Local & Munl. (189) Department.

PRINTED.

G.O., No. 493 M

DATED 3/3/98

Regd.

INDEXED.

DESPATCHED

[Despatch Abstract.]

Munl. Budgets — Receiving Tax

Rajahmundry — for

1898-99

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Government {1898} of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1898. *Enclosures*

Regd. } *Spare copies*

G.O., No. 493 M., 3rd March 1898.

MARCH.

Municipal Budget.

Reviewing the Rajahmundry — for 1898-99.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers :—

From M.R.Ry. N. JALADURGAPRASADARAYUDU Garu, Chairman, Municipal Council, Rajahmundry, to the Secretary to Government, Local and Municipal Department (through the Sub-Collector of Gódávari), dated 24th December 1897, Dis. No. 998-A.B.

I have the honour to submit, for approval of Government, the revised estimate for the current year and the budget for 1898–99, together with the usual statements, as sanctioned by the council in its resolutions, dated 18th instant.

Revised Estimate for 1897–98.

Receipts.

2. The total receipts of the current year, with the opening balance of Rs. 8,859, are expected to amount to Rs. 53,700, which shows an increase of Rs. 6,340 over the budget estimate.

3. The increase is due to an increase under certain heads and decrease under others as shown below :—

	Increase.	Decrease.
	Rs.	Rs.
Opening balance	339	..
Tax on arts	725	..
„ buildings	1,666	..
„ lands	135	..
Income from tolls	1,295	..
Penal interest on market rents	4	..
Conservancy receipts	1	..
Penal interest on quit-rents	2	..
Tolls	56	..
Avenue receipts	10	..
Fees from travellers' bungalow	..	100
Sale-proceeds of lands	80	..
Fees from educational institutions	350	..
Other revenues	2	..
Income from markets	1,234	..
„ slaughter-houses	..	196
Other fees	2	..
Cart-stand fees	..	100
Warrant fees	20	..
Interest on medical investments	3	..
Grants from Government for normal stipends	..	37
„ „ for drawing master	42	..
Recoveries on account of private scavenging and other fees	783	..
Other items { Sale of earth	15	..
Other items { Fees for extracts from birth and death registers		
Searching and copying fees	9	..
Total ..	6,773	433
Net increase ..	6,340	..

4. The following remarks will explain the above variations :—

(*a*) *Opening Balance.*—The excess in the balance is due to short expenditure under different grants as explained in the last year's administration report reviewed in G.O., No. 2426 M., dated 4th November 1897.

(*b*) *Tax on Arts, Buildings and Lands.*—The increase under these heads is due to the arrears to be collected. In the revision of the profession-tax, according to the amended Municipal Act, under which a fall in the income was apprehended, the tax-collectors were engaged for a large portion of their time in collecting information and in seeing that, as far as possible, there might be no escape of persons liable to assessment; and hence the short collection. Now that the revision has been over, it is confidently hoped that by the end of the year all the taxes will be collected.

(*c*) *Penal Interest on Market Rents, Conservancy Receipts, Quit-rents and Toll Receipts.*—These are fluctuating items.

(*d*) *Avenue Receipts.*—This is a fluctuating item.

(*e*) *Travellers' Bungalow Fees.*—Very few travellers occupied the bungalow as the public apparently understood that it was about to be acquired for the bridge approach line.

(*f*) *Sale-proceeds of Lands.*—The increase is due to sale of a piece of land to a private individual by the late managing committee of Aryapuram *alias* Listerpetta, which has been recently included within the municipal limits (*vide* G.O., No. 904 M., dated 13th April 1897).

(*g*) *Fees from Educational Institutions.*—The increase is due to the prosperous condition of the lower secondary school.

(*h*) *Income from Markets.*—The increase is due to keen competition at the time of sales.

(*i*) *Income from Slaughter-houses.*—The decrease is due to the acquisition of the slaughter-house by the Railway department and to the remission in consequence of the fees due from the renters.

(*j*) *Cart-stand Fees.*—The decrease is due to want of keen competition at the time of sales.

(*k*) *Warrant Fees.*—Warrant fees have been levied under the amended Municipal Act; hence this new item.

(*l*) *Grants from Government—Normal Stipends.*—Only one student is trained instead of two as budgeted; hence the decrease.

(*m*) *Drawing master.*—The increase is due to receipt of arrears of salary grants.

(*n*) *Recoveries on account of Private Scavenging Fees.*—The increase is due to the increase in the number of private latrines cleaned under the municipal supervision and to the arrears to be collected.

(*p*) *Other Items.*—These are fluctuating items.

Charges.

5. The total charges of the year, excluding the closing balance, are Rs. 51,240 against Rs. 43,900 budgeted, thus showing on the whole an excess of Rs. 7,340 as detailed below :—

	Increase.	Decrease.
	Rs.	Rs.
Grant 1—		
New works—		
Communications	4,674	..
Buildings	1,270	..
Repairs—		
Communications	734	..
Buildings	420	..
Water works	80	..
Tools, plant, &c.	2	..
Total ..	7,180	..
Grant 2—		
Salary grants	..	200

	Increase.	Decrease.
	Rs.	Rs.
Grant 3—		
Hospital establishment	..	300
Sundries and contingencies	177	..
Vaccination „	..	164
Conservancy—Other charges	..	300
Private scavenging contingencies	5	..
Cholera charges	858	..
General contingencies	4	..
Total ..	1,044	764
Net increase ..	280	..
Grant 4—		
Lighting contingencies	..	200
Public garden „	2	..
Law charges	..	2
Total ..	2	202
Net decrease ..	..	200
Grant 5—		
Tolls contingencies	..	2
Office „	2	..
	2	2
Advances recoverable	165	..
Refunds	115	..
Net increase ..	280	..

(*a*) *Grant 1, New Works—Communications.*—The increase of Rs. 4,674 is due to provision made for acquiring sites and houses in Pinnumgattu, Chinnaswami and Gopalaswami streets to widen them.

(*b*) *New Works—Buildings.*—The increase of Rs. 1,270 is due to the provision made for constructing bullock slaughter-house, the old building having been taken over by the Railway department, and for constructing latrines in Listerpetta, a fish market shed near Nagula tank, a female patients' shed and a cholera shed in the hospital compound.

(*c*) *Repairs—Communications.*—The increase of Rs. 734 is mainly due to provision made for repairs to Listerpetta roads and the Main road.

(*d*) *Repairs—Buildings.*—The increase is due to provision made for repairing the vegetable market and latrines.

(*e*) *Repairs to Water-supply Works.*—Repairs to public wells and tanks have necessitated more expenditure; hence the increase.

(*f*) *Grant 2, Salary Grants.*—The actual amount expected to be earned by the manager of the A.E.L. Mission school amounts to only Rs. 600; hence the decrease.

(*g*) *Grant 3, Hospital Establishment.*—The female apothecary appointed took charge in July; hence the decrease.

(*h*) *Sundries and Contingencies.*—The increase is necessitated by the female apothecary's appointment.

(*i*) *Vaccination—Contingencies.*—The lymph will hereafter be obtained from Mysore and the depôt here will be abolished; hence the decrease.

(*j*) *Conservancy—Other Charges.*—Two night-soil carts and two water-carts have been purchased during the year, and the purchase of more carts will be deferred until the carts already purchased are tried sufficiently long; hence the decrease.

(*k*) *Cholera Charges.*—The observance of the procedure under G.Os., No. 1536, dated 9th September 1896, and No. 111, dated 19th January 1897, for combating cholera and other epidemics has necessitated more expenditure; hence the increase.

(*l*) *Grant 4, Lighting Contingencies.*—New lights ordered have not yet been put up; hence the decrease.

(*m*) *Advances Recoverable.*—A sum of Rs. 165 has been advanced to the overseer for purchasing cement for the repairs of the Museum verandah; hence the increase.

(*n*) *Refunds.*—The increase is due to refund of taxes to appellants.

Budget, 1898-99.

6. The total receipts for the ensuing year are expected to amount to Rs. 43,600 against Rs. 53,700 anticipated in the revised estimate. The decrease of Rs. 10,100 is due to increase under some heads and decrease under others as explained below :—

	Increase.	Decrease.
	Rs.	Rs.
Opening balance	..	6,399
Tax on arts	..	1,325
„ buildings	..	1,166
„ lands	..	135
„ vehicles	70	..
Penal interest	2	..
Bungalow fees	100	..
Market rents	..	764
Income from slaughter-houses	211	..
Rent on survey compass	..	2
Sale of earth	..	1
Government grants for normal stipends	37	..
„ gymnastic instructors	66	..
„ drawing master	..	42
Latrine fees	..	379
Cess-pool fees	..	4
Fees for extracts from birth and death registers	..	10
Sale of vaccine lymph	..	350
Searching fees	..	9
	486	10,586
Net decrease ..	..	10,100

(*a*) *Opening Balance.*—The decrease is due to more expenditure under several grants as explained in the revised estimate.

(*b*) *Tax on Arts, Buildings and Lands.*—The amounts shown under these heads in the revised estimate include arrears due for the previous year; and hence the decrease in the budget, though an increase of Rs. 500, in spite of the buildings demolished by the Railway department for the bridge approach line, is expected under tax on buildings, when it is revised during the current year.

(*c*) *Tax on Vehicles.*—The increase is due to the taxation of bicycles and also to the increase of rates under the Amended Act.

(*d*) *Travellers' Bungalow Fees.*—This is a fluctuating item.

(*e*) *Rent on Markets.*—The decrease is due to the arrears to be collected as explained above under the revised estimate.

(*f*) *Income from Slaughter-houses.*—The bullock slaughter-house will be constructed during the current year; hence the increase.

(*g*) *Government Grants.—Stipends to Normal Students.*—Two students will be sent up for training; hence the increase.

(*h*) *Government Grants for Gymnastic Instructors.*—One-third salary grant, that is, Rs. 48, is expected for the gymnastic instructor in the Municipal Lower Secondary

school, half salary grant, that is, Rs. 90, for the municipal gymnastic instructor, whose salary is raised to Rs. 15 as recommended by educational authorities; hence the increase.

(*i*) *Drawing master.*—The arrears of salary grants for the drawing master have been received during the current year; and hence the decrease in the budget.

(*j*) *Latrines.*—The amount shown under this head in the revised estimate includes arrears to be collected; hence the decrease in the budget.

(*k*) *Sale of Vaccine Lymph.*—The vaccine depôt will be abolished during the current year and the lymph will be obtained from Mysore as recommended by the District Medical and Sanitary Officer; hence the decrease.

7. Budget Charges, 1898-99.

	Increase. Rs.	Decrease. Rs.
Grant 1—		
New works—		
Communications		
Buildings		5,674
Repairs—		2,270
Communications		
Buildings		1,754
Tools, plant, &c.	280	
		2
	280	9,700
Net decrease		9,420
Grant 2—		
Municipal schools—		
Salary system—Establishment		
Contingencies	74	
Salary-result system—	2	
Salary grants		
Municipal inspector's contingencies	100	
Common gymnasium—	8	
Establishment		
Contingencies	36	
Drawing master's contingencies	40	
		8
	260	8
Net increase	252	
Grant 3—		
Hospital establishment		
Conservancy—Other charges	303	
Private scavenging contingencies		300
Cholera charges		5
General contingencies		1,000
		4
	303	1,309
Net decrease		1,006
Grant 4—		
Lighting contingencies		198
Travellers' bungalow contingencies	202	
Public garden contingencies		2
Law charges	2	
	204	200
Net increase	4	

	Increase. Rs.	Decrease. Rs.
Grant 5—		
Office establishment	36	
Collection ,,	12	
Tolls contingencies	2	
	50	
Advances recoverable		165
Refunds		115
Total		280

8. *Grant 1, (a) New Works—Communications, Buildings—Repairs, Communications.*—Provision is made for increased expenditure, inclusive of compensation to be granted to the owners of sites and houses in the revised estimate for which there is no necessity in the ensuing year; hence the decrease.

The District Surgeon proposed that a lying-in ward, with a delivery ward attached, be constructed in the hospital compound, together with the quarters for the midwife, but the council cannot afford to build them, nor does it consider it advisable to construct them in the hospital compound. As already resolved by the council, when a female hospital is established, which it is hoped will be soon done when the district board makes its contribution, a site will be selected for the construction of that hospital and other buildings in its compound. There are now two epidemic sheds in the hospital compound, and the council has no funds at present to construct an isolation cholera hospital.

(*b*) *Repairs—Buildings.*—The increase in the revised estimate is mainly due to the provision made for the repairs of the vegetable market.

9. *Grant 2, Municipal Schools—Salary System—(a) Establishment.*—The increase is due to the usual annual increment of Rs. 2 per mensem provided for the second teacher in the lower secondary school and to Rs. 4 per mensem of the pay (Rs. 12) of the gymnastic instructor of the lower secondary school having been included, which sum was excluded last year as a grant was not then expected for him, he having been employed on Rs. 12 a month with a condition that he would be paid only Rs. 8 in case grant was not received for him.

(*b*) *Municipal Schools—Salary-result System.*—The Assistant Inspector of Schools has recommended the abolition of one of the teacher's post in the college night school, but the council is of opinion that the two teachers already employed are required, as the strength of the school, which teaches up to IV standard, is 40.

(*c*) *Salary Grants.*—The Assistant Inspector of Schools states that Rs. 600 is sufficient for the salary grants of A.E.L. Mission school, and the Inspector puts down Rs. 800, but the council considers Rs. 700 is sufficient, Rs. 600 only being required for the previous year; hence the increase of Rs. 100 under salary grants.

(*d*) *Common Gymnasium—Establishment.*—The salary of the gymnastic instructor, who holds a first-class certificate, is raised to Rs. 15, as recommended by the educational authorities; hence the increase.

(*e*) *Contingencies.*—The amount under contingencies is raised to Rs. 100 as recommended by the Assistant Inspector of Schools; hence the increase.

The Assistant Inspector of schools proposes that a common gymnasium be constructed at a cost of Rs. 500, but the council cannot afford to build one and considers the existing gymnastic ground will be sufficient for the present.

(*f*) Other variations are small and require no explanation.

10. (*a*) *Grant 3, Hospital Establishment.*—The amount shown under this head in the revised estimate excludes the salary of the female apothecary for four months, she having taken charge in July; hence the increase in the budget.

(*b*) *Conservancy—Other Charges.*—The amount shown under this head in the revised estimate includes Rs. 1,000 for purchasing night-soil carts, &c. Now Rs. 400 is provided for the purchase and working of night-soil carts and Rs. 2,250, therefore, is considered sufficient; hence the decrease in the budget.

(*c*) *Cholera Charges.*—Rs. 1,000 is now provided as required by G.O., No. 1536 M., dated 9th September 1896, and the amount shown in the revised estimate includes expenditure for establishments, &c., employed during cholera time in the previous year; hence the decrease in the budget.

The District Surgeon proposes that one or two scholarships be established for the training of women under the supervision of the Dufferin Fund Committee; but the council cannot afford to establish any for want of funds.

11. (*a*) *Grant 4, Lighting Contingencies.*—The allotments under the revised and the budget estimates are reduced by Rs. 200 and Rs. 198, respectively, as no new lights can be put up in the current and next years; hence the decrease.

(*b*) *Travellers' Bungalow Contingencies.*—The increase is due to the amount provided for paying the rent to the owner of the bungalow now occupied for the purpose, the municipal bungalow having been taken over by the Railway department.

12. *Grant 5, Office Establishment and Collection Establishment.*—The increase under these heads is due to the provision made for the usual annual increments in the salary of the manager and the clerks and to the arrears to be paid.

13. The required proposition statement is herewith submitted.

14. The necessary variations having been explained, a summary of the budget for 1898–99, as proposed, is given below.

15. The year is expected to open with a balance of Rs. 2,460, and the usual sources of income are expected to amount to Rs. 41,140. The total charges of the year are estimated at Rs. 40,840, and the year will thus close with a balance of Rs. 2,760.

16. In conclusion, for the help rendered to me in the revision of the profession-tax, I offer my thanks to councillors M.R.Ry. Ch. Venkatakrishnama Nayudu Garu (Retired Head-quarters Inspector of Police), who devoted much of his time to it and to M.R.Ry. A. Bhaskararamayya Garu, M. Latchayya Garu and G. Nagaraz Garu.

Dis. No. 24-Rev.

Forwarded.

2. In paragraph 6, Rs. 57,300 is apparently a mistake for Rs. 53,700.

3. The council has not taken advantage of the amended Act to increase the rate of house-tax. If this were done, the expected decrease under this head would be converted into an increase.

4. The proposed expenditure in 1898–99 on communications is only Rs. 2,700, while the estimated income from tolls is Rs. 6,875. The municipal roads are not in such good condition that such low expenditure is justifiable. In fact, with the exception of the main bazaar road, the condition of the roads is not satisfactory.

5*th January* 1898. (Signed) W. W. PHILLIPS,
Acting Sub-Collector.

Dis. No. 216-Rev.

Forwarded.

Revised Estimate for 1897–98.

2. The current receipts and charges are now estimated at Rs. 44,841 and Rupees 51,240, respectively, against Rs. 38,840 and Rs. 43,900 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under the taxes on arts and buildings, tolls, school-fees and income from markets, while that in the charges appears mainly under Grants 1 and 3. The increase under taxes is due mostly to the collection of arrears. The increase under Grant 1, *Expenditure*, is due to widening certain roads and includes the compensation to be granted to the owners of houses and sites to be acquired. The collections under the taxes on arts, buildings, lands, tolls and markets during the first eight months of the year were again unsatisfactory, being only 19, 56, 19, 57 and 52 per cent., respectively, of the estimated receipts under those heads.

Budget Estimate for 1898–99.

Receipts.

3. The probable receipts are placed at Rs. 41,140 against the revised estimate of Rs. 44,841, the decrease being chiefly under the taxes on arts, buildings, lands and income from markets. Most of the decrease is attributed to the collection of arrears of previous years during the current year. Under the house and land taxes, the demand has long been stationary. The registers of these taxes, which are now more than five years old, evidently require thorough revision. The taxes should also be raised from 7 per cent. to at least 7½ per cent. (the old maximum) of rent value.

Charges.

4. The charges are put down at Rs. 40,840 against Rs. 51,240 in the revised estimate; the decrease occurs mainly under Grants 1 and 3. The outlay on communications was only Rs. 2,700 or 40 per cent. of the income from tolls. This is very inadequate considering the bad condition of the roads in spite of fair material being available in the neighbourhood of Rajahmundry. The total expenditure under Grant 1 is only 13 per cent. of the total receipts. A new travellers' bungalow should be constructed and will be furnished as soon as compensation has been sanctioned for the old bungalow and site acquired by the Railway department. A channel is proposed to be dug to drain the Hukumpetah area into which the drainage of Innespetah was diverted some time back. The municipal council should make a provision of at least Rs. 1,000 to be paid as contribution to the Rajahmundry Taluk Board for the channel referred to.

5. The council has agreeably to its resolution communicated with my endorsement, No. 20-Eng., dated 9th January 1898, omitted to make any provision for the entertainment of a secretary. I have in the aforesaid endorsement given my reasons for considering the appointment of a secretary necessary. The state of the collections seems also to demand the attention of a full-timed officer. The necessary funds, viz., Rs. 1,200, at Rs. 100 per mensem, can be easily found. There is a closing balance of Rs. 2,760. I am confident that there will be an increase in the receipts under house-tax if a judicious revision of existing registers is made as it must soon be. I consider it unlikely also that the whole of the amount budgeted for under Grant 1 will be expended during the year. The plea of want of funds cannot, in these circumstances, be accepted. I would propose, therefore, that the provision under Grant 5, Office establishment, may be raised by Rs. 1,200.

17*th January* 1898. (Signed) V. A. BRODIE,
Collector.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 14th January 1898, No. 276.

Referring to the budget estimate of the Rajahmundry Municipality for 1898–99, I have the honour to state that the provision made therein for education may be accepted. Under receipts, credit may be taken for a grant of Rs. 70 and not Rs. 60 for stipends to teachers under training.

2. The net expenditure under Grant 2 will be Rs. 2,900 (Rs. 6,360—3,460), or about 11 per cent. of the estimated income from taxation and markets.

From Surgeon-Major-General C. SIBTHORPE, C.B., F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated 18th January 1898, No. 48.

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

2. The suggestions of the District Medical and Sanitary Officer regarding the provision of (1) bath-rooms and latrines for the present wards, (2) one or two huts for

high caste patients, (3) a lying-in ward and a delivery ward, (4) midwife's quarters, and (5) cholera isolation hut wards for males and females have not been carried out. It would be well if the municipality could see their way to raise a loan to meet these demands.

From Surgeon-Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Fort St. George, 1st February 1898, No. 197-S.

I have the honour to state, with reference to the vaccine and conservancy portions of the Rajahmundry municipal budget for 1898–99, that I have no remarks to offer, except that the number of sweepers, which was directed in paragraph 2 of G.O., No. 860 M., dated 10th April 1897, to be fixed at 32, is still retained at 50. The proposed expenditure on conservancy is about 32 per cent. of the current receipts. Beyond the purchase of two night-soil carts on trial—a trial for which there could be no sufficient reason, this council has made no efforts to get rid of the disgusting and dangerous method of removal of night-soil by baskets. Cholera charges are placed at Rs. 1,000. The provision should be raised to Rs. 1,270, with reference to the estimated population of the town which, in the middle of the next official year, will be 31,376.

ORDER—No. 493 M., dated 3rd March 1898.

The estimated receipts and charges of the Rajahmundry 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	8,177	8,520	8,860	2,460
Tax on Arts	4,314	4,000	4,730	3,400
„ on Buildings and Lands	9,984	9,700	11,500	10,200
„ on Vehicles and Animals	719	780	780	850
„ on Carts	1,210	1,230	1,230	1,230
Tolls	5,575	5,580	6,930	6,930
Realizations under Special Acts	..	100	100	100
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	2,266	710	700	800
Conservancy Receipts	90	60	60	70
Fees and Revenue from Educational Institutions	3,158	2,800	3,150	3,150
„ „ from Medical Institutions	186	130	130	130
Income from Markets and Slaughter-houses	5,306	4,140	5,180	4,630
License Fees	285	400	400	400
Other Fees	293	230	150	150
Fines and Municipal and other Acts	811	500	500	500
Interest on Investments and Premium on Loans	52	50	50	50
Grants and Contributions from Government	218	740	750	820
„ „ from Local Boards	3,960	3,180	3,180	3,180
Recoveries for Services to Private Individuals	3,687	4,000	4,780	4,400
Miscellaneous	434	440	470	90
Advances Recovered	66	70	70	70
Total ..	50,691	47,360	53,700	43,610
Charges.				
GRANT 1—				
New Works—				
Communications	791	1,000	5,680	..
Buildings	1,240	1,000	2,270	..
Repairs—				
Communications	3,428	3,720	4,450	3,460
Buildings	2,309	600	1,020	1,300
Drainage	159	200	200	200
Water-supply	679	790	870	870
Establishment	601	510	510	510
Contingencies	64	50	50	50
Tools and Plant and other Stores	5	50	50	50
Total ..	9,276	7,920	15,100	6,440

—	Actuals, 1896–97.	Budget estimate, 1897–98.	Revised estimate, 1897–98.	Budget estimate, 1898–99.
Charges—cont.	Rs.	Rs.	Rs.	Rs.
GRANT 2—				
Training Schools	20	120	120	120
Municipal Schools—				
On the Salary system	2,970	3,150	3,150	3,220
On the Salary-result System	634	700	700	700
Grants-in-aid—				
Salary Grants	..	800	600	700
Result „	1,016	600	600	600
Building, Furniture, &c., Grants	49	100	100	100
Inspection	264	310	310	320
Miscellaneous	446	530	530	600
Total ..	5,399	6,310	6,110	6,360
GRANT 3—				
Hospitals and Dispensaries	5,952	6,820	6,700	7,000
Contributions	286	310	310	310
Vaccination	624	700	530	540
Registration of Births and Deaths	144	280	280	280
Conservancy, Road-cleaning and Road-watering	12,262	13,800	14,370	13,330
Total ..	19,268	21,910	22,190	21,460
GRANT 4—				
Lighting	2,371	2,350	2,150	1,950
Markets and Slaughter-houses	548	570	570	570
Choultries	324	240	240	240
Travellers' Bungalows	184	200	200	400
Public Garden, Survey of Land, Fire and other Charges	1,507	1,450	1,450	1,450
Total ..	4,934	4,810	4,610	4,610
GRANT 5—				
Supervision and Management	2,603	2,950	2,950	4,220
Advances Recoverable	172	..	160	..
Refunds	180	..	120	..
Grand Total ..	41,832	43,900	51,240	43,090
Balance	8,859	3,460	2,460	520

REVISED ESTIMATE FOR 1897–98.

2. The current receipts and charges are now estimated at Rs. 44,840 and Rupees 51,240, respectively, against Rs. 38,840 and Rs. 43,900 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under the taxes on arts and buildings, tolls, income from markets and private scavenging fees, while that in the charges appears mainly under Grant 1. The collections under the taxes on arts and lands and the expenditure on new works—communications and buildings and repairs—buildings and drainage, during the first eight months of the year were very unsatisfactory.

BUDGET ESTIMATE FOR 1898–99.

3. *Receipts.*—The receipts for the ensuing year are put down at Rs. 41,140 against the revised estimate of Rs. 44,800, the decrease being chiefly under the taxes on arts and buildings and income from markets. The municipal council is requested to consider the desirability of raising the rate of the taxes on buildings and lands, as suggested by the Sub-Collector and the Collector in paragraph 3 of their endorsements and report the result to Government within one month. The credit taken under Provincial grants on account of normal stipends will be raised by Rs. 10, as recommended by the Director of Public Instruction in paragraph 1 of his letter read above.

4. *Charges.*—(1) The probable charges are entered as Rs. 40,840 against Rupees 51,240 in the revised estimate, the decrease being mainly under Grants 1 and 3.

(2) *Grant 1.*—With reference to the remarks of the Sub-Collector and the Collector in paragraph 4 of their endorsements, the allotment for repairs—communications will be raised from Rs. 2,700 to Rs. 3,460. The abolition of the establishment of road coolies, which from statement II-B appears to be contemplated, is approved; but

reference to this should have been made in the Chairman's letter. The Collector's suggestions in paragraph 4 of his endorsement for the construction of a travellers' bungalow and for the payment of a contribution of Rs. 1,000 to the Rajahmundry Taluk Board, towards the cost of digging a channel to drain the Hukumpetah area, will be referred to the municipal council for consideration.

(3) *Grant 2.*—The increase of Rs. 3 in the salary of the common gymnastic instructor, proposed in paragraph 9 (*d*) of the Chairman's letter, is approved.

(4) *Grant 3.*—The suggestion of the Surgeon-General in paragraph 2 of his letter read above to raise a loan to meet the cost of the additions to the hospital building proposed by the District Medical and Sanitary Officer does not commend itself to Government. The reason why the Sanitary Commissioner's suggestion made in 1897 to reduce the number of sweepers and to make a corresponding increase in the number of toties was not adopted by the municipal council should be explained. The provision for cholera charges will be raised from Rs. 1,000 to Rs. 1,270, as recommended by him in his letter read above. The council's particular attention is drawn to Dr. King's remarks regarding the removal of night-soil in baskets; the matter should be attended to urgently.

(5) *Grant 5.*—As recommended by the Collector in paragraph 5 of his endorsement, a provision of Rs. 1,200 will, for the present, be made for the salary of the Secretary. With reference to G.O., No. 2473 L., dated 22nd December 1897, the contribution for the central office establishments will be raised from Rs. 350 to Rs. 369, or Rs. 370 in round figures.

5. As revised by Government, the budget closes with a balance of Rs. 520 or only 1·3 per cent. of the estimated receipts. This should be increased by improving the resources of the council, as already directed in G.O., No. 289 M., dated 1st February 1898.

(True Extract.)

H. TREMENHEERE,
Ag. Secretary to Government.

To the Chairman, Municipal Council, Rajahmun dry.
„ Collector of Gódávari.
„ President, District Board, Gódávari.
„ Accountant-General.
„ Director of Public Instruction.
„ Surgeon-General.
„ Sanitary Board.
„ „ Commissioner.
„ „ Engineer.
Editors' Table.

Ed. W D'Moss.

Government {1898} of Madras.

LOCAL AND MUNICIPAL.

Proof for approval

Recd. } 1898. *Enclosures*
Regd. } *Spare copies*

Press
Struck off as ordered 11/3/98

G.O., No. 493 M., 3rd March 1898.

MARCH.

Municipal Budget.

Reviewing the Rajahmundry — for 1898–99.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers :—

From M.R.Ry. N. JALADURGAPRASADARAYUDU Garu, Chairman, Municipal Council, Rajahmundry, to the Secretary to Government, Local and Municipal Department (through the Sub-Collector of Gódávari), dated 24th December 1897, Dis. No. 998-A.B.

I have the honour to submit, for approval of Government, the revised estimate for the current year and the budget for 1898-99, together with the usual statements, as sanctioned by the council in its resolutions, dated 18th instant.

Revised Estimate for 1897-98.

Receipts.

2. The total receipts of the current year, with the opening balance of Rs. 8,859, are expected to amount to Rs. 53,700, which shows an increase of Rs. 6,340 over the budget estimate.

3. The increase is due to an increase under certain heads and decrease under others as shown below :—

	Increase.	Decrease.
	Rs.	Rs.
Opening balance	339	..
Tax on arts	725	..
„ buildings	1,666	..
„ lands	135	..
Income from tolls	1,295	..
Penal interest on market rents	4	..
Conservancy receipts	1	..
Penal interest on quit-rents	2	..
Tolls	56	..
Avenue receipts	10	..
Fees from travellers' bungalow	..	100
Sale-proceeds of lands	80	..
Fees from educational institutions	350	..
Other revenues	2	..
Income from markets	1,234	..
„ slaughter-houses	..	196
Other fees	2	..
Cart-stand fees	..	100
Warrant fees	20	..
Interest on medical investments	3	..
Grants from Government for normal stipends	..	37
„ „ for drawing master	42	..
Recoveries on account of private scavenging and other fees	783	..
Other items { Sale of earth	..	..
Other items { Fees for extracts from birth and death registers	15	..
Searching and copying fees	9	..
Total ..	6,773	433
Net increase ..	6,340	..

4. The following remarks will explain the above variations :—

(*a*) *Opening Balance.*—The excess in the balance is due to short expenditure under different grants as explained in the last year's administration report reviewed in G.O., No. 2426 M., dated 4th November 1897.

(*b*) *Tax on Arts, Buildings and Lands.*—The increase under these heads is due to the arrears to be collected. In the revision of the profession-tax, according to the amended Municipal Act, under which a fall in the income was apprehended, the tax-collectors were engaged for a large portion of their time in collecting information and in seeing that, as far as possible, there might be no escape of persons liable to assessment; and hence the short collection. Now that the revision has been over, it is confidently hoped that by the end of the year all the taxes will be collected.

(*c*) *Penal Interest on Market Rents, Conservancy Receipts, Quit-rents and Toll Receipts.*—These are fluctuating items.

(*d*) *Avenue Receipts.*—This is a fluctuating item.

(*e*) *Travellers' Bungalow Fees.*—Very few travellers occupied the bungalow as the public apparently understood that it was about to be acquired for the bridge approach line.

(*f*) *Sale-proceeds of Lands.*—The increase is due to sale of a piece of land to a private individual by the late managing committee of Aryapuram *alias* Listerpetta, which has been recently included within the municipal limits (*vide* G.O., No. 904 M., dated 13th April 1897).

(*g*) *Fees from Educational Institutions.*—The increase is due to the prosperous condition of the lower secondary school.

(*h*) *Income from Markets.*—The increase is due to keen competition at the time of sales.

(*i*) *Income from Slaughter-houses.*—The decrease is due to the acquisition of the slaughter-house by the Railway department and to the remission in consequence of the fees due from the renters.

(*j*) *Cart-stand Fees.*—The decrease is due to want of keen competition at the time of sales.

(*k*) *Warrant Fees.*—Warrant fees have been levied under the amended Municipal Act; hence this new item.

(*l*) *Grants from Government—Normal Stipends.*—Only one student is trained instead of two as budgeted; hence the decrease.

(*m*) *Drawing master.*—The increase is due to receipt of arrears of salary grants.

(*n*) *Recoveries on account of Private Scavenging Fees.*—The increase is due to the increase in the number of private latrines cleaned under the municipal supervision and to the arrears to be collected.

(*p*) *Other Items.*—These are fluctuating items.

Charges.

5. The total charges of the year, excluding the closing balance, are Rs. 51,240 against Rs. 43,900 budgeted, thus showing on the whole an excess of Rs. 7,340 as detailed below :—

	Increase.	Decrease.
	Rs.	Rs.
Grant 1—		
New works—		
Communications	4,674	..
Buildings	1,270	..
Repairs—		
Communications	734	..
Buildings	420	..
Water works	80	..
Tools, plant, &c.	2	..
Total ..	7,180	..
Grant 2—		
Salary grants	..	200

	Increase.	Decrease.
	Rs.	Rs.
Grant 3—		
Hospital establishment	..	300
Sundries and contingencies	177	..
Vaccination „	..	164
Conservancy—Other charges	..	300
Private scavenging contingencies	5	..
Cholera charges	858	..
General contingencies	4	..
Total ..	1,044	764
Net increase ..	280	..
Grant 4—		
Lighting contingencies	..	200
Public garden „	2	..
Law charges	..	2
Total ..	2	202
Net decrease ..	..	200
Grant 5—		
Tolls contingencies	..	2
Office „	2	..
	2	2
Advances recoverable	165	..
Refunds	115	..
Net increase ..	280	..

(*a*) *Grant 1, New Works—Communications.*—The increase of Rs. 4,674 is due to provision made for acquiring sites and houses in Pinnumgattu, Chinnaswami and Gopalaswami streets to widen them.

(*b*) *New Works—Buildings.*—The increase of Rs. 1,270 is due to the provision made for constructing bullock slaughter-house, the old building having been taken over by the Railway department, and for constructing latrines in Listerpetta, a fish market shed near Nagula tank, a female patients' shed and a cholera shed in the hospital compound.

(*c*) *Repairs—Communications.*—The increase of Rs. 734 is mainly due to provision made for repairs to Listerpetta roads and the Main road.

(*d*) *Repairs—Buildings.*—The increase is due to provision made for repairing the vegetable market and latrines.

(*e*) *Repairs to Water-supply Works.*—Repairs to public wells and tanks have necessitated more expenditure; hence the increase.

(*f*) *Grant 2, Salary Grants.*—The actual amount expected to be earned by the manager of the A.E.L. Mission school amounts to only Rs. 600; hence the decrease.

(*g*) *Grant 3, Hospital Establishment.*—The female apothecary appointed took charge in July; hence the decrease.

(*h*) *Sundries and Contingencies.*—The increase is necessitated by the female apothecary's appointment.

(*i*) *Vaccination—Contingencies.*—The lymph will hereafter be obtained from Mysore and the depôt here will be abolished; hence the decrease.

(*j*) *Conservancy—Other Charges.*—Two night-soil carts and two water-carts have been purchased during the year, and the purchase of more carts will be deferred until the carts already purchased are tried sufficiently long; hence the decrease.

(*k*) *Cholera Charges.*—The observance of the procedure under G.Os., No. 1536, dated 9th September 1896, and No. 111, dated 19th January 1897, for combating cholera and other epidemics has necessitated more expenditure; hence the increase.

(*l*) *Grant 4, Lighting Contingencies.*—New lights ordered have not yet been put up; hence the decrease.

(*m*) *Advances Recoverable.*—A sum of Rs. 165 has been advanced to the overseer for purchasing cement for the repairs of the Museum verandah; hence the increase.

(*n*) *Refunds.*—The increase is due to refund of taxes to appellants.

Budget, 1898–99.

6. The total receipts for the ensuing year are expected to amount to Rs. 43,600 against Rs. 53,700 anticipated in the revised estimate. The decrease of Rs. 10,100 is due to increase under some heads and decrease under others as explained below :—

	Increase.	Decrease.
	Rs.	Rs.
Opening balance	..	6,399
Tax on arts	..	1,325
„ buildings	..	1,166
„ lands	..	135
„ vehicles	70	..
Penal interest	2	..
Bungalow fees	100	..
Market rents	..	764
Income from slaughter-houses	211	..
Rent on survey compass	..	2
Sale of earth	..	1
Government grants for normal stipends	37	..
„ gymnastic instructors	66	..
„ drawing master	..	42
Latrine fees	..	379
Cess-pool fees	..	4
Fees for extracts from birth and death registers	..	10
Sale of vaccine lymph	..	350
Searching fees	..	9
	486	10,586
Net decrease ..	..	10,100

(*a*) *Opening Balance.*—The decrease is due to more expenditure under several grants as explained in the revised estimate.

(*b*) *Tax on Arts, Buildings and Lands.*—The amounts shown under these heads in the revised estimate include arrears due for the previous year; and hence the decrease in the budget, though an increase of Rs. 500, in spite of the buildings demolished by the Railway department for the bridge approach line, is expected under tax on buildings, when it is revised during the current year.

(*c*) *Tax on Vehicles.*—The increase is due to the taxation of bicycles and also to the increase of rates under the Amended Act.

(*d*) *Travellers' Bungalow Fees.*—This is a fluctuating item.

(*e*) *Rent on Markets.*—The decrease is due to the arrears to be collected as explained above under the revised estimate.

(*f*) *Income from Slaughter-houses.*—The bullock slaughter-house will be constructed during the current year; hence the increase.

(*g*) *Government Grants.—Stipends to Normal Students.*—Two students will be sent up for training; hence the increase.

(*h*) *Government Grants for Gymnastic Instructors.*—One-third salary grant, that is, Rs. 48, is expected for the gymnastic instructor in the Municipal Lower Secondary

school, half salary grant, that is, Rs. 90, for the municipal gymnastic instructor, whose salary is raised to Rs. 15 as recommended by educational authorities; hence the increase.

(*i*) *Drawing master.*—The arrears of salary grants for the drawing master have been received during the current year; and hence the decrease in the budget.

(*j*) *Latrines.*—The amount shown under this head in the revised estimate includes arrears to be collected; hence the decrease in the budget.

(*k*) *Sale of Vaccine Lymph.*—The vaccine depôt will be abolished during the current year and the lymph will be obtained from Mysore as recommended by the District Medical and Sanitary Officer; hence the decrease.

7. Budget Charges, 1898-99.

	Increase. Rs.	Decrease. Rs.
Grant 1—		
New works—		
Communications	..	5,674
Buildings	..	2,270
Repairs—		
Communications	..	1,754
Buildings	280	..
Tools, plant, &c.	..	2
	280	9,700
Net decrease		9,420
Grant 2—		
Municipal schools—		
Salary system—Establishment	74	..
Contingencies	2	..
Salary-result system—		
Salary grants	100	..
Municipal inspector's contingencies	8	..
Common gymnasium—		
Establishment	36	..
Contingencies	40	..
Drawing master's contingencies	..	8
	260	8
Net increase ..	252	..
Grant 3—		
Hospital establishment	303	..
Conservancy—Other charges	..	300
Private scavenging contingencies	..	5
Cholera charges	..	1,000
General contingencies	..	4
	303	1,309
Net decrease ..	..	1,006
Grant 4—		
Lighting contingencies	..	198
Travellers' bungalow contingencies	202	..
Public garden contingencies	..	2
Law charges	2	..
	204	200
Net increase ..	4	..

	Increase. Rs.	Decrease. Rs.
Grant 5—		
Office establishment	36	..
Collection ,, ...	12	..
Tolls contingencies	2	..
	50	..
Advances recoverable	..	165
Refunds	..	115
Total	..	280

8. *Grant 1, (a) New Works—Communications, Buildings—Repairs, Communications.*—Provision is made for increased expenditure, inclusive of compensation to be granted to the owners of sites and houses in the revised estimate for which there is no necessity in the ensuing year; hence the decrease.

The District Surgeon proposed that a lying-in ward, with a delivery ward attached, be constructed in the hospital compound, together with the quarters for the midwife, but the council cannot afford to build them, nor does it consider it advisable to construct them in the hospital compound. As already resolved by the council, when a female hospital is established, which it is hoped will be soon done when the district board makes its contribution, a site will be selected for the construction of that hospital and other buildings in its compound. There are now two epidemic sheds in the hospital compound, and the council has no funds at present to construct an isolation cholera hospital.

(*b*) *Repairs—Buildings.*—The increase in the revised estimate is mainly due to the provision made for the repairs of the vegetable market.

9. *Grant 2, Municipal Schools—Salary System—(a) Establishment.*—The increase is due to the usual annual increment of Rs. 2 per mensem provided for the second teacher in the lower secondary school and to Rs. 4 per mensem of the pay (Rs. 12) of the gymnastic instructor of the lower secondary school having been included, which sum was excluded last year as a grant was not then expected for him, he having been employed on Rs. 12 a month with a condition that he would be paid only Rs. 8 in case grant was not received for him.

(*b*) *Municipal Schools—Salary-result System.*—The Assistant Inspector of Schools has recommended the abolition of one of the teacher's post in the college night school, but the council is of opinion that the two teachers already employed are required, as the strength of the school, which teaches up to IV standard, is 40.

(*c*) *Salary Grants.*—The Assistant Inspector of Schools states that Rs. 600 is sufficient for the salary grants of A.E.L. Mission school, and the Inspector puts down Rs. 800, but the council considers Rs. 700 is sufficient, Rs. 600 only being required for the previous year; hence the increase of Rs. 100 under salary grants.

(*d*) *Common Gymnasium—Establishment.*—The salary of the gymnastic instructor, who holds a first-class certificate, is raised to Rs. 15, as recommended by the educational authorities; hence the increase.

(*e*) *Contingencies.*—The amount under contingencies is raised to Rs. 100 as recommended by the Assistant Inspector of Schools; hence the increase.

The Assistant Inspector of schools proposes that a common gymnasium be constructed at a cost of Rs. 500, but the council cannot afford to build one and considers the existing gymnastic ground will be sufficient for the present.

(*f*) Other variations are small and require no explanation.

10. (*a*) *Grant 3, Hospital Establishment.*—The amount shown under this head in the revised estimate excludes the salary of the female apothecary for four months, she having taken charge in July; hence the increase in the budget.

(*b*) *Conservancy—Other Charges.*—The amount shown under this head in the revised estimate includes Rs. 1,000 for purchasing night-soil carts, &c. Now Rs. 400 is provided for the purchase and working of night-soil carts and Rs. 2,250, therefore, is considered sufficient; hence the decrease in the budget.

(*c*) *Cholera Charges.*—Rs. 1,000 is now provided as required by G.O., No. 1536 M., dated 9th September 1896, and the amount shown in the revised estimate includes expenditure for establishments, &c., employed during cholera time in the previous year; hence the decrease in the budget.

The District Surgeon proposes that one or two scholarships be established for the training of women under the supervision of the Dufferin Fund Committee; but the council cannot afford to establish any for want of funds.

11. (*a*) *Grant 4, Lighting Contingencies.*—The allotments under the revised and the budget estimates are reduced by Rs. 200 and Rs. 198, respectively, as no new lights can be put up in the current and next years; hence the decrease.

(*b*) *Travellers' Bungalow Contingencies.*—The increase is due to the amount provided for paying the rent to the owner of the bungalow now occupied for the purpose, the municipal bungalow having been taken over by the Railway department.

12. *Grant 5, Office Establishment and Collection Establishment.*—The increase under these heads is due to the provision made for the usual annual increments in the salary of the manager and the clerks and to the arrears to be paid.

13. The required proposition statement is herewith submitted.

14. The necessary variations having been explained, a summary of the budget for 1898–99, as proposed, is given below.

15. The year is expected to open with a balance of Rs. 2,460, and the usual sources of income are expected to amount to Rs. 41,140. The total charges of the year are estimated at Rs. 40,840, and the year will thus close with a balance of Rs. 2,760.

16. In conclusion, for the help rendered to me in the revision of the profession-tax, I offer my thanks to councillors M.R.Ry. Ch. Venkatakrishnama Nayudu Garu (Retired Head-quarters Inspector of Police), who devoted much of his time to it and to M.R.Ry. A. Bhaskararamayya Garu, M. Latchayya Garu and G. Nagaraz Garu.

Dis. No. 24-Rev.

Forwarded.

2. In paragraph 6, Rs. 57,300 is apparently a mistake for Rs. 53,700.

3. The council has not taken advantage of the amended Act to increase the rate of house-tax. If this were done, the expected decrease under this head would be converted into an increase.

4. The proposed expenditure in 1898–99 on communications is only Rs. 2,700, while the estimated income from tolls is Rs. 6,875. The municipal roads are not in such good condition that such low expenditure is justifiable. In fact, with the exception of the main bazaar road, the condition of the roads is not satisfactory.

(Signed) W. W. PHILLIPS,
Acting Sub-Collector.

5*th January* 1898.

Dis. No. 216-Rev.

Forwarded.

Revised Estimate for 1897–98.

2. The current receipts and charges are now estimated at Rs. 44,841 and Rupees 51,240, respectively, against Rs. 38,840 and Rs. 43,900 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under the taxes on arts and buildings, tolls, school-fees and income from markets, while that in the charges appears mainly under Grants 1 and 3. The increase under taxes is due mostly to the collection of arrears. The increase under Grant 1, *Expenditure*, is due to widening certain roads and includes the compensation to be granted to the owners of houses and sites to be acquired. The collections under the taxes on arts, buildings, lands, tolls and markets during the first eight months of the year were again unsatisfactory, being only 19, 56, 19, 57 and 52 per cent., respectively, of the estimated receipts under those heads.

Budget Estimate for 1898–99.

Receipts.

3. The probable receipts are placed at Rs. 41,140 against the revised estimate of Rs. 44,841, the decrease being chiefly under the taxes on arts, buildings, lands and income from markets. Most of the decrease is attributed to the collection of arrears of previous years during the current year. Under the house and land taxes, the demand has long been stationary. The registers of these taxes, which are now more than five years old, evidently require thorough revision. The taxes should also be raised from 7 per cent. to at least 7½ per cent. (the old maximum) of rent value.

Charges.

4. The charges are put down at Rs. 40,840 against Rs. 51,240 in the revised estimate; the decrease occurs mainly under Grants 1 and 3. The outlay on communications was only Rs. 2,700 or 40 per cent. of the income from tolls. This is very inadequate considering the bad condition of the roads in spite of fair material being available in the neighbourhood of Rajahmundry. The total expenditure under Grant 1 is only 13 per cent. of the total receipts. A new travellers' bungalow should be constructed and will be furnished as soon as compensation has been sanctioned for the old bungalow and site acquired by the Railway department. A channel is proposed to be dug to drain the Hukumpetah area into which the drainage of Innespetah was diverted some time back. The municipal council should make a provision of at least Rs. 1,000 to be paid as contribution to the Rajahmundry Taluk Board for the channel referred to.

5. The council has agreeably to its resolution communicated with my endorsement, No. 20-Eng., dated 9th January 1898, omitted to make any provision for the entertainment of a secretary. I have in the aforesaid endorsement given my reasons for considering the appointment of a secretary necessary. The state of the collections seems also to demand the attention of a full-timed officer. The necessary funds, viz., Rs. 1,200, at Rs. 100 per mensem, can be easily found. There is a closing balance of Rs. 2,760. I am confident that there will be an increase in the receipts under house-tax if a judicious revision of existing registers is made as it must soon be. I consider it unlikely also that the whole of the amount budgeted for under Grant 1 will be expended during the year. The plea of want of funds cannot, in these circumstances, be accepted. I would propose, therefore, that the provision under Grant 5, Office establishment, may be raised by Rs. 1,200.

(Signed) V. A. BRODIE,
Collector.

17*th January* 1898.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 14th January 1898, No. 276.

Referring to the budget estimate of the Rajahmundry Municipality for 1898–99, I have the honour to state that the provision made therein for education may be accepted. Under receipts, credit may be taken for a grant of Rs. 70 and not Rs. 60 for stipends to teachers under training.

2. The net expenditure under Grant 2 will be Rs. 2,900 (Rs. 6,360—3,460), or about 11 per cent. of the estimated income from taxation and markets.

From Surgeon-Major-General C. SIBTHORPE, C.B., F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated 18th January 1898, No. 48.

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

2. The suggestions of the District Medical and Sanitary Officer regarding the provision of (1) bath-rooms and latrines for the present wards, (2) one or two huts for

high caste patients, (3) a lying-in ward and a delivery ward, (4) midwife's quarters, and (5) cholera isolation hut wards for males and females have not been carried out. It would be well if the municipality could see their way to raise a loan to meet these demands.

From Surgeon-Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Fort St. George, 1st February 1898, No. 197-S.

I have the honour to state, with reference to the vaccine and conservancy portions of the Rajahmundry municipal budget for 1898-99, that I have no remarks to offer, except that the number of sweepers, which was directed in paragraph 2 of G.O., No. 860 M., dated 10th April 1897, to be fixed at 32, is still retained at 50. The proposed expenditure on conservancy is about 32 per cent. of the current receipts. Beyond the purchase of two night-soil carts on trial—a trial for which there could be no sufficient reason, this council has made no efforts to get rid of the disgusting and dangerous method of removal of night-soil by baskets. Cholera charges are placed at Rs. 1,000. The provision should be raised to Rs 1,270, with reference to the estimated population of the town which, in the middle of the next official year, will be 31,376.

ORDER—No. 493 M., dated 3rd March 1898.

The estimated receipts and charges of the Rajahmundry 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	8,177	8,520	8,860	2,460
Tax on Arts	4,314	4,000	4,730	3,400
„ on Buildings and Lands	9,984	9,700	11,500	10,200
„ on Vehicles and Animals	719	780	780	850
„ on Carts	1,210	1,230	1,230	1,230
Tolls	5,575	5,580	6,930	6,930
Realizations under Special Acts	..	100	100	100
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	2,266	710	700	800
Conservancy Receipts	90	60	60	70
Fees and Revenue from Educational Institutions	3,158	2,800	3,150	3,150
„ „ from Medical Institutions	186	130	130	130
Income from Markets and Slaughter-houses	5,306	4,140	5,180	4,630
License Fees	285	400	400	400
Other Fees	293	230	150	150
Fines and Municipal and other Acts	811	500	500	500
Interest on Investments and Premium on Loans	52	50	50	50
Grants and Contributions from Government	218	740	750	820
„ „ from Local Boards	3,960	3,180	3,180	3,180
Recoveries for Services to Private Individuals	3,587	4,000	4,780	4,400
Miscellaneous	434	440	470	90
Advances Recovered	66	70	70	70
Total	50,691	47,360	53,700	43,610
Charges.				
GRANT 1—				
New Works—				
Communications	791	1,000	5,680	..
Buildings	1,240	1,000	2,270	..
Repairs—				
Communications	3,428	3,720	4,450	3,460
Buildings	2,309	600	1,020	1,300
Drainage	159	200	200	200
Water-supply	679	790	870	870
Establishment	601	510	510	510
Contingencies	64	50	50	50
Tools and Plant and other Stores	5	50	50	50
Total	9,276	7,920	15,100	6,440

—	Actuals, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1897-98.	Budget estimate, 1898-99.
Charges—cont.	Rs.	Rs.	Rs.	Rs.
GRANT 2—				
Training Schools	20	120	120	120
Municipal Schools—				
On the Salary system	2,970	3,150	3,150	3,220
On the Salary-result System	634	700	700	700
Grants-in-aid—	..	800	600	700
Salary Grants	1,016	600	600	600
Result „	49	100	100	100
Building, Furniture, &c., Grants	264	310	310	320
Inspection	446	530	530	600
Miscellaneous				
Total	5,399	6,310	6,110	6,360
GRANT 3—				
Hospitals and Dispensaries	5,952	6,820	6,700	7,000
Contributions	286	310	310	310
Vaccination	624	700	530	540
Registration of Births and Deaths	144	280	280	280
Conservancy, Road-cleaning and Road-watering	12,262	13,800	14,370	13,330
Total	19,268	21,910	22,190	21,460
GRANT 4—	2,371	2,350	2,150	1,950
Lighting	548	570	570	570
Markets and Slaughter-houses	324	240	240	240
Choultries	184	200	200	400
Travellers' Bungalows	1,507	1,450	1,450	1,450
Public Garden, Survey of Land, Fire and other Charges				
Total	4,934	4,810	4,610	4,610
GRANT 5—	2,603	2,950	2,950	4,220
Supervision and Management	172	..	160	..
Advances Recoverable	180	..	120	..
Refunds				
Grand Total	41,832	43,900	51,240	43,090
Balance	8,859	3,460	2,460	520

REVISED ESTIMATE FOR 1897-98.

2. The current receipts and charges are now estimated at Rs 44,840 and Rupees 51,240, respectively, against Rs. 38,840 and Rs 43,900 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under the taxes on arts and buildings, tolls, income from markets and private scavenging fees, while that in the charges appears mainly under Grant 1. The collections under the taxes on arts and lands and the expenditure on new works—communications and buildings and repairs—buildings and drainage during the first eight months of the year were very unsatisfactory.

BUDGET ESTIMATE FOR 1898-99.

3. *Receipts.*—The receipts for the ensuing year are put down at Rs. 41,140 against the revised estimate of Rs. 44,800, the decrease being chiefly under the taxes on arts and buildings and income from markets. The municipal council is requested to consider the desirability of raising the rate of the taxes on buildings and lands, as suggested by the Sub-Collector and the Collector in paragraph 3 of their endorsements and report the result to Government within one month. The credit taken under Provincial grants on account of normal stipends will be raised by Rs. 10, as recommended by the Director of Public Instruction in paragraph 1 of his letter read above.

4. *Charges.*—(1) The probable charges are entered as Rs. 40,840 against Rupees 51,240 in the revised estimate, the decrease being mainly under Grants 1 and 3.

(2) *Grant 1.*—With reference to the remarks of the Sub-Collector and the Collector in paragraph 4 of their endorsements, the allotment for repairs—communications will be raised from Rs. 2,700 to Rs. 3,460. The abolition of the establishment of road coolies, which from statement II-B appears to be contemplated, is approved, but

reference to this should have been made in the Chairman's letter. The Collector's suggestions in paragraph 4 of his endorsement for the construction of a travellers' bungalow and for the payment of a contribution of Rs. 1,000 to the Rajahmundry Taluk Board towards the cost of digging a channel to drain the Hukumpetah area will be referred to the municipal council for consideration.

(3) *Grant 2.*—The increase of Rs. 3 in the salary of the common gymnastic instructor proposed in paragraph 9 (*d*) of the Chairman's letter, is approved.

(4) *Grant 3.*—The suggestion of the Surgeon-General in paragraph 2 of his letter read above to raise a loan to meet the cost of the additions to the hospital building proposed by the District Medical and Sanitary Officer does not commend itself to Government. The reason why the Sanitary Commissioner's suggestion made in 1897 to reduce the number of sweepers and to make a corresponding increase in the number of toties was not adopted by the municipal council should be explained. The provision for cholera charges will be raised from Rs. 1,000 to Rs. 1,270, as recommended by him in his letter read above. The council's particular attention is drawn to Dr. King's remarks regarding the removal of night-soil in baskets; the matter should be attended to urgently.

(5) *Grant 5.*—As recommended by the Collector in paragraph 5 of his endorsement, a provision of Rs. 1,200 will, for the present, be made for the salary of the secretary. With reference to G.O., No. 2473 L., dated 22nd December 1897, the contribution for the central office establishments will be raised from Rs. 350 to Rs. 369, or Rs. 370 in round figures.

5. As revised by Government, the budget closes with a balance of Rs. 520, or only 1·3 per cent. of the estimated receipts. This should be increased by improving the resources of the council, as already directed in G.O., No. 289 M., dated 1st February 1898.

(True Extract.)

Ag. Secretary to Government.

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

Ead. W. D'Moss.

Rajahmundry Municipal Budget 95-96

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers :—

From M.R.Ry. N. JALADURGAPRASADARAYUDU Garu, Chairman, Municipal Council, Rajahmundry, to the Secretary to Government, Local and Municipal Department (through the Sub-Collector of Gódávari), dated 24th December 1897, Dis. No. 998-A.B.

I have the honour to submit, for approval of Government, the revised estimate for the current year and the budget for 1898–99, together with the usual statements, as sanctioned by the council in its resolutions, dated 18th instant.

Revised Estimate for 1897–98.

Receipts.

2. The total receipts of the current year, with the opening balance of Rs. 8,859, are expected to amount to Rs. 53,700, which shows an increase of Rs. 6,340 over the budget estimate.

3. The increase is due to an increase under certain heads and decrease under others as shown below :—

	Increase.	Decrease.
	Rs.	Rs.
Opening balance	339	..
Tax on arts	725	..
„ buildings	1,666	..
„ lands	135	..
Income from tolls	1,295	..
Penal interest on market rents	4	..
Conservancy receipts	1	..
Penal interest on quit-rents	2	..
Tolls	56	..
Avenue receipts	10	..
Fees from travellers' bungalow	..	100
Sale-proceeds of lands	80	..
Fees from educational institutions	350	..
Other revenues	2	..
Income from markets	1,234	..
„ slaughter-houses	..	196
Other fees	2	..
Cart-stand fees	..	100
Warrant fees	20	..
Interest on medical investments	3	..
Grants from Government for normal stipends	..	37
„ „ for drawing master	42	..
Recoveries on account of private scavenging and other fees	783	..
Other items { Sale of earth		
Other items { Fees for extracts from birth and death registers	15	..
Searching and copying fees	9	..
Total ..	6,773	433
Net increase ..	6,340	..

4. The following remarks will explain the above variations :—

(*a*) *Opening Balance.*—The excess in the balance is due to short expenditure under different grants as explained in the last year's administration report reviewed in G.O., No. 2426 M., dated 4th November 1897.

(*b*) *Tax on Arts, Buildings and Lands.*—The increase under these heads is due to the arrears to be collected. In the revision of the profession-tax, according to the amended Municipal Act, under which a fall in the income was apprehended, the tax-collectors were engaged for a large portion of their time in collecting information and in seeing that, as far as possible, there might be no escape of persons liable to assessment; and hence the short collection. Now that the revision has been over, it is confidently hoped that by the end of the year all the taxes will be collected.

(*c*) *Penal Interest on Market Rents, Conservancy Receipts, Quit-rents and Toll Receipts.*—These are fluctuating items.

(*d*) *Avenue Receipts.*—This is a fluctuating item.

(*e*) *Travellers' Bungalow Fees.*—Very few travellers occupied the bungalow as the public apparently understood that it was about to be acquired for the bridge approach line.

(*f*) *Sale-proceeds of Lands.*—The increase is due to sale of a piece of land to a private individual by the late managing committee of Aryapuram *alias* Listerpetta, which has been recently included within the municipal limits (*vide* G.O., No. 904 M., dated 13th April 1897).

(*g*) *Fees from Educational Institutions.*—The increase is due to the prosperous condition of the lower secondary school.

(*h*) *Income from Markets.*—The increase is due to keen competition at the time of sales.

(*i*) *Income from Slaughter-houses.*—The decrease is due to the acquisition of the slaughter-house by the Railway department and to the remittance in consequence of the fees due from the renters.

(*j*) *Cart-stand Fees.*—The decrease is due to want of keen competition at the time of sales.

(*k*) *Warrant Fees.*—Warrant fees have been levied under the amended Municipal Act; hence this new item.

(*l*) *Grants from Government—Normal Stipends.*—Only one student is trained instead of two as budgeted; hence the decrease.

(*m*) *Drawing master.*—The increase is due to receipt of arrears of salary grants.

(*n*) *Recoveries on account of Private Scavenging Fees.*—The increase is due to the increase in the number of private latrines cleaned under the municipal supervision and to the arrears to be collected.

(*p*) *Other Items.*—These are fluctuating items.

Charges.

5. The total charges of the year, excluding the closing balance, are Rs. 51,240 against Rs. 43,900 budgeted, thus showing on the whole an excess of Rs. 7,340 as detailed below :—

	Increase.	Decrease.
	Rs.	Rs.
Grant 1—		
New works—		
Communications	4,674	..
Buildings	1,270	..
Repairs—		
Communications	734	..
Buildings	420	..
Water works	80	..
Tools, plant, &c.	2	..
Total ..	7,180	..
Grant 2—		
Salary grants	..	200

	Increase.	Decrease.
	Rs.	Rs.
Grant 3—		
Hospital establishment	..	300
Sundries and contingencies	177	..
Vaccination „	..	164
Conservancy—Other charges	..	300
Private scavenging contingencies	5	..
Cholera charges	858	..
General contingencies	4	..
Total ..	1,044	764
Net increase ..	280	..
Grant 4—		
Lighting contingencies	..	200
Public garden „	2	..
Law charges	..	2
Total ..	2	202
Net decrease ..	..	200
Grant 5—		
Tolls contingencies	..	2
Office „	2	..
	2	2
Advances recoverable	165	..
Refunds	115	..
Net increase ..	280	..

(*a*) *Grant 1, New Works—Communications.*—The increase of Rs. 4,674 is due to provision made for acquiring sites and houses in Pinnumgattu, Chinnaswamy and Gopalaswamy streets to widen the same.

(*b*) *New Works—Buildings.*—The increase of Rs. 1,270 is due to the provision made for constructing bullock slaughter-house, the old building having been taken over by the Railway department, and for constructing latrines in Listerpetta, a fish market shed near Nagula tank, a female patients' shed and a cholera shed in the hospital compound.

(*c*) *Repairs—Communications.*—The increase of Rs. 734 is mainly due to provision made for repairs to Listerpetta roads and the Main road.

(*d*) *Repairs—Buildings.*—The increase is due to provision made for repairing the vegetable market and latrines.

(*e*) *Repairs to Water-supply Works.*—Repairs to public wells and tanks has necessitated more expenditure; hence the increase.

(*f*) *Grant 2, Salary Grants.*—The actual amount expected to be earned by the manager of the A.E.L. Mission school amounts to only Rs. 600; hence the decrease.

(*g*) *Grant 3, Hospital Establishment.*—The ~~lady~~ apothecary appointed took charge in July; hence the decrease.

(*h*) *Sundries and Contingencies.*—The increase is necessitated by the ~~lady~~ apothecary's appointment.

(*i*) *Vaccination—Contingencies.*—The lymph will hereafter be obtained from Mysore and the depôt here will be abolished; hence the decrease.

(*j*) *Conservancy—Other Charges.*—Two night-soil carts and two water-carts have been purchased during the year, and the purchase of more carts will be deferred until the carts already purchased are tried sufficiently long; hence the decrease.

(*k*) *Cholera Charges.*—The observance of the procedure under G.Os., No. 1536, dated 9th September 1896, and No. 111, dated 19th January 1897, for combating cholera and other epidemics has necessitated more expenditure; hence the increase.

(*l*) *Grant 4, Lighting Contingencies.*—New lights ordered have not yet been put up; hence the decrease.

(*m*) *Advances Recoverable.*—A sum of Rs. 165 has been advanced to the overseer for purchasing cement for the repairs of the Museum verandah; hence the increase.

(*n*) *Refunds.*—The increase is due to refund of taxes to appellants.

Budget, 1898–99.

6. The total receipts for the ensuing year are expected to amount to Rs. 43,600 against Rs. 57,300 anticipated in the revised estimate. The decrease of Rs. 10,100 is due to increase under some heads and decrease under others as explained below:—

	Increase.	Decrease.
	Rs.	Rs.
Opening balance	..	6,399
Tax on arts	..	1,325
„ buildings	..	1,166
„ lands	..	135
„ vehicles	70	..
Penal interest	2	..
Bungalow fees	100	..
Market rents	..	764
Income from slaughter-houses	211	..
Rent on survey compass	..	2
Sale of earth	..	1
Government grants for normal stipends	37	..
„ gymnastic instructors	66	..
„ drawingmaster	..	42
Latrine fees	..	379
Cess-pool fees	..	4
Fees for extracts from birth and death registers	..	10
Sale of vaccine lymph	..	350
Searching fees	..	9
	486	10,586
Net decrease ..	..	10,100

(*a*) *Opening Balance.*—The decrease is due to more expenditure under several grants as explained in the revised estimate.

(*b*) *Tax on Arts, Buildings, and Lands.*—The amounts shown under these heads in the revised estimate include arrears due for the previous year; and hence the decrease in the budget, though an increase of Rs. 500, in spite of the buildings demolished by the Railway department for the bridge approach line, is expected under tax on buildings, when it is revised during the current year.

(*c*) *Tax on Vehicles.*—The increase is due to the taxation of bicycles and also to the increase of rates under the Amended Act.

(*d*) *Travellers' Bungalow Fees.*—This is a fluctuating item.

(*e*) *Rent on Markets.*—The decrease is due to the arrears to be collected as explained above under the revised estimate.

(*f*) *Income from Slaughter-houses.*—The bullock slaughter-house will be constructed during the current year; hence the increase.

(*g*) *Government Grants.—Stipends to Normal Students.*—Two students will be sent up for training; hence the increase.

(*h*) *Government Grants for Gymnastic Instructors.*—One-third salary grant, that is, Rs. 48, is expected for the gymnastic instructor in the Municipal Lower Secondary

school, half salary grant, that is, Rs. 90, for the municipal gymnastic instructor, whose salary is raised to Rs. 15 as recommended by educational authorities; hence the increase.

(*i*) *Drawingmaster.*—The arrears of salary grants for the drawingmaster have been received during the current year; and hence the decrease in the budget.

(*j*) *Latrines.*—The amount shown under this head in the revised estimate includes arrears to be collected; hence the decrease in the budget.

(*k*) *Sale of Vaccine Lymph.*—The vaccine depôt will be abolished during the current year and the lymph will be obtained from Mysore as recommended by the District Medical and Sanitary Officer; hence the decrease.

7. BUDGET CHARGES, 1898-99.

	Increase. Rs.	Decrease. Rs.
Grant 1—		
New works—		
Communications		5,674
Buildings		2,270
Repairs—		
Communications		1,754
Buildings	280	
Tools, plant, &c.		2
	280	9,700
Net decrease		9,420
Grant 2—		
Municipal schools—		
Salary system—Establishment	74	
Contingencies	2	
Salary-result system—		
Salary grants	100	
Municipal inspector's contingencies	8	
Common gymnasium—		
Establishment	36	
Contingencies	40	
Drawingmaster's contingencies		8
	260	8
Net increase	252	
Grant 3—		
Hospital establishment	303	
Conservancy—Other charges		300
Private scavenging contingencies		5
Cholera charges		1,000
General contingencies		4
	303	1,309
Net decrease		1,006
Grant 4—		
Lighting contingencies		198
Travellers' bungalow contingencies	202	
Public garden contingencies		2
Law charges	2	
	204	200
Net increase	4	

	Increase. Rs.	Decrease. Rs.
Grant 5—		
Office establishment	36	
Collection „	12	
Tolls contingencies	2	
	50	
Advances recoverable		165
Refunds		115
Total		280

8. *Grant 1, (a) New Works—Communications, Buildings—Repairs, Communications.*—The increase is due to the increased expenditure, inclusive of compensation, to be granted to the owners of sites and houses under the revised estimate.

The District Surgeon proposed that a lying-in ward, with a delivery ward attached, be constructed in the hospital compound, together with the quarters for the midwife, but the council cannot afford to build them, nor does it consider advisable to construct them in the hospital compound. As already resolved by the council, when a lady hospital is established, which it is hoped will be soon done when the district board makes its contribution, a site will be selected for the construction of that hospital and other buildings in its compound. There are now two epidemic sheds in the hospital compound, and the council has no funds at present to construct an isolation cholera hospital.

(*b*) *Repairs—Buildings.*—The increase is mainly due to the provision made for the repairs of the vegetable market.

9. *Grant 2, Municipal Schools—Salary System—(a) Establishment.*—The increase is due to the usual annual increment of Rs. 2 per mensem provided for the second teacher in the lower secondary school and to Rs. 4 per mensem of the pay (Rs. 12) of the gymnastic instructor of the lower secondary school having been included, which sum was excluded last year as a grant was not then expected for him, he having been employed on Rs. 12 a month with a condition that he would be paid only Rs. 8 in case grant was not received for him.

(*b*) *Municipal Schools—Salary-result System.*—The Assistant Inspector of Schools has recommended the abolition of one of the teacher's post in the college night school, but the council is of opinion that the two teachers already employed are required, as the strength of the school, which teaches up to IV standard, is 40.

(*c*) *Salary Grants.*—The Assistant Inspector of Schools states that Rs. 600 is sufficient for the salary grants of A.E.L. Mission school, and the Inspector puts down Rs. 800, but the council considers Rs. 700 is sufficient, Rs. 600 only being required for the previous year; hence the increase of Rs. 100 under salary grants.

(*d*) *Common Gymnasium—Establishment.*—The salary of the gymnastic instructor, who holds a first-class certificate, is raised to Rs. 15, as recommended by the educational authorities; hence the increase.

(*e*) *Contingencies.*—The amount under contingencies is raised to Rs. 100 as recommended by the Assistant Inspector of Schools; hence the increase.

The Assistant Inspector of schools proposes that a common gymnasium be constructed at a cost of Rs. 500, but the council cannot afford to build one and considers the existing gymnastic ground will be sufficient for the present.

(*f*) Other variations are small and require no explanation.

10. (*a*) *Grant 3, Hospital Establishment.*—The amount shown under this head in the revised estimate excludes the salary of the lady apothecary for four months, she having taken charge in July; hence the increase in the budget.

(*b*) *Conservancy—Other Charges.*—The amount shown under this head in the revised estimate includes Rs. 1,000 for purchasing night-soil carts, &c. Now Rs. 400 is provided for the purchase and working of night-soil carts and Rs. 2,250, therefore, is considered sufficient; hence the decrease in the budget.

(*c*) *Cholera Charges.*—Rs. 1,000 is now provided as required by G.O., No. 1536 M., dated 9th September 1896, and the amount shown in the revised estimate includes expenditure for establishments, &c., employed during cholera time in the previous year; hence the decrease in the budget.

The District Surgeon proposes that one or two scholarships be established for the training of women under the supervision of the Dufferin Fund Committee, but the council cannot afford to establish any for want of funds.

11. (*a*) *Grant 4, Lighting Contingencies.*—The allotment under the revised estimate is reduced by Rs. 200 as no new lights can be put up next year; hence the decrease in the budget.

(*b*) *Travellers' Bungalow Contingencies.*—The increase is due to the amount provided for paying the rent to the owner of the bungalow now occupied for the purpose, the municipal bungalow having been taken over by the Railway department.

12. *Grant* 5, *Office Establishment and Collection Establishment.*—The increase under these heads is due to the provision made for the usual annual increments in the salary of the manager and the clerks and to the arrears to be paid.

13. The required proposition statements are herewith submitted.

14. The necessary variations having been explained, a summary of the budget for 1898–99, as proposed, is given below.

15. The year is expected to open with a balance of Rs. 2,460, and the usual sources of income are expected to amount to Rs. 41,140. The total charges of the year are estimated at Rs. 40,840, and the year will thus close with a balance of Rs. 2,760.

16. In conclusion, for the help rendered to me in the revision of the profession-tax, I offer my thanks to councillors M.R.Ry. Ch. Venkatakrishnamma Naidu Garu (Retired Head-quarters Inspector of Police), who devoted much of his time to it and to M.R.Ry. A. Bhaskarramayya Garu, M. Latchayya Garu and G. Nagaraz Garu.

Dis. No. 24-Rev.

Forwarded.

2. In paragraph 6, Rs. 57,300 is apparently a mistake for Rs. 53,700.

3. The council has not taken advantage of the Amended Act to increase the rate of house-tax. If this were done, the expected decrease under this head would be converted into an increase.

4. The proposed expenditure in 1898–99 on communications is only Rs. 2,700, while the estimated income from tolls is Rs. 6,875. The municipal roads are not in such good condition that such low expenditure is justifiable. In fact, with the exception of the main bazaar road, the condition of the roads is not satisfactory.

(Signed) W. W. PHILLIPS,
Acting Sub-Collector.

5th January 1898.

Dis. No. 216-Rev.

Forwarded.

REVISED ESTIMATE FOR 1897–98.

2. The current receipts and charges are now estimated at Rs. 44,841 and Rupees 51,240, respectively, against Rs. 38,840 and Rs. 43,900 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under the taxes on arts and buildings, tolls, school-fees and income from markets, while that in the charges appears mainly under grants 1 and 3. The increase under taxes is due mostly to the collection of arrears. The increase under grant 1, *Expenditure*, is due to widening certain roads and includes the compensation to be granted to the owners of houses and sites to be acquired. The collections under the taxes on arts, buildings, lands, tolls and markets during the first eight months of the year were again unsatisfactory, being only 19, 56, 19, 57 and 52 per cent., respectively, of the estimated receipts under those heads.

BUDGET ESTIMATE FOR 1898–99.

Receipts.

3. The probable receipts are placed at Rs. 41,140 against the revised estimate of Rs. 44,841, the decrease being chiefly under the taxes on arts, buildings, lands and income from markets. Most of the decrease is attributed to the collection of arrears of previous years during the current year. Under the house and land taxes, the demand has long been stationary. The registers of these taxes, which are now more than five years old, evidently require thorough revision. The taxes should also be raised from 7 per cent. to at least 7½ per cent. (the old maximum) of rent value.

Charges.

4. The charges are put down at Rs. 40,840 against Rs. 51,240 in the revised estimate; the decrease occurs mainly under grants 1 and 3. The outlay on communications was only Rs 2,700 or 40 per cent. of the income from tolls. This is very inadequate considering the bad condition of the roads in spite of fair material being available in the neighbourhood of Rajahmundry. The total expenditure under grant 1 is only 13 per cent. of the total receipts. A new travellers' bungalow should be constructed and will be furnished as soon as compensation has been sanctioned for the old bungalow and site acquired by the Railway department. A channel is proposed to be dug to drain the Hukumpetah area into which the drainage of Innespetah was diverted some time back. The municipal council should make a provision of at least Rs. 1,000 to be paid as contribution to the Rajahmundry Taluk Board for the channel referred to.

5. The council has agreeably to its resolution communicated with my endorsement, No. 20-Eng., dated 9th January 1898, omitted to make any provision for the entertainment of a secretary. I have in the aforesaid endorsement given my reasons for considering the appointment of a secretary necessary. The state of the collections seems also to demand the attention of a full-timed officer. The necessary funds, viz., Rs. 1,200, at Rs. 100 per mensem, can be easily found. There is a closing balance of Rs. 2,760. I am confident that there will be an increase in the receipts under house-tax if a judicious revision of existing registers is made as it must soon be. I consider it unlikely also that the whole of the amount budgeted for under grant 1 will be expended during the year. The plea of want of funds cannot, in these circumstances, be accepted. I would propose, therefore, that the provision under grant 5, Office establishment, may be raised by Rs. 1,200.

(Signed) V. A. BRODIE,
Collector.

17th January 1898.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 14th January 1898, No. 276.

Referring to the budget estimate of the Rajahmundry Municipality for 1898–99, I have the honour to state that the provision made therein for education may be accepted. Under receipts, credit may be taken for a grant of Rs. 70 and not Rs. 60 for stipends to teachers under training.

2. The net expenditure under grant 2 will be Rs. 2,900 (Rs. 6,360—3,460), or about 11 per cent. of the estimated income from taxation and markets.

From Surgeon-Major-General C. SIBTHORPE, C.B., F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated 18th January 1898, No. 48.

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

2. The suggestions of the District Medical and Sanitary Officer regarding the provision of (1) bath-rooms and latrines for the present wards, (2) one or two huts for high caste patients, (3) a lying-in ward and a delivery ward, (4) midwife's quarters, and (5) cholera isolation hut wards for males and females have not been carried out. It would be well if the municipality could see their way to raise a loan to meet these demands.

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings:—

Current No. 370.2 of 1898, dated 21st Dec. from the Chairman Mt. Rajah mundry

Current No. 5887 of 1898, dated 1st Feby. 1898. from the Sanitary Commissioner.

Current No. — of 1898, dated 4th January from the Director of P. I.

Current No. — of 1898, dated 18th January from the Surgeon-general

Order. No. 493 M dt 3/3/98

The estimated receipts and charges of the Rajahmundry 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	8177	8.520	8869	2460
Tax on Arts	4313	4000	4730	3400
Tax on Buildings and Lands	9984	9700	11.500	10200
Water-Tax on Buildings and Lands				
Tax on Vehicles and Animals	719	781	780	850
Tax on Carts	1210	1230	1230	1230
Tolls	5575	5580	6930	6930
Realizations under Special Acts	..	100	100	100
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	2266	710	700	800
Conservancy Receipts	90	60	60	70
Fees and Revenue from Educational Institutions ..	3158	2.800	3.150	3150
Fees and Revenue from Medical Institutions	186	130	130	130
Income from Markets and Slaughter-houses	5306	4140	5180	4630
License fees	285	400	400	400
Other fees	293 369	220	170	180
Fines under Municipal and other Acts	811	500	500	500
Interest on Investments and premium on Loans ..	52	50	50	50
Grants and Contributions from Government	218	740	780	810
Do. from Local Boards	3.960	3180	3180	3.180
Do. from other bodies	3525			
Recoveries for services to private individuals	3587	4000	470	4400
Miscellaneous	434 358	440	440	80
Loans				
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund				
Advances Recovered	66	70	70	70
Total ..	50691	47.360	53700	43.660

820

88840 44840 41460

Charges.	Actuals, 1896-97.	Budget Estimate, 1897-98	Revised Estimate, 1897-98.	Budget Estimate 1898-99.	
	Rs.	Rs.	Rs.	Rs.	
GRANT 1.					
New Works—					
Communications	790	1000	5690		
Buildings	1240	1000	2270	..	
Drainage					
Water-supply					
Repairs—					
Communications	3428	3720	4450	2700	3460
Buildings	2309	600	1020	1300	
Drainage	159	200	250	200	
Water-supply	689	790	870	870	
Establishment	665	560	560	560	
Tools and Plant and other Stores	5	50	50	50	
Contributions for Public Works					
Total	9276	7920	15100	6680	6460
GRANT 2.					
Training Schools	20	120	120	120	
Municipal Schools—					
(a) On the Salary System	2970	3150	3150	3220	
(b) On the Salary Result System	634	700	700	700	
Grants-in-aid—					
(a) Salary grants		800	600	700	
(b) Result grants	1016	600	600	600	
(c) Building, Furniture, &c., grants	49	100	100	100	
Inspection	264	310	310	320	
Miscellaneous	446	530	530	600	
Total	5399	6310	6110	6360	
GRANT 3.					
Hospitals and Dispensaries	5952	6820	6700	7.000	
Contributions	286	310	310	310	
Vaccination	624	700	536	536	540
Registration of Births and Deaths	144	280	280	280	
Conservancy, Road-cleaning and Road-watering	12262	13800	14367	13300	13,300
Total	19268	21.910	22.190	21180	21460
GRANT 4.					
Lighting	2371	12350	2150	1950	
Markets and Slaughter-houses	548	570	570	570	
Choultries	324	240	240	240	
Travellers' Bungalows	184	200	200	400	
Avenues					
Public Garden, Survey of Land, Fire and other charges	1507	1450	1450	1450	
Total	4934	4810	4610	4610	
GRANT 5.					
Supervision and management	2603	2950	2950	3.000	4220
Repayment of Debt					
Interest on loan					
Advances Recoverable	172	..	160	..	
Refunds	180	..	120	..	
Discount					
Pensions and Gratuities					
Investments					
Grand Total	41832	43.900	51240	40860	43090
Balance	8859 (50691)	3460 (47360)	2460 (53700)	2760 (43610)	520

Collects. tax. arts - 19·2.
lands . 19·1

Expenditr. new works Grants . 13·7
buildings . 32·2
repairs do - 38·9
- drainage - 13·5

40

Revised Estimate for 1897-98.

2. The current receipts and charges are now estimated at Rs.44,840 and Rs.51,240 respectively against Rs.38,840 and Rs.43,900 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under the taxes on arts and buildings, tolls, income from markets and private scavenging fees, while that in the charges appears mainly under grant 1. The collections under the taxes on arts and lands and the expenditure on new works - communications and buildings and repairs - buildings and drainage during the first eight months of the year were very unsatisfactory.

Budget Estimate for 1898-99.

3. Receipts. The receipts for the ensuing year are put down at Rs.41,140 against the revised estimate of Rs.44,800, the decrease being chiefly under the taxes on arts and buildings and income from markets. The Municipal Council is requested to consider the desirability of raising the rate of the tax on buildings and lands, as suggested by the Sub Collector and the Collector in para 3 of their endorsements and report the result to Government. The credit taken under Provincial grants on account of normal stipends will be raised by Rs.10, as recommended by the Director of Public Instruction in para 1 of his letter read above.

4. Charges (1). The probable charges are entered as Rs.40,840 against Rs.51,240 in the revised estimate, the decrease being mainly under grants 1 and 3.

(2) Grant 1. With reference to the remarks of the Sub Collector and the Collector in

in para 4 of their endorsements, the allotment for Repairs - Communications will be raised from Rs.2700 to Rs.3,460. The abolition of the establishment of road coolies, which from statement II.B appears to be contemplated, is approved, but reference to this should have been made in the Chairman's letter. The Collector's suggestions in para 4 of his endorsement for the construction of a travellers' bungalow and for the payment of a contribution of Rs.1000 to the Rajahmundry Taluk Board towards the cost of digging a channel to drain the Hukumpetah area, will be referred to the Municipal Council for consideration.

(3) Grant 2. The increase of Rs.3 in the salary of the common gymnastic Instructor, proposed in para 9 (d) of the Chairman's letter, is approved.

(4) Grant 3. The suggestion of the Surgeon-General in para 2 of his letter read above, to raise a loan to meet the cost of the additions to the hospital building proposed by the District Medical and Sanitary Officer does not commend itself to Government. The reason why the Sanitary Commissioner's suggestion to reduce the number of sweepers and to make a corresponding increase in the number of toties was not adopted by the Municipal Council should be explained. The provision for cholera charges will be raised from Rs.1000 to Rs.1270, as recommended by him in his letter read above. The Council's attention is drawn to Dr.King's remarks regarding the removal of night soil in baskets: the matter shd be attended to urgently.

(5) Grant 5. As recommended by the Collector in para 5 of his endorsement, a provision of Rs.1200 will, for the present, be made for the salary of the Secretary. With reference to G.O.No. 2473.L

No.2473 L dated 22nd.December 1897, the contribution for the central office Establishments will be raised from Rs.350 to Rs.369 or Rs.370 in round figures.

5. As revised by Government, the budget closes with a balance of Rs.520 or only 1.3 percent of the estimated receipts. This should be increased by improving the resources of the Council, as already directed in G.O.No. 289 M dated 14 February 1898.

6. The Government notes with pleasure the testimony borne by the Chairman to the assistance rendered to him by the Municipal councillors named in para 16 of his letter in revising the tax on arts.

To

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

No 7-0 No 493 M

Rajahmundry Municipality

31/3/98 1897

From,

The Chairman,

Municipal Council,

Rajahmundry.

To

The Secretary to Government,

Local & Municipal Dept.

Madras.

Thro the Sub Collector, Godavery.

Dated, 24th December 1897

Desp.d, 25th ins.t Do 1897.

Rec.d,

Dis. No 998 Enclosures (3)

M.B.

Subject

Submitting for approval the Revised Estimate for the current year and the Budget for 1898-99 together with the usual statements

Enclosure — No. I to Letter No. 998.
23-12-97

No.———

MUNICIPAL OFFICE
RAJAHMUNDRY.
DATE———

Extract from the Proceedings of the Municipal Council,
Rajahmundry dated——— 10-12-97.

1874 Revd. Revised Estimate.

Receipts.

Tax on Mats.- Out of the demand Rs 500 may be deducted, as it is likely that there may be permissions on appeals to that extent, seeing that this is the first year that the tax is being levied on the basis of income.

Tax on Buildings.- Rs 200 may be taken as the amount to be remitted on account of the houses acquired for the Godavery Bridge Approach.

Fees from Traveller's Bungalow.- Rent will be taken from the fees, as very few travellers have occupied the Bungalow having been understood to be required for the Bridge Approach line.

Fees for Educational Institutions.- ~~under~~ increase will be taken to be 3150 Rs as (~~additional~~) advised by the Assistant Inspector of schools.

Income Tax Rs 1[illegible] Rs 275 will be [illegible]

House Contractor the Slaughter house having been
acquired by the Railway Department.
The income under Private Scavenging and other
purposes will be taken as Rs 4783, as there has
been an increase in the houses served.
In all other respects, the actual receipts and
in other cases, the figures of the last years
budget will be adopted.

Charges.

New Works - Communications - Rs 4895 will be
allotted in addition to what has been already
spent, as it is required for acquiring sites and
houses for widening the Pinnangatha, Chinnavany
and Gopalawany streets.
The allotment of Rs 700 for the road behind the
Hospital is given up for the present.
New works Buildings - The allotment of Rs 10
for the construction of Kambhuma Chunkey Compound
wall will be given up and Rs 900 will now be
provided for the construction of a Ballock slaughter
house.
Repairs Communications - The amount required

going up the allotments for repairs of Jaffna
Hospital road.
Road, and old Cutchery road which may be given
off being Rs 4454 the budget allotment will be
raised accordingly.
Buildings - Rs 500 allotted for the museum repairs
and Rs 100 for the latrine in the Fiscal will be
given up, and the total will be Rs 920.
Water Supply - Repairs to works - The allotment
will be increased by Rs 80.
Salary Grants - The budget allotment will be
reduced by Rs 200.
Hospitals Establishment - The allotment will be
reduced by Rs 300 since the Lady Apothecary
took charge in July.
Sweepers and Contingencies - The allotment will
be increased to Rs 1100, this being necessitated
by Lady apothecary's appointment.
Vaccination - Contingencies - The allotment will be
reduced by Rs 164, as lymph will be obtained
hereafter from Mysore.
Conservancy - Other Charges -
The allotment will be reduced by Rs 300 as the
purchase of more night soil carts will be dispen
with.

long.

Cholera charges. The allotment will be increased to Rs 2000, as this is necessitated by the observance of the procedure under the G.Os. 1536/9-9-96, III/19-1-97 fighting Contingencies. The allotment will be reduced by Rs 200, as new lights ordered have not yet been put up

Office Contingencies. The allotment will be ~~reduced~~ (by Rs 150) as Rs 400 as it is quite sufficient

With the above modifications the Revised Estimate is passed.

Budget.

Receipts. The increase under Tax on Arts, Tax on Buildings, and tax on Vehicles with springs will put down respectively as Rs 3400, Rs 1000 & Rs 300 respectively.

Fees from Travellers Bungalow will be estimated at Rs 300 and Tax on Lands at Rs 200.

The income from Markets will be estimated at Rs 3670, as there might be some fall in the income, and from Slaughter houses at Rs 955.

Grants. Under Arecanut stipends Rs 60 will ~~be~~ [illegible] grants to Gymnastic

expected, grant to the Gymnastic Instructor of the Lower Secondary school, and ½ grants to the Municipal General Gymnastic teacher whose pay will be raised to Rs 15 as recommended by the Educational Authorities.

Private Scavenging and other purposes, the income will be estimated at Rs 4400.

There will be no sale of Vaccine lymph hereafter as the Depot will be abolished.

In other respects the figures of the Revised Estimate will be repeated.

Charges.

Grant V. The usual increments to the Manager and the Clerks will be added to the amounts in the revised estimates, and in other respects the figures of the revised estimate will be adopted

Grant IV. The allotment in the revised estimate under lighting Contingencies will be reduced by Rs 200 as no lights can be put up next year. Under Traveller's Bungalow Contingencies, Rs 300 will be provided for the rent to be paid to the owner of the Bungalow now occupied for the purpose, the Municipal bungalow having been taken

Grant III Hospitals Establishment. Rs 2800 will be provided to cover the pay of the Lady Apothecary.

Vaccination Contingencies. Rs 200 will be allotted for purchasing vaccination paste from Mysore.

Under Cholera Charges - Rs 1000 will be provided as required by the G.O. 1536 9-9-96.

The Council cannot afford to establish a scholarship for the training of women under the supervision of the Dufferin Fund Committee.

Grant II. The annual increment of Rs 2 to the 2nd teacher of the Lower Secondary School is sanctioned.

For the College High school the Council is of opinion that the two teachers already employed are required for the strength of the school which teaches up to the 4th Standard is two.

It is not necessary to open a school for Chuchadi pages there being already a school for Parias, nor has the Council funds for it.

Under Salary grants Rs 900 will be provided, and Rs 600 under Results grants, as the Council on consideration of the recommendations of the Assistant Inspector thinks

for Salary grants, only Rs 600 being required for the previous year.

Under Contingencies of the Inspecting School Master, Rs 8 will be provided for the Drawing Master the same sum will be allotted. The contingencies

The Council cannot afford to build a common gymnasium at a cost of Rs 500. There has been a good gymnasium ground provided, and this for the present will be sufficient.

The pay of the 1st Class Gymnastic teacher is raised to Rs 15 a month as recommended by the Educational authorities.

The Gymnasium Contingencies will be raised to Rs 100 as recommended by the Assistant Inspector of schools.

In other respects the figures in the revised estimate be adopted.

Grant I. The Council has no funds for constructing a lying in ward with a delivery ward attached, in the Municipal Hospital Compound together with quarters for the Midwife, nor does it consider it advisable to construct them in the Hospital Compound. As already

Enclosure No II to letter No 998
25-12-97

Lady hospital is established which it is hoped will be soon done when the District Board make its contribution, a site will be selected for the construction of that hospital and of those buildings in that Compound.

There are now two Epidemic sheds in the Hospital Compound and the Council has no funds at present to construct an Isolation Cholera Hospital.

Under Communications. Repairs:— Rs 2700 will be provided as follows.

Main Road ..... Rs 300--

Arugaparam Lunta road Rs 300--

Godaveri Bund road ..... Rs 200--

VI ward roads ..... Rs 400--

V ward roads including Pinnungatta road Rs 400--

IV ward roads including Golla street Rs 400--

III ward Roads ..... Rs 200--

II ward including old Katcheri road Rs 300--

I ward Roads ..... Rs 200--

Under Repairs Buildings:— Rs 1300 will be provided as follows.

Vegetable [illegible] Rs 100--

[illegible] Municipal Fund of the Town

Jamipetta Market ..... Rs 400--

Hospitals, Slaughter house and Latrine repairs ..... Rs 300--

under others items the figures of the revised estimate will be seperated.

With these modifications and alterations the Budget is passed.

× × ×

(Signed) N. Jaladurga prasadarayudu
Chairman

(True extract)

N
23/12/97.

N. Jaladurga prasada rayudu
Chairman

Enclosure No II to letter No 998
25-12-97.

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

	Budget 1898-99.			Revised	Budget	Actuals, 1896-97 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.		Estimate for 1897-98.	Estimate for 1897-98.	
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	2460 - -			8869 0 0	8520 - -	8177 6 11
b. Endowments						
c. Water-tax Fund						
2. MUNICIPAL RATES AND TAXES—						
a. Tax on arts, &c. (section 53) ..	3400 - -	✓		✓	✓	4313 8 -
b. Tax on buildings (section 63) ..	10000 - -	✓		11166 - -	9500 - -	9780 7 4
c. Tax on lands (section 63) ..	200 - -	✓		386 - -	200 - -	203 4 9
d. Water-tax on buildings and lands (section 75)						
e. Tax on vehicles with springs and palanquins (section 77) ..	300 - -			230 - -	230 - -	164 - -
f. Tax on animals (section 77) ..	550 - -			550 - -	550 - -	564 8 0
g. Tax on carts and other vehicles without springs (section 85) ..	1230 - -			1230 - -	1230 - -	1210 - -
h. Tolls (section 91)—						
Gross receipts ..	6875 - -	✓		6875 - -	5580 - -	5575 - -
Less Local Fund share ..						
i. Penalties on account of—						
i. Tax on arts	5 - -			4 - -	- - -	- 2 -
ii. Tax on buildings ..	5 - -			1 - -	- - -	- - -
iii. Tax on lands	15 - -			2 - -	- - -	- - -
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	50 - -	22620 - -		56 - -	- - -	- - -
3. REALIZATIONS UNDER SPECIAL ACTS—						
a. Pounds						
b. Ferry rents						
c. Fees under Act II of 1888 ..	100 - -	100 - -		100 - -	100 - -	- - -
Carried forward ..	22720 - -	22720 - -		28574 - -	21390 - -	20800 14 1

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

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Budget Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..	41070 - -		44771 - -	38770 - -	42447 9 11
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	70	70 - -	70 - -	70 - -	65 9 6.
Total Receipts ..	41140 - -	41140 - -	44841 - -	38840 - -	42513 3 5
Grand Total ..	43640		63700 - -	47360 - -	50690 10 4

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 7 per cent. and tax on lands at 7 annas per cent. of rent value. for every 80 square yards.
3. Water-tax on buildings and lands is levied at per cent.
4. Tax on vehicles and animals is levied at —— the maximum rates.
5. Tax on carts, &c., is levied at Rs. 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. No 1119 dt 28-10-1877 and 420 dt 24-3-1898 same
8. The house-tax registers were last revised in the official year 1895-96 and the land tax registers in the official year.
9. Total extent of land assessed is 23 acres.
10. The mode of estimating the annual rental of houses and lands is as follows :—

Chairman.

STATEMENT I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act V of 1884 for the official year 1898-99.

Name of Institution	Amount of Funded Capital.	Opening Balance.	Interest, Produce of Land, or Rent of buildings.	Appropriation from Capital for Expenditure.	Private Contributions and Donations.	Sale of Medicines or Sundry Property.	Total (Columns 4—7).	Contribution from Local Funds.	Contribution from Provincial Funds.	Total Receipts (Columns 3, 8 and 9).	Appropriation from Municipal 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.	
	5440 - -	- - -	50 - -	- - -	- - -	130 - -	180 - -	3000 - -	- - -	3180 - -	3820 - -		7000 - -	7000 - -	7000 - -	7000 - -		As amount is not sufficient.

Chairman.

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

	Budget 1898-99. Details of Minor Heads.		Budget 1898-99. Totals of Major Heads.			Revised Estimate for 1897-98.			Budget Estimate for 1897-98.			Actuals, 1896-97 (audited figures).		
1	2		3			4			5			6		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Brought forward ..	22720	-	-	22720	-	-	26274	-	-	21390	-	-	21800	14	1
4. Revenue derived from Municipal property and powers apart from taxation—															
a. i. Rent of lands															
ii. Rent of buildings															
iii. Avenue receipts	40	-	-				40	-	-	30	-	-	33	13	6
iv. Fees from Travellers' Bungalows	300	-	-	340	-	-	200	-	-	300	-	-	244	7	-
b. i. Sale-proceeds of lands and buildings	120	-	-				120	-	-	40	-	-	136	-	-
ii. Produce of lands, gardens, &c.	160	-	-				160	-	-	160			135	1	-
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	180	-	-	460	-	-	180	-		180			117	1	9
c. Conservancy receipts—															
Sale-proceeds of night-soil, street refuse, &c.	60	-	-	60	-	-	60	-	-	60	-	-	90	1	6
d. i. Fees from educational institutions	3150	-	-				3150	-	-	2800	-	-	3158	4	-
ii. Other revenue from educational institutions ..	2	-	-	3152	-	-	2	-	-	-	-	-	-	-	-
e. i. Sale-proceeds and composition fees of medicines ..	130	-	-	130	-	-	130	-	-	130	-	-	149	11	9
ii. Other Hospital receipts ..													36	8	-
f. i. Income from markets ..	3670	-	-				4434	-	-	3200	-	-	4358	8	-
ii. „ slaughter-houses.	955	-	-	4625	-	-	744			940	-	-	947	2	8
g. Other fees															
i. Distraint fees	30	-	-				30	-	-	30	-	-	38	7	-
ii. License fees	400	-	-				400	-	-	400	-	-	284	12	-
iii. Cartstand fees	100	-	-				100	-	-	200	-	-	255	-	-
iv. Other fees	20	-	-				20	-	-	-	-	-	-	-	-
h. Fines under Municipal and other Acts.	500	-	-	500	-	-	500	-	-	600	-	-	811	1	6
i. Interest on investments															
i. General, including choultries															
ii. Educational															
iii. Medical															
j. Premium on loans	53	-	-	53	-	-	53	-	-	50	-	-	52	5	10
Carried forward ..	32604	-	-	32604	-	-	35614	-	-	30420	-	-	34324	14	7

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

	Budget 1898-99. Details of Minor Heads.		Budget 1898-99. Totals of Major Heads.			Revised Estimate for 1897-98.			Budget Estimate for 1897-98.			Actuals, 1896-97 (audited figures).		
1	2		3			4			5			6		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Brought forward ..	32604			32604	-	-	35614	-	-	30420	-	-	34324	14	7
5. Grants and contributions—															
a. From Government—															
i. Education—															
Normal stipends ..	760	-	-				23	-	-	60	-	-	-	-	-
Buildings	138	-	-				72	-	-	72	-	-	102	5	4
Municipal Schools ..	100	-	-				142	-	-	100	-	-			
Other purposes															
ii. Medical															
iii. Other purposes—															
Communications ..															
Water-supply															
Drainage															
Sanitation															
Other purposes	508	-	-	806	-	-	508	-	-	508	-	-	115	4	-
b. From Local Boards—	806						745			740			217	9	
i. Education															
ii. Medical	3000	-	-				3000	-	-	3000	-	-	3000	-	-
iii. Other purposes	180	-	-	3180	-	-	180	-	-	180	-	-	960	-	-
c. Other grants and contributions—	3180						3180			3180			3960		
i. Education															
ii. Medical															
iii. Other purposes															
6. Miscellaneous—															
a. Recoveries on account of services rendered to private individuals—															
i. Private scavenging	3300	-	-				3679	-	-				2637	8	-
ii. Other purposes	1100	-	-	4400	-	-	1104	-	-	4000	-	-	950	-	-
	4400						4783						3587		
b. Other items—															
i. Fishery rents	-	-	-				10	-	-	10	-	-	7	-	-
ii. Refunds of Expenditure of previous year	40	-	-				40	-	-	40	-	-	-	-	-
iii. Fee for numbering carts, &c.	40	-	-				40	-	-	40	-	-	39	5	-
iv. Other items	-	-	-	80	-	-	350	-	-	350	-	-	300	-	-
							439			440			356		
	80						9	-	-				11	5	-
Carried forward ..	41070	-	-	41071	-	-	44771	-	-	38770	-	-	42447	9	11

STATEM I-A.—Indo-

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

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT I—(*Public Works*)—					
1. New Works—					
a. Communications			5674 0 0	1000 - -	790 7 0
b. Buildings			2270 0 0	1000 - -	1239 15 10
c. Drainage					
d. Water-supply					
2. Repairs—					
a. Communications	2700 - -		1454 0 0	3720 0 0	3428 1 4
b. Buildings	1300 - -		1020 0 0	600 - -	2309 4 9
c. Drainage—					
i. Repairs to works ..	200 0 0		200 0 0	200 0 0	159 2 9
ii. Establishment for flushing drains, &c.					
d. Water-supply—					
i. Repairs to works, machinery, &c	480 0 0		480 0 0	400 0 0	541 1 5
ii. Establishment	340 0 0		340 0 0	340 0 0	118 12 0
iii. Contingencies	50 0 0	5070 0 0	50 0 0	50 0 0	49 9 2
3. Establishment	510 0 0		510 0 0	510 0 0	601 1 2
Contingencies	50 0 0	560 0 0	50 0 0	50 0 0	63 10 3
4. Tools and Plant and other stores.	50 0 0	50 0 0	52 0 0	50 0 0	5 0 0
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 ..	5680 0 0		15100 0 0	7920 0 0	9276 4 8
GRANT II—(*Education*)—					
1. Training Schools—					
a. Contributions to Local Boards ..					
b. Stipends to Normal students ..	120 0 0	120 0 0	120 0 0	120 0 0	20 0 0
2 Municipal Schools—					
i On Salary System—					
a. Establishment	3026 0 0		2952 0 0	2952 0 0	2785 6 6
b. Contingencies	200 0 0		198 0 0	198 0 0	184 12 3
Carried forward ..	6646 0 0		3270 0 0	3270	2990 2 9

Statement II.—Expenditure from the Municipal Fundof the Town of Rajahmundry for the official year 1898-99—cont.

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1898-99.	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 ..	6646 0 0		3270 0 0	3270 0 0	2990 2 9
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	372 0 0		372 0 0	372 0 0	370 11 6
b. Result Grants	200 0 0		200 0 0	200 0 0	169 12 3
c. Contingencies	128 0 0	700 - -	128 0 0	128 0 0	93 8 0
3. Salary Grants	700 0 0	700 0 0	600 0 0	800 0 0	0 0 0
4. Results Grants	600 0 0	600 0 0	600 0 0	600 0 0	1016 0 0
5. Combined Grants—					
a. Fixed Payments					
b. Result Grants					
6. Inspection—					
a. Contributions to Local Boards ..					
b. Municipal Inspectors—					
i. Establishment	300 0 0		300 0 0	300 0 0	240 0 0
ii. Contingencies	18 0 0	318 0 0	10 0 0	10 0 0	24 4 9
7. Miscellaneous—					
a. Building, furniture, &c., grants ..	100 0 0	100 0 0	100 0 0	100 0 0	48 9 4
b. Common gymnasium—					
i. Establishment	180 0 0		144 0 0	144 0 0	144 0 0
ii. Contingencies	100 0 0	280 0 0	60 0 0	60 0 0	2 3 11
c. Common Drawing Master—					
i. Establishment	300 0 0		300 0 0	300 0 0	300 0 0
ii. Contingencies	18 0 0	318	26 0 0	26 0 0	.. .. ..
d. Other items					
Total, Grant II ..	6362 - -	6362 - -	6110 0 0	6310 0 0	5399 4 5
GRANT III—(*Sanitation and Medical Services*).					
1. Hospitals and Dispensaries—					
a. Establishment	2800 0 0		2497 0 0	2797 0 0	1811 12 0
b. Medicines and Supplies	2200 0 0		2200 0 0	2200 0 0	2582 6 8
c. Diet of Patients	1000 0 0		1000 0 0	1000 0 0	664 13 10
d. Sundries and Contingencies ..	1000 0 0	7000 - -	1000 0 0	823 0 0	893 6 0
e. Contributions to Local Boards ..					
&c., &c., &c. ..					
Carried forward ..	7000	7000 0 0	6697 0 0	6820 0 0	5952 6 6

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

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Total of Major Heads.	Revised Budget Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6

	Details of Minor Heads. RS. A. P.	Total of Major Heads. RS. A. P.	Revised Budget Estimate for 1897-98. RS. A. P.	Budget Estimate for 1897-98. RS. A. P.	Actuals, 1896-97 (audited figures). RS. A. P.
Brought forward ..	7000 0 0		6697 0 0	6820 0 0	5952 6 6
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* Contributions to Provincial funds for—					
i. Medical College ..	180 0 0		180 0 0	180 0 0	141 0 0
ii. Sanitary Inspection ..	110 0 0		110 0 0	110 0 0	113 0 0
iii. Medical Reserve staff ..	20 0 0	310 0 0	20 0 0	20 0 0	32 0 0
iv. Cutlers' Establishment ..					
b. Contributions to Local Boards, &c., for—					
i. Medical Schools ..					
ii. Reserve staff .. .. &c., &c., &c, ..					
c. Other contributions			310	310	284
3. Vaccination—					
a. Establishment	336 0 0		336 0 0	336 0 0	334 12 2
b. Contingencies	200 0 0	536 0 0	200 0 0	364 0 0	289 0 6
c. Contributions to Local Boards ..	536		536	700	623 13 8
4. Registration of Births and Deaths—					
a. Establishment	276 0 0		276 0 0	276 0 0	143 12 0
b. Contingencies	4 0 0	280 0 0	4 0 0	4 0 0	0 0 0
5. Conservancy, Road cleaning and Road watering—	280		280	280	164
a. i. Establishment	5436 0 0		5436 0 0	5436 0 0	4999 1 9
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	2250 0 0	7686 0 0	2550 0 0	2850 0 0	1852 6 7
b. Private scavenging—					
i. Establishment	2412 0 0		2412 0 0	2412 0 0	2296 6 0
ii. Contingencies, such as cost of scavenging carts, &c. ..	1860 0 0	4272 0 0	1865 0 0	1860 0 0	1867 15 7
c. Cholera charges .. .	1000 0 0	1000 0 0	2000 0 0	1142 0 0	1090 3 2
d. Contingencies	100 0 0	100 0 0	104 0 0	100 0 0	155 9 6
&c., &c., &c. ..	3058		4367	8800	1226 1 5
Total, Grant III ..	21184	21184	21910 0 0	21910 0 0	19267 10 9

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

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Budget Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6

	Details of Minor Heads. RS. A. P.	Totals of Major Heads. RS. A. P.	Revised Budget Estimate for 1897-98. RS. A. P.	Budget Estimate for 1897-98. RS. A. P.	Actuals, 1896-97 (audited figures). RS. A. P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*).					
1. Lighting—					
a. Establishment	552 0 0		552 0 0	552 0 0	490 7 2
b. Contingencies	1400 0 0	1952 0 0	1598 0 0	1798 0 0	1880 4 8
2. i. Markets—					
a. Establishment	60 0 0	60 0 0	60 0 0	60 0 0	60 0 0
b. Contingencies					
ii. Slaughter-houses—					
a. Establishment	312 0 0		312 0 0	312 0 0	311 10 5
b. Contingencies	198 0 0	510 0 0	198 0 0	198 0 0	176 11 11
3. Choultries—					
a. Establishment	192 0 0		192 0 0	192 0 0	192 0 0
b Contingencies	48 0 0	240 0 0	48 0 0	48 0 0	101 7 0
c. Feeding Travellers					
4. Travellers' bungalows—					
a Establishment	102 0 0		102 0 0	102 0 0	101 4 0
b. Contingencies	300 0 0	402 0 0	98 0 0	98 0 0	82 11 0
5. Avenues—					
a. Establishment					
b. Contingencies					
6. Public Garden—					
a. Establishment	288 0 0		288 0 0	288 0 0	288 0 0
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	300 0 0	588 0 0	302 0 0	300 0 0	228 0 3
7. Survey of land	50 0 0	50 0 0	50 0 0	50 0 0	0 0 0
8. Fire—					
a. Establishment					
b. Purchase of fire-engine, buckets, repairs, &c.	20 0 0	20 0 0	20 0 0	20 0 0	27 13 0
9. Other charges—					
i. Work done for private individuals other than private scavenging		658	660	658	543 13 3
Carried forward ..	3822 0 0	3822	3820 0 0	4018 0 0	3970 5 5

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

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		3822 0 0	3820 0 0	4018 0 0	3970 5 5
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. Other Charges—*cont.*	650		660	650	843 13
ii. Rewards for destruction of wild animals and snakes ..	50 0 0		50 0 0	50 0 0	0 0 0
iii. Printing	700 0 0		700 0 0	700 0 0	910 2 8
iv. Compensation for lands ..					
v. Other items (*numbering fees, Law charges, etc.*)	42 0 0	792 0 0	40 0 0	42 0 0	38 10 0
					14 5 0
	1450		1450	1450	1506 14 8
Total, Grant IV ..	4694	4614	4610 0 0	4810 0 0	4933 7 1
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	1651 0 0	1651 0 0	1515 0 0	1515 0 0	1165 2 7
ii. Inspection					
b. Collection of Municipal Taxes—					
i. Establishment	549 0 0		537 0 0	537 0 0	473 2 9
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	100 0 0	649 0 0	100 0 0	100 0 0	112 3 11
c. Collection of Tolls—					
i. Establishment					
ii. Contingencies	50 0 0	50 0 0	48 0 0	50 0 0	28 12 6
d. Office contingencies other than (*b*) (ii)	400 0 0	400 0 0	400 0 0	398 0 0	582 1 0
e. Contributions for Central office and Audit establishments ..	350 0 0	350 0 0	350 0 0	350 0 0	242 0 0
Total, Grant V ..	3000	3000 0 0	2950 0 0	2950 0 0	2603 6 9
Repayment of Debt—					
a. Instalments paid during the year.					
b. Invested on account of Sinking Fund (Value of securities purchased)					
c. Charges of investment ..					
Interest—					
a. On account of last year ..					
b. „ of current years.					

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

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Advances recoverable—					
a. Permanent					15 0 0
b. Others			165 0 0		157 4 3
Refunds of other than current collections ..			115 0 0		179 7 8
Discount					
Pensions and gratuities					
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank					
Total Expenditure ..		40840 0 0	51240 0 0	43900 0 0	41831 13 7
Balances—					
a. Municipal Fund		2760 0 0	2460 0 0	3460 0 0	8858 12 9
b. Endowments					
c. Water-tax Fund					
Grand Total ..		43600 0 0	53700 0 0	47360 0 0	50690 10 4

Note to Statement II.

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

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

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

Part I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 189 -9 .			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications								
1									
2									
3									
	Total ..								
(b)	Buildings								
1									
2									
3									
	Total ..								

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

Part I.—New Works.—*cont.*

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

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

Part II.—Repairs.

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications							Total mileage of roads streets, lanes, &c., in the town.
1	Main road.	300	-	-				
2	Aryapuram-Penta road.	300	-	-				Metalled or Gravelled } Unmetalled.
3	Godaveri Bund road.	200	-	-				12.29 11.71
	Roads in VI½ wards.	400	-	-				
	—Do— V½ ward	400	-	-				
	—Do— IV½ ward.	400	-	-				Total mileage under maintenance.
	—Do— III½ ward.	200	-	-				
	—Do— II½ ward.	300	-	-				Metalled or Gravelled } Unmetalled.
	—Do— I½ ward.	200	-	-				11.21 7.6
	Total ..							

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	Vegatable Market.	400	-	-				
2	Museum repairs	200	-	-				
3	Jamipeta Market.	400	-	-				
	Hospital, slaughter house, & latrines	300	-	-				

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	Iva Channel	100	"	"				
2	Drains in the Town	100	"	"				
3								
	Total ..	200	"	"	"	"	"	
(d)	Water-supply							
1								
2								
3								

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		Nil.					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
d. Water works—							
Overseers							
Watchmen on 8 Rupees each.	2	10	"	"	120	"	"
Do on 6-8 each. ..	3	18	"	"	216	"	"
Total ..	5	28	"	"	336	"	"
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					336	"	"
3. General.—							
Overseers	1	25	"	"	300	"	"
Maistries	1	12	"	"	144	"	"
Lascar.	1	6	"	"	72	"	"
Total ..	3	43	"	"	516	"	"

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 ..at Rs 5. each..	2.	10	a.	a.	120	a.	a.
Total ..	2	10	a.	a.	120	a.	a.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					120	a.	a.
2. Municipal Schools—							
a. On the Salary System—							
Head Master	1	60	a.	a.	720	a.	a.
1st Assistant Master	1	39	a.	a.	468	a.	a.
2nd „ „	1	20	a.	a.	240	a.	a.
3rd „ „	1	15	a.	a.	180	a.	a.
4th „ „	1	15	a.	a.	180	a.	a.
5th „ „	1	12	a.	a.	144	a.	a.
6th „ „	1	10	a.	a.	120	a.	a.
7th & 8th on Rs 8 each.	2	16	a.	a.	192	a.	a.
Mahawadaw Munchi.	1	15	a.	a.	180	a.	a.
Sanskrit Pandit.	1	15	a.	a.	180	a.	a.
Talugu Pandit.	1	15	a.	a.	180	a.	a.
Gymnastic Instructor.	1	12	a.	a.	144	a.	a.
Peon.	1	5	a.	a.	60	a.	a.
Sweeper.	1	3	a.	a.	36	a.	a.
Total ..	16	252	a.	a.	3024	a.	a.
Deduct Fines and Stoppages ..							

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—							
Night schools (two)							
Teachers on Rs 4 each.	2	8	a.	a.	96	a.	a.
Rs 3 each.	2	6	a.	a.	72	a.	a.
Peons on Rs 1-8-0 each.	2.	3	a.	a.	36	a.	a.
	6.	17	a.	a.	204	a.	a.
Paniah School							
Head Master.	1	8	a.	a.	96	a.	a.
Assistant Master.	1	6	a.	a.	72	a.	a.
	2	14	a.	a.	168	a.	a.
Total ..	8	31	a.	a.	372	a.	a.

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	25			300		
Total ..	1	25			300		

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 Assistant	1	55			660		
Lady Apothecary	1	75			900		
Midwife	1	15			180		
Clerk	1	12			144		
Compounder	1	15			180		
Servants .. Assistant Compounder	1	9			108		
" including 1 peon on Rs 6 each ..	5	30			360		
" .. .. .. Rs 5 each.	3	15			180		
Allotment sanctioned for privilege leave					88		
Total ..	14	226			2800		

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
3. Vaccination—							
Vaccinators 1st class	1	18	0		216	0	
2nd class	1						
Peons	1	10	0		120	0	
Total ..	2	28	0		336	0	
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					336	0	
4. Registration—							
Registrars	1	12	0		144	0	
Assistant registrar. ..	1	11	0		132	0	
Peons							
Total ..	2	23			276	0	
Deduct Fines and Stoppages ..							
Add arrears for last year paid ..							
Total ..							
Deduct Fines							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering."—							
Nuisance Inspectors	1	30	0		360	0	
do "	1	15	0		180	0	
"							
Maistries @ Rs 7 each	6	42	0		504	0	
Scavengers @ Rs 5 each	28	140	0		1680	0	
Sweepers @ Rs 5 each	26	130	0		1560	0	
do @ Rs 4 each	24	96	0		1152	0	
Total ..	86	453	0		5436	0	

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors							
~~Maistries~~ Nil	1	6	--	--	72	--	--
Scavengers on Rs 5 each	35	175	--	--	2100	--	--
Do on Rs 2 each	10	20	--	--	240	--	--
Total ..	46	201	--	--	2412	--	--
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					2412	--	--
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents	1	6	--	--	72	--	--
Masalchies on Rs 5 each	8	40	--	--	480	--	--
Total ..	9	46	--	--	552	--	--
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A.	P.	Rs.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont*							
2. i. Markets—							
Superintendents							
Servants	1	5	--	--	60	--	--
Total ..	1	5	--	--	60	--	--
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					60	--	--
ii. Slaughter-houses—							
Superintendents	1	15	--	--	180	--	--
Servants	1	5	8	--	66	--	--
Do	1	3	8	--	42	--	--
Do	1	2	--	--	24	--	--
Total ..	4	26	--	--	312	--	--
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					312	--	--
3. Choultries—							
Servants Gumasta	1	9	--	--	108	--	--
Do	1	4	8	--	54	--	--
Do	1	2	8	--	30	--	--
Total ..	3	16	--	--	192	--	--
Deduct Fines and [illegible]							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
Maty	1	6	..	..	72	..	..
Servants	1	2	8	..	30	..	..
Total ..	2	8	8	..	102	..	..
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					102	..	..
5. Avenues—							
Servants		Nil					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
6. Public Gauden—							
~~Gardeners~~ Peon	1	8	..	..	96	..	..
Head Gardener	1	6	..	..	72	..	..
Gardeners on Rs 5-each.	2	10	..	..	120	..	..
Total ..	4	24	..	..	288	..	..
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT IV—Lighting and Miscellaneous Municipal Purposes—*cont.*							
8. Fire-							
Servants		Nil					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
9.—							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT V.—*a.* General Establishment—							
i. Office—							
Manager	1	46	-	-	564	-	-
Clerks	1	17	-	-	206	-	-
„	1	15	-	-	180	-	-
„							
Accountants	1	25	-	-	300	-	-
Peons	1	8	-	-	96	-	-
Do	1	7	8	-	90	-	-
Allotment sanctioned for privilege leave.	1				115	-	-
Total ..	6	118	8	-	1551	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1551	-	-
ii. Inspection—							
Chairman's salary or carriage allowance ..		Nil.					
Total ..	6	118	8	-	1551	-	-
Deduct Fines and Stoppages ..							
Add arrears last							

* Includes usual increments of Rs 2 per mensem for 6 months to the Manager and Rs 1 per mensem for 2 months to the Clerk.

	A.	P.

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	1	10	-	-	129	-	-
Bill Collectors	1	10	-	-	120	-	-
Peons Do .. on Rs 8	3	24	-	-	288	-	-
Total ..	5	44	-	-	537	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					12	-	-
Balance (Statement II) ..					549	-	-
c. Collection of tolls—							
Inspectors							
Gate-keepers							
Total ..							
Deduct Fines and							

* Includes usual increment of Rs 1 per mensem.

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

Revised Estimate 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.
rts, &c.	3894 - -	500 - -	3394 - -	3394 - -			
ings	9330 - -	200 - -	9130	9130 - -			
s	185 - -	- - -	185 - -	185 - -			
uildings and lands ..							
ipts)	6875 - -	- - -	6875 - -	6875 - -			
.. ..	3970 - -	- - -	3970 - -	3970 - -			
use fees	955 - -	215 - -	740 - -	740 - -			
-stands	100 - -	- - -	100 - -	100 - -			
avenging fees Latrines ..	3253 - -	- - -	3253 - -	3247 - -	- - -	6 - -	- - -
olo.	1104 - -	- - -	1104 - -	1104 - -	- - -	- - -	- - -
Total ..	29666 - -	915 - -	28751 - -	28745 - -	- - -	6 - -	- - -

Likelihood of remitting Rs 500 on appeal, this being the first year that the tax is being levied on the basis of income.

Left out on account of the houses acquired & demolished for the Godavary Bridge approach line.

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STATEMENT IV-B.—Arrears. Revised Estimate.

—	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.
,&c.	347	8	-	1257	-	-	1604	8	-	1331	-	-	-	-	-	273	8	-	-	-	-	-	-	-	
lings	301	-	-	1816	-	-	2117	-	-	2036	-	-	-	-	-	81	-	-							
ls	59	-	-	91	-	-	150	-	-	150	-	-													
on buildings and lands ..																									
.. .. ..	440	-	-	49	-	-	489	-	-	464	-	-	-	-	-	25	-	-							
.. .. ..																									
e fees	-			4	-	-	4	-	-	4	-	-													
nds																									
g fees Latrines.	157	8	-	432	-	-	589	8	-	432	-	-	-	-	-	157	8	-							
	96	-	-	-	-	-	96	-	-	-	-	-	-	-	-	96	-	-							
Total ..	1401	-	-	3649	-	-	5050	-	-	4417	-	-	-	-	-	633	-	-	-	-	-	-	-	-	

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Budget.

STATEMENT IV-A.—*Municipality of* Rajahmundry 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.
1. Tax on arts, &c.	3400			-	-	-	3400	-	-	3400	-	-	-	-	-	-	-	-	-	-	-
2. Tax on buildings	10000			-	-	-	10000	-		10000	-		-	-	-	-	-	-	-	-	-
3. Tax on lands	200			-	-	-	200	-		200			-	-	-	-	-	-			
4. Water-tax on buildings and lands ..																					
5. Tolls (gross receipts)	6875			-	-	-	6875	-		6875	-		-	-	-	-	-	-			
6. Market rents	3670			-	-	-	3670	-		3670	-		-	-	-	-	-	-			
7. Slaughter-house fees	955			-	-	-	955	-		955	-		-	-	-	-	-	-			
8. Rent of cart-stands	100			-	-	-	100	-		100	-		-	-	-	-	-	-			
9. Private scavenging fees Latrines ..	3300			-	-	-	3300			3300	-		-	-	-	-	-	-			
Cesspool fees	1100	-	-	-	-	-	1100	-	-	1100	-	-									
Total ..	29600			-	-	-	29600	-	-	29600	-	-	-	-	-	-	-	-	-	-	-

Chairman.

Statement IV-B.—Arrears.

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

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

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

1 Items of Expenditure.	2 Original budget grant as sanctioned by Government.	3 Subsequent additions.	4 Subsequent deductions.	5 Total grant.	6 Authority for the additions and deductions shown in columns 3 and 4.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Entries as per Statement II wherever there is alteration ..					
Grant I. New Works Communications	1000 - -	5404 - -	730 - -	5674 - -	
" " Buildings	1000 - -	1380 - -	110 - -	2270 - -	
" " Repairs Communications	3720 - -	1134 - -	400 - -	4454 - -	Vide G.O. No 1883 M. Mis dated
" " Buildings	600 - -	920 - -	500 - -	1020 - -	28/8/97.
" " Water Supply.	400 - -	80 - -	-	480 - -	G.O. No 2457 M. Mis dated 8-11-97
Grant II Salary Grants.	800 - -	-	200 - -	600 - -	and Resolution No dated 18-12-97
Grant III. Hospitals Establishment	2797 - -	- - -	300 - -	2497 - -	
" Do Sundries & Contingencies.	823 - -	177 - -	- - -	1000 - -	
" Vaccination Contingencies	364 - -	- - -	164 - -	200 - -	
" Conservancy Contingencies	2860 - -	- - -	300 - -	2560 - -	
" Cholera Charges.	1142	858 - -	- - -	2000 - -	
Grant IV. Lighting Contingencies	1798 - -	- - -	200 - -	1598 - -	

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Chairman

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 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	8869	-	-							8869	-	-	8520	-	-	
b. Endowments																
c. Water-tax Fund																
2. Municipal rates and taxes—																
a. Tax on arts, &c. (section 53) ..	908	8	-	2781	-	-	3816	8	-	4725	-	-	4000	-	-	
b. Tax on buildings (section 63) ..	6283	10	1	5849	8	11	4882	5	11	11166	-	-	9500	-	-	
c. Tax on lands (section 63) ..	63	11	9	132	9	4	271	4	3	335	-	-	200	-	-	
d. Water-tax on buildings and lands (section 75)																
e. Tax on vehicles with spirings and palanquins (section 77) ..	217	-	-	33	8	-	13	-	-	200	-	-	230	-	-	
f. Tax on animals (section 77) ..	502	8	-	15	4	-	47	8	-	550	-	-	650	-	-	
g. Tax on carts and other vehicles without springs (section 85) ..	1024	-	-	12	-	-	206	-	-	1230	-	-	1230	-	-	
h. Tolls (section 91)—																
Gross receipts	3957	14	8	3716	10	8	2917	1	4	6875	-	-	5580	-	-	
Less Local Fund share ..																
i. Penalties on account of—																
i. Tax on arts																
ii. Tax on buildings ..																
iii. Tax on lands																
iv. Water-tax on buildings and lands	1	10	2				2	5	10	4	-	-				
v. Tax on vehicles, &c ..		1	6					4	6	1	-	-				
vi. Tax on animals	2	-	-							2	-	-				
vii. Tax on carts, &c. ..																
viii. Evasion of tolls	55	15	9						3	56	-	-				
3. Realizations under Special Acts—																
a. Pounds																
b. Ferry rents																
c. Fees under Act II of 1888 ..	40	-	-				60	-	-	100	-	-	100	-	-	
4. Revenue derived from Municipal property and powers apart from taxation—																
a. i. Rent of lands																
ii. Rent of buildings																
iii. Avenue receipts	33	6	6	8	2	-	6	9	6	40	-	-	30	-	-	
iv. Fees from Travellers' Bungalows	48	-	-	114	8	-	152	-	-	200	-	-	300	-	-	
b. i. Sale-proceeds of lands and buildings	120	-	-	-	-	-	-	-	-	120	-	-	40	-	-	
ii. Produce of lands, gardens, &c.	70	13	-	55	5	5	89	3	-	160	-	-	160	-	-	
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	54	1	-	55	11	-	125	15	-	180	-	-	180	-	-	
Carried forward ..	13383	4	5	12774	3	4	12590	11	7	25974	-	-	22100	-	-	

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 ..	13383	4	5	12774	3	4	12590	11	7	25974	-	-	22100	-	-	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*cont.*																
c. Conservancy receipts—																
Sale-proceeds of night-soil, street refuse, &c.	55	12	-	47	1	6	4	4	-	60	-	-	60	-	-	
d. i. Fees from educational institutions	2141	8	-	1272	7	6	1008	8	-	3150	-	-	2800	-	-	
ii. Other revenue from educational institutions ..	1	8	-	-	-	-	-	8	-	2	-	-	-	-	-	
e. i. Sale-proceeds and composition fees of medicines ..	61	13	3	57	6	6	2	5	9	130	-	-	130	-	-	
ii. Other Hospital receipts ..	66	12	-													
f. i. Income from markets ..	2311	11	-	2145	13	-	2122	5	-	4434	-	-	3200	-	-	
ii. " slaughter-houses.	481	13	4	474	10	8	262	2	8	744	-	-	940	-	-	
g. Other fees Rent in Survey Compass. ..	2	-	-	-	-	-	-	-	-	2	-	-	-	-	-	
i. Distraint fees	17	6	2	17	6	-	12	9	10	30	-	-	30	-	-	
ii. License fees	256	-	-	91	-	-	144	-	-	400	-	-	400	-	-	
iii. Cartstand fees	58	5	4	119	9	4	41	10	8	100	-	-	200	-	-	
iv. Other fees Warrant fee.	17	6	-	-	-	-	2	10	-	20	-	-	-	-	-	
h. Fines under Municipal and other Acts	304	1	-	429	5	-	195	15	-	500	-	-	500	-	-	
i. Interest on investmen	-															
i. Genral, including choultries																
ii. Educational																
iii. Medical	52	5	10	26	2	11	-	10	2	53	-	-	50	-	-	
j. Premium on loans																
5. GRANTS AND CONTRIBUTIONS—																
a. From Government—																
i. Education—																
Normal stipends ..	-	-	-	-	-	-	-	-	-	23	-	-	23	-	-	60
Buildings	140	5	4	102	5	4				40	-	-	72	-	-	72
Municipal Schools ..	-	-	-	-	-	-				33	10	8	142	-	-	100
Other purposes																
ii. Medical																
iii. Other purposes—																
Communications ..																
Water-supply																
Drainage																
Sanitation																
Other purposes Contents ..	421	8	4	31	6	8	86	7	8	508	-	-	508	-	-	
b. From Local Boards—																
i. Education																
ii. Medical	-	-	-	3000	-	-	3000	-	-	3000	-	-	3000	-	-	
iii. Other purposes	88	10	8	160	-	-	91	5	4	180	-	-	180	-	-	
Carried forward ..	19861	3	8	20748	13	9	19662	12	4	39524	-	-	34330	-	-	

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.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Brought forward ..	19861 3 8	20148 13 9	19662 12 4	39524 - -	34330 - -	
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—				798		
i. Private scavenging Latrines	1907 8 -	799 8 -	1771 8 -	3679 - -	4000 - -	
ii. Other purposes Cesspools	897 - -	32 - -	207 - -	1104 - -		
b. Other items— Sale of earth.	12 10 6	4 4 6	2 5 6	15 - -	10 - -	
i. ~~Fishery rents~~ Extra cart fees from Butchers & cattle vendors	4 - -	2 - -	6 - -	10 - -	- - -	
ii. Refunds of Expenditure of previous year	- - -	- - -	40 - -	40 - -	40 - -	
iii. Fee for numbering carts, &	33 8 -	- 6 -	6 8 -	40 - -	40 - -	
iv. Other items Sale of Vaccine lymph	265 12 -	125 12 -	84 4 -	350 - -	350 - -	
Searching & copying fees	3 12 -	1 4 -	5 4 -	9 - -	- - -	
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	64 11 -	- 1 -	2 5 -	70 - -	70 - -	* Rs 159-11-9 having been adjusted are not shown under "advances"
Total Receipts ..	23063 1 2	21714 1 3	21787 14 10	44841 - -	38840 - -	
Grand Total ..	31912 1 2	21714 1 3	21787 14 10	53700 - -	47360 - -	

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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 1897-98.			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	778	11	5	..	..		4895	4	7	5674	..	..	1000	..	..	
b. Buildings	731	5	3	565	13	1	1538	10	9	2270	..	..	1000			
c. Drainage																
d. Water-supply																
2. REPAIRS—																
a. Communications	1846	6	8	1549	4	2	2607	9	4	4454	..	..	3720	..	..	
b. Buildings	396	14	11	1488	9	6	623	1	1	1020	..	..	600			
c. Drainage—																
i. Repairs to works ..	26	10	9	7	6	6	173	5	3	200	..	..	200	..	..	
ii. Establishment for flushing drains, &c.																
d. Water-supply—																
i. Repairs to works, machinery, &c.	383	6	11	434	..	5	96	9	1	480	..	..	400	..	..	
ii. Establishment	144	14	6	39	8	..	195	1	7	340	..	..	340	..	..	
iii. Contingencies	40	5	8	—	—		9	10	4	50	..	..	50	..	..	
3. ESTABLISHMENT	335	3	10	204	..	..	174	12	2	510	..	..	510	..	..	
4. TOOLS AND PLANT AND OTHER STORES.	19	9	4	20	7	..	30	6	8	50	..	..	50	..	..	
	—	—	—	5	—	—	52	—	—	52	—	—	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 ..	4703	9	2	4314	..	8	10396	6	10	15100	..	..	7920	..	..	
GRANT II—(*Education*)—																
1. TRAINING SCHOOLS—																
a. Contributions to Local Boards ..																
b. Stipends to Normal students ..	36	1	4	—	—		83	11	8	120	..	..	120	..	..	
2. MUNICIPAL SCHOOLS—																
i. On Salary System—																
a. Establishment	1956	8	8	964	12	..	995	7	4	2952	..	..	2952	..	..	
b. Contingencies	89	10	11	74	12	..	108	5	1	198	..	..	198	..	..	
ii. On Salary-Results System—																
a. Fixed Payments	248	..	..	122	13	6	124	..	..	372	..	..	372	..	..	
b. Results Grants	—	—	—	154	10	..	200	..	..	200	..	..	200	..	..	
c. Contingencies	61	9	..	28	..	..	66	7	..	128	..	..	128	..	..	
3. SALARY GRANTS	227			—	—		373	..	..	600	..	..	800	..	..	
4. RESULTS GRANTS	—	—	—	702	5	..	600	..	..	600	..	..	600	..	..	
5. COMBINED GRANTS—																
a. Fixed Payments																
b. Results Grants																
6. INSPECTION—																
a. Contributions to Local Boards ..																
Carried forward ..	2618	13	11	2047	4	6	2554	21	1	5170	..	..	5370	..	..	

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 ..	2618	13	11	2047	4	6	2651	2	1	5170	-	-	5370	-	-	
GRANT II—(*Education*)—cont.																
b. Municipal Inspectors—																
i. Establishment	194	12	-	80	-	-	105	4	-	300			300	-	-	
ii. Contingencies	6	15	9	15	12	9	3	-	3	10	-	-	10	-	-	
7. Miscellaneous—																
a. Building, furniture, &c., grants ..	37	2	8	23	5	4	62	13	4	100	-	-	100	-	-	
b. Common gymnasium—																
i. Establishment	96	-	-	48	-	-	48	-	-	144	-	-	144	-	-	
ii. Contingencies	1	10	-	-	13	6	58	6	-	60	-	-	60	-	-	
c. Other items Drawing master.	200	-	-	100	-	-	100	-	-	300	-	-	300	-	-	
Contingencies	..	..	..	..	..	..	26	-	-	26	-	-	26	-	-	
Total, Grant II ..	3155	6	4	2315	4	1	2954	9	8	6110	-	-	6310	-	-	
GRANT III—(*Sanitation and Medical Services.*)																
1. Hospitals and Dispensaries—																
a. Establishment	1486	11	5	596	-	-	1010	4	7	2497	-	-	2797	-	-	
b. Medicines and Supplies	1268	-	4	257	-	1	931	15	8	2200	-	-	2200	-	-	
c. Diet of Patients	720	10	2	228	-	6	279	5	10	1000	-	-	1000	-	-	
d. Sundries and Contingencies ..	959	8	11	267	12	3	40	7	1	1000	-	-	823	-	-	
e. Contributions to Local Boards ..																
2. *a*. Contributions to Provincial funds for—																
i. Medical College ..		-	-	141	-	-	180	-	-	180	-	-	180	-	-	
ii. Sanitary Inspection ..		-	-	113	-	-	110	-	-	110	-	-	110			
iii. Medical Reserve staff ..		-	-	32	-	-	20	-	-	20	-	-	20	-	-	
iv. Cutlers' Establishment ..																
b. Contributions to Local Boards, &c., for—																
i. Medical Schools																
ii. Reserve staff																
c. Other contributions																
3. Vaccinations—																
a. Establishment	223	-	6	113	2	6	112	15	6	336	-	-	336	-	-	
b. Contingencies	187	10	-	93	10	3	12	6	-	200	-	-	364	-	-	
c. Contributions to Local Boards .																
Carried forward ..	4845	9	4	1841	9	6	2697	6	8	7543	-	-	7830	-	-	

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 ..	4845	9	4	1841	9	6	2697	6	8	7543	-	-	7830	-	-	
GRANT III—*Sanitation and Medical Services*—cont.																
4. Registration of Births and Deaths—																
a. Establishment	152	7	-	48	-	-	123	9	-	276	-	-	276	-	-	
b. Contingencies	1			-	-	-	3	-	-	4	-	-	4	-	-	
5. Conservancy, Road cleaning and Road watering—										14361						
a. i. Establishment	3621	13	5	1696	3	4	1814	2	7	5436	-	-	5436	-	-	
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	1349	7	3	784	15	-	1200	8	9	2550	-	-	2850	-	-	
b. Private scavenging—																
i. Establishment	1530	15	8	770	8	5	881	-	4	2412	-	-	2412	-	-	
ii. Contingencies, such as cost of scavenging carts, &c.	1217	8	7	633	1	11	647	7	5	1865	-	-	1860	-	-	
c. Cholera charges	1318	12	-	312	13	7	681	4	-	2000	-	-	1142	-		
d. Contingencies	107	5	9	69	7	3	2	10	3	104	-	-	100	-	-	
Total, Grant III ..	14138	15	-	6156	11	-	8057	1	-	22190	-	-	21910	-	-	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—										2790						
1. Lighting—																
a. Establishment	356	21		164	-	-	196	13	11	552	-	-	552	-	-	
b. Contingencies	666	46		390	81		931	11	8	1598	-	-	1798	-	-	
2. i. Markets—																
a. Establishment	39	-	-	20	-	-	21	-	-	60	-	-	60	-	-	
b. Contingencies																
ii. Slaughter-houses—																
a. Establishment	207	10	10	104	-	-	104	5	2	312	-	-	312	-	-	
b. Contingencies	117	12	6	55	12	-	80	3	6	198	-	-	198	-	-	
3. Choultries—																
a. Establishment	126	8	-	64	-	-	65	8	-	192	-	-	192	-	-	
b. Contingencies	32	9	3	16	-	-	15	6	9	48	-	-	48	-	-	
c. Feeding Travellers																
4. Travellers' bungalows—																
a. Establishment	68	-	-	33	8	-	34	-	-	102	-	-	102	-	-	
b. Contingencies	2	2	-	-	-	-	95	14	-	98	-	-	98	-	-	
5. Avenues—																
a. Establishment																
b. Contingencies																
6. Public Garden—																
a. Establishment	194	4	-	96	-	-	93	12	-	288	-	-	288	-	-	
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	113	6	-	98	10	10	188	10	-	302	-	-	300	-	-	
Carried forward ..	1923	11	-	1042	6	11	1826	5	-	3750	-	-	3948	-	-	

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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 ..	1923	11	-	1042	6	11	1826	5	-	3750	-	-	3948	-	-	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.																
7. Survey of land	-	-	-	-	-	-	50	-	-	50	-	-	50	-	-	
8. Fire—																
a. Establishment																
b. Purchase of fire-engine, buckets, repairs, &c.	-	-	-	27	13	-	20	-	-	20	-	-	20	-	-	
9. Other charges—																
i. Work done for private individuals other than private scavenging																
ii. Rewards for destruction of wild animals and snakes	-	-	-	-	-	-	50	-	-	50	-	-	50	-	-	
iii. Printing	68	11	6	41C	12	3	631	4	6	700	-	-	700	-	-	
iv. ~~Compensation for lands~~ Mutuering fees ..	19	5	-													
v. Other items .. .. Law charges.	1			19	2	-	19	11	-	40	-	-	42	-	-	
Total, Grant IV ..	2012	11	6	1500	2	2	2597	4	6	4610	-	-	4810	-	-	
GRANT V—																
a. General Establishment—																
i. Office Establishment ..	888	6	7	396	-	-	626	9	5	1515	-	-	1515	-	-	
ii. Inspection																
b. Collection of Municipal Taxes—																
i. Establishment	411	4	10	149	11	5	125	11	2	537	0	0	537	-	-	
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	16	6	6	40	13	7	83	9	6	100	-	-	100	-	-	
c. Collection of Tolls—																
i. Establishment																
ii. Contingencies	-	-	-	28	12	6	48	-	-	48	-	-	50	-	-	
d. Office contingencies other than (*b*) (ii)	167	11	3	260	12	9	232	4	9	400	-	-	398	-	-	
e. Contributions for Central office and Audit establishments ..	-	-	-	242	-	-	350	-	-	350	-	-	350	-	-	
Total, Grant V ..	1483	13	2	1118	2	3	1466	2	10	2950	-	-	2950	-	-	
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 ..																

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	-	-	-	½	-	-	-	-	-	-	-	-	-	-	-	½ Rs 5 has been adjusted in the 8 months
b. Others	165	-	-	137	4	3	-	-	-	165	-	-	-	-	-	¾ Rs 847-12-9 has been adjusted in the do —
Refunds of other than current collections..	142	8	-	21	12	-	2	11	-	115	-	-	-	-	-	⅜ Rs 87-8-- has been adjusted in the do —
Discount																
Pensions and gratuities																
Investments—																
a. In Government securities for purposes other than Sinking Fund																
b. In Saving Bank																
Totsal Expenditure ..	25771	12	2	15583	4	5	25468	3	10	51240	-	-	43900	-	-	
Balances—																
a. Municipal Fund										2460	-	-	3460	-	-	
b. Endowments																
c. Water-tax Fund																
Grand Total ..										53700	-	-	43760	-	-	

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Chairman

Statement of Prop[osition] … [Statemen]t of Establishment.

Order sanctioning present establishment. No.	Order sanctioning present establishment. Date.	Office to which the proposition refers.	Nature of Charge. Present Scale. No.	Designation.	Pay. Minimum.	Pay. Increment.	Pay. Maximum.	Average cost.	Proposed Scale. No.	Designation.	Pay. Minimum.	Pay. Increment.	Pay. Maximum.	Average cost.	Proposition. Permanent. Increase per month. Amount.	Permanent. Decrease per month. Amount.	Temporary. Increase per month. Period.	Temporary. Increase per month. Amount.	Temporary. Decrease per month. Period.	Temporary. Decrease per month. Amount.	Grounds of proposition.	Recommendations of the Local Board.
		Commr Gymnasium Establishment	1	Gymnastic Instructor of Municipal Schools.	12	-	12	-	1	Gymnastic Instructor of Municipal Schools.		-	15	-	3	-	-	-	-	-	Vide para No. 9 (d) of letter No. 998/1418 dated 25-12-97. Containing explans for variations in the Budget.	

Chairman

N.R.R.

24/12/97

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