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Mr C. Bridge

Receiver's Re Quarters — for 1897-98

Government {1897} of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1897. *Enclosures*

Regd. } *Spare copies*

G.O., No. 581 M., 17th March 1897.

MARCH.

Municipal Budget.

Reviewing the Guntúr — for 1897-98.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From A. P. FERNANDEZ, Esq., L.M.S., Chairman-Delegate, Municipal Council, Guntúr, to the Secretary to Government, Local and Municipal Department (through the Divisional officer and the Collector, Kistna), dated 26th December 1896, No. 696.

I have the honour to submit herewith the revised budget for the current year and the budget estimate for the year 1897–98, together with the prescribed statements and copies of the resolutions of the council passed at meetings held on the 18th and the 19th instant.

2. The councillors present at the meetings unanimously adopted my report and proposed the following additions:—

(1) An increase of Re. 1 per mensem to the pay of the conservancy overseer, Sheik Ahamad.

(2) The entertainment of four toties to work on cesspools, at Rs. 5 each per mensem.

(3) An allotment of Rs. 240 for the hire of two pairs of bullocks for the use of two additional cesspool carts, at the rate of Rs. 10 per mensem per pair.

(4) An increase of Re. 1 each per mensem to the pay of the two servants at the slaughter-house.

REVISED ESTIMATE FOR 1896–97.

3. *Opening Balance.*—The year opened with a balance of Rs. 8,810, against the budget estimate of Rs. 3,570. The increase is due to the non-utilization of the amount budgeted for a fish and a beef market and to the savings under other grants (*vide* paragraph 107 of the administration report for 1895–96).

Receipts.

4. The current receipts are now estimated at Rs. 57,670, including the opening balance, against Rs. 50,510 anticipated in the sanctioned budget. The increase is due to the large opening balance and to the increase in revenue under tolls and various taxes.

5. *Municipal Rates and Taxes—Tax on Arts.*—The revised estimate is Rs. 5,290, against the budget estimate of Rs. 4,650. This difference is due to an increase in the number of persons taxed during the current year.

6. *Tax on Buildings.*—The amount of revised estimate is Rs. 9,640, against the budget estimate of Rs. 9,450. The increase is partly due to the tax imposed on newly-constructed houses and partly to the additional income derived from the improvements to old houses.

7. *Tax on Lands.*—The slight decrease (Rs. 10) against the budget estimate is due to the construction of houses on some vacant sites.

8. *Tolls.*—The amount to be realized during the year is Rs. 20,700, against Rs. 19,000 budgeted. The increase is due to the unusual competition among the bidders.

9. *Revenue derived from Municipal Property and Powers apart from Taxation—Fees from Travellers' Bungalows.*—The decrease of Rs. 50 in the revised estimate, against the budget estimate of Rs. 150, is due to a less number of travellers having occupied the bungalow.

10. *Produce of Lands, Gardens, &c.*—The revised estimate, Rs. 190, exceeds the budget estimate, Rs. 150, by Rs. 40. The increase is due to the competition among the bidders during the auction sale of pastural lands.

11. *Sale-proceeds of Night-soil, Street-refuse, &c.*—Rs. 470 is realized against the budget estimate of Rs. 500. The decrease is due to a combination among the bidders.

12. *Sale-proceeds and Composition Fees of Medicines.*—A sum of Rs. 150 is provided in the revised estimate against Rs. 100 budgeted. The increase is expected from the sale-proceeds of medicines.

13. *Income from Markets.*—Rs. 1,700 will be realized against the budgeted amount of Rs. 2,000. The decrease is due to the want of active competition among the bidders.

14. *Income from Slaughter-houses.*—Rs. 770 is the figure laid down in the revised estimate against Rs. 550 budgeted. The increase is on account of the competition at the auction sale.

15. *Distraint Fees.*—Rs. 10 is expected to be realized against the budget amount of Rs. 20. The decrease is due to prompt payment of taxes by defaulters on the production of distraint warrants.

16. *License Fees.*—The collections will amount to Rs. 1,490 against the budget estimate of Rs. 1,000. The increase is due to the enhanced rate of fees levied upon private cart-stands as per G.O., Mis. No. 1826 M., dated 4th November 1895.

17. *Cart-stand Fees.*—The increase of Rs. 50 over the budget estimate is due to the competition among bidders at the auction sale.

18. *Interest on Investments—Medical.*—Rs. 60 is the actual amount of interest received on the funded capital of the hospital invested in the Postal Savings Bank.

19. *Grants and Contributions—Buildings.*—Rs. 110 is the amount realized on account of contribution due for the last year from the Provincial funds towards the construction of a shed in the common gymnasium ground.

20. *Contribution from Local Boards—Medical.*—The difference under this head is due to the contribution received on account of the moiety of the actual expenditure in the previous year towards the hospital.

21. *Private Scavenging.*—Rs. 2,160 is expected to be realized against the budget amount of Rs. 2,500. The decrease is due to the low rate of fees charged for cleansing private latrines in order to popularize the scheme.

22. *Fishery Rents.*—The revised estimate is raised to Rs. 20 against the budgeted amount of Rs. 10. The increase is due to the sale of more fish from the municipal tanks.

Expenditure.

23. The estimated expenditure under all grants amounts to Rs. 49,980 against the budgeted amount of Rs. 48,030. Details for variations are explained as hereinunder.

24. *Grant 1, Communications.*—Rs. 7,290 is expected to be spent against the budget estimate of Rs. 6,400. The increase is due to the allotment of 50 per cent. of the net receipts from tolls for the improvements to roads in obedience to paragraph 4 in G.O., No. 1613 M., dated 7th October 1895.

25. *New Works—Buildings.*—A provision of Rs. 4,770 is made in the revised estimate against the budgeted amount of Rs. 4,300. The difference between these figures is due to the proposed construction of two rooms for the use of the works overseer and the additional clerk, respectively. These rooms are necessary for the following reasons:—

The works overseer, for want of accommodation in the municipal office building, has been permitted to hold office in his house. This is undesirable, as the "drawing" materials and public works records, which are now kept in his house, are liable to be destroyed by white ants and the like vermin, and, secondly, the present arrangement causes inconvenience when his services are needed at the municipal office. Under these circumstances it is necessary that he should have a room for his work, stores and records at the municipal office.

The second room is required for the use of the additional clerk entertained during the year as sanctioned in G.O., No. 302 M., dated 20th February 1896. The municipal office building, as noted above, does not contain any spare room.

26. *Tools and Plant and other Stores.*—The revised estimate is Rs. 140 against Rs. 50. The increase is owing to the purchase of additional stationery and other articles indispensably required for the use of the works' overseer.

27. *Grant 2, Municipal Schools—Contingencies.*—The increase of Rs. 40 over the budget estimate of Rs. 140 is due to the increased rate of rent demanded for the Muhammadan day school building and for which there was no provision made in the budget.

28. *Salary Grants.*—The expenditure under this head will amount to Rs. 920 against Rs. 750 budgeted. The increase is due to the payment of increased grants to certain teachers in the lower secondary department of the Sanskrit High School as per recommendations of the Inspector of Schools.

29. *Inspection.*—Rs. 120 is put down in the revised estimate against Rs. 60 budgeted. The increase is due to the payment of arrear contribution to the local fund board towards the pay of the Muhammadan inspecting schoolmaster.

30. *Other Items—Drawing Establishment.*—Rs. 180 is the amount to be spent during the current official year against the budget estimate of Rs. 240. The decrease is due to the fact that the drawing master, who has not completed his requisite tests, receives a salary of Rs. 15 per mensem instead of Rs. 20 as budgeted for. A proposition statement for the deviation from the sanctioned scale is herewith submitted.

31. *Grant 3, Contribution to Local Boards—Clerk in the District Surgeon's Office.*—The increase of Rs. 60 over the budgeted amount of Rs. 60 is due to the payment of last year's contribution towards the pay of the second clerk in the District Surgeon's office.

32. *Conservancy, Road-cleaning and Road-watering Establishment.*—The revised estimate is Rs. 6,400 against the budget estimate of Rs. 6,460, showing thus a decrease of Rs. 60. This is owing to the payment of salaries for the month of March according to the old scale and partly to some savings and fines.

33. *Private Scavenging Establishment.*—The revised estimate is Rs. 2,010 against the budget estimate of Rs. 2,060. The decrease is due to the late entertainment of a toty and to the imposition of fines on certain toties for neglect of duty, &c.

34. *Contingencies, such as cost of Scavenging Carts.*—Rs. 960 is expected to be spent against Rs. 760 budgeted. The increase is due to the purchase of two cesspool carts with casks and two night-soil iron hand-carts to replace the unserviceable ones.

35. *Lighting Establishment.*—The revised estimate amounts to Rs. 560 against the budgeted amount of Rs. 580. This is partly owing to the late entertainment of a lamp lighter and partly to savings resulting from fines.

36. *Travellers' Bungalow Contingencies.*—Rs. 140 is the amount allotted against the budget estimate of Rs. 10. This large increase is due to the purchase of certain articles of furniture indispensably required for the use of the travellers' bungalow.

37. *Avenue Contingencies.*—The revised estimate of Rs. 60 exceeds the budget estimate of Rs. 50 by Rs. 10. The increase is owing to the construction of gabions to a large number of recently-planted trees.

38. *Other Charges—Other Items—Rent of Land used for Cart-stands.*—The increase of Rs. 20 over the budgeted amount of Rs. 240 is due to the increase in the rent of land used for public cart-stand.

39. *Law Charges.*—Rs. 70 is provided in the revised estimate against Rs. 40 budgeted. The increase is on account of payment of fees in certain cases connected with the municipality.

40. *Investments in Savings Bank.*—Against the budget estimate of Rs. 90, Rs. 60 is invested in the post office savings bank on account of interest actually received on the funded capital of the hospital.

BUDGET ESTIMATE FOR 1897–98.

41. The budget for the year 1897–98 opens with a balance of Rs. 7,690.

Receipts.

42. *Municipal Rates and Taxes—Tax on Arts, Buildings and Lands.*—The slight decrease under each head in the budget against the revised estimate is due to the exclusion of arrears for the next year.

43. *Tax on Carts.*—Rs. 2,200 is provided against Rs. 2,000 of the revised estimate. The increase is anticipated from a large number of carts to be licensed next year.

44. *Tolls.*—Rs. 20,000 is expected to be realized against the revised estimate of Rs. 20,700 for the reason that it is doubtful whether the extraordinary competition which existed among the bidders during the current year will recur in the ensuing one.

45. *Revenue derived from Municipal Property, &c.—Fees from Travellers' Bungalows.*—The probable amount that may be realized under this head is Rs. 150 against the revised estimate of Rs. 100. The increase is due to the fees having been raised from As. 8 to Re. 1 per diem.

46. *Sale-proceeds of Lands and Buildings.*—Almost all the plots of land in Arundelpet having been sold, only Rs. 100 is provided against the revised estimate of Rs. 400.

47. *Sale-proceeds of Night-soil, Street-refuse, &c.*—Rs. 500 is expected against the revised estimate of Rs. 470. The increase is anticipated owing to the appreciation of street refuse as a valuable manure for agricultural purposes.

48. *Income from Markets.*—Rs. 2,000 is budgeted against the revised estimate of Rs. 1,700. The increase in revenue will result partly from the beef market which will be opened during next year and to the realization of more fees from the mutton market.

49. *Income from Slaughter-houses.*—Rs. 800 is expected to be realized against the revised estimate of Rs. 770. The increase is anticipated judging from the amount (Rs. 770) derived from its first auction sale.

50. *Fines under Municipal and other Acts.*—Against the revised estimate of Rs. 600, Rs. 300 is budgeted. The decrease is due to the remittance of fines imposed under sections 3 to 5 of the Nuisance Act into the treasury for credit under Provincial funds to meet the expenditure on account of bench magistrates' establishment instead of crediting them to the municipal funds as heretofore (*vide* G.O., No. 1460 M., dated 2nd September 1896).

51. *Interest on Investments—Medical.*—Nothing is budgeted under this head against Rs. 60, the revised estimate, as the funded capital of the hospital will be withdrawn from the post office savings bank during the current year on account of expenditure towards the construction of the new hospital buildings.

52. *Grants and Contributions—Buildings.*—Nothing is provided in the budget against the revised estimate of Rs. 110, as no contribution is expected from the Provincial funds for the construction of new buildings during the next year.

53. *Other Purposes.*—Rs. 210 is the amount of contribution expected to be realized towards the pay of the gymnastic instructor and the drawing master.

54. *Contribution from Local Boards—Medical.*—Rs. 2,980 is provided, being the moiety of the actual expenditure of the municipal hospital during the current year.

55. *Private Scavenging.*—Rs. 2,300 is provided against Rs. 2,160 of the revised estimate. The increase is due to the probability of some more privies and cesspools being brought under municipal agency and to the proposed introduction of cleansing privies twice instead of once a day.

56. *Extraordinary and Debt—Withdrawals from the Savings Bank.*—Nothing is provided in the budget estimate under this head against the revised estimate of Rs. 2,000, for the reason that this amount is the funded capital of the hospital and will be withdrawn during the course of the current year.

57. The other items under receipts call for no remarks

58. The total receipts under all heads amount to Rs. 46,470 against the revised estimate of Rs. 48,860. The difference of Rs. 2,390 is due to the absence of provision against Rs. 2,000, which is the funded capital of the hospital to be withdrawn during the current year from the post office savings bank on account of the hospital buildings, and to a decrease in the anticipated amount under tolls.

Expenditure.

59. *Grant 1, Communications.*—Rs. 2,500 is allotted for new roads and Rs. 4,100 for repairs, as detailed in Statement II-A, Parts I and II. The aggregate sum amounts to 50 per cent. of the net tolls.

60. *New Works—Buildings.*—Rs. 3,000 is allotted towards the construction of the new hospital buildings against the similar sum provided in the budget estimate for 1896–97. The standard designs for a cottage hospital will be supplied by the Sanitary Board before the close of the official year. The plans for some buildings forming a part of the new hospital scheme, such as the hospital assistants' quarters and the vaccination shed, have already been received. The estimates for these have been prepared and submitted to the Sanitary Board for their approval. The total cost of the new hospital buildings, reckoning on the data given by the Sanitary Engineer, will amount to Rs. 40,000, of which the District Board, Kistna, have promised to contribute two-thirds. To undertake the construction of all the hospital buildings in any one year would, in a financial point of view, be inconvenient to the district board and expensive to the municipality. It is therefore proposed to complete this scheme by constructing annually as many buildings as the municipal funds, supplemented by grants from the district board, will permit.

61. A provision of Rs. 150 is also made under this head for cast-iron railings to the compound wall of the municipal office to prevent ingress of cattle into its premises.

62. *New Works—Water-supply.*—In compliance with G.O., Mis. No. 1684 M., dated 1st October 1896, Rs. 1,000 is provided for the investigation of the source of water-supply for this town.

63. Rs. 1,000 is allotted for the purchase of iron pipes to replace the masonry conduit. This provision is necessary for the upkeep of ample supply of drinking-water into the Medara koneru. The koneru is connected with the Black tank mostly by iron pipes and to a small extent (200 yards) by an underground masonry drain. During the recent rainy season a deficient flow of water was noticed. On examining the water-course, it was found that the roots of trees had penetrated through the masonry structure and thus prevented the free discharge of water. Hence the provision.

64. A provision of Rs. 500 is made for renewing a portion of the bund of the Black tank which has been cut up by recent rains.

65. *Repairs—Buildings.*—Rs. 1,750 is provided under this head, of which Rs. 1,000 is expected to be spent for repairs to latrines and the remaining Rs. 750 for petty repairs to buildings, as enumerated in Statement II-A, Part II.

66. *Repairs—Water-supply.*—Rs. 1,000 is the amount allotted for cleansing tanks and wells and for repairs to the filter.

67. *Establishment.*—Rs. 840 is budgeted against the revised estimate of Rs. 660. The increase is due to a provision made on account of horse allowance to the works overseer at Rs. 15 per mensem. I propose this allowance owing to the fact that the nature of his duties involves a daily and constant itineration in the town. At present he has to do all his inspection on foot, with the result that it leaves for him a small margin of the day to do his other work and consequently the submission of plans and estimates are now frequently delayed. My proposal is in keeping with the rules adopted by the Public Works, Local Fund and Municipal departments with regard to subordinates holding similar appointments.

68. *Grant 2, Education.*—The figures that are shown in the Educational budget forwarded by the Director of Public Instruction were approved by the council in its resolution, dated 23rd November 1896, with certain modifications. The Educational

budget and a copy of the resolution of the council thereon are submitted herewith. Provision is also made in this budget for an additional night school intended for the Muhammadan labouring classes at Sangadigunta. A petition to open this institution was presented by the Secretary of Anjuman Ethifagh Islam (Association of Muhammadans). It has received the recommendation of the Sub-Assistant Inspector of Muhammadan Schools and has also the support of the Assistant Inspector of Schools. The only night school which the children of this backward community have been provided for is at Old Guntúr. It inflicts hardship on them to attend this school every night from Sangadigunta to Old Guntúr—a distance of nearly a mile. I therefore propose the establishment of a fresh night school at a cost of Rs. 60 per annum, viz., pay of the schoolmaster at Rs. 5 per mensem.

69. I beg to add here that the full amount (Rs. 20) of the salary to be drawn by the drawing master as sanctioned in G.O., No. 302 M., dated 20th February 1896, is retained in the next year's budget with a view that no deviation in the allotment may occur should he complete the requisite tests.

70. *Grant 3, Hospitals and Dispensaries—Establishment.*—Rs. 2,180 is provided against the revised estimate of Rs. 2,120. The increase under this head is due to the pay of the purveyor and writer of the municipal hospital. The Civil Surgeon recommends this increment on the following grounds:—

(1) That the clerical work in his office is just as much if not more than that performed by clerks working under the Civil Surgeons of Cocanada, Cochin and Negapatam.
(2) That the clerks attached to the Civil Surgeons noted above are paid Rs. 15 and upwards per mensem.
(3) That his clerk does purveyor's work in addition to that of a writer.
(4) That his clerk has no chance of promotions such as exist in offices where two or more subordinates are employed.

I endorse this recommendation.

71. In obedience to G.O., No. 154 L., dated 24th January 1895, I beg to report that the first-class hospital assistant attached to the hospital has been given free quarters and the third-class hospital assistant is paid a house-rent of Rs. 5 per mensem. Both these houses are within 200 yards from the hospital.

72. *Contributions to Local Boards—Clerk in the District Surgeon's Office.*—Rs. 60 is budgeted against Rs. 120 of the revised estimate; the latter comprises contributions for two years, viz., 1895–96 and 1896–97.

73. *Registration of Births and Deaths—Establishment.*—Against the revised estimate of Rs. 160, a provision of Rs. 180 is made in the next year's budget. The increase is due to the increase of Rs. 2 per mensem to the pay of the registrar of births and deaths. This municipality has only one registrar for a population of 23,359. Similar municipalities, such as Cochin, Dindigul, Coonoor and Ootacamund, whose population is less than that of this town, have registrars on Rs. 15 and upwards. Considering that he has worked satisfactorily, I propose to increase his pay from Rs. 13 to Rs. 15 per mensem.

74. *Conservancy, Road-cleaning and Road-watering Establishment.*—Rs. 6,490 is allotted, against the revised estimate of Rs. 6,400 and the budget amount of Rs. 6,460 for 1896–97. The increase is due to an increase of Rs. 2 to the pay of nuisance inspector Job, and Re. 1 to the pay of a conservancy peon who is drawing only Rs. 5 per mensem. Inspector Job has seventeen years' service in this municipality. He has been drawing his present pay of Rs. 15 for the past eleven years. The reports of the several divisional councillors under whom he has served have been creditable to his work and conduct. I have therefore provided an increase to his pay from Rs. 15 to Rs. 17 per mensem.

The increase of Re. 1 to the pay of the peon is proposed in order to bring it to the scale of salary of division peons, all of whom are paid Rs. 6 per mensem.

The figure under this head is raised to Rs. 6,500 on account of the proposed increase of Re. 1 to the pay (Rs. 12) of the nuisance inspector Sheik Ahamad (*vide* resolution of the council, dated 19th instant, herewith enclosed).

75. *Other Charges.*—Rs. 2,000 is provided for the following :—

	Rs.
Hire of 26 buffaloes for rubbish-carts at Rs. 5 per mensem	1,560
Purchase of five corrugated-iron rubbish-carts	250
Hire of bullocks for road-watering	100
Repairs to carts	90
Total ..	2,000

76. *Private Scavenging—Establishment.*—The council have provided an additional sum of Rs. 240 for the entertainment of four toties to work on cesspools at Rs. 5 each per mensem on the ground that the existing establishment is insufficient to keep them efficiently clean.

77. *Private Scavenging—Contingencies.*—The same figure is repeated for the next year for the following items of expenditure :—

	Rs.
Hire of seven buffaloes, at Rs. 5 each, for night-soil carts	420
Hire of two pairs of bullocks for cesspool carts, at Rs. 10 each per pair.	240
Purchase of four night-soil hand-carts	200
Repairs to carts	100
Total ..	960

This figure is, however, raised by the council to Rs. 1,200 on account of the provision made for hire of two pairs of bullocks at Rs. 10 each per pair per mensem for the use of the additional cesspool carts.

78. *Cholera Charges.*—Rs. 1,000 is allotted, against the revised estimate of Rs. 500, in obedience to G.O., No. 1028 M., dated 26th June 1895, for defraying the epidemic charges.

79. *Grant 4, Lighting Establishment.*—Rs. 580 is the amount allotted under this head, against the revised estimate of Rs. 560 and the budget estimate of Rs. 580. The reason for decrease in the revised estimate is explained in paragraph 35 *supra.*

80. *Slaughter-house Establishment.*—An increase of Re. 1 each to the pay of the two servants at the slaughter-house is recommended by the council in consideration of their long service in the municipal department. Hence the increase in the provision under this head.

81. *Travellers' Bungalow Contingencies.*—Against the revised estimate of Rs. 140 a sum of Rs. 20 is provided in the budget. The large decrease is due to the necessary articles of furniture having been purchased during the current year.

82. *Avenue Contingencies.*—Rs. 50 is allotted against the revised estimate of Rs. 60. The decrease is due to the less number of plants which require fencing.

83. *Other Charges—Rewards for Destruction of Wild Animals.*—An increase of Rs. 10 over the revised estimate is provided, as it is proposed to introduce the strict enforcement of the bye-law of the destruction of stray dogs and pigs.

84. *Law Charges.*—Rs. 40 is expected to be spent under this head against the revised estimate of Rs. 70. The figure in the revised budget estimate has been enhanced owing to certain suits against the municipality, which are not likely to occur next year.

85. *Grant 5, Office Establishment.*—Rs. 1,540 is provided against the revised estimate of Rs. 1,510. The increase is due to the increment of Re. 1 each to the pay of the manager and the accountant in G.O., No. 302 M., dated 20th February 1896.

86. *Collection Establishment.*—Rs. 480 is budgeted against the revised estimate of Rs. 400. The increase is due to an additional bill collector proposed to be entertained on Rs. 7 per mensem. With the steady growth of revenue in this municipality the collection work has also proportionately increased. There are at present four bill collectors, each of whom has to write out and issue an average number of 4,065 bills with an aggregate amount of Rs. 4,210 to be collected. This work has

been found too heavy for them, and in order, therefore, to avoid arrears at the end of the year, nuisance inspectors are entrusted with the work of collecting taxes in addition to their duties. Under the above circumstances, I request that the proposed appointment be sanctioned.

87. *Repayment of Debt.*—Rs. 1,000 is budgeted as the 4th instalment payable to the President of the Cotton Merchants' choultry on the loan taken for the construction of the markets, and Rs. 180 as interest against Rs. 240 of the current year. The decrease of Rs. 60 is due to the decrease in the principal upon which interest is calculated.

88. *Investments.*—Nothing is shown under this head against the revised estimate of Rs. 60, for the reasons stated in paragraph 51 *supra.*

89. The total expenditure under all heads of account is Rs. 50,000, against the revised estimate of Rs. 49,980 and the budget estimate of Rs. 48,030, leaving a balance of Rs. 4,160.

N. Dis. No. 6240-Rev.

Forwarded.

(Signed) H. F. W. GILLMAN,
Ag. Sub-Collector.

31*st December* 1896.

Forwarded.

2. The grant of horse allowance to the works overseer and the entertainment of another bill collector seem unnecessary.

(Signed) J. N. ATKINSON,
Collector.

7*th January* 1897.

From M.R.Ry. P. VENKATAKRISHNAIYA NAYUDU Garu, B.A., Chairman, Municipal Council, Guntúr, to the Secretary to Government, Local and Municipal Department (through the Divisional officer and the Collector of Kistna), dated 3rd February 1897, No. 812 :—

In submitting herewith a copy of the resolution No. 6 adopted at a meeting of the council held on the 30th ultimo, together with an application for allotment of funds and the proposition statement, I have the honour to state that the council, with a view to procure a caste woman in place of the present non-caste midwife, whose work was deemed quite indifferent in the annual Administration Report for 1895–96 owing to the caste prejudices prevailing here, thought it advisable to address the Superintendent of the various lying-in hospitals in this Presidency to inform it if they could spare the services of a caste woman as a midwife. They were accordingly written to, and in reply, the Superintendent of Rajah Sir Ramaswami Mudaliyar Lying-in Hospital, Madras, stated that he had one available, and that he could spare her if she would be given Rs. 15 per mensem. The council agreed to this proposal, and in consideration of the better outturn of work to be expected from a caste midwife, sanctioned the excess of Rs. 5 per month over the budgeted amount, which is only Rs. 10 per mensem, the salary of the present woman. I now request that you will be so pleased as to obtain the sanction of the Government for this excess expenditure under the pay to the midwife.

From the Honourable Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 8th January 1897, No. 225.

Referring to the educational portion of the budget estimate of the Guntúr Municipality for 1897–98, I have the honour to state that the allotments made under the several heads are sufficient. The net expenditure proposed under grant 2 is Rs. 5,420 (5,670—250), or nearly 15 per cent. of the estimated income from taxation, markets and rents.

From Surgeon-Major-General C. SIBTHORPE, F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Tanjore, 14th January 1897, No. 20-3-Tour.

I have the honour to state that the provision made in grant 3 of the budget estimate of the Guntúr Municipality for the year 1897–98 is sufficient and calls for no further remarks.

2. The provision of Rs. 3,000 for the construction of new hospital buildings, and the increase of Rs. 5 recommended in the case of the writer and purveyor of the hospital are very desirable.

3. As it is very inconvenient in a financial point of view to undertake the construction of the new hospital buildings in any one year, I concur in the proposal of the municipality to complete as many buildings as the funds supplemented by grants from the district board will permit.

From Surgeon-Lieut.-Col. W. G. KING, M.B., C.M., D.P.H., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Gazalapalle, 9th February 1897, No. 351-S.

I have the honour to state that the Guntúr Municipal Council estimates its expenditure on vaccination and conservancy during 1897–98 at Rs. 390 and Rupees 13,100, respectively. The former is but a repetition of the current year's grant, while the latter shows an increase of Rs. 960. The proportion which the proposed conservancy allotment bears to the probable receipts of the year is 28·2 per cent.

2. Under grant 1, a provision of Rs. 4,500 is made for the execution of works of a sanitary nature. No extracts from statements II A and B have been furnished to me.

3. I would again invite the council's attention to the advisability of remodelling, without further loss of time, the conservancy supervising staff on the lines suggested in my letter offering remarks on the current year's budget.

ORDER—No. 581 M., dated 17th March 1897.

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

—	Actuals, 1895–96.	Budget estimate, 1896–97.	Revised estimate, 1896–97.	Budget estimate, 1897–98.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	6,642	3,570	8,810	7,630
Tax on Arts	4,489	4,650	5,290	5,280
,, on Buildings and Lands	11,442	11,550	11,730	11,560
,, on Vehicles and Animals	1,526	1,500	1,500	1,500
,, on Carts	2,182	2,000	2,000	2,200
Tolls	13,007	12,730	13,830	13,330
Realizations under Special Acts	30	20	20	20
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	2,129	1,300	1,290	1,040
Conservancy Receipts	350	500	470	500
Fees and Revenue from Educational Institutions	39	40	40	40
,, ,, from Medical Institutions	149	110	160	160
Income from Markets and Slaughter-houses	2,151	2,550	2,470	2,800
License fees	1,217	1,000	1,490	1,490
Other fees	628	680	720	720
Fines under Municipal and other Acts	742	600	600	300
Interest on Investments and Premium on Loans	127	90	60	..
Grants and Contributions from Government	23	210	320	210
,, ,, from Local Boards	2,648	2,890	2,670	2,980
Recoveries for Services to Private Individuals	1,446	2,500	2,160	2,300
Miscellaneous	90	20	40	40
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	..	2,000	2,000	..
Total ..	51,057	50,510	57,670	54,100

—	Actuals, 1895–96.	Budget estimate, 1896–97.	Revised estimate, 1896–97.	Budget estimate, 1897–98.
Charges.	Rs.	Rs.	Rs.	Rs.
GRANT 1—				
New Works—	2,136	1,300	2,890	2,500
Communications	2,185	4,300	4,770	3,150
Buildings	730	1,000	1,000	2,500
Water-supply	3,499	5,100	4,400	4,100
Repairs—	883	1,800	1,800	1,750
Communications	765	960	960	1,260
Buildings	641	660	660	660
Water-supply	8	50	140	50
Establishment	500	500	500	..
Tools and Plant and other Stores	11,347	15,670	17,120	15,970
Contributions for Public Works — Total				
GRANT 2—	6	..	..	..
Training Schools	1,135	1,100	1,140	1,230
Municipal Schools—	865	750	920	900
On the Salary-result System	2,200	2,300	2,300	2,400
Grants-in-aid—	543	300	300	300
Salary grants	295	340	400	400
Result grants	411	450	390	440
Building, Furniture, &c., Grants	5,455	5,240	5,450	5,670
Inspection				
Miscellaneous — Total				
GRANT 3—	5,425	5,930	5,930	6,050
Hospitals and Dispensaries	395	370	430	370
Contributions	366	390	390	390
Vaccination	188	180	180	200
Registration of Births and Deaths	10,810	12,140	12,230	13,050
Conservancy, Read-cleaning and Road-watering — Total	17,184	19,010	19,160	20,060
GRANT 4—	1,785	2,380	2,360	2,380
Lighting	471	420	420	420
Markets and Slaughter-houses	29	30	30	30
Choultries	51	60	190	70
Travellers' Bungalows	94	120	130	120
Avenues	1,278	760	810	790
Public Garden, Survey of Land, Fire and other charges — Total	3,708	3,770	3,940	3,810
GRANT 5—	3,024	3,010	3,070	3,240
Supervision and Management	1,000	1,000	1,000	1,000
Repayment of Debt	300	240	240	180
Interest on Loan	101	..	..	..
Refunds	128	90	60	..
Investments	8,810	2,480	7,630	4,170
Balance — Total	51,057	50,510	57,670	54,100

REVISED ESTIMATE FOR 1896–97.

2. The current receipts and charges are now estimated at Rs. 48,860 and Rs. 49,980, respectively, against Rs. 46,940 and Rs. 48,030 anticipated in the sanctioned budget. The increase in the receipts, which occurs chiefly under the tax on arts, tolls and license fees is partly counterbalanced by a decrease under recoveries for services to private individuals, while the increase in the charges appears mainly under Grant 1. The collections under the tax on lands and the expenditure on buildings during the first eight months of the year were not satisfactory. The reduction from Rs. 20 to Rs. 15 in the salary of the drawing master referred to in paragraph 30 of the Chairman's letter is approved. The contribution for the central office establishments will be raised from Rs. 240 to Rs. 303, or Rs. 300 in round figures, with reference to G.O., No. 2391 L., dated 17th December 1896. The balance to be carried forward to the ensuing year's budget will then be Rs. 7,630.

BUDGET ESTIMATE FOR 1897-98.

3. *Receipts.*—The receipts for the ensuing year are put down at Rs. 46,470 against the revised estimate of Rs. 48,860, the decrease which appears mainly under tolls, fines under the Municipal and other Acts and sale-proceeds of Government securities, being partly made good by an increase under income from markets and contributions from local boards.

4. *Charges.*—(1) The probable charges are entered as Rs. 50,000 against Rs. 50,040 in the revised estimate, the decrease under Grant 1 being counterbalanced by an increase under Grant 3.

(2) *Grant 1.*—The scheme for the construction of the new hospital buildings referred to in paragraph 60 of the Chairman's letter should be submitted, with a full explanation of the financial arrangements for carrying it out, for the approval of Government. Meanwhile the provision of Rs. 3,000 made in this connection will be allowed to stand. The grant of a horse allowance of Rs. 15 to the public works overseer, proposed in paragraph 67 of the Chairman's letter, will be disallowed with reference to paragraph 2 of the Collector's endorsement.

(3) *Grant 2.*—The entertainment of a teacher on Rs. 5 for the Muhammadan night school, proposed in paragraph 68 of the Chairman's letter, is sanctioned; and the council's proposals to raise the salaries of the second assistant master of the Muhammadan day school and the inspecting schoolmaster by Rs. 2 and Rs. 3, respectively, and to dispense with the services of the peon attached to the Muhammadan night school at old Guntúr, which from statement II-B and the proposition statement appear to be contemplated and to which reference should have been made in the Chairman's letter, are approved.

(4) *Grant 3.*—The increases in the salaries of the hospital writer and purveyor, and registrar of births and deaths, and the entertainment of four additional toties on Rs. 5 each for cess-pools, proposed in paragraphs 70, 73 and 76, are sanctioned. The employment of a caste midwife on Rs. 15 in place of the present one on Rs. 10, proposed in the Chairman's second letter, is also sanctioned. The increases proposed in paragraph 74 in the pay of the nuisance inspectors and a conservancy peon are disallowed; no sufficient reason for the proposal is given and these men belong to establishments in which there are prospects of promotion in ordinary course. The municipal council's attention is drawn to the Sanitary Commissioner's suggestion in paragraph 3, and that of the Chairman to the omission pointed out in paragraph 2, of his letter read above.

(5) *Grants 4 and 5.*—The increase in the salaries of the slaughter-house servants from Rs. 5 to Rs. 6 each, proposed in paragraph 80, is disallowed, the necessity of it not being established. The entertainment of an additional bill-collector on Rs. 7 proposed in paragraph 86 will, with reference to paragraph 2 of the Collector's endorsement, be also disallowed. The contribution for the central office establishments will be raised from Rs. 240 to Rs. 444, or Rs. 440 in round figures, with reference to G.O., No. 2391 L., dated 17th December 1896.

5. The budget, as revised by Government, closes with a balance of Rs. 4,170 or 9 per cent. of the estimated receipts.

(True Extract.)

G. S. FORBES,
Secretary to Government.

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

Exd. Md. Pahilvan.

Government {1897} of Madras.

LOCAL AND MUNICIPAL.

Proof for approval

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

G.O., No. 581 M., 17th March 1897.

MARCH.

Municipal Budget.

Reviewing the Guntúr — for 1897-98.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From A. P. FERNANDEZ, Esq., L.M.S., Chairman-Delegate, Municipal Council, Guntúr, to the Secretary to Government, Local and Municipal Department (through the Divisional officer and the Collector, Kistna), dated 26th December 1896, No. 696.

I have the honour to submit herewith the revised budget for the current year and the budget estimate for the year 1897–98, together with the prescribed statements and copies of the resolutions of the council passed at meetings held on the 18th and the 19th instant.

2. The councillors present at the meetings unanimously adopted my report and proposed the following additions:—

(1) An increase of Re. 1 per mensem to the pay of the conservancy overseer, Sheik Ahamad.

(2) The entertainment of four toties to work on cesspools, at Rs. 5 each per mensem.

(3) An allotment of Rs. 240 for the hire of two pairs of bullocks for the use of two additional cesspool carts, at the rate of Rs. 10 per mensem per pair.

(4) An increase of Re. 1 each per mensem to the pay of the two servants at the slaughter-house.

REVISED ESTIMATE FOR 1896–97.

3. *Opening Balance.*—The year opened with a balance of Rs. 8,810, against the budget estimate of Rs. 3,570. The increase is due to the non-utilization of the amount budgeted for a fish and a beef market and to the savings under other grants (*vide* paragraph 107 of the administration report for 1895–96).

Receipts.

4. The current receipts are now estimated at Rs. 57,670, including the opening balance, against Rs. 50,510 anticipated in the sanctioned budget. The increase is due to the large opening balance and to the increase in revenue under tolls and various taxes.

5. *Municipal Rates and Taxes—Tax on Arts.*—The revised estimate is Rs. 5,290, against the budget estimate of Rs. 4,650. This difference is due to an increase in the number of persons taxed during the current year.

6. *Tax on Buildings.*—The amount of revised estimate is Rs. 9,640, against the budget estimate of Rs. 9,450. The increase is partly due to the tax imposed on newly-constructed houses and partly to the additional income derived from the improvements to old houses.

7. *Tax on Lands.*—The slight decrease (Rs. 10) against the budget estimate is due to the construction of houses on some vacant sites.

8. *Tolls.*—The amount to be realized during the year is Rs. 20,700, against Rs. 19,000 budgeted. The increase is due to the unusual competition among the bidders.

9. *Revenue derived from Municipal Property and Powers apart from Taxation—Fees from Travellers' Bungalows.*—The decrease of Rs. 50 in the revised estimate, against the budget estimate of Rs. 150, is due to a less number of travellers having occupied the bungalow.

10. *Produce of Lands, Gardens, &c.*—The revised estimate, Rs. 190, exceeds the budget estimate, Rs. 150, by Rs. 40. The increase is due to the competition among the bidders during the auction sale of pastural lands.

11. *Sale-proceeds of Night-soil, Street-refuse, &c.*—Rs. 470 is realized against the budget estimate of Rs. 500. The decrease is due to a combination among the bidders.

12. *Sale-proceeds and Composition Fees of Medicines.*—A sum of Rs. 150 is provided in the revised estimate against Rs. 100 budgeted. The increase is expected from the sale-proceeds of medicines.

13. *Income from Markets.*—Rs. 1,700 will be realized against the budgeted amount of Rs. 2,000. The decrease is due to the want of active competition among the bidders.

14. *Income from Slaughter-houses.*—Rs. 770 is the figure laid down in the revised estimate against Rs. 550 budgeted. The increase is on account of the competition at the auction sale.

15. *Distraint Fees.*—Rs. 10 is expected to be realized against the budget amount of Rs. 20. The decrease is due to prompt payment of taxes by defaulters on the production of distraint warrants.

16. *License Fees.*—The collections will amount to Rs. 1,490 against the budget estimate of Rs. 1,000. The increase is due to the enhanced rate of fees levied upon private cart-stands as per G.O., Mis. No. 1826 M., dated 4th November 1895.

17. *Cart-stand Fees.*—The increase of Rs. 50 over the budget estimate is due to the competition among bidders at the auction sale.

18. *Interest on Investments—Medical.*—Rs. 60 is the actual amount of interest received on the funded capital of the hospital invested in the Postal Savings Bank.

19. *Grants and Contributions—Buildings.*—Rs. 110 is the amount realized on account of contribution due for the last year from the Provincial funds towards the construction of a shed in the common gymnasium ground.

20. *Contribution from Local Boards—Medical.*—The difference under this head is due to the contribution received on account of the moiety of the actual expenditure in the previous year towards the hospital.

21. *Private Scavenging.*—Rs. 2,160 is expected to be realized against the budget amount of Rs. 2,500. The decrease is due to the low rate of fees charged for cleansing private latrines in order to popularize the scheme.

22. *Fishery Rents.*—The revised estimate is raised to Rs. 20 against the budgeted amount of Rs. 10. The increase is due to the sale of more fish from the municipal tanks.

Expenditure.

23. The estimated expenditure under all grants amounts to Rs. 49,980 against the budgeted amount of Rs. 48,030. Details for variations are explained as hereinunder.

24. *Grant 1, Communications.*—Rs. 7,290 is expected to be spent against the budget estimate of Rs. 6,400. The increase is due to the allotment of 50 per cent. of the net receipts from tolls for the improvements to roads in obedience to paragraph 4 in G.O., No. 1613 M., dated 7th October 1895.

25. *New Works—Buildings.*—A provision of Rs. 4,770 is made in the revised estimate against the budgeted amount of Rs. 4,300. The difference between these figures is due to the proposed construction of two rooms for the use of the works overseer and the additional clerk, respectively. These rooms are necessary for the following reasons:—

The works overseer, for want of accommodation in the municipal office building, has been permitted to hold office in his house. This is undesirable, as the "drawing" materials and public works records, which are now kept in his house, are liable to be destroyed by white ants and the like vermin, and, secondly, the present arrangement causes inconvenience when his services are needed at the municipal office. Under these circumstances it is necessary that he should have a room for his work, stores and records at the municipal office.

The second room is required for the use of the additional clerk entertained during the year as sanctioned in G.O., No. 302 M., dated 20th February 1896. The municipal office building, as noted above, does not contain any spare room.

26. *Tools and Plant and other Stores.*—The revised estimate is Rs. 140 against Rs. 50. The increase is owing to the purchase of additional stationery and other articles indispensably required for the use of the works' overseer.

27. *Grant 2, Municipal Schools—Contingencies.*—The increase of Rs. 40 over the budget estimate of Rs. 140 is due to the increased rate of rent demanded for the Muhammadan day school building and for which there was no provision made in the budget.

28. *Salary Grants.*—The expenditure under this head will amount to Rs. 920 against Rs. 750 budgeted. The increase is due to the payment of increased grants to certain teachers in the lower secondary department of the Sanskrit High School as per recommendations of the Inspector of Schools.

29. *Inspection.*—Rs. 120 is put down in the revised estimate against Rs. 60 budgeted. The increase is due to the payment of arrear contribution to the local fund board towards the pay of the Muhammadan inspecting schoolmaster.

30. *Other Items—Drawing Establishment.*—Rs. 180 is the amount to be spent during the current official year against the budget estimate of Rs. 240. The decrease is due to the fact that the drawing master, who has not completed his requisite tests, receives a salary of Rs. 15 per mensem instead of Rs. 20 as budgeted for. A proposition statement for the deviation from the sanctioned scale is herewith submitted.

31. *Grant 3, Contribution to Local Boards—Clerk in the District Surgeon's Office.*—The increase of Rs. 60 over the budgeted amount of Rs. 60 is due to the payment of last year's contribution towards the pay of the second clerk in the District Surgeon's office.

32. *Conservancy, Road-cleaning and Road-watering Establishment.*—The revised estimate is Rs. 6,400 against the budget estimate of Rs. 6,460, showing thus a decrease of Rs. 60. This is owing to the payment of salaries for the month of March according to the old scale and partly to some savings and fines.

33. *Private Scavenging Establishment.*—The revised estimate is Rs. 2,010 against the budget estimate of Rs. 2,060. The decrease is due to the late entertainment of a toty and to the imposition of fines on certain toties for neglect of duty, &c.

34. *Contingencies, such as cost of Scavenging Carts.*—Rs. 960 is expected to be spent against Rs. 760 budgeted. The increase is due to the purchase of two cesspool carts with casks and two night-soil iron hand-carts to replace the unserviceable ones.

35. *Lighting Establishment.*—The revised estimate amounts to Rs. 560 against the budgeted amount of Rs. 580. This is partly owing to the late entertainment of a lamp lighter and partly to savings resulting from fines.

36. *Travellers' Bungalow Contingencies.*—Rs. 140 is the amount allotted against the budget estimate of Rs. 10. This large increase is due to the purchase of certain articles of furniture indispensably required for the use of the travellers' bungalow.

37. *Avenue Contingencies.*—The revised estimate of Rs. 60 exceeds the budget estimate of Rs. 50 by Rs. 10. The increase is owing to the construction of gabions to a large number of recently-planted trees.

38. *Other Charges—Other Items—Rent of Land used for Cart-stands.*—The increase of Rs. 20 over the budgeted amount of Rs. 240 is due to the increase in the rent of land used for public cart-stand.

39. *Law Charges.*—Rs. 70 is provided in the revised estimate against Rs. 40 budgeted. The increase is on account of payment of fees in certain cases connected with the municipality.

40. *Investments in Savings Bank.*—Against the budget estimate of Rs. 90, Rs. 60 is invested in the post office savings bank on account of interest actually received on the funded capital of the hospital.

BUDGET ESTIMATE FOR 1897-98.

41. The budget for the year 1897-98 opens with a balance of Rs. 7,690.

Receipts.

42. *Municipal Rates and Taxes—Tax on Arts, Buildings and Lands.*—The slight decrease under each head in the budget against the revised estimate is due to the exclusion of arrears for the next year.

43. *Tax on Carts.*—Rs. 2,200 is provided against Rs. 2,000 of the revised estimate. The increase is anticipated from a large number of carts to be licensed next year.

44. *Tolls.*—Rs. 20,000 is expected to be realized against the revised estimate of Rs. 20,700 for the reason that it is doubtful whether the extraordinary competition which existed among the bidders during the current year will recur in the ensuing one.

45. *Revenue derived from Municipal Property, &c.—Fees from Travellers' Bungalows.*—The probable amount that may be realized under this head is Rs. 150 against the revised estimate of Rs. 100. The increase is due to the fees having been raised from As. 8 to Re. 1 per diem.

46. *Sale-proceeds of Lands and Buildings.*—Almost all the plots of land in Arundelpet having been sold, only Rs. 100 is provided against the revised estimate of Rs. 400.

47. *Sale proceeds of Night-soil, Street-refuse, &c.*—Rs. 500 is expected against the revised estimate of Rs. 470. The increase is anticipated owing to the appreciation of street refuse as a valuable manure for agricultural purposes.

48. *Income from Markets.*—Rs. 2,000 is budgeted against the revised estimate of Rs. 1,700. The increase in revenue will result partly from the beef market which will be opened during next year and to the realization of more fees from the mutton market.

49. *Income from Slaughter-houses.*—Rs. 800 is expected to be realized against the revised estimate of Rs. 770. The increase is anticipated judging from the amount (Rs. 770) derived from its first auction sale.

50. *Fines under Municipal and other Acts.*—Against the revised estimate of Rs. 600, Rs. 300 is budgeted. The decrease is due to the remittance of fines imposed under sections 3 to 5 of the Nuisance Act into the treasury for credit under Provincial funds to meet the expenditure on account of bench magistrates' establishment instead of crediting them to the municipal funds as heretofore (*vide* G.O., No. 1460 M., dated 2nd September 1896).

51. *Interest on Investments—Medical.*—Nothing is budgeted under this head against Rs. 60, the revised estimate, as the funded capital of the hospital will be withdrawn from the post office savings bank during the current year on account of expenditure towards the construction of the new hospital buildings.

52. *Grants and Contributions—Buildings.*—Nothing is provided in the budget against the revised estimate of Rs. 110, as no contribution is expected from the Provincial funds for the construction of new buildings during the next year.

53. *Other Purposes.*—Rs. 210 is the amount of contribution expected to be realized towards the pay of the gymnastic instructor and the drawing master.

54. *Contribution from Local Boards—Medical.*—Rs. 2,980 is provided, being the moiety of the actual expenditure of the municipal hospital during the current year.

55. *Private Scavenging.*—Rs. 2,300 is provided against Rs. 2,160 of the revised estimate. The increase is due to the probability of some more privies and cesspools being brought under municipal agency and to the proposed introduction of cleansing privies twice instead of once a day.

56. *Extraordinary and Debt—Withdrawals from the Savings Bank.*—Nothing is provided in the budget estimate under this head against the revised estimate of Rs. 2,000, for the reason that this amount is the funded capital of the hospital and will be withdrawn during the course of the current year.

57. The other items under receipts call for no remarks

58. The total receipts under all heads amount to Rs. 46,470 against the revised estimate of Rs. 48,860. The difference of Rs. 2,390 is due to the absence of provision against Rs. 2,000, which is the funded capital of the hospital to be withdrawn during the current year from the post office savings bank on account of the hospital buildings, and to a decrease in the anticipated amount under tolls.

Expenditure.

59. *Grant 1, Communications.*—Rs. 2,500 is allotted for new roads and Rs. 4,100 for repairs, as detailed in Statement II-A, Parts I and II. The aggregate sum amounts to 50 per cent. of the net tolls.

60. *New Works—Buildings.*—Rs. 3,000 is allotted towards the construction of the new hospital buildings against the similar sum provided in the budget estimate for 1896–97. The standard designs for a cottage hospital will be supplied by the Sanitary Board before the close of the official year. The plans for some buildings forming a part of the new hospital scheme, such as the hospital assistants' quarters and the vaccination shed, have already been received. The estimates for these have been prepared and submitted to the Sanitary Board for their approval. The total cost of the new hospital buildings, reckoning on the data given by the Sanitary Engineer, will amount to Rs. 40,000, of which the District Board, Kistna, have promised to contribute two-thirds. To undertake the construction of all the hospital buildings in any one year would, in a financial point of view, be inconvenient to the district board and expensive to the municipality. It is therefore proposed to complete this scheme by constructing annually as many buildings as the municipal funds, supplemented by grants from the district board, will permit.

61. A provision of Rs. 150 is also made under this head for cast-iron railings to the compound wall of the municipal office to prevent ingress of cattle into its premises.

62. *New Works—Water-supply.*—In compliance with G.O., Mis. No. 1684 M., dated 1st October 1896, Rs. 1,000 is provided for the investigation of the source of water-supply for this town.

63. Rs. 1,000 is allotted for the purchase of iron pipes to replace the masonry conduit. This provision is necessary for the upkeep of ample supply of drinking-water into the Medara koneru. The koneru is connected with the Black tank mostly by iron pipes and to a small extent (200 yards) by an underground masonry drain. During the recent rainy season a deficient flow of water was noticed. On examining the water-course, it was found that the roots of trees had penetrated through the masonry structure and thus prevented the free discharge of water. Hence the provision.

64. A provision of Rs. 500 is made for renewing a portion of the bund of the Black tank which has been cut up by recent rains.

65. *Repairs—Buildings.*—Rs. 1,750 is provided under this head, of which Rs. 1,000 is expected to be spent for repairs to latrines and the remaining Rs. 750 for petty repairs to buildings, as enumerated in Statement II-A, Part II.

66. *Repairs—Water-supply.*—Rs. 1,000 is the amount allotted for cleansing tanks and wells and for repairs to the filter.

67. *Establishment.*—Rs. 840 is budgeted against the revised estimate of Rs. 660. The increase is due to a provision made on account of horse allowance to the works overseer at Rs. 15 per mensem. I propose this allowance owing to the fact that the nature of his duties involves a daily and constant itineration in the town. At present he has to do all his inspection on foot, with the result that it leaves for him a small margin of the day to do his other work and consequently the submission of plans and estimates are now frequently delayed. My proposal is in keeping with the rules adopted by the Public Works, Local Fund and Municipal departments with regard to subordinates holding similar appointments.

68. *Grant 2, Education.*—The figures that are shown in the Educational budget forwarded by the Director of Public Instruction were approved by the council in its resolution, dated 23rd November 1896, with certain modifications. The Educational budget and a copy of the resolution of the council thereon are submitted herewith. Provision is also made in this budget for an additional night school intended for the Muhammadan labouring classes at Sangadigunta. A petition to open this institution was presented by the Secretary of Anjuman Ethifagh Islam (Association of Muhammadans). It has received the recommendation of the Sub-Assistant Inspector of Muhammadan Schools and has also the support of the Assistant Inspector of Schools. The only night school which the children of this backward community have been provided for is at Old Guntúr. It inflicts hardship on them to attend this school every night from Sangadigunta to Old Guntúr—a distance of nearly a mile. I therefore propose the establishment of a fresh night school at a cost of Rs. 60 per annum, viz., pay of the schoolmaster at Rs. 5 per mensem.

69. I beg to add here that the full amount (Rs. 20) of the salary to be drawn by the drawing master as sanctioned in G.O., No. 302 M., dated 20th February 1896, is retained in the next year's budget with a view that no deviation in the allotment may occur should he complete the requisite tests.

70. *Grant 3, Hospitals and Dispensaries—Establishment.*—Rs. 2,180 is provided against the revised estimate of Rs. 2,120. The increase under this head is due to the pay of the purveyor and writer of the municipal hospital. The Civil Surgeon recommends this increment on the following grounds:—

(1) That the clerical work in his office is just as much if not more than that performed by clerks working under the Civil Surgeons of Cocanada, Cochin and Negapatam.
(2) That the clerks attached to the Civil Surgeons noted above are paid Rs. 15 and upwards per mensem.
(3) That his clerk does purveyor's work in addition to that of a writer.
(4) That his clerk has no chance of promotions such as exist in offices where two or more subordinates are employed.

I endorse this recommendation.

71. In obedience to G.O., No. 154 L., dated 24th January 1895, I beg to report that the first-class hospital assistant attached to the hospital has been given free quarters and the third-class hospital assistant is paid a house-rent of Rs. 5 per mensem. Both these houses are within 200 yards from the hospital.

72. *Contributions to Local Boards—Clerk in the District Surgeon's Office.*—Rs. 60 is budgeted against Rs. 120 of the revised estimate; the latter comprises contributions for two years, viz., 1895–96 and 1896–97.

73. *Registration of Births and Deaths—Establishment.*—Against the revised estimate of Rs. 160, a provision of Rs. 180 is made in the next year's budget. The increase is due to the increase of Rs. 2 per mensem to the pay of the registrar of births and deaths. This municipality has only one registrar for a population of 23,359. Similar municipalities, such as Cochin, Dindigul, Coonoor and Ootacamund, whose population is less than that of this town, have registrars on Rs. 15 and upwards. Considering that he has worked satisfactorily, I propose to increase his pay from Rs. 13 to Rs. 15 per mensem.

74. *Conservancy, Road-cleaning and Road-watering Establishment.*—Rs. 6,490 is allotted, against the revised estimate of Rs. 6,400 and the budget amount of Rs. 6,460 for 1896–97. The increase is due to an increase of Rs. 2 to the pay of nuisance inspector Job, and Re. 1 to the pay of a conservancy peon who is drawing only Rs. 5 per mensem. Inspector Job has seventeen years' service in this municipality. He has been drawing his present pay of Rs. 15 for the past eleven years. The reports of the several divisional councillors under whom he has served have been creditable to his work and conduct. I have therefore provided an increase to his pay from Rs. 15 to Rs. 17 per mensem.

The increase of Re. 1 to the pay of the peon is proposed in order to bring it to the scale of salary of division peons, all of whom are paid Rs. 6 per mensem.

The figure under this head is raised to Rs. 6,500 on account of the proposed increase of Re. 1 to the pay (Rs. 12) of the nuisance inspector Sheik Ahamad (*vide* resolution of the council, dated 19th instant, herewith enclosed).

75. *Other Charges.*—Rs. 2,000 is provided for the following :—

	Rs.
Hire of 26 buffaloes for rubbish-carts at Rs. 5 per mensem	1,560
Purchase of five corrugated-iron rubbish-carts	250
Hire of bullocks for road-watering	100
Repairs to carts	90
Total ..	2,000

76. *Private Scavenging—Establishment.*—The council have provided an additional sum of Rs. 240 for the entertainment of four toties to work on cesspools at Rs. 5 each per mensem on the ground that the existing establishment is insufficient to keep them efficiently clean.

77. *Private Scavenging—Contingencies.*—The same figure is repeated for the next year for the following items of expenditure :—

	Rs.
Hire of seven buffaloes, at Rs. 5 each, for night-soil carts	420
Hire of two pairs of bullocks for cesspool carts, at Rs. 10 each per pair.	240
Purchase of four night-soil hand-carts	200
Repairs to carts	100
Total ..	960

This figure is, however, raised by the council to Rs. 1,200 on account of the provision made for hire of two pairs of bullocks at Rs. 10 each per pair per mensem for the use of the additional cesspool carts.

78. *Cholera Charges.*—Rs. 1,000 is allotted, against the revised estimate of Rs. 500, in obedience to G.O., No. 1028 M., dated 26th June 1895, for defraying the epidemic charges.

79. *Grant 4, Lighting Establishment.*—Rs. 580 is the amount allotted under this head, against the revised estimate of Rs. 560 and the budget estimate of Rs. 580. The reason for decrease in the revised estimate is explained in paragraph 35 *supra.*

80. *Slaughter-house Establishment.*—An increase of Re. 1 each to the pay of the two servants at the slaughter-house is recommended by the council in consideration of their long service in the municipal department. Hence the increase in the provision under this head.

81. *Travellers' Bungalow Contingencies.*—Against the revised estimate of Rs. 140 a sum of Rs. 20 is provided in the budget. The large decrease is due to the necessary articles of furniture having been purchased during the current year.

82. *Avenue Contingencies.*—Rs. 50 is allotted against the revised estimate of Rs. 60. The decrease is due to the less number of plants which require fencing.

83. *Other Charges—Rewards for Destruction of Wild Animals.*—An increase of Rs. 10 over the revised estimate is provided, as it is proposed to introduce the strict enforcement of the bye-law of the destruction of stray dogs and pigs.

84. *Law Charges.*—Rs. 40 is expected to be spent under this head against the revised estimate of Rs. 70. The figure in the revised budget estimate has been enhanced owing to certain suits against the municipality, which are not likely to occur next year.

85. *Grant 5, Office Establishment.*—Rs. 1,540 is provided against the revised estimate of Rs. 1,510. The increase is due to the increment of Re. 1 each to the pay of the manager and the accountant in G.O., No. 302 M., dated 20th February 1896.

86. *Collection Establishment.*—Rs. 480 is budgeted against the revised estimate of Rs. 400. The increase is due to an additional bill collector proposed to be entertained on Rs. 7 per mensem. With the steady growth of revenue in this municipality the collection work has also proportionately increased. There are at present four bill collectors, each of whom has to write out and issue an average number of 4,065 bills with an aggregate amount of Rs. 4,210 to be collected. This work has

been found too heavy for them, and in order, therefore, to avoid arrears at the end of the year, nuisance inspectors are entrusted with the work of collecting taxes in addition to their duties. Under the above circumstances, I request that the proposed appointment be sanctioned.

87. *Repayment of Debt.*—Rs. 1,000 is budgeted as the 4th instalment payable to the President of the Cotton Merchants' choultry on the loan taken for the construction of the markets, and Rs. 180 as interest against Rs. 240 of the current year. The decrease of Rs. 60 is due to the decrease in the principal upon which interest is calculated.

88. *Investments.*—Nothing is shown under this head against the revised estimate of Rs. 60, for the reasons stated in paragraph 51 *supra.*

89. The total expenditure under all heads of account is Rs. 50,000, against the revised estimate of Rs. 49,980 and the budget estimate of Rs. 48,030, leaving a balance of Rs. 4,160.

N. Dis. No. 6240-Rev.

Forwarded.

(Signed) H. F. W. GILLMAN,
Ag. Sub-Collector.

31*st December* 1896.

Forwarded.

2. The grant of horse allowance to the works overseer and the entertainment of another bill collector seem unnecessary.

(Signed) J. N. ATKINSON,
Collector.

7*th January* 1897.

From M.R.Ry. P. VENKATAKRISHNAYYA NAIDU Garu, B.A., Chairman, Municipal Council, Guntúr, to the Secretary to Government, Local and Municipal Department (through the Divisional officer and the Collector of Kistna), dated 3rd February 1897, No. 812 :—

In submitting herewith a copy of the resolution No. 6 adopted at a meeting of the council held on the 30th ultimo, together with an application for allotment of funds and the proposition statement, I have the honour to state that the council, with a view to procure a caste woman in place of the present non-caste midwife, whose work was deemed quite indifferent in the Annual Administration Report for 1895–96 owing to the caste prejudices prevailing here, thought it advisable to address the Superintendent of the various Lying-in hospitals in this Presidency to inform it if they could spare the services of a caste woman as a midwife. They were accordingly written to, and in reply, the Superintendent of Rajah Sir Ramaswamy Mudaliar Lying-in Hospital, Madras, stated that he had one available and that he could spare her if she would be given Rs. 15 per mensem. The council agreed to this proposal, and in consideration of the better outturn of work to be expected from a caste midwife, sanctioned the excess of Rs. 5 per month over the budgeted amount, which is only Rs. 10 per mensem, the salary of the present woman. I now request that you will be so pleased as to obtain the sanction of the Government for this excess expenditure under the pay to the midwife.

From the Honourable Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 8th January 1897, No. 225.

Referring to the educational portion of the budget estimate of the Guntúr Municipality for 1897–98, I have the honour to state that the allotments made under the several heads are sufficient. The net expenditure proposed under grant 2 is Rs. 5,420 (5,670—250), or nearly 15 per cent. of the estimated income from taxation, markets and rents.

From Surgeon-Major-General C. SIBTHORPE, F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Tanjore, 14th January 1897, No. 20-3-Tour.

I have the honour to state that the provision made in grant 3 of the budget estimate of the Guntúr Municipality for the year 1897–98 is sufficient and calls for no further remarks.

2. The provision of Rs. 3,000 for the construction of new hospital buildings and the increase of Rs. 5 recommended in the case of the writer and purveyor of the hospital are very desirable.

3. As it is very inconvenient in a financial point of view to undertake the construction of the new hospital buildings in any one year, I concur in the proposal of the municipality to complete as many buildings as the funds supplemented by grants from the district board will permit.

From Surgeon-Lieut.-Col. W. G. KING, M.B., C.M., D.P.H., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Gazallipalle, 9th February 1897, No. 351-S.

I have the honour to state that the Guntúr Municipal Council estimates its expenditure on vaccination and conservancy during 1897–98 at Rs. 390 and Rupees 13,100, respectively. The former is but a repetition of the current year's grant, while the latter shows an increase of Rs. 960. The proportion which the proposed conservancy allotment bears to the probable receipts of the year is 28·2 per cent.

2. Under grant 1, a provision of Rs. 4,500 is made for the execution of works of a sanitary nature. No extracts from statements II A and B have been furnished to me.

3. I would again invite the council's attention to the advisability of remodelling, without further loss of time, the conservancy supervising staff on the lines suggested in my letter offering remarks on the current year's budget.

ORDER—No. 581 M., dated 17th March 1897.

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

—	Actuals, 1895–96.	Budget estimate, 1896–97.	Revised estimate, 1896–97.	Budget estimate, 1897–98.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	6,642	3,570	8,810	7,630
Tax on Arts	4,489	4,650	5,290	5,280
,, on Buildings and Lands	11,442	11,550	11,730	11,560
,, on Vehicles and Animals	1,526	1,500	1,500	1,500
,, on Carts	2,182	2,000	2,000	2,200
Tolls	13,007	12,730	13,830	13,330
Realizations under Special Acts	30	20	20	20
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	2,129	1,300	1,290	1,040
Conservancy Receipts	350	500	470	500
Fees and Revenue from Educational Institutions	39	40	40	40
,, ,, from Medical Institutions	149	110	160	160
Income from Markets and Slaughter-houses	2,151	2,550	2,470	2,800
License fees	1,217	1,000	1,490	1,490
Other fees	628	680	720	720
Fines under Municipal and other Acts	742	600	600	300
Interest on Investments and Premium on Loans	127	90	60	..
Grants and Contributions from Government	23	210	320	210
,, ,, from Local Boards	2,648	2,890	2,670	2,980
Recoveries for Services to Private Individuals	1,446	2,500	2,160	2,300
Miscellaneous	90	20	40	40
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	..	2,000	2,000	..
Total	51,957	50,510	57,670	54,100

—	Actuals, 1895–96.	Budget estimate, 1896–97.	Revised estimate, 1896–97.	Budget estimate, 1897–98.
Charges.	Rs.	Rs.	Rs.	Rs.
GRANT 1—				
New Works—				
Communications	2,136	1,300	2,890	2,500
Buildings	2,185	4,300	4,770	3,150
Water-supply	730	1,000	1,000	2,500
Repairs—				
Communications	3,499	5,100	4,400	4,100
Buildings	883	1,800	1,800	1,750
Water-supply	765	960	960	1,260
Establishment	641	660	660	660
Tools and Plant and other Stores	8	50	140	50
Contributions for Public Works	500	500	500	..
Total	11,347	15,670	17,120	15,970
GRANT 2—				
Training Schools	6	..	..	..
Municipal Schools—				
On the Salary-result System	1,135	1,100	1,140	1,230
Grant-in-aid—				
Salary grants	865	750	920	900
Results grants	2,200	2,300	2,300	2,400
Buildings and Furniture Grants	543	300	300	300
Inspection	295	340	400	400
Miscellaneous	411	450	390	440
Total	5,455	5,240	5,450	5,670
GRANT 3—				
Hospitals and Dispensaries	5,425	5,930	5,930	6,050
Contributions	395	370	430	370
Vaccination	366	390	390	390
Registration of Births and Deaths	188	180	180	200
Conservancy, Road-cleaning and Road-watering	10,810	12,140	12,230	13,050
Total	17,184	19,010	19,160	20,060
GRANT 4—				
Lighting	1,785	2,380	2,360	2,380
Markets and Slaughter-houses	471	420	420	420
Choultries	29	30	30	30
Travellers' Bungalows	51	60	190	70
Avenues	94	120	130	120
Public Garden, Survey of Land, Fire and other charges	1,278	760	810	790
Total	3,708	3,770	3,940	3,810
GRANT 5—				
Supervision and Management	3,024	3,010	3,070	3,240
Repayment of Debt	1,000	1,000	1,000	1,000
Interest on Loan	300	240	240	180
Refunds	101	..	..	..
Investments	128	90	60	..
Balance	8,810	2,480	7,630	4,170
Total	51,057	50,510	57,670	54,100

REVISED ESTIMATE FOR 1896–97.

2. The current receipts and charges are now estimated at Rs. 48,860 and Rs. 49,480, respectively, against Rs. 46,940 and Rs. 48,030 anticipated in the sanctioned budget. The increase in the receipts, which occurs chiefly under the tax on arts, tolls and license fees is partly counterbalanced by a decrease under recoveries for services to private individuals, and while the increase in the charges appears mainly under grant 1. The collections under the tax on lands and the expenditure on buildings during the first eight months of the year were not satisfactory. The reduction from Rs. 20 to Rs. 15 in the salary of the drawing-master referred to in paragraph 30 of the Chairman's letter is approved. The contribution for the Central office establishments will be raised from Rs. 240 to Rs. 303, or Rs. 300 in round figures, with reference to G.O., No. 2391 L., dated 17th December 1896. The balance to be carried forward to the ensuing years' budget will then be Rs. 7,630.

BUDGET ESTIMATE FOR 1897–98.

3. *Receipts.*—The receipts for the ensuing year are put down at Rs. 46,470 against the revised estimate of Rs. 48,860, the decrease which appears mainly under tolls, fines under the Municipal and other Acts and sale-proceeds of Government securities being partly made good by an increase under income from markets and contributions from local boards.

4. *Charges.*—(1) The probable charges are entered as Rs. 50,000 against Rs. 50,040 in the revised estimate, the decrease under grant 1 being counterbalanced by an increase under grant 3.

(2) *Grant 1.*—The scheme for the construction of the new hospital buildings referred to in paragraph 60 of the Chairman's letter should be submitted, with a full explanation of the financial arrangements for carrying it out, for the approval of Government. Meanwhile the provision of Rs. 3,000 made on this connection will be allowed to stand. The grant of a horse allowance of Rs. 15 to the Public Works Overseer proposed in paragraph 67 of the Chairman's letter will be disallowed with reference to paragraph 2 of the Collector's endorsement.

(3) *Grant 2.*—The entertainment of a teacher on Rs. 5 for the Muhammadan night school, proposed in paragraph 68 of the Chairman's letter, is sanctioned, and the council's proposals to raise the salaries of the second assistant master of the Muhammadan day school and the Inspecting schoolmaster by Rs. 2 and 3, respectively, and to dispense with the services of the peon attached to the Muhammadan night school at old Guntur which, from statement II-B and the proposition statement appear to be contemplated and to which reference should have been made in the Chairman's letter are approved.

(4) *Grant 3.*—The increases in the salaries of the hospital writer and purveyor and registrar of births and deaths, and the entertainment of four additional toties on Rs. 5 each for cess-pools proposed in paragraphs 70, 73 and 76 are sanctioned. The employment of a caste midwife on Rs. 15 in place of the present one on Rs. 10, proposed in the Chairman's second letter, is also sanctioned. The increases proposed in paragraph 74 in the pay of the nuisance inspectors and a conservancy peon are disallowed; no sufficient reason for the proposal is given and these men belong to establishments in which there are prospects of promotion in ordinary course. The municipal council's attention is drawn to the Sanitary Commissioner's suggestion in paragraph 3, and that of the Chairman to the omission pointed out in paragraph 2 of his letter read above.

(5) *Grants 4 and 5.*—The increase in the salaries of the slaughter-house servants from Rs. 5 to Rs. 6 each, proposed in paragraph 80, is disallowed the necessity of it not being established. The entertainment of an additional bill-collector on Rs. 7 proposed in paragraph 86 will, with reference to paragraph 2 of the Collector's endorsement, be also disallowed. The contribution for the Central office establishments will be raised from Rs. 240 to Rs. 444, or Rs. 410 in round figures, with reference to G.O., No. 2391 L., dated 17th December 1896.

5. The budget, as revised by Government, closes with a balance of Rs. 4,170 or 9 per cent. of the estimated receipts.

(True Extract.)

Secretary to Government.

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

Exd. Md. Pahilvan.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From A. P. FERNANDEZ, Esq., L.M.S., Chairman-Delegate, Municipal Council, Guntúr, to the Secretary to Government, Local and Municipal Department (through the Divisional officer and the Collector, Kistna), dated 26th December 1896, No. 696.

I have the honour to submit herewith the revised budget for the current year and the budget estimate for the year 1897–98, together with the prescribed statements and copies of the resolutions of the council passed at meetings held on the 18th and the 19th instant.

2. The councillors present at the meetings unanimously adopted my report and proposed the following additions:—

(1) An increase of Re. 1 per mensem to the pay of the conservancy overseer, Sheik Ahamad.

(2) The entertainment of four toties to work on cesspools, at Rs. 5 each per mensem.

(3) An allotment of Rs. 240 for the hire of two pairs of bullocks for the use of two additional cesspool carts, at the rate of Rs. 10 per mensem per pair.

(4) An increase of Re. 1 each per mensem to the pay of the two servants at the slaughter-house.

REVISED ESTIMATE FOR 1896–97.

3. *Opening Balance.*—The year opened with a balance of Rs. 8,810, against the budget estimate of Rs. 3,570. The increase is due to the non-utilization of the amount budgeted for a fish and a beef market and to the savings under other grants (*vide* paragraph 107 of the administration report for 1895–96).

Receipts.

4. The current receipts are now estimated at Rs. 57,670, including the opening balance, against Rs. 50,510 anticipated in the sanctioned budget. The increase is due to the large opening balance and to the increase in revenue under tolls and various taxes.

5. *Municipal Rates and Taxes—Tax on Arts.*—The revised estimate is Rs. 5,290, against the budget estimate of Rs. 4,650. This difference is due to an increase in the number of persons taxed during the current year.

6. *Tax on Buildings.*—The amount of revised estimate is Rs. 9,640, against the budget estimate of Rs. 9,450. The increase is partly due to the tax imposed on newly-constructed houses and partly to the additional income derived from the improvements to old houses.

7. *Tax on Lands.*—The slight decrease (Rs. 10) against the budget estimate is due to the construction of houses on some vacant sites.

8. *Tolls.*—The amount to be realized during the year is Rs. 20,700, against Rs. 19,000 budgeted. The increase is due to the unusual competition among the bidders.

9. *Revenue derived from Municipal Property and Powers apart from Taxation—Fees from Travellers' Bungalows.*—The decrease of Rs. 50 in the revised estimate, against the budget estimate of Rs. 150, is due to a less number of travellers having occupied the bungalow.

10. *Produce of Lands, Gardens, &c.*—The revised estimate, Rs. 190, exceeds the budget estimate, Rs. 150, by Rs. 40. The increase is due to the competition among the bidders during the auction sale of pastural lands.

11. *Sale-proceeds of Night-soil, Street-refuse, &c.*—Rs. 470 is realized against the budget estimate of Rs. 500. The decrease is due to a combination among the bidders.

12. *Sale-proceeds and Composition Fees of Medicines.*—A sum of Rs. 150 is provided in the revised estimate against Rs. 100 budgeted. The increase is expected from the sale-proceeds of medicines.

13. *Income from Markets.*—Rs. 1,700 will be realized against the budgeted amount of Rs. 2,000. The decrease is due to the want of active competition among the bidders.

14. *Income from Slaughter-houses.*—Rs. 770 is the figure laid down in the revised estimate against Rs. 550 budgeted. The increase is on account of the competition at the auction sale.

15. *Distraint Fees.*—Rs. 10 is expected to be realized against the budget amount of Rs. 20. The decrease is due to prompt payment of taxes by defaulters on the production of distraint warrants.

16. *License Fees.*—The collections will amount to Rs. 1,490 against the budget estimate of Rs. 1,000. The increase is due to the enhanced rate of fees levied upon private cart-stands as per G.O., Mis. No. 1826 M., dated 4th November 1895.

17. *Cart-stand Fees.*—The increase of Rs. 50 over the budget estimate is due to the competition among bidders at the auction sale.

18. *Interest on Investments—Medical.*—Rs. 60 is the actual amount of interest received on the funded capital of the hospital invested in the Postal Savings Bank.

19. *Grants and Contributions—Buildings.*—Rs. 110 is the amount realized on account of contribution due for the last year from the Provincial funds towards the construction of a shed in the common gymnasium ground.

20. *Contribution from Local Boards—Medical.*—The difference under this head is due to the contribution received on account of the moiety of the actual expenditure in the previous year towards the hospital.

21. *Private Scavenging.*—Rs. 2,160 is expected to be realized against the budget amount of Rs. 2,500. The decrease is due to the low rate of fees charged for cleansing private latrines in order to popularize the scheme.

22. *Fishery Rents.*—The revised estimate is raised to Rs. 20 against the budgeted amount of Rs. 10. The increase is due to the sale of more fish from the municipal tanks.

Expenditure.

23. The estimated expenditure under all grants amounts to Rs. 49,980 against the budgeted amount of Rs. 48,030. Details for variations are explained as hereinunder.

24. *Grant 1, Communications.*—Rs. 7,290 is expected to be spent against the budget estimate of Rs. 6,400. The increase is due to the allotment of 50 per cent. of the net receipts from tolls for the improvements to roads in obedience to paragraph 4 in G.O., No. 1613 M., dated 7th October 1895.

25. *New Works—Buildings.*—A provision of Rs. 4,770 is made in the revised estimate against the budgeted amount of Rs. 4,300. The difference between these figures is due to the proposed construction of two rooms for the use of the works overseer and the additional clerk, respectively. These rooms are necessary for the following reasons:—

The works overseer, for want of accommodation in the municipal office building, has been permitted to hold office in his house. This is undesirable, as the "drawing" materials and public works records, which are now kept in his house, are liable to be

destroyed by white ants and the like vermin; and, secondly, the present arrangement causes inconvenience when his services are needed at the municipal office. Under these circumstances it is necessary that he should have a room for his work, stores and records at the municipal office.

The second room is required for the use of the additional clerk entertained during the year as sanctioned in G.O., No. 302 M., dated 20th February 1896. The municipal office building, as noted above, does not contain any spare room.

26. *Tools and Plant and other Stores.*—The revised estimate is Rs. 140 against Rs. 50. The increase is owing to the purchase of additional stationery and other articles indispensably required for the use of the works' overseer.

27. *Grant 2, Municipal Schools—Contingencies.*—The increase of Rs. 40 over the budget estimate of Rs. 140 is due to the increased rate of rent demanded for the Muhammadan day school building and for which there was no provision made in the budget.

28. *Salary Grants.*—The expenditure under this head will amount to Rs. 920 against Rs. 750 budgeted. The increase is due to the payment of increased grants to certain teachers in the lower secondary department of the Sanskrit High School as per recommendations of the Inspector of Schools.

29. *Inspection.*—Rs. 120 is put down in the revised estimate against Rs. 60 budgeted. The increase is due to the payment of arrear contribution to the local fund board towards the pay of the Muhammadan inspecting schoolmaster.

30. *Other Items—Drawing Establishment.*—Rs. 180 is the amount to be spent during the current official year against the budget estimate of Rs. 240. The decrease is due to the fact that the drawing master, who has not completed his requisite tests, receives a salary of Rs. 15 per mensem instead of Rs. 20 as budgeted for. A proposition statement for the deviation from the sanctioned scale is herewith submitted.

31. *Grant 3, Contribution to Local Boards—Clerk in the District Surgeon's Office.*—The increase of Rs. 60 over the budgeted amount of Rs. 60 is due to the payment of last year's contribution towards the pay of the second clerk in the District Surgeon's office.

32. *Conservancy, Road-cleaning and Road-watering Establishment.*—The revised estimate is Rs. 6,400 against the budget estimate of Rs. 6,460, showing thus a decrease of Rs. 60. This is owing to the payment of salaries for the month of March according to the old scale and partly to some savings and fines.

33. *Private Scavenging Establishment.*—The revised estimate is Rs. 2,010 against the budget estimate of Rs. 2,060. The decrease is due to the late entertainment of a toty and to the imposition of fines on certain toties for neglect of duty, &c.

34. *Contingencies, such as cost of Scavenging Carts.*—Rs. 960 is expected to be spent against Rs. 760 budgeted. The increase is due to the purchase of two cesspool carts with casks and two night-soil iron hand-carts to replace the unserviceable ones.

35. *Lighting Establishment.*—The revised estimate amounts to Rs. 560 against the budgeted amount of Rs. 580. This is partly owing to the late entertainment of a lamp lighter and partly to savings resulting from fines.

36. *Travellers' Bungalow Contingencies.*—Rs. 140 is the amount allotted against the budget estimate of Rs. 10. This large increase is due to the purchase of certain articles of furniture indispensably required for the use of the travellers' bungalow.

37. *Avenue Contingencies.*—The revised estimate of Rs. 60 exceeds the budget estimate of Rs. 50 by Rs. 10. The increase is owing to the construction of gabions to a large number of recently-planted trees.

38. *Other Charges—Other Items—Rent of Land used for Cart-stands.*—The increase of Rs. 20 over the budgeted amount of Rs. 240 is due to the increase in the rent of land used for public cart-stand.

39. *Law Charges.*—Rs. 70 is provided in the revised estimate against Rs. 40 budgeted. The increase is on account of payment of fees in certain cases connected with the municipality.

40. *Investments in Savings Bank.*—Against the budget estimate of Rs. 90, Rs. 60 is invested in the post office savings bank on account of interest actually received on the funded capital of the hospital.

Budget Estimate for 1897-98.

41. The budget for the year 1897-98 opens with a balance of Rs. 7,690.

Receipts.

42. *Municipal Rates and Taxes—Tax on Arts, Buildings and Lands.*—The slight decrease under each head in the budget against the revised estimate is due to the exclusion of arrears for the next year.

43. *Tax on Carts.*—Rs. 2,200 is provided against Rs. 2,000 of the revised estimate. The increase is anticipated from a large number of carts to be licensed next year.

44. *Tolls.*—Rs. 20,000 is expected to be realized against the revised estimate of Rs. 20,700 for the reason that it is doubtful whether the extraordinary competition which existed among the bidders during the current year will recur in the ensuing one.

45. *Revenue derived from Municipal Property, &c.—Fees from Travellers' Bungalows.*—The probable amount that may be realized under this head is Rs. 150 against the revised estimate of Rs. 100. The increase is due to the fees having been raised from As. 8 to Re. 1 per diem.

46. *Sale-proceeds of Lands and Buildings.*—Almost all the plots of land in Arundelpet having been sold, only Rs. 100 is provided against the revised estimate of Rs. 400.

47. *Sale-proceeds of Night-soil, Street-refuse, &c.*—Rs. 500 is expected against the revised estimate of Rs. 470. The increase is anticipated owing to the appreciation of street refuse as a valuable manure for agricultural purposes.

48. *Income from Markets.*—Rs. 2,000 is budgeted against the revised estimate of Rs. 1,700. The increase in revenue will result partly from the beef market which will be opened during next year and to the realization of more fees from the mutton market.

49. *Income from Slaughter-houses.*—Rs. 800 is expected to be realized against the revised estimate of Rs. 770. The increase is anticipated judging from the amount (Rs. 770) derived from its first auction sale.

50. *Fines under Municipal and other Acts.*—Against the revised estimate of Rs. 600, Rs. 300 is budgeted. The decrease is due to the remittance of fines imposed under sections 3 to 5 of the Nuisance Act into the treasury for credit under Provincial funds to meet the expenditure on account of bench magistrates' establishment instead of crediting them to the municipal funds as heretofore (*vide* G.O., No. 1460 M., dated 2nd September 1896).

51. *Interest on Investments—Medical.*—Nothing is budgeted under this head against Rs. 60, the revised estimate, as the funded capital of the hospital will be withdrawn from the post office savings bank during the current year on account of expenditure towards the construction of the new hospital buildings.

52. *Grants and Contributions—Buildings.*—Nothing is provided in the budget against the revised estimate of Rs. 110, as no contribution is expected from the Provincial funds for the construction of new buildings during the next year.

53. *Other Purposes.*—Rs. 210 is the amount of contribution expected to be realized towards the pay of the gymnastic instructor and the drawing master.

54. *Contribution from Local Boards—Medical.*—Rs. 2,980 is provided, being the moiety of the actual expenditure of the municipal hospital during the current year.

55. *Private Scavenging.*—Rs. 2,300 is provided against Rs. 2,160 of the revised estimate. The increase is due to the probability of some more privies and cesspools being brought under municipal agency and to the proposed introduction of cleansing privies twice instead of once a day.

56. *Extraordinary and Debt—Withdrawals from the Savings Bank.*—Nothing is provided in the budget estimate under this head against the revised estimate of Rs. 2,000, for the reason that this amount is the funded capital of the hospital and will be withdrawn during the course of the current year.

57. The other items under receipts call for no remarks.

58. The total receipts under all heads amount to Rs. 46,470 against the revised estimate of Rs. 48,860. The difference of Rs. 2,390 is due to the absence of provision against Rs. 2,000, which is the funded capital of the hospital to be withdrawn during the current year from the post office savings bank on account of the hospital buildings, and to a decrease in the anticipated amount under tolls.

Expenditure.

59. *Grant 1, Communications.*—Rs. 2,500 is allotted for new roads and Rs. 4,100 for repairs, as detailed in Statement II-A, Parts I and II. The aggregate sum amounts to 50 per cent. of the net tolls.

60. *New Works—Buildings.*—Rs. 3,000 is allotted towards the construction of the new hospital buildings against the similar sum provided in the budget estimate for 1896–97. The standard designs for a cottage hospital will be supplied by the Sanitary Board before the close of the official year. The plans for some buildings forming a part of the new hospital scheme, such as the hospital assistants' quarters and the vaccination shed, have already been received. The estimates for these have been prepared and submitted to the Sanitary Board for their approval. The total cost of the new hospital buildings, reckoning on the data given by the Sanitary Engineer, will amount to Rs. 40,000, of which the District Board, Kistna, have promised to contribute two-thirds. To undertake the construction of all the hospital buildings in any one year would, in a financial point of view, be inconvenient to the district board and expensive to the municipality. It is therefore proposed to complete this scheme by constructing annually as many buildings as the municipal funds, supplemented by grants from the district board, will permit.

61. A provision of Rs. 150 is also made under this head for cast-iron railings to the compound wall of the municipal office to prevent ingress of cattle into its premises.

62. *New Works—Water-supply.*—In compliance with G.O., Mis. No. 1684 M., dated 1st October 1896, Rs. 1,000 is provided for the investigation of the source of water-supply for this town.

63. Rs. 1,000 is allotted for the purchase of iron pipes to replace the masonry conduit. This provision is necessary for the upkeep of ample supply of drinking-water into the Medara koneru. The koneru is connected with the Black tank mostly by iron pipes and to a small extent (200 yards) by an underground masonry drain. During the recent rainy season a deficient flow of water was noticed. On examining the water-course, it was found that the roots of trees had penetrated through the masonry structure and thus prevented the free discharge of water. Hence the provision.

64. A provision of Rs. 500 is made for renewing a portion of the bund of the Black tank which has been cut up by recent rains.

65. *Repairs—Buildings.*—Rs. 1,750 is provided under this head, of which Rs. 1,000 is expected to be spent for repairs to latrines and the remaining Rs. 750 for petty repairs to buildings, as enumerated in Statement II-A, Part II.

66. *Repairs—Water-supply.*—Rs. 1,000 is the amount allotted for cleansing tanks and wells and for repairs to filter.

67. *Establishment.*—Rs. 840 is budgeted against the revised estimate of Rs. 660. The increase is due to a provision made on account of horse allowance to the works overseer at Rs. 15 per mensem. I propose this allowance owing to the fact that the nature of his duties involves a daily and constant itineration in the town. At present he has to do all his inspection on foot, with the result that it leaves for him a small margin of the day to do his other work and consequently the submission of

plans and estimates are now frequently delayed. My proposal is in keeping with the rules adopted by the Public Works, Local Fund and Municipal departments with regard to subordinates holding similar appointments.

68. *Grant 2, Education.*—The figures that are shown in the Educational budget forwarded by the Director of Public Instruction were approved by the council in its resolution, dated 23rd November 1896, with certain modifications. The Educational budget and a copy of the resolution of the council thereon are submitted herewith. Provision is also made in this budget for an additional night school intended for the Muhammadan labouring classes at Sangadigunta. A petition to open this institution was presented by the Secretary of Anjuman Ethifagh Islam (Association of Muhammadans). It has received the recommendation of the Sub-Assistant Inspector of Muhammadan Schools and has also the support of the Assistant Inspector of Schools. The only night school which the children of this backward community have been provided for is at Old Guntúr. It inflicts hardship on them to attend this school every night from Sangadigunta to Old Guntúr—a distance of nearly a mile. I therefore propose the establishment of a fresh night school at a cost of Rs. 60 per annum, viz., pay of the schoolmaster at Rs. 5 per mensem.

69. I beg to add here that the full amount (Rs. 20) of the salary to be drawn by the drawing master as sanctioned in G.O., No. 302 M., dated 20th February 1896, is retained in the next year's budget with a view that no deviation in the allotment may occur should he complete the requisite tests.

70. *Grant 3, Hospitals and Dispensaries—Establishment.*—Rs. 2,180 is provided against the revised estimate of Rs. 2,120. The increase under this head is due to the pay of the purveyor and writer of the municipal hospital. The Civil Surgeon recommends this increment on the following grounds:—

(1) That the clerical work in his office is just as much if not more than that performed by clerks working under the Civil Surgeons of Cocanada, Cochin and Negapatam.
(2) That the clerks attached to the Civil Surgeons noted above are paid Rs. 15 and upwards per mensem.
(3) That his clerk does purveyor's work in addition to that of a writer.
(4) That his clerk has no chance of promotions such as exist in offices where two or more subordinates are employed.

I endorse this recommendation.

71. In obedience to G.O., No. 154 L., dated 24th January 1895, I beg to report that the first-class hospital assistant attached to the hospital has been given free quarters and the third-class hospital assistant is paid a house-rent of Rs. 5 per mensem. Both these houses are within 200 yards from the hospital.

72. *Contributions to Local Boards—Clerk in the District Surgeon's Office.*—Rs. 60 is budgeted against Rs. 120 of the revised estimate; the latter comprises contributions for two years, viz., 1895–96 and 1896–97.

73. *Registration of Births and Deaths—Establishment.*—Against the revised estimate of Rs. 160, a provision of Rs. 180 is made in the next year's budget. The increase is due to the increase of Rs. 2 per mensem to the pay of the registrar of births and deaths. This municipality has only one registrar for a population of 23,359. Similar municipalities, such as Cochin, Dindigul, Coonoor and Ootacamund, whose population is less than that of this town, have registrars on Rs. 15 and upwards. Considering that he has worked satisfactorily, I propose to increase his pay from Rs. 13 to Rs. 15 per mensem.

74. *Conservancy, Road-cleaning and Road-watering Establishment.*—Rs. 6,490 is allotted, against the revised estimate of Rs. 6,400 and the budget amount of Rs. 6,460 for 1896–97. The increase is due to an increase of Rs. 2 to the pay of nuisance inspector Job, and Re. 1 to the pay of a conservancy peon who is drawing only Rs. 5 per mensem. Inspector Job has seventeen years' service in this municipality. He has been drawing his present pay of Rs. 15 for the past eleven years. The reports of the several divisional councillors under whom he has served have been creditable to his work and conduct. I have therefore provided an increase to his pay from Rs. 15 to Rs. 17 per mensem.

The increase of Re. 1 to the pay of the peon is proposed in order to bring it to the scale of salary of division peons, all of whom are paid Rs. 6 per mensem.

The figure under this head is raised to Rs. 6,500 on account of the proposed increase of Re. 1 to the pay (Rs. 12) of the nuisance inspector Sheik Ahamad (*vide* resolution of the council, dated 19th instant, herewith enclosed).

75. *Other Charges.*—Rs. 2,000 is provided for the following :—

	Rs.
Hire of 26 buffaloes for rubbish-carts at Rs. 5 per mensem	1,560
Purchase of five corrugated-iron rubbish-carts	250
Hire of bullocks for road-watering	100
Repairs to carts	90
Total ..	2,000

76. *Private Scavenging—Establishment.*—The council have provided an additional sum of Rs. 240 for the entertainment of four toties to work on cesspools at Rs. 5 each per mensem on the ground that the existing establishment is insufficient to keep them efficiently clean.

77. *Private Scavenging—Contingencies.*—The same figure is repeated for the next year for the following items of expenditure :—

	Rs.
Hire of seven buffaloes, at Rs. 5 each, for night-soil carts	420
Hire of two pairs of bullocks for cesspool carts, at Rs. 10 each per pair.	240
Purchase of four night-soil hand-carts	200
Repairs to carts	100
Total ..	960

This figure is, however, raised by the council to Rs. 1,200 on account of the provision made for hire of two pairs of bullocks at Rs. 10 each per pair per mensem for the use of the additional cesspool carts.

78. *Cholera Charges.*—Rs. 1,000 is allotted, against the revised estimate of Rs. 500, in obedience to G.O., No. 1028 M., dated 26th June 1895, for defraying the cost of epidemic charges.

79. *Grant 4, Lighting Establishment.*—Rs. 580 is the amount allotted under this head, against the revised estimate of Rs. 560 and the budget estimate of Rs. 580. The reason for decrease in the revised estimate is explained in paragraph 35 *supra.*

80. *Slaughter-house Establishment.*—An increase of Re. 1 each to the pay of the two servants at the slaughter-house is recommended by the council in consideration of their long service in the municipal department. Hence the increase in the provision under this head.

81. *Travellers' Bungalow Contingencies.*—Against the revised estimate of Rs. 140 a sum of Rs. 20 is provided in the budget. The large decrease is due to the necessary articles of furniture having been purchased during the current year.

82. *Avenue Contingencies.*—Rs. 50 is allotted against the revised estimate of Rs. 60. The decrease is due to the less number of plants which require fencing.

83. *Other Charges—Rewards for Destruction of Wild Animals.*—An increase of Rs. 10 over the revised estimate is provided, as it is proposed to introduce the strict enforcement of the bye-law of the destruction of stray dogs and pigs.

84. *Law Charges.*—Rs. 40 is expected to be spent under this head against the revised estimate of Rs. 70. The figure in the revised budget estimate has been enhanced owing to certain suits against the municipality, which are not likely to occur next year.

85. *Grant 5, Office Establishment.*—Rs. 1,540 is provided against the revised estimate of Rs. 1,510. The increase is due to the increment of Re. 1 each to the pay of the manager and the accountant in G.O., No. 302 M., dated 20th February 1896.

86. *Collection Establishment.*—Rs. 480 is budgeted against the revised estimate of Rs. 400. The increase is due to an additional bill collector proposed to be entertained on Rs. 7 per mensem. With the steady growth of revenue in this municipality the collection work has also proportionately increased. There are at present four bill collectors, each of whom has to write out and issue an average number of 4,065 bills with an aggregate amount of Rs. 4,210 to be collected. This work has been found too heavy for them, and in order, therefore, to avoid arrears at the end of the year, nuisance inspectors are entrusted with the work of collecting taxes in addition to their duties. Under the above circumstances, I request that the proposed appointment be sanctioned.

87. *Repayment of Debt.*—Rs. 1,000 is budgeted as the 4th instalment payable to the President of the Cotton Merchants' choultry on the loan taken for the construction of the markets, and Rs. 180 as interest against Rs. 240 of the current year. The decrease of Rs. 60 is due to the decrease in the principal upon which interest is calculated.

88. *Investments.*—Nothing is shown under this head against the revised estimate of Rs. 60, for the reasons stated in paragraph 51 *supra.*

89. The total expenditure under all heads of account is Rs. 50,000, against the revised estimate of Rs. 49,980 and the budget estimate of Rs. 48,030, leaving a balance of Rs. 4,160.

—

N. Dis. No. 6240-Rev.

Forwarded.

(Signed) H. F. W. GILLMAN,
Ag. Sub-Collector.

31*st December* 1896.

—

Forwarded.

2. The grant of horse allowance to the works overseer and the entertainment of another bill collector seem unnecessary.

(Signed) J. N. ATKINSON,
Collector.

7*th January* 1897.

D. Guntur Municipal budget for 1897-98

(See Ord. in this case)

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings :—

Current No. 894 of 1897, dated 26th Dec. from the Chairman, M.C. Guntur.

Current No 852 M of 1897, dated 3rd July from the D.P.I.

Current No. 1726 of 1897, dated 14th Jany from the Surgeon-Genl

Current No. 5784 of 1897, dated 9th July from the Sanitary Comm.

Order— No. 591 M. dt 17-3-97

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

	Actuals, 1895-96.	Budget Estimate, 1896-97.	Revised Estimate, 1896-97.	Budget Estimate 1897-98.
	Rs.	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	6642	3570	8810	7683
Tax on Arts	4489	4650	5290	5280
Tax on Buildings and Lands	11442	11550	11730	11560
Water-Tax on Buildings and Lands	..	..	..	..
Tax on Vehicles and Animals	1527 6	1500	1500	1500
Tax on Carts	2182	2000	2000	2200
Tolls	13007	12730	13830	13330
Realizations under Special Acts	30	20	20	20
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	2129	1300	1290	1040
Conservancy Receipts	350	500	470	500
Fees and Revenue from Educational Institutions ..	39	40	40	40
Fees and Revenue from Medical Institutions	149	110	160	160
Income from Markets and Slaughter-houses	2151	2550	2470	2800
License fees	1217	1000	1490	1490
Other fees	628	680	720	720
Fines under Municipal and other Acts	742	600	600	300
Interest on Investments and premium on Loans ..	127	90	60	..
Grants and Contributions from Government	223	210	320	210
Do. from Local Boards	2648	2890	2670	2980
Do. from other bodies	..	..	..	..
Recoveries for services to private individuals	1446	2566	2160	2300
Miscellaneous	90	20	40	40
Loans	..	..	..	..
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	..	2000	2000	..
Advances Recovered	..	..	..	..
Total ..	51057	50510	57670	54180

Charges.	Actuals, 1895-96.	Budget Estimate, 1896-97.	Revised Estimate, 1896-97.	Budget Estimate 1897-98.	
	Rs.	Rs.	Rs.	Rs.	
Grant I.					
New Works—					
Communications	2136	1300	2890	2500	
Buildings	2185	4300	4770	3150	
Drainage	"	"	"	"	
Water-supply	730	1000	1000	2500	
Repairs—					
Communications	3499	5100	4400	4100	
Buildings	883	1800	1800	1750	
Drainage	"	"	"	"	
Water-supply	765	960	960	1260	
Establishment	641	660	660	~~840~~	660
Tools and Plant and other Stores	8	50	140	50	
Contributions for Public Works	500	500	500	"	
Total	11347	15670	17120	~~16150~~	15970
Grant II—					
Training Schools	6	"	"	"	
Municipal Schools—					
(*a*) On the Salary System	"	"	"	"	
(*b*) On the Salary Result System	1135	1100	1140	1230	
Grants-in-aid—					
(*a*) Salary grants	868	750	920	900	
(*b*) Result grants	2200	2300	2300	2400	
(*c*) Combined grants	"	"	"	"	
(*d*) Building and Furniture grants	543	300	300	300	
Inspection	295	340	400	400	
Miscellaneous	411	450	390	440	
Total	5455	5240	5450	5670	
Grant III—					
Hospitals and Dispensaries	5425	5930	5930	~~6990~~	6050
Contributions	395	370	430	370	
Vaccination	366	390	390	390	
Registration of Births and Deaths	188	180	180	200	
Conservancy, Road-cleaning and Road-watering	10810	12140	12230	~~13100~~	13060
Total	17184	19010	19160	~~20050~~	20110
Grant IV—					
Lighting	1785	2380	2360	2380	
Markets and Slaughter-houses	429	420	420	420	
Choultries	29	30	30	30	
Travellers' Bungalows	51	60	190	70	
Avenues	94	120	130	120	
Public Garden, Survey of Land, Fire and other charges	1278	760	810	770	
Total	3708	3770	3940	3850	
Grant V—					
Supervision and management	3024	3010	3010	~~3120~~	3240
Repayment of Debt	1000	1000	1000	1000	
Interest on loan	300	240	240	180	
Advances Recoverable	"	"	"	"	
Refunds	101	"	"	"	
Discount	"	"	"	"	
Pensions and Gratuities	"	"	"	"	
Investments	128	90	60	"	
Balance	8810	2480	7630	~~4160~~	4180
Total	51057	50510	57670	54150	

* The reduction from Rs 20 to Rs 15 in the salary of the drawing master referred to in para 38 of the Chairman's letter is approved.

Revised Estimate for 1896-97

2. The current receipts and charges are now estimated at Rs 48,860 and Rs 49,980 ~ respectively against Rs 46,940 and Rs 48,030 anticipated in the sanctioned budget. The increase in the receipts which occurs chiefly under the tax on arts, tolls and licensefees is partly counterbalanced by a decrease under recoveries for services to private individuals ~~and fines~~ while the increase in the charges appears mainly under pranbl. The collections under the tax on lands and the expenditure on buildings during the first Eight months of the year were not satisfactory ~~?~~ The contri - but ion for the central offic Establishments will be raised from Rs 240 to Rs 303 or Rs 300 in round figures with reference to go. No 2391 L dated 17th December 1896. The balance to be carried forward to the ensuing year's budget will then be Rs. 7,680.

Budget Estimate for 1897-98

3. Receipts - The receipts for

for the ensuing year are put down at Rs 46,470 against the revised estimate of Rs 46,860, the decrease which appears mainly under tolls, fines under the Municipal and other acts and sale proceeds of government securities being partly made good by an increase under income from markets and Contributions from local boards.

4. Charges (1) - The probable charges are entered as Rs 50,000 against Rs 50,040 in the revised estimate, the decrease under grant 1 being counterbalanced by an increase under grant 3.

(2) grant 1. The scheme for the construction of the new hospital buildings referred to in para 60 of the Chairman's letter should be submitted, with a full explanation of the financial arrangements for carrying it out, for the approval of government. Meanwhile the provision of Rs 3,000 made in connection for this purpose will be allowed to stand. The grant of horse allowance of Rs 15 to the Public Works overseer

proposed in para 67 of the Chairman's letter will be disallowed with reference to para 2 of the Collector's endorsement.

(3) grant 2. - The entertainment of a teacher on Rs 5 for the Muhammadan High School ~~for~~ proposed in para 68 of the Chairman's letter is sanctioned and the Council's proposals to raise the salaries of the second Assistant master of the Muhammadan day school and the inspecting school master by Rs 2 and Rs 3 respectively and to dispense with the services of the peon attached to the Muhammadan night school at Old Jantur which from Statements II-B and the proposition Statement appear to be contemplated and to which reference should have been made in the Chairman's

letter are approved.

(4) para 3. ~~The establishment~~ of the hospitals, registrar of births and deaths, ~~nuisance inspectors, and~~ peons and the entertainment of four additional tolies on Rs 5 each for cess pools proposed in paras 70, 73, 74 and 76 and the employment of a caste midwife on Rs 15 in place of the present one on Rs 10 proposed in the Chairman's second letter are sanctioned. The Municipal Council's attention is drawn to the ~~remarks~~ proceedings of the Sanitary Commissioner ~~forwarded with his letter~~ on the Sanitary Commissioner's suggestion in para 3 and that of the Chairman to the omission pointed out in para 2 of this letter read above.

The increases in the salaries of the hospital writer and purveyor, registrar of births and deaths, and the entertainment of four additional tolies on Rs 5 each for cess pools proposed in para 74 of the Municipal letter are disallowed. The employment of a caste midwife on Rs 15 is sanctioned.

No sufficient reason for the proposal is given & both these men belong to establishments which have prospects of promotion in ordinary course.

(5) para 4 & 6. The increase in the salaries of the Municipal horse servants from Rs 5 to Rs 6 each proposed in para 80 is disallowed, the necessity of which must be established. ~~The entertainment~~ and the entertainment of an additional bill Collector on Rs 7 proposed in para 86 will also be disallowed with reference to para 2 of the Collector's endorsement. The

The contribution for the Central office establishments will be raised from Rs 240 to Rs 444 or Rs 440 in round figures with reference to G.O. No 2394 dated 17th December 1896.

5. The budget as revised by Government closes with a balance of Rs 4,480 or 8.6 percent of the estimate receipts.

V.R.
10/3/97

(5907)

To
The Chairman Municipality
- Collector of Khulna
- Pt- Dt Bd - do -
- Accountant-General
- Director of P. Instn.
- Surgeon-General
- Sanitary Board
- - Commr
- - Engineer
Editor's Table

Draft 1/4/97

13

Budjet Estimates
of the
Guntur Municipality
for 1897-98.

SECRETARIAT GOVERNMENT OF MADRAS
GENERAL DEPARTMENT
13 JAN 1897

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

	1897–98. Details of Minor Heads.	1897–98. Totals of Major Heads.	Revised Estimate for 1896–97.	Budget Estimate for 1896–97. excluding subsequent alteration	Actuals, 1895–96 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. BALANCE BROUGHT FORWARD—					
a. Municipal Fund	4780 . .		6400 . .	1770 . .	5286 11 1
b. Endowments	-160 . .		-220 . .	-220 . .	-36 . 3
c. Water-tax Fund	3070 . .	7690 . .	2630 . .	2020 . .	1393 . 11
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	5280 . .		5290 . .	4650 . .	4488 8 .
b. Tax on buildings (section 63) ..	9280 . .		9640 . .	9450 . .	9364 6 6
c. Tax on lands (section 63) .	1980 . .		2090 . .	2100 . .	2077 4 .
d. Water-tax on buildings and lands (section 75) ..	. . .		. . .	. . .	. . .
e. Tax on vehicles with springs and palanquins (section 77) ..	300 . .		300 . .	300 . .	322 8 .
f. Tax on animals (section 77) ..	1200 . .		1200 . .	1200 . .	1204 . .
g. Tax on carts and other vehicles without springs (section 85) ..	2200 . .		2000 . .	2000 . .	2182 . .
h. Tolls (section 91)—					
Gross receipts 20000 ..	20000 . .		20700 . .	19000 . .	19510 . .
Less Local Fund share 6670 ..	13330 . .		13830 . .	12730 . .	13006 10 8
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	. . .	33870 . .	. . .	. . .	. . .
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. [illegible]	. . .		. . .	. . .	. . .
b. Ferry rents	20 . .	20 . .	20 . .	20 . .	30 . .
c. Fees under Act II of 1888 ..	. . .		. . .	. . .	. . .
Carried forward ..		33890 . .	34370 . .	32450 . .	32675 5 2

Pounds Sterling

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

	1897-98. Details of Minor Heads.	1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97. excluding subsequent alterations	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		33890 - -	34370 - -	32150 - -	32675 5 2
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	200 - -		200 - -	200 - -	198 11 7
ii. Rent of buildings	- - -		- - -	- - -	- - -
iii. Avenue receipts	100 - -		100 - -	100 - -	114 3 3
iv. Fees from Travellers' Bungalows	150 - -		100 - -	150 - -	129 12 -
b. i. Sale-proceeds of lands and buildings	100 - -		400 - -	400 - -	1263 3 4
ii. Produce of lands, gardens, &c.	190 - -		190 - -	150 - -	150 12 -
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	300 - -		300 - -	300 - -	272 9 -
c. Conservancy receipts—					
Sale-proceeds of night-soil, street refuse, &c.	500 - -		470 - -	500 - -	350 - -
d. i. Fees from educational institutions	40 - -		40 - -	40 - -	39 4 -
ii. Other revenue from educational institutions ..	- - -		- - -	- - -	- - -
e. i. Sale-proceeds and composition fees of medicines ..	150 - -		150 - -	100 - -	149 5 -
ii. Other Hospital receipts ..	10 - -		10 - -	10 - -	- - -
f. i. Income from markets ..	2000 - -		1700 - -	2000 - -	1683 10 5
ii. ,, slaughter-houses	800 - -		770 - -	550 - -	467 5 -
g. Other fees	- - -		- - -	- - -	- - -
i. Distraint fees	10 - -		10 - -	20 - -	13 4 -
ii. License fees	1490 - -		1490 - -	1000 - -	1217 - -
iii. Cartstand fees	700 - -		700 - -	650 - -	610 - -
iv. Other fees	10 - -		10 - -	10 - -	5 - -
h. Fines under Municipal and other Acts.	300 - -		600 - -	600 - -	742 3 -
i. Interest on investments					
i. General, including choultries	- - -		- - -	- - -	- - -
ii Educational	- - -		- - -	- - -	- - -
iii. Medical	- - -		60 - -	90 - -	127 6 9
j. Premium on loans	- - -	7050 - -	- - -	- - -	- - -
Carried forward ..		49940 - -	41670 - -	39320 - -	40208 14 6

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

	1897-98. Details of Minor Heads.	1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97. excluding subsequent alterations	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		49940 - -	41670 - -	39320 - -	40208 14 6
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..	- - -		- - -	- - -	- - -
Buildings	- - -		110 - -	- - -	- - -
Municipal Schools ..	- - -		- - -	- - -	- - -
Other purposes	210 - -	210 - -	210 - -	210 - -	22 8 -
ii. Medical			- - -	- - -	- - -
iii. Other purposes—					
Communications ..	- - -		- - -	- - -	- - -
Water-supply	- - -		- - -	- - -	- - -
Drainage	- - -		- - -	- - -	- - -
Sanitation	- - -		- - -	- - -	- - -
Other purposes ..	- - -		- - -	- - -	- - -
b. From Local Boards—					
i. Education	- - -		- - -	- - -	- - -
ii. Medical	2980 - -		2670 - -	2890 - -	2647 8 11
iii. Other purposes	- - -		- - -	- - -	- - -
c. Other grants and contributions—					
i. Education	- - -		- - -	- - -	- - -
ii. Medical	- - -		- - -	- - -	- - -
iii. Other purposes		2980 - -	- - -	- - -	- - -
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	2300 - -		2160 - -	2500 - -	1446 4 3
ii. Other purposes			- - -	- - -	- - -
b. Other items—					
i. Fishery rents	20 - -		20 - -	10 - -	3 1 -
ii. Refunds of Expenditure of previous year	10 - -		10 - -	- - -	86 7 11
iii. Fee for numbering carts, &c.	- - -		- - -	- - -	- - -
iv. Other items	10 - -	2340 - -	10 - -	10 - -	- - -
Carried forward ..		46170 - -	46860 - -	44940 - -	44414 12 7

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

	1897-98.		Revised Estimate for 1896-97.	Budget Estimate for 1896-97, excluding subsequent alterations.	Actuals, 1895-96 (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 ..		44470 - -	46860 - -	46940 - -	44411 12 7
7. EXTRAORDINARY AND DEBT—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.			2000 - -	2000 - -	- - -
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			- - -	- - -	- - -
Total Receipts ..		44470 - -	46860 - -	46940 - -	44411 12 7
Grand Total ..		54160 - -	57670 - -	50510 - -	51056 8 1

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on the first / all classes.
2. Tax on buildings is levied at 6½ per cent. and tax on lands at 6½ per cent. of rent value. / annas ½ for every 80 square yards. unless they are let out for a particular sum
3. Water-tax on buildings and lands is levied at ✓ per cent.
4. Tax on vehicles and animals is levied at full the maximum rates. the house sites of 1 pie for every 80 sq. yds of cultivable lands
5. Tax on carts, &c., is levied at Rs. 1½ per cart. per annum.
6. Tolls are levied at full the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O.s No 1876 M. Mis 4-11-95 & 1121 M. Mis 6-7-96
8. The house-tax registers were last revised in the official year ? and the land tax registers in the official year.
9. Total extent of land assessed is acres.
10. The mode of estimating the annual rental of houses and lands is as follows :—

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

Name of Institution	Amount of Funded Capital.	Opening Balance.	Interest, Produce of Land, or Rent of buildings.	Appropriation from Capital for Expenditure.	Private Contributions and Donations.	Sale of Medicines or Sundry Property.	Total (Columns 4—7)	Contribution from: Local Funds.	Contribution from: Provincial Funds.	Total Receipts (Columns 3, 8 and 9).	Appropriation from Municipal Fund (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.	
Cocanada		-	110				110	-		- 50			30	30	30	60	- 110	
		-	160				110	-										

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

—	1897-98. Details of Minor Heads.	1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97. excluding subsequent attitement	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6

	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
GRANT I—(*Public Works*)—															
1. New Works—															
a. Communications	2500	-	-				2890	-	-	1300	-	-	2135	12	5
b. Buildings	3150	-	-				4770	-	-	4300	-	-	2184	13	10
c. Drainage															
d. Water-supply	2500	-	-	8150	-	-	1000	-	-	1000	-	-	729	8	7
2. Repairs—															
a. Communications	4100	-	-				4400	-	-	5100	-	-	3499	1	8
b. Buildings	1750	-	-				1800	-	-	1800	-	-	882	9	11
c. Drainage—															
i. Repairs to works ..															
ii. Establishment for flushing drains, &c.															
d. Water-supply—															
i. Repairs to works, machinery, &c.	1000						700	-	-	700	-	-	505	8	9
ii. Establishment	260	-	-				260	-	-	260	-	-	259	14	-
iii. Contingencies				7110	-	-									
3. Establishment	840	-	-	840	-	-	660	-	-	660	-	-	641	2	6
4. Tools and Plant and other stores.	50	-	-	50	-	-	140	-	-	50	-	-	8	1	-
5. Contributions—															
a. To Local Boards for works ..															
b. To Provincial Funds for scrutiny of estimates, &c. ..															
c. To others for public works ..							500	-	-	500	-	-	500	-	-
Total, Grant I ..				16150	-	-	17120	-	-	15670	-	-	11346	8	8
GRANT II—(*Education*)—															
1. Training Schools—															
a. Contributions to Local Boards ..															
b. Stipends to Normal students ..													6	5	-
2. Municipal Schools—															
i. On Salary System—															
a. Establishment															
b. Contingencies															
Carried forward ..													6	5	-

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

—	1897-98. Details of Minor Heads.	1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97. excluding subsequent attitement	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6

	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Brought forward ..													6	5	-
GRANT II—(*Education*)—cont.															
ii. On Salary-Results System—															
a. Fixed Payments	860	-	-				810	-	-	810	-	-	759	10	2
b. Result Grants	160	-	-				150	-	-	150	-	-	156	15	-
c. Contingencies	210	-	-	1230	-	-	180	-	-	140	-	-	218	10	-
3. Salary Grants	900	-	-	900	-	-	920	-	-	750	-	-	864	10	5
4. Results Grants	2600	-	-	2600	-	-	2300	-	-	2300	-	-	2200	-	-
5. Combined Grants—															
a. Fixed Payments															
b. Result Grants															
6. Inspection—															
a. Contributions to Local Boards ..	60						120	-	-	60	-	-			
b. Municipal Inspectors—															
i. Establishment	300	-	-				270	-	-	270	-	-	264	-	-
ii. Contingencies	40	-	-	400	-	-	10	-	-	10	-	-	31	5	-
7. Miscellaneous—															
a. Building, furniture, &c., grants ..	300						300	-	-	300	-	-	342	6	8
b. Common gymnasium—															
i. Establishment	180	-	-				180	-	-	180	-	-	180	-	-
ii. Contingencies	10	-	-				10	-	-	10	-	-	59	13	-
c. Common Drawing Master—															
i. Establishment	240	-	-				180	-	-	240	-	-	168	9	2
ii. Contingencies	10	-	-				10	-	-	10	-	-	3	3	
d. Other items : fronting list of school				740	-	-	10	-	-	10	-	-			
Total, Grant II ..				5670	-	-	5450	-	-	5240	-	-	5455	4	8
GRANT III—(*Sanitation and Medical Services*).															
1. Hospitals and Dispensaries—															
a. Establishment	2180	-	-				2120	-	-	2120	-	-	1978	10	6
b. Medicines and Supplies	1800	-	-				1800	-	-	1800	-	-	1731	11	5
c. Diet of Patients	1200	-	-				1200	-	-	1200	-	-	910	3	10
d. Sundries and Contingencies ..	800	-	-				800	-	-	800	-	-	774	5	11
e. Contributions to Local Boards ..	10	-	-	5990	-	-	10	-	-	10	-	-			
&c., &c., &c.															
Carried forward ..				5990	-	-	5930	-	-	5930	-	-	5424	15	8

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

	1897-98. Details of Minor Heads.	1897-98. Total of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97. excluding subsequent allotment	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		5990 . .	5930 . .	5930 . .	51,24 1 5 8
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* Contributions to Provincial funds for—					
i. Medical College ..	160 . .		160 . .	160 . .	209 . .
ii. Sanitary Inspection ..	110 . .		110 . .	110 . .	150 . .
iii. Medical Reserve staff ..	40 . .		40 . .	40 . .	27 . .
iv. Cutlers' Establishment ..	. . .		. . .	. . .	9 . .
b. Contributions to Local Boards, &c., for—					
i. Medical Schools ..	. . .		. . .	. . .	. . .
ii. Reserve staff	. . .		. . .	. . .	. . .
iii Clerks in the &c.; &c. assessors &c; &c. office	60 . .	370 . .	120 . .	60 . .	. . .
c. Other contributions	. . .	. . .	. . .	. . .	. . .
3. Vaccination—					
a. Establishment	290 . .		290 . .	290 . .	288 . .
b. Contingencies	100 . .	390 . .	100 . .	100 . .	78 7 .
c. Contributions to Local Boards ..	. . .	. . .	. . .	. . .	. . .
4. Registration of Births and Deaths—					
a. Establishment	180 . .		160 . .	160 . .	156 . .
b. Contingencies	20 . .	200 . .	20 . .	20 . .	32 1 .
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	6300 . .		6400 . .	6460 . .	6298 14 3
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	2000 . .		2260 . .	2260 . .	2031 6 1
b. Private scavenging—					
i. Establishment	2300 . .		2010 . .	2060 . .	1388 9 7
ii. Contingencies, such as cost of scavenging carts, &c. ..	1200 . .		960 . .	760 . .	945 2 5
c. Cholera charges ..	1000 . .		500 . .	500 . .	48 . .
d. Contingencies	100 . .	13100	100 . .	100 . .	97 12 10
&c., &c., &c. ..					
Total, Grant III ..		20050	19160 . .	19010 . .	17184 4 10

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

	1897-98. Details of Minor Heads.	1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97. excluding subsequent allotment	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*).					
1. Lighting—					
a. Establishment	580 . .		560 . .	580 . .	511 8 .
b. Contingencies	1800 . .	2380 . .	1800 . .	1800 . .	1273 8 6
2. i. Markets—					
a. Establishment	280 . .		280 . .	280 . .	348 . .
b. Contingencies	10 . .	290 . .	10 . .	10 . .	1 7 .
ii. Slaughter-houses—					
a. Establishment	140 . .		120 . .	120 . .	119 . .
b. Contingencies	10 . .	150 . .	10 . .	10 . .	2 7 .
3. Choultries—					
a. Establishment	10 . .		10 . .	10 . .	12 . .
b Contingencies	20 . .		20 . .	20 . .	17 8 2
c. Feeding Travellers	. . .	30 . .	. . .	. . .	. . .
4. Travellers' bungalows—					
a. Establishment	50 . .		60 . .	50 . .	64 12 .
b. Contingencies	20 . .	70 . .	140 . .	10 . .	3 3 9
5. Avenues—					
a. Establishment	70 . .		70 . .	70 . .	70 12 10
b. Contingencies	50 . .	120 . .	60 . .	50 . .	23 1 6
6. Public Garden— (Bell shikur)					
a. Establishment	120 . .		120 . .	120 . .	120 . .
b. Purchase of seeds, repair of well, purchase of bullocks, &c. contin	10 . .	130 . .	10 . .	10 . .	1 8 .
7. Survey of land	. . .		. . .	. . .	. . .
8. Fire—					
a. Establishment	. . .		. . .	. . .	. . .
b. Purchase of fire-engine, buckets, repairs	20 . .	20 . .	20 1 .	10 . .	20 2 6
9. Other charges—					
i. Work done for private individuals other than private scavenging	. . .		. . .	. . .	. . .
Carried forward ..		3190 . .	3280 . .	3150 . .	2571 15 3

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

	1897–98. Details of Minor Heads.	1897–98. Totals of Major Heads.	Revised Estimate for 1896–97.	Budget Estimate for 1896–97. excluding subsequent allotment	Actuals, 1895–96 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward ..		3190 . .	3280 . .	3150 . .	2571 15 3
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)— cont.					
9. Other Charges—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..	30 . .		20 . .	30 . .	21 1 .
iii. Printing	200 . .		200 . .	200 . .	309 15 2
iv. Compensation for lands ..	. . .		. . .	. . .	100 . .
v. Other items	110 . .	610 . .	440 . .	390 . .	405 6 3
Total, Grant IV ..		3830 . .	3940 . .	3770 . .	3708 5 8
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	1540 . .		1510 . .	1510 . .	1538 10 6
ii. Inspection	360 . .		360 . .	360 . .	357 1 6
b. Collection of Municipal Taxes—					
i. Establishment	480 . .		400 . .	400 . .	387 . 3
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	180 . .		180 . .	180 . .	167 1 3
c. Collection of Tolls—					
i. Establishment	. . .		. . .	. . .	. . .
ii. Contingencies	. . .		. . .	. . .	. . .
d. Office contingencies other than (*b*) (ii)	320 . .		320 . .	320 . .	303 12 10
e. Contributions for Central office and Audit establishments ..	240 . .	3120 . .	240 . .	240 . .	270 . .
Total, Grant V ..		3120 . .	3010 . .	3010 . .	3023 10 1
Repayment of Debt—					
a. Instalments paid during the year.	1000 . .		1000 . .	1000 . .	1000 . .
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.	180 . .		240 . .	240 . .	300 . .

	Budget estimate 1897–98	Revised estimate for 1896–97	Budget estimate for 1896–97 exclusive of subsequent allotment	Actuals 1895–96 (audited figures)
Guntur—(Lighting and Miscellaneous Municipal purposes)				
9. & other items; pay of servants at burial ground	70 . .	70 . .	70 . .	71 14 .
Rent of land used for cart stand	260 . .	260 . .	240 . .	241 . .
Hot weather charges	40 . .	40 . .	40 . .	39 8 1
Assessment on Municipal cart &c.	40 . .	70 . .	40 . .	53 . 21
	410 . .	440 . .	390 . .	405 6 3
a. Municipal Fund	1100 . .	4780 . .	230 . .	6401 14 1
b. Endowments	110 . .	160 . .	170 . .	216 4 1
c. Water-tax Fund	3170 . .	4160 . .	3070 . .	2624 6 2
Grand Total ..		54160 . .	57610 . .	50510 . .	51056 8 4

Note to Statement II.

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

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

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

Part I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1897-98.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications								
1	Revetment wall to Irukavaguy								
2	road near County warie house	250				250			
2/	Do to road leading to railway station	1000				1000			
3	Do and 2 culverts to great Northern road near post office	500				500			
4	culvert to street in Amodalapatt	200				200			
5	culvert & revetment wall in Kamala bagam in old Quarter	250				250			
6	culvert to New Agraharam street near Ipparaguderu	150				150			
7	Do near Paramara pariah	150				150			
	Total ..	2500				2500			
(b)	Buildings								
1	Construction of Hospital								
2	buildings	3000				3000			
3	Cart iron railings to the compound wall of the Municipal office	150				150			
	Total ..	3150				3150			

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

Part I.—New Works.—*cont.*

Number	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1897-98.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage								
1									
2									
3									
	Total ..								
(d)	Water-supply								
1	Iron pipes to conduit	1000				1000			
2	Investigation of water supply	1000				1000			
3	Strengthening the bund of the black tank	500				500			
	Total ..	2500				2500			

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. 43 miles
1	Great Northern road	300	.	.				
2	Budampad road	800	.	.				Metalled or Gravelled } Unmetalled. 19½ 23½
3	old Madras road	100	.	.				
4	Ring road (2 branches)	300	.	.				
5	Isukaragua road in Agraharam	300	.	.				Total mileage under maintenance 39
6	Road to the east of old Cutcherry including repairing 2 road drains	400	.	.				Metalled or Gravelled } Unmetalled. 15½ 23½
7	Repairing wing walls of the culvert to road between red tanks	150	.	.				
8	Mahamudalli sahib's street	100	.	.				
9	Repairing railway road	650	.	.				
10	Petty repairs to roads	1000	.	.				
	Total ..	4100	.	.				

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 latrines in the town	1000	.	.				
2	Whish's Monument	30	.	.				
3	Travellers bungalow	50	.	.				
4	Dispensary buildings	400	.	.				
5	Market buildings	200	.	.				
6	Slaughter houses	70	.	.				
	Total ..	1750	.	.				

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A	P	Rs.	A	P.	
(*c*)	Drainage							
1								
2								
3								
	Total ..							
(*d*)	Water-supply							
1	Tanks & wells (repairs)	800	.	.				
2	Repairing filter	200	.	.				
	Total ..	1000	.	.				

Statement II-B.—Details of Municipal Establishments.

	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT I.—2. *c.* Drainage—							
Overseers							
Drain cleaners							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
d. Water works—							
Overseers							
Watchmen	1	7	.	.	84	.	.
Do	1	6	.	.	72	.	.
Do	1	5	.	.	60	.	.
Do	1	11	.	.	68	.	.
Total ..	4	22	.	.	264	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					260	.	.
3. General.—							
Overseers	1	55	.	.	660	.	.
Maistries	1	8	.	.	96	.	.
Jemadar	1	7	.	.	84		
Total ..	3	70	.	.	840		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					840	.	.

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

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

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS	A.	P.	RS.	A.	P.
GRANT II.—EDUCATION—*cont.*							
b. On the Salary Result System—							
Head Master Mahemadan Day school	1	14	.	.	168	.	.
1st Asstt Master — Do —	1	8	.	.	96	.	.
2nd Asstt Master — Do —	1	5 7	.	.	84	.	.
Servant	1	2 8	.	.	30	.	.
Mahemadan night school master Old Rate	1	7	.	.	84	.	.
— Do — (Enquired)	1	5	.	.	60	.	.
Hindu night school masters at Rs 7 each	3	21	.	.	252	.	.
Servants at Rs 2-8- each	3	7 8	.	.	90	.	.
Total ..	12	72	.	.	864	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					860	.	.

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	25	.	.	300	.	.
Total ..	1	25	.	.	300	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					300	.	.
7. *b.* Gymnastic Instructors	1	15	.	.	180	.	.
Total ..	1	15	.	.	180	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					180	.	.
Balance (Statement II) ..					180	.	.
8. Drawing Masters	1	20	.	.	240	.	.
Total ..	1	20	.	.	240	.	.
Deduct Fines and Stoppages .					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					240	.	.

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries—							
Medical Subordinates 1st class Hospital Asst	1	55	.	.	660	.	.
" " .. 3rd class .. Do ..	1	25	.	.	300	.	.
Midwife	1	10	.	.	120	.	.
Clerk & Surveyor	1	15	.	.	180	.	.
Compounder	1	12	.	.	144	.	.
Servants Do	1	9	.	.	108	.	.
Servants at Rs 6 each	3	18	.	.	216	.	.
" Do at Rs 5 each ..	4	20	.	.	240	.	.
Cook	1	7	.	.	84	.	.
Sweeper	1	6	.	.	72	.	.
Do	1	5	.	.	60	.	.
Total ..	16	182	.	.	2184	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					2180	.	.

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
3. Vaccination—							
Vaccinators	1	18	. .		216	. .	
Peons	1	6	. .		72	. .	
Total ..	2	24	. .		288	. .	
Deduct Fines and Stoppages ..					. .		
Add arrears for last year paid this year ..					. .		
Balance (Statement II) ..					290	. .	
4. Registration—							
Registrars	1	15	. .		180	. .	
Peons	1	13			36		
Total ..	1	15	. .		180	. .	
Deduct Fines and Stoppages ..					. .		
Add arrears for last year paid this year ..					. .		
Balance (Statement II) ..					180	. .	

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering."—							
Nuisance Inspectors at Rs 17 each ..	2	34	. .		408	. .	
Do .. at Rs 15 each ..	1	15	. .		180	. .	
Do	1	13	. .		156	. .	
Mistries Do .. at Rs 12 each ..	2	24	. .		288	. .	
Scavengers peons at Rs 6 each	6	36	. .		432	. .	
Do at Rs 5 each ..	24	120	. .		1440	. .	
Do at Rs 6 each	11	66	. .		792	. .	
Sweepers at Rs 5 each	44	220	. .		2640	. .	
Excavators of night soil pits at Rs 7 each	2	14	. .		168	. .	
Total ..	93	542	. .		6504		
Deduct Fines and Stoppages ..					. .		
Add arrears for last year paid this year ..					. .		
Balance (Statement II) ..					6500	. .	

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors							
Maistries at Rs 7 each	4	28	.	.	336	.	.
Scavengers on Municipal Privies at Rs 6 each	9	54	.	.	648	.	.
Do on Do at Rs 5 each	148	70	.	.	840	.	.
Do on Cesspools at Rs 8 each	5	40	.	.	480	.	.
Total ..	35	192	.	.	2304	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					2300	.	.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents	1	3	.	.	36	.	.
Masalchies	1	6	.	.	72	.	.
Do at Rs 5 each	7	35	.	.	420	.	.
Do	1	4	.	.	48	.	.
Total ..	10	48	.	.	576	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					4	.	.
Balance (Statement II) ..					580	.	.

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	17	.	.	204	.	.
Servants	1	6	.	.	72	.	.
Total ..	2	23	.	.	276	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II)					280	.	.
ii. Slaughter-houses—							
Superintendents		10					
Servants at Rs 6 each	2	12	.	.	144	.	.
Total ..	2	12	.	.	144	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					140	.	.
3. Choultries—							
Servants	1	1	.	.	12	.	.
Total ..	1	1	.	.	12	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					10	.	.

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							
Servants	1	4	.	.	48	.	.
Total ..	1	4	.	.	48	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					50	.	.
5. Avenues—							
Servants	1	6	.	.	72	.	.
Total ..	1	6	.	.	72	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					1	.	.
Balance (Statement II) ..					70	.	.
6. Public Gauden— Bell stikuij Est							
Gardeners servants at Rs each ..	2	10	.	.	120	.	.
Total ..	2	10	.	.	120	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					120	.	.

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
8. Fire—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
9.— Burial ground							
peon at burial ground	1	6	.	.	72	.	.
Total	1	6	.	.	72	.	.
Deduct fines & stoppages					.	.	.
Add arrears for last year paid this year					.	.	.
Balance statement II					70	.	.

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT V.—*a.* General Establishment—							
i. Office—							
Manager	1	46	.	.	552	.	.
Clerks sheriff	1	15	.	.	180	.	.
Clerk	1	12	.	.	144	.	.
" Do	1	10	.	.	120	.	.
Accountants	1	26	.	.	312	.	.
Peons at Rs 7 each	2	14	.	.	168	.	.
Sweeper	1	5	.	.	60	.	.
Total ..	8	128			1536	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					1540	.	.
ii. Inspection—							
Chairman's salary or carriage allowance ..	1	30	.	.	360	.	.
Total ..	1	30	.	.	360	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					360	.	.

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	1	10	.	.	120	.	.
Peons Do	1	9	.	.	108	.	.
Do at Rs 7 each	3	21	.	.	252	.	.
Total ..	5	40	.	.	480	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					480	.	.
c. Collection of tolls—							
Inspectors							
Gate-keepers							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

STATEMENT IV-A.—*Municipality of* Quilon Demand, Collection and Balance tatement for the year 1897-98.

Current.

Tax.	Demand as originally assessed by the Chairman.			Remitted by the Council on appeal.			Demand as finally settled (column 2 *minus* column 3).			Collected.			Remitted on account of vacant houses, &c.			Written off as irrecoverable.			Balance (column 4 *minus* columns 5, 6 and 7).		
1	2			3			4			5			6			7			8		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Tax on arts, &c.	5280	.	.	300	.	.	5280	.	.	5280	.	.									
2. Tax on buildings	9580	.	.		.	.	9580	.	.	9580	.	.									
3. Tax on lands	1980	.	.		.	.	1980	.	.	1980	.	.									
4. Water-tax on buildings and lands ..		.	.		.	.		.	.		.	.									
5. Tolls (gross receipts)	20000	.	.		.	.	20000	.	.	20000	.	.									
6. Market rents	2000	.	.		.	.	2000	.	.	2000	.	.									
7. Slaughter-house fees	800	.	.		.	.	800	.	.	800	.	.									
8. Rent of cart-stands	700	.	.		.	.	700	.	.	700	.	.									
9. Private scavenging fees	2300	.	.		.	.	2300	.	.	2300	.	.									
Total ..	42940	.	.	300	.	.	42640	.	.	42640											

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 1896-97.

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

Items.	Actuals of the first eight months of 1896-97.	Actuals of the last four months of 1895-96.	Probable receipts of the last four months of 1896-97.	Total of columns 2 and 4.	Budget grant 1896-97, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
1. BALANCE BROUGHT FORWARD—						
a. Municipal Fund	6400 . .	. . .	. . .	6400 . .	1770 . .	The increase is due to the non-utilization of the amount budgeted for a fish & beef Market and to savings under other grants
b. Endowments	- 220 . .	. . .	. . .	- 220 . .	- 220 . .	
c. ~~Water-tax Fund~~ Town extension fund	2630 . .	. . .	. . .	2630 . .	2020 . .	
	8810 . .	. . .	. . .	8810 . .	3570 . .	
2. MUNICIPAL RATES AND TAXES—						
a. Tax on arts, &c. (section 53) ..	2594 . .	1922 . .	2696 . .	5290 . .	4650 . .	owing to an increase in the number of persons taxed during the current year
b. Tax on buildings (section 63) ..	6208 . .	3429 . .	3432 . .	9640 . .	9650 . .	owing partly to the tax imposed upon newly constructed houses & partly to the improvements to old houses
c. Tax on lands (section 63) ..	888 . .	1333 . .	1202 . .	2090 . .	2100 . .	owing to the construction of houses on vacant sites
d. Water-tax on buildings and lands (section 75)	. . .	. . .	. . .	. . .	. . .	
e. Tax on vehicles with springs and palanquins (section 77) ..	156 . .	138 . .	144 . .	300 . .	300 . .	
f. Tax on animals (section 77) ..	843 . .	385 . .	357 . .	1200 . .	1200 . .	
g. Tax on carts and other vehicles without springs (section 85) ..	1626 . .	640 . .	374 . .	2000 . .	2000 . .	
h. Tolls (section 91)—						
Gross receipts	(17250 . .	X 6503 . .	X3450 . .	X20700 . .	X19000 . .	) on account of unusual keen competition among bidders
Less Local Fund share ..	12685 . .	4336 . .	1145 . .	13830 . . *	12730 . .	* This includes 1/3 cost of repairing tell sheds & 2/3 of toll bid for the current year
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 . .	10 . .	10 . .	20 . .	20 . .	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—						
a. i. Rent of lands	51 . .	160 . .	149 . .	200 . .	200 . .	
ii. Rent of buildings						
iii. Avenue receipts	66 . .	60 . .	34 . .	100 . .	100 . .	
iv. Fees from Travellers' Bungalows	114 . .	32 . .	56 . .	100 . .	150 . .	owing to a less number of travellers having occupied the bungalow
b. i. Sale-proceeds of lands and buildings	300 . .	586 . .	100 . .	400 . .	400 . .	
ii. Produce of lands, gardens, &c.	181 . .	1 . .	9 . .	190 . .	150 . .	owing to the competition among bidders during the auction sale of pastural lands
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	232 . .	131 . .	68 . .	300 . .	300 . .	
Carried forward ..	25884	13163	9776	35660	33750 . .	

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

Items.	Actuals of the first eight months of 1896-97.	Actuals of the last four months of 1895-96.	Probable receipts of the last four months of 1896-97.	Total of columns 2 and 4.	Budget grant 1896-97, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	25884 . .	13163 . .	9746 . .	38660 . .	33730 . .	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*cont.*						
c. Conservancy receipts—						
Sale-proceeds of night-soil, street refuse, &c.	470 . .	. . .	. . .	470 . .	500 . .	owing to a combination among bidders
d. i. Fees from educational institutions	28 . .	14 . .	12 . .	40 . .	40 . .	
ii. Other revenue from educational institutions ..	. . .	. . .	. . .	. . .	. . .	
e. i. Sale-proceeds and composition fees of medicines ..	125 . .	74 . .	25 . .	150 . .	100 . .	owing to the sale proceeds of more medicines
ii. Other Hospital receipts ..	. . .	. . .	10 . .	10 . .	10 . .	
f. i. Income from markets ..	1416 . .	563 . .	281 . .	1700 . .	2000 . .	owing to the want of active competition among bidders
ii. ,, slaughter-houses.	642 . .	155 . .	128 . .	770 . .	550 . .	owing to the keen competition at the auction sale.
g. Other fees	. . .	- . .	. . .	. . .	. . .	
i. Distraint fees	1 . .	9 . .	9 . .	10 . .	20 . .	owing to the prompt payment of taxes by defaulters on production of distraint warrants
ii. License fees	1187 . .	274 . .	303 . .	1490 . .	1000 . .	owing to the enhanced rate of fees levied upon private cartstands as per Go. No 1824 dated 4-11-95
iii. Cartstand fees	583 . .	203 . .	117 . .	700 . .	650 . .	owing to the keen competition among bidders at the auction sale
iv. Other fees	4 . .	3 . .	6 . .	10 . .	10 . .	
h. Fines under Municipal and other Acts	529 . .	402 . .	71 . .	600 . .	600 . .	
i. Interest on investments—						
i. General, including choultries	. . .	3 . . .	9 . . .	10 . . .	10 . . .	
ii. Educational	. . .	. . .	. . .	. . .	. . .	
iii. Medical	60 . .	. . .	. . .	60 . .	90 . .	Interest actually received on the amount of Hospital invested in the savings bank Private capital
j. Premium on loans	3 . . .	. . .	. . .	10 . . .	. . .	
5. GRANTS AND CONTRIBUTIONS—						
a. From Government—						
i. Education—						
Normal stipends ..	. . .	. . .	. . .	. . .	. . .	
Buildings	110 . .	. . .	. . .	110 . .	. . .	on account of contribution for the last year from the provincial funds towards the construction of a shed in the common gymnasium ground.
Municipal Schools ..	. . .	. . .	. . .	. . .	. . .	
Other purposes	150 . .	22 . .	60 . .	210 . .	210 . .	
ii. Medical	. . .	. . .	. . .	. . .	. . .	
iii. Other purposes—						
Communications ..	. . .	. . .	. . .	. . .	. . .	
Water-supply	. . .	. . .	. . .	. . .	. . .	
Drainage	. . .	. . .	. . .	. . .	. . .	
Sanitation	. . .	. . .	. . .	. . .	. . .	
Other purposes ..	. . .	. . .	. . .	. . .	. . .	
b. From Local Boards—						
i. Education	. . .	. . .	. . .	. . .	. . .	
ii. Medical	2670 . .	1148 . .	. . .	2670 . .	2890 . .	Moiety of the actual expenditure in the previous year on account of the Hospital
iii. Other purposes						
Carried forward ..	33859 . .	16030 . .	10801 . .	44660	42420	

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

Items.	Actuals of the first eight months of 1896-97.	Actuals of the last four months of 1895-96.	Probable receipts of the last four months of 1896-97.	Total of columns 2 and 4.	Budget grant 1896-97, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Brought forward ..	33859	16030	10801	44660	42420	
5. Grants and contributions—*cont.*						
c. Other grants and contributions—						
i. Education						
ii. Medical						
iii. Other purposes						
6. Miscellaneous—						
a. Recoveries on account of services rendered to private individuals—						
i. Private scavenging ..	1367	702	793	2160	2500	on account of low rates of fees charged for cleaning private privies in order to popularize the system
ii. Other purposes						
b. Other items—						
i. Fishery rents	12		8	20	10	owing to the sale of more fish in Municipal tanks
ii. Refunds of Expenditure of previous year	3	21	7	10		Refunds of excess Results grants paid last year
iii. Fee for numbering carts, &c.						
iv. Other items ..			10	10	10	
7. Extraordinary and debt—						
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.			2000	2000	2000	
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						
Total Receipts ..	35241	16753	13619	48860	46940	
Grand Total ..	44051	16753	13619	57670	50510	

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

Items.	Actuals of the first eight months of 1896-97.	Actuals of the last four months of 1895-96.	Probable charges of the last four months of 1896-97.	Total of columns 2 and 4.	Budget grant 1896-97, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
GRANT I—(*Public Works*)—						
1. New Works—						
a. Communications	2883 . .	1307 . .	7 . .	2890 . .	1300 . .	The increase under communications is due to the allotment of 50 p.c. of the net receipts from tolls for the improvements & roads in obedience to paragraph 4 in Govt. No. 1613-M dated 7th October 1895.
b. Buildings	846 . .	228 . .	3924 . .	4770 . .	4300 . .	owing to the construction of 2 rooms in the Municipal office for the use of works overseer & the additional clerk
c. Drainage	. . .	. . .	. . .	. . .	. . .	
d. Water-supply	691 . .	313 . .	309 . .	1000 . .	1000 . .	The extra allotment of Rs 1400 shown in Statement VI A cannot be utilized as the red tank is full of water.
2. Repairs—						
a. Communications	3714 . .	1167 . .	686 . .	4400 . .	5100 . .	
b. Buildings	681 . .	393 . .	1119 . .	1800 . .	1900 . .	
c. Drainage—						
i. Repairs to works ..	. . .	. . .	. . .	. . .	. . .	
ii. Establishment for flushing drains, &c.	. . .	. . .	. . .	. . .	. . .	
d. Water-supply—						
i. Repairs to works, machinery, &c.	482 . .	11 . .	218 . .	700 . .	700 . .	
ii. Establishment	176 . .	88 . .	84 . .	260 . .	260 . .	
iii. Contingencies	. . .	. . .	. . .	. . .	. . .	
3. Establishment	437 . .	207 . .	223 . .	660 . .	660 . .	
4. Tools and Plant and other stores.	134 . .	1 . .	6 . .	140 . .	50 . .	owing to the allotment made for purchasing additional stationery articles required for the use of the works overseer
5. Contribution—						
a. To Local Boards for works ..						
b. To Provincial Funds for scrutiny of estimates, &c.						
c. To others for public works ..	500 . .	. . .	. . .	500 . .	500 . .	
Total, Grant I .	10544 . .	3715 . .	6576 . .	17120 . .	15470	
GRANT II—(*Education*)—						
1. Training Schools—						
a. Contributions to Local Boards ..	. . .	. . .	. . .	. . .	. . .	
b. Stipends to Normal students ..	6 . .	6 . .	10 . .	10 . .	10 . .	
2. Municipal Schools—						
i. On Salary System—						
a. Establishment	. . .	. . .	. . .	. . .	. . .	
b. Contingencies	. . .	. . .	. . .	. . .	. . .	
ii. On Salary-Results System—						
a. Fixed Payments	533 . .	262 . .	274 . .	810 . .	810 . .	
b. Results Grants	. . .	44 . .	150 . .	150 . .	150 . .	
c. Contingencies	115 . .	72 . .	65 . .	180 . .	1140 . .	owing to the increased rate of rent demanded for the Mahomedan day school building
3. Salary Grants	616 . .	312 . .	304 . .	920 . .	750 . .	owing to the payment of increased grants to some teachers in the lower secondary department of the Sanskrit High school as per recommendation of the Inspector of schools.
4. Results Grants	29 . .	2161 . .	2271 . .	2300 . .	2300 . .	
5. Combined Grants—						
a. Fixed Payments	. . .	. . .	. . .	. . .	. . .	
b. Results Grants	. . .	. . .	. . .	. . .	. . .	
6. Inspection—						
a. Contributions to Local Boards ..	120 . .	. . .	. . .	120 . .	60 . .	owing to the payment of arrear contribution due to the D.I. Bd towards the pay of the Mahomedan Inspectress school master
Carried forward ..	11413	2857 . .	3077 . .	14180 . .	12210	

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

Items.	Actuals of the first eight months of 1896-97.	Actuals of the last four months of 1895-96.	Probable charges of the last four months of 1896-97.	Total of columns 2 and 4.	Budget grant 1896-97, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Brought forward ..	1413 - -	2857 - -	3067 - -	4480 - -	4210 - -	
GRANT II—(*Education*)—cont.						
b. Municipal Inspectors—						
i. Establishment	176 - -	88 - -	94 - -	270 - -	270 - -	
ii. Contingencies	8 - -	23 - -	2 - -	10 - -	10 - -	
7. MISCELLANEOUS—						
a. Building, furniture, &c., grants ..	17 - -	418 - -	283 - -	300 - -	300 - -	
b. Common gymnasium—						
i. Establishment	120 - -	60 - -	60 - -	180 - -	180 - -	
ii. Contingencies	1 - -	49 - -	9 - -	10 - -	10 - -	
c. Other items ; Drawing						
Establishment	120 - -	61 - -	60 - -	180 - -	240 - -	owing to the payment of salary to the drawing master at Rs 15 per mensem instead of Rs 20 budgeted as he has not secured a pass in the 5th requisite tests
contingencies	3 - -	1 - -	6 - -	10 - -	10 - -	
Printing list of schools	- - -	- - -	10 - -	10 - -	10 - -	
Total, Grant II ..	1858 - -	3557 - -	3592 - -	5450 - -	5240 - -	
GRANT III—(*Sanitation and Medical Services.*)						
1. HOSPITALS AND DISPENSARIES—						
a. Establishment	1407 - -	624 - -	713 - -	2120 - -	2120 - -	
b. Medicines and Supplies	1324 - -	169 - -	474 - -	1800 - -	1800 - -	
c. Diet of Patients	661 - -	292 - -	339 - -	1200 - -	1200 - -	
d. Sundries and Contingencies ..	677 - -	368 - -	123 - -	800 - -	800 - -	
e. Contributions to Local Boards ..	- - -	- - -	10 - -	10 - -	10 - -	
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—						
i. Medical College ..	- - -	209 - -	160 - -	160 - -	160 - -	
ii. Sanitary Inspection ..	- - -	142 - -	118 - -	110 - -	110 - -	
iii. Medical Reserve staff ..	- - -	27 - -	40 - -	40 - -	40 - -	
iv. Cutlers' Establishment ..	- - -	2 - -	- - -	- - -	- - -	
b. CONTRIBUTIONS TO LOCAL BOARDS, &C., FOR—						
i. Medical Schools	- - -	- - -	- - -	- - -	- - -	
ii. Reserve staff	- - -	- - -	- - -	- - -	- - -	
iii Clerk in District Surgeon's office	120 - -	- - -	- - -	120 - -	60 - -	owing to the payment of arrear Contribution towards the pay of 2nd clerk in the District Surgeons office as it was not claimed during the last year
c. OTHER CONTRIBUTIONS	- - -	- - -	- - -	- - -	- - -	
3. VACCINATIONS—						
a. Establishment	192 - -	96 - -	98 - -	290 - -	290 - -	
b. Contingencies	52 - -	22 - -	48 - -	100 - -	100 - -	
c. Contributions to Local Boards ..	- - -	- - -	- - -	- - -	- - -	
Carried forward ..	4433 - -	1948 - -	2317 - -	6750 - -	6690 - -	

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

Items.	Actuals of the first eight months of 1896-97.	Actuals of the last four months of 1895-96.	Probable charges of the last four months of 1896-97.	Total of columns 2 and 4.	Budget grant 1896-97, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	4433 . .	1948 . .	2317 . .	6750 . .	6690 . .	
GRANT III—*Sanitation and Medical Services*—cont.						
4. REGISTRATION OF BIRTHS AND DEATHS—						
a. Establishment	104 . .	52 . .	56 . .	160 . .	160 . .	
b. Contingencies	2 . .	32 . .	18 . .	20 . .	20 . .	
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—						
a. i. Establishment	4244 . .	2067 . .	2338 . .	6400 . .	6460 . .	owing to the payment of salaries for the months of March according to the old scale & to some savings and fines
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	1477 . .	1009 . .	783 . .	2260 . .	2260 . .	
b. Private scavenging—						
i. Establishment	1319 . .	579 . .	691 . .	2010 . .	2060 . .	owing to the late entertainment of a tety & to some fines and savings
ii. Contingencies, such as cost of scavenging carts, &c.	486 . .	677 . .	474 . .	960 . .	760 . .	owing to the purchase of 2 useful carts with casks & two night soil iron hand carts to replace the old ones which are entirely out of use
c. Cholera charges	102 . .	20 . .	398 . .	500 . .	300 . .	
d. Contingencies	53 . .	24 . .	47 . .	100 . .	100 . .	
Total, Grant III ..	12220 . .	6195 . .	6940 . .	19160 . .	19010 . .	

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Items.	Actuals of the first eight months of 1896-97.	Actuals of the last four months of 1895-96.	Probable charges of the last four months of 1896-97.	Total of columns 2 and 4.	Budget grant 1896-97, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—						
1. LIGHTING—						
a. Establishment	362 . .	170 . .	198 . .	560 . .	580 . .	owing to the late entertainment of a lamp lighter and to the infliction of fines
b. Contingencies	1129 . .	488 . .	671 . .	1800 . .	1800 . .	
2. i. MARKETS—						
a. Establishment	187 . .	111 . .	93 . .	280 . .	280 . .	
b. Contingencies	. . .	. . .	10 . .	10 . .	10 . .	
ii. SLAUGHTER-HOUSES—						
a. Establishment	80 . .	40 . .	40 . .	120 . .	120 . .	
b. Contingencies	10 . .	2 . .	. . .	10 . .	10 . .	
3. CHOULTRIES—						
a. Establishment	18 . .	14 . .	12 . .	30 . .	30 . .	
b. Contingencies	7 . .	12 . .	13 . .	20 . .	20 . .	
c. Feeding Travellers	. . .	. . .	. . .	. . .	. . .	
4. TRAVELLERS' BUNGALOWS—						
a. Establishment	32 . .	16 . .	18 . .	50 . .	50 . .	
b. Contingencies	132 . .	. . .	8 . .	140 . .	10 . .	on account of the furniture purchased for the use of the travellers bungalow
5. AVENUES—						
a. Establishment	48 . .	23 . .	22 . .	70 . .	70 . .	
b. Contingencies	18 . .	17 . .	42 . .	60 . .	50 . .	owing to the construction of gabions to large number of trees
6. PUBLIC GARDEN—*Bell striking*						
a. Establishment	80 . .	40 . .	40 . .	120 . .	120 . .	
b. ~~Purchase of seeds, repair of well, purchase of bullocks, &c. contgys~~	1 . .	. . .	9 . .	10 . .	10 . .	
Carried forward ..	2094 . .	896 . .	1166 . .	3260 . .	3140	

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Statement VI —Revised Estimate—(Charges) for 189 -97 —*continued*

Items.	Actuals of the first eight months of 1896-97.	Actuals of the last four months of 1895-96.	Probable charges of the last four months of 1896-97.	Total of columns 2 and 4.	Budget grant 1896-97, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	2094 . .	896 . .	1166 . .	3260 . .	3140 . .	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.						
7. SURVEY OF LAND	. . .	. . .	. . .	. . .	. . .	
8. FIRE—						
a. Establishment	. . .	. . .	. . .	. . .	. . .	
b. Purchase of fire-engine, buckets, repairs, &c.	16 . .	14 . .	4 . .	20 . .	10 . .	owing to a large number of fire accidents
9. OTHER CHARGES—						
i. Work done for private individuals other than private scavenging	. . .	. . .	. . .	. . .	. . .	
ii. Rewards for destruction of wild animals and snakes	4 . .	16 . .	16 . .	20 . .	30 . .	due to less number of snakes destroyed
iii. Printing	98 . .	187 . .	102 . .	200 . .	200 . .	
iv. Compensation for lands ..	. . .	400 . .	. . .	. . .	. . .	
v. Other items, pay of servants at bazars	48 . .	28 . .	22 . .	70 . .	70 . .	
Rent of land used for cattle and	148 . .	88 . .	92 . .	240 . .	240 . .	on account of the increase in the rent of lands used
Cart weather charges	32 . .	8 . .	1 . .	40 . .	40 . .	for public cattle and
Cart charges &c.	64 . .	33 . .	6 . .	70 . .	40 . .	owing to the large number of cases filed against the
Total, Grant IV ..	2531 . .	1672 . .	1409 . .	3940 . .	3770 . .	Municipality
GRANT V—						
a. General Establishment—						
i. Office Establishment ..	995 . .	478 . .	513 . .	1510 . .	1510 . .	
ii. Inspection	240 . .	120 . .	120 . .	360 . .	360 . .	
b. Collection of Municipal Taxes—						
i. Establishment	264 . .	128 . .	136 . .	400 . .	400 . .	
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	. . .	167 . .	180 . .	180 . .	180 . .	
c. Collection of Tolls—						
i. Establishment	. . .	. . .	. . .	. . .	. . .	
ii. Contingencies	. . .	. . .	. . .	. . .	. . .	
d. Office contingencies other than (*b*) (ii)	174 . .	182 . .	146 . .	320 . .	320 . .	
e. Contributions for Central office and Audit establishments ..	. . .	. . .	240 . .	240 . .	240 . .	
Total, Grant V ..	1673 . .	1075 . .	1337 . .	3010 . .	3010 . .	
REPAYMENT OF DEBT—						
a. Instalments paid during the year.	. . .	1000 . .	1000 . .	1000 . .	1000 . .	
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 ..	120 . .	130 . .	120 . .	240 . .	240 . .	

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

Items.	Actuals of the first eight months of 1896-97			Actuals of the last four months of 1895-96			Probable charges of the last four months of 1896-97			Total of columns 2 and 4.			Budget grant 1896-97, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	Rs	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
Advances recoverable—																
a. Permanent																
b. Others																
Refunds of other than current collections..				26												
Discount																
Pensions and gratuities																
Investments—																
a. In Government securities for purposes other than Sinking Fund																
b. In Saving Bank	60									60			90			Actual amount of interest invested in the savings bank.
Totsal Expenditure ..	29006			17600			20974			49980			48030			
Balances—																
a. Municipal Fund	12385			6690			129			4780			230			The increase is due to the large opening balance and to the increase in revenue under Tolls & various taxes
b. Endowments	-240			-220						-160			-170			
c. ~~Water-tax~~ Fund Town extension bund	2980			2630			130			3070			2420			
Grand Total ..	44531									57670			50510			

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

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

Items of Expenditure.	Original budget grant as sanctioned by Government.			Subsequent additions.			Subsequent deductions.			Total grant.			Authority for the additions and deductions shown in columns 3 and 4.
1	2			3			4			5			6
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs	A.	P.	
Entries as per Statement II wherever there is alteration ..													
Grant I New works (a) Communications	1300	.	.	290	.	.				1590	.	.	Resolution of the council III 25-6-96 & III 3-10-96
(d) Waterssupply	1000	.	.	600	.	/				1600	.	.	——— Do ——— II 28-5-96
Do 4. Tools and plant and other stores	50	.	.	60	.	/				110	.	.	——— Do ——— VIII 25-7-96
Grant II 6.b. Contribution to Local Boards	60	.	.	60	.	/				120	.	.	——— Do ——— VII 25-7-96
Do 3. Salary grants	750	.	.	170	.	/				920	.	.	——— Do ——— V. 23-10-96
Grant III b. Contribution to Local Boards	60	.	.	60	.					120	.	.	——— Do ——— VII 25-7-96
Grant IV. Travellers bungalow contingencies	10	.	.	130	.	/				140	.	.	——— Do ——— III 26-9-96 & 3 3-10-96

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

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

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

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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.
					Nil					

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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 1897-98.	
			Up to 31st March 1897.		In 1897-98.	Up to 31st March 1897.		In 1897-98.	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.
Rs 6000 at 6 percent per annum	For construction of public Market Terms 1 The Municipal funds collected under Act XX of 1884 is the security 2. The loan is to be repaid in sums of Rs 1000 yearly on the 1st March with interest at 6 p.c. per annum payable half yearly on the 1st of March & September. The loan was taken on the 9th March 1894 in one lump	G.O. No 870 dt 6-7-1893	3	3000 . .	1000 . .	.	. . .	. . .	. . .	64 columns 5 & 6 exclude interest

Municipal Office Gudivada
Date 26-12-96

Chairman & Delegate

~~Proc~~

Endorsement No 1084

Forwarded to the Chairman, Municipal Council, Guntur for favour of approval with the following remarks.

2. In statement B-Expenditure the provision under "Salary results Schools" "Fixed payments" is shown as Rs.636, but details have been given for Rs.696 in the detailed statement. The Assistant Inspector has been called upon to explain this discrepancy and his explanation will be forwarded on receipt.

3. The provision for "Clerks and servants" should be Rs.120 and not 126.

4. The increase of pay to the Inspecting schoolmaster is very strongly recommended as also the increased provision for results grants.

Office of the Dir.of Pub. Instruction,
19 September 1896.

Director of Public Instruction.

Copy to the Inspector of Schools N.C. who is requested to obtain and submit at once the Assistant Inspector's explanation of the discrepancy noticed in paragraph 2.

DESPATCHED
19 SEP 96

meeting
Oct
2822.

OFFICE OF THE ASSISTANT INSPECTOR OF SCHOOLS,

G. K ~~SECOND~~ DIVISION.

~~CAMP~~ Rajahmundry

30th September 1896.

Dis No. 1286/K-996 accepted 6-10-96

From M. R. R. P. Sreenivasa Rao pantulu garu B.A.

Assistant Inspector of Schools,

G. K ~~Second Sub-Circle.~~ Division

To

The Director of Public Instruction,

MADRAS.

Through the Inspector of Schools, N. C.

Sir,

With reference to your Endorsement No 10284/19-9-96, I have the honor to state that Rs 636 under fixed payments is arrived at thus:-

3 Hindu night-schools at Rs 7 each	21×12	= 252
1 Mahummadan night-school	7×12	= 84
1 Mahummadan day school	25×12	= 300
Head master 12		
1st Assistant 8		
2nd do 5		
25		
	Total	636

But in detailed statement the scale of Salaries prescribed by the Sub Assistant Inspector, as detailed in the margin, was, in the case of Mahummadan school, adopted and a remark to that effect was by mistake, omitted.

Head master 15
2nd do 8
3rd do 7
30

2. The sum of Rs 126 provided for "clerks and servants" includes Rs 6, sweeping charges of Mahummadan night school. The sum

Rs 120, shown in detailed statement, is the sum required for four regular servants at Rs 2 1/2 each per mensem.

I have the honor to be
Sir,
Your most obedient Servant
P. Spinnanan
Asstt Inspector of Schools
G. K. Dn

ABR
509
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B. Expenditure:- Budget Estimate Guntur Municipality for 1897-98

Description of Expenditure.	Estimate for 1897-98	Estimate for 1896-97	Actuals for 1895-96.
I. Inspection.	336	280	295-0-0
Gymnastic Instructor	190	190	240-0-0
Drawing Master.	250	250	172-0-0
	776	720	707-0-0
II Elementary schools.			
Salary Result system.			
(1) Salaries of Masters. Fixed.	636		760-0-0.
Results.	160		157-0-0
(2) Clerks and servants.	126	1110	Included under salaries of Masters
(3) Miscellaneous.	210		219.
Total.	1132	1110	1136-0-0
III. Grants in aid.			
1. Salary grants.	750	750	865
2. Results grants.	2,400	2,200	2100
3. Building grants.	150	150	418
4. Miscellaneous grants.	150	160	125
Total	3450	3,260	3508
Grand Total.	5,358	5,190	5351

Rajahmundry
4/89 3/89 17E

P. Spinnanan
Assistant Inspector
Schools. G.K.

Detailed statement of Establishment of Guntur Municipality for 1897-98

Grade II	No	Salary per mensem	Salary per annum	
Inspecting School Masters	1	25 --	300 --	✓
Drawing Master	1	20 --	240 --	✓
Gymnastic Instructor	1	15 --	180 --	✓
Municipal S. Schools				
Head Master (Mah. School)	1	15 --	180 --	
2d Master (Do)	1	8 --	96 --	
3rd Master (Do)	1	7 --	84 --	
Teacher - (Muhammadan night School)	1	7 --	84 --	
Do (Hindu night School)	1	7 --	84 --	
Do (Do Do)	1	7 --	84 --	
Do (Do Do)	1	7 --	84 --	
Four Servants at Rs 2 1/2 each	4	10 --	120 --	

Rajahmundry
17/8/96

P. Jaggannadham
Assistant Inspector of Schools
Godavari - Kistna Dn

Dis

No: 1127/K 5896.

OFFICE OF THE ASSISTANT INSPECTOR OF SCHOOLS,

G-K. ~~SECOND~~ DIVISION.

CAMP Rajahmundry

17th August 1896.

From M R Ry
P. Srinivasa Rao Pantulu garu
Assistant Inspector of schools
G-K.
~~Second~~ Division.

To

The Inspector of Schools,
Northern circle.

Sir,

I have the honor to submit herewith Budget proposals of the Guntur Municipality for 1897-98:-

2 Receipts:- The ~~only~~ items under this head are the Provincial Salary grant for the Gymnastic Instructor and the drawing masters school fee.

3 Charges:-

(a) Inspection:- The Inspecting Schoolmaster Venkatramayya has been doing good work for several years. He takes much interest in his work and has unlike other Inspecting School-masters, Succeeded in his attempts to induce a number of Result School managers to introduce two or three optional Subjects in their Schools. It may be added that he takes an active part in the discussion at the meetings of the teachers associations and but for his exertions

5/89 Nov 97

the attendance of teachers at each meeting would have been so large. I am of opinion that as an inducement to other Inspecting Schoolmasters in Municipal towns to work with more energy and interest, Services of men of his Stamp should be appreciated and rewarded. I Suggest that his pay may immediately be raised to Rs 25 which is after all the minimum pay Sanctioned for a Local Fund Inspecting Schoolmaster.

(b) Primary Schools:- The provision under the contengencies for the three night Schools maintained by the Municipality (Rs 4 per annum for each School) is, as reworked by the Sub assistant, not at all Sufficient, lighting charges also being met from the Same. I, therefore, recommend that a monthly Contengent allowance of one rupee be Sanctioned for each of the three night Schools.

C Results grants:- Except the three night Schools referred to above all the Primary Schools in the municipality are aided on the Result grant System and they are mostly well managed and largely attended. In order that the managers of these schools may not give up the teaching of optional Subjects, on account of very low assignments for these Schools, I Stongly recommend that the allotment

allotment under this head be raised to Rs 2400

4 The other items call for no remarks.

I have the honour to be,

Sir,

Your most obedient Servant

P. Sriramulu Nayudu

Assistant-Inspector of

Schools, G. K. Dt

A S Hr

17/8/96

Regd. No. 1593/96

G.R. 11,854/96.

From

The Assistant Inspector
of Schools, G. Tr.

To

The Inspector of Schools
N. C.

Camp Ellore
29th August 1896.

No. D/45-3

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

2. I approve of the proposals made by the Assistant Inspector.

L. C. Flanagan
Inspector of Schools,
Northern Circle

Dated 17th August 1896

Despd. — 89 —

Received 22-8-96.

Dis. No. 1127/K of 96

Budget proposals of the Guntur Municipality for 1897-98 — Submitting the —

1. A. Revenue and Receipts. — Budget Estimate Guntur Municipality for 1897-

Description of Receipts.	Estimate for 1897-98.	Estimate for 1896-97.	Actuals for 1895-96.
1. School fees	40	40	-
2. Contributions.			
(a) From Provincial Funds.	210	* 210	* 22-8-0
(b) From other sources.	-	-	-
3. Sale proceeds of books.	-	-	-
4. Income from endowments	-	-	-
5. Miscellaneous.	-	-	-
* Pay of the Gymnastic Instructor		90	22-8-0.
Do. Drawing Master.		120.	-

Rajahmundry
17th August 1896

P. Symon Row
Assistant Inspector of Schools
G. Tr. Dt.

6/89 Two 6d

RR 14285 of 96 Rep no 1935

189 .

Educational Department.

From

The Assistant Inspector of Schools,

G.R. ~~Second~~ Division.

To The Director of Public Instruction
Thro' you
The Inspector of schools
Northern circle.

Camp Bezwada 19.10.96

No. 2562

Submitted.

C.C. Flanagan
Inspector of Schools,
N.C

Dated 30 September
Despatched 6 October 1896
Received 10 Do

Sir No. 1286/K of 96.

Enclosure.

DESPATCHED 28 OCT. 96

11631
27.10.96.

Forwarded to the Chairman, Municipal Council, Guntur in continuation of this office No. 10,234, dated 19th September 1896.

D Duncan
Director of Public Instr.

SUBJECT.

Explaining the discrepancy pointed out in the budget proposals of the Guntur Municipality.

Extract from the proceedings of the Municipal Council, Guntur at a meeting held on the 21st November 1896.

Present

A.R. Fernandez Esquire
Revd. D.B. Wolf M.A
M.R.Ry A.M. Gundarasiva Aungal B.A
" D. Venkatareddy garu B.A
" J. Mallikharjanarao Pantulu garu
" T. Gurumadham garu
" G. Kristamma garu
" A. Sri Balamukundas garu
" Ch. Lakshmanna garu
Chowdagar Mohamed Ibrahim sahib garu
Mir Mahabooballi sahib garu

(1) Read endorsement of the Director of Public Instruction forwarding for approval, the educational budget for 1897-98.

Resolved that the educational budget for 1897-98 be adopted with the following remarks.

(1) Rs 60 which is the contribution for the 2-7 Bd towards the pay of Muhammadan Inspecting school master and which has been omitted in the budget be included

(2) The increment to the pay of the Inspecting school master is sanctioned

(3) The increase to the pay of the headmaster Muhammada day school is disallowed

1/89 11 Nov 96

(4) The increase to the pay of the 2nd Master of the Muhammadan School is sanctioned

(5) The salary grants are raised from Rs 750 to Rs 900

× × ×

(Signed) A. P. Fernandez

Chairman Delegate

(True Extract)

A. P. Fernandez

Chairman Delegate

Proceedings of the Municipal Council, Guntur at a meeting held on the 18th December 1896

Present

A. P. Fernandez Esquire, Chairman Delegate

M.R.Ry T. Mallikharjanarao Pantulu garu

" M. Subbarao Pantulu garu B.A

" A. M. Sundarasiva Iyer Avergal B.A

" D. Venkatareddy garu B.A

" G. Kristamma garu

" Ch. Lakshmamma garu

" A. Sett Balamukundoss garu

" T. Gurumadhaw garu

Mir Mahaboobalie sahib garu

Chowdagar Mohamed Ibrahim sahib garu

(1) Read revised budget estimates of the Guntur Municipality for the year 1896-97 with the memo of the Chairman delegate thereon.

Revised estimate for 1896-97 is adopted.

(Signed) A. P. Fernandez

Chairman Delegate

(True Copy)

A. P. Fernandez

Chairman Delegate

8/89 Thro'W

Proceedings of the Municipal Council, Guntur at a meeting held on the 19th December 1896

Present

A. R. Fernandez Esqire Chairman & Delegate

" M.R.Ry. A. M. Gundasawmy Iyer Avergal B.A

" M. Subbarao Panthulugaru B.A

" Jo Venkatareddy garu B.A

" C. Lakshmamma garu

" J. Mallikharjanarao Panthulugaru

" Ch. Subbarayudu garu

" G. Kristamma garu

" A Sett Balamukundass garu

" J. Gummadham garu

Mir Mahaboobalie sahib garu

Chowdagar Mohamed Ibrahim sahib garu

(1) Read Budget estimates of the Guntur Municipality for the official year 1897-98 with the memo of the Chairman delegate thereon.

The council resolve that the budget estimates and the memo of the Chairman delegate thereon be adopted with the following additions.

(1) That an increase of one rupee be granted to the pay of the 4th Dw conservancy coolies, Sheikahmed.

Proposed by MRRy A M Gundasawmy Iyer Avergal seconded by MRRy G. Kristamma garu and carried by a majority

(2) Proposed by MRRy Chegu Subbarayudu garu and seconded by MRRy Ch. Lakshmanna garu that a provision of Rs 240 be made for the hire of 2 pairs of bullocks for the use of 2 additional cesspool carts at the rate of Rs 10 per measem per pair as the 2 carts now in use are unequal to the requirements of the town — carried unanimously

(3) A provision of Rs 240 be made for the entertainment of 4 coolies to work on cesspool carts at Rs 5 per measem per coly — carried unanimously

(4) Proposed by MRRy Gopu Kristamma garu that an increase to the pay of the slaughter house servants be granted by reason of their long services in this Municipality — carried by a majority

(Signed) A. P. Fernandez
Chairman Delegate

(True Copy)

A P Fernandez
Chairman delegate

Guntur MUNICIPALITY.

Order sanctioning present establishment. Number	Date.	Office to which the proposition refers.	Proposition. Increase per month. Amount.	Proposition. Decrease per month. Amount.	Grounds of proposition
Go. No	302 dt 20-2-96	Grant I. 3. Establishment	15	X	Horse allowance vide para 67 of the Chairman's memorandum
		Grant II. 2 Municipal schools on Salary Result system est	21	X	vide para 68 of the Chairman's memorandum
				Rs 2-8-0 X	Do
		Grant III. 6. Inspection	5	X	Do
		Grant III. Hospitals est and Dispensaries Establishment	3	X	Do
			5	X	vide para 70 of the Chairman's memorandum

Municipal office
Guntur 26/12/96

A P Fernandez
Chairman delegate

Statement of Proposition

Order sanctioning present establishment.		Office to which the proposition refers.	Present Scale.			
Number	Date.		Number	Designation	Pay. Minimum.	Pay. Maximum.
Go. No 302 M 10-2-96		Grant III Registration est	1	Registrar	13	13
		Do sal Conservancy	1	Nuisance Inspector	17	17
		Ve establishment	1	Do	15	15
			1	Do	15	15
			1	Do	12½	12½
			2	Nuisance Inspectors at Rs 12 each	24	24
			5	Jeeans at Rs 6 each	30	30
			1	Jeeau	5	5
			24	Scavengers at Rs 5 each	120	120
			11	Do at Rs 6 each	66	66
			44	Sweepers at Rs 5 each	220	220
		Do & b private	2	Excavators of night soil pits at Rs 7 each	14	14
		Scavenging est	4	Masalchies at Rs 7 each	28	28
			9	Scavengers on private privies at Rs 6 each	54	54
			14	Do at Rs 5 each	70	70
			4	Do on receptacle at Rs 5 each	20	20
		Grant IV 2. & Slaughter house est	2	Servants at Rs 5 each	10	10
		Grant V. & Collection est	1	Bill collector	10	10
			1	Do	9	9
			2	Bill collectors at Rs 7 each	14	14

Municipal office
Guntur 26/12/96

Guntur MUNICIPALITY.

Proposition.		Grounds of proposition
Increase per month.	Decrease per month.	
Amount.	Amount.	
21	X	vide para 73 of Chairmans memorandum
21	+	vide para 74 of chairmans memorandum
1	1	Do & the resolution of the council dated 19/12/96
1	1	Do
20	X	Vide para 76 of chairmans memorandum and the resolution of the Council dated 19/12/96
21	X	Vide para 80 of Chairmans memorandum and the resolution of the council dated 19/12/96
7	+	Vide para 86 of chairmans memorandum

Chairman Delegate

Guntur MUNICIPALITY.

Proposition.		Grounds of proposition
Increase per month.	Decrease per month.	
Amount.	Amount.	
	5	Vide para 30 of Chairmans memorandum

Chairman delegate

Statement of Proposition 1

Order sanctioning present establishment.		Office to which the proposition refers.	Nature			
			Present Scale.			
Number	Date.		Number	Designation	Pay. Minimum.	Maximum.
Go No 302 20-2-96		Part III of Common Drawing etc		Draughtsman Grade II Drawing Master	30	20

Municipal office
Guntur 26/12/96

Chairman, Municipal Council.

Salaries available 4100-0-0

1.

Application for allotment of Funds required by the Municipal Council of Guntur

Particular work or purpose.	Major and minor heads in the budget.	Amount provided for the work or purpose in the budget.	Amount subsequently allotted or transferred.	Amount now required, and the source from which it is to be met.	Necessity for the allotment.	Reference to previous correspondence.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.		
Pay of the Hospital Midwife	Grant III Hospitals & Dispensaries Establishment	2180		Rs 60 per annum to be met from balance	As the present now-caste midwife has been turning out indifferent work & as the cast midwife provided by the Superintendent Sir Ramasamy Modaliar's lying-in-hospital from her facilities for a free intercourse with the people may be expected to show better results, the council thought it advisable to make this extra allotment	Resolution of the Council VI 30-1-97

N. B Closing balance of the Budget for 1897-98 submitted along with the office No 696 26-12-96

Amount now allotted	60	
Balance available	4100	

P Venkata Krishnayya
Chairman, Municipal Council.

Quintus MUNICIPALITY.

Order sanctioning present establishment.		Office to which the proposition refers.	Proposition.		Grounds of proposition
Number	Date.		Increase per month. Amount.	Decrease per month. Amount.	
	302.11 / 1022	Grant III. Hospitals and Dispensaries	5		Vide resolution of the council dated 20th January 1877 enclosed herewith. * This increment was recommended at the time of the submission of the Budget for 1877-78. Vide 70 paras of the Chairman's report covering the budget

B

5

Municipal offices
Quintus 3-2-97

Chairman

Statement of Proposition fo

Order sanctioning present establishment.		Office to which the proposition refers.	Nature			
			Present Scale.			
			Number	Designation	Pay.	
Number	Date.				Minimum.	Maximum.
	302.11 / 102	Grant III Hospitals	1	1st Class Hospital Staff	55	55
		and Dispensaries	1	3rd Class Hospitals Staff	25	25
			1	Midwife	10	10
			1	Cholera Punkapar	10	10
			1	Compounder	12	12
			1	Do	9	9
			3	Servants at Hospitals	18	18
			4	Do at Dispensaries	20	20
			1	Cook	7	7
			1	Peon	6	6
			1	Do	5	5

Municipal offices
Quetta 3-2-97

First copy sent to Press. 17-3-97

Returned for signature. 31-3-97

Despatched to pr... 1-4-97

Number of copies: Order complete: 100
Letter only.
Order complete with Letter.

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...ENT No. ...

...ENMENT ...

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...T WITH DITTO.

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D = Not to be printed.
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