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[Despatch Abstract.]

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Government {1898} of Madras. LOCAL AND MUNICIPAL.

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Enclosures

Spare copies

G.O., No. 644 M., 24th March 1898.

MARCH.

Municipal Budget
Reviewing the Cuddapah — for 1898-99.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From M.R. Ry. T. RANGARAO Avargal, Ex-officio Chairman, Municipal Council, Cuddapah, to the Secretary to Government, Local and Municipal Department (through the Collector of Cuddapah), dated 27th February 1898, No. 166.

I have the honour to submit the budget estimate of the Cuddapah Municipality for the year 1898–99, together with the revised estimate for 1897–98, as passed by the council at their meetings held on 18th and 22nd February 1898.

REVISED ESTIMATE FOR 1897–98.

2. As detailed in the accompanying statement No. VI, the receipts and charges for the current year (1897–98) are revised as Rs. 45,570 and Rs. 44,330, respectively, against Rs. 49,130 and Rs. 46,400 anticipated in the sanctioned budget. Variations between the budget and the revised estimates are explained in the last column of the statement. The current year closes with a balance of Rs. 1,240 at the credit of the municipality.

BUDGET ESTIMATE FOR 1898–99.

3. The closing balance of the current year, viz., Rs. 1,240 is adopted as the opening balance for the year 1898–99 and the total receipts and charges are estimated at Rs. 48,510 and Rs. 47,100, respectively, leaving a balance of Rs. 1,410. The important items of receipts and charges are noticed below:—

Receipts.

4. *Tax on Arts.*—This tax is estimated at Rs. 4,000 against Rs. 4,800, the revised estimate for the current year, the decrease of Rs. 800 being apprehended when the assessments are next revised in 1898–99 under the amended schedule of the Act.

5. *Tax on Buildings.*—As in the current year, this tax is estimated at Rs. 11,000. The council intended revising the tax during the current year, but could not do so owing to famine and other unfavourable circumstances. The registers will, however, be revised at a very early date.

6. *Water-tax on Buildings and Lands.*—This is estimated at Rs. 5,500 against Rs. 4,000, the revised estimate of the tax for the current year, the increase of Rs. 1,500 being expected by revision of the tax. Considering that the present expenditure on account of water-works is three times as much as the revenue derived from the water-tax on buildings and lands, it is under contemplation to increase the percentage at which the tax is levied so as to make the expenditure bear at least an appreciable proportion to the revenue derived.

7. *Tolls.*—As anticipated in the budget estimate for the current year, the toll-revenue of the municipality underwent reduction. It amounted to Rs. 6,180; but the council expects increase by selling the gates separately instead of altogether as hitherto. The gross receipts from tolls are estimated at Rs. 7,000 and deducting Rs. 1,750 on account of the district board's share, the balance, viz., Rs. 5,250, has been taken credit for as income from tolls for 1898–99.

8. *Fees from Educational Institutions.*—This is estimated at Rs. 4,000 as detailed below:—

	Rs.
(1) Municipal High School—	
High school department	2,020
Middle school	1,690
(2) Municipal Primary School—	
Hindu department	230
Muhammadian department	30
(3) Agady Muhammadian school	10
(4) Sayipet school	10
(5) Panchama school at Yerramukkapalli	10
Total	4,000

9. *Grants and Contributions.*—A sum of Rs. 40 is taken credit for on account of stipendiary grant for one teacher to be sent up for training, the other teachers in all the five schools under the management of the council being trained and certificated men. Credit is also taken for a further sum of Rs. 2,540 as detailed below on account of the net cost of the high school department of the municipal high school and the moiety of the pay of the drawing master employed for the municipal and aided schools:—

	Rs.
Pay of the Headmaster	2,400
the 1st assistant	1,015
the 2nd	744
Common charges debitable to the high school department according to the proportion of strength $\frac{60}{155} \times 638$	= 247
Total	4,406
Deduct school-fees anticipated in the high school department	2,020
Net cost	2,386
Add moiety of the drawing master's pay	150
Total	2,536

The proportionate pay of the pandits is not added, the teachers of the high school department working also in the middle school department when the pandits, &c., take up their classes.

Charges.

10. *Grant 1, New Works.*—No provision could be made for any work under this head.

11. *Repairs—Communications.*—As in the current year, a sum of Rs. 2,500 is provided for repairing the important roads and streets in the town as detailed in statement II-A.

12. *Buildings.*—A sum of Rs. 200 is provided under this head for repairing the municipal travellers' bungalow and the municipal primary school buildings.

13. *Water-supply—Repairs to works and Machinery.*—One of the two engines has been repaired this year, but the cost thereof has not yet been billed for. The other engine also requires to be repaired next year, as suggested by the Boiler Inspector. An increased provision of Rs. 1,000 is therefore made under this head against Rupees 500 in the current year.

14. *Establishment.*—The present establishment for water-works consists of—

	Rs.
One overseer	30 + 10 per mensem.
driver	30
fireman	25
Two engine coolies	6 each.
One watchman	6
peon	6
fitter	8

Besides these, there is a scavenger on Rs. 6 per mensem, his services being spared from the conservancy establishment for cleaning the two latrines built for the use of the

water-works staff at Bugga. He is made to live at the spot along with the other staff. This scavenger not having sufficient work is made to do the duties of the watchman in addition to his work as scavenger, and the services of the watchman are proposed to be dispensed with for the ensuing year. The services of the peon are likewise proposed to be dispensed with for the next year inasmuch as he has little or no work at present, and the fitter, who has not sufficient work, owing to the extension of the water-supply in the town being almost complete, will work both as fitter and peon. The permanent fireman having died, a new man who was in the Railway employ for some time has been appointed for the place. His pay is fixed at Rs. 20 per mensem for next year. With these alterations, the existing establishment for water-works will continue for next year, at a cost of Rs. 110 per mensem against Rs. 127 in the current year.

15. *Contingencies.*—As in the current year, a sum of Rs. 1,200 is provided for the inspection of the engines and for fuel and other articles required for the working of the engines:—

Inspection of engines	..	..	..	..	..	..	..	Rs.
Fuel	..	..	..	..	..	..	..	300
Oil, &c.	..	..	..	..	..	..	..	700
								200
Total	..							1,200

16. *Public Works Establishment.*—The establishment now maintained for the public works will continue for the next year, but at a cost of Rs. 444 instead of Rs. 600 per annum as at present, the decrease being due to the monthly allowance of Rs. 10, paid to the overseer in addition to his pay, having been cut off as being superfluous, and the pay of the maistry having been reduced from Rs. 15 to Rs. 12 per mensem.

17. *Grant 2, Education—Training Schools—Stipends to Normal Students.*—A sum of Rs. 50 is provided for stipends to a teacher to be sent up for training in 1898–99.

18. *Municipal Schools—Salary System—Establishment.*—The first, second and the fourth assistant masters of the municipal high school will become entitled to increments of Rs. 5, Rs. 4 and Rs. 3, respectively, in the ensuing year, and provision has accordingly been made for the same. As the drawing master employed for the municipal and aided schools devotes only half of his time to the high school, one half of his pay per annum, i.e., Rs. 150, is shown under this head, the other half being debited to schools on the salary-result system. The cost of the high school establishment including half the pay of the drawing master is estimated at Rs. 6,940, and a further sum of Rs. 300 is provided for contingencies as shown below:—

Prize books	..	..	..	..	..	..	..	Rs.
Charges connected with periodical examinations	..	..	..	..	..	..	..	67
Hot weather charges	..	..	..	..	..	..	..	30
Stationery and class-books	..	..	..	..	..	..	..	50
Furniture	..	..	..	..	..	..	..	100
Other miscellaneous charges	..	..	..	..	..	..	..	30
								20
Total	..							297

19. *Salary-result System.*—The five schools that are now managed by the council on salary-result system will continue for the ensuing year, and their cost is estimated at Rs. 1,640 for establishment, Rs. 500 for result grants and Rs. 100 for contingencies, against Rs. 1,640, Rs. 500 and Rs. 150, respectively, in the current year. The sum of Rs. 500 provided under result grants is distributed among the five schools as shown below:—

Hindu department for the municipal primary school	..	..	..	..	..	..	..	Rs.
Muhammadan department	..	..	..	..	..	..	..	300
Muhammadan school, Agady	..	..	..	..	..	..	..	150
Sayepet school	..	..	..	..	..	..	..	20
Panchama school at Yerramukapally	..	..	..	..	..	..	..	15
								15
Total	..							500

The sum of Rs. 100 provided under contingencies for the said five schools is distributed as below:—

House-rent for Agady school	..	..	..	..	..	..	..	Rs.
for Sayepet	..	..	..	..	..	..	..	12
Stationery for the five schools	..	..	..	..	..	..	..	24
Furniture	..	..	..	..	..	..	..	30
Prize-books	..	..	..	..	..	..	..	10
								24
Total	..							100

20. *Result Grants.*—With reference to the current year's earnings, a sum of Rs. 400 is provided under result grants for the Hindu and Muhammadan pial schools in the municipality.

21. *Inspection—Contribution to Local Boards.*—The present arrangement with the district board to pay an annual contribution of Rs. 90 for the inspection of the Muhammadan result schools in the municipality by the district board's inspecting schoolmaster will continue for the next year. Provision is also made for an inspecting schoolmaster on Rs. 15 per mensem for the inspection of the Hindu result schools in the municipality and for a gymnastic instructor for elementary schools on Rs. 10 per mensem as in the current year, and a sum of Rs. 20 is provided for his contingencies, viz., the purchase of apparatus, if necessary. The post of inspecting schoolmaster was considered to be a superfluous charge and was proposed to be abolished in the current year. But the Director of Public Instruction disapproved the council's proposal, and the Government agreed with him. The council are still of opinion that, for ten schools in the municipality, an inspecting schoolmaster on Rs. 15 per mensem is quite unnecessary.

22. The estimated outlay on education for 1898–99 amounts to Rs. 10,340 against Rs. 10,180, the revised estimate for the current year.

23. *Grant 3, Medical, &c.*—The present establishment for the municipal hospital will continue for the next year at a cost of Rs. 2,760 against Rs. 2,750 in the current year, the increase being due to the pay of the second compounder being fixed at Rs. 12 per mensem, with effect from the 1st of December 1898, when he completes his five years' service under G.O., No. 1677 L., dated 11th September 1888. The following allotments are made for medicines, diet and contingent charges for the hospital, and the council regret their inability, under the present state of finances, to make increased provision thereunder as proposed by the District Medical and Sanitary Officer in charge of the hospital:—

Medicines and supplies	..	..	..	..	..	..	..	Rs.
Diet of patients	..	..	..	..	..	..	..	1,200
Sundries and contingencies	..	..	..	..	..	..	..	1,200
Bedding and clothing	..	..	..	..	..	..	..	600
Furniture	..	..	..	..	..	..	..	100
Stationery, &c.	..	..	..	..	..	..	..	100
								50
Total	..							3,250

The establishments sanctioned for the current year for vaccination, registration, conservancy and private scavenging service will continue for the ensuing year, the cost thereof being the same as in the current year, and provision is made under other charges for the purchase of a few air-tight iron receptacles for use at the public latrines in the town.

24. *Cholera and Plague Charges.*—With reference to the expenditure incurred during the current year under this head, a sum of Rs. 1,000 is provided notwithstanding that the population of the town is only 17,379 as per last census.

25. The total expenditure estimated under Grant 3 for 1898–99 amounts to Rs. 5,950 against Rs. 15,860, the revised estimate for the current year.

26. *Grant 4, Lighting, &c.—Lighting.*—The present arrangement for the lighting of lamps in the municipality will continue for the next year. The number of municipal lights in the town is at present 165, which is not quite sufficient for a large town like Cuddapah. Provision is therefore made for increasing the number of lights by at least ten.

27. *Market Establishment.*—The present establishment for the municipal market consists of a peon and a toty at a cost of Rs. 120 per annum. The market-renter being held responsible for keeping order in the market, the services of a peon for the market are found unnecessary. The peon is proposed to be discontinued for the next year, provision being made only for a toty on Rs. 4 per mensem.

28. *Slaughter-house Establishment.*—This establishment consists of three servants on Rs. 6 each per mensem, one of whom being employed to fetch water for the cleaning of the premises of the slaughter-houses. A water-pipe having recently been introduced into the slaughter-house, the services of the water-man are found unnecessary. Provision is therefore made for only two servants on Rs. 6 each per mensem. The other establishments under this Grant will continue for the next year at the same cost as in the current year.

29. *Other Charges.*—A sum of Rs. 100 is provided under this head as detailed below:—

Kist on municipal lands	..	..	..	..	Rs.
Cost of tin-tickets for carts and vehicles	..	..	..	..	10
Pay of tom-tom beater	..	..	..	..	20
Numbering houses and writing street boards	..	..	..	..	36
Other miscellaneous charges	..	..	..	..	30
	..	..	..	..	4
Total	..	..	..	..	100

30. The total expenditure under Grant 4 for 1898-99 amounts to Rs. 2,860 against Rs. 3,360, the revised estimate for the current year.

31. *Grant 5, Supervision and Management.*—It becomes necessary to make provision for the appointment of a secretary on Rs. 100 per mensem with the consequence that the pay of the manager has to be reduced to Rs. 35. In the present state of the finances, more especially in view of the want of funds to provide for the investment on account of the water-works sinking fund, amounting to Rs. 2,000, the municipal council will feel considerably relieved, if they are spared the necessity of appointing a secretary for another year. Till an appreciable proportion is attained between receipts and expenditure under water-works, it becomes very nearly impossible to add to the present charges by making costly additions to the office establishment. With these modifications, the establishment maintained for office and collection in the current year will continue for the next year, the cost thereof being Rs. 3,350 per annum against Rs. 2,450 in the current year.

32. *Repayment of Debt.*—As stated in paragraph 6 *supra*, the house and water taxes not having been revised during the current year and the toll revenue and the income from market and slaughter-houses having considerably fallen off, there was a large decrease in the estimated revenue of the municipality for the year, and in consequence thereof the council regret that they could not invest any amount on account of the water-works sinking fund during the current year. A sum of Rs. 3,000 is therefore proposed to be invested next year and provision is also made for the repayment of the special loan and interest due to debenture-holders during the year.

33. I regret there has been an undue delay in the submission of the revised and budget estimates. They were prepared in January 1898, but the question of revision of house and water taxes having been referred to a sub-committee and no report having been received from them, a meeting was convened on the 12th instant for the discussion of the revised and budget estimates. No meeting could be held on that day for want of quorum and the meeting had to be adjourned to 18th instant on which date only the revised estimate could be discussed and passed. The meeting was again adjourned to the 22nd instant when the budget estimate for 1898-99 was discussed and passed. But the question of revision of the water-tax is still under contemplation pending report from the sub-committee.

Dis. No. 16-Tour.

Forwarded.

2. The most noticeable points in the budget are—

- (a) Reduction of Rs. 800 in the tax on arts.
- (b) The omission to revise the assessment on buildings owing to famine and other unfavourable circumstances.
- (c) Increase of Rs. 1,500 in the water-tax on buildings and lands.
- (d) Decrease in the toll revenue.
- (e) The proposal to postpone the appointment of a secretary for another year.
- (f) Failure to pay the sinking fund during 1897-98 and the provision of Rs. 3,000 for investment during 1898-99.

3. The reduction in the tax on arts is attributed to the revision of assessments under the amended schedule of the Act. The Act came into force in 1897-98; and it is not explained why any reduction is expected in 1898-99 as compared with the amount realized in the current year. The Chairman has been asked to explain this more fully.

4. The omission to revise the assessment on buildings is attributed to famine and other unfavourable circumstances. This explanation seems unsatisfactory. The Chairman has been asked to explain what steps have been taken to carry out the orders of Government during the ensuing year.

5. The proposal to increase the tax on buildings and lands appears to be desirable and even necessary. From paragraph 33 of the Chairman's letter, it appears that the subject was referred to a sub-committee, but that no report was received from it before the budget came up for discussion. If special arrangements had been made by the Chairman it would not have been difficult to settle this question before the dates of the budget meetings. The Chairman has been asked to obtain the sub-committee's report without delay, and to submit, after passing their proposals, through the council, a special report to Government at a very early date.

6. As regards the toll revenue, the council expects an increase by selling gates separately instead of all together as hitherto. I understand that the tolls were since sold and that there has been an increase. When the result of the sale is known, the budget should be revised. The Chairman has been asked to do so.

7. I do not think the reasons given for postponing the appointment of the secretary for another year sufficient. The pay of the secretary was proposed to be partly met from the following sources:—

- (a) By discontinuing the Chairman's carriage allowance of Rs. 50 per mensem.
- (b) By reducing the pay of the manager from Rs. 60 to Rs. 35 per mensem.

These two items make up Rs. 75 and the balance to be met from the general municipal funds will only be Rs. 25 per mensem.

By a careful revision of the tax on buildings and water-tax and with the increased revenue from the lease of tolls and market, it should be possible to provide for a secretary, as also for the investment on account of the water-works sinking fund. Before expressing a decided opinion on this point, the budget should, I think, be revised with reference to my remarks in previous paragraphs, and I have called on the Chairman to do so with as little delay as practicable.

(Signed E. VAUGHAN,
Ag. Collector.

10th March 1898.

From A. S. RUSSELL, Esq., Acting Sanitary Engineer to Government, to the Secretary to Government, Local and Municipal Department, dated Fort St. George, 3rd March 1898, No. 293.

With reference to the budget estimate of the municipal council of Cuddapah for 1898-99, of which a copy has been sent to this office, I have the honour to state that the allotments under 2 (d). Repairs—Water-supply are adequate.

From the Honourable Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 4th March 1898, No. 2243.

I have the honour to submit the following remarks on the educational portion of the budget estimate of the Cuddapah Municipality for 1898-99.

2. Under "Training schools," a provision is made of Rs. 50 for payment of stipends to a student to be sent for training. I do not know how this sum has been arrived at. Apparently the council proposes to send for training a student of the primary grade, and, if it be so, the allotment for stipends should be raised to Rs. 60, at Rs. 5 per mensem. In view of the observations made by Government in the review of the administration report of the council for 1896-97 in regard to the large number of unqualified teachers, it is necessary that the provision under this head should be increased. An allotment of Rs. 120 may therefore be made for training two men of the primary grade, the grant on this account, for which credit has been taken, being raised to Rs. 70 in round numbers. The inspecting officers will be directed to select men for training.

3. The allotment for result stipends for the schools on the salary-result system should, with reference to the actuals of 1896-97, be raised to Rs. 600 at least, funds being available.

4. With these modifications, the net expenditure proposed under Grant 2 will be Rs. 3,830 (Rs. 10,510 — 6,680) which is less than 12 per cent. of the estimated income from taxation, rents and markets.

5. The delay in submitting my remarks was due to the late receipt of extracts from the Chairman. They were received only yesterday after two reminders had been sent.

From Surgeon-Major-General C. SIBTHORPE, C.B., F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 7th March 1898, No. 218.

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

2. The recommendations of the District Medical and Sanitary Officer (a) that a gardener should be entertained and (b) that the allotments under medicines and surgical instruments, diets and furniture should be increased have not been carried out for want of funds.

3. I would point out that the municipality are not at all liberal, and that these requirements have been before them for at least three years.

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, 7th March 1898, No. 547-S.

I have the honour to state that I have no remarks to offer on the Cuddapah Municipal budget for 1898-99. The proposed expenditure on conservancy is nearly 20 per cent. of the estimated current receipts.

2. No extract from statement II-A has accompanied the budget and in consequence I am unable to say whether any works of a sanitary nature are in contemplation for execution under Grant 1.

ORDER—No. 644 M., dated 24th March 1898.

The estimated receipts and charges of the Cuddapah 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.				
Balance brought forward	Rs. 6,485	Rs. 1,300	Rs. 470	Rs. 1,240
Tax on Arts	3,704	5,010	4,810	4,010
Tax on Buildings and Lands	9,929	11,210	10,210	10,210
Water-tax on Buildings and Lands	3,979	4,500	4,000	5,500
Tax on Vehicles and Animals	1,195	1,420	1,420	1,420
Tax on Carts	7,200	950	1,000	1,000
Tolls	25	40	50	50
Realizations under Special Acts	250	230	490	280
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	275	300	270	300
Conservancy Receipts	3,759	4,000	4,000	4,000
Fees and Revenue from Educational Institutions	122	120	50	50
Fees and Revenue from Medical Institutions	5,844	6,640	5,760	6,000
Income from Markets and Slaughter-houses	458	400	400	400
License Fees	134	140	270	280
Other Fees	381	400	400	400
Fines under Municipal and other Acts	497	450	450	470
Interest on Investments and Premium on Loans	2,272	2,840	2,770	2,610
Grants and Contributions from Government	2,500	2,000	2,000	2,000
Grants and Contributions from Local Boards	1,744	1,180	1,130	1,250
Recoveries for Services to Private Individuals	101	100	60	60
Miscellaneous	533	600	660	700
Sale-proceeds of Government Securities, &c., and Realizations of	66	50	260	60
Sinking Fund				
Advances Recovered				
Total	52,209	49,130	45,570	47,540
Charges.				
GRANT 1—				
New Works—	1,181	..	30	..
Buildings	591	..	..	..
Water-supply	3,586	2,630	2,000	2,500
Repairs—	312	400	350	200
Communications	4,766	3,220	3,750	3,520
Buildings	142	..	600	450
Water-supply	564	600	..	20
Miscellaneous Public Improvements	65	20	..	..
Establishment				
Tools and Plant and other Stores				
Total	11,207	6,870	6,730	6,690
GRANT 2—				
Training Schools	7	120	50	120
Municipal Schools—	6,848	7,090	7,090	7,240
On the Salary System	2,429	2,290	2,240	2,240
On the Salary-result System				
Grants-in-aid—	410	500	400	400
Result grants	292	290	280	280
Inspection	120	140	120	130
Miscellaneous				
Total	10,106	10,430	10,180	10,410
GRANT 3—				
Hospitals and Dispensaries	5,937	6,000	6,100	6,010
Contributions	418	250	250	250
Vaccination	155	180	140	140
Registration of Births and Deaths	214	130	140	140
Conservancy, Road-cleaning and Road-watering	8,322	9,110	9,230	9,100
Total	15,046	15,670	15,860	15,640
GRANT 4—				
Lighting	2,025	2,000	1,680	1,700
Markets and Slaughter-houses	362	380	370	230
Travellers' Bungalows	132	130	130	130
Avenues	182	170	160	160
Public Garden, Survey of Land, Fire and other Charges	873	620	1,020	840
Total	3,574	3,300	3,360	3,060

Charges—cont.					Actuals, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1897-98.	Budget estimate, 1898-99.
GRANT 5—					RS.	RS.	RS.	RS.
Supervision and Management	..	..	..	..	4,033	4,260	4,110	4,350
Repayment of Debt	..	..	..	..	3,408	2,540	470	3,350
Interest on Loan	..	..	..	..	4,246	3,330	3,330	3,330
Advances Recoverable	..	..	..	..	119	..	270	50
Refunds	..	..	..	..	3	..	20	..
Grand Total					51,742	46,400	44,330	46,880
Balance	..	..	..	..	467	2,730	1,240	660

REVISED ESTIMATE FOR 1897-98.

2. The current receipts and charges are now estimated at Rs. 45,100 and Rs. 44,330, respectively, against Rs. 47,830 and Rs. 46,400 anticipated in the sanctioned budget. The decrease in the receipts, which occurs chiefly under the tax on buildings, water-tax, tolls and income from markets and slaughter-houses, is partly met by an increase under fees from travellers' bungalows and advances recovered, while the decrease in the charges appears mainly under Grant 2 and repayment of debt. The current collections under the taxes on arts and lands and the expenditure on repairs—communications during the first eight months of the year were unsatisfactory.

BUDGET ESTIMATE FOR 1898-99.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 47,270 against the revised estimate of Rs. 45,100, the increase under the tax on buildings, water-tax and tolls being partly counterbalanced by a decrease under the arts tax. The attention of the municipal council is drawn to the remarks of the Collector in paragraphs 3 to 5 of his endorsement, and the explanations and report therein referred to are awaited. As under section 66 (3) of the Act, the revision of the tax on buildings, which is proposed to be undertaken in 1898-99, cannot have effect before the next financial year, the estimate under this head will be reduced by Rs. 1,000. The sanction of Government should be obtained without delay for the proposed increase in the rate of the water-tax. The increase expected in the revenue from this source, will, in the meantime, be allowed to stand. With reference to the remarks of the Director of Public Instruction in paragraph 2 of his letter read above, the credit taken under Provincial grants on account of normal stipends will be raised from Rs. 40 to Rs. 70.

4. *Charges.*—(1) The probable charges are entered as Rs. 47,100 against Rupees 44,330 in the revised estimate, the increase, which appears mainly under repayment of debt, being partly counterbalanced by a decline under Grant 4.

(2) *Grant 1.*—The abolition of the posts of watchman and peon attached to the water works, the reduction in the salaries of the fireman and the Public Works maistry, and the discontinuance of the allowance paid to the overseer, proposed in paragraphs 14 and 16 of the Chairman's letter, are approved.

(3) *Grant 2.*—As recommended by the Director of Public Instruction, the allotment for training schools will be raised from Rs. 50 to Rs. 120. His suggestion to increase the provision for result stipends cannot be adopted in the present state of the council's finances. The attention of the Director is drawn to the municipal council's remarks in the concluding portion of paragraph 21 of the Chairman's letter.

(4) *Grant 3.*—The provision for plague charges will be reduced from Rupees 1,000 to Rs. 700, owing to want of funds. The attention of the municipal council is drawn to the Surgeon-General's remarks in paragraph 3 of his letter, and that of the Chairman to the omission pointed out in paragraph 2 of the Sanitary Commissioner's letter read above.

(5) *Grant 4.*—The abolition of the post of market peon and the reduction from three to two in the number of slaughter-house servants, referred to in paragraphs 27 and 28, are approved.

(6) *Grant 5.*—The attention of the municipal council is drawn to the remarks of the Collector in paragraph 7 of his endorsement, in which the Government fully concurs. The report called for in paragraph 2 of G.O., No. 131 M., dated 18th January 1898, regarding the powers to be delegated to the Secretary should be expedited. In the meantime, the provision made under this head will be allowed to stand. The reduction from Rs. 60 to Rs. 35 in the salary of the manager, proposed in paragraph 31 of the Chairman's letter, and the discontinuance of the Chairman's carriage allowance, which from statement II-B appears to be contemplated, are approved; but reference should have been made to the latter proposal in the Chairman's letter. With reference to G.O., No. 2473 L., dated 22nd December 1897, the contribution for the Central Office establishments will be raised from Rs. 390 to Rs. 397 or Rs. 400 in round numbers.

5. *Debt and closing balance.*—The allotment for re-payment of debt will be raised by Rs. 10 with reference to the actual requirement. As revised by Government, the budget closes with a balance of Rs. 660 or only 1.4 per cent. of the estimated receipts. This should be increased by effecting economies wherever possible.

6. The explanation of the delay of more than two months in the submission of this budget, offered in paragraph 33 of the Chairman's letter, cannot be accepted as adequate. Delay should be guarded against in future.

(True Extract.)

H. TREMENHEERE,
Ag. Secretary to Government.

To the Chairman, Municipal Council, Cuddapah.

Collector of Cuddapah.
President, District Board, Cuddapah.
Accountant-General.
Director of Public Instruction.
Surgeon-General.
Sanitary Board.
Commissioner.
Engineer.

Editors' Table.

Exd. Shaik Karim.

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Government (1898) of Madras.
LOCAL AND MUNICIPAL.

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G.O., No. 644 M., 24th March 1898.

MARCH.

Municipal Budget

Reviewing the Cuddapah — for 1898-99.

25/3/98

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From M.R.Ry. T. RANGARAO Avargal, Ex-officio Chairman, Municipal Council, Cuddapah, to the Secretary to Government, Local and Municipal Department (through the Collector of Cuddapah), dated 27th February 1898, No 166.

I have the honour to submit the budget estimate of the Cuddapah Municipality for the year 1898-99, together with the revised estimate for 1897-98, as passed by the council at their meetings held on 18th and 22nd February 1898.

REVISED ESTIMATE FOR 1897-98.

2. As detailed in the accompanying statement No. VI, the receipts and charges for the current year (1897-98) are revised as Rs. 45,570 and Rs. 44,330, respectively, against Rs. 49,130 and Rs. 46,400 anticipated in the sanctioned budget. Variations between the budget and the revised estimates are explained in the last column of the statement. The current year closes with a balance of Rs. 1,240 at the credit of the municipality.

BUDGET ESTIMATE FOR 1898-99.

3. The closing balance of the current year, viz., Rs. 1,240 is adopted as the opening balance for the year 1898-99 and the total receipts and charges are estimated at Rs. 48,510 and Rs. 47,100, respectively, leaving a balance of Rs. 1,410. The important items of receipts and charges are noticed below:—

Receipts.

4. *Tax on Arts.*—This tax is estimated at Rs. 4,000 against Rs. 4,800, the revised estimate for the current year, the decrease of Rs. 800 being apprehended when the assessments are next revised in 1898-99 under the amended schedule of the Act.

5. *Tax on Buildings.*—As in the current year, this tax is estimated at Rs. 11,000. The council intended revising the tax during the current year, but could not do so owing to famine and other unfavourable circumstances. The registers will, however, be revised at a very early date.

6. *Water-tax on Buildings and Lands.*—This is estimated at Rs. 5,500 against Rs. 4,000, the revised estimate of the tax for the current year, the increase of Rs. 1,500 being expected by revision of the tax. Considering that the present expenditure on account of water-works is three times as much as the revenue derived from the water-tax on buildings and lands, it is under contemplation to increase the percentage at which the tax is levied so as to make the expenditure bear at least an appreciable proportion to the revenue derived.

7. *Tolls.*—As anticipated in the budget estimate for the current year, the toll-revenue of the municipality underwent reduction. It amounted to Rs. 6,180; but the council expects increase by selling the gates separately instead of altogether as hitherto. The gross receipts from tolls are estimated at Rs. 7,000 and deducting Rs. 1,750 on account of the district board's share, the balance, viz., Rs. 5,250, has been taken credit for as income from tolls for 1898-99.

8. *Fees from Educational Institutions.*—This is estimated at Rs. 4,000 as detailed below:—

	Rs.
(1) Municipal High School—	2,020
High school department	1,890
Middle school	
(2) Municipal Primary School—	230
Hindu department	30
Muhammadian department	10
(3) Agady Muhammadian school	10
(4) Sayipet school	10
(5) Panchama school at Yerramukkapalli	10
Total	4,000

9. *Grants and Contributions.*—A sum of Rs. 40 is taken credit for on account of stipendiary grant for one teacher to be sent up for training, the other teachers in all the five schools under the management of the council being trained and certificated men. Credit is also taken for a further sum of Rs. 2,540 as detailed below on account of the net cost of the high school department of the municipal high school and the moiety of the pay of the drawing master employed for the municipal and aided schools:—

	Rs.
Pay of the Headmaster	2,400
" the 1st assistant	1,015
" the 2nd	744
Common charges debitable to the high school department according to the proportion of strength $\frac{60}{155} \times 638$	= 247
Total	4,406
Deduct school-fees anticipated in the high school department	2,020
Net cost	2,386
Add moiety of the drawing master's pay	150
Total	2,536

The proportionate pay of the pandits is not added, the teachers of the high school department working also in the middle school department when the pandits, &c., take up their classes.

Charges.

10. *Grant 1, New Works.*—No provision could be made for any work under this head.

11. *Repairs—Communications.*—As in the current year, a sum of Rs. 2,500 is provided for repairing the important roads and streets in the town as detailed in statement II-A.

12. *Buildings.*—A sum of Rs. 200 is provided under this head for repairing the municipal travellers' bungalow and the municipal primary school buildings.

13. *Water-supply—Repairs to works and Machinery.*—One of the two engines has been repaired this year, but the cost thereof has not yet been billed for. The other engine also requires to be repaired next year, as suggested by the Boiler Inspector. An increased provision of Rs. 1,000 is therefore made under this head against Rupees 500 in the current year.

14. *Establishment.*—The present establishment for water-works consists of—

	Rs.
One overseer	30 + 10 per mensem.
" driver	30
" fireman	25
Two engine coolies	6 each.
One watchman	6
" peon	6
" fitter	8

Besides these, there is a scavenger on Rs. 6 per mensem, his services being spared from the conservancy establishment for cleaning the two latrines built for the use of the

water-works staff at Bugga. He is made to live at the spot along with the other staff. This scavenger not having sufficient work is made to do the duties of the watchman in addition to his work as scavenger, and the services of the watchman are proposed to be dispensed with for the ensuing year. The services of the peon are likewise proposed to be dispensed with for the next year inasmuch as he has little or no work at present, and the fitter, who has not sufficient work, owing to the extension of the water-supply in the town being almost complete, will work both as fitter and peon. The permanent fireman having died, a new man who was in the Railway employ for some time has been appointed for the place. His pay is fixed at Rs. 20 per mensem for next year. With these alterations, the existing establishment for water-works will continue for next year, at a cost of Rs. 110 per mensem against Rs. 127 in the current year.

15. *Contingencies.*—As in the current year, a sum of Rs. 1,200 is provided for the inspection of the engines and for fuel and other articles required for the working of the engines:—

Inspection of engines	Rs.
Fuel	300
Oil, &c.	700
	200
Total	1,200

16. *Public Works Establishment.*—The establishment now maintained for the public works will continue for the next year, but at a cost of Rs. 444 instead of Rs. 600 per annum as at present, the decrease being due to the monthly allowance of Rs. 10, paid to the overseer in addition to his pay, having been cut off as being superfluous, and the pay of the maistry having been reduced from Rs. 15 to Rs. 12 per mensem.

17. *Grant 2, Education—Training Schools—Stipends to Normal Students.*—A sum of Rs. 50 is provided for stipends to a teacher to be sent up for training in 1898-99.

18. *Municipal Schools—Salary System—Establishment.*—The first, second and the fourth assistant masters of the municipal high school will become entitled to increments of Rs. 5, Rs. 4 and Rs. 3, respectively, in the ensuing year, and provision has accordingly been made for the same. As the drawing master employed for the municipal and aided schools devotes only half of his time to the high school, one half of his pay per annum, i.e., Rs. 150, is shown under this head, the other half being debited to schools on the salary-result system. The cost of the high school establishment including half the pay of the drawing master is estimated at Rs. 6,940, and a further sum of Rs. 300 is provided for contingencies as shown below:—

Prize books	Rs.
Charges connected with periodical examinations	67
Hot weather charges	30
Stationery and class-books	50
Furniture	100
Other miscellaneous charges	30
	20
Total	297

19. *Salary-result System.*—The five schools that are now managed by the council on salary-result system will continue for the ensuing year, and their cost is estimated at Rs. 1,640 for establishment, Rs. 500 for result grants and Rs. 100 for contingencies, against Rs. 1,640, Rs. 500 and Rs. 150, respectively, in the current year. The sum of Rs. 500 provided under result grants is distributed among the five schools as shown below:—

Hindu department for the municipal primary school	Rs.
Muhammadan department	300
Muhammadan school, Agady	150
Sayepet school	20
Panchama school at Yerramukapally	15
	15
Total	500

The sum of Rs. 100 provided under contingencies for the said five schools is distributed as below:—

House-rent for Agady school	Rs.
for Sayepet	12
Stationery for the five schools	24
Furniture	30
Prize-books	10
	24
Total	100

20. *Result Grants.*—With reference to the current year's earnings, a sum of Rs. 400 is provided under result grants for the Hindu and Muhammadan pial schools in the municipality.

21. *Inspection—Contribution to Local Boards.*—The present arrangement with the district board to pay an annual contribution of Rs. 90 for the inspection of the Muhammadan result schools in the municipality by the district board's inspecting schoolmaster will continue for the next year. Provision is also made for an inspecting schoolmaster on Rs. 15 per mensem for the inspection of the Hindu result schools in the municipality and for a gymnastic instructor for elementary schools on Rs. 10 per mensem as in the current year, and a sum of Rs. 20 is provided for his contingencies, viz., the purchase of apparatus, if necessary. The post of inspecting schoolmaster was considered to be a superfluous charge and was proposed to be abolished in the current year. But the Director of Public Instruction disapproved of the council's proposal, and the Government agreed with him. The council are still of opinion that, for ten schools in the municipality, an inspecting schoolmaster on Rs. 15 per mensem is quite unnecessary.

22. The estimated outlay on education for 1898-99 amounts to Rs. 10,340 against Rs. 10,180, the revised estimate for the current year.

23. *Grant 3, Medical, &c.*—The present establishment for the municipal hospital will continue for the next year at a cost of Rs. 2,760 against Rs. 2,750 in the current year, the increase being due to the pay of the second compounder being fixed at Rs. 12 per mensem, with effect from the 1st of December 1898, when he completes his five years' service under G.O., No. 1677 L., dated 11th September 1888. The following allotments are made for medicines, diet and contingent charges for the hospital, and the council regret their inability, under the present state of finances, to make increased provision thereunder as proposed by the District Medical and Sanitary Officer in charge of the hospital:—

Medicines and supplies	Rs.
Diet of patients	1,200
Sundries and contingencies	1,200
Bedding and clothing	600
Furniture	100
Stationery, &c.	100
	50
Total	3,250

The establishments sanctioned for the current year for vaccination, registration, conservancy and private scavenging service will continue for the ensuing year, the cost thereof being the same as in the current year, and provision is made under other charges for the purchase of a few air-tight iron receptacles for use at the public latrines in the town.

24. *Cholera and Plague Charges.*—With reference to the expenditure incurred during the current year under this head, a sum of Rs. 1,000 is provided notwithstanding that the population of the town is only 17,379 as per last census.

25. The total expenditure estimated under Grant 3 for 1898-99 amounts to Rs. 5,950 against Rs. 15,860, the revised estimate for the current year.

26. *Grant 4, Lighting, &c.—Lighting.*—The present arrangement for the lighting of lamps in the municipality will continue for the next year. The number of municipal lights in the town is at present 165, which is not quite sufficient for a large town like Cuddapah. Provision is therefore made for increasing the number of lights by at least ten.

27. *Market Establishment.*—The present establishment for the municipal market consists of a peon and a toty at a cost of Rs. 120 per annum. The market-renter being held responsible for keeping order in the market, the services of a peon for the market are found unnecessary. The peon is proposed to be discontinued for the next year, provision being made only for a toty on Rs. 4 per mensem.

28. *Slaughter-house Establishment.*—This establishment consists of three servants on Rs. 6 each per mensem, one of whom being employed to fetch water for the cleaning of the premises of the slaughter-houses. A water-pipe having recently been introduced into the slaughter-house, the services of the water-man are found unnecessary. Provision is therefore made for only two servants on Rs. 6 each per mensem. The other establishments under this Grant will continue for the next year at the same cost as in the current year.

29. *Other Charges.*—A sum of Rs. 100 is provided under this head as detailed below:—

Kist on municipal lands	..	..	..	..	Rs.
Cost of tin-tickets for carts and vehicles	..	..	..	..	10
Pay of tom-tom beater	..	..	..	..	20
Numbering houses and writing street boards	..	..	..	..	36
Other miscellaneous charges	..	..	..	..	30
	..	..	..	..	4
	..	..	..	..	—
	..	..	..	..	100

30. The total expenditure under Grant 4 for 1898-99 amounts to Rs. 2,860 against Rs. 3,360, the revised estimate for the current year.

31. *Grant 5, Supervision and Management.*—It becomes necessary to make provision for the appointment of a secretary on Rs. 100 per mensem with the consequence that the pay of the manager has to be reduced to Rs. 35. In the present state of the finances, more especially in view of the want of funds to provide for the investment on account of the water-works sinking fund, amounting to Rs. 2,000, the municipal council will feel considerably relieved, if they are spared the necessity of appointing a secretary for another year. Till an appreciable proportion is attained between receipts and expenditure under water-works, it becomes very nearly impossible to add to the present charges by making costly additions to the office establishment. With these modifications, the establishment maintained for office and collection in the current year will continue for the next year, the cost thereof being Rs. 3,350 per annum against Rs. 2,450 in the current year.

32. *Repayment of Debt.*—As stated in paragraph 6 *supra*, the house and water taxes not having been revised during the current year and the toll revenue and the income from market and slaughter-houses having considerably fallen off, there was a large decrease in the estimated revenue of the municipality for the year, and in consequence thereof the council regret that they could not invest any amount on account of the water-works sinking fund during the current year. A sum of Rs. 3,000 is therefore proposed to be invested next year and provision is also made for the repayment of the special loan and interest due to debenture-holders during the year.

33. I regret there has been an undue delay in the submission of the revised and budget estimates. They were prepared in January 1898, but the question of revision of house and water taxes having been referred to a sub-committee and no report having been received from them, a meeting was convened on the 12th instant for the discussion of the revised and budget estimates. No meeting could be held on that day for want of quorum and the meeting had to be adjourned to 18th instant on which date only the revised estimate could be discussed and passed. The meeting was again adjourned to the 22nd instant when the budget estimate for 1898-99 was discussed and passed. But the question of revision of the water-tax is still under contemplation pending report from the sub-committee.

Dis. No. 16-Tour.

Forwarded.

2. The most noticeable points in the budget are—

- (a) Reduction of Rs. 800 in the tax on arts.
- (b) The omission to revise the assessment on buildings owing to famine and other unfavourable circumstances.
- (c) Increase of Rs. 1,500 in the water-tax on buildings and lands.
- (d) Decrease in the toll revenue.
- (e) The proposal to postpone the appointment of a secretary for another year.
- (f) Failure to pay the sinking fund during 1897-98 and the provision of Rs. 3,000 for investment during 1898-99.

3. The reduction in the tax on arts is attributed to the revision of assessments under the amended schedule of the Act. The Act came into force in 1897-98; and it is not explained why any reduction is expected in 1898-99 as compared with the amount realized in the current year. The Chairman has been asked to explain this more fully.

4. The omission to revise the assessment on buildings is attributed to famine and other unfavourable circumstances. This explanation seems unsatisfactory. The Chairman has been asked to explain what steps have been taken to carry out the orders of Government during the ensuing year.

5. The proposal to increase the tax on buildings and lands appears to be desirable and even necessary. From paragraph 33 of the Chairman's letter, it appears that the subject was referred to a sub-committee, but that no report was received from it before the budget came up for discussion. If special arrangements had been made by the Chairman it would not have been difficult to settle this question before the dates of the budget meetings. The Chairman has been asked to obtain the sub-committee's report without delay, and to submit, after passing their proposals, through the council, a special report to Government at a very early date.

6. As regards the toll revenue, the council expects an increase by selling gates separately instead of all together as hitherto. I understand that the tolls were since sold and that there has been an increase. When the result of the sale is known, the budget should be revised. The Chairman has been asked to do so.

7. I do not think the reasons given for postponing the appointment of the secretary for another year sufficient. The pay of the secretary was proposed to be partly met from the following sources:—

- (a) By discontinuing the Chairman's carriage allowance of Rs. 50 per mensem.
- (b) By reducing the pay of the manager from Rs. 60 to Rs. 35 per mensem.

These two items make up Rs. 75 and the balance to be met from the general municipal funds will only be Rs. 25 per mensem.

By a careful revision of the tax on buildings and water-tax and with the increased revenue from the lease of tolls and market, it should be possible to provide for a secretary, as also for the investment on account of the water-works sinking fund. Before expressing a decided opinion on this point, the budget should, I think, be revised with reference to my remarks in previous paragraphs, and I have called on the Chairman to do so with as little delay as practicable.

(Signed E. VAUGHAN,
Ag. Collector.

10th March 1898.

From A. S. RUSSELL, Esq., Acting Sanitary Engineer to Government, to the Secretary to Government, Local and Municipal Department, dated Fort St. George, 3rd March 1898, No. 293.

With reference to the budget estimate of the municipal council of Cuddapah for 1898-99, of which a copy has been sent to this office, I have the honour to state that the allotments under 2 (d). Repairs—Water-supply are adequate.

From the Honourable Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 4th March 1898, No. 2243.

I have the honour to submit the following remarks on the educational portion of the budget estimate of the Cuddapah Municipality for 1898-99.

2. Under "Training schools," a provision is made of Rs. 50 for payment of stipends to a student to be sent for training. I do not know how this sum has been arrived at. Apparently the council proposes to send for training a student of the primary grade, and, if it be so, the allotment for stipends should be raised to Rs. 60, of the administration report of the council for 1896-97 in regard to the large number of unqualified teachers, it is necessary that the provision under this head should be increased. An allotment of Rs. 120 may therefore be made for training two men of the primary grade, the grant on this account, for which credit has been taken, being raised to Rs. 70 in round numbers. The inspecting officers will be directed to select men for training.

3. The allotment for result stipends for the schools on the salary-result system should, with reference to the actuals of 1896-97, be raised to Rs. 600 at least, funds being available.

4. With these modifications, the net expenditure proposed under Grant 2 will be Rs. 3,830 (Rs. 10,510 — 6,680) which is less than 12 per cent. of the estimated income from taxation, rents and markets.

5. The delay in submitting my remarks was due to the late receipt of extracts from the Chairman. They were received only yesterday after two reminders had been sent.

From Surgeon-Major-General C. SIBTHORPE, C.B., F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 7th March 1898, No. 218.

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

2. The recommendations of the District Medical and Sanitary Officer (a) that a gardener should be entertained and (b) that the allotments under medicines and surgical instruments, diets and furniture should be increased have not been carried out for want of funds.

3. I would point out that the municipality are not at all liberal, and that these requirements have been before them for at least three years.

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, 7th March 1898, No. 547-S.

I have the honour to state that I have no remarks to offer on the Cuddapah Municipal budget for 1898-99. The proposed expenditure on conservancy is nearly 20 per cent. of the estimated current receipts.

2. No extract from statement II-A has accompanied the budget and in consequence I am unable to say whether any works of a sanitary nature are in contemplation for execution under Grant 1.

ORDER—No. 644 M., dated 24th March 1898.

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

	Actuals, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1897-98.	Budget estimate, 1898-99.
	RS.	RS.	RS.	RS.
Receipts.				
Balance brought forward	6,485	1,300	470	1,240
Tax on Arts	3,704	5,010	4,810	4,010
Tax on Buildings and Lands	9,929	11,210	10,210	10,210
Water-tax on Buildings and Lands	3,979	4,500	4,000	5,500
Tax on Vehicles and Animals	1,195	1,420	1,420	1,420
Tax on Carts	746	950	1,000	1,000
Tolls	7,200	5,250	4,640	5,250
Realizations under Special Acts	25	40	50	50
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	250	280	490	280
Conservancy Receipts	275	300	270	300
Fees and Revenue from Educational Institutions	3,759	4,000	4,000	4,000
Fees and Revenue from Medical Institutions	122	120	50	50
Income from Markets and Slaughter-houses	5,844	6,640	5,760	6,000
License Fees	458	400	400	400
Other Fees	134	140	270	280
Fines under Municipal and other Acts	381	400	400	400
Interest on Investments and Premium on Loans	497	450	450	470
Grants and Contributions from Government	2,272	2,840	2,770	2,610
Grants and Contributions from Local Boards	2,500	2,000	2,000	2,000
Recoveries for Services to Private Individuals	1,744	1,180	1,130	1,250
Miscellaneous	101	60	60	60
Sale-proceeds of Government Securities, &c., and Realizations of	533	600	660	700
Sinking Fund	66	50	260	60
Advances Recovered	52,209	49,130	45,570	47,540
Total				
Charges.				
GRANT 1—	1,181	..	30	..
New Works—	591	..	..	..
Buildings	3,586	2,630	2,000	2,500
Water-supply	312	400	350	200
Repairs—	4,766	3,220	3,750	3,520
Communications	142	..	..	..
Buildings	564	600	600	450
Water-supply	65	20	..	20
Miscellaneous Public Improvement	..	..	..	..
Establishment	..	..	..	..
Tools and Plant and other Stores	11,207	6,870	6,730	6,690
Total				
GRANT 2—	7	120	50	120
Training Schools	6,848	7,090	7,090	7,240
Municipal Schools—	2,429	2,290	2,240	2,240
On the Salary System	..	..	..	..
On the Salary-result System	410	500	400	400
Grants-in-aid—	292	290	280	280
Result grants	120	140	120	130
Inspection	..	..	..	..
Miscellaneous	10,106	10,430	10,180	10,410
Total				
GRANT 3—	5,937	6,000	6,100	6,010
Hospitals and Dispensaries	418	250	250	250
Contributions	155	180	140	140
Vaccination	214	130	140	140
Registration of Births and Deaths	8,322	9,110	9,230	9,100
Conservancy, Road-cleaning and Road-watering	15,046	15,670	15,860	15,640
Total				
GRANT 4—	2,025	2,000	1,680	1,700
Lighting	362	380	370	230
Markets and Slaughter-houses	132	130	130	130
Travellers' Bungalows	182	170	160	160
Avenues	873	620	1,020	840
Public Garden, Survey of Land, Fire and other Charges	3,574	3,300	3,360	3,060
Total				

Charges—cont.		Actuals, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1897-98.	Budget estimate, 1898-99.
		RS.	RS.	RS.	RS.
GRANT 5—					
Supervision and Management	..	4,033	4,260	4,110	4,350
Repayment of Debt	..	3,408	2,540	470	3,350
Interest on Loan	..	4,216	3,330	3,330	3,330
Advances Recoverable	..	119	..	270	..
Refunds	..	3	..	20	..
Balance	..	51,742	46,400	44,330	46,880
Grand Total	..	467	2,730	1,240	660

REVISED ESTIMATE FOR 1897-98.

2. The current receipts and charges are now estimated at Rs. 45,100 and Rs. 44,330, respectively, against Rs. 47,830 and Rs. 46,400 anticipated in the sanctioned budget. The decrease in the receipts, which occurs chiefly under the tax on buildings, water-tax, tolls and income from markets and slaughter-houses, is partly met by an increase under fees from travellers' bungalows and advances recovered, while the decrease in the charges appears mainly under Grant 2 and repayment of debt. The current collections under the taxes on arts and lands and the expenditure on repairs—communications during the first eight months of the year were unsatisfactory.

BUDGET ESTIMATE FOR 1898-99.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 47,270 against the revised estimate of Rs. 45,100, the increase under the tax on buildings, water-tax and tolls being partly counterbalanced by a decrease under the arts tax. The attention of the municipal council is drawn to the remarks of the Collector in paragraphs 3 to 5 of his endorsement, and the explanations and report therein referred to are awaited. As under section 66 (3) of the Act, the revision of the tax on buildings, which is proposed to be undertaken in 1898-99, cannot have effect before the next financial year, the estimate under this head will be reduced by Rs. 1,000. The sanction of Government should be obtained without delay for the proposed increase in the rate of the water-tax. The increase expected in the revenue from this source, will, in the meantime, be allowed to stand. With reference to the remarks of the Director of Public Instruction in paragraph 2 of his letter read above, the credit taken under Provincial grants on account of normal stipends will be raised from Rs. 40 to Rs. 70.

4. *Charges.*—(1) The probable charges are entered as Rs. 47,100 against Rupees 44,330 in the revised estimate, the increase, which appears mainly under repayment of debt, being partly counterbalanced by a decline under Grant 4.

(2) *Grant 1.*—The abolition of the posts of watchman and peon attached to the water works, the reduction in the salaries of the fireman and the Public Works maistry, and the discontinuance of the allowance paid to the overseer, proposed in paragraphs 14 and 16 of the Chairman's letter, are approved.

(3) *Grant 2.*—As recommended by the Director of Public Instruction, the allotment for training schools will be raised from Rs. 50 to Rs. 120. His suggestion to increase the provision for result stipends cannot be adopted in the present state of the council's finances. The attention of the Director is drawn to the municipal council's remarks in the concluding portion of paragraph 21 of the Chairman's letter.

(4) *Grant 3.*—The provision for plague charges will be reduced from Rupees 1,000 to Rs. 700, owing to want of funds. The attention of the municipal council is drawn to the Surgeon-General's remarks in paragraph 3 of his letter, and that of the Chairman to the omission pointed out in paragraph 2 of the Sanitary Commissioner's letter read above.

(5) *Grant 4.*—The abolition of the post of market peon and the reduction from three to two in the number of slaughter-house servants, referred to in paragraphs 27 and 28, are approved.

(6) *Grant 5.*—The attention of the municipal council is drawn to the remarks of the Collector in paragraph 7 of his endorsement, in which the Government fully concurs. The report called for in paragraph 2 of G.O., No. 131 M., dated 18th January 1898, regarding the powers to be delegated to the Secretary should be expedited. In the meantime, the provision made under this head will be allowed to stand. The reduction from Rs. 60 to Rs. 35 in the salary of the manager proposed in paragraph 31 of the Chairman's letter, and the discontinuance of the Chairman's carriage allowance, which from statement II-B appears to be contemplated, are approved; but reference should have been made to the latter proposal in the Chairman's letter. With reference to G.O., No. 2473 L., dated 22nd December 1897, the contribution for the Central Office establishments will be raised from Rs. 390 to Rs. 397 or Rs. 400 in round numbers.

5. *Debt and closing balance.*—The allotment for re-payment of debt will be raised by Rs. 10 with reference to the actual requirement. As revised by Government, the budget closes with a balance of Rs. 660 or only 1.4 per cent. of the estimated receipts. This should be increased by effecting economies wherever possible.

6. The explanation of the delay of more than two months in the submission of this budget offered in paragraph 33 of the Chairman's letter, cannot be accepted as adequate. Delay should be guarded against in future.

(True Extract.)

Ag. Secretary to Government.

To the Chairman, Municipal Council, Cuddapah.
 " Collector of Cuddapah.
 " President, District Board, Cuddapah.
 " Accountant-General.
 " Director of Public Instruction.
 " Surgeon-General.
 " Sanitary Board.
 " Commissioner.
 " Engineer.

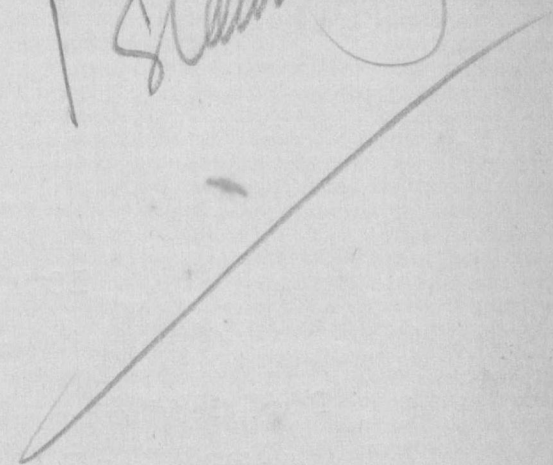
Editors' Table.

Exd. Shaik Karim.

10/19/20

Cuddapah.

1 Standing



GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

1A/8 ✓
x
READ—the following paper:—

From M.R. Ry. T. RANGAROW Avargal, Ex-officio Chairman, Municipal Council, Cuddapah, to the Secretary to Government, Local and Municipal Department (through the Collector of Cuddapah), dated 27th February 1898, No 166.

I have the honour to submit the budget estimate of the Cuddapah Municipality for the year 1898-99, together with the revised estimate for 1897-98, as passed by the council at their meetings held on 18th and 22nd February 1898.

REVISED ESTIMATE FOR 1897-98.

2. As detailed in the accompanying statement No. VI, the receipts and charges for the current year (1897-98) are revised as Rs. 15,570 and Rs. 44,330, respectively, against Rs. 49,130 and Rs. 46,400 anticipated in the sanctioned budget. Variations between the budget and the revised estimates are explained in the last column of the statement. The current year closes with a balance of Rs. 1,240 at credit of the municipality.

BUDGET ESTIMATE FOR 1898-99.

3. The closing balance of the current year, viz., Rs. 1,240 is adopted as the opening balance for the year 1898-99 and the total receipts and charges are estimated at Rs. 48,510 and Rs. 47,100, respectively, leaving a balance of Rs. 1,410. The important items of receipts and charges are noticed below:—

Receipts.

Tax on Arts.—This tax is estimated at Rs. 4,000 against Rs. 4,800, the revised estimate for the current year, the decrease of Rs. 800 being apprehended when the assessments are next revised in 1898-99 under the amended schedule of the Act.

Tax on Buildings.—As in the current year, this tax is estimated at Rs. 11,000. The council intended revising the tax during the current year, but could not do so owing to famine and other unfavourable circumstances. The registers will, however, be revised at a very early date.

Water-tax on Buildings and Lands.—This is estimated at Rs. 5,500 against Rupees 4,000, the revised estimate of the tax for the current year, the increase of Rs. 1,500 being expected by revision of the tax. Considering that the present expenditure on account of water-works is three times as much as the revenue derived from the water-tax on buildings and lands, it is under contemplation to increase the percentage at which the tax is levied so as to make the expenditure bear at least an appreciable proportion to the revenue derived.

Tolls.—As anticipated in the budget estimate for the current year, the toll-revenue of the municipality underwent reduction. It amounted to Rs. 6,180; but the council expects increase by selling the gates separately instead of altogether as hitherto. The gross receipts from tolls are estimated at Rs. 7,000 and deducting Rs. 1,750 on account of the district board's share, the balance, viz., Rs. 5,250, has been taken credit for as income from tolls for 1898-99.

8 Fees from Educational Institutions.—This is estimated at Rs. 4,000 as detailed below:—

	RS.
(1) Municipal High School—	
High school department	2,020
Middle school	1,090
(2) Municipal Primary School—	
Hindu department	230
Muhammadan department	30
(3) Agady Muhammadan school	10
(4) Sayipet school	10
(5) Panchama school at Yerramukkapalli	..
Total	4,000

9 Grants and Contributions.—A sum of Rs. 40 is taken credit for on account of stipendiary grant for one teacher to be sent up for training, the other teachers in all the five schools under the management of the council being trained and certificated men. Credit is also taken for a further sum of Rs. 2,540 as detailed below on account of the net cost of the high school department of the municipal high school and the moiety of the pay of the drawing master employed for the municipal and aided schools:—

	RS.
Pay of the Headmaster	2,400
" the 1st assistant	1,015
" the 2nd	744
Common charges debitable to the high school department according to the proportion of strength $\frac{60}{155} \times 638$	= 247
Total	4,406
Deduct school-fees anticipated in the high school department	2,020
Net cost	2,386
Add moiety of the drawing master's pay	150
Total	2,536

The proportionate pay of the pandits is not added, the teachers of the high school department working also in the middle school department when the pandits, &c., take up their classes.

Charges.

10. 4. Grant 1, New Works.—No provision could be made for any work under this head.

11. Repairs—Communications.—As in the current year, a sum of Rs. 2,500 is provided for repairing the important roads and streets in the town as detailed in statement II-A.

12. Buildings.—A sum of Rs. 200 is provided under this head for repairing the municipal travellers' bungalow and the municipal primary school buildings.

13. Water-supply—Repairs to works and Machinery.—One of the two engines has been repaired this year, but the cost thereof have not yet been billed for. The other engine also requires to be repaired next year, as suggested by the Boiler Inspector. An increased provision of Rs. 1,000 is therefore made under this head against Rupees 500 in the current year.

14. Establishment.—The present establishment for water-works consists of—

	RS.
One overseer	30 + 10 per mensem.
" driver	30
" fireman	25
Two engine coolies	6 each.
One watchman	6
" peon	6
" fitter	8

Besides these, there is a scavenger on Rs. 6 per mensem, his services being spared from the conservancy establishment for cleaning the two latrines built for the use of the

water-works staff at Bugga. He is made to live at the spot along with the other staff. This scavenger not having sufficient work is made to do the duties of the watchman in addition to his work as scavenger, and the services of the watchman are proposed to be dispensed with for the ensuing year. The services of the peon are likewise proposed to be dispensed with for the next year inasmuch as he has little or no work at present, and the fitter, who has not sufficient work, owing to the extension of the water-supply in the town being almost complete, will work both as fitter and peon. The permanent fireman having died, a new man who was in the Railway employ for some time has been appointed for the place. His pay is fixed at Rs. 20 per mensem for next year. With these alterations, the existing establishment for water-works will continue for next year, at a cost of Rs. 110 per mensem against Rs. 127 in the current year.

15. *Contingencies.*—As in the current year, a sum of Rs. 1,200 is provided for the inspection of the engines and for fuel and other articles required for the working of the engines:—

Inspection of engines	Rs.
Fuel	300
Oil, &c.	700
	200
Total	1,200

16. *Public Works Establishment.*—The establishment now maintained for the public works will continue for the next year, but at a cost of Rs. 444 instead of Rs. 600 per annum as at present, the decrease being due to the monthly allowance of Rs. 10, paid to the overseer in addition to his pay, having been cut off as being superfluous, and as also to the pay of the maistry having been reduced from Rs. 15 to Rs. 12 per mensem.

17. *Grant 2, Education—Training Schools—Stipends to Normal Students.*—A sum of Rs. 50 is provided for stipends to a teacher to be sent up for training in 1898-99.

18. *Municipal Schools—Salary System—Establishment.*—The first, second and the fourth assistant masters of the municipal high school will become entitled to increments of Rs. 5, Rs. 4 and Rs. 3, respectively, in the ensuing year, and provision has accordingly been made for the same. As the drawing master employed for the municipal and aided schools devotes only half of his time to the high school, one half of his pay per annum, i.e., Rs. 150, is shown under this head, the other half being debited to schools on salary-result system. The cost of the high school establishment including half the pay of the drawing master is estimated at Rs. 6,940, and a further sum of Rs. 300 is provided for contingencies as shown below:—

Prize books	Rs.
Charges connected with periodical examinations	67
Hot weather charges	30
Stationery and class-books	50
Furniture	100
Other miscellaneous charges	30
	20
Total	297

19. *Salary-result System.*—The five schools that are now managed by the council on salary-result system will continue for the ensuing year, and their cost is estimated at Rs. 1,640 for establishment, Rs. 500 for results grants and Rs. 100 for contingencies, against Rs. 1,640, Rs. 500 and Rs. 150, respectively, in the current year. The sum of Rs. 500 provided under results grants is distributed among the five schools as shown below:—

Hindu department for the municipal primary school	Rs.
Muhammadian department	300
Muhammadian school, Agady	150
Sayepet school	20
Panchama school at Yerramukapally	15
Total	500

The sum of Rs. 100 provided under contingencies for the said five schools is distributed as below:—

House-rent for Agady school	Rs.
" for Sayepet	12
Stationery for the five schools	24
Furniture	30
Prize-books	10
	24
Total	100

20. *Results Grants.*—With reference to the current year's earnings, a sum of Rs. 400 is provided under results grants for the Hindu and Muhammadan pial schools in the municipality.

21. *Inspection—Contribution to Local Boards.*—The present arrangement with the district board to pay an annual contribution of Rs. 90 for the inspection of the Muhammadan results schools in the municipality by the district board's inspecting schoolmaster will continue for the next year. Provision is also made for an inspecting schoolmaster on Rs. 15 per mensem for the inspection of the Hindu results schools in the municipality and for a gymnastic instructor for elementary schools on Rs. 10 per mensem as in the current year, and a sum of Rs. 20 is provided for his contingencies, viz., the purchase of apparatus, if necessary. The post of inspecting schoolmaster was considered to be a superfluous charge and was proposed to be abolished in the current year. But the Director of Public Instruction disapproved the council's proposal, and the Government agreed with him. The council are still of opinion that, for ten schools in the municipality, an inspecting schoolmaster on Rs. 15 per mensem is quite unnecessary.

22. The estimated outlay on education for 1898-99 amounts to Rs. 10,340 against Rs. 10,180, the revised estimate for the current year.

23. *Grant 3, Medical, &c.*—The present establishment for the municipal hospital will continue for the next year at a cost of Rs. 2,760 against Rs. 2,750 in the current year, the increase being due to the pay of the second compounder being fixed at Rs. 12 per mensem, with effect from the 1st of December 1898, when he completes his five years' service under G.O., No. 1677 L., dated 11th September 1888. The following allotments are made for medicines, diet and contingent charges for the hospital, and the council regret their inability, under the present state of finances, to make increased provisions thereunder as proposed by the District Medical and Sanitary Officer in charge of the hospital:—

Medicines and supplies	Rs.
Diet of patients	1,200
Sundries and contingencies	1,200
Bedding and clothing	600
Furniture	100
Stationery, &c.	100
	50
Total	3,250

The establishments sanctioned for the current year for vaccination, registration, conservancy and private scavenging service will continue for the ensuing year, the cost thereof being the same as in the current year, and provision is made under other charges for the purchase of a few air-tight iron receptacles for use at the public latrines in the town.

24. *Cholera and Plague Charges.*—With reference to the expenditure incurred during the current year under this head, a sum of Rs. 1,000 is provided notwithstanding that the population of the town is only 17,379 as per last census.

25. The total expenditure estimated under Grant 3 for 1898-99 amounts to Rupees 5,950 against Rs. 15,860, the revised estimate for the current year.

26-7. *Grant 4, Lighting, &c.—Lighting.*—The present arrangement for the lighting of lamps in the municipality will continue for the next year. The number of municipal lights in the town is at present 165, which is not quite sufficient for a large town like Cuddapah. Provision is therefore made for increasing the number of lights by at least ten.

27 *Market Establishment.*—The present establishment for the municipal market consists of a peon and a toty at a cost of Rs. 120 per annum. The market-renter being held responsible for keeping order in the market, the services of a peon for the market are found unnecessary. The peon is proposed to be discontinued for the next year, provision being made only for a toty on Rs. 4 per mensem.

28 *Slaughter-house Establishment.*—This establishment consists of three servants on Rs. 6 each per mensem, one of whom being employed to fetch water for the cleaning of the premises of the slaughter-houses. A water-pipe having recently been introduced into the slaughter-house, the services of the water-man are found unnecessary. Provision is therefore made for only two servants on Rs. 6 each per mensem.

The other establishments under this Grant will continue for the next year at the same cost as in the current year.

29 *Other Charges.*—A sum of Rs. 100 is provided under this head as detailed below:—

Kist on municipal lands	Rs.
Cost of tin-tickets for carts and vehicles	10
Pay of tom-tom beater	20
Numbering house and writing street boards	36
Other miscellaneous charges	30
	4
Total	100

30 The total expenditure under Grant 4 for 1898-99 amounts to Rs. 2,860 against Rs. 3,360, the revised estimate for the current year.

31 *Grant 5, Supervision and Management.*—It becomes necessary to make provision for the appointment of a secretary on Rs. 100 per mensem with the consequence that the pay of the manager has to be reduced to Rs. 35. In the present state of the finances, more especially in view of the want of funds to provide for the investment on account of the water-works sinking fund, amounting to Rs. 2,000, the municipal council will feel considerably relieved, if they are spared the necessity of appointing a secretary for another year. Till an appreciable proportion is attained between receipts and expenditure under water-works, it becomes very nearly impossible to add to the present charges by making costly additions to the office establishment. With these modifications, the establishment maintained for office and collection in the current year will continue for the next year, the cost thereof being Rs. 3,350 per annum against Rs. 2,450 in the current year.

32 *Repayment of Debt.*—As stated in paragraph 1 *supra*, the house and water taxes not having been revised during the current year and the tolls revenue and the income from market and slaughter-houses having considerably fallen off, there was a large decrease in the estimated revenue of the municipality for the year, and in consequence thereof the council regret that they could not invest any amount on account of the water-works sinking fund during the current year. A sum of Rs. 3,000 is therefore proposed to be invested next year and provision is also made for the repayment of the special loan and interest due to debenture-holders during the year.

33 9. I regret there has been an undue delay in the submission of the revised and budget estimates. They were prepared in January 1898, but the question of revision of house and water taxes having been referred to a sub-committee and no report having been received from them, a meeting was convened on the 12th instant for the discussion of the revised and budget estimates. No meeting could be held on that day for want of quorum and the meeting had to be adjourned to 18th instant on which date only the revised estimate could be discussed and passed. The meeting was again adjourned to the 22nd instant when the budget estimate for 1898-99 was discussed and passed. But the question of revision of the water tax is still under contemplation pending report from the sub-committee.

Forwarded.

2. The most noticeable points in the budget are—

- (a) Reduction of Rs. 800 in the tax on arts.
- (b) The omission to revise the assessment on buildings owing to famine and other unfavourable circumstances.
- (c) Increase of Rs. 1,500 in the water-tax on buildings and lands.
- (d) Decrease in the toll revenue.
- (e) The proposal to postpone the appointment of a secretary for another year.
- (f) Failure to pay the sinking fund during 1897-98 and the provision of Rs. 3,000 for investment during 1898-99.

3. The reduction in the tax on arts is attributed to the revision of assessment under the amended schedule of the Act. The Act came into force in 1897-98; and it is not explained why any reduction is expected in 1898-99 as compared with the amount realized in the current year. The Chairman has been asked to explain this more fully.

4. The omission to revise the assessment on buildings is attributed to famine and other unfavourable circumstances. This explanation seems unsatisfactory. The Chairman has been asked to explain what steps have been taken to carry out the orders of Government during the ensuing year.

5. The proposal to increase the tax on buildings and lands appears to be desirable and even necessary. From paragraph 3 of the Chairman's letter, it appears that the subject was referred to a sub-committee, but that no report was received from it before the budget came up for discussion. If special arrangements had been made by the Chairman it would not have been difficult to settle this question before the dates of the budget meetings. The Chairman has been asked to obtain the sub-committee's report without delay, and to submit, after passing their proposals, through the council, a special report to Government at a very early date.

6. As regards the toll revenue, the council expects an increase by selling gates separately instead of all together as hitherto. I understand that the tolls were since sold and that there has been an increase. When the result of the sale is known, the budget should be revised. The Chairman has been asked to do so.

7. I do not think the reasons given for postponing the appointment of the secretary for another year sufficient. The pay of the secretary was proposed to be partly met from the following sources:—

- (a) By discontinuing the Chairman's carriage allowance of Rs. 50 per mensem.
- (b) By reducing the pay of the manager from Rs. 60 to Rs. 35 per mensem.

These two items make up Rs. 75 and the balance to be met from the general municipal funds will only be Rs. 25 per mensem.

By a careful revision of the tax on buildings and water-tax and with the increased revenue from the lease of tolls and market, it should be possible to provide for a secretary, as also for the investment on account of the water-works sinking fund. Before expressing a decided opinion on this point, the budget should, I think, be revised with reference to my remarks in previous paragraphs, and I have called on the Chairman to do so with as little delay as practicable.

(Signed) E. VAUGHAN,
Ag. Collector.

10th March 1898.

Cuddapah Budget for 1898-99.

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings:—

Current No. *1019* of 1898, dated *27th Feb.* from the *Chairman, M.C. Cuddapah*
63rd Dec.
 Current No. *965* of 1898, dated *3rd March* from the *Samp. Comr.*
 Current No. *975* of 1898, dated *4th —* from the *D.O. I.*
 Current No. *993* of 1898, dated *7th —* from the *S. General,*
" 999 — — — *7th —* *Samp. Comr.*
Order. Rs. 644 m 24/3/98
Cuddapah Municipality for

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

				Actuals, 1896-97.	Budget Estimate, 1897-98.	Revised Estimate, 1897-98.	Budget Estimate, 1898-99.		
				Rs.	Rs.	Rs.	Rs.		
Receipts.									
Balance brought forward	..	..	..	6,485	1,300	470	1,240		
Tax on Arts	..	..	..	3,704	5,010	4,810	4,010		
Tax on Buildings and Lands	..	..	..	9,929	11,210	10,210	11,210	10,210	
Water-Tax on Buildings and Lands	..	..	..	3,979	4,500	4,000	5,500		
Tax on Vehicles and Animals	..	..	..	1,195	1,420	1,420	1,420		
Tax on Carts	..	..	..	746	950	1,000	1,000		
Tolls	..	..	..	7,200	5,250	4,640	5,250		
Realizations under Special Acts	..	..	..	25	40	50	50		
Rent of Lands, Buildings, &c, and sale-proceeds of Lands, &c.	..	..	..	250	230	490	280		
Conservancy Receipts	..	..	..	275	300	270	300		
Fees and Revenue from Educational Institutions	..	..	..	3,759	4,000	4,000	4,000		
Fees and Revenue from Medical Institutions	..	..	..	132	120	50	50		
Income from Markets and Slaughter-houses	..	..	..	5,844	6,640	5,760	6,000		
License fees	..	..	..	458	400	400	400		
Other fees	..	..	..	134	140	270	280		
Fines under Municipal and other Acts	..	..	..	381	400	400	400		
Interest on Investments and premium on Loans	..	..	..	497	450	450	470		
Grants and Contributions from Government	..	..	..	2,272	2,840	2,770	2,580	2,610	
Do. from Local Boards	..	..	..	2,500	2,000	2,000	2,000		
Do. from other bodies	..	..	..	"	"	"	"		
Recoveries for services to private individuals	..	..	..	1,744	1,180	1,130	1,250		
Miscellaneous	..	..	..	101	100	60	60		
Loans	..	..	..	"	"	"	"		
Sale-proceeds of Government Securities, &c, and Realizations of Sinking Fund	..	..	..	533	65	660	700		
Advances Recovered	..	..	..	66	50	260	60		
Total				52,209	49,130	45,570	48,480		

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being part of

counterbalanced by a decrease under the arts tax. The attention of the municipal council is drawn to the remarks of the Collector in paras. 3 to 5 of his endorsement and the explanations and report therein referred to are quailed. As under Section 66 (3) of the Act, the revision of the tax on buildings which is proposed to be undertaken in 1898-99 ~~and 1899-00~~ cannot have effect before the next financial year, the estimate under this head will be reduced by Rs 1000. The sanction of government should be obtained without delay for the proposed increase in the rate of the water tax. The increase expected in the revenue from this source, will in the meantime, be allowed to stand. With reference to the remarks of the Director of Public Instruction in para. 2 of his letter read above, the credit taken under provincial grants on account of school stipends will be from Rs 40 to Rs 70.

11. Charges. (1) The probable charges are entered as Rs 1,71,100 against Rs 44,330 in the revised estimate, the increase which appears mainly under repayment of debt being partly counterbalanced by a decline under prob. &c.

(3) Grant. 2 - As recommended by the Director of Public Instruction, the allotment ~~under~~^{for} training schools will be raised from Rs 50 to Rs 125. His suggestion to increase the allot-
~~ment under~~^{provision for} result stipends cannot be adopted in the present state of the Council's finances. The action of the Director is drawn to the Municipal Council's remarks in the concluding portion of para. 21 of the Chairman's letter.

(4) Grant. 3 - ~~noted~~ ^{being} ~~go~~ ^{path}
~~large red sandy~~ ^{under}
transition for plaque may
be reduced from 1000 to P

The attention of the municipal council is drawn to the Surgeon-General's remarks in para. 3 of his letter ~~and~~ ~~and~~, and that of the Chairman to the omission pointed out in para. 2 of the Sanitary Commission's letter read above.

(5) Para. 4 — The abolition of the post of market peon and the reduction from 3 to 2 in the number of slaughterhouse servants, referred to in paras. 27 and 28, are approved.

(6) Para. 5 — The attention of the municipal council is drawn to the remarks of the Collector in para. 7 of his endorsement, in which the Government fully concurs. The report called for in para. 2 of G.O. No. 131, M. Dated 18th January 1898, regarding the powers to be delegated to the Secretary should be expedited. In the meantime, the provision made under this head will be allowed to stand. The reduction from Rs 60 to Rs 35 in the salary of the manager proposed in para. 31 of the Chairman's letter is approved; and the discontinuance of the Chairman's Carriage allowance, which from 1881 to 1882 appears to be contemplated

but reference should have been made to the ~~amount of carriage allowance to the~~ the latter proposal in the Chairman's letter. The Chairman should be ~~disappointed~~ as down as the ~~deception~~ is affected. With reference to G.O. No. 2473, L. Dated 22nd December 1897, the contribution for the central office establishments will be raised from Rs 390 to Rs 397 or Rs 400 in round numbers.

5. Debt and closing balance

The allotments for repayment of debt will be raised by Rs 10 with reference to the actual requirements. As revised by Government, the budget closes with a balance of Rs 6600 or only 1.4 per cent of the estimated receipts. It should be increased by effecting economies wherever possible.

b. The explanation of the delay of more than two months in the submission of this budget offered in para. 33 of the Chairman's letter cannot be accepted as adequate. ~~Delays~~ Delays should be guarded against in future.

To The Chairman, M.C. (Burdapale)
Collector of Do
Cpt. D. L. B. D.
Secty. Genl. B.
D. L. B. D.
S. Genl. B.
S. B. D. B.

24/3/98

24/4/98

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

1	Estimate 1898-99.		Revised Estimate for 1897-98.		Budget Estimate for 1897-98.		Actuals, 1896-97 (audited figures).	
	Details of Minor Heads.	Totals of Major Heads.	4	5	6	7	8	9
	2	3	4	5	6	7	8	9
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
1. BALANCE BROUGHT FORWARD—								
a. Municipal Fund			1240		467		1300	
b. Endowments								
c. Water-tax Fund								
2. MUNICIPAL RATES AND TAXES—								
a. Tax on arts, &c. (section 53) ..	4000		4800		5000		3704	
b. Tax on buildings (section 63) ..	11000		10000		11000		9836	
c. Tax on lands (section 63) ..	200		200		200		93	
d. Water-tax on buildings and lands (section 75) ..	5500		4000		4500		3979	
e. Tax on vehicles with springs and palanquins (section 77) ..	400		400		400		469	
f. Tax on animals (section 77) ..	1000		1000		1000		725	
g. Tax on carts and other vehicles without springs (section 85) ..	1000		1000		950		746	
h. Tolls (section 91)—								
+ Gross receipts .. 7000	5250		4640		5250		7200	
Less Local Fund share 1750								
i. Penalties on account of—								
i. Tax on arts ..	10		10		10		10	
ii. Tax on buildings ..	10		10		10		10	
iii. Tax on lands ..								
iv. Water-tax on buildings and lands ..								
v. Tax on vehicles, &c. ..	10		10		10		10	
vi. Tax on animals ..	10		10		10		10	
vii. Tax on carts, &c. ..								
viii. Evasion of tolls ..			2839					
3. REALIZATIONS UNDER SPECIAL ACTS—								
a. Pounds								
b. Ferry rents								
c. Fees under Act II of 1888 ..	50		50		50		40	
Carried forward ..								

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

1	Estimate 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
Brought forward ..	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands ..	10 ..		8 ..	10 ..	108 ..
ii. Rent of buildings ..					
iii. Avenue receipts ..	50 ..		160 ..	50 ..	79 29
iv. Fees from Travellers' Bungalows ..	200 ..		300 ..	150 ..	126 4
b. i. Sale-proceeds of lands and buildings ..					
ii. Produce of lands, gardens, &c. ..					
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c. ..	20 ..		20 ..	20 ..	35 6
c. Conservancy receipts—					
Sale-proceeds of night-soil, street refuse, &c. ..	300 ..		275 ..	300 ..	275 ..
d. i. Fees from educational institutions ..	4000 ..		4000 ..	4000 ..	3758 10 9
ii. Other revenue from educational institutions ..					
e. i. Sale-proceeds and composition fees of medicines ..	50 ..		50 ..	120 ..	132 6 5
ii. Other Hospital receipts ..					
f. i. Income from markets ..	4000 ..		3260 ..	4200 ..	4200 ..
ii. " slaughter-houses ..	2000 ..		1800 ..	2440 ..	1644 ..
g. Other fees ..					
i. Distraint fees ..	120 ..		110 ..	10 ..	11 4
ii. License fees ..	400 ..		400 ..	400 ..	450 4
iii. Cartstand fees ..	150 ..		150 ..	120 ..	120 ..
iv. Other fees ..	10 ..		10 ..	10 ..	3 ..
h. Fines under Municipal and other Acts. ..	400 ..		400 ..	400 ..	384 13
i. Interest on investments					
i. General, including choultries ..					
ii. Educational ..	70 ..		70 ..	70 ..	126 4
iii. Medical ..	400 ..		380 ..	380 ..	370 5 2
j. Premium on loans ..					
Carried forward ..		12180 ..			
		40620 ..	38223 ..	41060 ..	38508 3 8

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

1	Estimate 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.
Brought forward ..		40620 ..	38223 ..	41060 ..	38508 ..
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..	40 ..		40 ..	110 ..	38 6 6
Buildings ..	2540 ..		2730 ..	2730 ..	2196 6 7
Municipal Schools ..					38 7
Other purposes ..					
ii. Medical ..					
iii. Other purposes—					
Communications ..					
Water-supply ..					
Drainage ..					
Sanitation ..					
Other purposes ..					
b. From Local Boards—					
i. Education ..					
ii. Medical ..	2000 ..		2000 ..	2000 ..	2500 ..
iii. Other purposes ..					
c. Other grants and contributions—					
i. Education ..					
ii. Medical ..					
iii. Other purposes ..					
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	1200 ..		1080 ..	1080 ..	1140 10
ii. Other purposes ..	50 ..		50 ..	100 ..	604 4 9
b. Other items—					
i. Fishery rents ..					
ii. Refunds of Expenditure of previous year ..	20 ..		20 ..	60 ..	100 4 3
iii. Fee for numbering carts, &c. ..					
iv. Other items ..	40 ..	1310 ..	40 ..	40 ..	
Carried forward ..		46510 ..	44183 ..	47180 ..	45125 7 9

Estimate 1898-99.		Revised Estimate for 1897-98.		Budget Estimate for 1897-98.		Actuals, 1896-97 (audited figures).	
Details of Minor Heads.	Totals of Major Heads.						
1	2	3	4	5	6		
Brought forward ..	RS. 46570	A. P. 44483	RS. 47180	A. P. 45125			
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.	700		660	600	533		
d. Advances—							
i. Permanent ..							
ii. Others ..	60	760	260	50	66		
Total Receipts ..	47270	45103	47830	45247			
Grand Total ..	48570	45570	47130	52209			

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on the first all classes.
2. Tax on buildings is levied at $\frac{7}{10}$ per cent. and tax on lands at per cent of rent value.
annas for every 60 square yards per acre on
3. Water-tax on buildings and lands is levied at 3 per cent. an estimate of annual rental of Rs 3 1/2
4. Tax on vehicles and animals is levied at the maximum rates.
5. Tax on carts, &c., is levied at Rs. 3 per cart. per annum on single bull Cart + at Rs 4 on
double bull Cart.
7. License-fees are levied at the rates sanctioned in G.O's 998 Rs. Mis and 1024 Rs. Mis
1.7.91 3.8.92.
8. The house-tax registers were last revised in the official year 72 and the land tax registers in the official year.
9. Total extent of land assessed is 822 acres. + 30 Cents.
10. The mode of estimating the annual rental of houses and lands is as follows:—

In regard to buildings that are not rented the rent which may reasonably be expected, taking into consideration locality is taken as the basis of calculation for the assessment. The annual rental of buildings after native style is fixed at per cent of their actual or estimated cost and that of buildings after European style at 12 per cent of the actual or estimated cost.

STATEMENT I-A. — Endowments entrusted to the Municipal Council under Section 100 of the Local Government Ordinance, 1902.																		
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		Total Receipts (Columns 8 and 9).	Appropriation from Municipal Funds (Column 10), minus Column 11).	Invested.	Current Charges.	Total (Statement II).	Allotted for Public Works, (Statement II-A).	Total Charges (Column 14 plus Column 15).	Closing Balance (Column 16 minus Column 15).	REMARKS.
								Local Funds.	Provincial Funds.									
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
Municipal Hospital Cadiz	1200	"	400	"	"	50	450	2000	2450	3560	"	6010	6010	"	"	6010 - 3560	X	6010
Smith's Burg Endowment	800	"	63	"	"	"	63	"	63	"	"	63	63	"	"	63	"	63
Jubilee Fringe	100	"	3	"	"	"	3	"	3	"	"	3	3	"	"	3	"	3

1. Tax on arts, &c., is levied on the first all classes.
2. Tax on buildings is levied at $7\frac{1}{2}$ per cent. and tax on lands at per cent. of rent value.
annas for every 60 square yards.
3. Water-tax on buildings and lands is levied at 3 per cent. an estimate of annual rental of Rs 32
4. Tax on vehicles and animals is levied at — the maximum rates.
5. Tax on carts, &c., is levied at Rs. 3 per cart. per annum on single bull cart + at Rs 4 on double bull cart.
6. Tolls are levied at — the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. 998 M. Dis and 1124 M. Dis
1.7.91 3.8.92.
8. The house-tax registers were last revised in the official year 725 and the land tax registers in the official year.
9. Total extent of land assessed is 802 acres + 30 Cents.
10. The mode of estimating the annual rental of houses and lands is as follows:—

In regard to buildings that are not rented the rent which may reasonably be expected, taking into consideration locality is taken as the basis of calculation for the assessment. The annual rental of buildings after native style is fixed at per cent of their actual or estimated cost and that of buildings after European style at 12 per cent of the actual or estimated cost.

STATEMENT II.—Expenditure from the Municipal Fund of the Town
of *Madagascar* for the official year 1898-99.

Details of Minor Heads.		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				
GRANT I—(Public Works)—									
1. NEW WORKS—									
a. Communications			30					1181	39
b. Buildings									
c. Drainage									
d. Water-supply								591	241
2. REPAIRS—									
a. Communications	2500		2000	2630		3586	22		
b. Buildings	200		350	400		312	46		
c. Drainage—									
i. Repairs to works									
ii. Establishment for flushing drains, &c.									
d. Water-supply—									
i. Repairs to works, machinery, &c.	1000		500	500		1433	44		
ii. Establishment	1320		1640	1520		1504	13		
iii. Contingencies	1200		1610	1200		1829	24		
e. Misc: Public Improvements									
3. ESTABLISHMENT	450		600	600		564	34		
4. TOOLS AND PLANT AND OTHER STORES.	20			20		65	4		
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		6690	6730	6870		11207	6		
GRANT II—(Education)—									
1. TRAINING SCHOOLS—									
a. Contributions to Local Boards									
b. Stipends to Normal students	50		50	120		65			
2. MUNICIPAL SCHOOLS—									
i. On Salary System—									
a. Establishment	6940		6650	6650		6443	13.3		
b. Contingencies	300		440	440		405	15.1		
Carried forward		7290	7140	7210		6854	22		

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

Estimate 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.
Brought forward ..				7290		7140		7210		6854	
GRANT II—(Education)—cont.											
ii. On Salary-Results System—											
a. Fixed Payments ..		1640				1640		1640		1580	6
b. Result Grants ..		500				500		500		636	2
c. Contingencies ..		100				100		150		213	5.9
3. SALARY GRANTS ..				2240							
4. RESULTS GRANTS ..		400		400		400		550		410	4
5. COMBINED GRANTS—											
a. Fixed Payments ..											
b. Result Grants ..											
6. INSPECTION—											
a. Contributions to Local Boards ..		90				90		90		90	
b. Municipal Inspectors—											
i. Establishment ..		180				180		180		180	
ii. Contingencies ..		5		275		10		20		24	13.4
7. MISCELLANEOUS—											
a. Building, furniture, &c., grants ..											
b. Common gymnasium—											
i. Establishment ..		120				120		120		120	
ii. Contingencies ..		15		135				20			
c. Common Drawing Master—											
i. Establishment ..											
ii. Contingencies ..											
d. Other items ..											
Total, Grant II ..				10340		10180		10430		10105	6.9
GRANT III—(Sanitation and Medical Services).											
1. HOSPITALS AND DISPENSARIES—											
a. Establishment ..		2760				2750		2750		2616	2.9
b. Medicines and Supplies ..		1200				1200		1200		1610	9
c. Diet of Patients ..		1200				1300		1200		886	2
d. Sundries and Contingencies ..		850				850		850		825	2.3
e. Contributions to Local Boards ..											
&c., &c., &c. ..				6010							
Carried forward ..				6010		6100		6000		5937	11.10

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

1	Estimate 1898-99		Revised Budget		Actuals, 1896-97 (audited figures).
	Details of Minor Heads.	Total of Major Heads.	Estimate for 1897-98.	Estimate for 1897-98.	
1	2	3	4	5	6
Brought forward ..	RS. A. P.	6010	6100	6000	593
GRANT III—Sanitation and Medical Services—cont.					
2. a. CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—					
i. Medical College ..	60		60	60	205
ii. Sanitary Inspection ..	140		140	140	164
iii. Medical Reserve staff ..	50		50	50	46
iv. Cutlers' Establishment ..					3
b. CONTRIBUTIONS TO LOCAL BOARDS, &c., FOR—					
i. Medical Schools ..					
ii. Reserve staff ..					
&c., &c., &c., ..					
c. OTHER CONTRIBUTIONS ..		250			
3. VACCINATION—					
a. Establishment ..	120		120	120	107
b. Contingencies ..	20		20	60	484.6
c. Contributions to Local Boards ..		140			
4. REGISTRATION OF BIRTHS AND DEATHS—					
a. Establishment ..	120		120	120	120
b. Contingencies ..	20	140	20	10	94.13.8
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—					
a. i. Establishment ..	4290		3800	4290	4161.7
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	3000		3000	3000	2752.10
b. Private scavenging—					
i. Establishment ..	1060		980	1060	1001.7
ii. Contingencies, such as cost of scavenging carts, &c. ..	10		10	10	6
c. Cholera charges ..	1000		1400	700	361.3.6
d. Contingencies ..	50		40	50	40.12.8
&c., &c., &c. ..					
Total Grant III ..		15950	15860	15670	15046.15.2

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

1	Estimate 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.
GRANT IV—(Lighting and Miscellaneous Municipal purposes).					
1. LIGHTING—					
a. Establishment ..			1680	2000	2025.6
b. Contingencies ..	1700	1700			119
2. i. MARKETS—					
a. Establishment ..	50		120	120	120.9.11
b. Contingencies ..	5			10	
ii. SLAUGHTER-HOUSES—					
a. Establishment ..	150		220	220	214.2.6
b. Contingencies ..	30	235	30	30	28.11
3. CHOUTRIES—					
a. Establishment ..					
b. Contingencies ..					
c. Feeding Travellers ..					
4. TRAVELLERS' BUNGALOWS—					
a. Establishment ..	120		120	120	120
b. Contingencies ..	10	130	10	10	125.6
5. AVENUES—					
a. Establishment ..	140		140	140	143.8
b. Contingencies ..	20	160	20	30	38.9
6. PUBLIC GARDEN—					
a. Establishment ..					108
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..					
7. SURVEY OF LAND ..					
8. FIRE —					
a. Establishment ..	50		10	50	80.11.8
b. Purchase of fire-engine, buckets, repairs, &c. ..	50	100	30	50	76
9. OTHER CHARGES—					
i. Work done for private individuals other than private scavenging ..	20	20	490		19.11
Carried forward ..		2345	2870	2780	2986

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

Estimate 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.
Brought forward ..			2345		2870		2780		2986	
GRANT IV—(Lighting and Miscellaneous Municipal purposes)—cont.										
9. OTHER CHARGES—cont.										
ii. Rewards for destruction of wild animals and snakes ..	15						20		72	
iii. Printing	400				400		300		352	114
iv. Compensation for lands ..										
v. Other items	100				90		200		228	32
			510							
			534							
Total, Grant IV ..			2860		3360		3300		3574	11
GRANT V—										
a. General Establishment—										
i. Office Establishment ..	2650				1750		1750		1738	
ii. Inspection					450		600		400	
b. Collection of Municipal Taxes—										
i. Establishment	700				700		700		658	42
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	100				100		100		85	32
c. Collection of Tolls—										
i. Establishment										
ii. Contingencies										
d. Office contingencies other than (b) (ii)	500				600		600		8013	
e. Contributions for Central office and Audit establishments ..	390				510		510		351	
			4340							
Total, Grant V ..			4340		4110		4260		4032	15
REPAYMENT OF DEBT—										
a. Instalments paid during the year.	390				390		390		386	1110
b. Invested on account of Sinking Fund (Value of securities pur- chased)	3000						2000		3000	
c. Charges of investment ..	150				80		150		228	
INTEREST—										
a. On account of last year ..	3330				3330		3330		2385	
b. „ of current years.									1861	42

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

of		Estimate 1898-99.		Revised Budget		Actuals, 1898-99 (audited figures).					
		Details of Minor Heads.		Totals of Major Heads.		Estimate for 1897-98.		Estimate for 1897-98.		Actuals, 1898-99 (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		50				10				1192	
b. Others						260				3	
Refunds of other than current collections ..						20					
Discount											
Pensions and gratuities											
Investments—											
a. In Government securities for purposes other than Sinking Fund											
b. In Savings Bank				6920	4090			5870		7112	
Total Expenditure				47100	44330			46400		51742	
Balances—											
a. Municipal Fund				1410	1240			2730		46745	
b. Endowments											
c. Water-tax Fund											
Grand Total				48510	45570			49130		52209	

NOTE TO STATEMENT II.

Position of the Municipality of

on 31st March 1899

Position of the Municipality of		Assets.		RS.
Liabilities.				
Liabilities—		RS.		
Balance of Loans	.. ..	Municipal Balance ..	{ Cash	..
Deposits to be adjusted	.. ..		{ Securities	..
Other Liabilities (in detail)	.. ..	Deposit Balance ..	{ Cash	..
			{ Securities	..
		Sinking Fund of loans	.. ..	..
		Funded Capital of endowed institutions, Hos-		..
		pitals, &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)	.. ..	..

PART I.—New Works.—*cont.*

Number	Project.	Amount of estimate.	Past expenditure.		Expenditure in 189 -9 .		REMARKS.
		3	4		5	6	
1	2						
		RS.	RS.	A. P.	RS.	A. P.	
(c)	Drainage						
1							
2							
3							

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

[illegible]

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

[illegible]

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

PART II.—Repairs—cont.

Number.	Project.	Grant.			Actual expenditure.			REMARKS.
		3			4			
1	2							5
		RS.	A	P.	RS.	A	P.	
(c)	Drainage							
1	1/2 ft. drain .. 00							
2	1/2 ft. drain .. 00							
3	1/2 ft. drain .. 00							
	1/2 ft. drain .. 00							
	1/2 ft. drain .. 00							
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Statement II-B.—Details of Municipal Establishments.

	Number.	Salary per mensem.		Salary per annum.	
		3		4	
1	2	RS.	A. P.	RS.	A. P.
GRANT I.—2. c. DRAINAGE—					
Overseers	..				
Drain cleaners	..				
Total	..				
Deduct Fines and Stoppages	..				
Add arrears for last year paid this year	..				
Balance (Statement II)	..				
d. Water works—					
Overseers with allowance Rs 10	1	40	..	480	..
Watchmen Driver	1	30	..	360	..
Fireman	1	25	20	240	..
Engine Coolies at Rs 6 each	2	12	..	144	..
Filter	1	8	..	96	..
Total	6	110	..	1320	..
Deduct Fines and Stoppages	..				
Add arrears for last year paid this year	..				
Balance (Statement II)	..				
3. GENERAL—					
Overseers	1	35	25	300	..
Maistries	1	15	12	144	..
Total	2	37	..	444	..
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
GRANT II.—EDUCATION—			
1. TRAINING SCHOOLS—			
Pupils receiving scholarships	1	4	48
Total ..	1	4	48
Deduct Fines and Stoppages ..			
Add arrears for last year paid this year ..			
Balance (Statement II) ..			
2. MUNICIPAL SCHOOLS—			
a. On the Salary System—			
Head Master	1	200	2400
1st Assistant Master	1	75 80	1015
2nd " "	1	58 62	744
3rd " "	1	40 50	600
4th " "	1	30 36	420
5th " "	1	30	360
Sanskrit Pandit	1	30	360
Telugu Pandit	1	25	300
Gymnastic Instructor	1	15	180
Clerk & Librarian	1	15	180
Drawing Master	1	12 8	150
Pions at Rs benches	2	12	144
Sweeper	1	5	60
Scavenger	1	2	24
Total ..	15		6937
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
GRANT II.—EDUCATION—cont.			
b. On the Salary Result System—Primary School.			
Hindu Department			
Head Master	1	20	240
1st Assistant	1	12	144
2nd " "	1	10	120
3rd " "	1	8	96
4th " "	1	8	96
Pion	1	6	72
Mahadevan Department			
Head Master	1	15	180
1st Assistant	1	10	120
2nd " "	1	8	96
3rd " "	1	6	72
Agady School			
Teacher	1	7	84
Gerramukkapatti School			
Teacher	1	7	84
Sayipet Hindu School.			
Teacher	1	7	84
Drawing Master	1	12 8	150
Total ..	14	136 8	1638
Deduct Fines and Stoppages ..			
Add arrears for last year paid this year ..			
Balance (Statement II) ..			

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

	Number.	Salary per mensem.		Salary per annum.	
1	2	3		4	
		RS.	A. P.	RS.	A. P.
GRANT II.—EDUCATION—cont.					
6. INSPECTION—					
Inspecting schoolmaster	1	15		180	
Total ..	1	15		180	
Deduct Fines and Stoppages ..					
Add arrears for last year paid this year ..					
Balance (Statement II) ..					
Common Gymnasium					
7. GYMNASIUM INSTRUCTORS	10	10		120	
Total ..	10	10		120	
Deduct Fines and Stoppages ..					
Add arrears for last year paid this year ..					
Balance (Statement II) ..					
8. DRAWING MASTERS					
Total ..					
Deduct Fines and Stoppages ..					
Add arrears for last year paid this year ..					
Balance (Statement II) ..					

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

Statement II-B.—Details of					
	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	1	65	✓	780	..
do	1	45	✓	540	..
do	1	35	✓	420	..
Midwife	1	15	✓	180	..
Clerk	1	21	✓	264	..
Compounder	2	24	✓	84	..
Servants	1	7	✓	84	..
Ward Cooly	1	6	✓	72	..
Scrub	1	7	✓	84	..
Cook	1	6	✓	72	..
Watchman	1	5	✓	60	..
Washerwoman	1	6	✓	72	..
Porter (male)	1	4	✓	48	..
do (female)	1				
Total ..		14	229	2760	
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.	Salary annum.
1	2	3	4	
GRANT III.—SANITATION AND MEDICAL SERVICES—cont.				
3. VACCINATION—		RS.	A. P.	RS.
Vaccinators	10	✓	120	✓
Peons				
Total ..	1	10	120	
Deduct Fines and Stoppages ..				
Add arrears for last year paid this year ..				
Balance (Statement II) ..				
4. REGISTRATION—				
Registrars	1	10	120	✓
Peons				
Total ..	1	10	120	✓
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
GRANT III.—SANITATION AND MEDICAL SERVICES—cont.			
5. a. "CONSERVANCY, ROAD-CLEANING AND ROAD-WATERING."		RS.	A. P.
Nuisance Inspectors <i>with allowance Rs 15</i> ..	1	40	✓ 480
<i>Hand peons at Rs 21 each</i> ..	3	21	✓ 252
<i>do. do. beach</i> ..	3	18	✓ 216
Maistries	1	8	✓ 96
Scavengers <i>(male) at Rs 174 each</i> ..	29	174	✓ 2088
Sweepers <i>(female) at Rs 96 each</i> ..	24	96	✓ 1152
Total ..	61	357	✓ 4284
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
GRANT III.—SANITATION AND MEDICAL SERVICES—cont.			
3. VACCINATION—			
Vaccinators	1	10	120
Peons			
Total ..	1	10	120
Deduct Fines and Stoppages ..			
Add arrears for last year paid this year ..			
Balance (Statement II) ..			
4. REGISTRATION—			
Registrars	1	10	120
Peons			
Total ..	1	10	120
Deduct Fines and Stoppages ..			
Add arrears for last year paid this year ..			
Balance (Statement II) ..			

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

Statement II.		Statement II.				
		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 with allowance Rs. 15		1	40	✓	480	
Hard-ponies at Rs. 7 each ..		3	21	✓	252	
do. do. beach ..		3	18	✓	216	
Maistries		1	8	✓	96	
Scavengers (male) at Rs. 6 each ..		29	174	✓	2088	
Sweepers (female) at Rs. 4 each ..		24	96	✓	1152	
Total ..		61	357	✓	4284	
Deduct Fines and Stoppages ..						
Add arrears for last year paid this year ..						
Balance (Statement II) ..						

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

	Number.	Salary per mensem.		Salary per annum.	
1	2	3		4	
		RS.	A. P.	RS.	A. P.
GRANT III.—SANITATION AND MEDICAL SERVICES—cont.					
b. Private Scavenging—					
Inspectors	1	15	00	180	
Maistries					
Scavengers at Rs 4 each	17	68	00	816	
do at Rs 5 each	1	5	00	60	

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 <i>ie Sweeper</i>	1	4	00	48	00
<i>absent x 1 Remun Rs 6</i>					
Total ..	1	4	00	48	00
Deduct Fines and Stoppages ..					
Add arrears for last year paid this year ..					
Balance (Statement II) ..					
ii. Slaughter-houses—					
Superintendents					
Servants <i>at Rs beach</i>	2	12	00	144	00
<i>3 m b Rs 6</i>					
Total ..	2	12	00	144	00
Deduct Fines and Stoppages ..					
Add arrears for last year paid this year ..					
Balance (Statement II) ..					
3. CHOUTRIES—					
Servants					
Total ..					
Deduct Fines and Stoppages ..					
Add arrears for last year paid this year ..					
Balance (Statement II) ..					

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

	Number.	Salary per mensem.	Salary per annum.
1	2	3	4
GRANT IV —LIGHTING AND MISCELLANEOUS MUNICIPAL PURPOSES—cont.			
8. FIRE—			
Servants at Rs. 6 each for 3 months during hot weather			50 00
Total ..			50 00
Deduct Fines and Stoppages ..			
Add arrears for last year paid this year ..			
Balance (Statement II) ..			
9.—			

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

1	Number.	Salary per mensem.	Salary per annum.
	2	3	4
GRANT V.—a. GENERAL ESTABLISHMENT—			
i. Office—		RS.	A. P.
Secretary (new)	1	100	1200
Manager	1	60 35	420
Clerks	1	15	180
1 st Accountant	1	25	300
2 nd Accountants	1	20	240
Peons at Rs. each	3	21	252
8. Marshalchee	1	5	60
Total	9	221	2652
Deduct Fines and Stoppages			
Add arrears for last year paid this year			
Balance (Statement II)			
ii. Inspection—			
Chairman's salary or carriage allowance			
Total			
Deduct Fines and Stoppages			
Add arrears for last year paid this year			
Balance (Statement II)			

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

1	Number.	Salary per mensem.	Salary per annum.
	2	3	4
		RS.	A. P.
GRANT V.—a. GENERAL ESTABLISHMENT—cont.			
b. Collection—			
Clerks	1	20	240
Bill Collectors at Rs. 12 each	3	36	432
Peons			
Commission at 6 per Cent for the Collection of land taxes and other taxes and also for an additional staff if necessary			28
Total			700
Deduct Fines and Stoppages			
Add arrears for last year paid this year			
Balance (Statement II)			
c. Collection of tolls—			
Inspectors			
Gate-keepers			
Total			
Deduct Fines and Stoppages			
Add arrears for last year paid this year			
Balance (Statement II)			

STATEMENT IV-A.—Municipality of *Chadapah* Demand, Collection and Balance statement for the year 1898-99.

Current.

Tax.	1	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).	
		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.	..	4200	..	100	..	4100	..	3950	..	✓	..	100	..	50	..
2. Tax on buildings	..	11300	..	70	..	11230	..	10750	..	✓	90	140	..	250	..
3. Tax on lands	..	180	..	50	..	130	..	130	..	✓	65	100	..	185	..
4. Water-tax on buildings and lands	..	5800	..	..	..	5800	..	5400	..	✓	..	..	..	..	..
5. Tolls (gross receipts)	..	7500	..	..	..	7000	..	7000	..	✓	..	..	..	..	..
6. Market rents	..	4000	..	..	..	4000	..	4000	..	✓	..	..	..	..	..
7. Slaughter-house fees	..	2000	..	..	..	2000	..	2000	..	✓	..	..	..	..	..
8. Rent of cart-stands	..	150	..	..	..	150	..	150	..	✓	..	50	..	50	..
9. Private scavenging fees	..	1100	..	..	..	1100	..	1000	..	✓	..	..	..	..	..
Total ..		35730	..	220	..	35510	..	34430	..	✓	155	390	..	535	..

Total ..

STATEMENT IV-B.—Arrears.

32

1	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.		
	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.	30		70		100		50		20		30						
2. Tax on buildings	60		230		290		250		10		30						
3. Tax on lands			40		40		20		10		10						
4. Water-tax on buildings and lands	30		95		130		100		7		23						
5. Tolls																	
6. Market rents																	
7. Slaughter-house fees																	
8. Rent of cart-stands																	
9. Private scavenging fees	90		190		280		200				80						
Total ..	215		625		840		620		47		173						

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STATEMENT VI.—Revised Estimate for 1897-98.

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

Items.	Actuals of the first eight months of 1897-98.		Actuals of the last four months of 1897-98.		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.
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	
1. BALANCE BROUGHT FORWARD—											
a. Municipal Fund ..	467						467		1300		1300
b. Endowments ..											
c. Water-tax Fund ..											
2. MUNICIPAL RATES AND TAXES—											
a. Tax on arts, &c. (section 53) ..	1555		2004		3245		4800		5000		The decrease due to assessments having been revised under the amended Act.
b. Tax on buildings (section 63) ..	7729		2864		2271		10000		11000		The anticipated increase has not been realized owing to famine.
c. Tax on lands (section 63) ..	34		62		166		200		200		
d. Water-tax on buildings and lands (section 75) ..	3112		1174		888		4000		4000		Do Do
e. Tax on vehicles with stirrings and palanquins (section 77) ..	319		246		81		400		400		
f. Tax on animals (section 77) ..	502		246		498		1000		1000		
g. Tax on carts and other vehicles without stirrings (section 85) ..	877		200		123		1000		950		What is the falling off?
h. Tolls (section 91)—											
Gross receipts ..	6182		3883		1550		4640		5250		There were no account for Rs 6182 for an amount of month of which 1528 go for the District Board's share
Less Local Fund share	1540										
	4642										
Interest on investment ..											
Penalties on account of—											
i. Tax on arts ..									10		
ii. Tax on buildings ..									10		
iii. Tax on lands ..											
iv. Water-tax on buildings and lands ..											
v. Tax on vehicles, &c ..									10		
vi. Tax on animals ..									10		
vii. Tax on carts, &c. ..											
viii. Evasion of tolls ..											
3. REALIZATIONS UNDER SPECIAL ACTS—											
a. Pounds ..											
b. Ferry rents ..											
c. Fees under Act II of 1888 ..									40		This is the actual amount since retained
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—											
a. i. Rent of lands ..									10		
ii. Rent of buildings ..											
iii. Avenue receipts ..											
iv. Fees from Travellers' Bungalows ..											This is a fluctuating item
b. i. Sale-proceeds of lands and buildings ..											Do Do
ii. Produce of lands, gardens, &c. ..											
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c. ..											
Carried forward ..	17608		10771		9010		26688		28610		

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.
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	
1		2		3		4		5		6	7
Brought forward ..	17608		10771		9010		26618		28610		
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—cont.											
c. Conservancy receipts—											
Sale-proceeds of night-soil, street refuse, &c. ..	275										
d. i. Fees from educational institutions ..	2458		1444		1542		4000		4000		
ii. Other revenue from educational institutions ..											
e. i. Sale-proceeds and composition fees of medicines ..	34		34		16		50		120		
ii. Other Hospital receipts ..											
f. i. Income from markets ..	2310		2457		1650		3960		4200		
ii. „ slaughter-houses.	917		685		883		1800		2440		
g. Other fees ..											
i. Distraint fees ..	93				17		110		10		
ii. License fees ..	266		105		134		400		400		
iii. Cartstand fees ..	84		60		66		150		120		
iv. Other fees ..	4		2		6		10		10		
h. Fines under Municipal and other Acts ..	148		183		252		400		400		

[illegible]

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.
	RS.	A.	RS.	A.	RS.	A.	RS.	A.	RS.	A.	
1											
Brought forward ..	28737		16122		4256		42993		45900		
5. GRANTS AND CONTRIBUTIONS— <i>cont.</i>											
c. Other grants and contributions—											
i. Education ..											
ii. Medical ..											
iii. Other purposes ..											
6. MISCELLANEOUS—											
a. Recoveries on account of services rendered to private individuals—											
i. Private scavenging ..	579		569		481		1080		1080		
ii. Other purposes ..	25		501		25		50		100		
b. Other items—											
i. Fishery rents ..											
ii. Refunds of Expenditure of previous year <i>do Current</i>	13		13		6		20		60		
iii. Fee for numbering carts, &c.											
iv. Other items ..	33				7		40		40		
EXTRAORDINARY AND DEBT—											
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.											
b. Loans—											
i. From Government ..											
ii. In the market from private individuals ..											
c. Realizations of Sinking fund for repayment of loans.											
d. Advances—											
i. Permanent ..											
ii. Others ..											
Total Receipts ..	30228		17481		14875		45103		47830		
Grand Total ..	30695		17481		14875		45570		49130		

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 ..											
b. Buildings ..	23		612		7		30				
c. Drainage ..											
d. Water-supply ..			552								
2. REPAIRS—											
a. Communications ..	220		822		1780		2004		2630		vide sum on a/c of Rs. - funds to be found for more expenditure
b. Buildings ..	303				47		350		400		
c. Drainage—											
i. Repairs to works ..											
ii. Establishment for flushing drains, &c. ..											
d. Water-supply—											
i. Repairs to works, machinery, &c. ..	332		611		168		500		500		This increase is due to extra work done by labor during the last 4 or 5 months
ii. Establishment ..	1050		608		590		1640		1520		
iii. Contingencies ..	1194		555		412		1610		1200		increase due to carrying forward balance from last year
e. <i>Minor repairs</i> ..	399		200		201		600		600		
3. ESTABLISHMENT ..			9						20		
4. TOOLS AND PLANT AND OTHER STORES.											
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 ..	3525		3969		3205		6730		6870		
GRANT II—(Education)—											
1. TRAINING SCHOOLS—											
a. Contributions to Local Boards ..											
b. Stipends to Normal students ..	32		6		18		50		120		No more expenditure is expected
2. MUNICIPAL SCHOOLS—											
i. On Salary System—											
a. Establishment ..	4505		2231		245		6650		6650		
b. Contingencies ..	262		190		178		440		440		
ii. On Salary-Results System—											
a. Fixed Payments ..	1108		578		532		1640		1640		
b. Results Grants ..	4		627		496		500		500		
c. Contingencies ..	64		66		36		100		150		
3. SALARY GRANTS ..											
4. RESULTS GRANTS ..											
5. COMBINED GRANTS—											
a. Fixed Payments ..											
b. Results Grants ..											
6. INSPECTION—											
a. Contributions to Local Boards ..			90		90		90		90		
Carried forward ..	5975		3728		3895		9870		10090		

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

Items.	Actuals of the first eight months of 1897-98.		Actuals of the last four months of 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.
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	
1											7
Brought forward ..	5975		3728		3895		9870		10090		
GRANT II—(Education)—cont.											
b. Municipal Inspectors—											
i. Establishment ..	149		75		61		180		180		
ii. Contingencies ..	7		2		3		10		20		
7. MISCELLANEOUS—											
a. Building, furniture, &c., grants ..	520		110		110		110		110		
b. Common gymnasium—											
i. Establishment ..	80		50		40		120		120		
ii. Contingencies ..	775		58		18		833		833		
c. Other items ..									20		
Total, Grant II ..	6181		3853		3999		10180		10430		

54

No more expenditure is expected

GRANT III—(Sanitation and Medical Services.)

1. HOSPITALS AND DISPENSARIES—												
a. Establishment ..	1816		858		934		2750		2750			
b. Medicines and Supplies ..	284		475		916		1200		1200			
c. Diet of Patients ..	881		531		419		1300		1200			
d. Sundries and Contingencies ..	645		379		205		850		850			
e. Contributions to Local Boards ..												
2. a. CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—												
i. Medical College ..												
ii. Sanitary Inspection ..			205		60		60		60			
iii. Medical Reserve staff ..			164		140		140		140			
iv. Outlets' Establishment ..			46		50		50		50			
b. CONTRIBUTIONS TO LOCAL BOARDS, &c., FOR—												
i. Medical Schools ..												
ii. Reserve staff ..												
c. OTHER CONTRIBUTIONS ..												
3. VACCINATIONS—												
a. Establishment ..	80		140		40		120		120			
b. Contingencies ..	15		8		5		20		60			
c. Contributions to Local Boards ..												
Carried forward ..	3721		2726		2769		6490		6430			

55

No more expenditure is expected

86-1

56

The decrease is due to some of the servants on this establishment being on other duty and the vacancies not being filled up.

Do — Do

th increase due to the special establishment having had to be maintained throughout the year.

57

No more expenditure is expected

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.
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	
1											
Brought forward ..	1623		934		717		2340		2680		
GRANT IV—(Lighting and Miscellaneous Municipal purposes)—cont.											
7. SURVEY OF LAND ..											
8. FIRE—											
a. Establishment ..	4				6		10		50		
b. Purchase of fire-engine, buckets, repairs, &c. ..	29				1		30		50		
9. OTHER CHARGES—											
i. Work done for private individuals other than private scavenging ..	482				8		490				No more expenditure is expected.
ii. Rewards for destruction of wild animals and snakes ..											Increase due to bills being paid in the for work done in the previous year.
iii. Printing ..	322		108		78		400		300		No expenditure is expected.
iv. Compensation for lands ..											Increase due to estimate being low.
v. Other items ..	19		145		11		90		200		No more expenditure is expected.
Total, Grant IV ..	2539		1193		821		3360		3300		

GRANT V—		59	
a. General Establishment—			
i. Office Establishment	1149	601	1750
ii. Inspection	400	50	600
b. Collection of Municipal Taxes—			
i. Establishment	451	249	700
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c.		100	100
c. Collection of Tolls—			
i. Establishment		159	600
ii. Contingencies		510	510
d. Office contingencies other than (b) (ii)	441		
e. Contributions for Central office and Audit establishments		1669	4260
Total, Grant V	2441		
REPAYMENT OF DEBT—			
a. Instalments paid during the year.		390	390
b. Invested on account of Sinking Fund (value of securities purchased)	387		
c. Charges of investment	3000		2000
INTEREST—			
a. On account of last year	73	80	150
b. " of current year	468		
	1660	3330	3330
			580

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.
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	
1	2		3		4		5		6		7
Advances recoverable—											
a. Permanent ..	3201	..	4999	..	599	..	3800	..	5870	..	
b. Others ..	10	..	..	..	2	..	10	..	..	..	
Refunds of other than current collections..	2580	..	..	..	8	..	260	..	..	..	
Discount ..	12	..	1005	..	..	..	20	..	600	..	
Pensions and gratuities ..	..	..	..	..	..	..	..	..	..	..	
Investments—											
a. In Government securities for purposes other than Sinking Fund ..	..	..	..	..	..	..	..	..	..	..	
b. In Saving Bank ..	3481	..	4999	..	609	..	4090	..	5870	..	
Total Expenditure ..	28153	..	21259	..	16197	..	44330	..	46400	..	
Balances—											
a. Municipal Fund ..	..	..	..	..	1240	..	1240	..	2730	..	
b. Endowments ..	..	..	..	..	..	..	..	..	..	..	
c. Water-tax Fund ..	..	..	..	..	..	..	..	..	..	..	
Grand Total ..	28153	..	21259	..	17437	..	45570	..	49130	..	

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

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

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

Entries as per Statement II wherever there is alteration

Nil

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.)

STATEMENT VII.—Tolls.

[illegible]

STATEMENT V.III--Loans.

INVESTED OUT OF THE TOTAL AMOUNT TRANSFERRED UP TO END OF 1898-99.										
AMOUNT RE-PAID.			AMOUNT TRANSFERRED TO SINKING FUND.			In 1898-99.				
			Up to 31st March 1898.		In 1898-99.	In Government Securities.				
Amount of loan and rate of interest.	For what purpose and terms on which obtained and year in which taken.	Date of Government sanction.	Number of years.	Amount.		In 1898-99.	Number of years.	Amount.	RS.	A. P.
					RS.					
1	1887-88 for Bugga Habli	3	4	5	6	7	8	9	10	11
50,000 at 6 per Cent for Annam	Payable after 25 years but interest G.O. No. 4109m 20.5.87	11 1/2	1000	1870	19,000	3,000	21700	22,000		
9695 at 4 1/2 per Cent for Annam	Payable in 2 instalments on 30 September and 30th March every year. 1892-93. Bugga Habli	6	1030	180	9019	195	8824	11768	8248	150008
2,200	For paying the 1st instalment of G.O. No. 2849m Div. 11.2.92. 2nd instalment.	7	1400	200	203	403	528	383	195	
							</			

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