Local & Munl. (189) Department.

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[Despatch Abstract.]

Mun. Buildings Renewing Two Elbow
for 1899-1900

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Government {1899} of Madras.

LOCAL AND MUNICIPAL.

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G.O., No. 378 M., 15th March 1899.

MARCH.

Municipal Budget.

Reviewing the Ellore — for 1899–1900.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers:—

From M.R.Ry. C. SITARAMAYYA PANTULU Garu, Chairman, Municipal Council, Ellore, to the Secretary to Government, Local and Municipal Department (through the Divisional Officer and the Collector), dated 24th December 1898, Cur. No. 375.

I have the honour to submit herewith the revised estimate for 1898–99 and the budget estimate for 1899–1900 for the Ellore Municipality, together with the connected statements and an extract from the proceedings of the Council, dated 19th December 1898, passing the same.

Revised Estimate for 1898–99.

Receipts.

2. The receipts now estimated amount to Rs. 37,734 against the sanctioned budget amount of Rs. 38,450. The decrease of Rs. 716 is due to the following causes.

3. *Opening Balance.*—The decrease of Rs. 1,021 in the opening balance was explained in paragraph 106 of this office letter No. 37, dated 1st June 1898, embodied in G.O., No. 1587 M., dated 9th September 1898.

4. *Tax on Carts and other Vehicles without Springs.*—The increase of Rs. 50 is due to the expectation of some more carts for licenses.

5. *Tolls—Gross Receipts.*—The increase of Rs. 2,000 is due to the expectation of more tolls on carts carrying stone for Gódávari bridge works and for Head Assistant Collector's office in the town.

6. *Revenue derived from Municipal property and powers apart from taxation—(a) Rent of Lands.*—The decrease of Rs. 6 is due to overestimate.

7. *Fees from Traveller's Bungalow.*—The decrease of Rs. 50 is due to a decrease in the number of travellers.

8. *Sale-proceeds and Composition Fees of Medicines and other Hospital Receipts.*—The decrease of Rs. 35 in the former and an increase of Rs. 60 in the latter are due to the collection of money in the shape of subscriptions.

9. *Income from Markets.*—The decrease of Rs. 1,100 is due to the postponement of collection of fees on vegetable markets on account of a recent strike among shop-keepers and to a fall in the number of firewood carts entering the town.

10. *Income from Slaughter-houses.*—The right of collecting fees on animals slaughtered in slaughter-houses was sold for Rs. 1,725, and hence is the increase of Rs. 25, which is due to competition.

11. *Distraint and Warrant Fees.*—An increase of Rs. 50 is anticipated from warrants to be issued before the close of the year.

12. *License Fees.*—Most of the hay-stacks and all brick-kilns were removed to outside the municipal limits, and hence is the decrease of Rs. 500.

13. *Cart-stand Fees.*—The anticipated increase of Rs. 300 is chiefly due to collection of fees departmentally and to an increase in the number of carts.

14. *Grants and Contributions.*—A decrease of Rs. 120 is expected as no teachers were admitted this year in the Training College, Rajahmundry.

15. *Other Purposes.*—The decrease of Rs. 10 is small.

16. *Miscellaneous—Recoveries on account of services rendered to Private Individuals —Other Purposes.*—The decrease of Rs. 70 is anticipated from a fall in the number of cess-pools.

17. *Refunds of expenditure of previous year.*—The decrease of Re. 1 is small.

18. *Fees for Numbering Carts, &c.*—Nothing is anticipated from the sale of toll-tickets, &c., as the collection of tolls, &c., is done departmentally, and hence is the decrease.

19. *Advances—Permanent and others.*—The decrease of Rs. 250 is chiefly based on the actuals of the first eight months.

Charges.

20. The revised estimate of charges including the closing balance, is Rs. 37,734 against Rs. 38,450. The decrease of Rs. 716 is due to the causes detailed below.

21. *Grant 1, New Works—Buildings.*—An increase of Rs. 500 is expected for constructing latrines and cholera and contagious sheds in the hospital compound.

22. *Repairs—Communications.*—The increase of Rs. 2,000 is due to the anticipated expenditure on Tank bund road, Velakkayala street road and to the construction of a revetment wall to High road near N. Bhyravamurty Garu's house near Pusalapaty Varu's shops, as these urgently require repairs.

23. *Water-supply—Repairs to Works, &c.*—The increase of Rs. 10 is due to the anticipated expenditure for watering municipal tanks.

24. *Grant 3, Sanitation and Medical Services, Hospitals and Dispensaries—Establishment.*—The decrease of Rs. 44 is due to savings effected by the temporary transfer of the hospital assistant on plague duty to Salem district.

25. *Medicines and Supplies.*—The increase of Rs. 200 is due to the payment of cost of medicines, &c., already supplied by Burgoyne, Burbidges & Co. and to quinine, &c., already supplied.

26. *Diet of Patients.*—The increase of Rs. 150 is due to an increase in the number of in-patients.

27. *Registration of Births and Deaths—Contingencies.*—The increase of Rs. 20 is due to the anticipated cost of Birth and Death registers.

28. *Conservancy, Road-cleaning and Road-watering—Establishment.*—The decrease of Rs. 90 is due to fines and savings.

29. *Cholera and Plague Charges.*—The decrease of Rs. 4,450 is due to the decrease in the estimate for plague charges as per Collector's No. D. Dis. 1979-Rev., dated 14th November 1898.

30. *Grant 4, Lighting and Miscellaneous Municipal purposes—Markets—Establishment and Contingencies.*—The decrease of Rs. 135 under establishment and of Rs. 35 under contingencies is due to the dispensing with the services of the market establishment owing to the suspension of collection of fees on vegetable markets on account of the recent strike among vegetable shop-keepers, &c.

31. *Grant 5, General Establishment — Office Establishment.*—The decrease of Rs. 61 is small and is due to fines and savings.

32. *Collection of Municipal Taxes—Establishment.*—The decrease of Rs. 5 is small and needs no explanation.

33. *Collection of Tolls—Establishment and Contingencies.*—The increase of Rs. 1,330 in the former and Rs. 700 in the latter is due to the collection of tolls under amani and to repairing toll sheds, toll-gates, &c. No allotment application was submitted as Government in G.O., Mis. No. 547 M., dated 10th March 1898, directed the tolls to be under municipal management.

34. *Closing Balance.*—After providing Rs. 37,650 under all grants for expenditure in the current year, Rs. 84 are reserved as closing balance against Rs. 37,560 and Rs. 890, respectively.

BUDGET ESTIMATE FOR 1899-1900.

Receipts.

35. The receipts budgeted for 1899-1900 are Rs. 44,284 against the revised estimate of Rs. 37,734. The increase of Rs. 6,550 anticipated in the budget is due to the following causes.

36. *Opening Balance.*—The increase of Rs. 555 in the opening balance needs no explanation as it was fully explained in the revised estimate.

37. *Municipal Rates and Taxes—Tax on Lands.*—The decrease of Rs. 50 is due to no assessment on the harbour as it was handed over to the municipality.

38. *Tolls—Gross Receipts.*—The increase of Rs. 500 is anticipated from the increase in the number of carts entering municipal limits for supplying stone to Gódávari bridge works and for the construction of the Head Assistant Collector's office at Ellore.

39. *Revenue derived from Municipal Property and powers apart from taxation—Rent of Lands.*—The increase of Re. 1 is small and needs no explanation.

40. *Fees from Educational institutions.*—An increase of Rs. 200 is anticipated this year from the expected increase in the strength of the lower secondary and primary schools.

41. *Income from Markets.*—The Council now proposed to construct market sheds and to get the vegetable, &c., shops removed to those sheds and to levy fees under section 194 of Act IV of 1884 as amended by Act III of 1897, and consequently an increase of Rs. 400 from this source is anticipated. The vegetable markets, as they are, are a great nuisance and inconvenience and ought to be removed from their present localities.

42. *Distraint and Warrant Fees.*—The decrease of Rs. 100 is anticipated on the presumption that taxes will be paid within fifteen days after the receipt of demand notice as they have this year learnt that they had to pay extra fees when taxes were not paid in time.

43. *License Fees.*—As all brick-kilns have already been removed from the municipal limits and as almost all hay-stacks are expected to be removed to outside the municipality, a decrease of Rs. 200 is expected.

44. *Fines under Municipal and other Acts.*—A decrease of Rs. 200 is anticipated as only Rs. 231 were credited during the first eight months of 1898-1899.

45. *Grants and Contributions from Government—Education—Normal Stipends and other Purposes.*—An increase of Rs. 120 and Rs. 20, respectively, is expected from grants for normal sitpends and gymnastic instructor and drawingmaster.

46. *Other Fuposes.*—The Government in its order, Mis. No. 2094 M., dated 8th December 1898, communicated the remarks of the Plague Commissioner to provide Rs. 5,000 in the budget for 1899-1900 for plague charges. The Council had therefore to make a provision for Rs. 5,000 under plague charges. The Council, after making all possible retrenchments under every grant, had to provide only Rs. 3,050 for works under grant 1 after taking Rs. 5,000 to plague from this grant. In the current year's budget, Rs. 8,730 were provided under grant 1 for works. Thus there is a deficit this year of Rs. 5,680. The condition of roads in the town has constantly been occupying the attention of the Government, Collector, Divisional-officer and the Council,and, in spite of repeated remarks from the Government and the local officers, *vide* G.O., No. 1587 M., dated 9th September 1898, paragraph 13, remarks of the Collector and G.O., No. 1941 M., dated 6th September 1897, paragraph 4, and paragraph 6 of the Collector's remarks,the Council has not been able to effect any great improvements in that branch for want of funds. The roads, though improved, are not in a condition to be neglected now, and if timely repairs are not made their condition would become deplorable and entail heavy expense on the Council in repairing much damaged and badly cut up roads. In these circumstances the only alternative left to the Council is either to neglect roads which is undesirable, or to hope to get some help from Government for plague charges. The Council therefore ventures to hope that the Government will be pleased to come to its rescue by contributing Rs. 5,000 to plague from Provincial funds and thus maintain the balance of the budget, as the figure of Rs. 5,000 taken credit for from Government will, as the Council trusts, be only a paper adjustment.

47. *Miscellaneous—Other Purposes—Cess-pools.*—The Council proposes to have four classes of cess-pools, as per rates noted in the margin, instead of two classes as at present, at Rs. 24 and Rs. 18 per annum, respectively, and thus expects more cess-pools in future, as some of them were taken away from municipal management owing to an increase in the rates in 1897-98, *vide* G.O., No. 636 M., dated 20th March 1897, paragraph 50 of the Chairman's letter; hence an increase of Rs. 300 is anticipated.

	Per annum.
	Rs.
First class	24
Second class	18
Third class	12
Fourth class	9

48. *Other Items.*—No refunds are anticipated during the year, and hence the decrease of Rs. 47 under *refunds of expenditure of previous year* and an increase of Re. 1 is expected from *re-numbering carts.*

49. *Advances.*—An increase of Rs. 50 is anticipated under this item as refund is anticipated of advances given to toties during the late floods.

Charges.

50. In the budget for 1899-1900 it is proposed to spend Rs. 43,210 under all grants and to reserve Rs. 1,074 as closing balance against the revised estimate figure of Rs. 37,650 and Rs. 84, respectively. The increase of Rs. 6,550 in the budget is explained below.

51. *Grant 1, Public Works.*—The increase of Rs. 1,390 is due to more money allotted in the budget towards the repairs of roads, masonry latrines, dust-bins and some other buildings as they are sadly in need of repairs.

52. *New Works—Communications.*—The decrease of Rs. 250 is due to want of funds.

Buildings.—The decrease of Rs. 600 is due to want of funds.

Miscellaneous—Public Improvements.—The decrease of Rs. 200 is due to want of funds.

53. *Repairs—Communications.*—Rs. 6,050 or Rs. 1,550 more than the revised estimate are provided for repairing the existing roads as many of them are cut up by heavy cart traffic and badly require repairs.

Buildings.—Rs. 950 or Rs. 750 more than the amount provided in the revised estimate are provided for repairing masonry latrines, dust-bins, hospital building, its out-houses, traveller's bungalow with its kitchen and stables, the municipal office, store-room, slaughter-houses in wards C and D, and the municipal primary school building, Powerpeta, and the two iron latrines.

Drainage—Repairs to Works.—Rs. 50 are provided for repairing the existing drains and the decrease of Rs. 150 under the revised estimate is due to want of funds.

Establishment for Flushing Drains—Hire of Carts, &c.—Rs. 670 or Rs. 20 more than the amount provided in the revised estimate are provided to meet the establishment charges and hire of carts at Rs. 15 a cart per mensem.

Water-supply.—Rs. 200, Rs. 60 and Rs. 20, respectively, are provided for repairing wells, &c., and to meet the establishment and contingent charges against Rs. 10, Rs. 60 and Rs. 10, respectively, in the revised estimate.

54. Rs. 876 for *establishment* and Rs. 24 for *contingent charges* are provided against Rs. 880 and *nil* in the revised estimate. The decrease is small in the former and the increase of Rs 24 in the latter is due to provision being made to meet the travelling allowance of the overseer who is to go to inspect Janampetta quarry 8 miles away from the town.

55. Rs. 100 or Rs. 50 over the revised estimate are provided under *tools and plant.*

56. *Grant 2, Education.*—The increase of Rs. 260 under this grant is due to the following causes:—

Training Schools—Stipends to Normal Students.—The increase of Rs. 120 is due to provision made in the budget for sending two teachers to undergo training this year.

Municipal Schools—On Salary System.—The increase of Rs. 240 is due to the increase in the salaries of the head and second masters from Rs. 40 and Rs. 25 to Rs. 45 and Rs. 30, respectively, and to a provision made for an extra teacher on Rs. 10 as recommended by the Inspector of Schools, Northern Circle, in his endorsement No. 2089, dated 18th November 1898, on N. Dis. No. 2138–G., dated 7th November 1898, from the Assistant Inspector of Schools, Gódávari and Kistna divisions. Though the Assistant Inspector of Schools, Gódávari and Kistna divisions, and the Inspector of Schools, Northern Circle, in their letter No. C. Dis. No. 35, dated 4th September 1898, and endorsement D. No. 541, dated 26th September 1898, recommended the increase of salaries to all teachers as per paragraph 53 of this office letter No. 441, dated 19th December 1897, still, only the pay of the head and second masters is increased this year, considering their interest in the school and their exertions in improving the condition of the school. The standard of salaries now recommended is still not in keeping with the standard of salaries given to teachers in similar institutions elsewhere. That the school is in an efficient condition and that the teachers deserve encouragement will be seen by a reference to the remarks of the Director of Public Instruction, inspecting officers, and the recommendation of the Council (*vide* G.O., No. 293 M., dated 1st February 1898).

Contingencies.—The increase of Rs. 40 is due to provision made for a library which is much wanted.

57. *Municipal Schools—On Salary-result System.*—The decrease of Rs. 50 is due to want of funds.

58. *Fixed and Result Grants.*—The decrease of Rs. 100 is due to want of funds.

59. *Inspection—Establishment and Contingencies.*—The increase of Rs. 10 is chiefly due to the increase of Re. 1 a month by annual increment in the salary of the inspecting schoolmaster.

60. *Grant 3, Sanitation and Medical Service.*—The increase of Rs. 3,554 is due to the following reasons:—

Hospitals and Dispensaries—Establishment.—The increase of Rs. 605 is due to the proposed increase in the salary of the civil apothecary from Rs. 65–10–0 to Rs. 109–6–0 and of the compounder from Rs. 9 to Rs. 12, as they are both entitled to the same. The hospital assistant was transferred from here on plague duty and since then nobody has been sent in his stead. The necessity for entertaining a female-apothecary or female-dresser was admitted so far back as 1895 and 1896 by two District Medical and Sanitary officers, Doctors Marsden and Sarkies, but the Council had to give up the idea for want of funds. As there is no prospect of making any provision for a female-apothecary in the present crippled condition of finances and as there is no hospital assistant now, the Council proposed a female-dresser in the place of the vacant hospital assistant in the hope that she would not only be a help to the civil apothecary in his duties, but a great boon to the female population who are sadly in need of a female-doctor. The Council further trusts that by this arrangement there will be no extra cost to the Council.

Medicines and Supplies.—As medicines worth nearly Rs. 1,200 were purchased already, Rs. 800 will suffice this year, and hence is the decrease of Rs. 400.

Diet of Patients.—The decrease of Rs. 200 is due to the anticipation of a decrease in the number of in-patients.

The decrease of Re. 1 under *contingent charges* is small and needs no explanation.

61. *Registration of Births and Deaths—Contingencies.*—The increase of Rs. 20 is considered necessary for forms, &c.

62. *Conservancy, Road-cleaning and Road-watering.—Establishment and Hire of Carts.*—The increase of Rs. 90 in the former and Rs. 160 in the latter is respectively due to the calculation of salaries in full and to the proposal to entertain an additional cart for removing rubbish as the present number of carts is found quite insufficient. This is an important sanitary necessity.

63. *Private Scavenging—Hire of Carts, &c.*—An increase of Rs. 40 is expected for repairing iron carts and for extra buckets to be purchased.

64. *Cess-pools—Establishment and Contingencies.*—An increase of Rs. 60 in the establishment charges and Rs. 180 in contingencies is due to the proposal to entertain an additional cleaner on Rs. 5 and an additional cart on Rs. 15 per mensem under the revised scheme.

65. *Cholera and Plague Charges.*—The increase of Rs. 3,000 is due to G.O., Mis. No. 2094 M., dated 8th December 1898 communicating Plague Commissioner's recommendation to provide Rs. 5,000 under plague charges.

66. *Grant 4, Lighting and Miscellaneous Purposes.*—The increase of Rs. 240 is explained below:—

Markets—Establishment and Contingencies.—The increase of Rs. 200 is due to the entertainment of a market inspector on Rs. 10 and a peon on Rs. 5 per mensem for collecting fees on market sheds proposed to be constructed this year and to contingencies for the same.

67. *Travellers' Bungalow—Establishment.*—The increase of Rs. 12 is due to the proposed entertainment of a sweeper and scavenger on Re. 1 per mensem. This want is keenly felt by every traveller visiting the bungalow.

Contingencies.—The increase of Rs. 38 is due to a provision being made for the purchase of certain furniture and for repairing punkahs, &c.

68. *Public Gardens—Purchase of Seeds, &c.*—The increase of Rs. 10 is small and needs no explanation.

69. *Rewards for Destruction of Wild Animals, &c.*—As no dogs were killed during 1898–99, Rs. 100 are necessary this year, and hence is the increase.

Compensation for Lands.—For want of funds Rs. 100 are provided, and hence is the decrease of Rs. 100.

70. *Other Items.*—The decrease of Rs. 20 is due to the anticipation of a decrease in law charges, &c.

71. *Grant 5.*—The increase of Rs. 266 is due to the following causes:—

General Establishment—Office Establishment.—The increase of Rs. 97 is due to the salaries being calculated in full and to the annual increments in the pay of the manager and the third clerk by Rs. 2 and 1, respectively, *vide* G.O., No. 636 M., dated 20th March 1897.

72. *Collection of Municipal Taxes—Establishment.*—The increase of Rs. 9 is due to the calculation of salaries in full and to the proposed increase in the salary of the first bill-collector by As. 8 as he has been serving satisfactorily for a long time. The increase though small is well deserved.

73. *Collection of Tolls—Establishment.*—The increase of Rs. 110 is due to the calculation of salaries in full for the whole year.

74. *Office Contingencies.*—The increase of Rs. 50 is due to a provision for the purchase of almirahs for the office as they are absolutely required for the safe custody of office records.

75. *Advances Recoverable.*—Rs. 50 are considered sufficient, and hence is the decrease of Rs. 150.

76. *Closing Balance.*—The increase of Rs. 990 in the closing balance is chiefly due to the increase of Rs. 6,550 in the budget receipts for 1899–1900. This amount is allowed to stand as closing balance as the same can be utilized for any purpose when required.

77. The proposition statements in connection with the revision of establishments under Grants 2, 3, 4 and 5 are herewith submitted for approval and sanction.

D. Dis. No. 725-Rev.

Forwarded to the Collector.

2. Looking over the municipal budget of 1899–1900 as a whole, it is difficult to suggest any retrenchments in expenditure. The roads are very much neglected and the provision made this year is quite justifiable. A supply of good and wholesome water is a crying want of the town and the provision made for it is inadequate. The sanitary arrangements, generally speaking, leave much to be desired yet. On these grounds the Council's importunity for a Government grant to meet plague charges during the year is not unreasonable. But they must set about to seriously think of augmenting their revenues if they are to duly carry out the purposes of the Municipal Act. The direction in which the increase of receipts may be best looked for is the tax on houses which is susceptible of considerable expansion. Some such increase might have been shown under that head this year. The sooner the market sheds now projected are built the better. Not only a nuisance will be removed, but they will also prove a profitable source of income.

(Signed) P. KERSHASP,
Ag. Head Assistant Collector.

27*th December* 1898.

D. Dis. No. 55-Rev.

Forwarded.

2. *Revised Estimate for* 1898–99.—The current receipts and charges are now estimated at Rs. 38,205 and Rs. 37,650, respectively, against Rs. 37,900 and Rupees 37,560 anticipated in the sanctioned budget. The increase of Rs. 2,000 under tolls is expected to be levied on carts carrying stone for the Gódávari bridge works. The decrease of Rs. 1,100 under income from markets is due to the collection of fees on certain vegetable markets and shops having had to be stopped on account of strikes on which a report is due to Government and will be soon submitted.

3. The decrease of Rs. 500 under license-fees is due to the removal of brick-kilns, hitherto within the municipal limits, to beyond those limits.

4. An increase in expenditure of Rs. 500 under buildings—new works and Rupees 2,000 under communications—repairs is anticipated in excess of the original provision. The actual expenditure incurred during the first eight months does not justify such a large provision for the remaining four months. In any case the extra provision above referred to in the revised budget cannot be sanctioned seeing that for want of funds the Council has applied for a contribution from Government of Rs. 5,000 on account of plague charges. I cannot recommend this contribution, but consider that the Council can postpone some of the works under Grant 1 without serious inconvenience. The increased receipts under tolls anticipated on account of the increase under "stone carts" is Rs. 2,000, the total receipts under tolls being estimated at Rs. 10,500, while the expenditure proposed is Rs. 2,130, of which Rs. 1,330 is on account of establishment and the balance on account of contingencies. This is excessive, being 19⅓ per cent. of the receipts. It may be cut down to 15 per cent.

5. *Budget Estimate for* 1899–1900.—The receipts for the ensuing year are put down at Rs. 44,200 against Rs. 38,205 in the revised estimate for the current year. The increase is mainly due to credit having been taken for a contribution of Rs. 5,000 on account of plague charges by Government for which an application is made in the budget; I cannot support this application as such an application can be made only "in the last resort after omitting all avoidable expenditure", *vide* G.O., No. 514 P., dated 25th May 1898. I therefore propose to make the following amendments to the Council's budget under charges.

Revised Budget for 1898–99.

Item.	Original budget estimate for 1898–99.	Chairman's revised estimate, 1898–99.	Collector's revision, 1898–99.	Saving.
	RS.	RS.	RS.	RS.
GRANT 1—				
1. New Works—				
(*b*) Buildings	700	1,200	700	500
2. Repairs—				
(*a*) Communications	2,500	4,500	2,500	2,000
GRANT 5—				
(*c*) Collection of Tolls—				
(i) Establishment	*Nil.*	1,330	1,065	265
(ii) Contingencies	100	800	500	300
Total ..	..	..	..	3,065

Budget for 1899–1900.

Item.	Chairman's estimate.	Collector's revision.	Saving.
	RS.	RS.	RS.
GRANT 1—			
2. Repairs—			
(*a*) Communications	6,050	4,500	1,550
(*b*) Buildings	950	700	250
GRANT 5—			
(*c*) Collection of Tolls —			
(i) Establishment	1,440	1,330	110
Total ..	..	..	1,910

6. The above savings come to Rs. 4,975. This obviates all necessity for Government contributing towards plague charges. Should plague not make its appearance, and it is to be hoped that it may not, considering how successful preventive measures have been elsewhere in the Presidency, as the year advances, the Council can draw upon this allotment to supplement i s allotments for other purposes where necessary. The Council desires to take advantage of the temporary transfer of the hospital assistant to plague duty to introduce a female hospital assistant. It is, however, doubtful whether without a separate hospital for women and children a female hospital assistant will be of much use, and it is more than doubtful whether on the other hand she will be as helpful to the civil apothecary in charge of the hospital as a regular hospital assistant. Ellore is a big town and there is full work for an apothecary and an assistant. To a hospital in charge of and attended by members of the opposite sex, female patients will be loath to go, so that the only people to whom the female hospital assistant can be of service are those that can afford to secure her attendance at their homes. It does not seem therefore desirable having regard to the interests of the general public resorting to the hospital that a female hospital assistant should take the place of the hospital assistant of the other sex. I would retain the provision, however, as it is, as doubtless the Surgeon-General will before long be able to depute a hospital assistant to Ellore. When funds permit of it, the Council should in addition entertain a female hospital assistant, putting her in charge, if possible, of a separate institution.

(Signed) V. A. BRODIE,
Collector.

7*th January* 1899.

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, 7th January 1899, No. 200.

I have the honour to submit the following remarks on the educational portion of the budget estimate of the Ellore Municipality for 1899–1900.

2. The proposal to increase the salaries of some of the teachers of the lower secondary school may stand over for the present, with reference to G.O., No. 792, Financial, dated 14th September last.

3. I cannot approve of the action of the Municipal Council in reducing the allotment for result grants by Rs. 200. This will seriously affect the progress of education in the town, especially as the fixed grant system has to be introduced during the next year. I would recommend strongly that the current year's allotment be repeated.

4. The salary of the gymnastic instructor has been shown as Rs. 15, while the sanctioned pay is Rs. 20. The allotment under that head should be raised to Rs. 240, the provincial grant for which credit has been taken on that account being also raised to Rs. 120.

5. The stipendiary grant shown under receipts should be Rs. 70 and not Rs. 120.

6. With the above modifications, the net expenditure proposed on education is Rs. 2,350 (4,540 — 2,190) or less than 9 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, 23rd January 1899, No. 91.

With reference to Grant 3 of the budget estimate of the Ellore Municipality for the year 1899–1900, I have the honour to state that I do not approve of the suggestion of the Municipality regarding the entertainment of a female third-class hospital assistant, as women of this grade are not available at present. Even if they were, they would be no more fit for independent charges than third-class hospital assistants of the male sex are.

2. In this connection, I would invite the attention of the Municipality to the views of the Government as regards the employment of such women embodied in G.O., No. 1684 L., dated 5th September 1887, and the course it would have been wise to pursue as laid down in G.O., No. 1517 M., dated 19th September 1895, before submitting the above proposals.

3. For these reasons I consider that the present arrangement should remain unaltered.

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, 3rd January 1899, No. 356-S.

Referring to the Ellore Municipal budget for 1899–1900, I have the honour to state that the proposed expenditure on conservancy shows an increase in comparison with the current year's figure. The proportion it bears to the anticipated receipts cannot however be stated, as no copy of statement I (receipts) has accompanied the budget sent to me. Statement II-B shows that no steps have been taken by the Municipal Council to re-arrange the conservancy supervising staff on the lines advised by me in reviewing the current year's budget. The allotment for vaccination calls for no special notice.

ORDER—No. 378 M., dated 15th March 1899.

The estimated receipts and charges of the Ellore 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	1,753	550	— 470	2,880
Tax on Arts	2,643	3,100	3,100	3,100
,, Buildings and Lands	8,705	10,300	10,300	10,250
,, Vehicles and Animals	1,053	1,100	1,100	1,100
,, Carts	1,920	2,000	2,050	2,050
Tolls	7,940	8,500	10,500	11,000
Realizations under Special Acts	105	50	50	50
Rent of lands, Buildings, &c., and sale-proceeds of Lands, &c.	182	250	190	190
Conservancy Receipts	391	150	150	150
Fees and Revenue from Educational Institutions	1,949	1,800	1,800	2,000
,, ,, Medical Institutions	74	70	90	100
Income from Markets and Slaughter-houses	2,310	3,200	2,130	2,520
License fees	874	1,200	700	500
Other fees	547	760	1,110	1,010
Fines under Municipal and other Acts	390	500	500	300
Grants and Contributions from Government	65	190	60	190
,, ,, Local Boards	2,499	3,000	3,000	3,000
Recoveries for services to private individuals	1,316	1,330	1,260	1,560
Miscellaneous	8	100	60	20
Loans	..	..	..	2,000
Advances Recovered	1,706	300	50	100
Total	34,677	37,900	38,200	41,190
Grand Total	36,430	38,450	37,730	44,070
Charges.				
GRANT 1—				
New works—				
Communications	..	900	250	..
Buildings	5,290	1,800	700	600
Water-supply	139	100	100	100
Miscellaneous Public Improvements	..	300	300	100
Repairs—				
Communications	3,902	4,500	2,500	4,500
Buildings	158	400	200	700
Drainage	597	1,050	850	720
Water-supply	92	400	80	280
Establishment	819	880	880	900
Tools and Plant and other Stores	47	100	50	100
Total	11,044	10,430	5,910	8,000
GRANT 2—				
Training Schools	24	120	..	120
Municipal Schools—				
On the Salary System	1,499	1,530	1,530	1,570
On the Salary-result System	911	930	930	880
GRANTS-IN-AID—				
Salary Grants	394	400	400	400
Fixed and Result Grants	897	1,000	900	800
Building, Furniture, &c., grants	9	50	50	50
Inspection	184	230	230	240
Miscellaneous	181	320	220	280
Total	4,099	4,580	4,260	4,340
GRANT 3—				
Hospitals and Dispensaries	4,302	4,210	4,170	4,170
Contributions	305	250	250	250
Vaccination	608	550	550	550
Registration of Births and Deaths	121	160	180	200
Conservancy, Road-cleaning and Road-watering	9,449	10,110	11,420	16,170
Total	14,785	15,280	16,570	21,340
GRANT 4—				
Lighting	1,714	2,140	1,840	1,840
Markets and Slaughter-houses	72	310	140	340
Travellers' Bungalows	70	90	90	140
Public Garden, Survey of Land, Fire and other charges	2,417	1,910	1,560	1,550
Total	4,273	4,450	3,630	3,870
GRANT 5—				
Supervision and Management	2,665	2,560	4,220	4,830
Advances Recoverable	35	200	200	50
Refunds	..	10	10	10
Pensions and Gratuities	..	50	50	50
Grand Total	36,901	37,560	34,850	42,490
Balance	— 471	890	2,880	1,580

REVISED ESTIMATE FOR 1898–1899.

2. The current receipts and charges are now estimated at Rs. 38,200 and Rupees 37,650, respectively, against Rs. 37,900 and Rs. 37,560 anticipated in the sanctioned budget. There is an increase in the receipts occurring chiefly under tolls and cart-stand fees, which is nearly counterbalanced by a decrease under market rents, license fees and advances recovered, while the increase in the charges, which appears under Grants 3 and 5, is almost met by a decrease under the other grants. With reference to the remarks of the Collector in paragraphs 4 and 5 of his endorsement, the allotments for New Works—Buildings, Repairs—Communications and Tolls—Contingencies will be reduced by Rs. 500, Rs. 2,000 and Rs. 300, respectively. The sanction of Government should have been obtained for the entertainment of the establishment for the collection of tolls, referred to in paragraph 33 of the Chairman's letter. It is, however, now approved, as is also the abolition of the market establishment proposed in paragraph 30. The report promised by the Collector in paragraph 2 of his endorsement regarding the strikes in the town is awaited. The balance to be carried forward to the ensuing year's budget will be Rs. 2,880.

BUDGET ESTIMATE FOR 1899–1900.

3. *Receipts.*—The receipts for the ensuing year are put down at Rs. 44,200 against Rs. 38,200 in the revised estimate, the increase occurring chiefly under tolls, market rents and grants from Government. The contribution of Rs. 5,000, which is expected from Government for plague charges, will be struck out, with reference to the Collector's remarks in paragraph 4 of his endorsement; but in order to enable the Council to provide sufficient funds for these charges and to have a small working balance, credit will be taken for a loan of Rs. 2,000 from Imperial funds. As recommended by the Director of Public Instruction in paragraphs 4 and 5 of his letter read above, the estimate under Provincial grants on account of the salary of the gymnastic instructor will be raised from Rs. 80 to Rs. 120, while that on account of normal stipends will be reduced from Rs. 120 to Rs. 70. The revised scale of fees for the cleaning of cess-pools, proposed in paragraph 47, is approved. The observations of the Head Assistant Collector in paragraph 2 of his endorsement regarding the desirability of increasing the receipts from the house-tax will be commended to the Municipal Council for consideration and report.

4. *Charges.*—(1) The probable charges are entered at Rs. 43,210 against the revised estimate of Rs. 34,850, the increase being chiefly under Grants 1 and 3.

(2) *Grant 1.*—As suggested by the Collector in paragraph 5 of his endorsement, the allotments for repairs—communications and buildings will be reduced by Rs. 1,550 and Rs. 250, respectively.

(3) *Grant 2.*—With reference to the remarks of the Director in paragraphs 2 and 4 of his letter, the proposed entertainment of an additional teacher on Rs. 10 for the Municipal lower secondary school, the increases in the salaries of the head and the second masters of the same institution and the reduction of Rs. 5 in the pay of the gymnastic instructor will be disallowed; but reference should have been made to the last of these proposals in the Chairman's letter. The Director's suggestion to increase the allotment for fixed and result grants by Rs. 200 cannot be adopted owing to want of funds.

(4) *Grant 3.*—For the reasons assigned by the Collector in paragraph 5 of his endorsement, and by the Surgeon-General in paragraph 1 of his letter read above, the proposal of the Municipal Council to entertain a female hospital assistant in the place of the third-class male hospital assistant cannot be approved. The attention of the Municipal Council is drawn to the remarks of the Surgeon-General in paragraph 2 of his letter and that of the Chairman to the omission pointed out by the Sanitary Commissioner. The entertainment of an additional cess-pool cleaner on Rs. 5, proposed in paragraph 64, is sanctioned. With reference to G.O., No. 1259, Financial, dated 28th December 1898, communicated with G.O., No. 44 L., dated 11th January 1899, the provision for plague charges will be raised from Rs. 5,000 to Rs. 6,220.

(5) *Grant 4.*—The entertainment of an inspector on Rs. 10 and a peon on Rs. 5 for the market and of a sweeper and scavenger on Re. 1 for the travellers'

bungalow, proposed in paragraphs 66 and 67, and of the water-pandal establishment shown in statement II-B are sanctioned; but reference should have been made to the last proposal in the Chairman's letter.

(6) *Grant 5.*—The increase of As. 8 in the salary of one of the bill collectors, proposed in paragraph 72, is 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. 280 to Rs. 322 or Rs. 320 in round figures.

5. As revised by Government, the budget closes with a balance of Rs. 1,580 or 4 per cent. of the estimated ordinary receipts.

6. If the loan of Rs. 2,000 from Imperial funds for which credit has been taken in paragraph 3 *supra* is 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, Ellore.
" Collector of Gódávari.
" President, District Board, Gódávari.
" Accountant-General.
" Director of Public Instruction.
" Surgeon-General.
" Sanitary Board.
" Sanitary Commissioner.
" Sanitary Engineer.
" Plague Commissioner.
" Financial Department.
Editors' Table.

Ex. P. Seetharam.

Government {1899} of Madras.

LOCAL AND MUNICIPAL

Recd.	1899.	*Enclosures*
Regd.		*Spare copies*

G.O., No. 378 M., 15th March 1899.

MARCH.

Municipal Budget.

Reviewing the Ellore — for 1899–1900.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers:—

From M.R.Ry. C. SITARAMAYYA PANTULU Garu, Chairman, Municipal Council, Ellore, to the Secretary to Government, Local and Municipal Department (through the Divisional Officer and the Collector), dated 24th December 1898, Cur. No. 375.

I have the honour to submit herewith the revised estimate for 1898–99 and the budget estimate for 1899–1900 for the Ellore Municipality, together with the connected statements and an extract from the proceedings of the Council, dated 19th December 1898, passing the same.

Revised Estimate for 1898–99.

Receipts.

2. The receipts now estimated amount to Rs. 37,734 against the sanctioned budget amount of Rs. 38,450. The decrease of Rs. 716 is due to the following causes.

3. *Opening Balance.*—The decrease of Rs. 1,021 in the opening balance was explained in paragraph 106 of this office letter No. 37, dated 1st June 1898, embodied in G.O., No. 1587 M., dated 9th September 1898.

4. *Tax on Carts and other Vehicles without Springs.*—The increase of Rs. 50 is due to the expectation of some more carts for licenses.

5. *Tolls—Gross Receipts.*—The increase of Rs. 2,000 is due to the expectation of more tolls on carts carrying stone for Gódávari bridge works and for Head Assistant Collector's office in the town.

6. *Revenue derived from Municipal property and powers apart from taxation—(a) Rent of Lands.*—The decrease of Rs. 6 is due to overestimate.

7. *Fees from Traveller's Bungalow.*—The decrease of Rs. 50 is due to a decrease in the number of travellers.

8. *Sale-proceeds and Composition Fees of Medicines and other Hospital Receipts.*—The decrease of Rs. 35 in the former and an increase of Rs. 60 in the latter are due to the collection of money in the shape of subscriptions.

9. *Income from Markets.*—The decrease of Rs. 1,100 is due to the postponement of collection of fees on vegetable markets on account of a recent strike among shop-keepers and to a fall in the number of firewood carts entering the town.

10. *Income from Slaughter-houses.*—The right of collecting fees on animals slaughtered in slaughter-houses was sold for Rs. 1,725, and hence is the increase of Rs. 25, which is due to competition.

11. *Distraint and Warrant Fees.*—An increase of Rs. 50 is anticipated from warrants to be issued before the close of the year.

12. *License Fees.*—Most of the hay-stacks and all brick-kilns were removed to outside the municipal limits, and hence is the decrease of Rs. 500.

13. *Cart-stand Fees.*—The anticipated increase of Rs. 300 is chiefly due to collection of fees departmentally and to an increase in the number of carts.

14. *Grants and Contributions.*—A decrease of Rs. 120 is expected as no teachers were admitted this year in the Training College, Rajahmundry.

15. *Other Purposes.*—The decrease of Rs. 10 is small.

16. *Miscellaneous—Recoveries on account of services rendered to Private Individuals —Other Purposes.*—The decrease of Rs. 70 is anticipated from a fall in the number of cess-pools.

17. *Refunds of expenditure of previous year.*—The decrease of Re. 1 is small.

18. *Fees for Numbering Carts, &c.*—Nothing is anticipated from the sale of toll-tickets, &c., as the collection of tolls, &c., is done departmentally, and hence is the decrease.

19. *Advances—Permanent and others.*—The decrease of Rs. 250 is chiefly based on the actuals of the first eight months.

Charges.

20. The revised estimate of charges including the closing balance, is Rs. 37,734 against Rs. 38,450. The decrease of Rs. 716 is due to the causes detailed below.

21. *Grant 1, New Works—Buildings.*—An increase of Rs. 500 is expected for constructing latrines and cholera and contagious sheds in the hospital compound.

22. *Repairs—Communications.*—The increase of Rs. 2,000 is due to the anticipated expenditure on Tank bund road, Velakkayala street road and to the construction of a revetment wall to High road near N. Bhyravamurty Garu's house near Pusalapaty Varu's shops, as these urgently require repairs.

23. *Water-supply—Repairs to Works, &c.*—The increase of Rs. 10 is due to the anticipated expenditure for watering municipal tanks.

24. *Grant 3, Sanitation and Medical Services, Hospitals and Dispensaries—Establishment.*—The decrease of Rs. 44 is due to savings effected by the temporary transfer of the hospital assistant on plague duty to Salem district.

25. *Medicines and Supplies.*—The increase of Rs. 200 is due to the payment of cost of medicines, &c., already supplied by Burgoyne, Burbidges & Co. and to quinine, &c., already supplied.

26. *Diet of Patients.*—The increase of Rs. 150 is due to an increase in the number of in-patients.

27. *Registration of Births and Deaths—Contingencies.*—The increase of Rs. 20 is due to the anticipated cost of Birth and Death registers.

28. *Conservancy, Road-cleaning and Road-watering—Establishment.*—The decrease of Rs. 90 is due to fines and savings.

29. *Cholera and Plague Charges.*—The decrease of Rs. 4,450 is due to the decrease in the estimate for plague charges as per Collector's No. D. Dis. 1979-Rev., dated 14th November 1898.

30. *Grant 4, Lighting and Miscellaneous Municipal purposes—Markets—Establishment and Contingencies.*—The decrease of Rs. 135 under establishment and of Rs. 35 under contingencies is due to the dispensing with the services of the market establishment owing to the suspension of collection of fees on vegetable markets on account of the recent strike among vegetable shop-keepers, &c.

31. *Grant 5, General Establishment—Office Establishment.*—The decrease of Rs. 61 is small and is due to fines and savings.

32. *Collection of Municipal Taxes—Establishment.*—The decrease of Rs. 5 is small and needs no explanation.

33. *Collection of Tolls—Establishment and Contingencies.*—The increase of Rs. 1,330 in the former and Rs. 700 in the latter is due to the collection of tolls under amani and to repairing toll sheds, toll-gates, &c. No allotment application was submitted as Government in G.O., Mis. No. 547 M., dated 10th March 1898, directed the tolls to be under municipal management.

34. *Closing Balance.*—After providing Rs. 37,650 under all grants for expenditure in the current year, Rs. 84 are reserved as closing balance against Rs. 37,560 and Rs. 890, respectively.

Budget Estimate for 1899-1900.

Receipts.

35. The receipts budgeted for 1899-1900 are Rs. 44,284 against the revised estimate of Rs. 37,734. The increase of Rs. 6,550 anticipated in the budget is due to the following causes.

36. *Opening Balance.*—The increase of Rs. 555 in the opening balance needs no explanation as it was fully explained in the revised estimate.

37. *Municipal Rates and Taxes—Tax on Lands.*—The decrease of Rs. 50 is due to no assessment on the harbour as it was handed over to the municipality.

38. *Tolls—Gross Receipts.*—The increase of Rs. 500 is anticipated from the increase in the number of carts entering municipal limits for supplying stone to Gódávari bridge works and for the construction of the Head Assistant Collector's office at Ellore.

39. *Revenue derived from Municipal Property and powers apart from taxation—Rent of Lands.*—The increase of Re. 1 is small and needs no explanation.

40. *Fees from Educational institutions.*—An increase of Rs. 200 is anticipated this year from the expected increase in the strength of the lower secondary and primary schools.

41. *Income from Markets.*—The Council now proposed to construct market sheds and to get the vegetable, &c., shops removed to those sheds and to levy fees under section 194 of Act IV of 1884 as amended by Act III of 1897, and consequently an increase of Rs. 400 from this source is anticipated. The vegetable markets, as they are, are a great nuisance and inconvenience and ought to be removed from their present localities.

42. *Distraint and Warrant Fees.*—The decrease of Rs. 100 is anticipated on the presumption that taxes will be paid within fifteen days after the receipt of demand notice as they have this year learnt that they had to pay extra fees when taxes were not paid in time.

43. *License Fees.*—As all brick-kilns have already been removed from the municipal limits and as almost all hay-stacks are expected to be removed to outside the municipality, a decrease of Rs. 200 is expected.

44. *Fines under Municipal and other Acts.*—A decrease of Rs. 200 is anticipated as only Rs. 231 were credited during the first eight months of 1898-1899.

45. *Grants and Contributions from Government—Education—Normal Stipends and other Purposes.*—An increase of Rs. 120 and Rs. 20, respectively, is expected from grants for normal sitpends and gymnastic instructor and drawingmaster.

46. *Other Puposes.*—The Government in its order, Mis. No. 2094 M., dated 8th December 1898, communicated the remarks of the Plague Commissioner to provide Rs. 5,000 in the budget for 1899-1900 for plague charges. The Council had therefore to make a provision for Rs. 5,000 under plague charges. The Council, after making all possible retrenchments under every grant, had to provide only Rs. 3,050 for works under grant 1 after taking Rs. 5,000 to plague from this grant. In the current year's budget, Rs. 8,730 were provided under grant 1 for works. Thus there is a deficit this year of Rs. 5,680. The condition of roads in the town has constantly been occupying the attention of the Government, Collector, Divisional-officer and the Council, and, in spite of repeated remarks from the Government and the local officers, *vide* G.O., No. 1587 M., dated 9th September 1898, paragraph 13, remarks of the Collector and G.O., No. 1941 M., dated 6th September 1897, paragraph 4, and paragraph 6 of the Collector's remarks, the Council has not been able to effect any great improvements in that branch for want of funds. The roads, though improved, are not in a condition to be neglected now, and if timely repairs are not made their condition would become deplorable and entail heavy expense on the Council in repairing much damaged and badly cut up roads. In these circumstances the only alternative left to the Council is either to neglect roads which is undesirable, or to hope to get some help from Government for plague charges. The Council therefore ventures to hope that the Government will be pleased to come to its rescue by contributing Rs. 5,000 to plague from Provincial funds and thus maintain the balance of the budget, as the figure of Rs. 5,000 taken credit for from Government will, as the Council trusts, be only a paper adjustment.

47. *Miscellaneous—Other Purposes—Cess-pools.*—The Council proposes to have four classes of cess-pools, as per rates noted in the margin, instead of two classes as at present, at Rs. 24 and Rs. 18 per annum, respectively, and thus expects more cess-pools in future, as some of them were taken away from municipal management owing to an increase in the rates in 1897-98, *vide* G.O., No. 636 M., dated 20th March 1897, paragraph 50 of the Chairman's letter; hence an increase of Rs. 300 is anticipated.

	Per annum. Rs.
First class	24
Second class	18
Third class	12
Fourth class	9

48. *Other Items.*—No refunds are anticipated during the year, and hence the decrease of Rs. 47 under *refunds of expenditure of previous year* and an increase of Re. 1 is expected from *re-numbering carts.*

49. *Advances.*—An increase of Rs. 50 is anticipated under this item as refund is anticipated of advances given to toties during the late floods.

Charges.

50. In the budget for 1899-1900 it is proposed to spend Rs. 43,210 under all grants and to reserve Rs. 1,074 as closing balance against the revised estimate figure of Rs. 37,650 and Rs. 84, respectively. The increase of Rs. 6,550 in the budget is explained below.

51. *Grant 1, Public Works.*—The increase of Rs. 1,390 is due to more money allotted in the budget towards the repairs of roads, masonry latrines, dust-bins and some other buildings as they are sadly in need of repairs.

52. *New Works—Communications.*—The decrease of Rs. 250 is due to want of funds.

Buildings.—The decrease of Rs. 600 is due to want of funds.

Miscellaneous—Public Improvements.—The decrease of Rs. 200 is due to want of funds.

53. *Repairs—Communications.*—Rs. 6,050 or Rs. 1,550 more than the revised estimate are provided for repairing the existing roads as many of them are cut up by heavy cart traffic and badly require repairs.

Buildings.—Rs. 950 or Rs. 750 more than the amount provided in the revised estimate are provided for repairing masonry latrines, dust-bins, hospital building, its out-houses, traveller's bungalow with its kitchen and stables, the municipal office, store-room, slaughter-houses in wards C and D, and the municipal primary school building, Powerpeta, and the two iron latrines.

Drainage—Repairs to Works.—Rs. 50 are provided for repairing the existing drains and the decrease of Rs. 150 under the revised estimate is due to want of funds.

Establishment for Flushing Drains—Hire of Carts, &c.—Rs. 670 or Rs. 20 more than the amount provided in the revised estimate are provided to meet the establishment charges and hire of carts at Rs. 15 a cart per mensem.

Water-supply.—Rs. 200, Rs. 60 and Rs. 20, respectively, are provided for repairing wells, &c., and to meet the establishment and contingent charges against Rs. 10, Rs. 60 and Rs. 10, respectively, in the revised estimate.

54. Rs. 876 for *establishment* and Rs. 24 for *contingent charges* are provided against Rs. 880 and *nil* in the revised estimate. The decrease is small in the former and the increase of Rs 24 in the latter is due to provision being made to meet the travelling allowance of the overseer who is to go to inspect Janampetta quarry 8 miles away from the town.

55. Rs. 100 or Rs. 50 over the revised estimate are provided under *tools and plant.*

56. *Grant 2, Education.*—The increase of Rs. 260 under this grant is due to the following causes:—

Training Schools—Stipends to Normal Students.—The increase of Rs. 120 is due to provision made in the budget for sending two teachers to undergo training this year.

Municipal Schools—On Salary System.—The increase of Rs. 240 is due to the increase in the salaries of the head and second masters from Rs. 40 and Rs. 25 to Rs. 45 and Rs. 30, respectively, and to a provision made for an extra teacher on Rs. 10 as recommended by the Inspector of Schools, Northern Circle, in his endorsement No. 2089, dated 18th November 1898, on N. Dis. No. 2138-G., dated 7th November 1898, from the Assistant Inspector of Schools, Gódávari and Kistna divisions. Though the Assistant Inspector of Schools, Gódávari and Kistna divisions, and the Inspector of Schools, Northern Circle, in their letter No. C. Dis. No. 35, dated 4th September 1898, and endorsement D. No. 541, dated 26th September 1898, recommended the increase of salaries to all teachers as per paragraph 53 of this office letter No. 441, dated 19th December 1897, still, only the pay of the head and second masters is increased this year, considering their interest in the school and their exertions in improving the condition of the school. The standard of salaries now recommended is still not in keeping with the standard of salaries given to teachers in similar institutions elsewhere. That the school is in an efficient condition and that the teachers deserve encouragement will be seen by a reference to the remarks of the Director of Public Instruction, inspecting officers, and the recommendation of the Council (*vide* G.O., No. 293 M., dated 1st February 1898).

Contingencies.—The increase of Rs. 40 is due to provision made for a library which is much wanted.

57. *Municipal Schools—On Salary-result System.*—The decrease of Rs. 50 is due to want of funds.

58. *Fixed and Result Grants.*—The decrease of Rs. 100 is due to want of funds.

59. *Inspection—Establishment and Contingencies.*—The increase of Rs. 10 is chiefly due to the increase of Re. 1 a month by annual increment in the salary of the inspecting schoolmaster.

60. *Grant 3, Sanitation and Medical Service.*—The increase of Rs. 3,554 is due to the following reasons:—

Hospitals and Dispensaries—Establishment.—The increase of Rs. 605 is due to the proposed increase in the salary of the civil apothecary from Rs. 65-10-0 to Rs. 109-6-0 and of the compounder from Rs. 9 to Rs. 12, as they are both entitled to the same. The hospital assistant was transferred from here on plague duty and since then nobody has been sent in his stead. The necessity for entertaining a female-apothecary or female-dresser was admitted so far back as 1895 and 1896 by two District Medical and Sanitary officers, Doctors Marsden and Sarkies, but the Council had to give up the idea for want of funds. As there is no prospect of making any provision for a female-apothecary in the present crippled condition of finances and as there is no hospital assistant now, the Council proposed a female-dresser in the place of the vacant hospital assistant in the hope that she would not only be a help to the civil apothecary in his duties, but a great boon to the female population who are sadly in need of a female-doctor. The Council further trusts that by this arrangement there will be no extra cost to the Council.

Medicines and Supplies.—As medicines worth nearly Rs. 1,200 were purchased already, Rs. 800 will suffice this year, and hence is the decrease of Rs. 400.

Diet of Patients.—The decrease of Rs. 200 is due to the anticipation of a decrease in the number of in-patients.

The decrease of Re. 1 under *contingent charges* is small and needs no explanation.

61. *Registration of Births and Deaths—Contingencies.*—The increase of Rs. 20 is considered necessary for forms, &c.

62. *Conservancy, Road-cleaning and Road-watering.—Establishment and Hire of Carts.*—The increase of Rs. 90 in the former and Rs. 160 in the latter is respectively due to the calculation of salaries in full and to the proposal to entertain an additional cart for removing rubbish as the present number of carts is found quite insufficient. This is an important sanitary necessity.

63. *Private Scavenging—Hire of Carts, &c.*—An increase of Rs. 40 is expected for repairing iron carts and for extra buckets to be purchased.

64. *Cess-pools—Establishment and Contingencies.*—An increase of Rs. 60 in the establishment charges and Rs. 180 in contingencies is due to the proposal to entertain an additional cleaner on Rs. 5 and an additional cart on Rs. 15 per mensem under the revised scheme.

65. *Cholera and Plague Charges.*—The increase of Rs. 3,000 is due to G.O., Mis. No. 2094 M., dated 8th December 1898 communicating Plague Commissioner's recommendation to provide Rs. 5,000 under plague charges.

66. *Grant 4, Lighting and Miscellaneous Purposes.*—The increase of Rs. 240 is explained below:—

Markets—Establishment and Contingencies.—The increase of Rs. 200 is due to the entertainment of a market inspector on Rs. 10 and a peon on Rs. 5 per mensem for collecting fees on market sheds proposed to be constructed this year and to contingencies for the same.

67. *Travellers' Bungalow—Establishment.*—The increase of Rs. 12 is due to the proposed entertainment of a sweeper and scavenger on Re. 1 per mensem. This want is keenly felt by every traveller visiting the bungalow.

Contingencies.—The increase of Rs. 38 is due to a provision being made for the purchase of certain furniture and for repairing punkahs, &c.

68. *Public Gardens—Purchase of Seeds, &c.*—The increase of Rs. 10 is small and needs no explanation.

69. *Rewards for Destruction of Wild Animals, &c.*—As no dogs were killed during 1898-99, Rs. 100 are necessary this year, and hence is the increase.

Compensation for Lands.—For want of funds Rs. 100 are provided, and hence is the decrease of Rs. 100.

70. *Other Items.*—The decrease of Rs. 20 is due to the anticipation of a decrease in law charges, &c.

71. *Grant 5.*—The increase of Rs. 266 is due to the following causes:—

General Establishment—Office Establishment.—The increase of Rs. 97 is due to the salaries being calculated in full and to the annual increments in the pay of the manager and the third clerk by Rs. 2 and 1, respectively, *vide* G.O., No. 636 M., dated 20th March 1897.

72. *Collection of Municipal Taxes—Establishment.*—The increase of Rs. 9 is due to the calculation of salaries in full and to the proposed increase in the salary of the first bill-collector by As. 8 as he has been serving satisfactorily for a long time. The increase though small is well deserved.

73. *Collection of Tolls—Establishment.*—The increase of Rs. 110 is due to the calculation of salaries in full for the whole year.

74. *Office Contingencies.*—The increase of Rs. 50 is due to a provision for the purchase of almirahs for the office as they are absolutely required for the safe custody of office records.

75. *Advances Recoverable.*—Rs. 50 are considered sufficient, and hence is the decrease of Rs. 150.

76. *Closing Balance.*—The increase of Rs. 990 in the closing balance is chiefly due to the increase of Rs. 6,550 in the budget receipts for 1899-1900. This amount is allowed to stand as closing balance as the same can be utilized for any purpose when required.

77. The proposition statements in connection with the revision of establishments under Grants 2, 3, 4 and 5 are herewith submitted for approval and sanction.

D. Dis. No. 725-Rev.

Forwarded to the Collector.

2. Looking over the municipal budget of 1899–1900 as a whole, it is difficult to suggest any retrenchments in expenditure. The roads are very much neglected and the provision made this year is quite justifiable. A supply of good and wholesome water is a crying want of the town and the provision made for it is inadequate. The sanitary arrangements, generally speaking, leave much to be desired yet. On these grounds the Council's importunity for a Government grant to meet plague charges during the year is not unreasonable. But they must set about to seriously think of augmenting their revenues if they are to duly carry out the purposes of the Municipal Act. The direction in which the increase of receipts may be best looked for is the tax on houses which is susceptible of considerable expansion. Some such increase might have been shown under that head this year. The sooner the market sheds now projected are built the better. Not only a nuisance will be removed, but they will also prove a profitable source of income.

(Signed) P. KERSHASP,
Ag. Head Assistant Collector.

27*th December* 1898.

D. Dis. No. 55-Rev.

Forwarded.

2. *Revised Estimate for* 1898–99.—The current receipts and charges are now estimated at Rs. 38,205 and Rs. 37,650, respectively, against Rs. 37,900 and Rupees 37,560 anticipated in the sanctioned budget. The increase of Rs. 2,000 under tolls is expected to be levied on carts carrying stone for the Gódávari bridge works. The decrease of Rs. 1,100 under income from markets is due to the collection of fees on certain vegetable markets and shops having had to be stopped on account of strikes on which a report is due to Government and will be soon submitted.

3. The decrease of Rs. 500 under license-fees is due to the removal of brick-kilns, hitherto within the municipal limits, to beyond those limits.

4. An increase in expenditure of Rs. 500 under buildings—new works and Rupees 2,000 under communications—repairs is anticipated in excess of the original provision. The actual expenditure incurred during the first eight months does not justify such a large provision for the remaining four months. In any case the extra provision above referred to in the revised budget cannot be sanctioned seeing that for want of funds the Council has applied for a contribution from Government of Rs. 5,000 on account of plague charges. I cannot recommend this contribution, but consider that the Council can postpone some of the works under Grant 1 without serious inconvenience. The increased receipts under tolls anticipated on account of the increase under "stone carts" is Rs. 2,000, the total receipts under tolls being estimated at Rs. 10,500, while the expenditure proposed is Rs. 2,130, of which Rs. 1,330 is on account of establishment and the balance on account of contingencies. This is excessive, being 19⅓ per cent. of the receipts. It may be cut down to 15 per cent.

5. *Budget Estimate for* 1899–1900.—The receipts for the ensuing year are put down at Rs. 44,200 against Rs. 38,205 in the revised estimate for the current year. The increase is mainly due to credit having been taken for a contribution of Rs. 5,000 on account of plague charges by Government for which an application is made in the budget; I cannot support this application as such an application can be made only "in the last resort after omitting all avoidable expenditure", *vide* G.O., No. 514 P., dated 25th May 1898. I therefore propose to make the following amendments to the Council's budget under charges.

Revised Budget for 1898–99.

Item.	Original budget estimate for 1898–99.	Chairman's revised estimate, 1898–99.	Collector's revision, 1898–99.	Saving.
Grant 1—	Rs.	Rs.	Rs.	Rs.
1. New Works—				
(*b*) Buildings	700	1,200	700	500
2. Repairs—				
(*a*) Communications	2,500	4,500	2,500	2,000
Grant 5—				
(*c*) Collection of Tolls—				
(i) Establishment	*Nil.*	1,330	1,065	265
(ii) Contingencies	100	800	500	300
Total ..	..	..	..	3,065

Budget for 1899–1900.

Item.	Chairman's estimate.	Collector's revision.	Saving.
Grant 1—	Rs.	Rs.	Rs.
2. Repairs—			
(*a*) Communications	6,050	4,500	1,550
(*b*) Buildings	950	700	250
Grant 5—			
(*c*) Collection of Tolls—			
(i) Establishment	1,440	1,330	110
Total ..	..	..	1,910

6. The above savings come to Rs. 4,975. This obviates all necessity for Government contributing towards plague charges. Should plague not make its appearance, and it is to be hoped that it may not, considering how successful preventive measures have been elsewhere in the Presidency, as the year advances, the Council can draw upon this allotment to supplement its allotments for other purposes where necessary. The Council desires to take advantage of the temporary transfer of the hospital assistant to plague duty to introduce a female hospital assistant. It is, however, doubtful whether without a separate hospital for women and children a female hospital assistant will be of much use, and it is more than doubtful whether on the other hand she will be as helpful to the civil apothecary in charge of the hospital as a regular hospital assistant. Ellore is a big town and there is full work for an apothecary and an assistant. To a hospital in charge of and attended by members of the opposite sex, female patients will be loath to go, so that the only people to whom the female hospital assistant can be of service are those that can afford to secure her attendance at their homes. It does not seem therefore desirable having regard to the interests of the general public resorting to the hospital that a female hospital assistant should take the place of the hospital assistant of the other sex. I would retain the provision, however, as it is, as doubtless the Surgeon-General will before long be able to depute a hospital assistant to Ellore. When funds permit of it, the Council should in addition entertain a female hospital assistant, putting her in charge, if possible, of a separate institution.

(Signed) V. A. BRODIE,
Collector.

7*th January* 1899.

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, 7th January 1899, No. 200.

I have the honour to submit the following remarks on the educational portion of the budget estimate of the Ellore Municipality for 1899–1900.

2. The proposal to increase the salaries of some of the teachers of the lower secondary school may stand over for the present, with reference to G.O., No. 792, Financial, dated 14th September last.

3. I cannot approve of the action of the Municipal Council in reducing the allotment for result grants by Rs. 200. This will seriously affect the progress of education in the town, especially as the fixed grant system has to be introduced during the next year. I would recommend strongly that the current year's allotment be repeated.

4. The salary of the gymnastic instructor has been shown as Rs. 15, while the sanctioned pay is Rs. 20. The allotment under that head should be raised to Rs. 240, the provincial grant for which credit has been taken on that account being also raised to Rs. 120.

5. The stipendiary grant shown under receipts should be Rs. 70 and not Rs. 120.

6. With the above modifications, the net expenditure proposed on education is Rs. 2,350 (4,540 — 2,190) or less than 9 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, 23rd January 1899, No. 91.

With reference to Grant 3 of the budget estimate of the Ellore Municipality for the year 1899–1900, I have the honour to state that I do not approve of the suggestion of the Municipality regarding the entertainment of a female third-class hospital assistant, as women of this grade are not available at present. Even if there were, they would be no more fit for independent charges than third-class hospital assistants of the male sex are.

2. In this connection, I would invite the attention of the Municipality to the views of the Government as regards the employment of such women embodied in G.O., No. 1684 L., dated 5th September 1887, and the course it would have been wise to pursue as laid down in G.O., No. 1517 M., dated 19th September 1895, before submitting the above proposals.

3. For these reasons I consider that the present arrangement should remain unaltered.

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, 3rd January 1899, No. 356-S.

Referring to the Ellore Municipal budget for 1899–1900, I have the honour to state that the proposed expenditure on conservancy shows an increase in comparison with the current year's figure. The proportion it bears to the anticipated receipts cannot however be stated, as no copy of statement I (receipts) has accompanied the budget sent to me. Statement II-B shows that no steps have been taken by the Municipal Council to re-arrange the conservancy supervising staff on the lines advised by me in reviewing the current year's budget. The allotment for vaccination calls for no special notice.

ORDER—No. 378 M., dated 15th March 1899.

The estimated receipts and charges of the Ellore 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	1,753	550	— 470	2,880
Tax on Arts	2,643	3,100	3,100	3,100
,, Buildings and Lands	8,705	10,300	10,300	10,250
,, Vehicles and Animals	1,053	1,100	1,100	1,100
,, Carts	1,920	2,000	2,050	2,050
Tolls	7,940	8,500	10,500	11,000
Realizations under Special Acts	105	50	50	50
Rent of lands, Buildings, &c., and sale-proceeds of Lands, &c.	182	250	190	190
Conservancy Receipts	391	150	150	150
Fees and Revenue from Educational Institutions	1,949	1,800	1,800	2,000
,, ,, Medical Institutions	74	70	90	100
Income from Markets and Slaughter-houses	2,310	3,200	2,130	2,520
License fees	874	1,200	700	500
Other fees	547	760	1,110	1,010
Fines under Municipal and other Acts	390	500	500	300
Grants and Contributions from Government	65	190	60	190
,, ,, Local Boards	2,499	3,000	3,000	3,000
Recoveries for services to private individuals	1,316	1,330	1,260	1,560
Miscellaneous	8	100	60	20
Loans	..	..	..	2,000
Advances Recovered	1,706	300	50	100
Total	34,677	37,900	38,200	41,190
Grand Total	36,430	38,450	37,730	44,070
Charges.				
GRANT 1—				
New works—				
Communications	..	900	250	..
Buildings	5,200	1,800	700	600
Water-supply	139	100	100	100
Miscellaneous Public Improvements	..	300	300	100
Repairs—				
Communications	3,902	4,500	2,500	4,500
Buildings	158	400	200	700
Drainage	597	1,050	850	720
Water-supply	92	400	80	280
Establishment	819	880	880	900
Tools and Plant and other Stores	47	100	50	100
Total	11,044	10,430	5,910	8,000
GRANT 2—				
Training Schools	24	120	..	120
Municipal Schools—				
On the Salary System	1,499	1,530	1,530	1,570
On the Salary-result System	911	930	930	850
GRANTS-IN-AID—				
Salary Grants	394	400	400	400
Result Grants	897	1,000	900	800
Building, Furniture, &c., grants	9	50	50	50
Inspection	184	230	230	240
Miscellaneous	181	320	220	280
Total	4,099	4,580	4,260	4,340
GRANT 3—				
Hospitals and Dispensaries	4,302	4,210	4,170	4,170
Contributions	305	250	250	250
Vaccination	608	550	550	550
Registration of Births and Deaths	121	160	180	200
Conservancy, Road-cleaning and Road-watering	9,449	10,110	11,420	16,170
Total	14,785	15,280	16,570	21,340
GRANT 4—				
Lighting	1,714	2,140	1,840	1,840
Markets and Slaughter-houses	72	310	140	340
Travellers' Bungalows	70	90	90	140
Public Garden, Survey of Land, Fire and other charges	2,417	1,910	1,560	1,550
Total	4,273	4,450	3,630	3,870
GRANT 5—				
Supervision and Management	2,665	2,560	4,220	4,830
Advances Recoverable	35	200	200	50
Refunds	..	10	10	10
Pensions and Gratuities	..	50	50	50
Grand Total	36,901	37,560	34,850	42,490
Balance	— 471	890	2,880	1,580

Revised Estimate for 1898–1899.

2. The current receipts and charges are now estimated at Rs. 38,200 and Rupees 37,650, respectively, against Rs. 37,900 and Rs. 37,560 anticipated in the sanctioned budget. There is an increase in the [illegible] anticipated in the sanctioned stand fees, which above of the actional receipts occurring chiefly under tolls and cart-fees or result grant is nearly counterbalanced by a decrease under market rents, license in fees and advances recovered, while the increase in the charges, which appears under Grants 3 and 5, is almost met by a decrease under the other grants. With reference to the remarks of the Collector in paragraphs 4 and 5 of his endorsement, the allotments for New Works—Buildings, Repairs—Communications and Tolls—Contingencies will be reduced by Rs. 500, Rs. 2,000 and Rs. 300, respectively. The sanction of Government should have been obtained for the entertainment of the establishment for the collection of tolls, referred to in paragraph 33 of the Chairman's letter. It is, however, now approved, as is also the abolition of the market establishment proposed in paragraph 30. The report promised by the Collector in paragraph 2 of his endorsement regarding the strikes in the town is awaited. The balance to be carried forward to the ensuing year's budget will be Rs. 2,880.

Budget Estimate for 1899–1900.

3. *Receipts.*—The receipts for the ensuing year are put down at Rs. 44,200 against Rs. 38,2[illegible]0 in the revised estimate, the increase occurring chiefly under tolls, market rents and grants from Government. The contribution of Rs. 5,000, which is expected from Government for plague charges, will be struck out, with reference to the Collector's remarks in paragraph 4 of his endorsement; but in order to enable the Council to provide sufficient funds for these charges and to have a small working balance, credit will be taken for a loan of Rs. 2,000 from Imperial funds. As recommended by the Director of Public Instruction in paragraphs 4 and 5 of his letter read above, the estimate under Provincial grants on account of the salary of the gymnastic instructor will be raised from Rs. 80 to Rs. 120, while that on account of normal stipends will be reduced from Rs. 120 to Rs. 70. The revised scale of fees for the cleaning of cess-pools, proposed in paragraph 47, is approved. The observations of the Head Assistant Collector in paragraph 2 of his endorsement regarding the desirability of increasing the receipts from the house-tax will be commended to the Municipal Council for consideration and report.

4. *Charges.*—(1) The probable charges are entered at Rs. 43,210 against the revised estimate of Rs. 34,850, the increase being chiefly under Grants 1 and 3.

(2) *Grant 1.*—As suggested by the Collector in paragraph 5 of his endorsement, the allotments for repairs, communication and buildings will be reduced by Rs. 1,550 and Rs. 250, respectively.

(3) *Grant 2.*—With reference to the remarks of the Director in paragraphs 2 and 4 of his letter, the proposed entertainment of an additional teacher on Rs. 10 for the Municipal lower secondary school, the increases in the salaries of the head and the second masters of the same institution, and the reduction of Rs. 5 in the pay of the gymnastic instructor will be disallowed; but reference should have been made to the last of these proposals in the Chairman's letter. The Director's suggestion to increase the allotment for fixed and result grants by Rs. 200 cannot be adopted owing to want of funds.

(4) *Grant 3.*—For the reasons assigned by the Collector in paragraph 5 of his endorsement, and by the Surgeon-General in paragraph 1 of his letter read above, the proposal of the Municipal Council to entertain a female hospital assistant in the place of the third-class male hospital assistant cannot be approved. The attention of the Municipal Council is drawn to the remarks of the Surgeon-General in paragraph 2 of his letter and that of the Chairman to the omission pointed out by the Sanitary Commissioner. The entertainment of an additional cess-pool cleaner on Rs. 5, proposed in paragraph 64, is sanctioned. With reference to G.O., No. 1259, Financial, dated 28th December 1898, communicated with G.O., No. 44 L., dated 11th January 1899, the provision for plague charges will be raised from Rs. 5,000 to Rs. 6,220.

(5) *Grant 4.*—The entertainment of an inspector on Rs. 10 and a peon on Rs. 5 for the market and of a sweeper and scavenger on Re. 1 for the travellers'

bungalow, proposed in paragraphs 66 and 67, and of the water-pandal establishment shown in statement II-B are sanctioned; but reference should have been made to the last proposal in the Chairman's letter.

(6) *Grant 5.*—The increase of As. 8 in the salary of one of the bill collectors, proposed in paragraph 72, is 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. 280 to Rs. 322 or Rs. 320 in round figures.

5. As revised by Government, the budget closes with a balance of Rs. 1,580 or 4 per cent. of the estimated ordinary receipts.

6. If the loan of Rs. 2,000 from Imperial funds for which credit has been taken in paragraph 3 *supra* ~~is~~ 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, Ellore.
„ Collector of Gódávari.
„ President, District Board, Gódávari.
„ Accountant-General.
„ Director of Public Instruction.
„ Surgeon-General.
„ Sanitary Board.
„ Sanitary Commissioner.
„ Sanitary Engineer.
„ Plague Commissioner.
„ Financial Department.
Editors' Table.

Exd. P. Seetharam.

Ellore mc Budget for 1899–1900.

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings :—

Current No. 119 m of 1899, dated 24th Dec. 1898 from the chairman, mc Ellore.

Current No. 88 m of 1899, dated 7th Janu 1899 from the D.C.I.

Current No. 302 m of 1899, dated 23d Do from the S. General.

Current No. 425 m of 1899, dated 3? Feby. 99 from the Sanitary Commr.

Order. No 378 m dy 15/3/99

The estimated receipts and charges of the Ellore 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	1753 ✓	550 ✓	–470 ✓	~~850~~ ✓ 2880
Tax on Arts	2,643 ✓	3100 ✓	3100 ✓	3100 ✓
Tax on Buildings and Lands	8,705 ✓	10300 ✓	10300 ✓	10250 ✓
Water and drainage Tax on Buildings and Lands ..				
Tax on Vehicles and Animals	1053 ✓	1100 ✓	1100 ✓	1100 ✓
Tax on Carts	1920 ✓	2000 ✓	2050 ✓	2050 ✓
Tax on Private Menial and Domestic Male Servants ..				
Tolls	7,940 ✓	8500 ✓	10500 ✓	11,000 ✓
Realizations under Special Acts	105 ✓	50 ✓	50 ✓	50 ✓
Rent of Lands, Buildings, &c., and sale proceeds of Lands, &c.	182 ✓	250 ✓	190 ✓	190 ✓
Conservancy Receipts	391 ✓	150 ✓	150 ✓	150 ✓
Fees and Revenue from Educational Institutions ..	1949 ✓	1800 ✓	1800 ✓	2000 ✓
Do. from Medical Institutions	74 78 ✓	70 ✓	90 ✓	100 ✓
Income from Markets and Slaughter-houses	2310 ✓	3200 ✓	2130 ✓	2520 ✓
License fees	874 ✓	1200 ✓	700 ✓	500 ✓
Other fees	547 ✓	760 ✓	1110 ✓	1010 ✓
Fines under Municipal and other Acts	390	500 ✓	500 ✓	300 ✓
Interest on Investments and premium on Loans ..				
Grants and Contributions from Government	65 ✓	190 ✓	60 ✓	~~5200~~ ✓ 190
Do. from Local Boards	2442500	3000 ✓	3000 ✓	3000 ✓
Do. from other bodies				
Recoveries for services to private individuals	1316 ✓	1330 ✓	1260 ✓	1560 ✓
Miscellaneous	8 ✓	100 ✓	60 ✓	20 ✓
Loans				2000
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund				
Advances Recovered	1706 ✓	300 ✓	50 ✓	100 ✓
Total ..	34677	37900	38208	~~41200~~ 41190
Grand Total ..	36430	38450	37738	~~44200~~ 43530 44070

Charges.	Actuals, 189 -9	Budget Estimate, 189 -9	Revised Estimate, 189 -9	189 -0	
	Rs.	Rs.	Rs.	Rs.	
Grant 1.					
New Works—					
Communications	5290	1800	~~700~~ 250	600	
Buildings	139	100	100	100	
Drainage		300	300	100	
Water-supply					
Miscellaneous Public Improvements			2500		
Repairs—	3902	4500	~~4000~~	~~4050~~	4500
Communications	158	400	200	~~450~~	700
Buildings	597	1050	850	720	
Drainage	92	400	80	280	
Water-supply					
Miscellaneous Public Improvements	819	880	880	900	
Establishment	47	100	50	100	
Tools and Plant and other Stores					
Contributions for Public Works					
Total	11044	10430	~~8440~~ 5910	~~4800~~	8000
Grant 2.					
Training Schools	24	120	-	120	
Municipal Schools—	1499	1530	1530	~~1830~~	1570
(*a*) On the Salary System	911	930	930	830	
(*b*) On the Salary Result System	394	400	400	400	
Grants-in-Aid—	897	1000	900	800	
(*a*) Salary Grants	9	50	50	50	
(*b*) Result Grants	184	230	230	240	
(*c*) Building, Furniture, &c., grants	181 ~~190~~	~~270~~	~~270~~	270	
Inspection		320	220	~~210~~	280
Miscellaneous	4099	4580	4260	~~4630~~	4340
Total			4470		
Grant 3.	4302	4210	~~4460~~	4170	
Hospitals and Dispensaries	305	250	250	250	
Contributions	608	550	550	550	
Vaccination	121	160	180	200	
Registration of Births and Deaths	9449	10110	11420	~~11950~~	16170
Conservancy, Road-cleaning and Road-watering					
Total	14785	15280	~~16860~~ 16570	~~20150~~	21340
Grant 4.	1714	2140	1840	1840	
Lighting	72	310	140	340	
Markets and Slaughter-houses	70	90	90	140	
Choultries					
Traveller's Bungalows					
Avenues	2417	1910	1560	1550	
Public Garden, Survey of Land, Fire and other Charges.					
Total	4273	4450	3630	3870	
Grant 5.	2665	2560	~~4520~~ 4220	~~4790~~	4830
Supervision and management					
Repayment of Debt					
Interest on Loan	35	200	200	50	
Advances Recoverable		10	10	10	
Refunds					
Discount		50	50	50	
Pensions and Gratuities					
Investments					
Grand Total	36901	37560	34850 ~~37650~~	~~43210~~	42490
Balance	-471	890	2880 ~~2910~~	~~1078~~	~~1810~~
	36430	38450	37730	~~44~~	

Revised estimate for 1898

2. The current receipts and charges are now estimated at Rs 38,200 and Rs 37,650 respectively against Rs 37,900 and Rs 37,560 — anticipated in the sanctioned budget. There is an increase in the receipts occurring chiefly under tolls and cartstand fees, which is nearly counterbalanced by a decrease under market rents, license fees and advances recovered while the increase in the charges which appears under grants 3 and 5 is almost met by a decrease under the other grants. With reference to the remarks of the Collector in paras 4 and 5 of his endorsement the allotments for new works-buildings, repairs-Communications and tolls-contingencies will be reduced by Rs 500, Rs 2,000 and Rs 300 respectively. The sanction of Government should have been obtained for the entertainment of the Establishment for the Collection of tolls, referred to in para 33 of the

the Chairman's letter. It is however now approved, as is also the abolition of the Market Establishment proposed in para 30. The report promised by the Collector in para 2 of his endorsement regarding the strikes in the town is awaited. The balance to be carried forward to the ensuing year's budget will be Rs 2,880.

Budget Estimate for 1899-1900

3. Receipts. The receipts for the ensuing year are put down at Rs 44,200 against Rs 38,200 in the revised estimate, the increase occurring chiefly under tolls, market rents and grants from Government. The contribution of Rs 5,000 which is expected from Government for plague charges will be struck out, with reference to the Collector's remarks in para. 4 of his endorsement; but in order to enable the Council to provide sufficient funds for these charges and to have a small working balance, credit will be taken for a

Vide the end of para 46. of Clr's letter.

loan of Rs 2,000 from Imperial Funds. As recommended by the Director of Public Instruction in paras 4 and 5 of his letter read above, the estimate under Provincial grants on account of the salary of the Gymnastic Instructor will be raised from Rs 80 to Rs 120, while that on account of normal stipends will be reduced from Rs 120 to Rs 70. The revised scale of fees for the cleaning of cesspools, proposed in para 47, is approved. The observations of the Head Assistant Collector in para 2 of his endorsement regarding the desirability of increasing the ~~tax~~ receipts from the house tax will be commended to the Municipal Council for consideration and report.

4. Charges (1) The probable charges are entered at Rs 43,240 against the revised estimate of Rs 34,850, the increase being chiefly under grants 1 and 3.

(2) Grant 1. As suggested by the Collector in para 50 of his endorsement

endorsement, the allotments for repairs. Communications and buildings will be reduced by Rs 1,550 and Rs 250 respectively.

(3) Grant 2. With reference to the remarks of ~~the~~ the Director, in paras. 2 & 4 of his letter, ~~forded~~, the proposed entertainment of an additional teacher on Rs 10 for the Municipal Lower Secondary School, the increases in the salaries of the Head and the Second masters of the same institution, and the reduction of Rs 5 in the pay of the Gymnastic Instructor will be disallowed; but reference should have been made to the last of these proposals in the Chairman's letter. ~~For the same reason~~ the Director's suggestion to increase the allotment for fixed and result grants by Rs 200 cannot be adopted, owing to want of funds.

Para. 56.

Para. 3. of the director's letter.

(4) Grant 3. For the reasons assigned by the Collector in para 5 of his endorsement, and by the Surgeon-General in para 1 of his letter read above, the proposal of the Municipal Council to entertain a female hospital Assistant in the place of

Cal. 302 in W.

Para 60.

of the 3rd Class Male hospital Assistant cannot be approved. The attention of the Municipal Council is drawn to the remarks of the Surgeon-General in para 2 of his letter and to the Commissioner's (That of the Chairman) note pointed out by the Sanitary Commissioner.

Cal. 425 in R.

The entertainment of an additional cesspool-cleaner on Rs 5, proposed in para 64, is sanctioned. With reference to G. O. No 1259 Financial, dated 28th December 1898, communicated with G. O. No 44 L, dated 11th January 1899, the provision for plague charges will be raised from Rs 5,000 to Rs 6,220.

(5) Grant 4. The entertainment of an Inspector on Rs 10 and a peon on Rs 5 for the market and of a sweeper and Scavenger on Re 1 for the Travellers' Bungalow, proposed in paras 66 and 67, and of the water-pandal Establishment shown in Statement II B are sanctioned; but reference should have been made to the last proposal in the Chairman's letter.

(6) Grant 5. The increase of annas eight in the salary of one of the bill Collectors, proposed in

in para 2, is approved.
With reference to G.O 2,250L, dated 25th November 1898, the Contribution for the Central Office establishments will be raised from Rs 280 to Rs 322 or Rs 320 in round figures.

5. As revised by Government the budget closes with a balance of Rs 1,580 or 4 per cent of the estimated ordinary receipts.

6. If the loan of Rs 2,000 from Imperial funds for which credit has been taken in para 3 supra is not sanctioned by the Government of India, the budget will have to be recast.

V.R
10/3/99

To The Financial deptt. for counter-initials with reference to para. 3. of the draft order.

H. Wapshi

To,
The Chairman, Municipal Council, Ellore.
" Collector of Godavari
" Pt. Dt. Bs? do
" Accountant General
" D.C.I.
" S. General
" S. Bs?
" S. Cr.
" S. Engr.
" Plague Commr.
" Financial Deptt.
Editors' Table. Dupd 13/3/99

Financial department

Note

not put up

x

x includes cholera charges.

With reference to G.O No 285 Fin. dated 22nd February 1899 & G.O No 1257 Fin. dated 28th December 1898 the Local & Municipal Department has provided in the budget of the Ellore municipality Rs 2,500 and Rs 6,220 respectively for the current and ensuing years reporting on account of plague.

It is proposed to meet expenditure for 1899–1900 i by taking credit for a loan Rs 2000 from Imperial funds.

and para 6 states that if the loan is not sanctioned the budget will have to be recast. The draft may, it is submitted, be issued.

Cmd
13.3.99

J.P 327 13/3/99

Issued 14/3

Endorsement on Spro no 35 of 1898 from the Assistant Inspector of Schools.

Camp Gudalur

26-9-98.

No 1/541

Submitted to the Director of Public Instruction, Madras, for transmission to the Chairman, Municipal Council, Ellore.

2 Receipts :— The estimates proposed by the assistant Inspector under 'School fees and provincial grant' may stand.

3 Charges :— The assistant Inspector proposes no change in the allotment of the current year except to increase the provision for building and furniture grants. Seeing that only Rs 9 was spent under this head in 1897-98, it is not likely that a sum of Rs 250 will be utilized next year. Rs 100 may suffice. The Masters in the Municipal Lowersecondary School were recommended last year for increase of pay both by the Assistant Inspector, the Inspector and yourself, but were not sanctioned on financial grounds. The Dy Inspector M.R.Ry G.V. Subbarayudu Saabiv examined the School last month and renewed

renewed the recommendations made previously (Vide his letter no —— Submitted under this office endorsement no ——)

If funds permit, the increases recommended may be sanctioned in view that the School is more than Self Supporting. The allotments under other heads have my approval.

(Sd) L.C. Williams
Ag. Inspector of Schools. N.C

(True Extract)

Chairman

10
19/11/98

Endorsement on letter no 87 dated 6-9-98 from the Head Master Lower Secondary School C.

A. bis 2138/G of 28 8/7.11.98

Submitted to the Inspector of Schools, A.C, with reference to his Endt no 1560 25-8-98 herewith returned

2 An additional teacher on Rs 12 may be appointed to teach the IV standard class. The School is Self Supporting.

(Sd) M. Sayanna.
Ag. Assistant Inspector of Schools Godavary-Kistna division.

No 2089

Forwarded to the Chairman, Municipal Council, Ellore, with reference to his letter no 1560 of 20th August 1898.

2 As recommended by the Assistant Inspector, an additional teacher on Rs 12 per mensem may be employed in the Municipal Lowersecondary School.

3 The enclosure of his letter above referred to is herewith returned

ad

as requested.

180/C. C. Flanagan

Inspector of Schools
N.C

(True Extract)

Chairman

At a meeting of the Municipal Council for the town of Ellore held on 19th December 1898

Present

1. Mr. Rv. C. Sita Ramayya Pantulu Garu
Chairman.

Councillors.

2 " S. Seetharamayya Pantulu Garu.
3 " Vallury Ramarao Pantulu Garu.
4 " P. B. Sankaram Garu.
5 " Koty Venkata Swamy Garu.
6 " Chandra Sekharayudu Garu.
7 " Seeram Venkata Krishnayya Garu.
8 " Kollapalli Sattayya naidu Garu.
9 " Subadar Major C. Chendriah Bahadur Garu
10 " Katagara Bapayya Garu.
11 " Munshi Mahammad Ghazab Sahib Garu.
12 Subadar Major Sardar Bahadur Mahammad
Beg Saheb Garu.

I. Read revised Estimate for 1898-99 and the Budget Estimate for 1899-1900 together with the connected Statements.

Read and passed Revised Estimate for 1898-99.

Passed Budget for 1899-1900 with the Connected Statements.

The Government be requested to help the Municipality by Contributing a Sum of Rs 5000 under Plague Charges.

II. Read the following Budget Proposals.

(1) Letter no 11365 dated 4th October 1898 from the Director of Public Instruction Madras.

An increase of Rs 5 to the pay of the Head Master and the Second master per mensem be granted in consideration of their faithful Services and in Maintaining it efficiently.

An additional teacher on Rs 10 per mensem is also Sanctioned as recommended by the Educational authorities owing to an increase in the Strength of the School.

(2) Letter no 20897 dated 18-11-98 from the Inspector of Schools Northern Circle.

Disposed of.

(3) Letter no 5390 dated 18-11-98 from the District Medical and Sanitary officer. Rajahmundry.

The pay of the Civil Apothecary and the Compounder be increased from Rs 65-10-0 and 9 to Rs 109-6-0 and 12 respectively as they are entitled to the Same.

Resolved that a lady Dresser be entertained in the place of the Vacant Hospital Assistant, as the town is Sadly in need of Lady Doctor and as the Same is admitted both by the Council and the Medical authorities.

(4) Letter no 3748 dated 26-8-98 from the District Medical and Sanitary officer, Rajahmundry.

Disposed of.

(5) Letter no 135 dated 19-11-98 from the Inspecting School master. Ellore Municipality.

Disposed of.

(6) Letter no 21 dated 22nd November 1898 from the Head Master Municipal Lower Secondary School, Ellore.

Disposed of.

III. Read the following memos from the Councillors.

(1) Memo from Mr Ry Vallury Rama Rao Pantulu Garu dated 5th December 1898.

Disposed of

(2) Memo from Mr Ry Mettu Venkatasawmy Garu dated 9th December 1898.

Disposed of

(3) Memo from Mr Ry Mattapally Sattiyya Naidu Garu dated 18th November 1898

The Cess-pools to be divided into four

Classes, the first paying Rs 24, the
second Rs 18, the 3rd Rs 12 and the fourth
Rs 9 per annum according to measurements
and an additional establishment and
Carts be entertained.

(4) Memo from Subadar Major Sardar
Bahadur Mahomed Beg Saheb Garu.
dated 16th December 1895.

Disposed of.

IV (1) Read the following Estimates.

Estimate for repairing Municipal Travellers
Bungalow and Kitchens for Rs 500.

Disposed of.

(2) For constructing road from Police
line to Kistna Canal for Rs 750.

Disposed of.

(3) For repairing Municipal S.K. school
building Powerpeta for Rs 320.

Disposed of

V. Read plan for market sheds.
Sheds to be constructed for the location
of vegetable shops. Fees to be levied
under Section 196 of the Act.

VI Read the following petitions.

(1) From Hyder Ali & Gafoor Khan
requesting to increase their pay

Disposed of.

2/

(2) From the Civil Apothecary No 281 dated
10-12-98 forwarding petition from Venkatadri
to increase his pay to Rs 15.

Disposed of

(3) From Abdul Rahiman, to increase his pay.

Disposed of

(4) From the inhabitants of Kottapeta in
Powerpeta to construct roads in their peta
and to fix Lanterns on the roads.

Disposed of

(5) From the two certificated Sanitary
Inspectors to raise their Salaries.

Disposed of.

(6) From Municipal Lighters to increase their
pays.

Disposed of

(7) From the Plague Sanitary Inspector to
promote his pay.

Disposed of.

(8) From the inhabitants of Southern
Street Ellore, requesting repairs to
Jalakanteswara Swamy's temple road.

Disposed of.

(9) From the Bill Collectors for promotion
of their pay.

The pay of the head Bill Collector to
be raised by half a rupee.

VII A sweeper at Rs1 per mensem
be sanctioned to the Travellers
Bungalow to keep it clean as
~~travellers~~ have complained
of want of a sweeper

(Sd) C. Sita Ramayya
Chairman

/True Extract/

Statement of Proposition for revision of Establishment.

Order Sanctioning Present Establishment. Number.	Date.	Office to which 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.
G.O no 293 mo	1-2-38	Grant II Education (2) (1) Municipal Schools (a) Salary System (a) Establishment	1	Head Master	40—0—0 ✓		1	Head Master	45—0—0 ✓		5—0—0 ✗	✓	See for grounds proposition the accompanying cover letter
			1	1st Assistant	25—0—0 ✓		1	1st Assistant	30—0—0 ✓		5—0—0 ✗	✓	
			1	2nd Assistant	15—0—0 ✓		1	2nd Assistant	15—0—0 ✓			✓	
			1	Telugu pundit	12—8—0 ✓		1	2nd Assistant	10—0—0 ✓		10—0—0 ✗		
			1	peon	5—0—0 ✓		1	Telugu pundit	6—8—0 ✓				
							1	peon	5—0—0 ✓				
			5		97—8—0		6		117—8—0		20—0—0		
Do	Do	(b) Inspection Inspecting School master	1	Inspecting School master	17—0—0 ✓		1	Inspecting School master	15—0—0 ✓		1—0—0 ✗		Annual increament already sanctioned.
Do	Do	Grant II Education 7(b) Gymnastic and drawing Master	1	Gymnastic and Drawing master	20—0—0 ✓		1	Gymnastic and drawing master	15—0—0 ✓			5—0—0 ✗	Do.
G.O no 293 mo	1-2-38	Grant III Sanitation and Medical Service (1) Hospitals and Dispensaries (a) Establishment	1	Civil Apothecary	65—10—0 ✓		1	Civil Apothecary	109—6—0 ✓		43—12—0 ✗		Do.
			1	Hospital Assistant	25—0—0 ✓		1	Lady Dresser	25—0—0 ✓				
			1	Midwife	15—0—0 ✓		1	Midwife	15—0—0 ✓				
			1	Compounder	9—0—0 ✓		1	Compounder	12—0—0 ✓		3—0—0 ✗		
			1	ward attendant	8—0—0 ✓		1	ward attendant	8—0—0 ✓				
			1	Peon	6—0—0 ✓		1	peon	6—0—0 ✓				
			1	Nurse	5—0—0 ✓		1	Nurse	5—0—0 ✓				
			1	Gardener	5—0—0 ✓		1	Gardener	5—0—0 ✓				
			1	Cook and waterman	6—0—0 ✓		1	Cook and waterman	6—0—0 ✓				
			1	Male Coly	6—0—0 ✓		1	Male Coly	6—0—0 ✓				
			1	Female Coly	4—0—0 ✓		1	Female Coly	4—0—0 ✓				
			1	Dhoby	4—0—0 ✓		1	Dhoby	4—0—0 ✓				
			12		158—10—0		12		205—6—0		46—12—0		

Ellore Municipal Office.

Chairman.

Statement of Proposition for revision of Establishment.

Order Sanctioning Present Establishment. Number.	Date.	Office to which 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.
G. O 293 M	1-2-98	Grant III Sanitation and Medical Service (a) Cesspools (a) Establishment	1	Cesspool cleaner	5-0-0 ✓	- -	2	Cesspool cleaners at Rs 5 each ✓	10-0-0 ✓	- -	5-0-0	✗ - -	See for grounds of proposition the accompanying covering letter.
Do	Do	Grant IV Lighting and miscellaneous municipal purposes. 4 Travellers Bungalow Establishment	1	✓ Maty	4-0-0 ✓	- -	1	Maty	4-0-0 ✓	-	-	-	Do
			1	✓ Water carrier	0-12-0 ✓	- -	1	Water carrier	0-12-0 ✓	-	-	-	
			1	✓ Dhoby	0-4-0 ✓	- -	1	Dhoby	0-4-0 ✓	-	-	✓ -	
							1	Sweeper and Scavenger	1-0-0 ✓	-	1-0-0	✗ -	
			3		5-0-0		4		6-0-0	-	1-0-0		
Do	Do	Grant V General Establishment Office	1	Manager	42-0-0 ✓	/ -	1	Manager	44-0-0 ✓	-	2-0-0	✗ -	
			1	Head clerk	20-0-0 ✓	-	1	Head clerk	20-0-0 ✓	-	-	-	
			1	Second clerk	17-8-0 ✓	-	1	Second clerk	17-8-0 ✓	-	-	-	
			1	Third clerk	14-0-0 ✓	-	1	Third clerk	15-0-0 ✓	-	1-0-0	✗ -	
			2	peons Rs 6½ each	13-0-0 ✓	-	2	peons at Rs 6½ each	13-0-0 ✓	-	-	-	
			1	peon at Rs 5	5-0-0 ✓	-	1	peon at Rs 5	5-0-0 ✓	-	-	-	
			1	Matalzgelu	4-0-0 ✓	-	1	Matalzgelu	4-0-0 ✓	-	-	-	
			8		115-8-0	-	8		118-8-0	-	3-0-0	-	
Do	Do	Grant V General Establishment III (1) Collection Establishment	1	Bill Collector	7-8-0 ✓	-	1	Bill Collector	8-0-0 ✓	-	0-8-0	✗ -	Do
			2	Bill Collectors at Rs 7 each	14-0-0 ✓		2	Bill Collectors at Rs 7 each	14-0-0 ✓	-	-	-	
			3		21-8-0	- -	3		22-0-0	-	0-8-0	-	

Ellore Municipal Office.

Chairman.

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Ellore during the official year 1897-1900.

	Budget 1897-1900.						Revised Estimate for 1898-99.			Budget Estimate for 1898-99, excluding subsequent alterations.			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.
1. Balance brought forward—															
a. Municipal Fund	84	0	0	-	-	-	-471	0	0	560	0	0	1752	8	9
b. Endowments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
c. Water-tax Fund	-	-	-	84	0	0	-	-	-	-	-	-	-	-	-
2. Municipal rates and taxes—															
a. Tax on arts, &c. (section 53) ..	3100	0	0	✓	-	-	3100	0	0	3100	0	0	2642	12	0
b. Tax on buildings (section 63) ..	10000	0	0	✓	-	-	10000	0	0	10000	0	0	8561	10	0
c. Tax on lands (section 63) .	250	0	0	✓	-	-	300	0	0	300	0	0	143	12	0
d. Water-tax on buildings and lands (section 75) ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
e. Tax on vehicles with springs and palanquins (section 77) ..	100	0	0	✓	-	-	100	0	0	100	0	0	101	8	0
f. Tax on animals (section 77) ..	1000	0	0	✓	-	-	1000	0	0	1000	0	0	951	8	0
g. Tax on carts and other vehicles without springs (section 85) ..	2050	0	0	✓	-	-	2050	0	0	2000	0	0	1920	0	0
h. Tolls (section 91)—															
† Gross receipts ..	11000	0	0	✓	-	- †	10800	0	0	8500	0	0	7940	6	9
Less Local Fund share ..															
i. Penalties on account of—															
i. Tax on arts															
ii. Tax on buildings ..															
iii. Tax on lands															
iv. Water-tax on buildings and lands															
v. Tax on vehicles, &c. ..															
vi. Tax on animals															
vii. Tax on carts, &c. ..						✓									
vii. Evasion of tolls				27500	0	0									
3. Realizations under Special Acts—															
a. Pounds															
b. Ferry rents															
c. Fees under Act II of 1888 ..	50	0	0	50	0	0	50	0	0	50	0	0	105	0	0
Carried forward ..				27550	0	0	27100	0	0	25050	0	0	22366	11	9

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Ellore during the official year 1897-900—*continued.*

	Budget 1897-900. Details of Minor Heads.	Budget 1897-900. Totals of Major Heads.	Revised Estimate for 1898-99.	Budget Estimate for 1898-99. Excluding Subsidy & Thofmuts &c.	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 ..		27550 0 0	27100 0 0	25050 0 0	22366 11 9
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	5 0 0	- - -	4 0 0	10 0 0	3 4 0
ii. Rent of buildings					
iii. Avenue receipts	20 0 0	- - -	20 0 0	20 0 0	14 1 0
iv. Fees from Travellers' Bungalows	150 0 0	175 0 0	150 0 0	200 0 0	163 0 0
b. i. Sale-proceeds of lands and buildings					
ii. Produce of lands, gardens, &c.					
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	20 0 0	20 0 0	20 0 0	20 0 0	1 10 0
c. Conservancy receipts—					
Sale-proceeds of night-soil, street refuse, &c.	150 0 0	150 0 0	150 0 0	150 0 0	390 15 6
d. i. Fees from educational institutions	2000 0 0	- - -	1800 0 0	1800 0 0	1948 13 6
ii Other revenue from educational institutions ..		2000 0 0	- - -	- - -	- - -
e. i. Sale-proceeds and composition fees of medicines ..	15 0 0		15 0 0	50 0 0	30 3 3
ii. Other Hospital receipts ..	80 0 0	95 0 0	80 0 0	20 0 0	43 6 3
f. i. Income from markets ..	800 0 0		400 0 0	1500 0 0	610 0 0
ii. ,, slaughter-houses.	1725 0 0	2525 0 0	1725 0 0	1700 0 0	1700 0 0
g. Other fees					
i. ~~Distraint fees~~ Warrant & Distraint fees	100 0 0		200 0 0	150 0 0	41 14 0
ii. License fees	500 0 0	- - -	700 0 0	1200 0 0	874 1 0
iii. Cartstand fees	900 0 0		900 0 0	600 0 0	500 0 0
iv. Other fees Extract ..	10 0 0	1510 0 0	10 0 0	10 0 0	3 8 0
h. Fines under Municipal and other Acts.	300 0 0	3000 0 0	500 0 0	500 0 0	389 9 3
i. Interest on investments					
i. General, including choultries					
ii. Educational					
iii. Medical					
j. Premium on loans					
Carried forward ..		34325 0 0	33774 0 0	32980 0 0	29082 10 6

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Ellore during the official year 1897-900—*cont.*

	Budget 1897-900. Details of Minor Heads.	Budget 1897-900. Totals of Major Heads.	Revised Estimate for 1898-99.	Budget Estimate for 1898-99. Excluding Subsidy & Thofmuts &c.	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 ..		34325 0 0	33774 0 0	32980 0 0	29082 10 6
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..	120 0 0	- - -	- - -	120 0 0	- - -
Buildings					
Municipal Schools ..					
Other purposes Gymnastic Instructor	80 0 0	200 0 0	60 0 0	70 0 0	65 0 0
ii. Medical					
iii. Other purposes—					
Communications ..					
Water-supply					
Drainage					
Sanitation					
Other purposes plague ..	5000 0 0	5000 0 0	- - -	- - -	- - -
b. From Local Boards—					
i. Education					
ii. Medical	3000 0 0	3000 0 0	3000 0 0	3000 0 0	2499 8 3
iii. Other purposes					
c. Other grants and contributions—					
i. Education					
ii. Medical					
iii. Other purposes					
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals Letting out water	60 0 0	- - -	60 0 0	60 0 0	25 8 0
i. Private scavenging ..	1000 0 0	1000 0 0	1000 0 0	1000 0 0	1081 4 6
ii. Other purposes Cesspools.	500 0 0	1600 0 0	200 0 0	270 0 0	209 0 0
b. Other items—					
i. Fishery rents	10 0 0		10 0 0	10 0 0	- - -
ii. Refunds of Expenditure of previous year	2 0 0		40 0 0	50 0 0	6 1 0
iii. Fee for numbering carts, &c.	3 0 0	15 0 0	2 0 0	40 0 0	2 0 0
iv. Other items					
Carried forward ..		44100 0 0	38155 0 0	37600 0 0	32977 8 3

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Ellore during the official year 1897-900—*cont.*

—	Budget 1897-900. Details of Minor Heads.	Budget 1897-900. Totals of Major Heads.	Revised Estimate for 1898-97.	Budget Estimate for 1898-97. Schedule Rates and Allotments etc.	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 ..		44100 0 0	38155 0 0	37600 0 0	32971 8 3
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	100 0 0	100 0 0	50 0 0	300 0 0	50 0 0 / 1658 12 0
ii. Others					
Total Receipts ..		44200 0 0	38205 0 0	37900 0 0	34677 4 3
Grand Total ..		44284 0 0	37734 0 0	38450 0 0	36429 13 0

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 7½ per cent., and tax on lands at ~~7½ per cent. of rent value.~~ annas ~~for every 80 square yards.~~
3. Water-tax on buildings and lands is levied at ~~not~~ per cent.
4. Tax on vehicles and animals is levied at ~~Schedule~~ the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 per cart. per annum.
6. Tolls are levied at ~~Schedule~~ the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. No 800 Rev dated 17-6-93 and G.O. 2543 Rev dated 15-11-97.
8. The house-tax registers were last revised in the official year 97-98 and the land tax registers in the official year 97-98.
9. Total extent of land assessed is 150 acres. 72 cents
10. The mode of estimating the annual rental of houses and lands is as follows:—

The value at which houses are expected to let is arrived at by taking the rent value of the surrounding houses which are actually rented out.

The mode of Estimating the annual rental of land is arrived at by taking the value at which they are expected to let and this is based on the rent value of lands actually rented out for vegetable and other Garden purposes.

C. Sivaraman

Statement I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act V of 1884 for the official year 1897-900

Name of Institution	Amount of Funded Capital.	Opening Balance.	Interest, Produce of Land, or Rent of buildings.	Appropriation for Capital 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 Funds (Column 16 *minus* Column 10).	Invested.	Current Charges.	Total (Statement II).	Allotted for Public Works, (Statement II-A)	Total Charges (Column 14 *plus* Column 15).	Closing Balance (Column 10 *minus* Column 16).	Remarks.
1	2	3	4	5	6	7	8	9		10	11	12	13	14	15	16	17	18
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	

Statement II.—Expenditure from the Municipal Fund of the Town of Ellore for the official year 1897-900.

—	Budget 1897-900. Details of Minor Heads.	Budget 1897-900. Totals of Major Heads.	Revised Estimate for 1898-97.	Budget Estimate for 1898-97. Excluding Subsequent allotments &c.	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 I—(*Public Works*)—															
1. New Works—															
a. Communications	-	-	-	✓			250	0	0	✓ 900	0	0	-	-	-
b. Buildings	600	0	0	✓			1200	0	0	✓ 1800	0	0	5289	10	7 ✓
c. Drainage															
d. Water-supply ..	100	0	0	✓		✓	100	0	0	✓ 100	0	0	139	4	0 ✓
(e) Miscellaneous public improvements	100	0	0	✓ 800	0	0	300	0	0	✓ 300	0	0	-	-	-
2. Repairs—															
a. Communications	6050	0	0	✓			4500	0	0	✓ 4500	0	0	3901	14	10 ✓
b. Buildings	950	0	0	✓			200	0	0	✓ 400	0	0	158	1	11 ✓
c. Drainage—															
i. Repairs to works ..	50	0	0	✓			200	0	0	✓ 400	0	0	-	-	-
ii. Establishment for flushing drains, &c.	288	0	0	✓			650	0	0	✓ 650	0	0	286	9	4 ✓
iii Hire of carts	382	0	0				-	-	-	-	-	-	310	13	6 ✓
d. Water-supply—															
i. Repairs to works, machinery, &c	200	0	0	✓			10	0	0	✓ 330	0	0	31	12	3 ✓
ii. Establishment	60	0	0	✓		✓	60	0	0	✓ 60	0	0	60	0	0 ✓
iii. Contingencies	20	0	0	8000	0	0	10	0	0	✓ 10	0	0	-	-	-
3. Establishment	876	0	0	✓		✓	880	0	0	✓ 880	0	0	819	18	0 ✓
Contingencies—	24	0	0	900	0	0	-	-	-	-	-	-	-	-	-
4. Tools and Plant and other stores.	100	0	0	100	0	0	50	0	0	✓ 100	0	0	47	0	1 ✓
5. Contributions—															
a. To Local Boards for works ..															
b. To Provincial Funds for scrutiny of estimates, &c. ..															
c. To others for public works ..															
Total, Grant I ..				9800	0	0	8410	0	0	10430	0	0	11044	42	
GRANT II—(*Education*)—															
1. Training Schools—															
a. Contributions to Local Boards ..				✓											✓
b. Stipends to Normal students ..	120	0	0	120	0	0	-	-	-	120	0	0	24	0	0
2. Municipal Schools—															
i On Salary System—															
a. Establishment	1410	0	0	✓		✓	1170	0	0	✓ 1170	0	0	1169	15	11 ✓
b. Contingencies	400	0	0	1810	0	0	360	0	0	✓ 360	0	0	328	9	0 ✓
Carried forward ..				1930	0	0	1530	0	0	1650	0	0	1522	8	11 ✓

Statement II.—Expenditure from the Municipal Fund of the Town of Ellore for the official year 1897-900—cont.

—	Budget 1897-900. Details of Minor Heads.	Budget 1897-900. Totals of Major Heads.	Revised Estimate for 1898-97.	Budget Estimate for 1898-97. Excluding Subsequent allotments &c.	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 ..	-	-	-	1930	0	0	1530	0	0	1650	0	0	1522	8	11
GRANT II—(*Education*)—cont.															
ii. On Salary-Results System—															
a. Fixed Payments	612	0	0	✓	-	-	612	0	0	✓ 612	0	0	598	5	4 ✓
b. Result Grants	100	0	0		✓		150	0	0	✓ 150	0	0	123	15	0 ✓
c. Contingencies	168	0	0	880	0	0	168	0	0	✓ 168	0	0	188	15	0 ✓
3. Salary Grants	400	0	0	400	0	0	400	0	0	✓ 400	0	0	394	2	8 ✓
4. Results Grants	800	0	0	800	0	0	900	0	0	✓ 1000	0	0	896	8	0 ✓
5. Combined Grants—															
a. Fixed Payments															
b. Result Grants															
6. Inspection—															
a. Contributions to Local Boards ..															
b. Municipal Inspectors—															
i. Establishment	216	0	0	✓		✓	204	0	0	✓ 204	0	0	173	13	10 ✓
ii. Contingencies	24	0	0	240	0	0	26	0	0	✓ 26	0	0	10	8	0 ✓
7. Miscellaneous—															
a. Building, furniture, &c., grants ..	50	0	0	50	0	0	50	0	0	✓ 50	0	0	9	0	0 ✓
b. Common gymnasium—															
i. Establishment	180	0	0	✓		✓	180	0	0	✓ 240	0	0	180	0	0 ✓
ii. Contingencies	20	0	0	200	0	0	20	0	0	✓ 60	0	0	0	15	0 ✓
c. Common Drawing Master—															
i. Establishment															
ii. Contingencies															
d. Other items	20	0	0	20	0	0	20	0	0	20	0	0	-	-	- ✓
Total, Grant II ..				4520	0	0	4260	0	0	4580	0	0	4098	11	9
GRANT III—(*Sanitation and Medical Services*).															
1. Hospitals and Dispensaries—															
a. Establishment	2465	0	0	✓			1860	0	0	✓ 1904	0	0	1902	2	4 ✓
b. Medicines and Supplies	800	0	0				1200	0	0	✓ 1000	0	0	936	3	10 ✓
c. Diet of Patients	500	0	0				700	0	0	✓ 700	0	0	996	1	7 ✓
d. Sundries and Contingencies ..	405						406	0	0	✓ 606	0	0	467	18	✓
e. Contributions to Local Boards ..	-	-	-	4170											
&c., &c., &c. ..															
Carried forward ..				4170	0	0	4166	0	0	4210	0	0	4301	9	5

Statement II.—Expenditure from the Municipal Fund of the Town of Ellore for the official year 1899-900—cont.

1	Budget 1899-900 Details of Minor Heads. 2	Budget 1899-900 Total of Major Heads. 3	Revised Estimate for 1898-99. 4	Budget Estimate for 1898-99. Exclusive of Extraordinary allotments 5	Actuals, 1897-98 (audited figures). 6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		4170 0 0	4166 0 0	4210 0 0	4301 9 5
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* Contributions to Provincial funds for—					
i. Medical College ..	128 0 0		128 0 0	128 0 0	166 0 0
ii. Sanitary Inspection ..	102 0 0		102 0 0	102 0 0	103 0 0
iii. Medical Reserve staff ..	20 0 0		20 0 0	20 0 0	36 0 0
iv. Cutlers' Establishment ..		250 0 0			
b. Contributions to Local Boards, &c., for—					
i. Medical Schools ..					
ii. Reserve staff					
&c., &c., &c, ..					
c. Other contributions					
3. Vaccination—					
a. Establishment	300 0 0		300 0 0	300 0 0	306 12 1
b. Contingencies	250 0 0		250 0 0	250 0 0	301 11 3
c. Contributions to Local Boards ..		550 0 0			
4. Registration of Births and Deaths—					
a. Establishment	144 0 0		144 0 0	144 0 0	120 0 0
b. Contingencies	56 0 0	200 0 0	36 0 0	16 0 0	0 14 0
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	5544 0 0		5454 0 0	5544 0 0	5317 15 7
ii Hire of Carts &c	2166 0 0	7710 0 0	2006 0 0	2106 0 0	2033 7 10
b Private Scavenging—					
i Establishment	540 0 0		840 0 0	840 0 0	668 5 7
ii Hire of carts &c	200 0 0	1040 0 0	160 0 0	160 0 0	163 2 7
c Cesspool Service					
i Establishment	120 0 0		60 0 0	60 0 0	324 0 9
ii Hire of carts &c.	380 0 0	500 0 0	200 0 0	200 0 0	
d i cholera charges	500 0 0				
ii Plague charges	5000 0 0	5500 0 0	2500 0 0	1000 0 0	861 10 9
e Contingencies	200 0 0	200 0 0	200 0 0	200 0 0	80 3 0
Total, Grant III ..		20120 0 0	16566 0 0	15280 0 0	14784 12 10

Statement II.—Expenditure from the Municipal Fund of the Town of Ellore for the official year 1899-900—*cont.*

1	Budget 1899-900 Details of Minor Heads. 2	Budget 1899-900 Totals of Major Heads. 3	Revised Estimate for 1898-99. 4	Budget Estimate for 1898-99. Exclusive of Extraordinary allotments 5	Actuals, 1897-98 (audited figures). 6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*).					
1. Lighting—					
a. Establishment	744 0 0		744 0 0	744 0 0	733 14 2
b. Contingencies	1096 0 0	1840 0 0	1096 0 0	1396 0 0	980 3 9
2. i. Markets—					
a. Establishment	180 0 0		45 0 0	180 0 0	
b. Contingencies	70 0 0	250 0 0	5 0 0	40 0 0	
ii. Slaughter-houses—					
a. Establishment	72 0 0		72 0 0	72 0 0	71 14 6
b. Contingencies	18 0 0	90 0 0	18 0 0	18 0 0	
3. Choultries—					
a. Establishment					
b Contingencies					
c. Feeding Travellers					
4. Travellers' bungalows—					
a. Establishment	72 0 0		60 0 0	60 0 0	59 12 0
b. Contingencies	68 0 0	140 0 0	30 0 0	130 0 0	9 16 0
5. Avenues—					
a. Establishment					
b. Contingencies					
6. Public Garden—					
a. Establishment	60 0 0		60 0 0	60 0 0	31 9 10
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	50 0 0	110 0 0	40 0 0	40 0 0	
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 Letting out water	40 0 0	40 0 0	40 0 0	40 0 0	12 14 0
Carried forward ..		2470 0 0	2210 0 0	2680 0 0	1900 3 3

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

	Budget 1899-1900		Revised Estimate for 1898-99.	Budget Estimate for 1898-99. Excluding Extra Establishment	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 ..		2470 0 0	2210 0 0	2680 0 0	1900 3 3
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. Other Charges—*cont.*					
ii. Rewards for destruction of wild animals and snakes, dogs ..	100 0 0			50 0 0	3 12 0
iii. Printing ..	900 0 0		900 0 0	800 0 0	1056 . .
iii A Compensation for Lands ..	100 0 0		200 0 0	500 0 0	1136 12 0
iv. Compensation for lands Rent ..					
v. Other items (Law charges ..	100 0 0				90 13 0
ii Water pendals	150 0 0		320 0 0	320 0 0	69 9 1
iii cost of sign Boards	20 0 0				
iv Electric charges	30 0 0	1400 0 0			16 0 0
Total, Grant IV ..		3870 0 0	3630 0 0	4450 0 0	4273 2 3
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	1422 0 0		1325 0 0	1386 0 0	1309 8 2
ii. Inspection	. .	1422 0 0			
b. Collection of Municipal Taxes—					
i. Establishment	264 0 0		255 0 0	260 0 0	174 0 0
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	130 0 0	394 0 0	130 0 0	130 0 0	51 7 4
c. Collection of Tolls—					
i. Establishment	1440 0 0		1330 0 0	- - -	- - -
ii. Contingencies	800 0 0	2240 0 0	800 0 0	100 0 0	484 6 8
d. Office contingencies other than (b) (ii)	454 0 0	454 0 0	404 0 0	404 0 0	325 7 8
e. Contributions for Central office and Audit establishments ..	280 0 0	280 0 0	280 0 0	280 0 0	320 0 0
Total, Grant V ..		4790 0 0	4524 0 0	2560 0 0	2664 13 7
Repayment of Debt—					
a. Instalments paid during the year.					
b. Invested on account of Sinking Fund (Value of securities purchased)					
c. Charges of investment ..					
Interest—					
a. On account of last year ..					
b. „ of current years.					

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

	Budget 1899-1900		Revised Estimate for 1898-99.	Budget Estimate for 1898-99. Including Extra Establishment	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					30 0 0
b. Others	50 0 0		200 0 0	200 0 0	8 1 4
Refunds of other than current collections ..	10 0 0		10 0 0	10 0 0	
Discount					
Pensions and gratuities	50 0 0		50 0 0	50 0 0	- - -
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank					
Total Expenditure		4321 0 0	37650 0 0	37560 0 0	36900 13 11
Balances—					
a. Municipal Fund		1074 0 0	84 0 0	890 0 0	-471 0 11
b. Endowments					
c. Water-tax Fund					
Grand Total ..		44284 0 0	37734 0 0	38450	36429 13 0

Note to Statement II.

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

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

9800 — 8410
4500 — 4260
20120 — 16586
3870 — 3630
4790 — 4524
110 — 260
43210 — 37650

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

Part I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1897-98.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications	Nil							
1									
2									
3									
	Total ..								
(b)	Buildings								
1	Constructing katty latrines	100	-	-	-	100	0	0	
2	constructing out houses & Hospital	200	-	-	-	200	0	0	
3	Constructing market sheds	300	-	-	-	300	0	0	
	Total ..	600	-	-	-	600	0	0	

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

Part I.—New Works.—*cont.*

Number	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1897-98.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage		Nil						
1									
2									
3									
	Total ..								
(d)	Water-supply								
1	Sinking wells	100	-	-	-	100	0	0	✓
2									
3									
(e)	Miscellaneous public improvements	100	-	-	-	100	0	0	
	Total ..	100	-	-	-	100	-	-	✓

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. 21-3-115
1	Repairing High Road from the Tammilan near Railway station to Tammilan near aqueduct	2000	0	0	-	-	-	Metalled or Gravelled 12-7-3 / Unmetalled. 9-0-112
2	Repairing Roads in A ward	900	0	0	-	-	-	
3	Repairing Roads in B ward	900	0	0	-	-	-	Total mileage under maintenance. 21-3-115
4	Repairing Roads in C ward	900	0	0	-	-	-	Metalled or Gravelled 12-3-3 / Unmetalled. 9-0-112
5	Repairing Roads in D ward	900	0	0	-	-	-	
6	Repairing Roads in E ward	450	0	0	-	-	-	
	Total ..	6050	0	0	-	-	-	

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	Repairing masonry latrines	400	0	0	-	-	-	
2	Repairing masonry dustbins	50	0	0				
3	Repairing Municipal Office Building, Store room, Hospital Assistants quarters and out houses, Travellers' Bungalow &c.	500	0	0	-	-	-	
	Total ..	950	0	0	-	-	-	

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	Repairing the existing drains	50	0	0	-	-	-	
2								
3								
	Total ..	50	0	0	-	-	-	
(d)	Water-supply							
1	Repairing parapet walls							
2	and platforms to 6 wells	200	0	0	-	-	-	
3								
	Total ..	200	0	0	-	-	-	

Statement II-B.—Details of Municipal Establishments.

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT I.—2. *c.* Drainage—							
Overseers							
4 Drain cleaners at Roleach. ..	4	24	0	0	288	0	0
Total ..	4	24	0	0	288	0	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					288	0	0
d. Water works—							
Overseers							
Watchmen	1	5	0	0	60	0	0
Total ..	1	5	0	0	60	0	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					60	0	0
Balance (Statement II) ..							
3. General.—							
Overseers	1	30	0	0	360	0	0
Maistries	1	8	0	0	96	0	0
2 peons at Rs 5 each	2	10	0	0	120	0	0
5 coolies at Rs 5 each	5	25	0	0	300	0	0
Total ..	9	73	0	0	876	0	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					876	0	0

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

—	Number	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT II.—Education—							
1. Training Schools—							
Pupils receiving ~~scholarships~~ stipends at Rs 6. each. for 10 months only	2	12	0	0	120	0	0
Total ..	2	12	0	0	120	0	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					120	0	0
2. Municipal Schools—							
a. On the Salary System—							
Head Master	1	40 45	0	0	× 540	0	0
1st Assistant Master	1	25 30	0	0	× 360	0	0
2nd „ „	1	15	0	0	✓ 180	0	0
Telugu pundit	1	12	8	0	✓ 150	0	0
3rd Assistant	1	(new) 10	0	0	× 120	0	0
peon	1	5	0	0	✓ 60	0	0
Total ..	6	117	8	0	1410	0	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1410	0	0

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A	P.	Rs.	A.	P.
GRANT II.—Education—*cont.*							
b. On the Salary Result System—							
Head Master	1	10	0	0	120	0	0
1st Assistant	1	7	0	0	84	0	0
2nd Assistant	1	6	0	0	72	0	0
Mahammadan master Lakshmi varapupetta	1	6	0	0	72	0	0
do Bazaar street School	1	6	0	0	72	0	0
do Night School	1	6	0	0	72	0	0
Mala School master	1	10	0	0	120	0	0
Total ..	7	51	0	0	612	0	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					612	0	0

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT II.—Education—*cont.*							
6. Inspection—							
Inspecting schoolmaster	1	18	0	0	216	0	0
Total ..	1	18	0	0	216	0	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					216	0	0
7. b. Gymnastic Instructors	1	15	0	0	180	0	0
and Drawing Master Gymnastic Instructor Drawing master on Rs 20							
Total ..	1	15	0	0	180	0	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					180	0	0
c. Drawing Masters							
		nil					
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 III.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries—							
Medical Subordinates Civil Apothecary	1	109	6	0	1312	8	0
Lady Hospital Assistant ..	1	25	0	0	300	0	0
" "							
Midwife	1	15	0	0	180	0	0
Clerk							
Compounder	1	12	0	0	144	0	0
Servants . Ward attendant ..	1	8	0	0	96	0	0
" .. Peon	1	6	0	0	72	0	0
" .. Nurse	1	5	0	0	60	0	0
Gardener	1	5	0	0	60	0	0
Cook and waterman	1	6	0	0	72	0	0
Male Sc. Mali Doty	1	4	0	0	48	0	0
Female Doty	1	4	0	0	48	0	0
Dhoby	1	4	0	0	48	0	0
Total ..	12	208	6	0	2464	8	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					0	8	0
Balance (Statement II) ..					2465	0	0

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
3. Vaccination—							
Vaccinators 1st. Class	1	15	0	0	180	0	0
~~Peons~~ 2nd. class	1	10	0	0	120	0	0
Total ..	2	25	0	0	300	0	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					300	0	0
4. Registration—							
Sanctioned in f.o. 434m 23-2-98. Registrars	1	10	12	0	0	144	0	0
Peons							
Total ..	1	12	0	0	144	0	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					144	0	0

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS	A.	P.	RS.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering."—							
Sanctioned f.o. 434m 23-2-98. Nuisance Inspectors	1	16 20	0	0	× 240	0	0
" Do.. Sub. Inspectr ..	1	10 15	0	0	× 180	0	0
" .. .. ..Do	1	10	0	0	120	0	0
Maistries 2 Do at Rs8 each ..	2	16	0	0	192	0	0
23 Scavengers and Sweepers at Rs 6 each	23	138	0	0	1656	0	0
17 Sweepers & Lotties. at Rs 5 each ..	17	85	0	0	1020	0	0
34 Do Do at Rs 4 each	34	136	0	0	1632	0	0
6 Road watering coolies at Rs 6 each for 4 months	6	36	0	0	144	0	0
5 peons at Rs 6 each	5	30	0	0	360	0	0
Total ..	90	486	0	0	5544	0	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					5544	0	0

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors							
Maistries							
Sanitation no 4346 23-2-98 13 Scavengers at Rs 5 each	13	65	0	0	780	0	0
1 Jolly at Rs 5	1	5	0	0	60	0	0
Total	14	70	0	0	840	0	0
deduct fines and stoppages							
Add arrears							
Balance (statement II)					840	0	0
c cesspool service							
2 cleaners at Rs 5 each	10 on 5 Rs 2	10	0	0	120	0	0
Total ..	2	10	0	0	120	0	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					120	0	0
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents	1	10	0	0	120	0	0
13 Masalchies at Rs 4 each	13	52	0	0	624	0	0
Total ..	14	62	0	0	744	0	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					744	0	0

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A.	P.	Rs.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont*							
2. i. Markets—							
Superintendents	1	10	0	0	120	0	0
Servants peon.	1	5	0	0	60	0	0
Total ..	2	15	0	0	180	0	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					180	0	0
ii. Slaughter-houses—							
Superintendents							
Servants cleaner	1	6	0	0	72	0	0
Total ..	1	6	0	0	72	0	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					72	0	0
3. Choultries—							
Servants		nil					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
Maty	1	4	0	0 ✓	48	0	0
Servants .. water carrier	1	0	12	0 ✓	9	0	0
Dhoby	1	0	4	0 ✓	3	0	0
1 Sweeper and Scavenger	(new) 1	1	0	0 ×	12	0	0
Total ..	4	6	0	0	72	0	0
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					72	0	0 ✓
5. Avenues—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
6. Public Gardens—							
Gardeners	1	5	0	0 ✓	60	0	0 ✓
Total ..	1	5	0	0	60	0	0
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					60	0	0

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT IV—Lighting and Miscellaneous Municipal Purposes—*cont.*							
8. Fire—							
Servants					Nil		
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
9.— Other charges							
Water pendals							
2 waterman for 8 months @ Rs 9 each / 2 months @ Rs 8 each	2	18	0	0 ×	72	0	0 ✓
1 water-man at Rs 8 (for 4 months)	(new) 1	8	0	0 ×	32	0	0
Total	3	26	0	0	104	0	0 ✓
Deduct Fines and stoppages					.	.	.
Add arrears for last year paid this year					.	.	.
Balance (of statement II)					104	0	0
Contingencies					46	0	0
Total charges for water pendals					150	0	0 ✓

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT V.—*a.* General Establishment—							
i. Office—							
Manager Increament at Rs 2. this year	1	42 44	0	0	528	0	0
Clerks .. Head	1	20	0	0	240	0	0
" .. Second clerk	1	17	8	0	210	0	0
12-1-15 " Third clerk increament Re1. this year ..	1	14 15	0	0	180	0	0
~~Accountants~~							
2 Peons at Rs. 6½ each	2	13	0	0	156	0	0
1 peon at Rs 5 each	1	5	0	0	60	0	0
1 Masalchy at Rs 4	1	4	0	0	48	0	0
Total ..	8	118	8	0	1422	0	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1422	0	0
ii. Inspection—							
Chairman's salary or carriage allowance ..		— Nil —					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT V.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks							
Bill Collectors	7½ 1	8	0	0	96	0	0
Peons .. 2 10 0 at Rs 7 each ..	2	14	0	0	168	0	0
Total ..	3	22	0	0	264	0	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					264	0	0
c. Collection of tolls—							
Inspectors .. Superintendent ..	1 (new)	30	0	0	360	0	0
18 Gate-keepers at Rs 5 each	18	90	0	0	1080	0	0
Total ..	19	120	0	0	1440	0	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1440	0	0

STATEMENT IV-A.—*Municipality of* Ellore Demand, Collection and Balance tatement 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.	3200	0	0	50	0	0	3150	0	0	3100	0	0	✓ –	–	–	20	0	0	30	0	0
2. Tax on buildings	10300	0	0	150	0	0	10150	0	0	10000	0	0	✓ 50	0	0	20	0	0	80	0	0
3. Tax on lands	260	0	0	5	0	0	255	0	0	250	0	0	✓ –	–	–	5	0	0	–	–	–
4. Water-tax on buildings and lands ..																					
5. Tolls (gross receipts)	11000	0	0	–	–	–	11000	0	0	11000	–	–	✓ –	–	–	–	–	–	–	–	–
6. Market rents	400	0	0	–	–	–	400	0	0	~~400~~	0	0	✗ –			–			–		
7. Slaughter-house fees	1725	0	0	–	–	–	1725	0	0	1725	0	0	✓ –			–			–		
8. Rent of cart-stands	900	0	0	–	–	–	900	0	0	900	0	0	✓ –			–			–		
9. Private scavenging fees	1000	0	0	–	–	–	1000	0	0	1000	0	0	✓ –	–	–	–	–	–	–	–	–
License fees	500	0	0	–	–	–	500	0	0	500	0	0	✓								
Tax on carts	2050	0	0	–	–	–	2050	0	0	2050	0	0	✓								
Tax on animals	1000	0	0	–	–	–	1000	0	0	1000	0	0	✓								
Tax on vehicles	100	0	0	–	–	–	100	0	0	100	0	0	✓								
Total ..	32435	0	0	205	0	0	32230	0	0	32025	0	0	50	0	0	45	0	0	110	0	0

Statement IV-B.—Arrears.

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

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 for 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.	
1. Balance brought forward—																decrease?
a. Municipal Fund	-471	.	.	-	.	.	.	.	.	-471	.	.	550	.	.	The increase was explained in para 106 of this office letter No 37 dated 1-6-98 Embodied in G.O. No 15 87 Md 9 L. September 1898.
b. Endowments																
c. Water-tax Fund																
2. Municipal rates and taxes—																
a. Tax on arts, &c. (section 53) ..	1858	8	0	1299	4	0	1241	8	0	3100	.	.	√ 3100	.	.	
b. Tax on buildings (section 63) ..	5151	12	.	5523	6	0	4848	4	0	10000	.	.	√ 10000	.	.	
c. Tax on lands (section 63) ..	151	5	.	87	15	0	148	11	0	300	.	.	√ 300	.	.	
d. Water-tax on buildings and lands (section 75)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
e. Tax on vehicles with spirings and palanquins (section 77) ..	84	.	.	29	0	0	16	0	0	100	.	.	√ 100	.	.	
f. Tax on animals (section 77) ..	975	.	.	156	8	0	25	0	0	1000	.	.	√ 1000	.	.	
g. Tax on carts and other vehicles without springs (section 85) ..	1996	8	.	258	0	0	53	8	0	2050	.	.	√ 2000	.	.	Some more Carts are expected for licence. Hence increase.
h. Tolls (section 91)—																
Gross receipts	7527	13	.	2135	0	0	2972	3	0	10500	.	.	√ 8500	.	.	The increase is due to the expectation of Stone Carts for Godavari Bridge works and for constructing Head Assistant Collector's office.
Less Local Fund share ..																
i. Penalties on account of—																
i. Tax on arts																
ii. Tax on buildings ..																
iii. Tax on lands																
iv. Water-tax on buildings and lands																
v. Tax on vehicles, &c ..																
vi. Tax on animals																
vii. Tax on carts, &c. ..																
viii. Evasion of tolls																
3. Realizations under Special Acts—																
a. Pounds																
b. Ferry rents																
c. Fees under Act II of 1888 ..	10	0	0	75	0	0	40	0	0	150	.	.	√ 150	.	.	
4. Revenue derived from Municipal property and powers apart from taxation—																
a. i. Rent of lands	-	-	-	-	-	-	4	0	0	4	.	.	√ 10	.	.	The decrease is due to over Estimate.
ii. Rent of buildings																
iii. Avenue receipts	5	4	0	0	9	0	14	12	0	20	.	.	√ 20	.	.	
iv. Fees from Travellers' Bungalows	87	14	0	49	10	0	62	2	0	150	.	.	√ 200	.	.	Travellers are not frequently visiting the town. Hence the decrease
b. i. Sale-proceeds of lands and buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
ii. Produce of lands, gardens, &c.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	-	-	-	-	-	-	20	0	0	20	.	.	√ 20	.	.	
Carried forward ..	17848	0	0	9614	4	0	9446	0	0	27294	.	.	25300	.	.	

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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 ..	17548 0 0	9614 4 0	9446 0 0	27294 . .	25300 . .	
4. Revenue derived from Municipal property and powers apart from taxation—*cont.*						
c. Conservancy receipts—						
Sale-proceeds of night-soil, street refuse, &c.	50 0 0	386 0 0	100 0 0	150 . .	√ 150 . .	
d. i. Fees from educational institutions	1066 6 0	909 2 6	733 10 0	1800 . .	√ 1800 . .	
ii. Other revenue from educational institutions ..	- - -	- - -	- - -	- - -	- - -	
e. i. Sale-proceeds and composition fees of medicines ..	10 3 6	1 0 0	4 12 6	15 . .	√ 50 . .	Money is being collected in the shape of subscriptions for medicines & hence decrease in Sale of medicines & increase in other receipts.
ii. Other Hospital receipts ..	74 9 1	43 6 3	5 6 11	80 . .	√ 20 . .	
f. i. Income from markets ..	233 1 2	203 5 4	166 14 10	400 . .	√ 1500 . .	On account of recent Strike among Vegetable sellers, the collection of Octroi on Vegetable markets is put off- hence decrease.
ii. ,, slaughter-houses.	1006 4 0	566 10 8	718 12 0	1725 . .	√ 1700 . .	The right of collecting Octroi on Slaughter-houses was sold for 1725 and hence increase.
g. Other fees						
i. Distraint fees and warrant fees	173 10 0	42 6 0	26 6 0	200 . .	√ 150 . .	Warrants are being issued to defaulters after the prescribed period & the increase is due to the expectation of issuing some more warrants
ii. License fees	593 8 0	61 15 0	106 8 0	700 . .	√ 1200 . .	Most of the hay-stacks and all brick-fields were removed to outside the Municipal limits and hence the decrease.
iii. Cartstand fees	722 14 3	166 10 8	177 1 9	900 . .	√ 600 . .	The increase is chiefly due to the collection of Octroi department dues.
iv. Other fees extract ..	8 0 0	1 8 0	2 0 0	10 . .	√ 10 . .	
h. Fines under Municipal and other Acts	231 14 0	223 10 3	268 2 0	500 . .	√ 500 . .	

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i. Interest on investments—						
i. Genral, including choultries						
ii. Educational						
iii. Medical						
j. Premium on loans						
5. Grants and contributions—						
a. From Government—						
i. Education—						
Normal stipends ..					120 . .	No teacher was admitted into the Training College and consequently no grant is anticipated.
Buildings						
Municipal Schools ..						
Other purposes Gymnastic Instructor	40 0 0	20 0 0	20 0 0	60 . .	√ 70 . .	Decrease is small.
ii. Medical						
iii. Other purposes—						
Communications ..						
Water-supply						
Drainage						
Sanitation						
Other purposes ..						
b. From Local Boards—						
i. Education						
ii. Medical		1158 0 0	3000 0 0	3000 . .	√ 3000 . .	
iii. Other purposes						
Carried forward ..	22058 6 0	13397 14 8	14775 10 0	36834 . .	36170 . .	

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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 ..	22058 6 0	13397 14 8	14775 10 0	36834 - -	36170 - -	
5. Grants and contributions—*cont.*						
c. Other grants and contributions—						
i. Education						
ii. Medical						
iii. Other purposes						
6. Miscellaneous—						
a. Recoveries on account of services rendered to private individuals— Letting water	16 2 0	12 6 0	43 14 0	60 . .	60 . .	✓
i. Private scavenging ..	882 0 0	415 11 0	118 0 0	1000 . .	1000 . .	✓
ii. Other purposes Cesspool	102 0 0	29 0 0	98 0 0	200 . .	270 . .	✓ The number of Cess pools was diminished and hence the Revenue
b. Other items—						
i. Fishery rents	10 0 0	. . .	. . .	10 . .	10 . .	✓
ii. Refunds of Expenditure of previous year	13 9 10	0 4 0	35 6 2	49 . .	50 . .	✓ Small.
iii. Fee for numbering carts, &c.	1 10 0	1 2 0	0 6 0	2 . .	40 . .	✓ Nothing is anticipated from the Sale of Toll-tickets as Tolls are being Collected departmentally
iv. Other items ..						
7. Extraordinary and debt—						
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.						
b. Loans—						
i. From Government ..						
ii. In the market from private individuals						
c. Realizations of Sinking fund for repayment of loans.						
d. Advances—						
i. Permanent						
ii. Others	3 13	1591 11 4	46 14 9	50 . .	300 . .	✓ The decrease is due to the Vamping drains of the items.
Total Receipts ..	23086 13 1	15448 1 0	15118 2 11	38205 - -	37900 - -	✗
Grand Total ..	22615 13 1	15448 1 0	15118 2 11	37734 - -	38450 - -	✗

C. Kittabunnya.
Chairman

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 1899-99, 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.	
GRANT I—(*Public Works*)—																
1. New Works—																
a. Communications	-	-	-	-	-	-	250	-	-	250	-	-	✓ 250	-	-	
b. Buildings	669	14	10	3210	10	7	530	1	2	1200	-	-	✓ 700	-	-	The increase is due to the proposal of Constructing latrines and Cholera and Contagious sheds in Hospital.
c. Drainage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
d. Water-supply	5	2	0	102	12	-	94	14	0	100	-	-	✓ 100	-	-	
(e) Miscellaneous public improvements																
2. Repairs—	-	-	-	-	-	-	300	-	-	300	-	-	✓ 300	-	-	
a. Communications	2341	4	1	2624	5	2	2158	11	11	4500	-	-	✓ 2600	-	-	The increase is due to the anticipated expenditure on Tank Bund Road Vellakkayala Street and the Construction of revetment wall & high road near Pusala baby van shops
b. Buildings	40	1	8	9	6	0	159	14	4	200	-	-	✓ 200	-	-	
c. Drainage—																
i. Repairs to works ..	-	-	-	-	-	-	200	-	-	200	-	-	✓ 200	-	-	
ii. Establishment for flushing drains, &c.	397	14	4	197	15	9	252	1	8	650	-	-	✓ 650	-	-	
d. Water-supply—																
i. Repairs to works, machinery, &c.	3	0	0	19	15	0	7	0	0	10	-	-	✓ -	-	-	The increase is due to the anticipated expenditure for scattering tanks.
ii. Establishment	40	0	0	20	0	0	20	0	0	60	-	-	✓ 60	-	-	
iii. Contingencies	-	-	-	-	-	-	10	0	0	10	-	-	✓ 10	-	-	
3. Establishment	579	1	4	258	2	10	300	14	8	880	-	-	✓ 880	-	-	
4. Tools and Plant and other stores.	16	-	-	9	13	3	34	0	0	50	-	-	✓ 50	-	-	
5. Contributions—																
a. To Local Boards for works ..																
b. To Provincial Funds for scrutiny of estimates, &c.																
c. To others for public works ..																
Total, Grant I ..	4092	6	3	6453	0	7	4317	9	9	8410	-	-	5900	-	-	
GRANT II—(*Education*)—																
1. Training Schools—																
a. Contributions to Local Boards ..																
b. Stipends to Normal students ..																
2. Municipal Schools—																
i. On Salary System—																
a. Establishment	774	9	4	388	6	2	395	6	8	1170	-	-	✓ 1170	-	-	
b. Contingencies	197	5	6	97	9	0	162	10	6	360	-	-	✓ 360	-	-	
ii. On Salary-Results System—																
a. Fixed Payments	408	0	0	204	0	0	204	0	0	612	-	-	✓ 612	-	-	
fixed *b.* Results Grants	-	-	-	77	0	0	150	0	0	150	-	-	✓ 150	-	-	
c. Contingencies	105	15	0	51	0	0	62	1	0	168	-	-	✓ 168	-	-	
3. Salary Grants	266	10	8	166	10	8	133	5	4	400	-	-	✓ 400	-	-	
fixed 4. Results Grants	-	-	-	896	8	-	900	0	0	900	-	-	✓ 900	-	-	
5. Combined Grants—																
a. Fixed Payments																
b. Results Grants																
6. Inspection—																
a. Contributions to Local Boards ..																
Carried forward ..	1752	8	6	1881	1	10	2007	7	6	3760	-	-	3760	-	-	

tatement VI.—Revised Estimate—(Charges) for 189 8-9 9 —*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 1899-99, 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 ..	1752	8	6	1881	1	10	2007	7	6	3760	-	-	3760	-	-	
GRANT II—(*Education*)—cont.																
b. Municipal Inspectors—																
i. Establishment	135	0	0	64	0	0	69	0	0	204	-	-	✓ 204	-	-	
ii. Contingencies	8	11	6	2	0	0	17	4	6	26	-	-	✓ 26	-	-	
7. Miscellaneous—																
a Building, furniture, &c., grants ..	24	-	-	6	-	-	26	-	-	50	-	-	✓ 50	-	-	
b. Common gymnasium—																
i. Establishment	120	-	-	60	-	-	60	-	-	180	-	-	✓ 180	-	-	
ii Contingencies	-	-	-	-	-	-	20	0	0	20	-	-	✓ 20	-	-	
c. Other items	2	4	-	-	-	-	17	12	0	20	-	-	✓ 20	-	-	
Total, Grant II ..	2042	8	0	2013	1	10	2217	8	0	4260	-	-	4260	-	-	
GRANT III—(*Sanitation and Medical Services.*)																
1. Hospitals and Dispensaries—																
a. Establishment	1223	5	8	644	1	8	634	10	4	1860	-	-	✓ 1904	-	-	The decrease is due to Leave and Savings on account of transfer of Hospital Assistant.
b. Medicines and Supplies	1179	14	1	217	10	4	20	1	11	1200	-	-	✓ 1000	-	-	The increase is due to bills from Burgoyne Burbridges & co for medicines supplied as per indent already made & cost of quinine &c.
c. Diet of Patients	499	5	8	380	3	10	200	10	4	700	-	-	✓ 550	-	-	The increase is due to the increase in the number of in patients.
d. Sundries and Contingencies ..	163	12	2	5	3	1	242	3	10	406	-	-	✓ 406	-	-	
e. Contributions to Local Boards ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2. *a.* Contributions to Provincial funds for—																
i. Medical College ..	-	-	-	166	0	0	128	0	0	128	-	-	✓ 128	-	-	
ii. Sanitary Inspection ..	-	-	-	103	0	0	102	0	0	102	-	-	✓ 102	-	-	
iii. Medical Reserve staff ..	-	-	-	38	0	0	20	0	0	20	-	-	✓ 20	-	-	
iv. Cutlers' Establishment ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
b. Contributions to Local Boards, &c., for—																
i. Medical Schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
ii. Reserve staff	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
c. Other contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3. Vaccinations—																
a. Establishment	200	0	0	100	0	0	100	0	0	300	-	-	✓ 300	-	-	
b. Contingencies	109	14	4	95	14	0	140	1	8	250	-	-	✓ 250	-	-	
c. Contributions to Local Boards ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Carried forward ..	3378	3	11	1748	0	11	1587	12	1	4966	-	-	4660	-	-	

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 ..	3378	3	11	1748	0	11	1587	12	1	4966	-	-	4660	-	-	
GRANT III—*Sanitation and Medical Services*—cont.																
4. REGISTRATION OF BIRTHS AND DEATHS—																
a. Establishment	92	13	5	40	0	0	51	2	7	144	-	-	✓ 144	-	-	
b. Contingencies	14	8	8	-	-	-	21	7	4	36	-	-	✓ 16	-	-	The increase is due to the amount paid & spare Return for Cost of Births and Death registers.
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—																
a. i. Establishment	3644	2	11	1746	14	6	1809	13	1	5454	-	-	✓ 5544	-	-	The decrease is due to fines and savings.
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	1025	15	9	1027	11	0	980	0	3	2006	-	-	✓ 2006	-	-	
b. Private scavenging i Establishment	492	14	4	227	13	5	346	1	8	840	-	-	✓ 840	-	-	
ii Establishment Contingencies	103	5	11	51	12	6	56	10	1	160	-	-	✓ 160	-	-	
c Cost of Services i Establishment	39	9	10				20	6	2	60	-	-	✓ 60	-	-	
ii. Contingencies, such as cost of scavenging carts, &c.	102	11	10	83	7	11	97	4	2	200	-	-	✓ 200	-	-	
d. Cholera charges & Plague charges	310	15	4	356	3	7	2189	0	8	2500	-	-	✓ 6950	-	-	The decrease is due to the decrease in Estimate for Plague Charges.
d. Contingencies	44	15	0	40	13	2	155	1	0	200	-	-	✓ 200	-	-	
Total, Grant III ..	9251	4	11	5392	12	11	7314	11	1	16566	-	-	20780	-	-	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—																
1. LIGHTING—																
a. Establishment	496	4	0	246	4	10	248	12	0	744	-	-	✓ 744	-	-	
b. Contingencies	636	8	7	339	3	9	459	10	5	1096	-	-	✓ 1096	-	-	
2. i. MARKETS—																
a. Establishment	1	8	0	-	-	-	43	8	0	45	0	0	✓ 180	-	-	The decrease is due to dispensing with Establishment on account of recent strike among Vegetable Shop Keepers.
b. Contingencies	-	-	-	-	-	-	5	0	0	6	-	-	✓ 40	-	-	
ii. SLAUGHTER-HOUSES—																
a. Establishment	47	14	5	24	0	0	24	1	7	72	-	-	✓ 72	-	-	
b. Contingencies	-	-	-	-	-	-	18	0	0	18	-	-	✓ 18	-	-	
3. CHOULTRIES—																
a. Establishment																
b. Contingencies																
c. Feeding Travellers																
4. TRAVELLERS' BUNGALOWS—																
a. Establishment	40	0	0	20	0	0	20	0	0	60	-	-	✓ 60	-	-	
b. Contingencies	3	1	4	-	-	-	26	14	8	30	-	-	✓ 30	-	-	
5. AVENUES—																
a. Establishment																
b. Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6 PUBLIC GARDEN—																
a. Establishment	39	0	0	16	0	0	21	0	0	60	-	-	✓ 60	-	-	
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	39	0	0	-	-	-	1	0	0	40	-	-	✓ 40	-	-	
Carried forward ..	1302	1	4	646	27		867	14	8	2170	-	-	2340	-	-	

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 ..	1302	1	4	646	2	7	867	14	8	2170	-	-	2340	-	-	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.																
7. Survey of land																
8. Fire—																
a. Establishment																
b. Purchase of fire-engine, buckets, repairs, &c.																
9. Other charges—																
i. Work done for private individuals other than private scavenging Letting out water.	4	4	0	4	0	0	36	12	0	40	-	-	✓ 40	-	-	
ii. Rewards for destruction of wild animals and snakes	-	-	-	8	12	0	-	-	-	-	-	-	-	-	-	
iii. Printing	344	9	0	518	1	8	555	7	0	900	-	-	✓ 900	-	-	
iv. Compensation for lands ..	-	-	-	-	-	-	200	0	0	200	-	-	✓ 200	-	-	
v. Other items	76	12	1	9	11	1	244	3	11	320	-	-	✓ 320	-	-	
Total, Grant IV ..	1726	10	5	1181	11	4	1903	5	7	3630	-	-	3800	-	-	
GRANT V—																
a. General Establishment—																
i. Office Establishment ..	858	14	6	429	8	11	466	1	6	1325	0	0	✓ 1386	0	0	The decrease is due to fewer and Savings
ii. Inspection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
b. Collection of Municipal Taxes—																
i. Establishment	165	0	0	58	0	0	90	0	0	255	-	-	✓ 260	-	-	Small
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	1	0	0	-	-	-	129	0	0	130	-	-	✓ 130	-	-	
c. Collection of Tolls—																
i. Establishment	849	6	3	-	-	-	480	9	9	1330	-	-	✓ -	-	-	The increase is due to collection of Tolls under
ii. Contingencies	409	11	6	-	-	-	390	4	6	800	-	-	✓ 100	-	-	Amani and for repairing the Dodcn x Bm
d. Office contingencies other than (*b*) (ii)	158	5	1	90	0	0	245	10	11	404	-	-	✓ 404	-	-	
e. Contributions for Central office and Audit establishments ..	280	0	0	320	0	0	-	-	-	280	-	-	✓ 280	-	-	
Total, Grant V ..	2722	5	4	897	8	11	1801	10	8	4524	-	-	2560	-	-	
Repayment of Debt—																
a. Instalments paid during the year.																
b. Invested on account of Sinking Fund (value of securities purchased)																
c. Charges of investment ..																
Interest—																
a. On account of last year ..																
b. ,, of current year ..																

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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.	
Advances recoverable—						
a. Permanent						
b. Others	8 6 6	- - -	191 9 6	200 - -	200 - -	✓
Refunds of other than current collections..			10 0 0	10 0 0	10 0 0	✓
Discount						
Pensions and gratuities			50 0 0	50 0 0	50 0 0	✓
Investments—						
a. In Government securities for purposes other than Sinking Fund						
b. In Saving Bank						
Totsal Expenditure ..	19843 9 5	15868 3 7	17806 6 7	37650 - -	37560 - -	✓
Balances—						
a. Municipal Fund			84 0 0	84 - -	890 - -	✓
b. Endowments						
c. Water-tax Fund						
Grand Total ..	19843 9 5	15868 3 7	17890 6 7	37734 - -	38450 - -	✓

C. Khastagir.
Examined

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 V.III—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 RE-PAID.			AMOUNT TRANSFERRED TO SINKING FUND.			INVESTED OUT OF THE TOTAL AMOUNT TRANSFERRED UP TO END OF 189 –9 .	
			Up to 31st March 189 .		In 189 –9 .	Up to 31st March 189 .		In 189 –9 .	In Government Securities.	In the Savings Bank.
			Number of years.	Amount.		Number of years.	Amount.			
1	2	3	4	5	6	7	8	9	10	11
RS. A. P.				RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
		Nil								

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15-3-29

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