3236	3350	3210	3190
Do. from Local Boards	4239	4200	4150	4150
Do. from other bodies				
Recoveries for services to private individuals	1738	1850	1900	2000
Miscellaneous	41	30	40	40
Loans				2500.
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund				
Advances Recovered	6		50	
Total	47810	47490	49090	49420

51.620

Charges.	Actuals, 1897-98.	Budget Estimate, 1898-99	Revised Estimate, 1898-99.	Budget Estimate 1899-1900	
	Rs.	Rs.	Rs.	Rs.	
Grant 1.					
New Works—					
Communications	-	-	-	-	
Buildings	2057	900	1100	-	
Drainage	300	200	-	-	
Water-supply	-	-	-	-	
Repairs—					
Communications	5918	5300	5300	4000	
Buildings	781	700	700	350	
Drainage	977	1460	1010	1010	
Water-supply	303	260	110	160	
Establishment	537	540	540	540	
Tools and Plant and other Stores	-	-	60	-	
Contributions for Public Works	-	-	-	-	
Total	10873	9360	8820	6060	
Grant 2.					
Training Schools	166	190	180	-	
Municipal Schools—					
(a) ~~On the Salary System~~	1507	1300	1300	1310	
(b) On the Salary Result System	-	-	-	-	
Grants-in-aid—					
(a) Salary grants	581	650	650	~~60~~	650
(b) Result grants	1004	1250	1250	1000	
(c) Building, Furniture, &c., grants	90	200	50	50	
Inspection	248	260	140	250	
Miscellaneous	366	550	380	380	
Total	3962	4400	3950	~~3040~~	3640
Grant 3.					
Hospitals and Dispensaries	8689	8810	8810	8810	
Contributions	412	350	420	420	
Vaccination	240	290	280	280	
Registration of Births and Deaths	250	260	260	260	
Conservancy, Road-cleaning and Road-watering	9572	9360	10680	22090	
Total	19163	19270	20450	31860	
Grant 4.					
Lighting	1229	1420	1020	750	
Markets and Slaughter-houses	127	130	20	-	
Choultries	2887	2940	2940	2940	
Travellers' Bungalows	130	100	100	100	
Avenues	-	-	-	-	
Public Garden, Survey of Land, Fire and other charges	816	980	1010	980	
Total	5189	5570	5090	4770	
Grant 5.					
Supervision and management	3894	4210	4590	~~3320~~	4430
Repayment of Debt	-	-	-	-	
Interest on loan	-	-	-	-	
Advances Recoverable	167	-	-	-	
Refunds	112	100	70	70	
Discount	-	-	-	-	
Pensions and Gratuities	-	-	-	-	
Investments	-	-	-	-	
Grand Total	43355	42910	42970	~~49120~~	50830
Balance	4463	3180	6120	790	

5P

REVISED ESTIMATE FOR 1898-99:

2. The current receipts and charges are now estimated at Rs.44,630 and Rs.42,970, respectively, against Rs.42,050 and Rs.42,910 anticipated in the sanctioned budget. There is an increase in the receipts chiefly under the tax on buildings, sale of sweepings and market rents, which is partly counterbalanced by a decrease under tolls and sale of medicines; while under the charges an increase appears under Grants 3 and 5, which is very nearly ~~made good~~ met by a decrease under the other Grants. The collections under the tax on lands and the expenditure on buildings and repairs to communications during the first eight months of the year were not satisfactory.

BUDGET ESTIMATE FOR 1899-1900:

3. RECEIPTS: The receipts for the ensuing year are placed at Rs.43,000 against Rs.44,630 in the revised estimate. A decrease appears chiefly under sale of sweepings and market rents, which is partly counterbalanced by an increase under land tax. With reference to para.3 of the Director's letter read above, it is observed that the Municipal Council has not taken credit for a grant from Provincial Funds on account of normal stipends. Credit will be taken for a loan of Rs.2,500

from

from ~~these~~ Imperial funds to enable the Council to make the necessary provision for plague charges.

4. <u>CHARGES</u> (<u>1</u>). The probable charges are put down at Rs.49,120 against the revised estimate of Rs.42,970. An increase occurs under Grant 3 and it is partly met by a decrease under the other Grants.

(2) <u>GRANT 2</u>. With reference to para.1 of the Director's letter, the allotment for salary grants to aided schools will be raised by Rs.600; but the provision for result grants cannot be increased for want of funds.

T

⊗ The provision in the budget is Rs.1000, against an actual expenditure of Rs.1004 in 1897-98.

(3) <u>GRANT 3</u>. In the present state of the Municipal finances, the Surgeon-General's proposal to entertain an additional toti and a caste ward attendant in the Municipal Hospital cannot be approved. The allotments for Vaccination, Registration of Vital Statistics and Sanitation will be passed, subject to the remarks of the Sanitary Commissioner.

S

(4) <u>GRANTS 4 & 5</u>. The reduction from six to four in the number of lamp lighters, proposed in para.44 of the Chairman's letter, is sanctioned; but for the reasons assigned in paras.2 and 6 of the endorsements of the Deputy Collector and the Collector, respectively, the Municipal Council's proposal in para.45 to abolish the post of Secretary temporarily cannot be approved. With reference to G.O. No.2250 L., dated 25th November 1898, the contribution for the central office establishments will be raised from Rs.380 to Rs.390.

Nellore

6P

W

5. As revised by Government, the budget closes with a balance of only Rs.790 or 1.8 per cent of the estimated receipts.

V.R.
18/1/99

H.T.
19/1/99

To Fin. for ...
with reference to the portion marked with blue pencil in para. 3 of the draft.

To

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

Fin. Depth.
Desp. 2/1/8/99

Coml No 2574 12th December 1898

Nellore

Financial Department

Mis. 122 m / 26/1/99

Note

The total expenditure on account of plague for the municipalities in the Nellore district for 1898-99 and for 1899-1900 is estimated at Rs 1040 and 16652 — vide pages 20 and 21 of G.O. No. 1257 Financial, dated 28th December 1898. These amounts are distributed between Nellore and Ongole municipalities. XXII

In the Nellore municipal budget, a sum of Rs † 2110 ~~under~~ in the Revised estimate for 1898-99 and a sum of Rs ✝13500 ~~under~~ in the budget estimate for 1899-1900 have been provided on account of plague ~~under~~ against ~~(Cholera charges)~~ under Grant 3. 5. Conservancy, Road Cleaning and Road Watering.

It is proposed to meet the expenditure ~~under~~ in the budget estimate for 1899-1900 in part by ~~applying~~ taking credit for a loan of Rs 2500 from Imperial Funds.

† A larger sum has been provided to meet any sudden outbreak of plague.

✝ The balance (16652 — 13500) or 3152 relates to Ongole.

II

CS There is no objection to the draft being Counterinitialled.

PS 21/1/99. [illegible] 23/1/99 Coml 24/1/99 [illegible] 25.1

HEAD QUARTER
DEPUTY COLLECTOR
NELLORE
12/2 98

D.O.K. 12/12/98

Curt No 2574
Dec 15/98

Nellore,
12th December 1898.

From

C. I. Saldanha Esquire
Municipal Councillor,
Nellore,

To

The Chairman
Municipal Council,
Nellore.

This document will be sent the Head Quarter Deputy Collector [illegible] 12-12-98

[illegible]

Shew with budget when it is recd 13.12.98

Sir,

Adverting to the resolution of the Municipal Council on the Budget for 1899-1900, passed at the meeting held on the 10th Instant, I have the honour to state that I consider the proposal of the Council to abolish the post of Secretary to provide funds against the plague, objectionable on the following grounds.—

1. Even under ordinary circumstances the Government has, for obvious reasons, made the appointment of a Secretary obligatory on certain

Municipalities as a help to an honorary Chairman in the discharge of his routine duties. The coming of the plague is an untoward ~~event~~ and extraordinary event. It ought therefore to call forth an extra-ordinary activity and energy on the part of the Municipality to meet the increased responsibilities. To suggest in such circumstances the removal of the Secretary as a provision against the coming of the plague is to lessen even the already existing executive resources that are indispensable for every-day work:

ii. The present course is not impolitic only, but injurious, for, under the present proposal even the ordinary outdoor inspection in matters of sanitation is to be withdrawn, whereas greater efforts will have to be put forth in this direction in times when public health is most in danger.

iii. It is not enough to provide money alone. It is equally necessary that a corporate body like the Municipal Council who cannot devote their individual time and attention to the management of details, to have a servant of their own like the Secretary who can be trusted with and held responsible for the spending of that money in the way they think fit.

iv. If in ordinary times ~~a man has been~~ it is thought necessary rigorously to collect every pie of the Municipal revenue, it becomes all the more incumbent on the Municipality to be ~~Still more rigorous in its demand and~~ collection of the revenue to meet the exigencies of such troublous times as those of plague when more money is needed. And this can only be possible when a man is specially put upon the work.

v. For the efficient carrying out of the measures for combating plague the Government have thought their own existing staff in-sufficient, and have accordingly created a

new office, that of the Plague Commissioner for the whole Presidency. What is true in great matters is equally true in small. The Municipality therefore can have no justification in attempting to effect a saving by a reduction of the existing establishment while there is every likelihood of this having to be augmented.

VI. On principle the Municipal Council should be in a position to inspire their servants with confidence to be men of intelligence, respectability and trustworthiness for their service. The capricious procedure of the Municipality of now appointing and now removing its servants at will is not calculated to lead anybody to repose its faith in it.

2. I request that you will be good enough to forward my dissent to Government with your report.

I have the honour to be,
Sir
Your most obedient Servant.

[illegible]

Councillor

6
3836/my/98

F. No. 7. MUN.

EXTRACT FROM RESOLUTION BOOK OF THE NELLORE MUNICIPALITY.

No. 209 dated 10 & 12 December 1898.

Subject or Proposition Read draft Budget report of the Nellore Municipality for 1899-1900.

Resolution Resolved that Rs 13,500 be provided for the next year for plague and budget be approved as revised.

(Sd) V. V. Rangachariar.
Chairman.

(True Extract)

[illegible]
Chairman.

988
13/12.98

[MUN., 26—2—95.] S. R. V. Press.

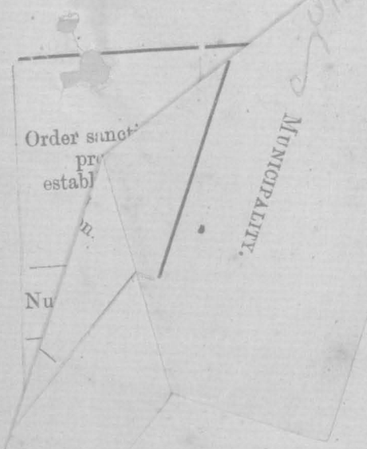
NEW

Statement of Proposition for revision of Establishment.

Order sanctioning present establishment. Number	Date.	Office to which the proposition refers.	Nature of charge. Present Scale. Number	Designation	Pay. Minimum.	Maximum.	Proposed Scale. Number	Designation.	Pay. Minimum.	Maximum.	Proposition. Increase per month. Amount.	Decrease per month. Amount.	Grounds of proposition
					RS.	RS.			RS.	RS.	RS.	RS.	
359 M. Mis.	11th February 1898.	Private Scavenging Establishment	3	Maistries.		7	1	Inspector		15	15		
			22	Scavengers.		6	3	Maistries		7			
							22	Scavengers.		6			
129 M.	23rd January 1896.	Lighting Establishment	6	Lighters		5	4	Lighters.		5		10	
772 M. MIS.	16th April 1898	General Establishment	1	Secretary		100						100	
		Office Establishment.	1	Manager		45	1	Manager		45			
			1	Clerk		25	1	Clerk		25			
			1	Do		20	1	Do		20			
			2	Do		15	2	Do		15			
			1	Attender		8	1	Attender		8			
			2	Peons		6	2	Peons.		6			

[illegible]
Chairman

13/12/98



COLLECTOR
NEL ORE
15 12 08

Budget Accounts

for

1899-1900

Sup 12-2h
26-1-99

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Nellore during the official year 1899-1900

—	Budget 1899-1900		Revised Budget	Budget	Actuals, 1897-98 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.	Estimate for 1898-99.	Estimate for 1898-99.	
1	2		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	6120		4460 - -	4040 - -	5898 12 10
b. Endowments					
c. Water-tax Fund		6120 - -			
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	3260		3160	3100 - -	3131 8 -
b. Tax on buildings section 63) ..	16200 - -		16200 - -	15700 - -	14726 1 5
c. Tax on lands (section 63) ..	1400 - -		1200 - -	1200 - -	1068 7 1
d. Water and drainage tax on buildings and lands (sec. 75)..					5794 8 6
e. Tax on vehicles with springs and palanquins (section 77) ..	960 - -		960 - -	960 - -	960 8 -
f. Tax on animals (section 77) ..	1100 - -		1100 - -	1100 - -	1150 8 -
g. Tax on carts and other vehicles without springs (section 85) ..	2620 - -		2620 - -	2620 - -	2580 - -
h. Tolls (section 91)—					
Gross receipts 4750					
Less Local Fund share 1190 ..	3560 - -		3560 - -	3750 - -	4554 8 1
i. Penalties on account of—					
i. Tax on arts					
ii. Tax on buildings					
iii. Tax on lands					
iv. Water and drainage tax on buildings and lands ..					
v. Tax on vehicles, &c. ..					
vi. Tax on animals					
vii Tax on carts, &c.	20 - -	29120 - -	20 - -	20 - -	15 13 -
viii. Evasion of tolls					
3 REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds					
b. Ferry rents					
c. Fees under Act II of 1888 ..			30 - -		205 - -
Carried forward ..		29120 - -	28840 - -	28500 - -	28392 5 7

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Nellore during the official year 1899-1900—*cont.*

—	Budget 1899-1900 Details of Minor Heads.	Budget 1899-1900 Totals of Major Heads.	Revised Estimate for 1898-99.	Budget Estimate for 1898-99.	Actuals, 1897-98 (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 ..		29120 - -	28840 - -	28500 - -	28372 5 7
4. Revenue derived from Municipal property and powers apart from taxation—					
a. i. Rent of lands	20 - -		20 - -	20 - -	19 13 6
ii. Rent of buildings ..	130		130 - -	90 - -	200 12 7
iii. Avenue receipts	90 - -		90 - -	40 - -	71 4 -
iv. Fees from Travellers' Bungalows	300 - -		300 - -	200 - -	232 14 -
b. i. Sale-proceeds of lands and buildings					14 4 8
ii. Produce of lands, gardens, &c.					
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	60 - -		60 - -	40 - -	97 2 9
c. Conservancy receipts—					
Sale-proceeds of night soil, street refuse, &c. ..	400 - -		2020 - -	400 - -	3 - -
d. i. Fees from Educational institutions	190 - -		190 - -	190 - -	186 1 -
ii. Other revenue from educational institutions ..					
e. i. Sale-proceeds and composition fees of medicines ..	350 - -		350 - -	500 - -	423 14 9
ii. Other Hospital receipts ..	20 - -		30 - -		24 - -
f. i. Income from markets ..	630 - -		940 - -	600 - -	632 - -
ii. ,, slaughter-houses.	480 - -		480 - -	460 - -	460 - -
g. Other fees—					
i. Warrant fees	40 - -		40 - -	40 - -	45 2 -
ii. Distraint fees	10 - -		10 - -	10 - -	4 4 -
iii. License fees	750 - -		750 - -	750 - -	937 5 -
iv. Cartstand fees	480 - -		480 - -	480 - -	480 - -
v. Other fees					58 -
h. Fines under Municipal and other Acts	550 - -		550 - -	400 - -	429 5 1
i. Interest on investments—					
i. General, including choultries					
ii. Educational					
iii. Medical					
j. Premium on loans		4500 - -			
Carried forward ..		33620 - -	35280 - -	32620 - -	32659 - 11

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Nellore during the official year 1899-1900—*cont.*

—	Budget 1899-1900 Details of Minor Heads.	Budget 1899-1900 Totals of Major Heads.	Revised Estimate for 1898-99.	Budget Estimate for 1898-99.	Actuals, 1897-98 (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 ..		33620 - -	35280 - -	32620 - -	32659 - 11
5. Grants and contributions—					
a. From Government—					
i. Education—					
Normal Stipends ..	- -		110 - -	120 - -	101 10 11
Buildings					
Municipal Schools ..					
Other purposes	250 - -		160 - -	290 - -	194 3 5
ii. Medical					
iii. Other purposes—					
Communications ..					
Water-supply					
Drainage					
Sanitation					
Other purposes ..	2940 - -	3190 - -	2940 - -	2940 - -	2940 - -
b. From Local Boards—					
i. Education					
ii. Medical	4150 - -	4150 - -	4150 - -	4250 - -	4239 - 11
iii. Other purposes ..		4150 - -			
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 ..	2000 - -		1900 - -	1850 - -	1737 9 11
ii. Other purposes					
b. Other items—					
i. Fishery rents					
ii. Refunds of Expenditure of previous year					4 1 3
iii. Fee for numbering carts, &c.					- 10 -
iv. Other items	40 - -	2040 - -	40 - -	30 - -	36 9 9
Carried forward ..		43000 - -	44580 - -	42050 - -	41912 15 1

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Nellore during the official year 1897-98—*cont.*

—	Budget 1897-98 Details of Minor Heads.	Budget 1897-98 Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1898-99	Actuals 1897-98 (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 ..		43000 - -	44580 - -	42050 - -	41912 15 1
7. Extraordinary and Debt—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank					
b. Loans—					
i. From Government ..					
ii. In the market from private individuals					
c. Realizations of sinking fund for repayment of loans.					
d. Advances—					
i. Permanent					
ii. Others			50 - -		5 14 9
Total, Receipts ..		43000 - -	44630 - -	42050 - -	41918 13 10
Grand Total ..		49120 - -	49090 - -	46090 - -	47817 10 8

Note to Statement I.

1. Tax on arts, &c., is levied on $\frac{\text{the first—}}{\text{all}}$ classes.
2. Tax on buildings is levied at per cent. and tax on lands at $\frac{\text{per cent. of rent value.}}{\text{annas}}$ $\frac{}{\text{for every 80 square yards.}}$
3. Water and drainage tax on buildings and lands is levied at per cent.
4. Tax on vehicles and animals is levied at the maximum rates.
5. Tax on carts, &c., is levied at Rs. per cart per annum.
6. Tolls are levied at the maximum rates.
7. License-fees are levied at the rates sanctioned in G O.
8. The house-tax registers were last revised in the official year and the land-tax registers in the official year.
9. The total extent of land assessed is acres.
10. The mode of estimating the annual rental of houses and lands is as follows :—

Statement I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act IV of 1884 for the official year 1897-98

Name of Institution.	Amount of Funded Capital.	Opening Balance.	Interest, Produce of Land, or Rent of buildings.	Appropriation from Capital for Expenditure.	Private Contributions and Donations.	Sale of Medicines or Sundry Property	Total (Columns 4—7).	Contribution from: Local Funds.	Contribution from: Provincial Funds.	Total Receipts (Columns 3, 8 and 9).	Appropriation from Municipal Capital Funds (Column 16 *minus* Column 10).	Investeted.	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	Local Funds. 9	Provincial Funds. 9	10	11	12	13	14	15	16	17	18
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	

Statement II.—Expenditure from the Municipal Fund of the Town of Nellore for the official year 1899-1900

	Budget 1899-1900 Details of Minor Heads.	Budget 1899-1900 Totals of Major Heads.	Revised Estimate for 1898-99.	Budget Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A.
GRANT 1.—(*Public Works*)—					
1. New Works—					
a. Communications			1100 - -	900 - -	2057 1 5
b. Buildings				200 - -	300 1 10
c. Drainage					
d. Water-supply					
2. Repairs—					
a. Communications	4000 - -		5300 - -	5300 - -	5918 3 1
b. Buildings	350 - -		700 - -	700 - -	780 14 1
c. Drainage—					
i. Repairs to works	50 - -		50 - -	500 - -	23 9 4
ii. Establishment for flushing drains, &c.	960 - -		960 - -	960 - -	953 - -
d. Water-supply—					
i. Repairs to works, machinery, &c.	100 - -		50 - -	200 - -	244 10 2
ii. Establishment	60 - -		60 - -	60 - -	58 6 2
iii. Contingencies		5520 - -			
3. Establishment—	540 - -	540 - -	540 - -	540 - -	537 6 -
4. Tools and Plant and other stores.			60 - -		
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 ..		6060 - -	8820 - -	9360 - -	10873 4 1
GRANT 2.—(*Education*)—					
1. Training Schools—					
a. Contributions to Local Boards ..					
b. Stipends to Normal students ..			180 - -	190 - -	166 1 8
2. Municipal Schools—					
i. On Salary System—					
a. Establishment					
b. Contingencies					
Carried forward ..			180 - -	190 - -	166 1 8

Statement II.—Expenditure from the Municipal Fund of the Town of Nellore for the official year 1899-1900—cont.

	Budget 1899-1900 Details of Minor Heads.	Budget 1899-1900 Totals of Major Heads.	Revised Estimate for 1898-99.	Budget Estimate for 1898-99.	Actuals, 1897-98 (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 ..			180 - -	190 - -	166 1 8
GRANT 2.—(*Education*)—cont.					
ii. On Salary-Result System—			1300	1300	1507 0 9
a. Fixed Payments	890 - -		880 - -	880 - -	858 3 6
b. Result Stipends	300 - -		300 - -	300 - -	509 11 4
c. Contingencies	120 - -	1310	120 - -	120 - -	139 1 11
3. Salary Grants	50 - -	50 - -	650 - -	650 - -	581 - -
4. Result Grants	1000 - -	1000	1250 - -	1250	1004 9 -
5. Building, furniture, &c, Grants.	50 - -	50	50 - -	200 - -	89 12 -
6. Inspection—					
a. Contributions to Local Boards ..					
b. Municipal Inspectors—					
i. Establishment	240 - -		130 - -	240 - -	230 13 4
ii. Contingencies	10 - -	250	10 - -	20 - -	17 1 -
7. Miscellaneous—					
a. Common gymnasium—					
i. Establishment	180 - -		180 - -	180 - -	166 12 2
ii. Contingencies	10 - -		10 - -	170 - -	3 2 -
b. Common Drawing Master—					
i. Establishment	180 - -		180 - -	180 - -	180 - -
ii. Contingencies	10 - -	380 - -	10 - -	20 - -	16 - -
c. Other items					
Total, Grant 2 ..		3040 - -	3950 - -	4400 - -	3962 3 11
GRANT 3.—(*Sanitation and Medical Services*)					
1. Hospitals and Dispensaries—					
a. Establishment	3320 - -		3320 - -	3320 - -	3141 2 11
b. Medicines and Supplies	2500 - -		2500 - -	2500 - -	2644 2 10
c. Diet of Patients	1800 - -		1800 - -	1800 - -	1573 - 9
d. Sundries and Contingencies ..	1190 - -		1190 - -	1190 - -	1330 11 8
e. Contributions to Local Boards ..		8810 - -			
&c., &c, &c. ..					
Carried forward ..		8810 - -	8810 - -	8810 - -	8689 2 2

Statement II.—Expenditure from the Municipal Fund of the Town of Nellore for the official year 1897-1900 cont.

—	Budget 1897-1900 Details of Minor Heads.	Budget 1897-1900 Totals of Major Heads.	Revised Estimate, 1898-99.	Budget Estimate for 1898-99.	Actuals, 1897-98 (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 ..		8810 - -	8810 - -	8810 - -	8689 2 2
GRANT 3.—(*Sanitation and Medical Services*)—cont.					
2. *a.* Contributions to Provincial Funds for—					
i. Medical College	230 - -		230 - -	170 - -	224 - -
ii. Sanitary Inspection ..	140 - -		140 - -	140 - -	139 - -
iii. Medical Reserve staff ..	50 - -	420 - -	50 - -	40 - -	49 - -
b. Contributions to Local Boards, &c., for—					
i. Medical Schools					
ii. Reserve staff					
&c. &c. &c. ..					
c. Other contributions					
3. Vaccination—					
a. Establishment	180 - -		180 - -	180 - -	177 4 5
b. Contingencies	100 - -	280 - -	100 - -	30 - -	17 3 5
c. Contributions to Local Boards ..				80 - -	44 4 -
4. Registration of Births and Deaths—					
a. Establlshment	240 - -		240 - -	240 - -	237 7 4
b. Contingencies	20 - -	260 - -	20 - -	20 - -	12 7 3
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	6060 - -		6060 - -	6060 - -	5886 6 6
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c.	300 - -		400 - -	200 - -	281 15 8
b. Private scavenging—					
i. Establishment	1920 - -		1800 - -	1830 - -	1589 11
ii. Contingencies, such as cost of scavenging carts, &c.	10 - -		10 - -	10 - -	3 8 8
c. Cholera charges	13500 - -		2110	1160 - -	1426 5 8
d. Contingencies	300 - -		300 - -	300 - -	384 12 2
&c., &c, &c. ..		22090 - -			
		21840 - -	20450 - -	19270 - -	19162 8 4

Statement II.—Expenditure from the Municipal Fund of the Town of Nellore for the official year 1899-1900 cont.

—	Budget 1899-1900 Details of Minor Heads.	Budget 1899-1900 Totals of Major Heads.	Revised Estimate for 1898-99.	Budget Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
1	2	3	4	5	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	250 - -		360 - -	360 - -	358 8 -
b. Contingencies	500 - -	750 - -	660 - -	1060 - -	870 - 5
2. i. Markets—					
a. Establishment					
b. Contingencies					6 10 2
ii. Slaughter-houses—					
a. Establishment			10 - -	120 - -	120 - -
b. Contingencies			10 - -	10 - -	
3. Choultries—					
a. Establishment	310 - -		310 - -	310 - -	305 8 -
b. Contingencies	60 - -		60 - -	60 - -	60 3 -
c. Feeding Travellers	2570 - -	2940 - -	2570 - -	2570 - -	2521 1 2
4. Travellers' Bungalows—					
a. Establishment	80 - -		80 - -	80 - -	84 - -
b. Contingencies	20 - -	100 - -	20 - -	20 - -	16 6 -
5. Avenues—					
a. Establishment					
b. Contingencies					
6. Public Garden—					
a. Establishment					
b Purchase of seeds, repair of wells, purchase of bullocks, &c.					
7. Survey of Land					
8. Fire—					
a. Establishment					
b. Purchase of fire-engine, buckets, repairs, &c.			30 - -		- 6 -
9. Other charges—					
i. Work done for private individuals other than private scavenging ..					
Carried forward ..		3790 - -	4110 - -	4590 - -	4372 10 9

Statement II.—Expenditure from the Municipal Fund of the Town of Nellore for the official year 1899-1900 *cont.*

	Budget 1899-1900		Revised Estimate for 1898-99.	Budget Estimate for 1898-99.	Actuals, 1897-98 (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 ..		3790 - -	4110 - -	4590 - -	4372 10 9
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*)—cont.			30		6
9. OTHER CHARGES—*cont.*					
ii. Rewards for destruction of wild animals and snakes	30 - -		30 - -	30 - -	17 5 -
iii. Printing	350 - -		350 - -	350 - -	278 3 7
iv. Compensation for lands					
v. Other items	600 - -	980 - -	600 - -	600 - -	520 5 3
Total, Grant 4 ..		4770 - -	5090 - -	5570 - -	5188 8 7
GRANT 5—					
a. General Establishment—					
i. Office Establishment ..	1780 - -		2340 - -	1840 - -	1830 6 -
ii. Inspection			50 - -	720 - -	235 3 11
b. Collection of Municipal Taxes—					
i. Establishment	650 - -		640 - -	560 - -	551 4 2
ii. Purchase of account books paper, money-boxes, ropair to out-posts, &c.					
c. Collection of Tolls—					
i. Establishment					
ii. Contingencies	10 - -		10 - -	10 - -	10 15 6
d. Office contingencies other than (*b*) (ii)	500 - -		700 - -	700 - -	836 2 1
e. Contributions for the Central office and Audit establishments ..	380 - -	3320 - -	380 - -	380 - -	430 - -
Total, Grant 5 ..		3320 - -	4590 - -	4210 - -	3894 7 8
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 year ..					

Statement II.—Expenditure from the Municipal Fund of the Town of Nellore for the official year 1899-1900 *cont.*

	Budget 1899-1900		Revised Estimate for 1898-99	Budget Estimate for 1898-99.	Actuals, 1897-98 (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.
Advances recoverable—					
a. Permanent					161 7 10
b. Others					
Refunds of other than current collections ..	70 - -	70 - -	70 - -	100 - -	112 - 2
Discount					
Pensions and gratuities					
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank					
Total Expenditure ..		49120 - -	42970 - -	42910 - -	43354 8 7
Balances—					
a. Municipal Fund			6120 - -	3180 - -	4463 2 1
b. Endowments					
c. Water and Drainage Tax Fund ..					
Grand Total ..		49120 - -	49090 - -	46090 - -	47817 10 8

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 ..	
		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 189 -9 .			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A	P	
(*a*)	Communications								
1									
2									
3									
	Total ..								
(*b*)	Buildings								
1									
2									
3									
	Total ..								

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.
1	Trunk road	1900	-	-				
2	Mchary street.	980	-	-				Metalled or Gravelled / Unmetalled
3	Kristeka street raised	365	-	-				M. F. Ft. M. F. Ft.
4	Rajabgarh street.	370	-	-				26-3-230. 11-4-390
5	Tunnel at the junction of Hospital and Sanitary roads.	160	-	-				Total mileage under maintenance.
6	Miscellaneous	225	-	-				Metalled or Gravelled / Unmetalled.
								M. F. Ft. M. F. Ft. 26-3-230. 11-4-390
	Total	4000	-	-				

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	Whitemoorkey Municipal Office	30	-	-				
2	do Civil Dispensary	140	-	-				
3	do Lavatories	45	-	-				
4	do Travellers Bungalow	20						
5	Petty repairs to other buildings	115	-	-				
	Total	350	-	-				

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage							
1	petty repairs to drains.	50	-	-				
2								
3								
	Total ..	50	-	-				
(d)	Water-supply							
1	petty repairs to wells	100	-	-				
2								
3								
	Total ..	100	-	-				

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 at Rs 5 each ..	16	80	-	-	960	-	-
Total ..					960	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					960	-	-
d. Water works—							
Overseers							
Watchmen	1	5	-	-	60	-	-
Total ..					60	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					60	-	-
3. General—							
Overseers	1	40	-	-	480	-	-
Maistries	1	5	-	-	60	-	-
Total ..					540	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					540	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 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—							
(1) Ranganayakulpet School							
Hd Master	1	15	-	-	180	-	-
2d Master	1	10	-	-	120	-	-
3d Master	1	8	-	-	96	-	-
Hindustani Master	1	8	-	-	96	-	-
(2) Ellulapet School							
Hd Master	1	10	-	-	120	-	-
2d Master	1	8	-	-	96	-	-
Hindustani Master	1	7	-	-	84	-	-
(3) Pandiamma school							
Hd Master	1	8	-	-	96	-	-
Total ..		74			888	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					890		

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

—	Number.	Salary per mensem.			Salary per annum.		
2	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 2.—EDUCATION—*cont.*							
6. INSPECTION—							
Inspecting Schoolmaster	1	20	-	-	240	-	-
Total ..					240	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					240	-	-
7. *b.* COMMON GYMNASTIC INSTRUCTORS	1	15	-	-	180	-	-
Total ..					180	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					180	-	-
c. COMMON DRAWING MASTERS	1	15	-	-	180	-	-
Total ..					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 3.—SANITATION AND MEDICAL SERVICES—							
1. HOSPITALS AND DISPENSARIES—							
(a) Civil Hospital. Medical Subordinates. 1st class Hospital Asst.	1	55	-	-	660	-	-
Vernacular allowance		2	-	-	24	-	-
		5	-	-	60	-	-
Clerk.	1	6	-	-	72	-	-
~~Midwife~~ Nurse.	1	15	-	-	180	-	-
~~Clerk~~ Compounder.	1	12	-	-	144	-	-
Compounder	1	8	-	-	96	-	-
Servants Ward cooly.	1	7	-	-	84	-	-
" Peon.	1	5	8	-	66	-	-
cook.	1	6	-	-	72	-	-
" Waterman.	1	7	-	-	84	-	-
Toty.	1	6	-	-	72	-	-
Sweeper	1	5	-	-	60	-	-
Washerman.							
(b) Branch dispensary. 1st class Hospital Assistant with charge allowance minus 1/8 Govt contribution	1	56	14	-	682	8	-
Compounder.	1	15	-	-	180	-	-
Attender.	1	5	-	-	60	-	-
Sweeper.	1	3	-	-	36	-	-
(c) Lying-in women & children's Hospital.							
Compounder.	1	12	-	-	144	-	-
Midwife.	1	9	-	-	108	-	-
Toty.	1	5	-	-	60	-	-
Waterman and gardener.	1	6	-	-	72	-	-
Dholy.	1	5	-	-	60	-	-
pupil midwives at Rs 5 each.	4	20	-	-	240	-	-
Total ..					3316	8	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					3320	-	-

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	15 - -	180 - -
Peons			
Total ..			180 - -
Deduct Fines and Stoppages ..			
Add arrears for last year paid this year ..			
Balance (Statement II) ..			180 - -
4. Registration—			
Registrars .. at Rs. 10 each ..	2	20 - -	240 - -
Peons			
Total ..			240 - -
Deduct Fines and Stoppages ..			
Add arrears for last year paid this year ..			
Balance (Statement II) ..			240 - -

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

—	Number.	Salary per mensem.	Salary per annum
1	2	3	4
		Rs. A. P.	Rs. A. P.
GRANT 3.—Sanitation and Medical Services—*cont.*			
5. *a.* "Conservancy, Road-cleaning and Road-watering"—			
Sanitary Inspectors	1	35 - -	420 - -
Horse allowance		15 - -	180 - -
Sanitary Nuisance Inspectors	1	25 - -	300 - -
"			
"			
Maistries	1	8 - -	96 - -
~~Scavengers~~ at Rs. 7 each	3	21 - -	252 - -
~~Sweepers~~ at Rs. 5 each	2	10 - -	120 - -
Sweepers at Rs 5 each	54	270 - -	3240 - -
Scavengers at Rs 5 each	13	65 - -	780 - -
~~Bhisties~~ at Rs 4 each	14	56 - -	672 - -
Total ..			6060 - -
Deduct Fines and Stoppages ..			
Add arrears for last year paid this year ..			
Balance (Statement II) ..			6060 - -

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 for 6 months at Rs. 15 ..	1	15	-	-	90	-	-
Maistris at Rs. 7 each	3	21	-	-	252	-	-
Scavengers at Rs. 6 each	22	132	-	-	1584	-	-
Total ..					1926	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1920	-	-
GRANT 4.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents							
Masalchies at Rs. 5 each for 1 month	6	30	-	-	30	-	-
for 11 months	4	20	-	-	220	-	-
Total ..					250	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					250	-	-

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							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Slaughter-houses—							
Superintendents							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Addarrears for last year paid this year ..							
Balance (Statement II) ..							
3. Choultries—							
Servants Gumastahs	1	15	-	-	180	-	-
Cook	1	3	-	-	36	-	-
Watchman	1	3	-	-	36	-	-
Nurse	1	2	-	-	24	-	-
Dhoby	1	1	8	-	18	-	-
Scavenger	1	1	-	-	12	-	-
Total ..					306	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					310	-	-

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	5	-	-	60	-	-
Servants	1	2	-	-	24	-	-
Total ..					84	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					80	-	-
5. Avenues—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
6. Public Garden—							
Gardeners							
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 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—

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—			
Secretary for one Month	1	100 - -	100 - -
Manager	1	45 - -	540 - -
Clerks	1	25 - -	300 - -
"		20 - -	240 - -
" at Rs 15 each	2	30 - -	360 - -
~~Accountants~~ Attender	1	8 - -	96 - -
Peons at Rs 6 each	2	12 - -	144 - -
Total ..			1780 - -
Deduct Fines and Stoppages ..			
Add arrears for last year paid this year ..			
Balance (Statement II) ..			1780 - -
ii. Inspection—			
Chairman's salary or carriage allowance			
Total ..			
Deduct Fines and Stoppages ..			
Add arrears for last year paid this year ..			
Balance (Statement II) ..			

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

—	Number.	Salary per mensem.	Salary per annum.
1	2	3	4
		Rs. A. P.	Rs. A. P.
GRANT 5.—*a.* General Establishment—*cont.*			
b. Collection—			
Clerks			
Bill Collectors at Rs 10 each	4	40 - -	480 - -
~~Peons~~ at Rs 7 each	2	14 - -	168 - -
Total ..			648 - -
Deduct Fines and Stoppages ..			
Add arrears for last year paid this year ..			
Balance (Statement II) ..			650 - -
c. Collection of tolls—			
Inspectors			
Gate-keepers			
Total ..			
Deduct Fines and Stoppages ..			
Add arrears for last year paid this year ..			
Balance (Statement II) ..			

STATEMENT IV-A.—*Municipality of* Nellore Demand, Collection and Balance statement for the year 1899-1900

Current.

Tax.	Demand as originally assessed by the Chairman.			Remitted by the Council on appeal.			Demand as finally settled (column 2 *minus* column 3.			Collected.			Remitted on account of vacant houses, &c.			Written off as irrecoverable			Balance (column 4 *minus* columns 5, 6 and 7).		
1	2			3			4			5			6			7			8		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS	A	P	RS.	A.	P.	RS.	A.	P.
1. Tax on arts, &c.	3300	-	-	20	-	-	3280	-	-	3200	-	-	-	-	-	20	-	-	60	-	-
2. Tax on buildings	16300	-	-	20	-	-	16280	-	-	15850	-	-	100	-	-	30	-	-	300	-	-
3. Tax on lands	1450	-	-	30	-	-	1420	-	-	1330									90	-	-
4. Water and drainage tax on buildings and lands.																					
5. Tolls (gross receipts)	4750	-	-				4750	-	-	4750	-	-									
6. Market rents	630	-	-				630	-	-	630	-	-									
7. Slaughter-house fees	480	-	-				480	-	-	480	-	-									
8. Rent of cart-stands	480	-	-				480	-	-	480	-	-									
9. Private scavenging fees	2050	-	-				2050	-	-	2000	-	-				20			30	-	-
10 Tax on vehicles with springs	960	-	-				960	-	-	960	-	-									
11 - Animals	1100	-	-				1100	-	-	1100	-	-									
12 - carts & other vehicles without springs	2620	-	-				2620	-	-	2620	-	-									
13 Rent of vacant	20	-	-				20	-	-	20	-	-									
14 - - Buildings.	130	-	-				130	-	-	130	-	-									
15 License fees.	750	-	-				750	-	-	750	-	-									
Total ..	35020	-	-	70	-	-	34950			34300	-	-	100			70			480	-	-

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.				80	-	-	80	-	-	60	-	-	-	-	-	20	-	-							
2. Tax on buildings				350	-	-	350	-	-	350	-	-	-	-	-	-	-	-							
3. Tax on lands				80	-	-	80	-	-	70	-	-	-	-	-	10	-	-							
4. Water and drainage tax on buildings and lands																									
5. Tolls																									
6. Market rents																									
7. Slaughter-house fees																									
8. Rent of cart-stands																									
9. Private scavenging fees																									
10 Tax on vehicles with springs																									
11 " Animals.																									
12 " Carts and other vehicles without springs.																									
13 Rent Glaciers.																									
14 " Buildings.																									
15 License fees.																									
Total ..				510	-	-	510	-	-	480						30									

Statement VI.—Revised Estimate for 1898-99.

STATEMENT VI.—Revised Estimate—(Receipts) for 1898–99.

Items.	Actuals of the first eight months of 1898–99.	Actuals of the last four months of 1897–98.	Probable receipts of the last four months of 1898–99.	Total of columns 2 and 4.	Budget grant 1898–99, including 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	4460 - -			4460 - -	4040 - -	
b. Endowments						
c. Water-tax Fund						
2. MUNICIPAL RATES AND TAXES—						
a. Tax on arts, &c. (section 53) ..	1635 - -	1522 - -	1515 - -	3150 - -	3100 - -	Due to fresh assessments &c.
b. Tax on buildings (section 63) ..	8471 - -	6796 - -	7729 - -	16200 - -	15750 - -	Due to revision of the tax and fresh assessments.
c. Tax on lands (section 63) ..	230 - -	748 - -	970 - -	1200 - -	1200 - -	
d. Water and drainage tax on buildings and lands (section 75) ..						
e. Tax on vehicles with springs and palanquins (section 77) ..	740 - -	260 - -	220 - -	960 - -	960 - -	
f. Tax on animals (section 77) ..	972 - -	150 - -	128 - -	1100 - -	1100 - -	
g. Tax on carts and other vehicles without springs (section 85) ..	2248 - -	180 - -	372 - -	2620 - -	2620 - -	
h. Tolls (section 91)—						
Gross receipts .. 4750						
Less Local Fund share 1190	2771 - -	1925 - -	789 - -	3560 - -	3750 - -	Due to diminished Competition at the sale
i. Penalties on account of—						
i. Tax on arts						
ii. Tax on buildings						
iii. Tax on lands						
iv. Water and drainage tax on buildings and lands ..						
v. Tax on vehicles, &c. ..						
vi. Tax on animals						
vii. Tax on carts, &c.	12 - -	6 - -	8 - -	20 - -	20 - -	
viii. Evasion of tolls						
3. REALIZATIONS UNDER SPECIAL ACTS—						
a. Pounds						
b. Ferry rents						
c. Fees under Act II of 1888 ..	30 - -	165 - -	-2 - -	30 - -		
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—						
a. i. Rent of lands	15 - -		5 - -	20 - -	20 - -	
ii. Rent of buildings	66 - -	141 - -	64 - -	130 - -	90 - -	Due to recovery of rent from Mr. Saldanha for European ward.
iii. Avenue receipts	66 - -	41 - -	24 - -	90 - -	40 - -	
iv. Fees from Travellers' Bungalows	232 - -	93 - -	68 - -	300 - -	200 - -	Due to more realizations than was expected.
b. i. Sale-proceeds of lands and buildings		4 - -				
ii. Produce of lands, gardens, &c.						
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	54 - -	67 - -	6 - -	60 - -	40 - -	
Carried forward ..	17542 - -	12098 - -	11898 - -	29440 - -	28890 - -	

STATEMENT VI.—Revised Estimate—(Receipts) for 1898-99—*continued.*

Items.	Actuals of the first eight months of 1898-99.	Actuals of the last four months of 1897-98.	Probable receipts of the last four months of 1898-99.	Total of columns 2 and 4.	Budget grant 1898-99 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 ..	17542 - -	12098 - -	11898 - -	29440 - -	28890 - -	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*cont.*						
c. Conservancy receipts—						
Sale-proceeds of night-soil, street refuse, &c.	2014 - -	3 - -	6 - -	2020 - -	400 - -	Due to much Competition at the Sale.
d. i. Fees from educational institutions	145 - -	56 - -	45 - -	190 - -	190 - -	
ii. Other revenue from educational institutions ..						
e i. Sale-proceeds and composition fees of medicines ..	240 - -	124 - -	110 - -	350 - -	500 - -	Due to your Natives choosing to pay the cost of medicines at the favourable rates instead of becoming monthly subscribers.
ii. Other Hospital receipts ..	27 - -	56 - -	3 - -	30 - -		
f. i. Income from markets ..	548 - -	262 - -	392 - -	940 - -	500 - -	Due to much Competition at the Sale
ii. „ slaughter-houses.	280 - -	190 - -	200 - -	480 - -	460 - -	
g. Other fees						
i. Warrant fees	23 - -	15 - -	17 - -	40 - -	40 - -	
ii. Distraint fees	5 - -	4 - -	5 - -	10 - -	10 - -	
iii. License fees	606 - -	147 - -	144 - -	750 - -	750 - -	
iv. Cart-stand fees	200 - -	200 - -	280 - -	480 - -	480 - -	
v. Other fees		6 - -				
h. Fines under Municipal and other Acts	454 - -	189 - -	96 - -	550 - -	400 - -	Due to more realizations than was expected.
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		52 - -	110 - -	110 - -	120 - -	
Buildings ..						
Municipal Schools						
Other purposes		134 - -	160 - -	160 - -	290 - -	Due to the Supervisors pleading vacancy for want of a duly qualified Nurse.
ii. Medical						
iii. Other purposes—						
Communications						
Water-supply						
Drainage						
Sanitation						
Other purposes	2940 - -			2940 - -	2940 - -	
b. From Local Boards—						
i. Education						
ii. Medical	3784 - -	349 - -	366 - -	4150 - -	4200 - -	Due to less expenditure under establishment.
iii. Other purposes						
Carried forward ..	28808 - -	13773 - -	13832 - -	42640 - -	40170 - -	

STATEMENT VI.—Revised Estimate—(Receipts) for 1898-99—*continued.*

Items.	Actuals of the first eight months of 1898-99.	Actuals of the last four months of 1897-98.	Probable receipts of the last four months of 1898-99.	Total of columns 2 and 4.	Budget grant 1898-99, excluding subsequent allotments	including 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 ..	28808 - -	13773 - -	13832 - -	42640 - -	40170 - -	
GRANTS AND CONTRIBUTIONS—*cont.*						
c. Other grants and contributions—						
i. Education						
ii. Medical						
iii. Other purposes						
MISCELLANEOUS—						
a. Recoveries on account of services rendered to private individuals—						
i. Private scavenging ..	1326 - -	688 - -	574 - -	1900 - -	1850 - -	Due to increase in the number of hours served.
ii. Other purposes						
b. Other items—						
i. Fishery rents						
ii. Refunds of expenditure of previous year		4 - -				
iii. Fee for numbering carts, &c.		1 - -				
iv. Other items	34 - -	17 - -	6 - -	40 - -	30 - -	
7. EXTRAORDINARY AND DEBT—						
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.						
b. Loans—						
i. From Government.. ..						
ii. In the market from private individuals						
c. Realizations of Sinking fund for repayment of loans.						
d. Advances—						
i. Permanent						
ii. Others	50 - -	6 - -		50 - -		Due to the recovery of advance made to the District Surgeon for cholera charges in 1897-98
Total Receipts ..	30218 - -	14489 - -	14412 - -	44630 - -	42050 - -	
Grand Total ..	34678 - -	14489 - -	14412 - -	49090 - -	46690 - -	

50

61

STATEMENT VI.—Revised Estimate—(Charges) for 1898-99—*continued.*

Items.	Actuals of the first eight months of 1898-99.	Actuals of the last four months of 1897-98.	Probable charges of the last four months of 1898-99.	Total of columns 2 and 4.	Budget grant 1898-99, ~~excluding~~ including 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						
b. Buildings	375 - -	967 - -	725 - -	1100 - -	900 - -	Due to the provision of more allotment for the civil Hospital sheds.
c. Drainage		30 - -			200 - -	Works stopped to meet the increase under the above head.
d. Water-supply						
2. REPAIRS—						
a. Communications	1521 - -	3298 - -	3779 - -	5300 - -	5300 - -	
b. Buildings	211 - -	361 - -	489 - -	700 - -	700 - -	
c. Drainage—						
i. Repairs to works	5 - -	4 - -	45 - -	50 - -	500 - -	Works stopped to meet the expenditure for plague preventive measures.
ii. Establishment for flushing drains, &c.	640 - -	323 - -	320 - -	960 - -	960 - -	
d. Water-supply—						
i. Repairs to works, machinery, &c.	10 - -	125 - -	40 - -	50 - -	200 - -	Vide remark above.
ii. Establishment	39 - -	18 - -	21 - -	60 - -	60 - -	
iii. Contingencies						
ESTABLISHMENT	360 - -	177 - -	180 - -	540 - -	540 - -	
TOOLS AND PLANT AND OTHER STORES.	53 - -		7 - -	60 - -		
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 ..	3214 - -	5303 - -	5606 - -	8820 - -	9360 - -	
GRANT 2—(*Education*)—						
1. TRAINING SCHOOLS—						
a. Contributions to Local Boards ..						
b. Stipends to Normal Students ..	118 - -	46 - -	62 - -	180 - -	190 - -	
2. MUNICIPAL SCHOOLS—						
i. On Salary System—						
a. Establishment						
b. Contingencies						
ii. On Salary-Result System—						
a. Fixed Payments	584 - -	278 - -	296 - -	880 - -	880 - -	
b. Result stipends		470 - -	300 - -	300 - -	300 - -	
c. Contingencies	55 - -	59 - -	65 - -	120 - -	120 - -	
3. SALARY GRANTS	346 - -	231 - -	304 - -	650 - -	650 - -	
4. RESULT GRANTS		894 - -	1250 - -	1250 - -	1250 - -	
5. BUILDING, FURNITURE, &c., GRANTS ..						
6. INSPECTION—						
a. Contributions to Local Boards ..						
Carried forward ..	1103 - -	1978 - -	2277 - -	3380 - -	3390 - -	

Statement VI. Revised Estimate—(Charges) for 1898-99—*continued.*

Items.	Actuals of the first eight months of 1898-99.	Actuals of the last four months of 1897-98.	Probable charges of the last four months of 1898-99.	Total of columns 2 and 4.	Budget grant 1898-99 ~~excluding~~ including 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 ..	1103 - -	1978 - -	2277 - -	3380 - -	3390 - -	
GRANT 2—(*Education*)—cont.						
b. Municipal Inspectors—						
i. Establisment	48 - -	81 - -	82 - -	130 - -	240 - -	Due to the Supervisor's place being vacant.
ii. Contingencies	7 - -	— 3 - -	3 - -	10 - -	20 - -	
7. MISCELLANEOUS— (Building furniture &c grants)	27 - -		23 - -	50 - -	200	Due to receipt of applications for grants.
a. Common gymnasium—						
i. Establishment	120 - -	57 - -	60 - -	180 - -	180 - -	
ii. Contingencies		3 - -	10 - -	10 - -	170 - -	Suitable sites not procurable for Gymnasia and consequently no necessity for purchasing the apparatus
b. Common Drawing Master—						
i. Establishment	120 - -	60 - -	60 - -	180 - -	180 - -	
ii. Contingencies	6 - -	6 - -	4 - -	10 - -	20 - -	
c. Other items—						
Total, Grant 2 ..	1431 - -	2182 - -	2519 - -	3950 - -	4400 - -	
GRANT 3—(*Sanitation and Medical Services*).						
1. HOSPITALS AND DISPENSARIES—						
a. Establishment	2158 - -	1071 - -	1162 - -	3320 - -	3320 - -	
b. Medicines and Supplies ..	514 - -	2534 - -	1986 - -	2500 - -	2500 - -	
c. Diet of Patients	1241 - -	493 - -	559 - -	1800 - -	1800 - -	
d. Sundries and Contingencies ..	747 - -	671 - -	443 - -	1190 - -	1190 - -	
e. Contributions to Local Boards ..						
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—						
i. Medical College ..		224 - -	230 - -	230 - -	170 - -	Provision made with reference to the actuals of 1897-98
ii. Sanitary Inspection ..		139 - -	140 - -	140 - -	140 - -	
iii. Medical Reserve staff ..		49 - -	50 - -	50 - -	40 - -	
b. CONTRIBUTIONS TO LOCAL BOARDS, &C., FOR—						
i. Medical Schools ..						
ii. Reserve staff						
c. OTHER CONTRIBUTIONS						
3. VACCINATION—						
a. Establishment	119 - -	58 - -	61 - -	180 - -	180 - -	
b. Contingencies	76 - -	— 3 - -	24 - -	100 - -	30 - -	The municipality gets the supply of Lymphine vaccine direct from Bangalore. Hence the variations under these heads.
c. Contributions to Local Boards ..		44 - -			80 - -	
Carried forward ..	4855 - -	5280 - -	4655 - -	9510 - -	9450 - -	

Statement VI.—Revised Estimate—(Charges) for 1898-99—*continued.*

Items.	Actuals of the first eight months of 1898-99.	Actuals of the last four months of 1897-98.	Probable charges of the last four months of 1898-99.	Total of columns 2 and 4.	Budget grant 1898-99, 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 ..	4855 - -	5280 - -	4655 - -	9510 - -	9450 - -	
GRANT 3—(*Sanitation and Medical Services*—cont.						
4. REGISTRATION OF BIRTHS AND DEATHS—						
a. Establishment	156 - -	78 - -	84 - -	240 - -	240 - -	
b. Contingencies	17 - -	3 - -	3 - -	20 - -	20 - -	
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—						
a. i. Establishment	4022 - -	2006 - -	2038 - -	6060 - -	6060 - -	
ii Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	239 - -	162 - -	161 - -	400 - -	200 - -	Due to provision made for 2 new sewage carts besides the increase in the repair of conservancy carts.
b. Private scavenging—						
i. Establishment	1194 - -	579 - -	606 - -	1800 - -	1830 - -	Due to temporarily dispensing with the services of the scavengers attached to the collector's office. Latrine & other arrangements were made by that office
ii. Contingencies, such as cost of scavenging carts, &c.	7 - -	4 - -	3 - -	10 - -	10 - -	
c. Cholera charges	789 - -	636 - -	1321 - -	2110 - -	1160 - -	Due to more provision made for plague preventive measures.
d. Contingencies	77 - -	275 - -	223 - -	300 - -	300 - -	
Total, Grant 3 ..	11356 - -	9023 - -	9094 - -	20450 - -	19270 - -	
GRANT 4—(*Lighting and miscellaneous Municipal purposes*)—						
LIGHTING—						
a. Establishment	232 - -	119 - -	128 - -	360 - -	360 - -	
b Contingencies	434 - -	310 - -	226 - -	660 - -	1060 - -	Vide remark against Cholera charges.
2. i. MARKETS—						
a. Establishment						
b. Contingencies		7 - -				
ii. SLAUGHTER-HOUSES—				10 - -	120 - -	Due to the abolition of the Revenue Inspectors place Vide GO No 772 M. this date. 16 April 1898
a. Establishment	10 - -	40 - -		10	10	
b. Contingencies	10					
3. CHOULTRIES—						
a. Establishment	205 - -	106 - -	105 - -	310 - -	310 - -	
b. Contingencies	41 - -		19 - -	60 - -	60 - -	
c. Feeding travellers	1716 - -	731 - -	854 - -	2570 - -	2570 - -	
4. TRAVELLERS' BUNGALOWS—						
a. Establishment	56 - -	24 - -	24 - -	80 - -	80 - -	
b. Contingencies	13 - -	16 - -	7 - -	20 - -	20 - -	
5. AVENUES—						
a. Establishment						
b. Contingencies						
6. PUBLIC GARDEN—						
a. Establishment						
b Purchase of seeds, repair of well, purchase of bullocks, &c. ..	27 - -		3 - -	30 - -		Purchase of pots &c for garnishing the fires during the late hot weather.
Carried forward ..	2744 - -	1353 - -	1366 - -	4110 - -	4590 - -	

Statement VI.—Revised Estimate (Charges) for 1898-99—*continued.*

Items	Actuals of the first eight months of 1898-99.	Actuals of the last four months of 1897-98.	Probable charges of the last four months of 1898-99.	Total of columns 2 and 4.	Budget grant 1898-99, including 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.	RS. A. P.	RS. A. P.	
Brought forward ..	2744 - -	1353 - -	1366 - -	4110 - -	4590 - -	
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	3 - -	—3 - -	27 - -	30 - -	30 - -	
iii. Printing	148 - -	48 - -	202 - -	360 - -	350 - -	
iv. Compensation for lands ..						
v. Other items	469 - -	190 - -	131 - -	600 - -	600 - -	
Total, Grant 4 ..	3364 - -	1588 - -	1726 - -	5090 - -	5570 - -	

Items	2	3	4	5	6	7
GRANT 5—						
a. General Establishment—						
i. Office Establishment ..	1838 - -	610 - -	972 - -	2810 - -	2830 - -	1840 / 720 } Due to the appointment of the Secretary vide G. O. dated 16 April 1898 No 772 M. Mis
ii. Inspection	48 - -	146 - -	2 - -	50 - -	60 - -	
b. Collection of Municipal Taxes—						
i. Establishment	425 - -	181 - -	215 - -	640 - -	640 - -	560 ×
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..						
c. Collection of Tolls—						
i. Establishment						
ii. Contingencies	7 - -	1 - -	3 - -	10 - -	10 - -	
d. Office contingencies other than (*b*) (ii)	206 - -	576 - -	494 - -	700 - -	700 - -	
e. Contributions for the Central office and Audit establishments ..	380 - -	430 - -		380 - -	380 - -	
Total, Grant 5 ..	2904 - -	1944 - -	1686 - -	4590 - -	4620 - -	
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 year ..						

Statement VI.—Revised Estimate—(Charges) for 1898-99—*continued.*

Items.	Actuals of the first eight months of 1898-99.			Actuals of the last four months of 1897-98.			Probable charges of the last four months of 1898-99.			Total of columns 2 and 4.			Budget grant 1899-00, ~~excluding~~ including 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				161	-	-										
Refunds of other than current collections.	54	-	-	2	-	-	16	-	-	70	-	-	100	-	-	
Discount																
Pensions and gratuities																
Investments—																
a. In Government securities for purposes other than Sinking Fund																
b. In Savings Bank																
Total Expenditure ..	22323	-	-	20203	-	-	20647	-	-	42970	-	-	43320	-	-	
Balances—																
a Municipal Fund	12355	-	-	-5714	-	-	-6235			6120	-	-	2770	-	-	
b. Endowments																
c. Water and drainage tax fund ..																
Grant Total ..	34678	-	-	14489	-	-	14412	-	-	49090	-	-	46090	-	-	

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 189 -9 .	
			Up to 31st March 189 .		In 189 -9 .	Up to 31st March 189 .		In 189 -9 .	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.

64

Nothing at Date
Chairman

ent to Press. 26-1-99

for signature. 23-3-99

n print. 21-3-99

NUMBER OF COPIES REQUIRED. { Order complete. 90 | Letter only. | Order complete with Letter. }

No. DATED

No. 3837h already in type
60 146-m — A

OSURES TO C. No.

OF GOVERNMENT .. A ..

ETTER OF GOVERNMENT.

STATEMENT WITH DITT

NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.

N.B.—
A = Print in full.
B = Not to be printed.
P = Print abstract only.
Q = Print heading only.