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Reviewing the

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Municipal Budget.

Reviewing the Guntúr — for 1898–99.

BACK PAPERS.

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Government {1898} of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1898. *Enclosures*

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G.O., No. 271 M., 29th January 1898.

JANUARY.

Municipal Budget.

Reviewing the Guntúr — for 1898-99.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers :—

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 Collector, Kistna), dated 15th December 1897, No. 933.

I have the honour to submit herewith the revised budget for the current year and the budget estimates for the next financial year, 1898–99, together with the prescribed statements and a copy of the resolution of the council at a meeting held on the 18th instant, passing the report.

2. The councillors present at the meeting adopted my proposals circulated with the draft estimates, with the following modifications and additions :—

(1) *Modifications.*—(*a*) Reduction of my budget estimate under "Tax on buildings" from Rs. 15,000 to Rs. 11,000.

(*b*) Alteration of my estimated amount under "Income from markets" from Rs. 2,000 to Rs. 1,850.

(*c*) Disapproval of my proposal to allot Rs. 2,000 for lifting water from the Black tank reservoir by means of force pump for redistribution from a high-placed tank.

(*d*) Disallowing Rs. 70 budgeted under "Hospital establishment" as pay to a gardener on Rs. 6 per mensem, and proposing in its place an increase of one rupee to the present pay of the hospital waterman.

(2) *Additions.*—(*a*) An allotment of Rs. 1,000 for acquiring land for two burial-grounds to be newly opened.

(*b*) An increase of one rupee per mensem to the pay of each of the four scavenging maistries.

(*c*) An increase of one rupee to the pay of the senior bell-striker.

(*d*) An increase of one rupee per mensem to the pay of the office peon.

Revised Budget for 1897–98.

Opening Balance.

3. The year opened with a balance of Rs. 10,040 against the budget estimate of Rs. 7,630. The increase is due to the non-utilization of the allotment budgeted for the construction of the new hospital buildings (*vide* paragraph 107 of the administration report for 1896–97).

Receipts.

4. The receipts for the current year are estimated at Rs. 57,240, including the opening balance, against Rs. 54,100 anticipated in the budget. The increase is mainly due to the larger opening balance and to the increase in revenue under tolls, notwithstanding the large falling off in the income from tax on arts.

5. *Municipal Rates and Taxes—Tax on Arts.*—Rs. 3,720 is the revised estimate against Rs. 5,280 budgeted. The decrease is owing to the enforcement in the current year of the revised scale of assessment provided for in the amended Municipal Act.

6. *Tax on Buildings.*—Rs. 9,650 in the revised estimate against the budget estimate of Rs. 9,580. The increase is due to the revenue derived from improvements and extensions to old houses.

7. *Tax on Lands.*—Rs. 1,710 is provided in the revised budget against the budget estimate of Rs. 1,980. The decrease is due to exemption of tax on agricultural lands agreeably to section 63 (3) of the amended Municipal Act.

8. *Tolls.*—The actual amount realized at the auction sale is Rs. 22,600 against Rs. 20,000 budgeted. This very encouraging advance over the budget figure is due to the extraordinary competition among bidders at the auction on account of their expectation of realizing large profits from the unusual importation of paddy into the town from the outlying villages owing to the prevalence of famine in certain parts of the country.

9. *Revenue derived from Municipal property and powers apart from taxation—Rent of Lands.*—The decrease of Rs. 70 under this head is owing to the non-lease of a certain site in the main bazaar street from the inconvenience it was causing to the public.

10. *Sale-proceeds of Lands and Buildings.*—Rs. 110 is the actual amount realized by the sale of sites in Arundelpett against Rs. 100 anticipated. The slight increase calls for no remark.

11. *Produce of Lands and Gardens.*—The amount realized is Rs. 250 against the budget estimate of Rs. 190. The increase is on account of much competition among bidders for the purchase of the grazing right in municipal pastural lands.

12. *Sale-proceeds of Night-soil, Street refuse, &c.*—Rs. 620 is realized against the budget estimate of Rs. 500. The rise in the bid is owing to the better appreciation of street refuse as a manure for agricultural purposes.

13. *Sale-proceeds and Composition Fees of Medicines.*—The increase of Rs. 20 over the budget estimate of Rs. 150 is expected from the sale-proceeds of medicines.

14. *Income from Markets.*—Rs. 1,850 is realized against the budget estimate of Rs. 2,000. The decrease is owing to want of active competition among bidders from the inadequacy of accommodation in the existing vegetable market buildings which had thus a deterrent influence on the bidders as they could not bring into the limited space in the markets all sellers so that they might make a good profit from their farming. This will be obviated if the buildings be extended; and the matter is under correspondence with the Collector with reference to the land required for extension.

15. *Income from Slaughter-houses.*—The decrease of Rs. 60 under this head is due to combination among the few bidders who are drawn from the flesh-eating communities and who are not so forward and pushing at auction sales as Brahmins and Vaisas.

16. *License Fees.*—The collection will amount to Rs. 1,640 against the budget estimate of Rs. 1,490. The increase is chiefly due to the collection of the cart-stand fees at the enhanced rates sanctioned in G.O., Mis. No. 1826 M., dated 4th November 1895, and to the imposition of fees on balconies, &c., under section 167 as sanctioned in G.O., Mis. No. 1121 M., dated 6th July 1896.

17. *Cart-stand Fees.*—Rs. 870 is the amount in the revised estimate against Rs. 700 budgeted. This is the actual bid at the auction which was very keenly competed.

18. *Other Fees.*—The increase of Rs. 20 over the budget estimate is due to the collection of warrant fees, under the amended Municipal Act, from defaulters of taxes.

19. *Fines under Municipal and Other Acts.*—Rs. 700 is the revised estimate against Rs. 300 budgeted. The increase is owing to the instructions of the Accountant-General that the fines should be totally credited to the Municipal funds.

20. *Interest on Investments—Medical.*—Rs. 70 is the interest on the funded capital of the hospital which is invested in the Postal Savings Bank. This was not included in the budget with a view of its being withdrawn during the current year.

21. *Grants and Contributions—from Government—Other purposes.*—Rs. 150 is the revised estimate against Rs. 210 budgeted. The decrease is due to the amount of contribution being calculated at one-third the present salary (Rs. 15 per mensem) of the drawing master instead of at half the pay (Rs. 20 per mensem) which was proposed in the budget and which he should have drawn if he had passed the qualifying test.

22. *From Local Boards.*—Rs. 3,000 is provided in the revised estimate against Rs. 2,980 budgeted. The revised amount is the moiety of the actual expenditure on account of the hospital in the previous year.

23. *Private Scavenging Fees.*—The revised estimate is Rs. 2,350 against Rupees 2,300 budgeted. The increase is expected from the introduction of cleansing privies twice instead of once a day.

24. All other items remain unaltered and do not therefore call for remarks.

Expenditure.

25. The total expenditure under all grants as now estimated amounts to Rs. 53,070 against the original estimate of Rs. 49,930. Particulars of the variations are detailed below.

26. *Grant 1, Communications.*—Rs. 7,530 is expected to be spent against Rupees 6,600 budgeted. The increase is due to allotments on account of new works and special repairs so as to make the expenditure on communications reach to 50 per cent. of the net receipts from tolls in obedience to paragraph 4 in G.O., No. 1613 M., dated 7th October 1895.

27. *New Works—Buildings.*—Rs. 4,000 is provided in the revised estimate against the budget amount of Rs. 3,150. The increase is due to an additional allotment required for the completion of the construction of the hospital assistant's quarters—a part of the new hospital building scheme—begun during the current year.

28. *New Works—Water-supply.*—The increase of Rs. 500 over the budget estimate is due to the additional allotment proposed by the Sanitary Engineer for the investigation of the water-supply scheme and sanctioned by the council at a meeting held on the 13th November 1897.

29. *Repairs—Water-supply.*—Rs. 600 is expected to be spent under this head against Rs. 1,000 budgeted. The difference is not required, as the tanks and wells being full of water will not allow repairs and improvements to be done within the current year.

30. *Establishment.*—Revised estimate is Rs. 790 against Rs. 660 budgeted. The increase is due to the sanction of horse allowance to the works overseer at Rs. 15 per mensem as per G.O., Mis. No. 1348 M., dated 3rd June 1897.

31. *Grant 2, Salary Grants.*—The expenditure under this head amounts to Rs. 1,260 against the budget estimate of Rs. 900. The increase of Rs. 360 is due to the payment of increased grants to some teachers in the Lower Secondary Departments of the A.E.L.M. College and the Sanskrit High school as recommended by the Inspector of Schools seeing that they became qualified for the same by having passed the requisite tests.

32. *Common Gymnasium—Contingencies.*—The increase of Rs. 40 over the budget estimate of Rs. 10 is due to the purchase of certain gymnastic apparatus urgently needed.

33. *Other Items—Drawing Establishment.*—Rs. 180 is expected to be spent against Rs. 240 budgeted. The difference is not required from the fact that the drawing master is paid only Rs. 15 per mensem instead of Rs. 20 as he has not qualified himself for the higher pay by passing the intermediate test. A proposition statement for the deviation is herewith submitted for sanction.

34. *Grant 3, Hospitals and Dispensaries—Establishment.*—Rs. 2,180 is expected to be spent under this head against Rs. 2,240 budgeted. The decrease is due to the services of a trained caste midwife not having been secured as was anticipated at the time of the budget, nor could a person of the requisite qualifications be made to go to Madras to undergo the necessary training to take up service under this municipality. A proposition statement for the deviation from the sanctioned scale is herein enclosed for sanction.

35. *Medicines and Supplies.*—Rs. 1,860 is expected to be spent against the budget estimate of Rs. 1,800. The increase is required for the purchase of more medicines.

36. *Conservancy Establishment.*—The decrease of Rs. 20 in the revised estimate is on account of savings resulting from fines.

37. *Conservancy—Other Charges.*—Rs. 2,120 is the revised provision against Rs. 2,000 budgeted. The increase is owing to the purchase of two corrugated zinc sheet cased rubbish-carts urgently needed.

38. *Private Scavenging Establishment.*—A sum of Rs. 2,220 is provided in the revised estimate against Rs. 2,300 budgeted. The decrease is on account of the late entertainment of a cess-pool toty and to the fines imposed on certain toties for dereliction of duty.

39. *Grant 4, Rewards for Destruction of Wild Animals.*—The increase of Rs. 10 over the budget estimate of Rs. 30 is due to the destruction of a large number of stray dogs and pigs.

40. *Other Charges—Other Items—Famine Allowance.*—Rs. 500 is provided in the revised budget as famine allowance permissible under article 72 of the Civil Account Code from 1st October 1897 to the end of the current financial year at the rate of Rs. 100 per mensem as sanctioned in G.O., Mis. No. 2713 M., dated 6th December 1897.

41. *Painting Toll-gate Boards.*—Rs. 20 is spent for painting toll-gate boards to make public the revised schedule of rates enforced under the amended Municipal Act; for this there was no provision made in the budget as it was not foreseen at the time.

42. *Other Items—Establishment.*—A provision of Rs. 100 is made in the revised estimate for entertaining two clerks on Rs. 12 each per mensem and four lascars (measurers) on Rs. 6 each per mensem for remeasuring houses and preparing registers of the same with a view to revise the tax on buildings, which was done last during 1892–93. This establishment is proposed to be entertained for six months (from January to June 1898) by which period the required information can be got if the establishment be properly supervised and its work efficiently checked.

43. *Grant 5, Collection of Municipal Taxes—Establishment.*—The amount provided in the revised estimate is Rs. 450 against the budget estimate of Rs. 400. The increase is due to the entertainment of an additional bill collector as sanctioned in G.O., Mis. No. 1348 M., dated 3rd June 1897.

44. *Refund of other than current Collections.*—Rs. 20 is the amount of provision in the revised estimate on account of remissions on vacant buildings.

45. *Investments in Savings Bank.*—Rs. 70 is invested in the savings bank, being the interest on the funded capital of the hospital, which has not been withdrawn in the current year as proposed in the budget.

46. *Closing Balance.*—The revised balance fortuitously coincides with the budget balance as altered by Government in G.O., No. 581 M., dated 17th March 1897.

BUDGET ESTIMATE FOR 1898–99.

Opening Balance.

47. The budget estimate for the year 1898–99 opens with a balance of Rs. 4,170.

Receipts.

48. *Municipal Rates and Taxes—Tax on Arts.*—Rs. 4,000 is budgeted against the revised estimate of Rs. 3,720. The increase is expected from a careful assessment of persons liable to the profession tax.

49. *Tax on Buildings.*—I beg to propose the levying of assessment on buildings at an increase of 33·3 per cent. over the existing rates which were fixed so far back as 1892 and were calculated at one and a half times, the then prevailing rates. Since then, the value of houses has risen high, and the people in general have been prosperous. The enhancement, I propose, cannot therefore be deemed as either abnormal or immoderate. I may further add that the amended Municipal Act has raised the maximum to 8½ per cent. and any slight increase in the rate of assessment will be in accordance with the amended section of the Act. From this view, and from the thorough and complete revision to which the house-tax registers will be subjected consequent upon remeasurement, I anticipate a very large increase in revenue from buildings. I therefore provide Rs. 15,000 as the budget estimate against Rs. 9,650, revised estimate.

This figure is, however, altered by the council to Rs. 11,000, as it has negatived my proposal to enhance the rate of taxation (*vide* resolution of the council herewith submitted).

50. *Tax on Lands.*—Rs. 1,600 is provided in the budget against Rs. 1,710, revised estimate. The decrease is the amount of arrears for collection within the current year, and as such does not recur next year.

51. *Tax on Carts.*—Rs. 2,400 is provided against the revised estimate of Rs. 2,200. The increase may be anticipated from a large number of carts to be licensed next year, owing to the special establishment entertained due to the re-organising of the conservancy staff.

52. *Tolls.*—Rs. 21,000 is budgeted against Rs. 22,600 of the revised estimate for the reason that it is doubtful whether the unusual competition which existed among the bidders during the current will be seen in the ensuing year.

53. *Sale-proceeds of Lands and Buildings.*—Rs. 50 is entered against Rs. 110 of the revised estimate. The decrease is due to the absence of lands to be sold next year as all the available sites in Arundelpett were already disposed of, and the Government has been invariably rejecting all applications for sites within the town to prevent overcrowding.

54. *Fees from Educational Institutions.*—Rs. 50 provided in the educational budget is adopted in the budget; hence the increase of Rs. 10 over the revised estimate.

55. *Income from Markets.*—Rs. 2,000 is budgeted against the revised estimate of Rs. 1,850 in expectation of enhanced bidding at the auction sale for the ensuing year; but the council has reduced this figure to Rs. 1,850, thus repeating the amount in the revised estimate.

56. *Income from Slaughter-houses.*—Rs. 800 is budgeted against Rs. 740 of the revised estimate as there is every likelihood of an increase under this head from greater competition among bidders.

57. *Interest on Investments—Medical.*—Nothing is shown under this head against Rs. 70, revised estimate, as the capital of the hospital endowment fund is proposed to be withdrawn and utilized for the construction of the new hospital buildings.

58. *Grants and Contributions from Government—Other purposes.*—Rs. 210 is expected against Rs. 150 provided in the revised budget. The increase is due to the increase of pay to the drawing master who gets a moiety of grant, should he qualify himself by passing the requisite test.

59. *From Local Boards—Medical.*—Rs. 3,130 is provided, being a moiety of the actual expenditure of the municipal hospital during the current year.

60. *Miscellaneous—Private Scavenging Fees.*—Rs. 2,500 is expected against Rs. 2,350 of the revised estimate as further endeavours will be made to improve the system by the introduction of cleaning the privies twice instead of once a day and by further raising the present low rates of fees.

61. *Extraordinary and Debt—Withdrawals from Savings Bank.*—Rs. 2,100 is expected to be withdrawn from Savings Bank towards the building cost of the new hospital. This figure is made up of Rs. 2,000, the funded capital of the hospital and Rs. 100 drawn from the interest on this invested amount.

62. The other items under receipts call for no remarks as they remain the same as in the revised budget.

63. *Total Receipts excluding Opening Balance.*—Rs. 50,230 is budgeted against Rs. 47,200, the revised estimate, and Rs. 47,665-6-2, actuals for 1896-97.

Expenditure.

64. *Grant 1, Communications.*—Rs. 3,000 is allotted for new roads and Rupees 4,000 for repairs as detailed in Statement II-A, Parts I and II. The aggregate sum amounts to 50 per cent. of the net receipts from tolls.

65. *New Works—Buildings.*—Rs. 3,800 is provided for new buildings. Out of this, Rs. 3,000 is allotted for the construction of the hospital buildings. In 1896-97, it was proposed to construct a new hospital in a healthier and more airy locality of the town as the present buildings were condemned by all officers from the Surgeon-General downwards as altogether unfit to serve the purpose for which it was intended. The proposal was submitted to the Sanitary Board which roughly calculated the entire cost to come up to Rs. 40,000. This amount is too high to be borne by the municipality, as it has various other demands on its funds; nor would it be justifiable that it should wholly be undertaken by it from the fact that the institution, though styled municipal hospital, is not intended entirely for the benefit of the Guntúr population. The people of the taluks of Guntúr, Sattenapalle, Dachepalli, Vinukonda, Narasaraopet, Répalle, &c., attend it both as in-patients and out-patients. It is the only large central hospital in the south Kistna district, and as such requires the support and co-operation of the local boards. For these reasons, the various taluk boards and the district board were addressed to contribute their quota towards the building cost. The district board, on its own behalf and on behalf of the taluk boards, had generously made a definite promise to contribute two-thirds of the entire cost if it would not exceed Rs. 40,000, and if plans and estimates amounting to this cost were forwarded to it after their receipt. Arrangements were made so far, but as the eagerly expected standard designs of all the buildings have not yet been to hand from the Sanitary Board, further steps have not been taken to request the district board to make good its promise. For the same reason, a full and detailed report to the Government on the whole new hospital building scheme, as per instructions in G.O., No. 581 M., dated 17th March 1897, is also deferred. But from what I was told by the Surgeon-General when he came here last September for inspection, I think there would be no further delay in the receipt of the designs as they were ready, it seems, for printing. The whole scheme will therefore soon be formulated, and the necessary plans and estimates will be got ready for all the buildings in their entirety. Meanwhile, as it would be very expensive for the municipality to undertake the construction of all the buildings in any one year, and as it would be so very convenient to complete the scheme by annual allotments, a provision of Rs. 3,000 is made in the budget, pending the settlement of contribution from the district board after definitely formulizing the scheme.

66. I have provided Rs. 500 for improving the market on the lines suggested by the Sanitary Commissioner in his last inspection notes.

67. Rs. 300 is budgeted as compensation for the land required in connection with the new hospital buildings, and the Government was addressed on the matter in this office letter, No. 499, dated 5th August 1897.

68. *New Works—Water-supply.*—Rs. 2,000 is provided to give effect to the recommendation of the Sanitary Commissioner for lifting water from the reservoir by means of hand-power force pump to a tank constructed on a high level and for distributing water therefrom by means of taps to prevent its pollution.

This proposal has, however, been disallowed by the council in view of the shortly expected water-supply scheme.

69. Rs. 600 is provided for digging three wells in three different parts of the town for the use of the Madigas and Malas (Panchamas) who suffer much in the summer season for want of fresh water.

70. *Repairs—Buildings.*—Rs. 1,000 is provided for repairs to buildings as per details furnished in Statement II-A, Part II. Out of this allotment, Rs. 200 is budgeted for certain improvements to the slaughter-house as per the recommendation of the Sanitary Commissioner in his last inspection notes.

71. *Repairs—Water-supply.*—Rs. 1,000 is budgeted for repairs to tanks, wells and filter.

72. *Establishment.*—The budget amount is Rs. 840 against Rs. 790, revised estimate. The decrease in the revised estimate is due to the payment of the salaries of the works overseer and his establishment at the old scale for some months in the current year, and the figure now budgeted includes the provision made on account of the horse allowance to the works overseer at Rs. 15 per mensem for the whole year.

73. *Grant 2, Education.*—The figures that are shown in the educational budget forwarded by the Director of Public Instruction are approved by the council in its resolution, No. 1, dated 18th December 1897, with certain modifications. The educational budget and a copy of the resolution of the council thereon are herewith submitted.

74. *Training Schools—Contributions to Local Boards.*—Rs. 60 is provided in the budget as contribution towards the cost of maintaining one student in the technical institute at Bezwada at the rate of Rs. 5 per mensem.

75. *Salary Grants.*—Rs. 1,250 is provided in the budget against Rs. 900 in the educational budget for the reasons stated in paragraph 31 *supra*.

76. *Common Drawingmaster—Establishment.*—Rs. 240 is put in the budget against the revised estimate of Rs. 180. The increase is provided for paying the drawingmaster at Rs. 20 per mensem, should he complete the requisite test.

77. *Grant 3, I. Hospitals and Dispensaries—Establishment.*—Rs. 2,260 is provided against Rs. 2,180, revised estimate. The increase is due to the provision made in the budget for the employment of a gardener in connection with the hospital on Rs. 6 per mensem. This has been strongly recommended by the Civil Surgeon and approved by the Surgeon-General. The council has, however, modified this proposal by disallowing the employment of a separate gardener, and by suggesting an increase of Re. 1 per mensem to the pay (Rs. 5) of the hospital waterman for doing the additional work of watering the garden (*vide* copy of the resolution herewith submitted). Hence the figure is altered to Rs. 2,200.

78. *Medicines and Supplies.*—Rs. 1,800 is provided against Rs. 1,860, revised estimate. The difference is due to the fact that medicines purchased during the current year will last for some time in the ensuing year.

79. *Sundries and Contingencies.*—Rs. 900 is budgeted against Rs. 800, revised estimate. The increase is provided for the purchase of iron cots as recommended by the Surgeon-General.

80. In obedience to G.O., No. 154 L., dated 24th January 1895, the senior hospital assistant is provided with freequarters and the junior subordinate is given a house-rent of Rs. 5 per mensem. The quarters of both the medical subordinates are within 200 yards from the hospital.

81. *Registration—Establishment.*—Rs. 200 is budgeted against Rs. 180, revised estimate. The difference is due to an increase of Rs. 2 per mensem to the present pay of the registrar, whose work has been characterised by the Government in G.O., No. 1912 M., dated 31st August 1897, as "very satisfactory," and whose accounts are also pronounced as "trustworthy." Moreover, this municipality has only one registrar for a population of 23,359, whereas similar municipalities with less population than that of this town have registrars on equal or higher salaries. Hence the proposed pay of Rs. 17 per mensem is, in my humble opinion, not very high.

82. *Conservancy Establishment.*—Rs. 6,660 is provided in the budget against the revised estimate of Rs. 6,430. The increase is due to the reorganization of the conservancy staff as recommended by the Sanitary Commissioner in the light of the suggestions of the Government embodied in G.Os., Nos. 1658 M., dated 16th October 1895, and 4 M., dated 4th January 1897. A copy of my memorandum on the matter

and a copy of the resolution No. 1 of the council thereon adopted at a meeting held on the 4th December 1897 are herewith submitted. According to the re-arrangement proposed, there will be from the next financial year a trained sanitary inspector on Rs. 40 per mensem (Rs. 25 pay and Rs. 15 horse allowance) and four sanitary maistries on salaries ranging from Rs. 15 to Rs. 12 per mensem to look to the sanitation and cleansing of the four electoral wards into which this town is divided, under the immediate supervision and guidance of the sanitary inspector. There is no other material alteration in the existing arrangement, and the council wish to see how the proposed scheme will work before effecting further changes.

83. *Other Charges such as Purchase or Hire of Carts, &c.*—A provision of Rs. 1,760 is made in the budget against the revised estimate of Rs. 2,120. The decrease is due to the absence of provision for the purchase of rubbish-carts made in the current year. The provision is allotted as detailed below :—

	Rs.	
Hire of 26 buffaloes for rubbish-carts at Rs. 5 each per mensem	1,560	per annum.
Hire of bullocks for road-watering	100	„
Repairs to carts	100	„
Total	1,760	

84. *Private Scavenging Establishment.*—The budget provision exceeds the revised estimate by Rs. 80. This is due to a decrease in the revised estimate figure on account of the late entertainment of a toty to clean cess-pools and the imposition of fines on toties for neglect of duty.

The council has additionally provided Rs. 50 on account of the proposed increase of Re. 1 each per mensem to the pay of the four scavenging maistries in consideration of the onerous and troublesome work which these men are expected to discharge not only in connection with the collection of the fees, but in directing and controlling that vexatious and importunate class of people—the scavengers—from whose hands a good many privies have been wrenched to be brought under the municipality and who, consequently being deprived of their private income, are ever ready to run down the private scavenging system, if only they are allowed to have their own way. The figure under this head is thus raised to Rs. 2,350.

85. *Contingencies such as Cost of Scavenging Carts, &c.*—Rs. 1,000 is provided under this item against Rs. 1,200 of the revised estimate. The decrease is due to the absence of provision in the budget for the purchase of night-soil carts. This amount will be utilized as follows :—

	Rs.
Hire of 7 buffaloes for night-soil carts at Rs. 5 each per mensem	420
Hire of 4 pair of bullocks for cess-pool carts at Rs. 10 each	480
Repairs to carts	100
Total	1,000

86. *Grant 4, Lighting—Contingencies.*—Rs. 1,900 is provided against Rs. 1,800 of the revised estimate. The increase is due to some new lamp-posts proposed to be fixed next year, and the consequent adequate provision for lighting contingencies. Lamp-posts are specially urgently needed in the new extensions of the town.

87. *Market—Contingencies.*—Rs. 30 is provided against Rs. 10 of the revised estimate, the increase being due to the provision of sweeping and cleansing charges with reference to the newly constructed gutters in the market.

88. *Slaughter-house—Establishment.*—An increase of Rs. 20 over the revised estimate is proposed as increment to the pay of the two servants attached to the slaughter-house. Since its construction on the standard design, their work has become very heavy with no adequate compensation. An increase of Re. 1 per mensem to the pay of each of them is therefore reasonable.

89. *Avenues—Contingencies.*—A provision of Rs. 200 is made against Rs. 50 of the revised estimate. There has been no attempt made to plant young trees in place of old ones cut down and sold when withered, the result of this being that the town is denuded of its trees to a great extent. If provision be made every year for planting new trees along the road sides, not only will the avenues add beauty to the roads, afford shade to passers-by, but will be a source of income to the municipality. Hence is the increase under this head.

90. *Bell-striking—Establishment.*—Rs. 130 is provided against Rs. 120 as the council has proposed an increase of Re. 1 per mensem to the present pay of the senior bell-striker in recognition of his long and faithful service in this connection.

91. *Other Charges—Compensation for Lands.*—The council has made a provision of Rs. 1,000 in the budget for acquiring land for opening two burial-grounds—one in Arundelpett for the use of the Hindu community and another in Sangadigunta for the use of the Muhammadans.

92. *Famine Allowance.*—Nothing is provided for the extra allowance permissible under article 72 of the Civil Account Code as abatement of famine is expected by next year.

93. *Other Items—Remeasuring Houses for Assessment.*—A provision of Rs. 200 is made for the continuance of the house-measuring establishment for four months (*vide* paragraph 42 *supra*). This figure also includes Rs. 10 provided for contingencies.

94. *Other Items—Painting Toll-gate Boards.*—Nothing is put down in the budget against Rs. 20 of the revised estimate as it is not a recurring item.

95. *Grant 5, Office Establishment.*—Rs. 1,640 is provided against the revised estimate of Rs. 1,540. The increase is due to the biennial increment of Re. 1 to the pay of the shroff as sanctioned in G.O., No. 302 M., dated 20th February 1896. I have also proposed the raising of the pay of the manager and the accountant to Rs. 50 and Rs. 30 per mensem, respectively, as they have much responsible duties, and their work has also been pronounced by the auditors as really efficient and satisfactory. When I first graded their salaries from Rs. 45 to Rs. 50 and Rs. 25 to Rs. 30 in my budget proposals for 1896–97, I had no adequate idea of the large and responsible work they had to discharge; but now from personal experience, I feel certain that men in the position of a manager and an accountant should each have a starting pay of Rs. 50 and Rs. 30 per mensem rising to Rs. 60 and Rs. 35 by annual increments of Rs. 2 and Re. 1, respectively. I hope my proposals will have the cordial support of the council, and I respectfully submit that they will be approved of by the Government.

The figure Rs. 1,640 is raised by the council to Rs. 1,660 by its proposal to supplement the present pay of the office peon by Re. 1 per mensem in token of its appreciation of his long and good service.

96. *Collection—Establishment.*—Rs. 720 is provided under this head against the revised estimate of Rs. 450. The increase is due to the entertainment of two revenue maistries on Rs. 10 each per mensem for collection of taxes on animals, carts, vehicles, license-fees, &c. They have also to discharge all those miscellaneous duties which up to the reorganization of the conservancy staff have devolved upon the sanitary overseers (maistries) who are from next year to be solely in charge of sanitation. Hence the additional expenditure for collection on this score is debited to this grant.

97. *Repayment of Debt.*—Rs. 1,000 is budgeted as the fifth instalment payable agreeably to the conditions of the application for loan appended to G.O., No. 448 M., dated 29th March 1893, to the President of the Cotton Merchants Choultry on the principal borrowed for the construction of the markets, and Rs. 120 as interest against Rs. 180 of the revised estimate. The difference of Rs. 60 is due to the decrease in the principal upon which interest is calculated.

98. *Investments—In Savings Bank.*—Nothing is budgeted under this head against the revised estimate of Rs. 70, for the reason stated in paragraph 57 *supra.*

99. The total expenditure under all grants amounts to Rs. 50,710 against the revised estimate of Rs. 53,070 and the actuals of Rs. 46,432–12–5, leaving a balance of Rs. 3,690 or 7·3 per cent of the estimated receipts.

N. Dis. No. 2528, Mis.

Forwarded.

2. The revision of house-tax has been suspended chiefly on the ground of famine. I think it should be distinctly understood that revision should take place after this year.

(Signed) F. DUPRÉ OLDFIELD,
Ag. Sub-Collector.

20*th December* 1897.

N. Dis. No. 408-M.

Forwarded.

2. It is to be regretted that the council did not accept the proposals to carry out the Sanitary Commissioner's wishes. The water-supply scheme has not yet been investigated and will after investigation take some time to execute.

(Signed) R. MORRIS,
Acting Collector.

MASULIPATAM,
30*th December* 1897.

From Surgeon-Major-General C. SIBTHORPE, C.B., F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 11th January 1898, No. 20.

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

2. The proposal of the municipality, to increase the pay of the waterman by Re. 1 for doing the additional work of watering the garden, meets with my approval.

3. A sum of Rs. 3,000 is allotted for the construction of the hospital buildings. As it would be very difficult from a financial point of view to undertake the construction of all the buildings in any one year, I concur in the suggestion of the municipality to complete as many buildings as the funds supplemented by grants from the district board will permit.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 14th January 1898, No. 236.

With reference to the budget estimate of the Guntúr Municipality for 1898–99, I have the honour to state that in paragraph 75 of the covering letter the Chairman says that a sum of Rs. 1,250 is provided for salary grants, against Rs. 900 recommended by this department, "for the reasons stated in paragraph 31 *supra.*" But extract from this paragraph has not been furnished to me. The other items call for no remarks. The net expenditure proposed under Grant 2 is, as the figures stand, Rs. 5,820 (6,080—260), or about 16 per cent. of the estimated income from taxation, markets and rents.

ORDER—No. 271 M., dated 29th January 1898.

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

—	Actuals, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1897-98.	Budget estimate, 1898-99.
Receipts.	RS.	RS.	RS.	RS.
Balance brought forward	8,810	7,630	10,040	4,170
Tax on Arts	5,165	5,280	3,720	4,000
,, on Buildings and Lands	11,567	11,560	11,360	12,600
,, on Vehicles and Animals	1,509	1,506	1,500	1,500
,, on Carts	2,260	2,200	2,200	2,400
Tolls	13,835	13,330	15,070	14,000
Realizations under Special Acts	85	20	20	20
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	1,401	1,040	1,040	980
Conservancy Receipts	470	500	620	620
Fees and Revenue from Educational Institutions	43	40	40	50
,, ,, from Medical Institutions	173	160	180	180
Income from Markets and Slaughter-houses	2,548	2,800	2,590	2,650
License Fees	1,644	1,490	1,640	1,640
Other Fees	714	720	910	910
Fines under Municipal and other Acts	795	300	700	700
Interest on Investments and Premium on Loans	61	..	70	..
Grants and Contributions from Government	313	210	150	210
,, ,, from Local Boards	2,670	2,980	3,000	3,130
Recoveries for Services to Private Individuals	2,378	2,300	2,350	3,000
Miscellaneous	24	40	40	40
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	..	..	..	2,100
Advances Recovered	10	..	..	..
Total ..	56,475	54,100	57,240	54,900
Charges.				
GRANT 1—				
New Works—				
Communications	2,841	2,500	2,800	3,000
Buildings	2,158	3,150	4,000	3,800
Water-supply	824	2,500	3,000	600
Repairs—				
Communications	4,400	4,100	4,730	4,000
Buildings	1,665	1,750	1,750	1,000
Water-supply	969	1,260	860	1,260
Establishment	657	660	790	840
Tools and Plant and other Stores	148	50	50	50
Contributions for Public Works	500	..	..	..
Total ..	14,162	15,970	17,980	14,550
GRANT 2—				
Training Schools	6	..	..	60
Municipal Schools—				
On the Salary-result System	1,105	1,230	1,230	1,230
Salary Grants	896	900	1,260	1,250
Result ,,	2,246	2,400	2,400	2,400
Building, Furniture, &c., Grants	59	300	300	300
Inspection	397	400	400	400
Miscellaneous	366	440	420	440
Total ..	5,075	5,670	6,010	6,080
GRANT 3—				
Hospitals and Dispensaries	5,912	6,050	6,050	6,110
Contributions	480	370	370	370
Vaccination	372	390	390	390
Registration of Births and Deaths	176	200	200	200
Conservancy, Road-cleaning and Road-watering	11,756	13,050	13,070	12,870
Total ..	18,696	20,060	20,080	19,940
GRANT 4—				
Lighting	2,343	2,380	2,380	2,480
Markets and Slaughter-houses	412	420	420	460
Choultries	30	30	30	30
Travellers' Bungalows	182	70	70	70
Avenues	104	120	120	270
Public Garden, Survey of Land, Fire and other Charges	1,023	790	1,300	1,800
Total ..	4,094	3,810	4,320	5,110
GRANT 5—				
Supervision and Management	3,080	3,240	3,410	3,790
Repayment of Debt	1,000	1,000	1,000	1,000
Interest on Loan	240	180	180	120
Advances Recoverable	1	..	..	..
Refunds	23	..	20	..
Investments	61	..	70	..
Grand Total ..	46,432	49,930	53,070	50,590
Balance	10,043	4,170	4,170	4,310

REVISED ESTIMATE FOR 1897-98.

2. The current receipts and charges are now estimated at Rs. 47,200 and Rupees 53,070, respectively, against Rs. 46,470 and Rs. 49,930 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under tolls and fines and is nearly counterbalanced by a decline under the tax on arts, while the increase in the charges appears mainly under Grants 1, 2 and 4. The allotments of Rs. 850 and Rs. 630, respectively, for new works—buildings and repairs—communications, referred to in paragraphs 27 and 26 of the Chairman's letter, are sanctioned. The reduction from Rs. 20 to 15 in the salary of the drawing master and from Rs. 15 to 10 in that of the hospital midwife, and the entertainment for six months from 1st January 1898 of two temporary clerks on Rs. 12 each and four lascars on Rs. 6 each, proposed in paragraphs 33, 34 and 42, are sanctioned. The attention of the municipal council is, however, drawn to the Sub-Collector's remarks in paragraph 2 of his endorsement.

BUDGET ESTIMATE FOR 1898-99.

3. *Receipts.*—The receipts for the ensuing year are entered at Rs. 50,230 against Rs. 47,200 in the revised estimate, the increase, which appears chiefly under the tax on buildings and sale-proceeds of Government securities, being partly counterbalanced by a decrease under tolls. The receipts from private scavenging fees will be raised from Rs. 2,500 to Rs. 3,000 so as to approximate more nearly to the charges, as it is not fair that the general tax-payer should bear the cost of what is purely a private service. The proposal of the municipal council to utilize the funded capital of the hospital, amounting to Rs. 2,100, to meet the cost of constructing a new hospital building referred to in paragraph 61 of the Chairman's letter, should form the subject of a separate communication, in which the origin of the endowment and the purpose for which it was made should be stated. In the meantime the credit taken under this head will be allowed to stand.

4. *Charges.*—(1) The probable charges are put down at Rs. 50,710 against the revised estimate of Rs. 53,070, the decrease, which appears mainly under Grant 1, being partly made good by an increase under Grants 4 and 5.

(2) *Grant 1.*—The report on the construction of the hospital buildings, called for in paragraph 4 (2) of G.O., No. 581 M., dated 17th March 1897, is awaited. The attention of the municipal council is drawn to the remarks of the Collector in paragraph 2 of his endorsement regarding the improvement of the water-supply. The communication referred to in paragraph 67 of the Chairman's letter has not been received in the Government office.

(3) *Grant 2.*—The increase in the salary of the drawing master from Rs. 15 to 20, proposed in paragraph 76, is approved. The Chairman's attention is drawn to the omission pointed out by the Director in his letter read above.

(4) *Grant 3.*—The increase of Re. 1 in the salary of the hospital waterman, proposed in paragraph 77, is sanctioned; but in view of the fact that the salary of the registrar of births and deaths was raised from Rs. 13 to 15 in the current year, and that he is already sufficiently well paid, the proposal to give him a further increase of Rs. 2 cannot be entertained. The allotment under conservancy will be passed, subject to the remarks of the Sanitary Commissioner.

(5) *Grant 4.*—The increase from Rs. 5 to 6 in the salaries of the slaughter-house servants, proposed in paragraph 88, is sanctioned; but the proposed increase of Re. 1 in the pay of the bell-striker, referred to in paragraph 90, cannot be approved, as it does not appear to be necessary.

(6) *Grant 5.*—The increase of Re. 1 in the salary of one of the office peons and the entertainment of two revenue maistries on Rs. 10 each for the collection of taxes, &c., proposed in paragraphs 95 and 96, respectively, are sanctioned; but the proposal of the municipal council to increase the salaries of the municipal office manager and the accountant cannot be approved, as the Government is not satisfied of its necessity.

With reference to G.O., No. 2473 L., dated 22nd December 1897, the contribution for the central office establishments will be reduced from Rs. 440 to Rs. 415 or Rs. 420 in round numbers.

5. As revised by Government, the budget closes with a balance of Rs. 4,310 or 8·5 per cent. of the estimated receipts.

(True Extract.)

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

Exd. C. M. Thumbuswamy.

Government {1898} of Madras.

LOCAL AND MUNICIPAL.

Proof for approval

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G.O., No. 271 M., 29th January 1898.

JANUARY.

Municipal Budget.

Reviewing the Guntúr — for 1898–99.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

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 Collector, Kistna), dated 15th December 1897, No. 933.

I have the honour to submit herewith the revised budget for the current year and the budget estimates for the next financial year, 1898–99, together with the prescribed statements and a copy of the resolution of the council at a meeting held on the 18th instant, passing the report.

2. The councillors present at the meeting adopted my proposals circulated with the draft estimates, with the following modifications and additions :—

(1) *Modifications.*—(*a*) Reduction of my budget estimate under "Tax on buildings" from Rs. 15,000 to Rs. 11,000.

(*b*) Alteration of my estimated amount under "Income from markets" from Rs. 2,000 to Rs. 1,850.

(*c*) Disapproval of my proposal to allot Rs. 2,000 for lifting water from the Black tank reservoir by means of force pump for redistribution from a high-placed tank.

(*d*) Disallowing Rs. 70 budgeted under "Hospital establishment" as pay to a gardener on Rs. 6 per mensem, and proposing in its place an increase of one rupee to the present pay of the hospital waterman.

(2) *Additions.*—(*a*) An allotment of Rs. 1,000 for acquiring land for two burial-grounds to be newly opened.

(*b*) An increase of one rupee per mensem to the pay of each of the four scavenging maistries.

(*c*) An increase of one rupee to the pay of the senior bell-striker.

(*d*) An increase of one rupee per mensem to the pay of the office peon.

REVISED BUDGET FOR 1897–98.

Opening Balance.

3. The year opened with a balance of Rs. 10,040 against the budget estimate of Rs. 7,630. The increase is due to the non-utilization of the allotment budgeted for the construction of the new hospital buildings (*vide* paragraph 107 of the administration report for 1896–97).

Receipts.

4. The receipts for the current year are estimated at Rs. 57,240, including the opening balance, against Rs. 54,100 anticipated in the budget. The increase is mainly due to the larger opening balance and to the increase in revenue under tolls, notwithstanding the large falling off in the income from tax on arts.

5. *Municipal Rates and Taxes—Tax on Arts.*—Rs. 3,720 is the revised estimate against Rs. 5,280 budgeted. The decrease is owing to the enforcement in the current year of the revised scale of assessment provided for in the amended Municipal Act.

6. *Tax on Buildings.*—Rs. 9,650 in the revised estimate against the budget estimate of Rs. 9,580. The increase is due to the revenue derived from improvements and extensions to old houses.

7. *Tax on Lands.*—Rs. 1,710 is provided in the revised budget against the budget estimate of Rs. 1,980. The decrease is due to exemption of tax on agricultural lands agreeably to section 63 (3) of the amended Municipal Act.

8. *Tolls.*—The actual amount realized at the auction sale is Rs. 22,600 against Rs. 20,000 budgeted. This very encouraging advance over the budget figure is due to the extraordinary competition among bidders at the auction on account of their expectation of realizing large profits from the unusual importation of paddy into the town from the outlying villages owing to the prevalence of famine in certain parts of the country.

9. *Revenue derived from Municipal property and powers apart from taxation—Rent of Lands.*—The decrease of Rs. 70 under this head is owing to the non-lease of a certain site in the main bazaar street from the inconvenience it was causing to the public.

10. *Sale-proceeds of Lands and Buildings.*—Rs. 110 is the actual amount realized by the sale of sites in Arundelpett against Rs. 100 anticipated. The slight increase calls for no remark.

11. *Produce of Lands and Gardens.*—The amount realized is Rs. 250 against the budget estimate of Rs. 190. The increase is on account of much competition among bidders for the purchase of the grazing right in municipal pastural lands.

12. *Sale-proceeds of Night-soil, Street refuse, &c.*—Rs. 620 is realized against the budget estimate of Rs. 500. The rise in the bid is owing to the better appreciation of street refuse as a manure for agricultural purposes.

13. *Sale-proceeds and Composition Fees of Medicines.*—The increase of Rs. 20 over the budget estimate of Rs. 150 is expected from the sale-proceeds of medicines.

14. *Income from Markets.*—Rs. 1,850 is realized against the budget estimate of Rs. 2,000. The decrease is owing to want of active competition among bidders from the inadequacy of accommodation in the existing vegetable market buildings which had thus a deterrent influence on the bidders as they could not bring into the limited space in the markets all sellers so that they might make a good profit from their farming. This will be obviated if the buildings be extended; and the matter is under correspondence with the Collector with reference to the land required for extension.

15. *Income from Slaughter-houses.*—The decrease of Rs. 60 under this head is due to combination among the few bidders who are drawn from the flesh-eating communities and who are not so forward and pushing at auction sales as Brahmins and Vaisas.

16. *License Fees.*—The collection will amount to Rs. 1,640 against the budget estimate of Rs. 1,490. The increase is chiefly due to the collection of the cart-stand fees at the enhanced rates sanctioned in G.O., Mis. No. 1826 M., dated 4th November 1895, and to the imposition of fees on balconies, &c., under section 167 as sanctioned in G.O., Mis. No. 1121 M., dated 6th July 1896.

17. *Cart-stand Fees.*—Rs. 870 is the amount in the revised estimate against Rs. 700 budgeted. This is the actual bid at the auction which was very keenly competed.

18. *Other Fees.*—The increase of Rs. 20 over the budget estimate is due to the collection of warrant fees, under the amended Municipal Act, from defaulters of taxes.

19. *Fines under Municipal and Other Acts.*—Rs. 700 is the revised estimate against Rs. 300 budgeted. The increase is owing to the instructions of the Accountant-General that the fines should be totally credited to the Municipal funds.

20. *Interest on Investments—Medical.*—Rs. 70 is the interest on the funded capital of the hospital which is invested in the Postal Savings Bank. This was not included in the budget with a view of its being withdrawn during the current year.

21. *Grants and Contributions—from Government—Other purposes.*—Rs. 150 is the revised estimate against Rs. 210 budgeted. The decrease is due to the amount of contribution being calculated at one-third the present salary (Rs. 15 per mensem) of the drawing master instead of at half the pay (Rs. 20 per mensem) which was proposed in the budget and which he should have drawn if he had passed the qualifying test.

22. *From Local Boards.*—Rs. 3,000 is provided in the revised estimate against Rs. 2,980 budgeted. The revised amount is the moiety of the actual expenditure on account of the hospital in the previous year.

23. *Private Scavenging Fees.*—The revised estimate is Rs. 2,350 against Rupees 2,300 budgeted. The increase is expected from the introduction of cleansing privies twice instead of once a day.

24. All other items remain unaltered and do not therefore call for remarks.

Expenditure.

25. The total expenditure under all grants as now estimated amounts to Rs. 53,070 against the original estimate of Rs. 49,930. Particulars of the variations are detailed below.

26. *Grant 1, Communications.*—Rs. 7,530 is expected to be spent against Rupees 6,600 budgeted. The increase is due to allotments on account of new works and special repairs so as to make the expenditure on communications reach to 50 per cent. of the net receipts from tolls in obedience to paragraph 4 in G.O., No. 1613 M., dated 7th October 1895.

27. *New Works—Buildings.*—Rs. 4,000 is provided in the revised estimate against the budget amount of Rs. 3,150. The increase is due to an additional allotment required for the completion of the construction of the hospital assistant's quarters—a part of the new hospital building scheme—begun during the current year.

28. *New Works—Water-supply.*—The increase of Rs. 500 over the budget estimate is due to the additional allotment proposed by the Sanitary Engineer for the investigation of the water-supply scheme and sanctioned by the council at a meeting held on the 13th November 1897.

29. *Repairs—Water-supply.*—Rs. 600 is expected to be spent under this head against Rs. 1,000 budgeted. The difference is not required, as the tanks and wells being full of water will not allow repairs and improvements to be done within the current year.

30. *Establishment.*—Revised estimate is Rs. 790 against Rs. 660 budgeted. The increase is due to the sanction of horse allowance to the works overseer at Rs. 15 per mensem as per G.O., Mis. No. 1348 M., dated 3rd June 1897.

31. *Grant 2, Salary Grants.*—The expenditure under this head amounts to Rs. 1,260 against the budget estimate of Rs. 900. The increase of Rs. 360 is due to the payment of increased grants to some teachers in the Lower Secondary Departments of the A.E.L.M. College and the Sanskrit High school as recommended by the Inspector of Schools seeing that they became qualified for the same by having passed the requisite tests.

32. *Common Gymnasium—Contingencies.*—The increase of Rs. 40 over the budget estimate of Rs. 10 is due to the purchase of certain gymnastic apparatus urgently needed.

33. *Other Items—Drawing Establishment.*—Rs. 180 is expected to be spent against Rs. 240 budgeted. The difference is not required from the fact that the drawing master is paid only Rs. 15 per mensem instead of Rs. 20 as he has not qualified himself for the higher pay by passing the intermediate test. A proposition statement for the deviation is herewith submitted for sanction.

34. *Grant 3, Hospitals and Dispensaries—Establishment.*—Rs. 2,180 is expected to be spent under this head against Rs. 2,240 budgeted. The decrease is due to the services of a trained caste midwife not having been secured as was anticipated at the time of the budget, nor could a person of the requisite qualifications be made to go to Madras to undergo the necessary training to take up service under this municipality. A proposition statement for the deviation from the sanctioned scale is herein enclosed for sanction.

35. *Medicines and Supplies.*—Rs. 1,860 is expected to be spent against the budget estimate of Rs. 1,800. The increase is required for the purchase of more medicines.

36. *Conservancy Establishment.*—The decrease of Rs. 20 in the revised estimate is on account of savings resulting from fines.

37. *Conservancy—Other Charges.*—Rs. 2,120 is the revised provision against Rs. 2,000 budgeted. The increase is owing to the purchase of two corrugated zinc sheet cased rubbish-carts urgently needed.

38. *Private Scavenging Establishment.*—A sum of Rs. 2,220 is provided in the revised estimate against Rs. 2,300 budgeted. The decrease is on account of the late entertainment of a cess-pool toty and to the fines imposed on certain toties for dereliction of duty.

39. *Grant 4, Rewards for Destruction of Wild Animals.*—The increase of Rs. 10 over the budget estimate of Rs. 30 is due to the destruction of a large number of stray dogs and pigs.

40. *Other Charges—Other Items—Famine Allowance.*—Rs. 500 is provided in the revised budget as famine allowance permissible under article 72 of the Civil Account Code from 1st October 1897 to the end of the current financial year at the rate of Rs. 100 per mensem as sanctioned in G.O., Mis. No. 2713 M., dated 6th December 1897.

41. *Painting Toll-gate Boards.*—Rs. 20 is spent for painting toll-gate boards to make public the revised schedule of rates enforced under the amended Municipal Act; for this there was no provision made in the budget as it was not foreseen at the time.

42. *Other Items—Establishment.*—A provision of Rs. 100 is made in the revised estimate for entertaining two clerks on Rs. 12 each per mensem and four lascars (measurers) on Rs. 6 each per mensem for remeasuring houses and preparing registers of the same with a view to revise the tax on buildings, which was done last during 1892–93. This establishment is proposed to be entertained for six months (from January to June 1898) by which period the required information can be got if the establishment be properly supervised and its work efficiently checked.

43. *Grant 5, Collection of Municipal Taxes—Establishment.*—The amount provided in the revised estimate is Rs. 450 against the budget estimate of Rs. 400. The increase is due to the entertainment of an additional bill collector as sanctioned in G.O., Mis. No. 1348 M., dated 3rd June 1897.

44. *Refund of other than current Collections.*—Rs. 20 is the amount of provision in the revised estimate on account of remissions on vacant buildings.

45. *Investments in Savings Bank.*—Rs. 70 is invested in the savings bank, being the interest on the funded capital of the hospital, which has not been withdrawn in the current year as proposed in the budget.

46. *Closing Balance.*—The revised balance fortuitously coincides with the budget balance as altered by Government in G.O., No. 581 M., dated 17th March 1897.

BUDGET ESTIMATE FOR 1898–99.

Opening Balance.

47. The budget estimate for the year 1898–99 opens with a balance of Rs. 4,170.

Receipts.

48. *Municipal Rates and Taxes—Tax on Arts.*—Rs. 4,000 is budgeted against the revised estimate of Rs. 3,720. The increase is expected from a careful assessment of persons liable to the profession tax.

49. *Tax on Buildings.*—I beg to propose the levying of assessment on buildings at an increase of 33 3 per cent. over the existing rates which were fixed so far back as 1892 and were calculated at one and a half times, the then prevailing rates. Since then, the value of houses has risen high, and the people in general have been prosperous. The enhancement, I propose, cannot therefore be deemed as either abnormal or immoderate. I may further add that the amended Municipal Act has raised the maximum to 8½ per cent. and any slight increase in the rate of assessment will be in accordance with the amended section of the Act. From this view, and from the thorough and complete revision to which the house-tax registers will be subjected consequent upon remeasurement, I anticipate a very large increase in revenue from buildings. I therefore provide Rs. 15,000 as the budget estimate against Rs. 9,650, revised estimate.

This figure is, however, altered by the council to Rs. 11,000, as it has negatived my proposal to enhance the rate of taxation (*vide* resolution of the council herewith submitted).

50. *Tax on Lands.*—Rs. 1,600 is provided in the budget against Rs. 1,710, revised estimate. The decrease is the amount of arrears for collection within the current year, and as such does not recur next year.

51. *Tax on Carts.*—Rs. 2,400 is provided against the revised estimate of Rs. 2,200. The increase may be anticipated from a large number of carts to be licensed next year, owing to the special establishment entertained due to the re-organising of the conservancy staff.

52. *Tolls.*—Rs. 21,000 is budgeted against Rs. 22,600 of the revised estimate for the reason that it is doubtful whether the unusual competition which existed among the bidders during the current will be seen in the ensuing year.

53. *Sale-proceeds of Lands and Buildings.*—Rs. 50 is entered against Rs. 110 of the revised estimate. The decrease is due to the absence of lands to be sold next year as all the available sites in Arundelpett were already disposed of, and the Government has been invariably rejecting all applications for sites within the town to prevent overcrowding.

54. *Fees from Educational Institutions.*—Rs. 50 provided in the educational budget is adopted in the budget; hence the increase of Rs. 10 over the revised estimate.

55. *Income from Markets.*—Rs. 2,000 is budgeted against the revised estimate of Rs. 1,850 in expectation of enhanced bidding at the auction sale for the ensuing year; but the council has reduced this figure to Rs. 1,850, thus repeating the amount in the revised estimate.

56. *Income from Slaughter-houses.*—Rs. 800 is budgeted against Rs. 740 of the revised estimate as there is every likelihood of an increase under this head from greater competition among bidders.

57. *Interest on Investments—Medical.*—Nothing is shown under this head against Rs. 70, revised estimate, as the capital of the hospital endowment fund is proposed to be withdrawn and utilized for the construction of the new hospital buildings.

58. *Grants and Contributions from Government—Other purposes.*—Rs. 210 is expected against Rs. 150 provided in the revised budget. The increase is due to the increase of pay to the drawing master who gets a moiety of grant, should he qualify himself by passing the requisite test.

59. *From Local Boards—Medical.*—Rs. 3,130 is provided, being a moiety of the actual expenditure of the municipal hospital during the current year.

60. *Miscellaneous—Private Scavenging Fees.*—Rs. 2,500 is expected against Rs. 2,350 of the revised estimate as further endeavours will be made to improve the system by the introduction of cleaning the privies twice instead of once a day and by further raising the present low rates of fees.

61. *Extraordinary and Debt—Withdrawals from Savings Bank.*—Rs. 2,100 is expected to be withdrawn from Savings Bank towards the building cost of the new hospital. This figure is made up of Rs. 2,000, the funded capital of the hospital and Rs. 100 drawn from the interest on this invested amount.

62. The other items under receipts call for no remarks as they remain the same as in the revised budget.

63. *Total Receipts excluding Opening Balance.*—Rs. 50,230 is budgeted against Rs. 47,200, the revised estimate, and Rs. 47,665-6-2, actuals for 1896-97.

Expenditure.

64. *Grant 1, Communications.*—Rs. 3,000 is allotted for new roads and Rupees 4,000 for repairs as detailed in Statement II-A, Parts I and II. The aggregate sum amounts to 50 per cent. of the net receipts from tolls.

65. *New Works—Buildings.*—Rs. 3,800 is provided for new buildings. Out of this, Rs. 3,000 is allotted for the construction of the hospital buildings. In 1896-97, it was proposed to construct a new hospital in a healthier and more airy locality of the town as the present buildings were condemned by all officers from the Surgeon-General downwards as altogether unfit to serve the purpose for which it was intended. The proposal was submitted to the Sanitary Board which roughly calculated the entire cost to come up to Rs. 40,000. This amount is too high to be borne by the municipality, as it has various other demands on its funds; nor would it be justifiable that it should wholly be undertaken by it from the fact that the institution, though styled municipal hospital, is not intended entirely for the benefit of the Guntúr population. The people of the taluks of Guntúr, Sattenapalle, Dachepalli, Vinukonda, Narasaraopet, Répalle, &c., attend it both as in-patients and out-patients. It is the only large central hospital in the south Kistna district, and as such requires the support and co-operation of the local boards. For these reasons, the various taluk boards and the district board were addressed to contribute their quota towards the building cost. The district board, on its own behalf and on behalf of the taluk boards, had generously made a definite promise to contribute two-thirds of the entire cost if it would not exceed Rs. 40,000, and if plans and estimates amounting to this cost were forwarded to it after their receipt. Arrangements were made so far, but as the eagerly expected standard designs of all the buildings have not yet been to hand from the Sanitary Board, further steps have not been taken to request the district board to make good its promise. For the same reason, a full and detailed report to the Government on the whole new hospital building scheme, as per instructions in G.O., No. 581 M., dated 17th March 1897, is also deferred. But from what I was told by the Surgeon-General when he came here last September for inspection, I think there would be no further delay in the receipt of the designs as they were ready, it seems, for printing. The whole scheme will therefore soon be formulated, and the necessary plans and estimates will be got ready for all the buildings in their entirety. Meanwhile, as it would be very expensive for the municipality to undertake the construction of all the buildings in any one year, and as it would be so very convenient to complete the scheme by annual allotments, a provision of Rs. 3,000 is made in the budget, pending the settlement of contribution from the district board after definitely formulizing the scheme.

66. I have provided Rs. 500 for improving the market on the lines suggested by the Sanitary Commissioner in his last inspection notes.

67. Rs. 300 is budgeted as compensation for the land required in connection with the new hospital buildings, and the Government was addressed on the matter in this office letter, No. 499, dated 5th August 1897.

68. *New Works—Water-supply.*—Rs. 2,000 is provided to give effect to the recommendation of the Sanitary Commissioner for lifting water from the reservoir by means of hand-power force pump to a tank constructed on a high level and for distributing water therefrom by means of taps to prevent its pollution.

This proposal has, however, been disallowed by the council in view of the shortly expected water-supply scheme.

69. Rs. 600 is provided for digging three wells in three different parts of th town for the use of the Madigas and Malas (Panchamas) who suffer much in th summer season for want of fresh water.

70. *Repairs—Buildings.*—Rs. 1,000 is provided for repairs to buildings as per details furnished in Statement II-A, Part II. Out of this allotment, Rs. 200 is budgeted for certain improvements to the slaughter-house as per the recommendation of the Sanitary Commissioner in his last inspection notes.

71. *Repairs—Water-supply.*—Rs. 1,000 is budgeted for repairs to tanks, wells and filter.

72. *Establishment.*—The budget amount is Rs. 840 against Rs. 790, revised estimate. The decrease in the revised estimate is due to the payment of the salaries of the works overseer and his establishment at the old scale for some months in the current year, and the figure now budgeted includes the provision made on account of the horse allowance to the works overseer at Rs. 15 per mensem for the whole year.

73. *Grant 2, Education.*—The figures that are shown in the educational budget forwarded by the Director of Public Instruction are approved by the council in its resolution, No. 1, dated 18th December 1897, with certain modifications. The educational budget and a copy of the resolution of the council thereon are herewith submitted.

74. *Training Schools—Contributions to Local Boards.*—Rs. 60 is provided in the budget as contribution towards the cost of maintaining one student in the technical institute at Bezwada at the rate of Rs. 5 per mensem.

75. *Salary Grants.*—Rs. 1,250 is provided in the budget against Rs. 900 in the educational budget for the reasons stated in paragraph 31 *supra.*

76. *Common Drawingmaster—Establishment.*—Rs. 240 is put in the budget against the revised estimate of Rs. 180. The increase is provided for paying the drawingmaster at Rs. 20 per mensem, should he complete the requisite test.

77. *Grant 3, I. Hospitals and Dispensaries—Establishment.*—Rs. 2,260 is provided against Rs. 2,180, revised estimate. The increase is due to the provision made in the budget for the employment of a gardener in connection with the hospital on Rs. 6 per mensem. This has been strongly recommended by the Civil Surgeon and approved by the Surgeon-General. The council has, however, modified this proposal by disallowing the employment of a separate gardener, and by suggesting an increase of Re. 1 per mensem to the pay (Rs. 5) of the hospital waterman for doing the additional work of watering the garden (*vide* copy of the resolution herewith submitted). Hence the figure is altered to Rs. 2,200.

78. *Medicines and Supplies.*—Rs. 1,800 is provided against Rs. 1,860, revised estimate. The difference is due to the fact that medicines purchased during the current year will last for some time in the ensuing year.

79. *Sundries and Contingencies.*—Rs. 900 is budgeted against Rs. 800, revised estimate. The increase is provided for the purchase of iron cots as recommended by the Surgeon-General.

80. In obedience to G.O., No. 154 L., dated 24th January 1895, the senior hospital assistant is provided with freequarters and the junior subordinate is given a house-rent of Rs. 5 per mensem. The quarters of both the medical subordinates are within 200 yards from the hospital.

81. *Registration—Establishment.*—Rs. 200 is budgeted against Rs. 180, revised estimate. The difference is due to an increase of Rs. 2 per mensem to the present pay of the registrar, whose work has been characterised by the Government in G.O., No. 1912 M., dated 31st August 1897, as "very satisfactory," and whose accounts are also pronounced as "trustworthy." Moreover, this municipality has only one registrar for a population of 23,359, whereas similar municipalities with less population than that of this town have registrars on equal or higher salaries. Hence the proposed pay of Rs. 17 per mensem is, in my humble opinion, not very high.

82. *Conservancy Establishment.*—Rs. 6,660 is provided in the budget against the revised estimate of Rs. 6,430. The increase is due to the reorganization of the conservancy staff as recommended by the Sanitary Commissioner in the light of the suggestions of the Government embodied in G.Os., Nos. 1658 M., dated 16th October 1895, and 4 M., dated 4th January 1897. A copy of my memorandum on the matter

and a copy of the resolution No. 1 of the council thereon adopted at a meeting held on the 4th December 1897 are herewith submitted. According to the re-arrangement proposed, there will be from the next financial year a trained sanitary inspector on Rs. 40 per mensem (Rs. 25 pay and Rs. 15 horse allowance) and four sanitary maistries on salaries ranging from Rs. 15 to Rs. 12 per mensem to look to the sanitation and cleansing of the four electoral wards into which this town is divided, under the immediate supervision and guidance of the sanitary inspector. There is no other material alteration in the existing arrangement, and the council wish to see how the proposed scheme will work before effecting further changes.

83. *Other Charges such as Purchase or Hire of Carts, &c.*—A provision of Rs. 1,760 is made in the budget against the revised estimate of Rs. 2,120. The decrease is due to the absence of provision for the purchase of rubbish-carts made in the current year. The provision is allotted as detailed below:—

	Rs.	
Hire of 26 buffaloes for rubbish-carts at Rs. 5 each per mensem	1,560	per annum.
Hire of bullocks for road-watering	100	"
Repairs to carts	100	"
Total ..	1,760	

84. *Private Scavenging Establishment.*—The budget provision exceeds the revised estimate by Rs. 80. This is due to a decrease in the revised estimate figure on account of the late entertainment of a toty to clean cess-pools and the imposition of fines on toties for neglect of duty.

The council has additionally provided Rs. 50 on account of the proposed increase of Re. 1 each per mensem to the pay of the four scavenging maistries in consideration of the onerous and troublesome work which these men are expected to discharge not only in connection with the collection of the fees, but in directing and controlling that vexatious and importunate class of people—the scavengers—from whose hands a good many privies have been wrenched to be brought under the municipality and who, consequently being deprived of their private income, are ever ready to run down the private scavenging system, if only they are allowed to have their own way. The figure under this head is thus raised to Rs. 2,350.

85. *Contingencies such as Cost of Scavenging Carts, &c.*—Rs. 1,000 is provided under this item against Rs. 1,200 of the revised estimate. The decrease is due to the absence of provision in the budget for the purchase of night-soil carts. This amount will be utilized as follows:—

	Rs.
Hire of 7 buffaloes for night-soil carts at Rs. 5 each per mensem ..	420
Hire of 4 pair of bullocks for cess-pool carts at Rs. 10 each	480
Repairs to carts	100
Total ..	1,000

86. *Grant 4, Lighting—Contingencies.*—Rs. 1,900 is provided against Rs. 1,800 of the revised estimate. The increase is due to some new lamp-posts proposed to be fixed next year, and the consequent adequate provision for lighting contingencies. Lamp-posts are specially urgently needed in the new extensions of the town.

87. *Market—Contingencies.*—Rs. 30 is provided against Rs. 10 of the revised estimate, the increase being due to the provision of sweeping and cleansing charges with reference to the newly constructed gutters in the market.

88. *Slaughter-house—Establishment.*—An increase of Rs. 20 over the revised estimate is proposed as increment to the pay of the two servants attached to the slaughter-house. Since its construction on the standard design, their work has become very heavy with no adequate compensation. An increase of Re. 1 per mensem to the pay of each of them is therefore reasonable.

89. *Avenues—Contingencies.*—A provision of Rs. 200 is made against Rs. 50 of the revised estimate. There has been no attempt made to plant young trees in place of old ones cut down and sold when withered, the result of this being that the town is denuded of its trees to a great extent. If provision be made every year for planting new trees along the road sides, not only will the avenues add beauty to the roads, afford shade to passers-by, but will be a source of income to the municipality. Hence is the increase under this head.

90. *Bell-striking—Establishment.*—Rs. 130 is provided against Rs. 120 as the council has proposed an increase of Re. 1 per mensem to the present pay of the senior bell-striker in recognition of his long and faithful service in this connection.

91. *Other Charges—Compensation for Lands.*—The council has made a provision of Rs. 1,000 in the budget for acquiring land for opening two burial-grounds—one in Arundelpett for the use of the Hindu community and another in Sangadigunta for the use of the Muhammadans.

92. *Famine Allowance.*—Nothing is provided for the extra allowance permissible under article 72 of the Civil Account Code as abatement of famine is expected by next year.

93. *Other Items—Remeasuring Houses for Assessment.*—A provision of Rs. 200 is made for the continuance of the house-measuring establishment for four months (*vide* paragraph 42 *supra*). This figure also includes Rs. 10 provided for contingencies.

94. *Other Items—Painting Toll-gate Boards.*—Nothing is put down in the budget against Rs. 20 of the revised estimate as it is not a recurring item.

95. *Grant 5, Office Establishment.*—Rs. 1,640 is provided against the revised estimate of Rs. 1,540. The increase is due to the biennial increment of Re. 1 to the pay of the shroff as sanctioned in G.O., No. 302 M., dated 20th February 1896. I have also proposed the raising of the pay of the manager and the accountant to Rs. 50 and Rs. 30 per mensem, respectively, as they have much responsible duties, and their work has also been pronounced by the auditors as really efficient and satisfactory. When I first graded their salaries from Rs. 45 to Rs. 50 and Rs. 25 to Rs. 30 in my budget proposals for 1896–97, I had no adequate idea of the large and responsible work they had to discharge; but now from personal experience, I feel certain that men in the position of a manager and an accountant should each have a starting pay of Rs. 50 and Rs. 30 per mensem rising to Rs. 60 and Rs. 35 by annual increments of Rs. 2 and Re. 1, respectively. I hope my proposals will have the cordial support of the council, and I respectfully submit that they will be approved of by the Government.

The figure Rs. 1,640 is raised by the council to Rs. 1,660 by its proposal to supplement the present pay of the office peon by Re. 1 per mensem in token of its appreciation of his long and good service.

96. *Collection—Establishment.*—Rs. 720 is provided under this head against the revised estimate of Rs. 450. The increase is due to the entertainment of two revenue maistries on Rs. 10 each per mensem for collection of taxes on animals, carts, vehicles, license-fees, &c. They have also to discharge all those miscellaneous duties which up to the reorganization of the conservancy staff have devolved upon the sanitary overseers (maistries) who are from next year to be solely in charge of sanitation. Hence the additional expenditure for collection on this score is debited to this grant.

97. *Repayment of Debt.*—Rs. 1,000 is budgeted as the fifth instalment payable agreeably to the conditions of the application for loan appended to G.O., No. 448 M., dated 29th March 1893, to the President of the Cotton Merchants Choultry on the principal borrowed for the construction of the markets, and Rs. 120 as interest against Rs. 180 of the revised estimate. The difference of Rs. 60 is due to the decrease in the principal upon which interest is calculated.

98. *Investments—In Savings Bank.*—Nothing is budgeted under this head against the revised estimate of Rs. 70, for the reason stated in paragraph 57 *supra*.

99. The total expenditure under all grants amounts to Rs. 50,710 against the revised estimate of Rs. 53,070 and the actuals of Rs. 46,432–12–5, leaving a balance of Rs. 3,690 or 7·3 per cent of the estimated receipts.

N. Dis. No. 2528, Mis.

Forwarded.

2. The revision of house-tax has been suspended chiefly on the ground of famine. I think it should be distinctly understood that revision should take place after this year.

(Signed) F. DUP. OLDFIELD,
Ag. Sub-Collector.

20th December 1897.

N. Dis. No. 408-M.

Forwarded.

2. It is to be regretted that the council did not accept the proposals to carry out the Sanitary Commissioner's wishes. The water-supply scheme has not yet been investigated and will after investigation take some time to execute.

(Signed) R. MORRIS,
Acting Collector.

MASULIPATAM,
30th December 1897.

From Surgeon-Major-General C. SIBTHORPE, C.B., F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 11th January 1898, No. 20.

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

2. The proposal of the municipality, to increase the pay of the waterman by Re. 1 for doing the additional work of watering the garden, meets with my approval.

3. A sum of Rs. 3,000 is allotted for the construction of the hospital buildings. As it would be very difficult from a financial point of view to undertake the construction of all the buildings in any one year, I concur in the suggestion of the municipality to complete as many buildings as the funds supplemented by grants from the district board will permit.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 14th January 1898, No. 236.

With reference to the budget estimate of the Guntúr Municipality for 1898–99, I have the honour to state that in paragraph 75 of the covering letter the Chairman says that a sum of Rs. 1,250 is provided for salary grants, against Rs. 900 recommended by this department, "for the reasons stated in paragraph 31 *supra*." But extract from this paragraph has not been furnished to me. The other items call for no remarks. The net expenditure proposed under Grant 2 is, as the figures stand, Rs. 5,820 (6,080—260), or about 16 per cent. of the estimated income from taxation, markets and rents.

ORDER—No. 271 M., dated 29th January 1898.

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

—	Actuals, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1897-98.	Budget estimate, 1898-99.
Receipts.	RS.	RS.	RS.	RS.
Balance brought forward	8,810	7,630	10,040	4,170
Tax on Arts	5,165	5,280	3,720	4,000
,, on Buildings and Lands	11,567	11,560	11,360	12,600
,, on Vehicles and Animals	1,509	1,500	1,500	1,500
,, on Carts	2,260	2,200	2,200	2,400
Tolls	13,835	13,330	15,070	14,000
Realizations under Special Acts	85	20	20	20
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	1,401	1,040	1,040	980
Conservancy Receipts	470	500	620	620
Fees and Revenue from Educational Institutions	43	40	40	50
,, ,, from Medical Institutions	173	160	180	180
Income from Markets and Slaughter-houses	2,548	2,800	2,590	2,650
License Fees	1,644	1,490	1,640	1,640
Other Fees	714	720	910	910
Fines under Municipal and other Acts	795	300	700	700
Interest on Investments and Premium on Loans	61	..	70	..
Grants and Contributions from Government	313	210	150	210
,, ,, from Local Boards	2,670	2,980	3,000	3,130
Recoveries for Services to Private Individuals	2,378	2,300	2,350	3,000
Miscellaneous	24	40	40	40
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	..	..	..	2,100
Advances Recovered	10	..	..	..
Total	56,475	54,100	57,240	54,900
Charges.				
GRANT 1—				
New Works—				
Communications	2,841	2,500	2,800	3,000
Buildings	2,158	3,150	4,000	3,800
Water-supply	824	2,500	3,000	600
Repairs—				
Communications	4,400	4,100	4,730	4,000
Buildings	1,665	1,750	1,750	1,000
Water-supply	969	1,260	860	1,260
Establishment	657	660	790	840
Tools and Plant and other Stores	148	50	50	50
Contributions for Public Works	500	..	..	..
Total	14,162	15,970	17,980	14,550
GRANT 2—				
Training Schools	6	..	..	60
Municipal Schools—				
On the Salary-result System	1,105	1,230	1,230	1,230
Salary Grants	896	900	1,260	1,250
Result ,,	2,246	2,400	2,400	2,400
Building, Furniture, &c., Grants	59	300	300	300
Inspection	397	400	400	400
Miscellaneous	366	440	420	440
Total	5,075	5,670	6,010	6,080
GRANT 3—				
Hospitals and Dispensaries	5,912	6,050	6,050	6,110
Contributions	480	370	370	370
Vaccination	372	390	390	390
Registration of Births and Deaths	176	200	200	200
Conservancy, Road-cleaning and Road-watering	11,756	13,050	13,070	12,870
Total	18,696	20,060	20,080	19,940
GRANT 4—				
Lighting	2,343	2,380	2,380	2,480
Markets and Slaughter-houses	412	420	420	460
Choultries	30	30	30	30
Travellers' Bungalows	182	70	70	70
Avenues	104	120	120	270
Public Garden, Survey of Land, Fire and other Charges	1,023	790	1,300	1,800
Total	4,094	3,810	4,320	5,110
GRANT 5—				
Supervision and Management	3,080	3,240	3,410	3,790
Repayment of Debt	1,000	1,000	1,000	1,000
Interest on Loan	240	180	180	120
Advances Recoverable	1	..	..	..
Refunds	23	..	20	..
Investments	61	..	70	..
Balance	10,043	4,170	4,170	4,310
Grand Total	~~56,475~~	~~54,100~~	~~57,240~~	~~54,900~~

46,432 49,930 53,070 50,590.

REVISED ESTIMATE FOR 1897-98.

2. The current receipts and charges are now estimated at Rs. 47,200 and Rupees 53,070, respectively, against Rs. 46,470 and Rs. 49,930 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under tolls and fines and is nearly counterbalanced by a decline under the tax on arts, while the increase in the charges appears mainly under Grants 1, 2 and 4. The allotments of Rs. 850 and Rs. 630, respectively, for new works—buildings and repairs—communications referred to in paragraphs 27 and 26 of the Chairman's letter are sanctioned. The reduction from Rs. 20 to Rs. 15 in the salary of the drawing master and from Rs. 15 to Rs. 10 in that of the hospital midwife, and the entertainment for six months from 1st January 1898 of two temporary clerks on Rs. 12 each and four lascars on Rs. 6 each, proposed in paragraphs 33, 34 and 42, are sanctioned. The attention of the municipal council is, however, drawn to the Sub-Collector's remarks in paragraph 2 of his endorsement.

BUDGET ESTIMATE FOR 1898-99.

3. *Receipts.*—The receipts for the ensuing year are entered at Rs. 50,230 against Rs. 47,200 in the revised estimate, the increase, which appears chiefly under the tax on buildings and sale-proceeds of Government securities, being partly counterbalanced by a decrease under tolls. The receipts from private scavenging fees will be raised from Rs. 2,500 to Rs. 3,000 so as to approximate more nearly to the charges, as it is not fair that the general tax-payer should bear the cost of what is purely a private service. The proposal of the municipal council to utilize the funded capital of the hospital, amounting to Rs. 2,100, to meet the cost of constructing a new hospital building, referred to in paragraph 61 of the Chairman's letter, should form the subject of a separate communication, in which the origin of the endowment and the purpose for which it was made should be stated. In the meantime, the credit taken under this head will be allowed to stand.

4. *Charges.*—(1) The probable charges are put down at Rs. 50,710 against the revised estimate of Rs. 53,070, the decrease, which appears mainly under Grant 1, being partly made good by an increase under Grants 4 and 5.

(2) *Grant 1.*—The report on the construction of the hospital buildings called for in paragraph 4 (2) of G.O., No. 581 M., dated 17th March 1897, is awaited. The attention of the municipal council is drawn to the remarks of the Collector in paragraph 2 of his endorsement regarding the improvement of the water-supply. The communication referred to in paragraph 67 of the Chairman's letter has not been received in the Government office.

(3) *Grant 2.*—The increase in the salary of the drawing master from Rs. 15 to ~~Rs.~~ 20, proposed in paragraph 76, is approved. The Chairman's attention is drawn to the omission pointed out by the Director in his letter read above.

(4) *Grant 3.*—The increase of Re. 1 in the salary of the hospital waterman, proposed in paragraph 77, is sanctioned; but in view of the fact that the salary of the registrar of births and deaths was raised from Rs. 13 to ~~Rs.~~ 15 in the current year, and that he is already sufficiently well paid, the proposal to give him a further increase of Rs. 2 cannot be entertained. The allotment under conservancy will be passed, subject to the remarks of the Sanitary Commissioner.

(5) *Grant 4.*—The increase from Rs. 5 to ~~Rs.~~ 6 in the salaries of the slaughter-house servants, proposed in paragraph 88, is sanctioned; but the proposed increase of Re. 1 in the pay of the bell-striker, referred to in paragraph 90, cannot be approved, as it does not appear to be necessary.

(6) *Grant 5.*—The increase of Re. 1 in the salary of one of the office peons and the entertainment of two revenue maistries on Rs. 10 each for the collection of taxes, &c., proposed in paragraphs 95 and 96, respectively, are sanctioned; but the proposal of the municipal council to increase the salaries of the municipal office manager and the accountant cannot be approved, as the Government is not satisfied of its necessity.

With reference to G.O., No. 2473 L., dated 22nd December 1897, the contribution for the central office establishments will be reduced from Rs. 440 to Rs. 415 or Rs. 420 in round numbers.

5. As revised by Government, the budget closes with a balance of Rs. 4,310 or 8·5 per cent. of the estimated receipts.

(True Extract.)

Ag. Secretary to Government.

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

Exd. C. M. Thumbuswamy.

Cir. 3m

Guntur

20/1/98

Refd
14/1/98

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

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 Collector, Kistna), dated 15th December 1897, No. 933.

I have the honour to submit herewith the revised budget for the current year and the budget estimates for the next financial year, 1898–99, together with the prescribed statements and a copy of the resolutions of the council at a meeting held on the 18th instant, passing the report.

2. The councillors present at the meeting adopted my proposals circulated with the draft estimates, with the following modifications and additions :—

(1) *Modifications.*—(*a*) Reduction of my budget estimate under "Tax on buildings" from Rs. 15,000 to Rs. 11,000.

(*b*) Alteration of my estimated amount under "Income from markets" from Rs. 2,000 to Rs. 1,850.

(*c*) Disapproval of my proposal to allot Rs. 2,000 for lifting water from the Black tank reservoir by means of force pump for redistribution from a high-placed tank.

(*d*) Disallowing Rs. 70 budgeted under "Hospital establishment" as pay to a gardener on Rs. 6 per mensem, and proposing in its place an increase of one rupee to the present pay of the hospital waterman.

(2) *Additions.*—(*a*) An allotment of Rs. 1,000 for acquiring land for two burial-grounds to be newly opened.

(*b*) An increase of one rupee per mensem to the pay of each of the four scavenging maistries.

(*c*) An increase of one rupee to the pay of the senior bell-striker.

(*d*) An increase of one rupee per mensem to the pay of the office peon.

REVISED BUDGET FOR 1897–98.

Opening Balance.

3. The year opened with a balance of Rs. 10,040 against the budget estimate of Rs. 7,630. The increase is due to the non-utilization of the allotment budgeted for the construction of the new hospital buildings (*vide* paragraph 107 of the administration report for 1896–97).

Receipts.

4. The receipts for the current year are estimated at Rs. 57,240, including the opening balance, against Rs. 54,100 anticipated in the budget. The increase is mainly due to the large opening balance and to the increase in revenue under tolls, notwithstanding the large falling off in the income from tax on arts.

5. *Municipal Rates and Taxes—Tax on Arts.*—Rs. 3,720 is the revised estimate against Rs. 5,280 budgeted. The decrease is owing to the enforcement in the current year of the revised scale of assessment provided for in the amended Municipal Act.

6. *Tax on Buildings.*—Rs. 9,650 in the revised estimate against the budget estimate of Rs. 9,580. The increase is due to the revenue derived from improvements and extensions to old houses.

7. *Tax on Lands.*—Rs. 1,710 is provided in the revised budget against the budget estimate of Rs. 1,980. The decrease is due to exemption of tax on agricultural lands agreeably to section 63 (3) of the amended Municipal Act.

8. *Tolls.*—The actual amount realized at the auction sale is Rs. 22,600 against Rs. 20,000 budgeted. This very encouraging advance over the budget figure is due to the extraordinary competition among bidders at the auction on account of their expectation of realizing large profits from the unusual importation of paddy into the town from the outlying villages owing to the prevalence of famine in certain parts of the country.

9. *Revenue derived from Municipal property and powers apart from taxation—Rent of Lands.*—The decrease of Rs. 70 under this head is owing to the non-lease of a certain site in the main bazaar street from the inconvenience it was causing to the public.

10. *Sale-proceeds of Lands and Buildings.*—Rs. 110 is the actual amount realized by the sale of sites in Arundelpett against Rs. 100 anticipated. The slight increase calls for no remark.

11. *Produce of Lands and Gardens.*—The amount realized is Rs. 250 against the budget estimate of Rs. 190. The increase is on account of much competition among bidders for the purchase of the grazing right in municipal pastural lands.

12. *Sale-proceeds of Night-soil, Street refuse, &c.*—Rs. 620 is realized against the budget estimate of Rs. 500. The rise in the bid is owing to the better appreciation of street refuse as a manure for agricultural purposes.

13. *Sale-proceeds and Composition Fees of Medicines.*—The increase of Rs. 20 over the budget estimate of Rs. 150 is expected from the sale-proceeds of medicines.

14. *Income from Markets.*—Rs. 1,850 is realized against the budget estimate of Rs. 2,000. The decrease is owing to want of active competition among bidders from the inadequacy of accommodation in the existing vegetable market buildings which had thus a deterrent influence on the bidders as they could not bring into the limited space in the markets all sellers so that they might make a good profit from their farming. This will be obviated if the buildings be extended; and the matter is under correspondence with the Collector with reference to the land required for extension.

15. *Income from Slaughter-houses.*—The decrease of Rs. 60 under this head is due to combination among the few bidders who are drawn from the flesh-eating communities and who are not so forward and pushing at auction sales as Brahmins and Vaisas.

16. *License Fees.*—The collection will amount to Rs. 1,640 against the budget estimate of Rs. 1,490. The increase is chiefly due to the collection of the cart-stand fees at the enhanced rates sanctioned in G.O., Mis. No. 1826 M., dated 4th November 1895, and to the imposition of fees on balconies, &c., under section 167 as sanctioned in G.O., Mis. No. 1121 M., dated 6th July 1896.

17. *Cart-stand Fees.*—Rs. 870 is the amount in the revised estimate against Rs. 700 budgeted. This is the actual bid at the auction which was very keenly competed.

18. *Other Fees.*—The increase of Rs. 20 over the budget estimate is due to the collection of warrant fees, under the amended Municipal Act, from defaulters of taxes.

19. *Fines under Municipal and Other Acts.*—Rs. 700 is the revised estimate against Rs. 300 budgeted. The increase is owing to the instructions of the Accountant-General that the fines should be totally credited to the Municipal funds.

20. *Interest on Investments—Medical.*—Rs. 70 is the interest on the funded capital of the hospital which is invested in the Postal Savings Bank. This was not included in the budget with a view of its being withdrawn during the current year.

21. *Grants and Contributions—from Government—Other purposes.*—Rs. 150 is the revised estimate against Rs. 210 budgeted. The decrease is due to the amount of contribution being calculated at one-third the present salary (Rs. 15 per mensem) of the drawing master instead of at half the pay (Rs. 20 per mensem) which was proposed in the budget and which he should have drawn if he had passed the qualifying test.

22. *From Local Boards.*—Rs. 3,000 is provided in the revised estimate against Rs. 2,980 budgeted. The revised amount is the moiety of the actual expenditure on account of the hospital in the previous year.

23. *Private Scavenging Fees.*—The revised estimate is Rs. 2,350 against Rupees 2,300 budgeted. The increase is expected from the introduction of cleansing privies twice instead of once a day.

24. All other items remain unaltered and do not therefore call for remarks.

Expenditure.

25. The total expenditure under all grants as now estimated amounts to Rs. 53,070 against the original estimate of Rs. 49,930. Particulars of the variations are detailed below.

26. *Grant 1, Communications.*—Rs. 7,530 is expected to be spent against Rupees 6,600 budgeted. The increase is due to allotments on account of new works and special repairs so as to make the expenditure on communications reach to 50 per cent. of the net receipts from tolls in obedience to paragraph 4 in G.O., No. 1613 M., dated 7th October 1895.

27. *New Works—Buildings.*—Rs. 4,000 is provided in the revised estimate against the budget amount of Rs. 3,150. The increase is due to an additional allotment required for the completion of the construction of the hospital assistants' quarters—a part of the new hospital building scheme—begun during the current year.

28. *New Works—Water-supply.*—The increase of Rs. 500 over the budget estimate is due to the additional allotment proposed by the Sanitary Engineer for the investigation of the water-supply scheme and sanctioned by the council at a meeting held on the 13th November 1897.

29. *Repairs—Water-supply.*—Rs. 600 is expected to be spent under this head against Rs. 1,000 budgeted. The difference is not required, as the tanks and wells being full of water will not allow repairs and improvements to be done within the current year.

30. *Establishment.*—Revised estimate is Rs. 790 against Rs. 660 budgeted. The increase is due to the sanction of horse allowance to the works overseer at Rs. 15 per mensem as per G.O., Mis. No. 1348 M., dated 3rd June 1897.

31. *Grant 2, Salary Grants.*—The expenditure under this head amounts to Rs. 1,260 against the budget estimate of Rs. 900. The increase of Rs. 360 is due to the payment of increased grants to some teachers in the Lower Secondary Departments of the A.E.L.M. College and the Sanskrit High school as recommended by the Inspector of Schools seeing that they became qualified for the same by having passed the requisite tests.

32. *Common Gymnasium—Contingencies.*—The increase of Rs. 40 over the budget estimate of Rs. 10 is due to the purchase of certain gymnastic apparatus urgently needed.

33. *Other Items—Drawing Establishment.*—Rs. 180 is expected to be spent against Rs. 240 budgeted. The difference is not required from the fact that the drawing master is paid only Rs. 15 per mensem instead of Rs. 20 as he has not qualified himself for the higher pay by passing the intermediate test. A proposition statement for the deviation is herewith submitted for sanction.

34. *Grant 3, Hospitals and Dispensaries—Establishment.*—Rs. 2,180 is expected to be spent under this head against Rs. 2,240 budgeted. The decrease is due to the services of a trained caste midwife not having been secured as was anticipated at the time of the budget, nor could a person of the requisite qualifications be made to go to Madras to undergo the necessary training to take up service under this municipality. A proposition statement for the deviation from the sanctioned scale is herein enclosed for sanction.

35. *Medicines and Supplies.*—Rs. 1,860 is expected to be spent against the budget estimate of Rs. 1,800. The increase is required for the purchase of more medicines.

36. *Conservancy Establishment.*—The decrease of Rs. 20 in the revised estimate is on account of savings resulting from fines.

37. *Conservancy—Other Charges.*—Rs. 2,120 is the revised provision against Rs. 2,000 budgeted. The increase is owing to the purchase of two corrugated zinc sheet cased rubbish-carts urgently needed.

38. *Private Scavenging Establishment.*—A sum of Rs. 2,220 is provided in the revised estimate against Rs. 2,300 budgeted. The decrease is on account of the late entertainment of a cess-pool toty and to the fines imposed on certain toties for dereliction of duty.

39. *Grant 4, Rewards for Destruction of Wild Animals.*—The increase of Rs. 10 over the budget estimate of Rs. 30 is due to the destruction of a large number of stray dogs and pigs.

40. *Other Charges—Other Items—Famine Allowance.*—Rs. 500 is provided in the revised budget as famine allowance permissible under article 72 of the Civil Account Code from 1st October 1897 to the end of the current financial year at the rate of Rs. 100 per mensem as sanctioned in G.O., Mis. No. 2713 M., dated 6th December 1897.

41. *Painting Toll-gate Boards.*—Rs. 20 is spent for painting toll-gate boards to make public the revised schedule of rates enforced under the amended Municipal Act; for this there was no provision made in the budget as it was not foreseen at the time.

42. *Other Items—Establishment.*—A provision of Rs. 100 is made in the revised estimate for entertaining two clerks on Rs. 12 each per mensem and four lascars (measurers) on Rs. 6 each per mensem for remeasuring houses and preparing registers of the same with a view to revise the tax on buildings, which was done last during 1892–93. This establishment is proposed to be entertained for six months (from January to June 1898) by which period the required information can be got if the establishment be properly supervised and its work efficiently checked.

43. *Grant 5, Collection of Municipal Taxes—Establishment.*—The amount provided in the revised estimate of Rs. 450 against the budget estimate of Rs. 400. The increase is due to the entertainment of an additional bill collector as sanctioned in G.O., Mis. No. 1348 M., dated 3rd June 1897.

44. *Refund of other than current Collections.*—Rs. 20 is the amount of provision in the revised estimate on account of remissions on vacant buildings.

45. *Investments in Savings Bank.*—Rs. 70 is invested in the savings bank being the interest on the funded capital of the hospital, which has not been withdrawn in the current year as proposed in the budget.

46. *Closing Balance.*—The revised balance fortuitously coincides with the budget balance as altered by Government in G.O., No. 581 M., dated 17th March 1897.

BUDGET ESTIMATE FOR 1898–99.

Opening Balance.

47. The budget estimate for the year 1898–99 opens with a balance of Rs. 4,170.

Receipts.

48. *Municipal Rates and Taxes—Tax on Arts.*—Rs. 4,000 is budgeted against the revised estimate of Rs. 3,720. The increase is expected from a careful assessment of persons liable for professional tax.

49. *Tax on Buildings.*—I beg to propose the levying of assessment on buildings at an increase of 33·3 per cent. over the existing rates which were fixed so far back as 1892 and were calculated at one and a half times, the then prevailing rates. Since then, the value of houses has risen high, and the people in general have been prosperous. The enhancement, I propose, cannot therefore be deemed as either abnormal or immoderate. I may further add that the amended Municipal Act has raised the maximum to 8½ per cent. and any slight increase in the rate of assessment will be in accordance with the amended section of the Act. From this view, and from the thorough and complete revision to which the house-tax registers will be subjected consequent upon remeasurement, I anticipate a very large increase in revenue from buildings. I therefore provide Rs. 15,000 as the budget estimate against Rs. 9,650, revised estimate.

This figure is, however, altered by the council to Rs. 11,000, as it has negatived my proposal to enhance the rate of taxation (*vide* resolution of the council herewith submitted).

50. *Tax on Lands.*—Rs. 1,600 is provided in the budget against Rs. 1,710, revised estimate. The decrease is the amount of arrears for collection within the current year, and as such does not recur next year.

51. *Tax on Carts.*—Rs. 2,400 is provided against the revised estimate of Rs. 2,200. The increase may be anticipated from a large number of carts to be licensed next year, owing to the special establishment entertained due to the re-organising of the conservancy staff.

52. *Tolls.*—Rs. 21,000 is budgeted against Rs. 22,600 of the revised estimate for the reason that it is doubtful whether the unusual competition which existed among the bidders during the current will be seen in the ensuing year.

53. *Sale-proceeds of Lands and Buildings.*—Rs. 50 is entered against Rs. 110 of the revised estimate. The decrease is due to lands to be sold next year as all the available sites in Arundelpett were already disposed of, and the Government has been invariably rejecting all applications for sites within the town to prevent overcrowding.

54. *Fees from Educational Institutions.*—Rs. 50 provided in the educational budget is adopted in the budget; hence the increase of Rs. 10 over the revised estimate.

55. *Income from Markets.*—Rs. 2,000 is budgeted against the revised estimate of Rs. 1,850 in expectation of enhanced bidding at the auction sale for the ensuing year; but the council has reduced this figure to Rs. 1,850, thus repeating the amount in the revised estimate.

56. *Income from Slaughter-houses.*—Rs. 800 is budgeted against Rs. 740 of the revised estimate as there is every likelihood of an increase under this head from greater competition among bidders.

57. *Interest on Investments—Medical.*—Nothing is shown under this head against Rs. 70, revised estimate, as the capital of the hospital endowment fund is proposed to be withdrawn and utilized for the construction of the new hospital buildings.

58. *Grants and Contributions from Government—Other purposes*—Rs. 210 is expected against Rs. 150 provided in the revised budget. The increase is due to the increase of pay to the drawing master who gets a moiety of grant, should he qualify himself by passing the requisite test.

59. *From Local Boards—Medical.*—Rs. 3,130 is provided, being a moiety of the actual expenditure of the municipal hospital during the current year.

60. *Miscellaneous—Private Scavenging Fees.*—Rs. 2,500 is expected against Rs. 2,350 of the revised estimate as further endeavours will be made to improve the system by the introduction of cleaning the privies twice instead of once a day and by further raising the present low rates of fees.

61. *Extraordinary and Debt—Withdrawals from Savings Bank.*—Rs. 2,100 is expected to be withdrawn from Savings Bank towards the building cost of the new hospital. This figure is made up of Rs. 2,000, the funded capital of the hospital and Rs. 100 drawn from the interest on this invested amount.

62. The other items under receipts call for no remarks as they remain the same as in the revised budget.

63. *Total Receipts excluding Opening Balance.*—Rs. 50,230 is budgeted against Rs. 47,200, the revised estimate, and Rs. 47,66[illegible]–6–2, actuals for 1896–97.

Expenditure.

64. *Grant 1, Communications.*—Rs. 3,000 is allotted for new roads and Rupees 4,000 for repairs as detailed in Statement II-A, Parts I and II. The aggregate sum amounts to 50 per cent. of the net receipts from tolls.

65. *New Works—Buildings.*—Rs. 3,800 is provided for new buildings. Out of this, Rs. 3,000 is allotted for the construction of the hospital buildings. In 1896–97, it was proposed to construct a new hospital in a healthier and more airy locality of the town as the present buildings were condemned by all officers from the Surgeon-General downwards as altogether unfit to serve the purpose it was intended. The proposal was submitted to the Sanitary Board which roughly calculated the entire cost to come up to Rs. 40,000. This amount is too high to be borne by the municipality, as it has various other demands on its funds; nor it would be justifiable that it should wholly be undertaken by it from the fact that the institution, though styled municipal hospital, is not intended entirely for the benefit of the Guntúr population. The people of the taluks of Guntúr, Sattenapalle, Dachepalli, Vinukonda, Narasaraopet, Répalle, &c., attend it both as in-patients and out-patients. It is the only large central hospital in the south Kistna district, and as such requires the support and co-operation of the local boards. For these reasons, the various taluk boards and the district board were addressed to contribute their quota towards the building cost. The district board, on its own behalf and on behalf of the taluk boards, had generously made a definite promise to contribute two-thirds of the entire cost if it would not exceed Rs. 40,000, and if plans and estimates amounting to this cost were forwarded to it after their receipt. Arrangements were made so far, but as the eagerly expected standard designs of all the buildings have not yet been to hand from the Sanitary Board, further steps have not been taken to request the district board to make good its promise For the same reason, a full and detailed report to the Government on the whole new hospital building scheme, as per instructions in G.O., No. 581 M., dated 17th March 1897, is also deferred. But from what I was told by the Surgeon-General when he came here last September for inspection, I think there would be no further delay in the receipt of the designs as they were ready, it seems, for printing. The whole scheme will therefore soon be formulated, and the necessary plans and estimates will be got ready for all the buildings in their entirety. Meanwhile, as it would be very expensive for the municipality to undertake the construction of all the buildings in any one year, and as it would be so very convenient to complete the scheme by annual allotments, a provision of Rs. 3,000 is made in the budget, pending the settlement of contribution from the district board after definitely formulizing the scheme.

66. I have provided Rs. 500 for improving the market on the lines suggested by the Sanitary Commissioner in his last inspection notes.

67. Rs. 300 is budgeted as compensation for the land required in connection with the new hospital buildings, and the Government was addressed on the matter in this office letter, No. 499, dated 5th August 1897.

68. *New Works—Water-supply.*—Rs. 2,000 is provided to give effect to the recommendation of the Sanitary Commissioner for lifting water from the reservoir by means of hand-power force pump to a tank constructed on a high level and for distributing water therefrom by means of taps to prevent its pollution.

This proposal has, however, been disallowed by the council in view of the shortly expected water-supply scheme.

69. Rs 600 is provided for digging three wells in three different parts of the town for the use of the Madigas and Malas (Panchamas, who suffer much in the summer season for want of fresh water.

70. *Repairs—Buildings.*—Rs. 1,000 is provided for repairs to buildings as per details furnished in Statement II-A, Part II. Out of this allotment, Rs. 200 is budgeted for certain improvements to the slaughter-house as per the recommendation of the Sanitary Commissioner in his last inspection notes.

71. *Repairs—Water-supply.*—Rs. 1,000 is budgeted for repairs to tanks, wells and filter.

72. *Establishment.*—The budget amount is Rs. 840 against Rs. 790, revised estimate. The decrease in the revised estimate is due to the payment of the salaries of the works overseer and his establishment at the old scale for some months in the current year, and the figure now budgeted includes the provision made on account of the horse allowance to the works overseer at Rs. 15 per mensem for the whole year.

73. *Grant 2, Education.*—The figures that are shown in the educational budget forwarded by the Director of Public Instruction are approved by the council in its resolution, No. 1, dated 18th December 1897, with certain modifications. The educational budget and a copy of the resolution of the council thereon are herewith submitted.

74. *Training Schools—Contributions to Local Boards.*—Rs. 60 is provided in the budget as contribution towards the cost of maintaining one student in the technical institute at Bezwada at the rate of Rs. 5 per mensem.

75. *Salary Grants.*—Rs. 1,250 is provided in the budget against Rs. 900 in the educational budget for the reasons stated in paragraph 31 *supra*.

76. *Common Drawingmaster—Establishment.*—Rs. 240 is put in the budget against the revised estimate of Rs. 180 The increase is provided for paying the drawingmaster at Rs. 20 per mensem, should he complete the requisite test.

77. *Grant 3, I. Hospitals and Dispensaries—Establishment.*—Rs. 2,260 is provided against Rs. 2,180, revised estimate. The increase is due to the provision made in the budget for the employment of a gardener in connection with the hospital on Rs. 6 per mensem. This has been strongly recommended by the Civil Surgeon and approved by the Surgeon-General. The council has, however, modified this proposal by disallowing the employment of a separate gardener, and by suggesting an increase of Re. 1 per mensem to the pay (Rs. 5) of the hospital waterman for doing the additional work of watering the garden (*vide* copy of the resolution herewith submitted). Hence the figure is altered to Rs. 2,200.

78. *Medicines and Supplies.*—Rs. 1,800 is provided against Rs. 1,860, revised estimate. The difference is due to the fact that medicines purchased during the current year will last for some time in the ensuing year.

79. *Sundries and Contingencies.*—Rs. 900 is budgeted against Rs. 800, revised estimate. The increase is provided for the purchase of iron cots as recommended by the Surgeon-General.

80. In obedience to G.O, No. 154 L., dated 24th January 1895, the senior hospital assistant is provided with freequarters and the junior subordinate is given a house-rent of Rs. 5 per mensem. The quarters of both the medical subordinates are within 200 yards from the hospital.

81. *Registration—Establishment.*—Rs. 200 is budgeted against Rs. 180, revised estimate. The difference is due to an increase of Rs. 2 per mensem to the present pay of the registrar, whose work has been characterised by the Government in G.O., No. 1912 M., dated 31st August 1897, as "very satisfactory," and whose accounts are also pronounced as "trustworthy." Moreover, this municipality has only one registrar for a population of 23,359, whereas similar municipalities with less population than that of this town have registrars on equal or higher salaries. Hence the proposed pay of Rs. 17 per mensem is, in my humble opinion, not very high.

82. *Conservancy Establishment.*—Rs. 6,660 is provided in the budget against the revised estimate of Rs. 6,430. The increase is due to the reorganization of the conservancy staff as recommended by the Sanitary Commissioner in the light of the suggestions of the Government embodied in G.Os., Nos. 1658 M., dated 16th October 1895, and 4 M., dated 4th January 1897. A copy of my memorandum on the matter

and a copy of the resolution No. 1 of the council thereon adopted at a meeting held on the 4th December 1897 are herewith submitted. According to the re-arrangement proposed, there will be from the next financial year a trained sanitary inspector on Rs. 40 per mensem (Rs. 25 pay and Rs. 15 horse allowance) and four sanitary maistries on salaries ranging from Rs. 15 to Rs. 12 per mensem to look to the sanitation and cleansing of the four electoral wards into which this town is divided, under the immediate supervision and guidance of the sanitary inspector. There is no other material alteration in the existing arrangement, and the council wish to see how the proposed scheme will work before effecting further changes.

83. *Other Charges such as Purchase or Hire of Carts, &c.*—A provision of Rs. 1,760 is made in the budget against the revised estimate of Rs. 2,120. The decrease is due to the absence of provision for the purchase of rubbish-carts made in the current year. The provision is allotted as detailed below :—

	Rs.	
Hire of 26 buffaloes for rubbish-carts at Rs. 5 each per mensem	1,560	per annum.
Hire of bullocks for road-watering	100	„
Repairs to carts	100	„
Total ..	1,760	

84. *Private Scavenging Establishment.*—The budget provision exceeds the revised estimate by Rs. 80. This is due to a decrease in the revised estimate figure on account of the late entertainment of a toty to clean cess-pools and the imposition of fines on toties for neglect of duty.

The council has additionally provided Rs. 50 on account of the proposed increase of Re. 1 each per mensem to the pay of the four scavenging maistries in consideration of the onerous and troublesome work which these men are expected to discharge not only in connection with the collection of the fees, but in directing and controlling that vexatious and importunate class of people—the scavengers—from whose hands a good many privies have been wrenched to be brought under the municipality and who, consequently being deprived of their private income, are ever ready to run down the private scavenging system, if only they are allowed to have their own way. The figure under this head is thus raised to Rs. 2,550.

85. *Contingencies such as Cost of Scavenging Carts, &c.*—Rs. 1,000 is provided under this item against Rs. 1,200 of the revised estimate. The decrease is due to the absence of provision in the budget for the purchase of night-soil carts. This amount will be utilized as follows :—

	Rs.
Hire of 7 buffaloes for night-soil carts at Rs. 5 each per mensem ..	420
Hire of 4 pair of bullocks for cess-pool carts at Rs. 10 each	480
Repairs to carts	100
Total ..	1,000

86. *Grant 4, Lighting—Contingencies.*—Rs. 1,900 is provided against Rs. 1,800 of the revised estimate. The increase is due to some new lamp-posts proposed to be fixed next year, and the consequent adequate provision for lighting contingencies. Lamp-posts are specially urgently needed in the new extensions of the town.

87. *Market—Contingencies.*—Rs. 30 is provided against Rs. 10 of the revised estimate, the increase being due to the provision of sweeping and cleansing charges with reference to the newly constructed gutters in the market.

88. *Slaughter-house—Establishment.*—An increase of Rs. 20 over the revised estimate is proposed as increment to the pay of the two servants attached to the slaughter-house. Since its construction on the standard design, their work has become very heavy with no adequate compensation. An increase of Re. 1 per mensem to the pay of each of them is therefore reasonable.

89. *Avenues—Contingencies.*—A provision of Rs. 200 is made against Rs. 50 of the revised estimate. There has been no attempt made to plant young trees in place of old ones cut down and sold when withered, the result of this being that the town is denuded of its trees to a great extent. If provision be made every year for planting new trees along the road sides, not only will the avenues add beauty to the roads, afford shade to passers-by, but will be a source of income to the municipality. Hence is the increase under this head.

90. *Bell-striking—Establishment.*—Rs. 130 is provided against Rs. 120 as the council has proposed an increase of Re. 1 per mensem to the present pay of the senior bell-striker in recognition of his long and faithful service in this connection.

91. *Other Charges—Compensation for Lands.*—The council has made a provision of Rs. 1,000 in the budget for acquiring land for opening two burial-grounds—one in Arundelpett for the use of the Hindu community and another in Sangadigunta for the use of the Muhammadans.

92. *Famine Allowance.*—Nothing is provided for the extra allowance permissible under article 72 of the Civil Account Code as abatement of famine is expected by next year.

93. *Other Items—Remeasuring Houses for Assessment.*—A provision of Rs. 200 is made for the continuance of the house-measuring establishment for four months (*vide* paragraph 42 *supra*). This figure also includes Rs. 10 provided for contingencies.

94. *Other Items—Painting Toll-gate Boards.*—Nothing is put down in the budget against Rs. 20 of the revised estimate as it is not a recurring item.

95. *Grant 5, Office Establishment.*—Rs. 1,640 is provided against the revised estimate of Rs. 1,540. The increase is due to the biennial increment of Re. 1 to the pay of the shroff as sanctioned in G.O., No. 302 M., dated 20th February 1896. I have also proposed the raising of the pay of the manager and the accountant to Rs. 50 and Rs. 30 per mensem, respectively, as they have much responsible duties, and their work has also been pronounced by the auditors as really efficient and satisfactory. When I first graded their salaries from Rs. 45 to Rs. 50 and Rs. 25 to Rs. 30 in my budget proposals for 1896–97, I had no adequate idea of the large and responsible work they had to discharge; but now from personal experience, I feel certain that men in the position of a manager and an accountant should each have a starting pay of Rs. 50 and Rs. 30 per mensem rising to Rs. 60 and Rs. 35 by annual increments of Rs. 2 and Re. 1, respectively. I hope my proposals will have the cordial support of the council, and I respectfully submit that they will be approved of by the Government.

The figure Rs. 1,640 is raised by the council to Rs. 1,660 by its proposal to supplement the present pay of the office peon by Re. 1 per mensem in token of its appreciation of his long and good service.

96. *Collection—Establishment.*—Rs. 720 is provided under this head against the revised estimate of Rs. 450. The increase is due to the entertainment of two revenue maistries on Rs. 10 each per mensem for collection of taxes on animals, carts, vehicles, license-fees, &c. They have also to discharge all those miscellaneous duties which up to the reorganization of the conservancy staff have devolved upon the sanitary overseers (maistries) who are from next year to be solely in charge of sanitation. Hence the additional expenditure for collection on this score is debited to this grant.

97. *Repayment of Debt.*—Rs. 1,000 is budgeted as the fifth instalment payable agreeably to the conditions of the application for loan appended to G.O., No. 448 M., dated 29th March 1893, to the President of the Cotton Merchants Choultry on the principal borrowed for the construction of the markets, and Rs. 120 as interest against Rs. 180 of the revised estimate. The difference of Rs. 60 is due to the decrease in the principal upon which interest is calculated.

98. *Investments—In Savings Bank.*—Nothing is budgeted under this head against the revised estimate of Rs. 70, for the reason stated in paragraph 57 *supra*.

99. The total expenditure under all grants amounts to Rs. 50,710 against the revised estimate of Rs. 53,070 and the actuals of Rs. 46,432–12–5, leaving a balance of Rs. 3,690 or 7·1 per cent of the estimated receipts.

N. Dis. No. 2528, Mis,

Forwarded.

2. The revision of house tax has been suspended chiefly on the ground of famine. I think it should be distinctly understood that revision should take place after this year.

(Signed) J. Dup. Oldfield.
Ag. Sub-Collector.

20*th December* 1897.

N. Dis. No. 408-M.

Forwarded.

2. It is to be regretted that the council did not accept the proposals to carry out the Sanitary Commissioner's wishes. The water-supply scheme has not yet been investigated and will after investigation take some time to execute.

(Signed) R. MORRIS,
Acting Collector.

MASULIPATAM,
30*th December* 1897.

Guntur Municipal Budget for 1898-99.

4

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings :—

Current No. 3 M. of 1898, dated 15th Dec/97 from the Chairman, Mc. Guntur

Current No. 142 M of 1898, dated 11th Jan/98 from the Surgeon-General.

Current No. 171 M of 1898, dated 15th Jan/98 from the Director of Public Instr.

Current No. of 189 , dated from the

Order— No. 271 M & 29-1-98

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

	Actuals, 1896-97.	Budget Estimate, 1897-98.	Revised Estimate, 1897-98.	Budget Estimate, 1898-99.
	Rs	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	8,810	7,630	10,040	4170
Tax on Arts	5166	5280	3720	4000
Tax on Buildings and Lands	11,566	11,560	11,360	12,600
Water-Tax on Buildings and Lands	"	"	"	"
Tax on Vehicles and Animals	1,509	1500	1500	1500
Tax on Carts	2,260	2,200	2,200	2400
Tolls	13,835	13,330	15,070	14,000
Realizations under Special Acts	85	20	20	20
Rent of Lands, Buildings, &c , and sale-proceeds of Lands,&c.	1401	1040	1040	980
Conservancy Receipts	470	500	620	620
Fees and Revenue from Educational Institutions ..	43	40	40	50
Fees and Revenue from Medical Institutions	173	160	180	180
Income from Markets and Slaughter-houses	2548	2800	2590	2650
License fees	1644	1490	1640	1640
Other fees	714	720	910	910
Fines under Municipal and other Acts	795	300	700	700
Interest on Investments and premium on Loans ..	61	"	70	"
Grants and Contributions from Government	313	210	150	210
Do. from Local Boards	2670	2980	3000	3130
Do. from other bodies	"	"	"	"
Recoveries for services to private individuals	2378	2300	2250	2500
Miscellaneous	24	40	40	40
Loans	"	"	"	"
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	"	"	"	2100
Advances Recovered	10	"	"	"
Total ..	56,475	54,100	57,240	54,400

Charges.	Actuals, 1896-97.	Budget Estimate, 1897-98.	Revised Estimate, 1897-98	Budget Estimate 1898-99
	Rs.	Rs.	Rs.	Rs.
Grant I.				
New Works—				
Communications	2841	2500	2800	3000
Buildings	2158	3150	4000	3800
Drainage	"	"	"	"
Water-supply	824	2500	3000	600
Repairs—				
Communications	4400	4100	4730	4000
Buildings	1665	1750	1750	1000
Drainage	"	"	"	"
Water-supply	969	1260	860	1260
Establishment	657	660	790	840
Tools and Plant and other Stores	148	50	50	50
Contributions for Public Works	500	"	"	"
Total ..	14162	15970	17980	14550
Grant II—				
Training Schools	6	"	"	60
Municipal Schools—				
(*a*) On the Salary System	"	"	"	"
(*b*) On the Salary Result System	1105	1230	1230	1230
Salary Grants	896	900	1260	1250
Result Grants	2246	2400	2400	2400
Combined Grants	59	300	300	300
Inspection	397	400	400	400
Miscellaneous	366	440	420	440
Total ..	5075	5670	6010	6080
Grant III—				
Hospitals and Dispensaries	5912	6050	6050	6110
Contributions	480	370	370	370
Vaccination	372	390	390	390
Registration of Births and Deaths	176	200	200	220
Conservancy, Road-cleaning and Road-watering ..	11756	13050	13070	12870
Total ..	18696	20060	20080	19960
Grant IV—				
Lighting	2343	2380	2380	2480
Markets and Slaughter-houses	412	420	420	460
Choultries	30	30	30	30
Traveller's Bungalows	182	70	70	70
Avenues	104	120	120	270
Public Garden, Survey of Land, Fire and other charges.	1023	790	1420 1300	2010
Total ..	4094	3810	4440 4320	5320
Grant V—			3410	
Supervision and Management	3080	3240	3290	3680
Repayment of Debt	1000	1000	1000	1000
Interest on loan	240	180	180	120
Advances Recoverable	1	"	"	"
Refunds	23	"	20	"
Discount	"	"	"	"
Pensions and Gratuities	"	"	"	"
Investments	61	"	70	"
Balance	10043	4170	4170	3690
Total ..	56475	54100 4170	57240 4170	54900 3690
			49930	53070 50710

Building furniture 275

200

1800

5110

3790

4810

54900

Vide para 33 of the chairman's letter

do - 34 - do - - -

Revised Estimate for 1897-98.

2. The current receipts and charges are now estimated at Rs 47.200 and Rs 53.070, respectively, against Rs 46.470 and Rs 49930 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under tolls and fines and is nearly counterbalanced by a decline under the tax on carts, while the increase in the charges appears mainly under grants 1, 2 and 4. The allotments of Rs 850 and Rs 630 respectively for new works, buildings and repairs, communications referred to in paras. 27 and 26 ~~and~~ of the chairman's letter are sanctioned. The reduction from Rs 20 to Rs 15 in the salary of the Draughtsman and from Rs 15 to Rs 10 in that of the hospital midwife and the entertainment for six months from 1st January 1898 of two temporary clerks on Rs 12 each and four lascars on Rs 6 each, proposed in paras. 33, 34, and 42 are sanctioned. The attention of the municipal council is ~~is~~ never drawn L. M. to S. A. Collector's Re

Budget estimate for 1898-99.

3. Receipts.— The receipts for the ensuing year are entered at Rs 50,230 against Rs 47,200 in the revised estimate, the increase which appears chiefly under the tax on buildings and sale-proceeds of Government Securities being partly counterbalanced by a decrease under tolls. The receipts from private hackney-carriage fees will be raised from Rs 2500 to Rs 3000 so as to approximate more nearly to the charges, as it is not fair that the general tax-payer should bear the cost of what is purely a private service. The proposal of the municipal council to utilize the funded capital of the hospital amounting to Rs 2,100 to meet the cost of constructing a new hospital-building, referred to in para. 61 of the chairman's letter, should form the subject of a separate communication, in which the origin of the endowment and the purpose for which it was made should be stated. In the meantime the credit taken under

this head will be allowed to stand.

4. Charges. (1) The probable charges are put down at Rs 50,710 against the revised estimate of Rs 53,070, the decrease which appears mainly under Grant 1, being partly made good by an increase under Grants 4 and 5.

(2) Grant 1.— The report on the construction of the hospital buildings called for in para. 4(2) of Gr. to S.S. dated 17th March 1897 is awaited. The attention of the municipal council is drawn to the remarks of the Collector in para. 2 of his endorsement regarding the improvement of the water-supply. The communication referred to in para. 67 of the chairman's letter has not been received in the Government office.

Note.
To verify before despatch.

(3) Grant 2.— The increase in the salary of the Drawing master from Rs 15 to Rs 20, proposed in para. 76, is approved. The chairman's attention is drawn to the omission pointed out by the Director in his letter read above.

(4) Grant 3.— The increase of one rupee in the salary of the hospital midwife, proposed in

para. 77 is sanctioned; but in view of the fact that the salary of the Registrar of births and deaths was raised from Rs 13 to Rs 15 in the current year, and that he is already sufficiently well-paid, the proposal to give him a further increase of Rs 2 cannot be entertained. The allotment under conservancy will be passed subject to the remarks of the Sanitary Commissioner.

(5) Grade 4 — The increase from Rs 5 to Rs 6 in the salaries of the slaughterhouse servants proposed in para. 88 is sanctioned, but the proposed increase of Rupee one in the pay of the bell-striker, referred to in para. 96 cannot be approved, as it does not appear to be necessary.

(6) Grade 5 — The increase of one rupee in the salary of one of the office peons and the entertainment of two revenue maistries on Rs 10 each for the collection of taxes as proposed in paras. 95 and 96 respectively are sanctioned, but the proposal of the municipal council to increase the salaries of the municipal office manager and the accountant cannot be approved as the Government is not satisfied of its necessity. With reference to Go. No. 2473. L. dated 22nd December 1897, the contribution for the central office establishments will be reduced from Rs 440 to Rs 415 or 420 in round numbers.

5. As revised by Government the budget closes with a balance of Rs 4,310 or 8·5 percent of the estimated receipts.

VR
27/1/98

H.L. 29.1.98.

To The Chairman, Mc. Gunter
" Mer. of Kistna
" Pt Bt Bs Dfo
" Asstt Genl.
" D.S. Dfo
" S. General
" Sany: Bs
" " Comr:
" " Engr:
Visitors' Tables

Vide para. 81 of the Chairman's letter

Vide para. 95 of the Chairman's letter

Dated 12/2/98

Inf. 27/m 29.1.98

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

	1898–99.		Revised Estimate for 1897–98.	Budget Estimate for 1897–98, excluding subsequent alterations.	Actuals, 1896–97 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.			
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. BALANCE BROUGHT FORWARD—					
a. Municipal Fund	1130 . .		4120 . .	4720 . .	6401 13 1
b. Endowments	–110 . .		–160 . .	–160 . .	–216 4 1
c. Water-tax Fund Town contracts fund	3150 . .	4140 . .	3080 . .	3070 . .	2624 6 2
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	4000 . .		3720 . .	5280 . .	5166 8 .
b. Tax on buildings (section 63) ..	11000 . .		9650 . .	9580 . .	9649 14 .
c. Tax on lands (section 63) ..	1600 . .		1710 . .	1980 . .	1916 13 6
d. Water-tax on buildings and lands (section 75)	. . .		. . .	. . .	. . .
e. Tax on vehicles with springs and palanquins (section 77) ..	300 . .		300 . .	300 . .	291 . .
f. Tax on animals (section 77) ..	1200 . .		1200 . .	1200 . .	1217 12 .
g. Tax on carts and other vehicles without springs (section 85) ..	2400 . .		2200 . .	2200 . .	2260 . .
h. Tolls (section 91)—					
Gross receipts 21000 . .	(21000 . .)		(22600 . .)	(20000 . .)	(20700 . .)
Less Local Fund share 7000 . .	14000 . .		15070 . .	13330 . .	13833 3 7
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	. . .	34500 . .	. . .	. . .	. . .
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds	. . .		. . .	. . .	. . .
b. Ferry rents	. . .		. . .	. . .	. . .
c. Fees under Act II of 1888 ..	20 . .	20 . .	20 . .	20 . .	85 . .
Carried forward ..		34520 . .	33870 . .	33890 . .	34421 3 1

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

—	1898-99. Details of Minor Heads.	1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98. excluding subsequent allotment	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		34520 · ·	33870 · ·	33890 · ·	34421 3 1
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	130 · ·		130 · ·	200 · ·	197 6 3
ii. Rent of buildings	· · ·		· · ·	· · ·	· · ·
iii. Avenue receipts	100 · ·		100 · ·	100 · ·	128 8 6
iv. Fees from Travellers' Bungalows	150 · ·		150 · ·	150 · ·	93 8 ·
b. i. Sale-proceeds of lands and buildings	50 · ·		110 · ·	100 · ·	444 1 ·
ii. Produce of lands, gardens, &c.	250 · ·		250 · ·	190 · ·	181 · ·
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	300 · ·		300 · ·	300 · ·	356 9 ·
c. Conservancy receipts—					
Sale-proceeds of night-soil, street refuse, &c.	620 · ·		620 · ·	500 · ·	470 · ·
d. i. Fees from educational institutions	50 · ·		40 · ·	40 · ·	42 14 ·
ii. Other revenue from educational institutions ..	· · ·		· · ·	· · ·	· · ·
e. i. Sale-proceeds and composition fees of medicines ..	170 · ·		170 · ·	150 · ·	165 9 3
ii. Other Hospital receipts ..	10 · ·		10 · ·	10 · ·	7 1 10
f. i. Income from markets ..	1850 · ·		1850 · ·	2000 · ·	1777 9 2
ii. „ slaughter-houses.	800 · ·		740 · ·	800 · ·	770 · ·
g. Other fees	· · ·		· · ·	· · ·	· · ·
i. Distraint fees	10 · ·		10 · ·	10 · ·	9 4 ·
ii. License fees	1640 · ·		1640 · ·	1490 · ·	1643 13 ·
iii. Cartstand fees	840 · ·		840 · ·	700 · ·	700 · ·
iv. Other fees	30 · ·		30 · ·	10 · ·	5 · ·
h. Fines under Municipal and other Acts.	700 · ·		700 · ·	300 · ·	496 1 3
i. Interest on investments					
i. General, including choultries	· · ·		· · ·	· · ·	· · ·
ii. Educational	· · ·		· · ·	· · ·	· · ·
iii. Medical	· · ·	7730 · ·	70 · ·	· · ·	60 15 ·
j. Premium on loans	· · ·		· · ·	· · ·	· · ·
Carried forward ..		42250 · ·	41660 · ·	40940 · ·	42269 7 4

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

—	1898-99. Details of Minor Heads.	1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98. excluding subsequent allotment	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		42250 · ·	41660 · ·	40940 · ·	42269 7 4
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..	· · ·		· · ·	· · ·	· · ·
Buildings	· · ·		· · ·	· · ·	113 · ·
Municipal Schools ..	· · ·		· · ·	· · ·	· · ·
Other purposes	210 · ·		150 · ·	210 · ·	200 7 3
ii. Medical	· · ·		· · ·	· · ·	· · ·
iii. Other purposes—					
Communications ..	· · ·		· · ·	· · ·	· · ·
Water-supply	· · ·		· · ·	· · ·	· · ·
Drainage	· · ·		· · ·	· · ·	· · ·
Sanitation	· · ·		· · ·	· · ·	· · ·
Other purposes ..	· · ·		· · ·	· · ·	· · ·
b. From Local Boards—					
i. Education	· · ·		· · ·	· · ·	· · ·
ii. Medical	3130 · ·	3340 · ·	3000 · ·	2980 · ·	2669 14 4
iii. Other purposes	· · ·		· · ·	· · ·	· · ·
c. Other grants and contributions—					
i. Education	· · ·		· · ·	· · ·	· · ·
ii. Medical	· · ·		· · ·	· · ·	· · ·
iii. Other purposes	· · ·		· · ·	· · ·	· · ·
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	2800 · ·		2350 · ·	2300 · ·	2378 2 11
ii. Other purposes	·		· · ·	· · ·	· · ·
b. Other items—					
i. Fishery rents	20 · ·		20 · ·	20 · ·	11 14 6
ii. Refunds of Expenditure of previous year	10 · ·		10 · ·	10 · ·	3 7 10
iii. Fee for numbering carts, &c.	· · ·		· · ·	· · ·	· · ·
iv. Other items	10 · ·	2540 · ·	10 · ·	10 · ·	9 · ·
Carried forward ..		48130 · ·	47200 · ·	46470 · ·	47655 6 2

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Guntur during the official year 1898-99 — mt.

—	1898-99. Details of Minor Heads.	1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98. excluding Subsequent alterations	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		48130 . .	47200 . .	46470 . .	47665 6 2
7. EXTRAORDINARY AND DEBT—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.	2100 . .				
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		2100 . .			
ii. Others					10 . .
Total Receipts ..		50230 . .	47200 . .	46470 . .	47665 6 2
		4170	10060		
Grand Total ..		54400 . .	57240 . .	56100 . .	56675 5 4

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 6¼ per cent. and tax on lands at 6¼ per cent. of rent value. when they are let out for a annas 4 for every 80 square yards. (particular sum for house sites and 1 pie for every 80 sq. yds of cultivable land)
3. Water-tax on buildings and lands is levied at Nil per cent.
4. Tax on vehicles and animals is levied at —— the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 per cart. per annum.
6. Tolls are levied at —— the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. 1826 Mis 4-11-95, 1121 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 1898-97.

Name of Institution	No.	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 Funds (Column 16 minus Column 10).	Invested.	Current Charges.	Total (Statement II).	Allotted for Public Works, (Statement II-A)	Total Charges (Column 14 plus Column 15).	Closing Balance (Column 10 minus Column 16).	Remarks.
	1	2	3	4	5	6	7	8	9		10	11	12	13	14	15	16	17	18
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Colombay		"	110	110	"	"	"	110	"	"	"	"	"	30	30	100	130	130	
			20																

STATEMENT II.—Expenditure from the Municipal Fund of the Town of Guntur for the official year 1896-97.

	1896-97. Details of Minor Heads.	1896-97. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98, excluding subsequent Allotment	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
GRANT I—(*Public Works*)—					
1. NEW WORKS—					
a. Communications	3000 . .	✓	2800 . .	2500 . .	2840 10 3
b. Buildings	3800 . .	✓	4000 . .	✓3150 . .	2157 14 6
c. Drainage	. . .	✓	. . .	. . .	. . .
d. Water-supply	600 . .	1400 . .	3000 . .	✓2500 . .	824 1 3
2. REPAIRS—					
a. Communications	4000 . .	✓	4730 . .	✓4100 . .	4400 2 1
b. Buildings	1000 . .	✓	1750 . .	✓1750 . .	1665 6 7
c. Drainage—					
i. Repairs to works ..	. . .		. . .	. . .	. . .
ii. Establishment for flushing drains, &c.	. . .		. . .	. . .	. . .
d. Water-supply—					
i. Repairs to works, machinery, &c	1000 . .	✓	600 . .	✓1000 . .	705 8 5
ii. Establishment	260 . .	6260	260 . .	✓260 . .	263 10 .
iii. Contingencies	. . .		. . .	. . .	. . .
3. ESTABLISHMENT	840 . .	840 . .	790 . .	✓660 . .	657 1 1
4. TOOLS AND PLANT AND OTHER STORES.	50 . .	50 . .	50 . .	✓50 . .	147 14 6
5. CONTRIBUTIONS—					
a. To Local Boards for works ..	. . .		. . .	. . .	. . .
b. To Provincial Funds for scrutiny of estimates, &c. ..	. . .		. . .	. . .	. . .
c. To others for public works ..	. . .		. . ✓	. . .	500 . .
Total, Grant I ..		11550 . .	17980	15970 . .	14162 3 8
GRANT II—(*Education*)—					
1. TRAINING SCHOOLS—					
a. Contributions to Local Boards ..	60 . .				
b. Stipends to Normal students ..	. . .	60 . .	. . .	. . .	6 5 .
2. MUNICIPAL SCHOOLS—					
i. On Salary System—					
a. Establishment	. . .	. . .			
b. Contingencies					
Carried forward ..					

Statement II.—Expenditure from the Municipal Fund of the Town of Guntur for the official year 1896-97—*cont.*

	1896-97. Details of Minor Heads.	1896-97. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98, excluding subsequent Allotment	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward ..		60 . .			6 5 .
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	860 . .	✓	860 . .	✓860 . .	804 12 .
b. Result Grants	160 . .	✓	160 . .	✓160 . .	125 6 .
c. Contingencies	210 . .	1230 . .	210 . .	✓210 . .	171 8 9
3. SALARY GRANTS	1250 . .	1250 . .	1260 . .	✓900 . .	895 10 3
4. RESULTS GRANTS	2400 . .	2400 . .	2400 . .	✓2400 . .	2246 7 .
5. COMBINED GRANTS—					
a. Fixed Payments	. . .		. . .	. . .	. . .
b. Result Grants	. . .		. . .	. . .	. . .
6. INSPECTION—					
a. Contributions to Local Boards ..	60 . .		60 . .	✓60 . .	120 . .
b. Municipal Inspectors—					
i. Establishment	300 . .	✓	300 . .	✓300 . .	264 . .
ii. Contingencies	40 . .	400 . .	40 . .	✓40 . .	13 7 .
7. MISCELLANEOUS—					
a. Building, furniture, &c., grants ..	300 . .		300 . .	✓300 . .	58 10 4
b. Common gymnasium—					
i. Establishment	180 . .	✓	180 . .	✓180 . .	180 . .
ii. Contingencies	10 . .		50 . .	✓10 . .	1 12 .
c. Common Drawing Master—					
i. Establishment	240 . .	✓	180 . .	✓240 . .	180 . .
ii. Contingencies	10 . .	740 . .	10 . .	✓10 . .	4 6 .
d. Other items			. . .	. . .	. . .
Total, Grant II ..		608 . .	6010	5670 . .	5075 3 4
GRANT III—(*Sanitation and Medical Services*).					
1. HOSPITALS AND DISPENSARIES—					
a. Establishment	2200 . .	✓	2180 . .	✓2240 . .	2113 8
b. Medicines and Supplies	1800 . .	✓	1860 . .	✓1800 . .	1823 . 6
c. Diet of Patients	1200 . .	✓	1200 . .	✓1200 . .	1040 13 5
d. Sundries and Contingencies ..	900 . .		800 . .	✓800 . .	919 10 6
e. Contributions to Local Boards ..	10 . .	6110 . .	10 . .	✓10 . .	15 . .
&c., &c., &c.					.
Carried forward ..		6110 . .	6050 . .	6050 . .	5912 . 6

STATEMENT I-A

Name of Institution

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

	1898-99. Details of Minor Heads.			1898-99. Total of Major Heads.			Revised Estimate for 1897-98.			Budget Estimate for 1897-98. excluding subsequent allotment			Actuals, 1896-97 (audited figures).		
1	2			3			4			5			6		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				6110	-	-	6050	-	-	6050	-	-	5912	-	5
GRANT III—*Sanitation and Medical Services*—cont.															
2. *a.* Contributions to Provincial funds for—															
i. Medical College ..	160	-	-				160	-	-	160	-	-	178	-	-
ii. Sanitary Inspection ..	110	-	-				110	-	-	110	-	-	142	-	-
iii. Medical Reserve staff ..	40	-	-				40	-	-	40	-	-	40	-	-
iv. Cutlers' Establishment ..				310	-	-									
b. Contributions to Local Boards, &c., for—															
i. Medical Schools ..															
ii. Reserve staff															
&c., clerk &c., to Sanitary Asst. Surgeons Offices	60	-	-	60	-	-	60	-	-	60	-	-	120	-	-
c. Other contributions															
3. Vaccination—															
a. Establishment	290	-	-				290	-	-	290	-	-	288	-	-
b. Contingencies	100	-	-	390	-	-	100	-	-	100	-	-	84	5	3
c. Contributions to Local Boards ..															
4. Registration of Births and Deaths—															
a. Establishment	200	-	-				180	-	-	180	-	-	156	-	-
b. Contingencies	20			220	-	-	20			20	-	-	20	2	-
5. Conservancy, Road cleaning and Road watering—															
a. i. Establishment	6660	-	-				6430	-	-	6430	-	-	6386	11	8
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	1760	-	-				2120	-	-	2000	-	-	2183	9	2
b. Private scavenging—															
i. Establishment	2350	-	-				2220	-	-	2300	-	-	1985	3	5
ii. Contingencies, such as cost of scavenging carts, &c. ..	1000	-	-				1200	-	-	1200	-	-	913	2	6
c. Cholera charges	1000	-	-				1000	-	-	1000	-	-	192	11	10
d. Contingencies	100			12870			100	-	-	100	-	-	94	1	5
&c., &c., &c. ..															
Total, Grant III				10060											

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

	1898-99. Details of Minor Heads.			1898-99. Totals of Major Heads.			Revised Estimate for 1897-98.			Budget Estimate for 1897-98. excluding subsequent allotment			Actuals, 1896-97 (audited figures).		
1	2			3			4			5			6		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*).															
1. Lighting—															
a. Establishment	580	-	-				580	-	-	580	-	-	551	8	-
b. Contingencies	1900	-	-	2480	-	-	1800	-	-	1800	-	-	1791	12	3
2. i. Markets—															
a. Establishment	280	-	-				280	-	-	280	-	-	279	6	9
b. Contingencies	30	-	-	310	-	-	10	-	-	10	-	-	-	-	-
ii. Slaughter-houses—															
a. Establishment	140	-	-				120	-	-	120	-	-	120	-	-
b. Contingencies	10	-	-	150	-	-	10	-	-	10	-	-	12	14	3
3. Choultries—															
a. Establishment	10	-	-				10	-	-	10	-	-	12	-	-
b Contingencies	20	-	-				20	-	-	20	-	-	18	3	-
c. Feeding Travellers	-	-	-	30	-	-	-	-	-	-	-	-	-	-	-
4. Travellers' bungalows—															
a. Establishment	50	-	-				50	-	-	50	-	-	48	-	-
b Contingencies	20	-	-	70	-	-	20	-	-	20	-	-	13	3	8
5. Avenues—															
a. Establishment	70	-	-				70	-	-	70	-	-	72	1	-
b. Contingencies	200	-	-	270	-	-	50	-	-	50	-	-	31	15	9
6. Public Garden—Roll statistics															
a. Establishment	130						120	-	-	120	-	-	120	-	-
b. Purchase of seeds, repair of well, purchase of bullocks, &c. cont.	10	-	-	140	-	-	10	-	-	10	-	-	3	-	-
7. Survey of land															
8. Fire—															
a. Establishment															
b. Purchase of fire-engine, buckets, repairs, &c.	20	-	-	20	-	-	20	-	-	20	-	-	16	3	-
9. Other charges—															
i. Work done for private individuals other than private scavenging															
Carried forward ..				3470			3170	-	-	3170	-	-	3210	7	-

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

1	1898-99. Details of Minor Heads. 2	1898-99. Totals of Major Heads. 3	Revised Estimate for 1897-98. 4	Budget Estimate for 1897-98. excluding subsequent allotment 5	Actuals, 1896-97 (audited figures). 6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		3470 - -	3170 - -	3170 - -	3210 7 -
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.			150		
9. OTHER CHARGES—*cont.*		160			
ii. Rewards for destruction of wild animals and snakes ..	40 - -		40 - -	30 - -	30 - -
iii. Printing	200 - -		200 - -	200 - -	333 10 1
iv. Compensation for lands ..	1000 - -		- - -	- - -	- - -
v. Other items; pay of servant at burial ground / Rent of land used for cattle stand / Hot weather charges / Assessment on Municipal lands / cost of pauper's cot at hospital / Furniture allowance / Measuring tapes for the accounts	70 - - / 260 - - / 40 - - / 40 - - / - - - / * - - - / 200 - -	1850 - -	70 - - / 260 - - / 40 - - / 40 - - / 20 - - / 500 - - / 100 - -	70 - - / 260 - - / 40 - - / 40 - - / - - - / - - - / - - -	71 14 - / 262 - - / 39 6 - / 79 1 2 / 64 12 - / - - - / - - -
Total, Grant IV ..		3320 - -	4440 - -	3810	4094 2 3
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	1660 - -		1540 - -	1540 - -	1499 3 2
ii. Inspection	360 - -		360 - -	360 - -	360 - -
b. Collection of Municipal Taxes—					
i. Establishment	420 - -		450 - -	400 - -	395 13 4
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	180 - -		180 - -	180 - -	191 2 7
c. Collection of Tolls—					
i. Establishment	- - -		- - -	- - -	- - -
ii. Contingencies	- - -		- - -	- - -	- - -
d. Office contingencies other than (b) (ii)	320 - -		320 - -	320 - -	330 12 3
e. Contributions for Central office and Audit establishments ..	440 - -	3680 - -	440 - -	440 - -	303 - -
Total, Grant V ..		3680 - -	3290 - -	3240	3079 15 4
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.	120 - -		180 - -	180 - -	240 - -

* Establishment—Rs 190 / contingencies—Rs 200

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

1	1898-99. Details of Minor Heads. 2	1898-99. Totals of Major Heads. 3	Revised Estimate for 1897-98. 4	Budget Estimate for 1897-98. excluding subsequent allotment 5	Actuals, 1896-97 (audited figures). 6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Advances recoverable—					
a. Permanent					- 8 -
b. Others			20 - -		23 7 2
Refunds of other than current collections ..					
Discount					
Pensions and gratuities					
Investments—					
a. In Government securities for purposes other than Sinking Fund		1120 - -	70 - -		60 15 -
b. In Savings Bank					
Total Expenditure ..		5070 - -	5370 - -	4993 0 -	4643 2 5
Balances—					
a. Municipal Fund	620 - -		1130 - -	1110 - -	4114 11 11
b. Endowments	-130 - -	3690 - -	-110 - -	-110 - -	-158 14 4
c. ~~Water-tax Fund~~ Town extension loans ..	3200 - -		3150 - -	3170 - -	3083 11 4
Grand Total ..		5460 - -	5720 - -	5410 0 -	5667 5 4

NOTE TO STATEMENT II.

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

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

14550
6080
19960
5320
3680
1120
50710

4280
110
4170

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

Part I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1898-99.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications								
1	Constructing revetment wall to railway station road	1000				1000	.	.	
2	" road from railway station to Salapett through Annadapett	500				500	.	.	
3	" a culvert near Anjeneya's temple	100				100	.	.	
4	Improvements to potmakers street in old Cantonment	500				500	.	.	
5	Metalling Rodi Shivarao's street	300				300	.	.	
6	" road from Kuttlifudi Venkayya's house leading to Salapett	300				300	.	.	
7	Constructing culverts from railway road to Annadapett	300				300	.	.	
	Total ..	3000				3000	.	.	
(b)	Buildings								
1	Construction of new Hospital buildings	3000				3000	.	.	
2	Improvements to Market building	500				500	.	.	
3	Compensation for lands for the Construction of the Hospital buildings	300				300	.	.	
	Total ..	3800				3800	.	.	

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

Part I.—New Works.—*cont.*

Number	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1898-99.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage								
1									
2									
3									
	Total ..								
(d)	Water-supply								
1	Constructing a well for Madigas								
2	" near Agloor road, old Cantonment	200				200	.	.	
3	" a well for Madigas in Budampad road	200				200	.	.	
4	" a well for Madigas near Kambhalapadu road	200				200	.	.	
	Total ..	600				600	.	.	

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	Repairs Great Northern							
2								
3	Road	300	.	.				Metalled or Gravelled 23 3/4 } Unmetalled. 19 1/4
2	" Ring road	300	.	.				
3	" Amaravati road	300	.	.				Total mileage under maintenance. 39
4	" Budampad road	300	.	.				Metalled or Gravelled 23 3/4 } Unmetalled. 15 1/4
5	" Ayloor road	500	.	.				
6	" Old Guntur main road	300	.	.				
7	" Road leading to railway station	500	.	.				
8	Petty repairs to roads	1500	.	.				
	Total ..	4000	.	.				

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

PART II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			REMARKS.
1	2	3			4			5
		RS.	A.	P.	RS.	A.	P.	
(b)	Buildings							
1	Repairs Dispensary							
2								
2	Buildings	200	.	.				
2	" Whistle Chowltry	100	.	.				
3	" Travellers bungalow	50	.	.				
4	" Slaughter house	200	.	.				
5	" Municipal Office building	50	.	.				
6	" Market buildings	100	.	.				
7	" latrines	200	.	.				
8	Petty repairs to buildings	100	.	.				
	Total ..	1000	.	.				

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

PART II.—Repairs—*cont.*

Number	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(*c*)	Drainage							
1								
2								
3								
	Total ..							
(*d*)	Water-supply							
1	Repairs to tanks & wells	1000	-	-				× Details?
2								
3								
	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	4	-	-	48	-	-
Total ..	4	22	-	-	264	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					260	-	-
8. GENERAL.—		40					
Overseers	1	53*	-	-	660	-	-
Maistries	1	8	-	-	96	-	-
Peon	1	7	-	-	84	-	-
Total ..	3	70	-	-	840		
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					840	-	-

Sanctioned vide No. 1348 dt. 3-6-97

* includes house allowance of Rs 15

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 Muhammedan day school	1	14	.	.	168	.	.
1st Assistant Master	1	8	.	.	96	.	.
2nd „ Assistant Master	1	7	.	.	84	.	.
Servant	1	2	8	.	30	.	.
Muhammedan Nights school master (old Quota)	1	7	.	.	84	.	.
——— Do ——— (Sanza dipunta)	1	5	.	.	60	.	.
Hindu Night school masters at Rupees 7 each	3	21	.	.	252	.	.
Servants at Rs 2-8-0 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 ..					.	.	.
Balance (Statement II) ..					180	.	.
c. 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 Asstt.	1	55	.	.	660	.	.
" " .. 3rd class Dr ..	1	25	.	.	300	.	.
Midwife	1	10	.	.	120	.	.
Clerk & Accountant	1	15	.	.	180	.	.
Compounder	1	12	.	.	144	.	.
Servants &c	1	9	.	.	108	.	.
3@ 6 Each. " Servants at Rupees 6 each	4	24	.	.	288	.	.
4@ 5 Each. " &c at Rs 5 each	3	15	.	.	180	.	.
Cook	1	7	.	.	84	.	.
Peon	1	6	.	.	72	.	.
&c	1	5	.	.	60	.	.
Total ..	16	183	.	.	2196	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					2200	.	.

Increase Rs 15 (Govt. No. 5814 17-3-97)

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
GRANT III.—Sanitation and Medical Services—*cont.*		Rs.	A.	P.	Rs.	A.	P.
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	17	..		204	..	
Peons			..		..	..	
Total ..	1	17	..		204	..	
Deduct Fines and Stoppages ..					..	..	
Add arrears for last year paid this year ..					..	..	
Balance (Statement II) ..					200	..	

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
GRANT III.—Sanitation and Medical Services—*cont.*		Rs	A.	P.	Rs.	A.	P.
5. a. "Conservancy, Road-cleaning and Road-watering."—							
Nuisance Inspectors Trained Sanitary Inspectors Rs(25+15) ..	1	40	..		480	..	
Sanitary Maistries on Rs 15 each	2	30	..		360	..	
"							
Maistries .. Do	1	17	..		204	..	
Scavengers .. Do	1	12	..		144	..	
Sweepers Peons on Rs 6 each ..	6	36	..		432	..	
Scavengers on public latrines at Rs 6 each	11	66	..		792	..	
—— Do —— at Rs 5 each	24	120	..		1440	..	
Sweepers at Rs 5 each	44	220	..		2640	..	
Excavators of Night soil pits at Rs — each	2	14	..		168	..	
Total ..	92	555	..		6660		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					6660	..	

* includes horse allowance of Rs 15

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 8 each	4	32	..				
Scavengers on private flares at Rs6 each	9	54	..		384	..	
Do on Do at Rs 5 each	14	70	..		648	..	
Do on cesspools at Rs 5 each	8	40	..		840	..	
					480	..	
Total ..	35	196	..		2352		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
					2350	..	
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 ..							
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.
IV.—Lighting and Miscellaneous Municipal Purposes—*cont*							
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							
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 ..							
Balance (Statement II) ..					70	-	-
6. ~~Public Gaiden~~—Bellstriky							
~~Gardeners~~ Bell. striker	1	6	-	-	72	-	-
	1	5	-	-	60	-	-
Total ..	2	11	-	-	132	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					130	-	-

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.							
Pay of servants at burial ground	1	6	-	-	72	-	-
Total	1	6	-	-	72	-	-
Deduct fines & stoppages							
Add arrears for last year paid this year					70	-	-
Balance (Statement II)							
Measuring houses							
Pay of 2 clerks at Rs12 each	2	24	-	-	96	-	-
Pay of 4 measurers at Rs6 each	4	24	-	-	96	-	-
Total	6	48	-	-	192	-	-
Deduct fines & stoppages							
Balance Add arrears for last year paid this year							
Balance (Statement II)					190	-	-

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 .. .. .. (47) ..	1	46					
Clerks Sheriff	1	50			× 600		
„ Clerk	1	16			✓ 192		
„ Do	1	12			✓ 144		
× Accountants	1	10			✓ 120		
Peons	1	30			× ✓ 360		
Do	1	8			✓ 96		
Sweeper	1	7			✓ 84		
	1	5			✓ 60		
Total ..	8	138			1656		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1660		
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 ~~at Rs 10 each~~	1	10			120		
~~Peons~~ Do	1	9			108		
Do at Rs 7 each	3	21			252		
(new) Revenue maistries at Rs 10 each	2	20			240		
Sanctioned Jo. no 1348 dt. 5-6-97							
Total ..	7	60			720		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					720		
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* Guntur Demand, Collection and Balance tatement for the year 1898-99.

Current.

Tax.	Demand as originally assessed by the Chairman.	Remitted by the Council on appeal.	Demand as finally settled (column 2 *minus* column 3).	Collected.	Remitted on account of vacant houses, &c.	Written off as irrecoverable.	Balance (column 4 *minus* columns 5, 6 and 7).
1	2	3	4	5	6	7	8
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Tax on arts, &c.	4300 . .	300 . .	4000 . .	4000 . .	✓		
Tax on buildings	11000 . .	. . .	11000 . .	11000 . .	✓		
Tax on lands	1600 . .	. . .	1600 . .	1600 . .	✓		
Water-tax on buildings and lands ..	. . .	. . .	. . .	. . .			
Tolls (gross receipts)	21000 . .	. . .	21000 . .	21000 . .	✓		
Market rents	1850 . .	. . .	1850 . .	1850 . .	✓		
Slaughter-house fees	800 . .	. . .	800 . .	800 . .	✓		
Rent of cart-stands	870 . .	. . .	870 . .	870 . .	✓		
Private scavenging fees	2500 . .	. . .	2500 . .	2500 . .	✓		
Total ..	43920 . .	300 . .	43620 . .	43620 . .			

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Statement IV-B.—Arrears.

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

Statement VI.—Revised Estimate for 1897-98.

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

Items.	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896-97.	Probable receipts of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
1. BALANCE BROUGHT FORWARD—						
a. Municipal Fund	7120 . .			7120 . .	4720 . .	The increase is due to the non-utilization of the allotment budgeted for the construction of Hospital buildings
b. Endowments	-160 . .			-160 . .	-160 . .	
c. ~~Water-tax Fund~~ Town extension fund	3080 . .			3080 . .	3070 . .	
	10040 . .			10040 . .	7630 . .	
2. MUNICIPAL RATES AND TAXES—						
a. Tax on arts, &c. (section 53) ..	2262 . .	2541 . .	1458 . .	3720 . .	5280 . .	Owing to the enforcement in the current year of the revised scale of assessment provided for in the Amended Municipal Act.
b. Tax on buildings (section 63) ..	6428 . .	3442 . .	3222 . .	9650 . .	9580 . .	owing to the revenue derived from improvement & extensions to old houses
c. Tax on lands (section 63) ..	987 . .	1029 . .	723 . .	1710 . .	1980 . .	owing to the exemption of tax on agricultural lands agreeably to section 63 (3) of the Amended Municipal Act.
d. Water-tax on buildings and lands (section 75)	. . .	. . .	. . .	. . .	. . .	
e. Tax on vehicles with spirings and palanquins (section 77) ..	219 . .	135 . .	81 . .	300 . .	300 . .	
f. Tax on animals (section 77) ..	904 . .	375 . .	296 . .	1200 . .	1200 . .	
g. Tax on carts and other vehicles without springs (section 85) ..	1664 . .	634 . .	536 . .	2200 . .	2200 . .	
h. Tolls (section 91)—						
Gross receipts	(15070 . .	X3450 . .	X4530 . .	X22600 . .	(20000 . .	Due to the extraordinary competition at auction
Less Local Fund share ..	10044 . .	1150 . .	5026 . .	15070 . .	13330 . .	
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 ..	20 . .	15 . .		20 . .	20 . .	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—						
a. i. Rent of lands	5 . .	146 . .	125 . .	130 . .	200 . .	Owing to the non-lease of a certain site in the main bazaar street from the commencement it was causing to the public
ii. Rent of buildings						
iii. Avenue receipts	75 . .	63 . .	25 . .	100 . .	100 . .	
iv. Fees from Travellers' Bungalows	114 . .	49 . .	36 . .	150 . .	150 . .	
b. i. Sale-proceeds of lands and buildings	109 . .	144 . .	1 . .	110 . .	100 . .	The slight increase calls for no remarks
ii. Produce of lands, gardens, &c.	248 . .	. . .	2 . .	250 . .	190 . .	Due to the keen competition at auction among bidders for the purchase of the grazing right in Municipal pastural lands
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	129 . .	125 . .	171 . .	300 . .	300 . .	
Carried forward ..	23208 . .	9938 . .	11402 . .	34910 . .	34930 . .	

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

Items.	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896-97.	Probable receipts of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	23208 . .	9938 . .	11702 . .	34910 . .	34930 . .	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*cont.*						
c. Conservancy receipts—						
Sale-proceeds of night-soil, street refuse, &c.	311 . .	. . .	309 . .	620 . .	√ 500 . .	owing to the better appreciation of street refuse as a manure to agricultural purposes
d. i. Fees from educational institutions	27 . .	15 . .	13 . .	40 . .	√ 40 . .	
ii. Other revenue from educational institutions ..	. . .	. . .	. . .	. . .	. . .	
e. i. Sale-proceeds and composition fees of medicines ..	130 . .	41 . .	40 . .	170 . .	√ 150 . .	Due to the sale proceeds of more medicines
ii. Other Hospital receipts ..	10 . .	7 . .	. . .	10	√ 10 . .	
f. i. Income from markets ..	1233 . .	362 . .	617 . .	1850 . .	√ 2000 . .	Owing to the want of active competition among bidders from the inadequacy of accomodation in the existing vegetable Market buildings.
ii. ,, slaughter-houses.	493 . .	128 . .	247 . .	740	√ 800 . .	
g. Other fees	. . .	. . .	. . .	. . .	. . .	owing to the combination among the few bidders who are drawn from the flesh eating communities
i. Distraint fees	3 . .	8 . .	7 . .	10 . .	√ 10 . .	
ii. License fees	1384 . .	457 . .	256 . .	1640 . .	√ 1490 . .	Due to the enhanced rate of fees levied upon cartstands in Go No 1826 dt 4-11-96
iii. Cartstand fees	580 . .	114 . .	290 . .	870 . .	√ 700 . .	& to the imposition of fees on balconies & ass auctions in Go No 1121 dt 6-7-96
iv. Other fees	21 . .	1 . .	9 . .	30 . .	√ 10 . .	Due to the keen competition at auction
h. Fines under Municipal and other Acts	442 . .	266 . .	258 . .	700 . .	√ 300 . .	owing to the collection of warrant fees under Amended Municipal Act from the defaulters of taxes. Due to the instructions of the Accountant General that fines should be credited to municipal funds.
i. Interest on investments—						
i. Genral, including choultries						
ii. Educational						
iii. Medical	63 . .	1 . .	7 . .	70 . .	√ . . .	On account of the interest on the funded capital of the Municipal hospital which was not withdrawn as budgetted for
j. Premium on loans						
5. GRANTS AND CONTRIBUTIONS—						
a. From Government—						
i. Education—						
Normal stipends ..						
Buildings		3 . .				
Municipal Schools ..					√	
Other purposes	100 . .	50 . .	50 . .	150 . .	210 . .	Due to the annuity contribution being calculated at 1/3 the present pay (Rs 15 per mensem) of the Drawing master 49 Queens of at half the pay (Rs 20 per mensem) which was proposed in the Budget
ii. Medical						
iii. Other purposes—						
Communications ..						
Water-supply						
Drainage						
Sanitation						
Other purposes ..						
b. From Local Boards—						
i. Education					√	
ii. Medical	2700 . .	. . .	300 . .	3000 . .	2980 . .	On account of the moiety of expenditure on account of the hospital in the previous year
iii. Other purposes						
Carried forward ..	30705 . .	11394 . .	14105 . .	44810 . .	44130 . .	

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

Items.	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896-97.	Probable receipts of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	30705 . .	11394 . .	14105 . .	44810 . .	44130 . .	
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—	1362 . .	1011 . .	988 . .	2350 . .	2300 . .	Due to the introduction of cleansing privies twice instead of once a day
i. Private scavenging	. . .	. . .	. . .	. . .	. . .	
ii. Other purposes	. . .	. . .	. . .	. . .	. . .	
b. Other items—						
i. Fishery rents	10 . .	. . .	10 . .	20 . .	✓ 20 . .	
ii. Refunds of Expenditure of previous year	. . .	. . .	10 . .	10 . .	✓ 10 . .	
iii. Fee for numbering carts, &	. . .	. . .	. . .	. . .	. . .	
iv. Other items ..	5 . .	9 . .	5 . .	10 . .	✓ 10 . .	
7. EXTRAORDINARY AND DEBT—						
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.	. . .	. . .	. . .	. . .	. . .	
b. Loans—						
i. From Government ..	. . .	. . .	. . .	. . .	. . .	
ii. In the market from private individuals	. . .	. . .	. . .	. . .	. . .	
c. Realizations of Sinking fund for repayment of loans.	. . .	. . .	. . .	. . .	. . .	
d. Advances—						
i. Permanent	. . .	. . .	. . .	. . .	. . .	
ii. Others	. . .	. . .	. . .	. . .	✓ . . .	
Total Receipts ..	32082 . .	12414 . .	15118 . .	47200 . .	46470 . .	
Grand Total ..	42122 . .	12414 . .	15118 . .	57240 . .	54100 . .	

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

Items.	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896-97.	Probable charges of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
GRANT I—(*Public Works*)—						
1. New Works—						
a. Communications	2445 . .		355 . .	2800 . .	√2500 . .	The increase under Communications is due to the allotment of 50 p.c of the net receipts from Tolls.
b. Buildings	2000 . .	1312 . .	2000 . .	4000 . .	√3150 . .	Due to the additional allotment for the construction of the Hospital Asstt quarters – a part of the new hospital building scheme
c. Drainage	. . .	. . .	. . .	. . .	. . .	
d. Water-supply	2038 . .	133 . .	962 . .	3000 . .	√2500 . .	Due to the additional allotment of Rs 500 proposed by the Sanitary Engineer for the investigation of water-supply scheme
2. Repairs—						
a. Communications	3340 . .	686 . .	1390 . .	4730 . .	√4100 . .	
b. Buildings	538 . .	984 . .	1212 . .	1750 . .	√1750 . .	
c. Drainage—						
i. Repairs to works ..	. . .	. . .	. . .	. . .	. . .	
ii. Establishment for flushing drains, &c.	. . .	. . .	. . .	. . .	. . .	
d. Water-supply—						
i. Repairs to works, machinery, &c.	443 . .	224 . .	157 . .	600 . .	√1000 . .	on account of the tanks & wells being full of water without allowing repairs
ii. Establishment	175 . .	88 . .	85 . .	260 . .	√260 . .	
iii. Contingencies	. . .	. . .	. . .	. . .	. . .	
3. Establishment	514 . .	220 . .	246 . .	790 . .	√660 . .	Due to the horse allowance sanctioned to the Mamlatdar in G O No 1348 Mis 3-6-97
4. Tools and Plant and other stores.	42 . .	14 . .	8 . .	50 . .	√50 . .	
5. Contributions—						
a. To Local Boards for works ..	. . .	. . .	. . .	. . .	. . .	
b. To Provincial Funds for scrutiny of estimates, &c.	. . .	. . .	. . .	. . .	. . .	
c. To others for public works ..	. . .	. . .	. . .	. . .	√	
Total, Grant I ..	11535 . .	3661 . .	6465 . .	17980 . .	15970 . .	
GRANT II—(*Education*)—						
1. Training Schools—						
a. Contributions to Local Boards ..	. . .	. . .	. . .	. . .	. . .	
b. Stipends to Normal students ..	. . .	6 . .	. . .	. . .	. . .	
2. Municipal Schools—						
i. On Salary System—						
a. Establishment	. . .	. . .	. . .	. . .	. . .	
b. Contingencies	. . .	. . .	. . .	. . .	. . .	
ii. On Salary-Results System—						
a. Fixed Payments	570 . .	245 . .	290 . .	860 . .	√860 . .	
b. Results Grants	86 . .	125 . .	74 . .	160 . .	√160 . .	
c. Contingencies	131 . .	54 . .	79 . .	210 . .	√210 . .	
3. Salary Grants	839 . .	280 . .	421 . .	1260 . .	√900 . .	Owing to the payment of increased Grants to Senior teachers in the Senior Secondary Department of the A.E.S. H. School in the Sanskrit High school as per recommendations of the Inspector of Schools.
4. Results Grants	. . .	2217 . .	2600 . .	2600 . .	√2600 . .	
5. Combined Grants—						
a. Fixed Payments	. . .	. . .	. . .	. . .	. . .	
b. Results Grants	. . .	. . .	. . .	. . .	. . .	
6. Inspection—						
a. Contributions to Local Boards ..	60 . .	. . .	. . .	60 . .	60	
Carried forward ..	1686 . .	2960 . .	3264 . .	4950 . .	4590 . .	

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

Items.	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896-97.	Probable charges of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	1686 . .	2960 . .	3264 . .	4950 . .	4590 . .	
GRANT II—(*Education*)—cont.						
b. Municipal Inspectors—						
i. Establishment	197 . .	88 . .	103 . .	300 . .	✓ 300 . .	
ii. Contingencies	8 . .	6 . .	32 . .	40 . .	✓ 40 . .	
7. MISCELLANEOUS—						
a Building, furniture, &c., grants ..	57 . .	42 . .	243 . .	300 . .	✓ 300 . .	
b. Common gymnasium—						
i. Establishment	120 . .	60 . .	60 . .	180 . .	✓ 180 . .	
ii. Contingencies	39 . .	1 . .	11 . .	50 . .	✓ 10 . .	Owing to the purchase of certain apparatus for Gymnasium urgently needed.
c. Other items	. . .	. . .	. . .	. . .	. . .	
Pay of the Drawing master	120 . .	60 . .	60 . .	180 . .	✓ 240 . .	Owing to the payment of Rs 15 per mensem to the Drawing master instead of Rs 20 as budgetted for
Contingencies	7 . .	1 . .	3 . .	10 . .	✓ 10 . .	
Total, Grant II ..	2234 . .	3217 . .	3776 . .	6010 . .	5670 . .	

GRANT III—(*Sanitation and Medical Services.*)

1. HOSPITALS AND DISPENSARIES—						
a. Establishment	1449 . .	706 . .	731 . .	2180 . .	✓ 2240 . .	Due to the services of a trained caste midwife not having been secured.
b. Medicines and Supplies	1758 . .	499 . .	102 . .	1860 . .	✓ 1800 . .	
c. Diet of Patients	742 . .	380 . .	458 . .	1200 . .	✓ 1200 . .	Due to the purchase of medicines urgently needed
d. Sundries and Contingencies ..	472 . .	243 . .	328 . .	800 . .	✓ 800 . .	
e. Contributions to Local Boards ..	. . .	15 . .	10 . .	10 . .	✓ 10 . .	
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—						
i. Medical College ..	. . .	178 . .	160 . .	160 . .	✓ 160 . .	
ii. Sanitary Inspection ..	. . .	142 . .	110 . .	110 . .	✓ 110 . .	
iii. Medical Reserve staff ..	. . .	40 . .	40 . .	40 . .	✓ 40 . .	
iv. Cutlers' Establishment ..	. . .	. . .	. . .	. . .	. . .	
b. CONTRIBUTIONS TO LOCAL BOARDS, &C., FOR—						
i. Medical Schools						
ii. Reserve staff						
Clerk in the District Surgeons office	60 . .	. . .	. . .	60 . .	✓ 60 . .	
c. OTHER CONTRIBUTIONS	. . .	. . .	. . .	. . .	. . .	
3. VACCINATIONS—						
a. Establishment	192 . .	96 . .	98 . .	290 . .	✓ 290 . .	
b. Contingencies	37 . .	32 . .	63 . .	100 . .	✓ 100 . .	
c. Contributions to Local Boards ..	. . .	. . .	. . .	. . .	. . .	
Carried forward ..	4710 . .	2331 . .	2100 . .	6810 . .	6810 . .	

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

Items.	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896-97.	Probable charges of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	4710 . .	2331 . .	2100 . .	6810 . .	6810 . .	
GRANT III—*Sanitation and Medical Services*—cont.						
4. REGISTRATION OF BIRTHS AND DEATHS—						
a. Establishment	118 . .	62 . .	62 . .	180 . .	√ 180 . .	Ow
b. Contingencies	4 . .	18 . .	16 . .	20 . .	20 . .	
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—						
a. i. Establishment	4276 . .	2143 . .	2154 . .	6430 . .	√ 6450 . .	Owing to some savings resulting from fines
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	1422 . .	707 . .	698 . .	2120 . .	√ 2000 . .	Due to the provision made for the purchase of 2 zinc sheet + coud rubbish carts urgently needed.
b. Private scavenging—						
i. Establishment	1458 . .	666 . .	762 . .	2220 . .	√ 2300 . .	Due to the late entertainment of a cesspool tatty + the inflation of fines
ii. Contingencies, such as cost of scavenging carts, &c.	549 . .	427 . .	651 . .	1200 . .	√ 1200 . .	
c. Cholera charges	500 . .	91 . .	500 . .	1000 . .	√ 1000 . .	
d. Contingencies	69 . .	41 . .	31 . .	100 . .	√ 100 . .	
Total, Grant III ..	13106 . .	6446 . .	6974 . .	20080 . .	20060 . .	

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GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—						
1. LIGHTING—						
a. Establishment	383 . .	189 . .	197 . .	580 . .	√ 580 . .	
b. Contingencies	666 . .	663 . .	1134 . .	1800 . .	√ 1800 . .	
2. i. MARKETS—						
a. Establishment	184 . .	92 . .	96 . .	280 . .	√ 280 . .	
b. Contingencies	1 . .	. . .	9 . .	10 . .	√ 10 . .	
ii. SLAUGHTER-HOUSES—						
a. Establishment	78 . .	40 . .	42 . .	120 . .	√ 120 . .	
b. Contingencies	5 . .	3 . .	5 . .	10 . .	√ 10 . .	
3. CHOULTRIES—						
a. Establishment	8 . .	4 . .	2 . .	10 . .	√ 10 . .	
b. Contingencies	5 . .	11 . .	15 . .	20 . .	√ 20 . .	
c. Feeding Travellers	. . .	. . .	. . .	. . .	. . .	
4. TRAVELLERS' BUNGALOWS—						
a. Establishment	31 . .	16 . .	19 . .	50 . .	√ 50 . .	
b. Contingencies	6 . .	1 . .	14 . .	20 . .	√ 20 . .	
5. AVENUES—						
a. Establishment	48 . .	24 . .	22 . .	70 . .	√ 70 . .	
b. Contingencies	33 . .	14 . .	17 . .	50 . .	√ 50 . .	
6. ~~PUBLIC GARDEN—~~ Bellstriking						
a. Establishment	80 . .	40 . .	40 . .	120 . .	√ 120 . .	
b. ~~Purchase of seeds, repair of well, purchase of bullocks, &c.~~ cont.	. . .	2 . .	10 . .	10 . .	√ 10	
Carried forward ..	1528 . .	1099 . .	1622 . .	3150 . .	3150 . .	

57

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

Items.	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896-97.	Probable charges of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	1528 . .	1099 . .	1622 . .	3150 . .	3150 . .	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.						
7. SURVEY OF LAND	. . .	. . .	. . .	. . .	. . .	
8. FIRE—						
a. Establishment	. . .	. . .	. . .	. . .	. . .	
b. Purchase of fire-engine, buckets, repairs, &c.	1 . .	. . .	19 . .	20 . .	20 . .	
9. OTHER CHARGES—						
i. Work done for private individuals other than private scavenging	. . .	. . .	. . .	. . .	. . .	
ii. Rewards for destruction of wild animals and snakes	23 . .	26 . .	17 . .	40 . .	30 . .	Due to the destruction of more dogs & pigs
iii. Printing	112 . .	236 . .	88 . .	200	200 . .	
iv. Compensation for lands ..	. . .	. . .	. . .	. . .	. . .	
v. Other items	*281 . .	201 . .	749 . .	1030 . .	410 . .	Due to the expenditure incurred for painting toll gate boards from 1st estimate to the provision of famine allowance for 5 months, and to the provision of establishment for temporary measuring houses.
Total, Grant IV ..	1945 . .	1562 . .	2495 . .	4440 . .	3810 . .	

GRANT V—

a. General Establishment—

i. Office Establishment ..

ii. Inspection .. ..

b. Collection of Municipal Taxes—

i. Establishment .. ..

ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..

c. Collection of Tolls—

i. Establishment .. ..

ii. Contingencies .. ..

d. Office contingencies other than (*b*) (ii) .. .. ..

e. Contributions for Central office and Audit establishments ..

Total, Grant V ..

REPAYMENT OF DEBT—

a. Instalments paid during the year.

b. Invested on account of Sinking Fund (value of securities purchased) .. .. ..

c. Charges of investment ..

INTEREST—

a. On account of last year ..

b. ,, of current year ..

× Details to Grant IV Other Charges—

Items	Actuals of the first eight months of 1897-98	Actuals of the last four months of 1896-97	Probable charges of the last four months of 1897-98	Total of columns 2 & 4	Budget grant 1897-98 excluding subsequent allotments
1	2	3	4	5	6
	Rs as p	Rs as p	Rs as p	Rs as p	Rs as p
Grant IV 9. Other charges. other items					
Pay of servant at the burial ground	48 . .	24 . .	22 . .	70 . .	70 . .
Rent of land used for cattle sheds	170 . .	94 . .	90 . .	260 . .	260 . .
Law charges, Assessment on land &c	28 . .	15 . .	12 . .	40 . .	40 . .
Hot weather charges	35 . .	. . .	5 . .	40 . .	40 . .
Cost of toll gate boards with painting steel boards &c	. . .	68 . .	20 . .	20 . .	. . .
Famine allowance	. . .	. . .	500 . .	500 . .	. . .
For measuring houses	. . .	. . .	100 . .	100 . .	. . .
Total *	281 . .	201 . .	749 . .	1030 . .	410 . .
	90 . .	120	90 . .	180 . .	180 . .

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

Items	Actuals of the first eight months of 1897-98	Actuals of the last four months of 1896-97	Probable charges of the last four months of 1897-98	Total of columns 2 and 4.	Budget grant 1897-98, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Advances recoverable—						
a. Permanent						
b. Others						
Refunds of other than current collections..	20 . .	23 . .		20 . .		On account of remissions on vacant buildings.
Discount						
Pensions and gratuities						
Investments—						
a. In Government securities for purposes other than Sinking Fund						
b. In Saving Bank	63 . .	1 . .	7 . .	70 . .		On account of the interest on the funded capital of the Hospital fund which was not withdrawn as proposed in the budget
Totsal Expenditure ..	30739 . .	17467 . .	22331 . .	53070 . .	49930 . .	
Balances—						
a. Municipal Fund	8293 . .	7120 . .	. . .	1130 . .	1110 . .	
b. Endowments	-160 . .	-160 . .	. . .	-110 . .	-110 . .	
c. ~~Water-tax Fund~~ Town Improvement fund ..	3260 . .	3080 . .	. . .	3150 . .	3170 . .	
Grand Total ..	42122 . .	. . .	. . .	57240 . .	52100 . .	

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

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

Items of Expenditure.	Original budget grant as sanctioned by Government.	Subsequent additions.	Subsequent deductions.	Total grant.	Authority for the additions and deductions shown in columns 3 and 4.
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Entries as per Statement II wherever there is alteration ..					
Grant I. 3. Establishment	660 . .	160 . .	. . .	820 . .	G O No 1348 Mellis dated 3rd June 1897
" I. d. Watersupply	2500 . .	550 . .	. . .	3050 . .	Do No 1679 Mellis dated 27th July 1897 and the resolution of the Council dated 13th November 1897
Grant IV. 9 V. other items	. . .	10 . .	. . .	10 . .	G O No 1679 Mellis dated 27th July 1897
Grant V. b. Collection of Municipal taxes Est	1100 . .	80 . .	. . .	1180 . .	G O No 1348 Mellis dated 3rd June 1897

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of for the year 189 -9 —*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.	

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

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. Up to 31st March 189 8.				Amount transferred to Sinking Fund. Up to 31st March 189 8.				Invested out of the total amount transferred up to end of 1897-98. In Government Securities.		In the Savings Bank.	
				Number of years.	Rs.	A.	P.	Number of years.	Rs.	A.	P.	Rs.	A.	Rs.	A. P.
1		2	3	4				6				10		11	
Rs. 6000	A. P.	For the Construction of the Public Market Verses 1 the Municipal Commissioners collected under Act IV of 1884 as amended by Act III of 99 as the Security 2 the loan is to be repaid in twenty instalments of Rs 1000 yearly on the 15th March with interest at 6% per annum payable half yearly on the 15th March & Sept.	6-1-93	4	1000										
		The loan was taken on the 9th March 1894 in one sum													

Cus. 3 no/98

Secretary

Municipal Office

Enclosure No 4

Statement of Proposition

Order sanctioning present establishment. Number	Date.	Office to which the proposition refers.	Present Scale. Number	Designation	Pay. Minimum.	Maximum
581	17th March 1887	Grant III 7.c				
		Drawing Est	1	Drawing master	20 ✓	20
Do	Do	Grant III. Sanitation and Medical services				
		I. Hospitals & Dispensaries Est	1	1st class Hospital Assistant	55 ✓	55
			1	3rd class Do	25 ✓	25
			1	Midwife	15 ✓	15
			1	Clerk & purveyor	15 ✓	15
			1	Compounder	12 ✓	12
			1	Do	9 ✓	9
			3	Servants at Rs 6 each	18 ✓	18
			4	Do at Rs 5 each	20 ✓	20
			1	Cook	7 ✓	7
			1	Peon	6 ✓	6
			1	Do	5 ✓	5
		Grant III. 9. other charges v. other items				

Statement of Proposition

Order sanctioning present establishment.		Office to which the proposition refers.	Nature			
			Present Scale.			
			Number	Designation	Pay.	
Number	Date.				Minimum.	Maximum
581.M	17th March 1897	Grant III – Sanitation				
		Medical services	1	1st class Hospital Assistant	55 ✓	55
		1. Hospitals & Dispensaries	1	3rd class Do	25 ✓	25
			1	Midwife	10	10
			1	Clerk & surveyor	15	15
			1	Compounder	12 ✓	12
			1	Do	9 ✓	9
			3	Servants at Rs 6 each	18 ✓	18
			1	Do	5 ✓	5
			3	Do at Rs 5 each	15 ✓	15
			1	Cook	7 ✓	7
			1	Peon	6 ✓	6
			1	Do	5 ✓	5
581.M	17th March 1897	Grant III. 4				
		Registration Est	1	Registrar	15 ✓	15
"	"	Grant III. 5a cons.				
		road cleaning & road watering Est	.	.	.	.
			1	Nuisance Inspector	17 ✓	17
			2 ✓	Do at Rs 15 each	30 ✓	30
			1	Do	12 ✓	12
			2 ✓	Do at Rs 12 each	24 ✓	24
			5 ✓	peons at Rs 6 each	30 ✓	30
			1 ✓	Do	5 ✓	5
			11 ✓	Scavengers on public latrines at Rs 6 each	66 ✓	66
			24 ✓	Do at Rs 5 each	120 ✓	120
			44 ✓	Sweepers at Rs 5 each	220 ✓	220
			2 ✓	excavators of night soil pits at Rs 7 each	14 ✓	14

Municipal office
22/12/1897. Guntur

sion of Establishment. Guntur MUNICIPALI

Proposed Scale.			Proposition.		Grounds of proposition
Designation.	Pay. Minimum.	Pay. Maximum.	Increase per month. Amount.	Decrease per month. Amount.	
Maistries at Rs 8 each	32	32	4	X	Vide 84 para of the Chairman's report Covering the Budget for 1898-99
Scavengers at Rs 6 each	54 ✓	54 ✓	✓		
Do at Rs 5 each	70 ✓	70 ✓	✓		
Do on cesspools at Rs 5 each	40 ✓	40 ✓	✓		
Servants at Rs 6 each	12 ✓	12 ✓	2	X ✓	Vide Chairman's Budget report para No 88
Bell strikers	6	6		✓	
Do	5	5	1	X	Do para No 90
Manager	50	60	4	X	Do para No 95
Shroff	16 ✓	18 ✓	1	(Increment) X Do	
Clerk	12 ✓	12 ✓	✓		
Do	10 ✓	10 ✓	✓		
Accountant	30	35	4	X	Do.
Peon	8	8		X	
Do	7 ✓	7 ✓	1		
Sweeper	5 ✓	5 ✓	✓		Do
Bill Collector	10 ✓	10 ✓	✓		
Do	9 ✓	9 ✓	✓		
Do at Rs 7 each	21 ✓	21 ✓	✓		
Revenue maistries at Rs 10 each	20	20	20	X	Do para No 96

P Venkatakrishnayya
Chairman
20/12/97

Statement of Proposition

Order sanctioning present establishment. Number	Date.	Office to which the proposition refers.	Present Scale. Number	Designation	Pay. Minimum.	Pay. Maximum.	Natu
581	17th March 1897	Grant III – Sanitation & Medical Services					
		b. Private Scavenging Est	4 ✓	Maistries at Rs 7 each	28	28 ✓	
			9 ✓	Scavengers at Rs 6 each	54	54 ✓	
			14 ✓	Do at Rs 5 each	70	70 ✓	
			8 ✓	Do on cesspools at Rs 5 each	40	40 ✓	
Do	Do	Grant III. II. Slaughter houses. Est	2 ✓	Servants at Rs 5 each	10	10 ✓	
Do	Do	Grant III. 6. Bell Striking Est	2 ✓	Bell strikers at Rs 5 each	10	10 ✓	
Do	Do	Grant II. a General Est. 1. office Est	1 ✓	Manager	46	50 ✓	
			1 ✓	Shroff	15	18 ✓	
			1 ✓	Clerk	12	12 ✓	
			1 ✓	Do	10	10 ✓	
			1 ✓	Accountant	26	30 ✓	
			2 ✓	Peons at Rs 7 each	14	14 ✓	
			1 ✓	Sweeper	5	5 ✓	
Do	Do	Grant II b. Collection Est	1 ✓	Bill collector	10	10 ✓	
			1 ✓	Do	9	9 ✓	
1348	Mills date 3/6/1897		3 ✓	Do at Rs 7 each	21	21 ✓	

Municipal office

sion of Establishment

Guntur MUNICIPALITY.

	PROPOSITION.		Grounds of proposition
	Increase per month.	Decrease per month.	
m.	Amount.	Amount.	
x		5	Rs Vide Chairman's Budget Report para No 33
x		5	Rs Do para No 34
x			Vide Sch: II B. 4@6Rs. 3@5Rs.
x			
24	x		Rs Do Vide report para No 42
24	x		Rs "

Extract from the Proceedings of the Municipal Council, Guntur at a meeting held on the 18th December 1897.

Present

Mr. P. Venkatakrishnayya naidugaru, Chairman

A. P. Fernandez Esquire

Y. Narasingarow Pantulugaru

V. Bhavanachariulu garu

A. M. Sundarasiva Iyer Avergal B.A

T. Mallikharjunarow Pantulugaru

Ch. Lakshmamma garu

T. Gurunadham garu

G. Krishnamma garu

A. Sett Balamukundas garu

Mir Mahabooballi

I Read endorsement of the Director of the Public Instruction Madras forwarding with remarks, Educational Budget for 1898-9.

The Director's endorsement on the Assistant Inspector's proposals is approved with the following modifications :-

(1) Under receipts, Rs 210 is provided under grants fro provincial funds instead of Rs 200 in the Educational Budg

(2) Rs 60 is provided as Contribution to training Schools in place of Rs 200 in the Educational Budget;

(3) Rs 1250 is provided as salary grants instead of Rs 90

x x x

(Signed) P. Venkatakrishnayya
Chairman

(True Extract)

P. Venkatakrishnayya
Chairman 22/12/97

Enclosure No 2

Budget estimate of the Guntur Municipality for the official year 1898-99

	Actuals 1896-97	Budget estimate 1897-98	Revised estimate 1897-98	Budget estimate 1898-99	
Receipts					
Fees from Educational Institutions	43	40	50	50	
Grants from Provincial Funds	313	210	210	200	
Contribution from the Bezwada Municipality	-	-	-	120	Towards the pay of students preparing Schoolmasters
	356	250	260	370	
Charges.					
Training Schools --	6	-	-	200	Stipends to students to be trained in the Industrial School Bezwada
Municipal Schools					
on the Salary Result System	1105	1230	1230	1230	
Grants-in-aid-					
Salary grants	900	900	900	900	
Results grants	2246	2400	2400	2400	
Building grants	59	300	300	300	
Inspection ———	397	400	400	450	* 360-0-0 pay of the D.S.M. 60-0-0 contribution to the Mun. D.S.M. 30-0-0 contingencies 450-0-0
Miscellaneous	366	440	440	440	
	5079	5670	5670	5920	

P Sreenivasulu
6-9-97
ASSISTANT INSPECTOR OF SCHOOLS,
GODAVARI—KISTNA DIVISION

3/2 No 3 Mof 1898

Statement showing the details of the Municipal Establishment under Education for the official year 1898-99.

	No.	Salary for mensum Details			Salary for mensum Totals			Salary for annum			Remarks
Municipal Mukh: S. R. school											
Head Master	1	14	"	"							
2nd Master	1	8	"	"							
3rd do	1	7	"	"							
Servant ——	1	2	8	0	31	8	0	378	0	0	
Municipal Night School, R. Agraharam											
Teacher	1	7	0	0							
Servant	1	2	8	0	9	8	0	114	0	0	
do K. Agraharam, Teacher	1	7	0	0							
Servant	1	2	8	0	9	8	0	114	0	0	
do Salipeta Teacher	1	7	0	0							
Servant	1	2	8	0	9	8	0	114	0	0	
Municipal Mukh: Night School Old Guntur teacher	1				7	0	0	84	0	0	
do Gangadiguntu	1				5	0	0	60	0	0	
	12	-	-	-	72	0	0	864	0	0	

P. Sriramachandra Rao
6-9-99
ASSISTANT INSPECTOR OF SCHOOLS,
GODAVARI—KISTNA DIVISION.

Office of the Assistant Inspector of Schools
Godavari – Kistna Division –

Dis 657/K 897 dated 2/9/97

Rajahmundry
31/8/97

From

N. R. Rg

D. Greenivasa Row pantulu garu B.A.

Assistant Inspector of Schools
G. K. Division

To

The Inspector of Schools,
Northern Circle.

Sir,

In submitting herewith budget statements of the Bezwada Municipality for 1898-99, I have the honor to state that the two appointments of the drawing master and Inspecting Schoolmaster were amulgamated in 1895 and the salary of the combined post was fixed at Rs 30. It was found difficult to secure men competent to discharge both the duties. It is therefore necessary to separate the duties of the Inspecting Schoolmaster and drawing master and employ different men. This means increased expenditure. As the Municipality may not be able to bear it, I propose that, as suggested by the Sub-Asst. Inspector of Schools, Guntur Range, the Inspecting School-master of the Guntur Municipality may be paid Rs 10 and be made to work 10 days in the month in this Municipality. A drawing master may be employed on Rs 20 per mensum and be made to teach

...subject in all the Primary Schools, in the Municipality. The journey between the two occupies an officer only 1½ hours.

I have the honor to be, Sir,
Your most obedient Servant,

(Signed) P. Sreenivasa Row.

(True Copy).

P. Srinivasa Rao
6-9-97
ASSISTANT INSPECTOR OF SCHOOLS,
GODAVARI—KISTNA DIVISION.

Dis No. 670/K 897

OFFICE OF THE ASST. INSPECTOR OF SCHOOLS,
GODAVARI—KISTNA DIVISION.

Rajahmundry
31st August 1897.

From

P. Srinivasa Rau Pantulugaru B.A.
Assistant Inspector of Schools,
Godavari—Kistna Division.

To

The Inspector of Schools
Northern circle

Sir,

In submitting herewith budget statements of the Guntur municipality for 1898-99. I have the honor to state that the salary of the Inspecting School master of the municipality is fixed at Rs. 20 for the reasons stated in the enclosed letter.

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

P. Srinivasa Rau
6-9-97
Assistant Inspector of Schools,
Godavari—Kistna Division.

Enc
3/8.

Rydrs 1739/1897

1897.

Educational Department.

From

THE ASSISTANT INSPECTOR OF SCHOOLS,
GODAVARI—KISTNA DIVISION.

To

The Inspector of Schools,
Northern Circle

Dated 6th September 1897
Despatched 7th December 1897
Received 11th September 97

PUBLIC INSTRUCTION 1897 MADRAS

Dis No. 670/97

(ENCLOSURES 2)

SUBJECT.

Budget Estimate of the Guntur Municipality for 1898-99 ——

Submitting ——

Rcds 12643/97.

Camp Bapatla
27.9.1897.

No 2/398.

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

2. In the letter, the Assistant Inspector says that the salary of the Inspecting School master is fixed at Rs 20 per mensem, but in the Budget statement it is provided by him at Rs 30 per mensem. In forwarding the Budget proposals of the Bezwada municipality, I expressed my disapproval of the Assistant Inspectors proposal that the Inspecting School master of the Guntur municipality be required to spend 10 days of each month in the Bezwada municipality. The current years allotment therefore be repeated.

3. The Assistant Inspector makes no other proposals. The current years allotments may be repeated for 1898-99.

PUBLIC INSTRUCTION 1897 MADRAS

L. C. Flanagan
Inspector of Schools,
NC

No 11279/71 8 October 1897.

11/10/97

Forwarded to the chairman, municipal Council Guntur for favour of adoption of the Assistant Inspectors proposals as modified by the Inspector in para 2 of his endorsement

2. The Assistant Inspectors proposal that the Inspecting School master, Guntur, be asked to do inspection work in the Bezwada municipality for 10 days every month and that he be paid Rs 10 by that municipality not meeting with my approval, I have advised the Bezwada Council to make provision for a separate Inspecting School master for its Schools. The Assistant Inspector's provision under "Inspection" shall therefore be struck out and the Current years allotments under this head repeated.

D Duncan

Director of Public Instruction

DESPATCHED
2 SEP 1898

2/ Sept 1898

Extract from the proceedings of the Municipal Council,

Guntur at a meeting held on the 18th December 1897.

Present

M.R.Ry P. Venkatakrishnayya Naidu garu B.A, Chairman

A.P. Fernandez Esquire

" G. Narasingarao Pantulu garu

" V. Bhavanachary garu

" A.M. Sundarasiva Iyer Avergal B.A

" T. Mallikharjunarao Pantulu garu

" Ch. Lakshmamma garu

" T. Gummadham garu

" G. Kistamma garu

" A Sett Balamuhammadoss garu

Mir Mahbubali sahib garu

× × ×

II Read revised Budget estimates of the Guntur Municipality for 1897-98 and the report of the Chairman thereon.

The revised estimates as prepared by the Chairman is approved

III Read Budget estimates of the Guntur Municipality for the official year 1898-99 with the report of the Chairman thereon.

The Budget proposals of the Chairman are sanctioned with the following modifications & additions ;—

(1) Rs 11000 may be expected from revision of the house tax registers inasmuch as any increase in the present rates of assessment cannot be made at present, and the Chairman's proposal is not approved.

(2) Rs 1850 may be expected instead of Rs 2000 anticipated by the Chairman under income from Markets

(3) Rs 2000 provided for the construction of a reservoir as proposed by the Sanitary Commissioner disallowed in view of the expected water supply scheme.

(4) Rs 1000 is provided for the purchase of two burial grounds — one for the Muhammedans & another for the use of the Aroundelpett inhabitants.

(5) The Hospital watermans salary should be increased by one rupee per mensem so that he might do the extra work in connection with the garden, & the provision for a separate gardener is disallowed.

(6) Messrs Narasingarao Pantulu & Bhavanacharlu protest against the increase to the Registrar's salary & the other Councillors approve of it.

(7) The private Scavenging Maistries should each be given an increase of one rupee per mensem to their present pay.

(8) An increase of Re 1 per mensem is proposed to the present pay of the office peon in consideration of his responsible duties.

(9) An increase of Re 1 per mensem to the present pay of the Senior bell striker is proposed as he has very long service & as he has done faithful service.

The Councillors have subsequently withdrawn their protest recorded in resolution No 6

(Signed) P Venkatakrishnayya
Chairman, M C

(True extract)

Chairman

Enclosure No 3

Memorandum regarding the reorganisation of the Sanitary staff.

The appointment of trained Sanitary Inspectors as proposed by the Sanitary Commissioner is no doubt a matter of great Sanitary import; but I doubt whether the suggestion to obtain this at the cost of the abolition of the present arrangement is one in the right direction. The present system is one of concentration, but the one proposed tends to decentralization. In 1885, Mr Joseph & the then Councillors wisely resolved to divide the whole town into a number of wards, each under the charge of a Nuisance Overseer ~~to be~~ supervised by a councillor. This was suggested in place of the System in vogue then — the whole town in charge of one Overseer.

2. The wisdom of this arrangement is more than proved by the results. The town has had its sanitation looked after carefully, so much so that in all the reports it has been repeatedly stated that this is one of the most cleanly kept towns. This must be attributed to the better Sanitary arrangements secured by the division of labour among a great number of persons who are given limited areas to be supervised by them.

3. But as it is in every way profitable that the work which these men are required to be done may be guided by men of technical Sanitary knowledge and as such course is declared by so competent an authority as the Sanitary Commissioner to be essential, it is but right that in view of our finances we must make such arrangements as will lead to this without upsetting our present system which has been found satisfactorily working. For the ordinary needs of our municipality, our present men will do. The duties which these men

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are ordinarily expected to discharge are (1) Surface Scavenging of streets, houses &c (2) domestic scavenging (3) Supervision of the removal of street refuse outside the municipal limits of the town (4) removal of ruinous & dilapidated buildings; Submission of reports regarding the applications of house holders regarding buildings &c and such like. All these objects may well be secured by the employment of men of ordinary intelligence with some experience, and in fact we have been getting on with such men so far as these routine duties are concerned and in fact we have been getting more duties discharged by them than what can be expected from trained men.

At present each division is placed under the charge of a divisional overseer with as requisite staff of scavengers, sweepers. He is thus given a limited area to be kept clean, and there is a division Councillor who from the limited area he is asked to supervise is able to control all the staff efficiently. Where there is concentrated effort, why alter the present arrangement materially, but the present non-professional men may be given the guidance of a trained man. I have here to add that we cannot expect too much from the technically qualified men, because they are not so far advanced as to grapple purely scientific sanitary improvements, for which we have to depend upon really competent sanitary officers.

4. Apart from these considerations, I beg to point that the Government itself is not much in favour of the highly paid Sanitary Inspectors. Government in its G.O. No 1658 M. dated 16th October 1895 states:- "It appears to the Government that it is not at present necessary to employ so numerous a staff as that suggested by the Sanitary Commissioner for Municipalities, nor to pay at such high rates as those proposed by him."

On this, I beg to add that a Municipality differs from a Local Fund Board. The former is composed of a large majority of intelligent english-knowing Councillors—all residing within the municipal limits & taking interest concerning the local needs. Moreover, there would invariably be a medical officer of sound sanitary training to help the council with his professional knowledge and there are in addition visits paid by professionals to Municipal towns to advise & guide the Councils, and their views are found so helpful to the management of affairs. The reverse is the case with Local Boards. These cover very large & unwieldy areas. The members cannot be expected to supervise the Sanitation of villages comprising a board; much more is it difficult for professional men to visit them & suggest improvements, and altogether impossible to provide each village with a medical officer of any grade. In these circumstances, it is highly essential that boards should have the aid of Sanitary Inspectors and therefore they stand more in need of them than Municipalities.

5. Thus a Municipality need not be burdened with too many Sanitary Inspectors & financially affect it. This view is strengthened by another order of the Government—(G.O. No 44 M. dated 4th January 1894). In this, the Government suggests that Municipalities with a population exceeding thirty thousand inhabitants should have two trained Sanitary Inspectors, towns with populations exceeding fifty thousand, three & so on. Our town has a population of 24,000 in round numbers and it therefore cannot be classed among those requiring two Sanitary Inspectors

The order contemplates the employment of one trained Sanitary Inspector with rupees twenty as pay and Rs 15 as horse allowance and it also suggests the employment of unpassed maistries to supervise the gangs of sweepers, scavengers, latrines, carts &c with pay not exceeding Rs 15.

6 The Sanitary Commissioner also in one of his letters has kindly proposed that the Municipalities must at least give effect to the suggestions and recommendations of the Government in the above G.O.

7 Proceeding on these considerations, I beg to propose that the present system may be continued with some modifications as it is working well according to local circumstances, and that a Sanitary Inspector with pay Rs 20 and horse allowance of Rs 15 per mensem be appointed from the next official year to look after the purely sanitary needs of the town & to guide and control the work of the Sanitary Maistries.

8 At present, the annual expenditure upon the Sanitary staff is Rs 6456 as detailed below.

No 6 overseers	Rs 996	
6 peons	420	
44 Sweepers	2640	
24 Scavengers at Rs 5 each	1440	
11 Dr at Rs 6 each	792	
2 Night soil excavators	168	
	6456	

The amount proposed by the Sanitary Commissioner for the essential establishment is Rs 7392, and for the desirable staff is Rs 7872. Both of them are excessive & the Council is not in a position to entertain the such costly establishment at present, however desirable it may be. I beg to propose the services of the Sanitary Commissioner the following

as

Present [illegible]

purposes. Four Sanitary Maistries are three quite necessary and 4 peons may be given to them. To supervise the work done by them, one sanitary Inspector with two peons may be appointed. The other items may be allowed to stand as they are

		Rs
1	Sanitary Inspector (Rs 20+15)	420
3	Dr Maistries on Rs 15 each	540
1	Dr Maistry on Rs 12	144
6	peons on Rs 6 each	432
44	Sweepers on Rs 5 each	2640
24	Scavengers on Rs 6 each	1440
11	Dr on Rs 6 each	792
2	Night soil excavators	168
		6576

9. As the Sanitary Commissioner suggests, "the Council should give up the idea of making men entertained under Grant III perform the duties in connection with financial duties". In compliance with this suggestion, I beg to propose the entertainment of 2 Revenue maistries on Rs 10 each. The amount to be collected under this head is of miscellaneous character — Vehicles, annual carts, licences &c. The amount comes upto Rs 5430 and to make good this large amount two persons are absolutely required. This should be debited to Grant I.

10. These arrangements, if adopted, will improve the Sanitary staff for the present.

(Sd) P. Venkatakrishnayya
Chairman M C

(True Copy)

P Venkatakrishnayya
Chairman 22/12/97.

The order contemplates the employment of one trained Sanitary Inspector [illegible] does twenty as pay

Present

M R Ry P. Venkatakrishna

" F. D Jo. Oldfield Esq

" A D'Fernandez Esquire

" W C Lewis Esquire

" Revd. D.R. Hubb

" A. M Sundarasiva Iyer

" Mydavolu Subbarao pa

" Machiraju Subbarao pa

" T. Mallikharjanarao pant

" Ch. Subbarayudu garu

" T. Gurunadham garu

" Ch. Lakshmayya garu

" G. Kristamma garu

" A Sett Balamunkundoss garu

" Mir Mahbubali sahib garu.

I Read report of the Sub Committee on the reorganiz of the Sanitary staff with the District Medical & Sanita officer and the Chairman's proposals thereon and other paper this connection.

The proposals of the Chairman are approved with modification that the Sanitary Inspector should have for pay Rs 25 per mensem besides horse allowance of Rs 15. The S ommen be continued his present pay as personal allowa

x x

(True extract) (Sd) P Venkatak

Chairm

P Venkatakrishnayya

Chairman 22/12/97

944/RH/87