Local Munl. (1898) Department.

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[Despatch Abstract.]

Municipality — Renewing the Kurnool
for 1898-99.

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Government {1898} of Madras.

LOCAL AND MUNICIPAL.

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G.O., No. 326 M., 4th February 1898.

FEBRUARY.

Municipal Budget.

Reviewing the Kurnool — for 1898–99.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following paper:—

From M.R.Ry. P. CHIDAMBARA RAO Avargal, Chairman, Municipal Council, Kurnool, to the Secretary to Government, Local and Municipal Department (through the Revenue Divisional Officer in charge of Ramallakot Taluk), dated Kurnool, 19th December 1897, No. 702.

I have the honour to submit herewith the revised estimate of the Kurnool Municipality for the current year and the budget estimate for 1898–99.

Revised Estimate for 1897–98.

2. The receipts including opening balance amount to Rs. 1,50,218 as against Rs. 1,96,530 sanctioned in the budget and the charges to Rs. 1,45,380 as against Rs. 1,96,350 of the budget. In the revised estimate for 1896–97, a provision of Rs. 1,00,160 only was made as the water-works charges for that year and the balance of Rs. 1,48,710 out of the total amount of grant and loans sanctioned for the water-works was given as the budget estimate of receipts under the water-works for the current year including grants and loans. But as the actual water-works charges during 1896–97 amounted to Rs. 1,48,317, or Rs. 48,157 more than the amount sanctioned in the budget, there was only a balance of Rs. 1,00,553 available as receipts for the current year under the water-works, which was also the amount available for charges under the same head. This accounts mainly for the great difference under receipts and charges of the revised estimate as compared with those of the budget. The difference is also due to a fall in the ordinary receipts, mainly due to the unfavourable state of the season and to additional charges incurred on account of "cholera" and "plague."

Receipts.

3. The increase of Rs. 110 under "Tax on vehicles" is due to an increase in the number of transit carriages, of Rs. 500 under tolls is due to increased receipts realized under this head, of Rs. 220 under "Sale-proceeds of materials" is due to the sale of unserviceable wooden materials, stones, &c., available for sale in the jail building which is now being converted into a market and in some of the houses purchased for the improvement of street No. 6, Peta, of Rs. 60 under "High school-fees" is due to an increase in the number of pupils, of Rs. 180 under "Warrant fees" is due to the levy of a warrant-fee of two annas on each warrant as authorized by the Amended Municipal Act III of 1897, of Rs. 50 under "Cart-stand fees" is due to brisk competition at the sales, and of Rs. 60 under "Cess-pools cleaning fees" is on account of the levy of a fee of three annas for each cess-pool cleaned as directed in G.O., Mis. No. 374 M., dated 4th March 1897. The sum of Rs. 40 shown as "Refund of expenditure of the previous year" is the amount of fee which had been paid on account of the sanitary inspector who had been sent for training but which was subsequently refunded. The amount of Rs. 179–13–0 shown under "Other items" represents the amounts collected as deposits for house service in connection with the water-works and other uncertain items. Under the head of "Advances recovered" is given a sum of Rs. 19,100, which represents the advances which had been made during the previous year and recovered in the current year chiefly under water-works. The increase under the other heads being slight, no remarks have been offered.

4. The decrease of Rs. 970 under "Water-tax" requires a detailed explanation. When submitting the budget for the current year the council estimated the probable receipts under this head at Rs. 3,900 taking into consideration the circumstance that this tax could not be levied on buildings and lands situated within the limits of Jolapuram and Roza, which do not enjoy the benefits of the new water-supply scheme,

but the Government was pleased to raise the amount to Rs. 4,730, calculating the tax at 4 per cent. on the total rental value of all buildings and lands in the municipality including those at Jolapuram and Roza. As this tax cannot be levied in Jolapuram and Roza and as during the first half of the current year Budwarpet and Kottapeta were exempted because the new water-supply did not extend to those parts during that period, the receipts under this head amount only to Rs. 3,760.

5. The decreases under the other heads are mainly due to the unfavourable state of the season. The decrease of Rs. 200 under "Taxes on animals" and "Carts" is attributed to the decrease in the number of animals and carts maintained on account of the prevalent distress. The large decrease of Rs. 600 under "Sale-proceeds of night-soil, refuse, &c.," is not only due to bad season but to the strict measures adopted for prohibiting the use of this manure for lands situated within the municipal limits. The decrease of Rs. 80 under "Cart-stand manure fees," of Rs. 140 under "Rents from fruit bazaar" and of Rs. 80 under "Slaughter-house fees" is due to slack competition at the sales in consequence of the distress. The fall to the extent of Rs. 175 under "Fines" is due to the smaller number of prosecutions instituted and to the infliction of light punishments by the magistracy on offenders against the municipal laws in view of the unfavourable state of the season. The sum of Rs. 70 provided under the head of "Stipends to normal students" could not be utilized as no students were sent for training during the current year. The "Private scavenging fees" have also suffered to the extent of Rs. 150. In consequence of the prevailing distress it was not only not possible to improve this system, but it was difficult to collect the fees from several persons who utilized the services of the municipal toties but who were unable to pay in spite of the concessions shown to them in the collection of fees. To encourage the system the rules had to be relaxed where necessary and fees were not collected strictly in advance and poor people were allowed to get into arrears and make payments according to their convenience.

Charges.

6. *Grant 1.*—The increase of Rs. 20 under the "Establishment for flushing drains" is due to the allowance of famine batta for a short time to the menial servants.

The decrease of charges under the "Water-supply" has already been explained in paragraph 2 above. The water-works were completed in the month of October of the current year and the Sanitary Engineer formally handed over charge of the works to the municipality on the 15th October 1897. As at present estimated, there is a saving of Rs. 6,088 out of the total allotment of Rs. 2,63,670 made for the water-supply scheme.

The decrease of Rs. 420 under the water-works maintenance establishment charges is due to a portion of the staff having been paid by the Sanitary Engineer up to October last from the water-supply fund instead of from the maintenance charges.

7. *Grant 2* (1).—The decrease of Rs. 100 under "Stipends to normal students" is due to the circumstance that no students were trained during the year.

(2) The decrease of Rs. 40 under "Inspection establishment charges" is due to the employment of the inspecting schoolmaster for a few months as a teacher in the municipal high school without prejudice to his duties as inspecting schoolmaster, for which he was given only an allowance of Rs. 10 a month.

The other increases and decreases under this grant are very slight and call for no remarks.

8. *Grant 3.*—The increased expenditure under some of the items is noteworthy. The increase to the extent of Rs. 750 under "Hospital diets and sundries and contingencies" is due to the bills of the hospital purveyor from October 1896 to March 1897 having been paid during the current year, owing to the bills not having been submitted in time, of which mention was made in the Administration Report for 1896–97 submitted in June last. The increase is also due to the increased supply of diets, &c., required for the hospital.

The increase of Rs. 80 under "Conservancy charges" is owing to excess special rate allowed for buffalo service on account of the famine and on account of charges incurred for the repair of night-soil carts.

The additional expenditure of Rs. 140 under "Cess-pool cleaning establishment" is on account of the employment of two toties for the cleaning of cess-pools as directed in G.O., Mis. No. 374 M., dated 4th March 1897. The increase to the extent of Rs. 1,100 under "Cholera and plague" charges is on account of the charges incurred for the suppression of cholera and on account of the observation staff now entertained under instructions from the District Medical and Sanitary Officer and the Collector of the district in connection with the plague.

The decrease of Rs. 240 under the "Hospital establishment" is mainly due to the employment in the hospital of a third-class hospital assistant instead of a second-class hospital assistant as provided in the budget. It is also due to the provision for house-rent to medical subordinates not having been utilized to the full extent as one of the hospital assistants did not live within the required distance from the hospital. The amount of Rs. 1,390 given as charges under "medicine," instead of Rs. 1,500 sanctioned in the budget, represents the value of medicines required and purchased for the hospital.

The increases and decreases under the other items of this grant require no explanation being slight.

9. *Grant 4.*—The new item of Rs. 30 under "Market establishment charges" is on account of the entertainment of one peon on Rs. 6 and a sweeper on Rs. 4 from the 16th December 1897 in the new market opened for public use from that date. Sanction for this expenditure is respectfully solicited. The increase of Rs. 20 under "Travellers' bungalow contingencies" is due to the purchase of the necessary furniture and crockery for the travellers' bungalow, and the increase of Rs. 10 under "Avenue establishment charges" is on account of special famine allowance for puckally service.

The allotment of Rs. 30 made for the "Destruction of stray dogs" was not utilized as there was no occasion to destroy stray dogs.

10. *Grant 5.*—The amount of expenditure to the extent of Rs. 970 under the "Toll-collecting establishment and contingencies" was sanctioned in G.O., Mis. No. 922 M., dated 14th April 1897.

The increases and decreases under the remaining items are very small.

11. The actual balance that would thus be available at the end of the year is only Rs. 4,838. As, however, there should be a saving to the extent of about Rs. 6,088 under the water-tax fund, the year practically closes with a deficit of Rs. 1,250.

BUDGET ESTIMATE FOR 1898–99.

Receipts.

12. Including the opening balance, the receipts for 1898–99 are estimated to amount to Rs. 50,288 as shown below :—

	Rs.
Opening balance	4,838
Tax on arts	3,300
„ on buildings and lands	9,150
Water-tax	4,200
Tax on vehicles and animals	1,750
„ on carts	1,400
Tolls	8,020
License-fees	550
Contribution from Provincial funds for municipal schools	2,850
„ „ local boards	2,000
School-fees	3,410
Fines and fees	710
Proceeds of sale of night soil, &c.	1,750
Income from markets, slaughter-houses and cart-stands	4,650
Hospital endowment	220
Miscellaneous	1,490
Total	50,288

13. In calculating the receipts for 1898–99, the figures of the budget estimate for the current year, or of the revised estimate, have been adopted for the most part with variations only in the cases noted below :—

(*a*) *Tax on Arts.*—An increase of Rs. 100 is expected under this head.

(*b*) *Tax on Buildings.*—A sum of Rs. 8,500 is estimated as the probable income, as a careful revision of the house-tax registers is likely to yield that amount.

(*c*) *Water tax on Buildings and Lands.*—As this tax will be levied in all parts of the municipality with the exception only of Jolapuram and Roza instead of in some parts only as in the current year, the income is estimated at Rs. 4,200.

(*d*) *Sale-proceeds of Night-soil, Stree'-refuse, &c.*—In view of the improvement in the season a sum of Rs. 1,500, which is the mean between the figures of the revised and budget estimates for the current year, is given as the probable income under this head.

(*e*) *Income from Markets.*—As the portions of the new market building appertaining to the sale of mutton, beef, fish and vegetables are now complete and opened for the use of the public from the 16th of December of the current year, an income of Rs. 1,600 is put down under this head, including the usual income derivable from the ordinary fruit bazaar.

(*f*) *Fines under Municipal and other Acts.*—During the current year the number of prosecutions instituted in respect of offenders against the municipal laws had to be restricted and the punishments inflicted by the magistracy were also light in view of the prevalent distress. The income derivable under this head consequently suffered But it is hoped that, by the adoption of stricter measures and the imposition of proper fines, the income will rise to Rs. 500.

(*g*) *Provincial Contributions for other educational purposes.*—Credit is taken under this head for a sum of Rs. 80 under the provisions of the Grant-in-Aid Code, being one-fourth of the total amount of pay at Rs. 25 a month of the inspecting schoolmaster, who will be hereafter designated as "Supervisor of schools."

(*h*) *Recoveries on account of Cess-pool Cleaning Service.*—This system has been introduced in the municipality in the current year, but in view of the unfavourable state of the season and the consequent inability of several people to undergo the expense of constructing pucka cess-pools and paying for the service, much could not be done to give due effect to this system. As all the necessary endeavours will be used to improve the system during the year under consideration, an income of Rs. 450 is put down under this head.

Charges.

14. It was submitted in the concluding paragraph of my covering letter to the budget of 1897–98 that the increased charges of the new water-supply scheme to the extent of Rs. 1,660 over those anticipated at the time the scheme was sanctioned in 1893 (G.O., No. 1114 M., dated 24th August 1893) had commenced to affect the financial condition of the municipality. I have now to submit respectfully that the difficulties have since increased owing to several circumstances over which the council had no control in spite of the best efforts of the council to improve matters. The distressed state of the season has affected some of the ordinary receipts. "Cholera" and "Plague charges" increased by Rs. 1,100 during the current year and the water-supply charges shown in the covering letter as Rs. 5,904 have now risen by about Rs. 500, due to the provision made for a boiler inspector and to the increase under the head of "Repayment of loan and interest" on account of the additional loan of Rs. 6,070 granted during the current year. In view of the straitened state of the finances the council had, reluctantly, to curtail some necessary charges under some of the important heads.

15. The following charges are proposed for the year 1898–99 :—

	Rs.
Grant 1	
„ 2	10,670
„ 3	8,820
„ 4	15,120
„ 5	1,610
Repayment of debt and interest	3,560
	4,340
Total ..	44,120

16. *Grant 1*—(1) *New Works—Communications.*—No provision is made under this head for want of funds.

(2) *New Works—Buildings.*—A sum of Rs. 500 is provided for additions to the new market buildings. It is proposed to construct some shops for the sale of grain and sundry articles of food, &c. As this is a remunerative work, it is requested that this may be sanctioned as a special case. It may not be out of place to submit here that the council had, for want of funds, to abandon the idea of making a provision to the extent of about Rs. 600 required for the construction of (*a*) verandah to the Municipal office building, which is necessarily required ; (*b*) a store-room for keeping the water-works and other stores and implements ; (*c*) record-racks for keeping the office records and (*d*) stables required for the travellers' bungalow. For the same reasons a provision of Rs. 5,000 could not be made as required by the District Medical and Sanitary Officer for effecting the improvements, &c., suggested for the municipal hospital by the Surgeon-General.

(3) *Repairs—Communications.*—A sum of Rs. 2,000 is provided for this purpose. It is to be noticed that the allotment of Rs. 2,000 only on account of communications is only 25 per cent., instead of 50 per cent., of the estimated receipts under tolls. This could not be avoided considering the present financial state of the municipality.

(4) *Repairs—Buildings.*—A sum of Rs. 250 is, as usual, provided for the necessary repairs to the municipal buildings.

(5) *Water-supply.*—The charges on account of the "water-supply establishment, contingencies and repairs to machinery" have been given as Rs. 5,990 as the full charges will have to be incurred during the year.

17. *Grant 2—Stipends to Normal students.*—The usual provision of Rs. 120 is made as suggested by the educational officers.

(2) *Municipal High School Establishment.*—The increased provision under this head is due to the increment allowed to the headmaster under G.O., Mis. No. 262 M., dated 20th March 1888. The Director of Public Instruction has, in paragraph 6 of his Proceedings No. 12593, dated 15th November 1897, drawn the attention of the Council to the necessity of entertaining a drawing master in the Municipal high school. As this involves an additional net expenditure of Rs. 180 to the municipality, no provision has been made for the purpose. The proposal of the headmaster to separate the first form of the school into two divisions and to appoint an additional teacher on Rs. 30 could not also be given effect to for want of funds, although, in view of the large number of pupils in the first form, it seems highly desirable to increase the staff.

(3) *Municipal Upper Primary School.*—Although it may be very essential in the interests of primary education to improve the existing staff of this school as proposed in the budget for 1897–98, it has not been possible, on considerations of finance, to take any steps in that direction. It is, however, proposed as suggested by the educational officers to give an increment of one rupee each to the 3rd and 4th assistants of the Telugu branch, to the second master of the Muhammadan branch and to the school peon. This does not involve any additional expenditure to the Municipality, as it is proposed by the educational officers that the provision for the result

stipends of the school should be cut down proportionately and be reduced from Rs. 250 to Rs. 200. It is therefore respectfully requested that sanction may be accorded for the changes proposed as they do not involve additional expenditure.

(4) *Municipal Inspectors—Establishment.*—In the budget for 1897–98 it was proposed to increase the pay of the inspecting schoolmaster from Rs. 20 to Rs. 25 and to designate him as the "supervisor of schools." This was negatived by Government for want of funds. The same proposal is again submitted for the favourable consideration of Government, as it not only does not involve any additional expenditure to the municipality, but leaves a saving, however slight, to the extent of Rs. 15. It entitles the municipality to a contribution of about Rs. 80 from imperial funds under the provisions of the Grant-in-Aid Code, for which amount credit has been taken under receipts. It is submitted that the proposal deserves special consideration as it enables the municipality to employ a better qualified man and at the same time reduces the actual municipal expenditure though to a very small extent. In this connection it seems necessary to submit that this aspect of the proposal in the current year's budget was disallowed. It may also be submitted that the proposal has the strong support of the educational officers. Sanction is, therefore, specially requested to increase the pay from Rs. 20 to Rs. 25 and to designate him as the "supervisor of schools."

18. *Grant 3—Hospital Establishment.*—Provision is made only for one first-class and one third-class hospital assistant instead of for one first and one second-class hospital assistant.

(2) *Medicines and supplies.*—The figures of the revised estimate for 1897–98 have been adopted with a slight variation.

(3) *Sundries and Contingencies.*—The provision under this head is made as suggested by the District Medical and Sanitary Officer.

(4) *Conservancy Establishment and other charges.*—There is an addition of Rs. 80 to the usual provision under these heads. The increase is for effecting the necessary repairs to the night-soil carts. The Revenue Divisional officer in his Proceedings, Dis. No. 604, Revenue of 1897, dated 22nd September 1897, says that a compensation of Rs. 629 has been fixed by him for payment to the owners of the site proposed to be taken for the new Muhammadan burial ground and suggests that the amount should be paid to them. The owners of the site claim something like Rs. 10,000 as stated in the proceedings under reference and the matter is now pending final disposal in the District Court of Kurnool. The council, however, regrets its inability, on account of the financial difficulties of the municipality to make the necessary provision even for the payment of the sum of Rs. 629 fixed by the Revenue Divisional officer.

(5) *Cess-pool service Establishment and Contingencies.*—A provision of Rs. 330 is made for this establishment as sanctioned in G.O., Mis. No. 924 M., dated 14th April 1897.

(6) *Epidemic Reserve.*—A provision of Rs. 1,000 is made on account of "cholera and plague" charges as required by G.O., No. 1985 M., dated 18th November 1896.

19. *Grant 4.*—The usual provision is made under this head with the exception that an expenditure of Rs. 120 is proposed under "Market Establishment and Contingencies". This is for the entertainment of a peon on Rs. 6 and a sweeper on Rs. 4 for the new market. Sanction is respectfully solicited for the entertainment of this staff.

20. *Grant 5—General Establishment—Office Establishment and Inspection.*—The increase under this head is due to a provision having been made for the employment of a Secretary whose pay Government was pleased to fix at Rs. 100 per mensem rising to Rs. 150 by annual increments of Rs. 10 (G.O., Mis. No. 2333 M., dated 27th October 1897). It is proposed to meet this expenditure to a certain extent by doing away with the Chairman's carriage allowance of Rs. 25 a month and by

reducing the pay from Rs. 60 to Rs. 45 of the present manager, whom it is proposed to retain in service up to the end of the next financial year, in consideration of his long and good service. From the commencement of the financial year 1899–1900, however, the office of manager will be abolished and a head clerk on Rs. 30 employed in his stead.

(2) *Collection of Tolls—Establishment and Contingencies.*—A sum of Rs. 80 is provided for the payment in April 1898 of the salaries of the present establishment for March 1898.

21. *Repayment of "Debt" and "Interest".*—Provision is made under these heads as in the current year.

22. The budget, therefore, closes with a balance of Rs. 6,168, Rs. 80 being the balance under the ordinary municipal fund and Rs. 6,088 under the water-tax fund.

Dis. No. 769-Rev. of 1897.

Forwarded with the following remarks.

A closing balance of Rs. 4,838 is shown in the revised estimate for the current year under municipal fund. This is wrong, as there is an actual deficit of Rs. 1,250 under that fund. The balance under water-tax fund is shown as *nil*, but it ought to be Rs. 6,088. The necessary corrections should be made.

2. The revised estimate thus closes with a *minus* balance of Rs. 1,250 against a *plus* balance of Rs. 180 entered in the budget estimate, and even this result has had to be obtained by reducing the allotment under Grant 1—Communications, which ought to have been Rs. 4,000, being 50 per cent. of the toll collections, to the sum of Rs. 1,500.

3. The budget estimate for 1898–99 has been so framed that, after wiping off the deficit of Rs. 1,250 referred to, it is expected to close with a small *plus* balance of Rs. 80. No better result can be secured, even after more or less liberally increasing the figures under all the important heads of revenue on the one hand, and curtailing the expenditure under the different grants, and noticeably under Grant 1. The budget thus reveals the fact that the finances of the municipality are by no means in a satisfactory condition, and the municipal council has therefore to face this question, and to consider in what directions it is possible to obtain increase of revenue, and in what the expenditure may be curtailed.

4. *Receipts.*—The undersigned was present at both the meetings at which the budget proposals were discussed, and he mooted the question as to whether the house-tax registers may not be revised so as to yield a material increase of revenue. The result of the discussion started was that the house-tax assessments had only recently undergone considerable enhancement generally and that in view of this and also of the fact that a water-tax at the rate of 4 per cent. has been newly imposed, it was not desirable to add to the existing burdens of the tax-payers. A small addition of Rs. 350 was, however, made to the amount shown in the revised estimate for the current year under this head, in the hope that it may be realized by the revision of assessment in stray cases of under-assessment and by bringing new buildings under taxation.

5. The figures under water-tax have been fixed with reference to those arrived at in regard to the house-tax, and the Chairman has given reasons for reducing the amount entered by Government under this head in the budget for the current year.

6. As regards other heads of receipts, the figures have, as already stated, been increased generally, though the increase except in the case of the income from markets is slight. It does not appear that the receipts under the several heads have been under-estimated in any respect, and it is hoped that it may be possible to realize the increased receipts expected under many of the heads.

7. There is much scope for extending the system of private scavenging. The minimum fee levied is 4 annas per house for a month. At Adóni, the charge is fixed

at 6 pies per head, and this method of charging is probably cheaper to the house-holders, &c., as families with less than eight members (there would be many such) can have their latrines cleaned by municipal agency at less cost than 4 annas a month.

8. *Expenditure.*—Coming now to the budget expenditure for 1898–99, it is difficult to see in what directions any material retrenchments, such as may afford permanent relief to the finances of the municipality, are possible.

9. *Grant 1—Communications.*—The council has had to restrict the allotment under this head to 25 per cent. of the collections from tolls, there being no provision whatever for new works, such as street improvements. It is feared that, for some years to come, it will not be possible for the council to adhere to the scale of provision laid down by Government.

10. *Buildings.*—There is a great deal of scope for expenditure in completing the market buildings. There is need for more mutton-stalls than have now been built. The provision for vegetable-stalls is insufficient, and it would be a paying measure and likely to conduce to the convenience of the public to have a number of shops for the sale of grain and miscellaneous provisions within the spacious premises which the council has been fortunate enough to secure for the market. The provision of Rs. 500 for all these purposes, which the council has had to content itself with, is not at all adequate.

11. The provisions under other grants call for little remark. The scale of establishments under none of the heads is such as can admit of any retrenchment. The expenditure under vaccination may be reduced by substituting the lanoline lymph for that obtained direct by calf inoculation. This has been done in the Bellary district. The opinion of the District Medical and Sanitary Officer on the subject may be obtained.

(Signed) S. RAMU IYER,
Deputy Collector.

No. .

1. Submitted.

2. Owing to the poor financial status of the municipality, the provision for communications in the budget for 1898–99 is only 25 per cent. of the collections under tolls, and there is no allotment for new works. Further, no provision has been made for the payment of compensation for the land required for the Muhammadan burial-ground referred to in paragraph 18 (4) of the Chairman's letter. There are also several items such as buildings, &c., for which the provision is inadequate. It is hoped that the appointment of a Secretary, for whom an initial salary of Rs. 100 per mensem has been provided, will materially improve the finances of the municipality.

3. Rupees 6,088 is shown in the budget estimate as the closing balance under water-tax fund, but if the forty additional taps, for the provision of which proposals have been submitted, be sanctioned, the amount above referred to will have to be utilized for the purpose.

4. Adverting to paragraph 7 of the Divisional Officer's endorsement, it is observed that the minimum fee levied in this municipality under the system of private scavenging is 2 annas and not 4 annas for each house monthly.

(Signed) MUHAMMAD RAZA KHAN,
Acting Collector.

Order—No. 326 M., dated 4th February 1898.

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

—	Actuals, 1896–97.	Budget estimate, 1897–98.	Revised estimate, 1897–98.	Budget estimate, 1898–99.
Receipts.				
	Rs.	Rs.	Rs.	Rs.
Balance brought forward	1,99,947	1,28,420	64,010	5,080
Tax on Arts	3,020	3,200	3,200	3,300
,, on Buildings and Lands	8,815	8,780	8,800	9,150
Water-tax on Buildings and Lands	..	4,730	4,000	4,200
Tax on Vehicles and Animals	1,613	1,650	1,660	1,750
,, on Carts	1,288	1,400	1,300	1,400
Tolls	7,536	7,500	8,000	8,050
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	326	250	510	250
Conservancy Receipts	1,533	2,050	1,370	1,750
Fees and Revenue from Educational Institutions	3,244	3,350	3,410	3,410
,, ,, from Medical Institutions	95	90	90	90
Income from Markets and Slaughter-houses	2,784	2,900	2,680	3,800
License Fees	550	550	550	550
Other Fees	828	830	1,060	1,060
Fines under Municipal and other Acts	226	400	230	500
Interest on Investments and Premium on Loans	215	220	220	220
Grants and Contributions from Government	22,333	21,440	21,370	2,850
,, ,, from Local Boards	2,000	2,000	2,000	2,000
Recoveries for Services to Private Individuals	491	700	610	1,150
Miscellaneous	58	..	220	..
Loans	8,630	6,070	6,070	..
Advances Recovered	3	..	19,100	..
Total ..	2,65,535	1,96,530	1,50,460	50,560
Charges.				
Grant 1—				
New Works—				
Communications	624	1,000	1,000	..
Buildings	..	5,000	5,000	..
Water-supply	1,48,317	1,48,710	94,470	..
Repairs—				
Communications	1,859	1,500	1,500	2,000
Buildings	456	250	250	250
Drainage	540	540	570	540
Water-supply	190	6,050	5,630	6,140
Establishment	409	420	420	420
Contributions for Public Works	3,500	970	970	970
Total ..	1,55,895	1,64,440	1,09,810	10,320
Grant 2—				
Training Schools	48	120	20	120
Municipal Schools—				
On the Salary System	5,560	6,070	6,060	6,190
,, the Salary-result System	1,066	1,070	1,070	1,030
Result Grants	900	900	900	900
Building, Furniture, &c., Grants	22	50	50	50
Inspection	206	270	230	330
Miscellaneous	290	160	160	160
Total ..	8,092	8,640	8,490	8,780
Grant 3—				
Hospitals and Dispensaries	5,220	6,040	6,440	5,630
Contributions	314	190	190	190
Vaccination	611	670	670	670
Registration of Births and Deaths	162	130	130	130
Conservancy, Road-cleaning and Road-watering	7,275	7,590	8,910	8,500
Total ..	13,582	14,620	16,340	15,120
Grant 4—				
Lighting	472	480	480	480
Markets and Slaughter-houses	204	210	240	330
Travellers' Bungalows	123	120	140	120
Avenues	72	70	80	70
Public Garden, Survey of Land, Fire and other Charges ..	877	610	580	610
Total ..	1,748	1,490	1,520	1,610
Grant 5—				
Supervision and Management	2,731	2,820	3,780	3,470
Repayment of Debt	1,085	1,690	1,690	1,890
Interest on Loan	2,328	2,650	2,650	2,820
Advances Recoverable	16,066	..	1,080	..
Refunds	..	..	20	..
Grand Total ..	2,01,527	1,96,350	1,45,380	44,010
Balance	64,008	180	5,080	6,550

Revised Estimate for 1897–98.

2. The current receipts and charges are now estimated at Rs. 86,210 and Rs. 1,45,380, respectively, against Rs. 68,110 and Rs. 1,96,350 anticipated in the sanctioned budget. The increase in the receipts which occurs chiefly under tolls and advances recovered is partly counterbalanced by a decrease under the water-tax and conservancy receipts, while the decrease in the charges which appears under Grant 1 is partly met by an increase under Grants 3 and 5 and advances recoverable. The collections under the principal taxes, especially the water-tax, during the first eight months of the year were not satisfactory. Under section 75 (2) of the District Municipalities Act, the sanction of Government should have been obtained for the exemption of Jolapuram and Roza from payment of the water-tax. This should now be done, the grounds on which it is proposed to exempt them being fully stated. As regards Budwarpet and Kottapeta, however, the Government does not consider that the reason assigned for exempting them from this tax for the first half of the current year is valid. This tax should therefore be levied in these parts of the town for the whole year. The estimated receipts under water-tax will accordingly be raised from Rs. 3,760 to Rs. 4,000. The instructions of Government regarding the collection of the private scavenging fees in advance should be carefully attended to in future. It is observed that the estimated income from these fees in the current and the ensuing years is far in excess of the cost of the service. Any profits that may accrue from this source should be devoted to the improvement of the service. The sanction of Government should have been obtained for the payment of famine batta to the municipal servants referred to in paragraphs 6 and 9 of the Chairman's letter. This should now be done. The entertainment of a peon on Rs. 6 and a sweeper on Rs. 4 for the municipal market, proposed in paragraphs 9 and 19, is sanctioned. Under repayment of debt and interest, the figures of the budget estimate for 1897–98 will be repeated. The balance to be carried forward to the ensuing year's budget will then be Rs. 5,080.

Budget Estimate for 1898–99.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 45,480 against Rs. 86,450 in the revised estimate, the decrease which appears chiefly under grants and loans from Government and advances recovered being partly made good by an increase under the house and water taxes, conservancy receipts, market rents and recoveries on account of services rendered to private individuals. The grant of Rs. 80 taken credit for from Provincial funds towards the salary of the supervisor of schools will be allowed to stand pending receipt of the remarks of the Director of Public Instruction.

4. *Charges.*—(1) The probable charges are put down at Rs. 44,120 against the revised estimate of Rs. 1,45,380, the decrease occurring mainly under Grants 1 and 3 and advances recoverable.

(2) *Grant 1.*—The allotment of Rs. 2,000 for communications is only 25 per cent. of the net receipts from tolls against the limit of 50 per cent. prescribed by Government. But this will be allowed to stand, as a special case, in the present state of the municipal finances. For want of funds the sum of Rs. 500 provided for the extension of the new market buildings will be struck out. The contribution to Provincial funds on account of the salary of the Boiler-Inspector being Rs. 300 or Rs. 150 more than that for 1897–98, the provision under water-supply contingencies will be raised from Rs. 3,540 to Rs. 3,690. The abolition of the post of sweeper on Rs. 5 for the water works, as shown in the proposition statement, is approved subject to the remarks of the Sanitary Engineer; but reference should have been made to this in the Chairman's letter.

(3) *Grant 2.*—The municipal council's proposal in paragraph 17 (4) to increase the pay of the Inspecting schoolmaster from Rs. 20 to Rs. 25 and to designate him as supervisor of schools is sanctioned, subject to the remarks of the Director of Public Instruction; but the increase in the salaries of the teachers and peon of the municipal upper primary school, proposed in paragraph 17 (3), cannot be approved in the present state of the municipal finances.

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(4) *Grant 3.*—The remarks of the Surgeon-General and the Sanitary Commissioner on the allotments for medical services, vaccination and sanitation are awaited. The attention of the municipal council is drawn to the suggestion made by the Revenue Divisional Officer in paragraph 11 of his endorsement for the reduction of the expenditure on vaccination by the substitution of lanoline paste for calf lymph.

(5) *Grant 5.*—The appointment of a secretary on a salary of Rs. 100, rising to Rs. 150, by annual increments of Rs. 10, the discontinuance of the Chairman's carriage allowance of Rs. 25, and the reduction in the pay of the municipal office manager from Rs. 60 to Rs. 45, proposed in paragraph 20, are sanctioned; but the Government does not consider that the further reduction of Rs. 15 proposed to be made in the manager's pay from 1st April 1899 is advisable. The abolition of the toll establishment from 1st April 1898, which from statement II-B and paragraph 20 appears to be contemplated, is approved, but this should have also been shown in the proposition statement submitted with the budget. With reference to G.O., No. 2473 L., dated 22nd December 1897, the contribution for the central office establishments will be reduced from Rs. 390 to Rs. 301, or Rs. 300 in round number.

5. The provision for repayment of debt and interest will be raised from Rs. 1,690 and Rs. 2,650 to Rs. 1,890 and Rs. 2,820, respectively, so as to include the payments due on account of the loan of Rs. 6,070 for the water works which will be taken in the current year. The budget, as revised by Government, closes with a balance of Rupees 6,550, of which Rs. 6,090 represent the unexpended balance of the provincial grant and loan on account of the water-supply works, leaving Rs. 460 or only 1 per cent. of the estimated ordinary receipts available for general purposes. In view of the insufficiency of this sum for meeting any unforeseen expenditure in the course of the year and of the fact that for want of funds the allotment for communications in 1898–99 has been reduced to one-half of the minimum prescribed by Government, and that many useful and necessary works, such as those referred to in paragraphs 16 (2) and 18 (4) of the Chairman's letter have been postponed indefinitely, the municipal council should consider without delay the desirability of increasing its revenues by levying additional taxation as already directed in paragraph 3 of G.O., No. 1324 M., dated 2nd June 1897, and report the result to Government before the 1st April 1898.

(True Extract.)

H. TREMENHEERE,
Ag. Secretary to Government.

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

Exd. W. D'Moss.

Government {1898} of Madras.

LOCAL AND MUNICIPAL.

Proof for approval.

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

G.O., No. 326 M., 4th February 1898.

FEBRUARY.

Municipal Budget.

Reviewing the Kurnool — for 1898–99.

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(5) *Grant 5.*—The appointment of a secretary on a salary of Rs. 100, rising to Rs. 150, by annual increments of Rs. 10, the discontinuance of the Chairman's carriage allowance of Rs. 25, and the reduction in the pay of the municipal office manager from Rs. 60 to Rs. 45, proposed in paragraph 20, are sanctioned; but the Government does not consider that the further reduction of Rs. 15 proposed to be made in the manager's pay from 1st April 1899 is advisable. The abolition of the toll establishment from 1st April 1898, which from statement II-B and paragraph 20 appears to be contemplated, is approved, but this should have also been shown in the proposition statement submitted with the budget. With reference to G.O., No. 2473 L., dated 22nd December 1897, the contribution for the central office establishments will be reduced from Rs. 390 to Rs. 301, or Rs. 300 in round number.

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FEBRUARY.

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Reviewing the Kurnool — for 1898–99.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From M.R.Ry. P. CHIDAMBARA RAO Avargal, Chairman, Municipal Council, Kurnool, to the Secretary to Government, Local and Municipal Department (through the Revenue Divisional Officer in charge of Ramallakot Taluk), dated Kurnool, 19th December 1897, No. 702.

I have the honour to submit herewith the revised estimate of the Kurnool Municipality for the current year and the budget estimate for 1898–99.

REVISED ESTIMATE FOR 1897–98.

2. The receipts including opening balance amount to Rs. 1,50,218 as against Rs. 1,96,530 sanctioned in the budget and the charges to Rs. 1,45,380 as against Rs. 1,96,350 of the budget. In the revised estimate for 1896–97, a provision of Rs. 1,00,160 only was made as the water-works charges for that year and the balance of Rs. 1,48,710 out of the total amount of grant and loans sanctioned for the water-works was given as the budget estimate of receipts under the water-works for the current year including grants and loans. But as the actual water-works charges during 1896–97 amounted to Rs. 1,48,317, or Rs. 48,157 more than the amount sanctioned in the budget, there was only a balance of Rs. 1,00,563 available as receipts for the current year under the water-works, which was also the amount available for charges under the same head. This accounts mainly for the great difference under receipts and charges of the revised estimate as compared with those of the budget. The difference is also due to a fall in the ordinary receipts, mainly due to the unfavourable state of the season and to additional charges incurred on account of "cholera" and "plague."

Receipts.

3. The increase of Rs. 110 under "Tax on vehicles" is due to an increase in the number of transit carriages, of Rs. 500 under tolls is due to increased receipts realized under this head, of Rs. 220 under "Sale-proceeds of materials" is due to the sale of unserviceable wooden materials, stones, &c., available for sale in the jail building which is now being converted into a market and in some of the houses purchased for the improvement of street No. 6, Peta, of Rs. 60 under "High school-fees" is due to an increase in the number of pupils, of Rs. 180 under "Warrant fees" is due to the levy of a warrant-fee of two annas on each warrant as authorized by the Amended Municipal Act III of 1897, of Rs. 50 under "Cart-stand fees" is due to brisk competition at the sales, and of Rs. 60 under "Cess-pools cleaning fees" is on account of the levy of a fee of three annas for each cess-pool cleaned as directed in G.O., Mis. No. 374 M., dated 4th March 1897. The sum of Rs. 40 shown as "Refund of expenditure of the previous year" is the amount of fee which had been paid on account of the sanitary inspector who had been sent for training but which was subsequently refunded. The amount of Rs. 179–13–0 shown under "Other items" represents the amounts collected as deposits for house service in connection with the water-works and other uncertain items. Under the head of "Advances recovered" is given a sum of Rs. 19,100, which represents the advances which had been made during the previous year and recovered in the current year chiefly under water-works. The increase under the other heads being slight, no remarks have been offered.

4. The decrease of Rs. 970 under "Water-tax" requires a detailed explanation. When submitting the budget for the current year the council estimated the probable receipts under this head at Rs. 3,900 taking into consideration the circumstance that this tax could not be levied on buildings and lands situated within the limits of Jolapuram and Roza, which do not enjoy the benefits of the new water-supply scheme,

but the Government was pleased to raise the amount to Rs. 4,730, calculating the tax at 4 per cent. on the total rental value of all buildings and lands in the municipality including those at Jolapuram and Roza. As this tax cannot be levied in Jolapuram and Roza and as during the first half of the current year Budwarpet and Kothapeta were exempted because the new water-supply did not extend to those parts during that period, the receipts under this head amount only to Rs. 3,760.

5. The decreases under the other heads are mainly due to the unfavourable state of the season. The decrease of Rs. 200 under "Taxes on animals" and "Carts" is attributed to the decrease in the number of animals and carts maintained on account of the prevalent distress. The large decrease of Rs. 600 under "Sale-proceeds of night-soil, refuse, &c.," is not only due to bad season but to the strict measures adopted for prohibiting the use of this manure for lands situated within the municipal limits. The decrease of Rs. 80 under "Cart-stand manure fees," of Rs. 140 under "Rents from fruit bazaar" and of Rs. 80 under "Slaughter-house fees" is due to slack competition at the sales in consequence of the distress. The fall to the extent of Rs. 175 under "Fines" is due to the smaller number of prosecutions instituted and to the infliction of light punishments by the magistracy on offenders against the municipal laws in view of the unfavourable state of the season. The sum of Rs. 70 provided under the head of "Stipends to normal students" could not be utilized as no students were sent for training during the current year. The "Private scavenging fees" have also suffered to the extent of Rs. 150. In consequence of the prevailing distress it was not only not possible to improve this system, but it was difficult to collect the fees from several persons who utilized the services of the municipal toties but who were unable to pay in spite of the concessions shown to them in the collection of fees. To encourage the system the rules had to be relaxed where necessary and fees were not collected strictly in advance and poor people were allowed to get into arrears and make payments according to their convenience.

Charges.

6. *Grant 1.*—The increase of Rs. 20 under the "Establishment for flushing drains" is due to the allowance of famine batta for a short time to the menial servants.

The decrease of charges under the "Water-supply" has already been explained in paragraph 2 above. The water-works were completed in the month of October of the current year and the Sanitary Engineer formally handed over charge of the works to the municipality on the 15th October 1897. As at present estimated, there is a saving of Rs. 6,088 out of the total allotment of Rs. 2,63,670 made for the water-supply scheme.

The decrease of Rs. 420 under the water-works maintenance establishment charges is due to a portion of the staff having been paid by the Sanitary Engineer up to October last from the water-supply fund instead of from the maintenance charges.

7. *Grant 2* (1).—The decrease of Rs. 100 under "Stipends to normal students" is due to the circumstance that no students were trained during the year.

(2) The decrease of Rs. 40 under "Inspection establishment charges" is due to the employment of the inspecting schoolmaster for a few months as a teacher in the municipal high school without prejudice to his duties as inspecting schoolmaster, for which he was given only an allowance of Rs. 10 a month.

The other increases and decreases under this grant are very slight and call for no remarks.

8. *Grant 3.*—The increased expenditure under some of the items is noteworthy. The increase to the extent of Rs. 750 under "Hospital diets and sundries and contingencies" is due to the bills of the hospital purveyor from October 1896 to March 1897 having been paid during the current year, owing to the bills not having been submitted in time, of which mention was made in the Administration Report for 1896–97 submitted in June last. The increase is also due to the increased supply of diets, &c., required for the hospital.

The increase of Rs. 80 under "Conservancy charges" is owing to excess special rate allowed for buffalo service on account of the famine and on account of charges incurred for the repair of night-soil carts.

The additional expenditure of Rs. 140 under "Cess-pool cleaning establishment" is on account of the employment of two toties for the cleaning of cess-pools as directed in G.O., Mis. No. 374 M., dated 4th March 1897. The increase to the extent of Rs. 1,100 under "Cholera and plague" charges is on account of the charges incurred for the suppression of cholera and on account of the observation staff now entertained under instructions from the District Medical and Sanitary Officer and the Collector of the district in connection with the plague.

The decrease of Rs. 240 under the "Hospital establishment" is mainly due to the employment in the hospital of a third-class hospital assistant instead of a second-class hospital assistant as provided in the budget. It is also due to the provision for house-rent to medical subordinates not having been utilized to the full extent as one of the hospital assistants did not live within the required distance from the hospital. The amount of Rs. 1,390 given as charges under "medicine," instead of Rs. 1,500 sanctioned in the budget, represents the value of medicines required and purchased for the hospital.

The increases and decreases under the other items of this grant require no explanation being slight.

9. *Grant 4.*—The new item of Rs. 30 under "Market establishment charges" is on account of the entertainment of one peon on Rs. 6 and a sweeper on Rs. 4 from the 16th December 1897 in the new market opened for public use from that date. Sanction for this expenditure is respectfully solicited. The increase of Rs. 20 under "Travellers' bungalow contingencies" is due to the purchase of the necessary furniture and crockery for the travellers' bungalow, and the increase of Rs. 10 under "Avenue establishment charges" is on account of special famine allowance for puckally service.

The allotment of Rs. 30 made for the "Destruction of stray dogs" was not utilized as there was no occasion to destroy stray dogs.

10. *Grant 5.*—The amount of expenditure to the extent of Rs. 970 under the "Toll-collecting establishment and contingencies" was sanctioned in G.O., Mis. No. 922 M., dated 14th April 1897.

The increases and decreases under the remaining items are very small.

11. The actual balance that would thus be available at the end of the year is only Rs. 4,838. As, however, there should be a saving to the extent of about Rs. 6,088 under the water-tax fund, the year practically closes with a deficit of Rs. 1,250.

BUDGET ESTIMATE FOR 1898–99.

Receipts.

12. Including the opening balance, the receipts for 1898–99 are estimated to amount to Rs. 50,288 as shown below :—

	Rs.
Opening balance	4,838
Tax on arts	3,300
„ on buildings and lands	9,150
Water-tax	4,200
Tax on vehicles and animals	1,750
„ on carts	1,400
Tolls	8,020
License-fees	550
Contribution from Provincial funds for municipal schools	2,850
„ „ local boards	2,000
School-fees	3,410
Fines and fees	710
Proceeds of sale of night soil, &c.	1,750
Income from markets, slaughter-houses and cart-stands	4,650
Hospital endowment	220
Miscellaneous	1,490
Total	50,288

13. In calculating the receipts for 1898–99, the figures of the budget estimate for the current year, or of the revised estimate, have been adopted for the most part with variations only in the cases noted below :—

(*a*) *Tax on Arts.*—An increase of Rs. 100 is expected under this head.

(*b*) *Tax on Buildings.*—A sum of Rs. 8,500 is estimated as the probable income, as a careful revision of the house-tax registers is likely to yield that amount.

(*c*) *Water tax on Buildings and Lands.*—As this tax will be levied in all parts of the municipality with the exception only of Jolapuram and Roza instead of in some parts only as in the current year, the income is estimated at Rs. 4,200.

(*d*) *Sale-proceeds of Night-soil, Stree'-refuse, &c.*—In view of the improvement in the season a sum of Rs. 1,500, which is the mean between the figures of the revised and budget estimates for the current year, is given as the probable income under this head.

(*e*) *Income from Markets.*—As the portions of the new market building appertaining to the sale of mutton, beef, fish and vegetables are now complete and opened for the use of the public from the 16th of December of the current year, an income of Rs. 1,600 is put down under this head, including the usual income derivable from the ordinary fruit bazaar.

(*f*) *Fines under Municipal and other Acts.*—During the current year the number of prosecutions instituted in respect of offenders against the municipal laws had to be restricted and the punishments inflicted by the magistracy were also light in view of the prevalent distress. The income derivable under this head consequently suffered But it is hoped that, by the adoption of stricter measures and the imposition of proper fines, the income will rise to Rs. 500.

(*g*) *Provincial Contributions for other educational purposes.*—Credit is taken under this head for a sum of Rs. 80 under the provisions of the Grant-in-Aid Code, being one-fourth of the total amount of pay at Rs. 25 a month of the inspecting schoolmaster, who will be hereafter designated as "Supervisor of schools."

(*h*) *Recoveries on account of Cess-pool Cleaning Service.*—This system has been introduced in the municipality in the current year, but in view of the unfavourable state of the season and the consequent inability of several people to undergo the expense of constructing pucka cess pools and paying for the service, much could not be done to give due effect to this system. As all the necessary endeavours will be used to improve the system during the year under consideration, an income of Rs. 450 is put down under this head.

Charges.

14. It was submitted in the concluding paragraph of my covering letter to the budget of 1897–98 that the increased charges of the new water-supply scheme to the extent of Rs. 1,660 over those anticipated at the time the scheme was sanctioned in 1893 (G.O., No. 1114 M., dated 24th August 1893) had commenced to affect the financial condition of the municipality. I have now to submit respectfully that the difficulties have since increased owing to several circumstances over which the council had no control in spite of the best efforts of the council to improve matters. The distressed state of the season has affected some of the ordinary receipts. "Cholera" and "Plague charges" increased by Rs. 1,100 during the current year and the water-supply charges shown in the covering letter as Rs. 5,904 have now risen by about Rs. 500, due to the provision made for a boiler inspector and to the increase under the head of "Repayment of loan and interest" on account of the additional loan of Rs. 6,070 granted during the current year. In view of the straitened state of the finances the council had, reluctantly, to curtail some necessary charges under some of the important heads.

15. The following charges are proposed for the year 1898–99 :—

	Rs.
Grant 1	10,670
„ 2	8,820
„ 3	15,120
„ 4	1,610
„ 5	3,560
Repayment of debt and interest	4,340
Total ..	44,120

16. *Grant 1*—(1) *New Works—Communications.*—No provision is made under this head for want of funds.

(2) *New Works—Buildings.*—A sum of Rs. 500 is provided for additions to the new market buildings. It is proposed to construct some shops for the sale of grain and sundry articles of food, &c. As this is a remunerative work, it is requested that this may be sanctioned as a special case. It may not be out of place to submit here that the council had, for want of funds, to abandon the idea of making a provision to the extent of about Rs. 600 required for the construction of (*a*) verandah to the Municipal office building, which is necessarily required ; (*b*) a store-room for keeping the water-works and other stores and implements ; (*c*) record-racks for keeping the office records and (*d*) stables required for the travellers' bungalow. For the same reasons a provision of Rs. 5,000 could not be made as required by the District Medical and Sanitary Officer for effecting the improvements, &c., suggested for the municipal hospital by the Surgeon-General.

(3) *Repairs—Communications.*—A sum of Rs. 2,000 is provided for this purpose. It is to be noticed that the allotment of Rs. 2,000 only on account of communications is only 25 per cent., instead of 50 per cent., of the estimated receipts under tolls. This could not be avoided considering the present financial state of the municipality.

(4) *Repairs—Buildings.*—A sum of Rs. 250 is, as usual, provided for the necessary repairs to the municipal buildings.

(5) *Water-supply.*—The charges on account of the "water-supply establishment, contingencies and repairs to machinery" have been given as Rs. 5,990 as the full charges will have to be incurred during the year.

17. *Grant 2—Stipends to Normal students.*—The usual provision of Rs. 120 is made as suggested by the educational officers.

(2) *Municipal High School Establishment.*—The increased provision under this head is due to the increment allowed to the headmaster under G.O., Mis. No. 262 M., dated 20th March 1888. The Director of Public Instruction has, in paragraph 6 of his Proceedings No. 12593, dated 15th November 1897, drawn the attention of the Council to the necessity of entertaining a drawing master in the Municipal high school. As this involves an additional net expenditure of Rs. 180 to the municipality, no provision has been made for the purpose. The proposal of the headmaster to separate the first form of the school into two divisions and to appoint an additional teacher on Rs. 30 could not also be given effect to for want of funds, although, in view of the large number of pupils in the first form, it seems highly desirable to increase the staff.

(3) *Municipal Upper Primary School.*—Although it may be very essential in the interests of primary education to improve the existing staff of this school as proposed in the budget for 1897–98, it has not been possible, on considerations of finance, to take any steps in that direction. It is, however, proposed as suggested by the educational officers to give an increment of one rupee each to the 3rd and 4th assistants of the Telugu branch, to the second master of the Muhammadan branch and to the school peon. This does not involve any additional expenditure to the Municipality, as it is proposed by the educational officers that the provision for the result

stipends of the school should be cut down proportionately and be reduced from Rs. 250 to Rs. 200. It is therefore respectfully requested that sanction may be accorded for the changes proposed as they do not involve additional expenditure.

(4) *Municipal Inspectors—Establishment.*—In the budget for 1897–98 it was proposed to increase the pay of the inspecting schoolmaster from Rs. 20 to Rs. 25 and to designate him as the "supervisor of schools." This was negatived by Government for want of funds. The same proposal is again submitted for the favourable consideration of Government, as it not only does not involve any additional expenditure to the municipality, but leaves a saving, however slight, to the extent of Rs. 15. It entitles the municipality to a contribution of about Rs. 80 from imperial funds under the provisions of the Grant-in-Aid Code, for which amount credit has been taken under receipts. It is submitted that the proposal deserves special consideration as it enables the municipality to employ a better qualified man and at the same time reduces the actual municipal expenditure though to a very small extent. In this connection it seems necessary to submit that this aspect of the proposal in the current year's budget was disallowed. It may also be submitted that the proposal has the strong support of the educational officers. Sanction is, therefore, specially requested to increase the pay from Rs. 20 to Rs. 25 and to designate him as the "supervisor of schools."

18. *Grant 3—Hospital Establishment.*—Provision is made only for one first-class and one third-class hospital assistant instead of for one first and one second-class hospital assistant.

(2) *Medicines and supplies.*—The figures of the revised estimate for 1897–98 have been adopted with a slight variation.

(3) *Sundries and Contingencies.*—The provision under this head is made as suggested by the District Medical and Sanitary Officer.

(4) *Conservancy Establishment and other charges.*—There is an addition of Rs. 80 to the usual provision under these heads. The increase is for effecting the necessary repairs to the night-soil carts. The Revenue Divisional officer in his Proceedings, Dis. No. 604, Revenue of 1897, dated 22nd September 1897, says that a compensation of Rs. 629 has been fixed by him for payment to the owners of the site proposed to be taken for the new Muhammadan burial ground and suggests that the amount should be paid to them. The owners of the site claim something like Rs. 10,000 as stated in the proceedings under reference and the matter is now pending final disposal in the District Court of Kurnool. The council, however, regrets its inability, on account of the financial difficulties of the municipality to make the necessary provision even for the payment of the sum of Rs. 629 fixed by the Revenue Divisional officer.

(5) *Cess-pool service Establishment and Contingencies.*—A provision of Rs. 330 is made for this establishment as sanctioned in G.O., Mis. No. 924 M., dated 14th April 1897.

(6) *Epidemic Reserve.*—A provision of Rs. 1,000 is made on account of "cholera and plague" charges as required by G.O., No. 1985 M., dated 18th November 1896.

19. *Grant 4.*—The usual provision is made under this head with the exception that an expenditure of Rs. 120 is proposed under "Market Establishment and Contingencies". This is for the entertainment of a peon on Rs. 6 and a sweeper on Rs. 4 for the new market. Sanction is respectfully solicited for the entertainment of this staff.

20. *Grant 5—General Establishment—Office Establishment and Inspection.*—The increase under this head is due to a provision having been made for the employment of a Secretary whose pay Government was pleased to fix at Rs. 100 per mensem rising to Rs. 150 by annual increments of Rs. 10 (G.O., Mis. No. 2333 M., dated 27th October 1897). It is proposed to meet this expenditure to a certain extent by doing away with the Chairman's carriage allowance of Rs. 25 a month and by

reducing the pay from Rs. 60 to Rs. 45 of the present manager, whom it is proposed to retain in service up to the end of the next financial year, in consideration of his long and good service. From the commencement of the financial year 1899–1900, however, the office of manager will be abolished and a head clerk on Rs. 30 employed in his stead.

(2) *Collection of Tolls—Establishment and Contingencies.*—A sum of Rs. 80 is provided for the payment in April 1898 of the salaries of the present establishment for March 1898.

21. *Repayment of "Debt" and "Interest".*—Provision is made under these heads as in the current year.

22. The budget, therefore, closes with a balance of Rs. 6,168, Rs. 80 being the balance under the ordinary municipal fund and Rs. 6,088 under the water-tax fund.

Dis. No. 769-Rev. of 1897.

Forwarded with the following remarks.

A closing balance of Rs. 4,838 is shown in the revised estimate for the current year under municipal fund. This is wrong, as there is an actual deficit of Rs. 1,250 under that fund. The balance under water-tax fund is shown as *nil*, but it ought to be Rs. 6,088. The necessary corrections should be made.

2. The revised estimate thus closes with a *minus* balance of Rs. 1,250 against a *plus* balance of Rs. 180 entered in the budget estimate, and even this result has had to be obtained by reducing the allotment under Grant 1—Communications, which ought to have been Rs. 4,000, being 50 per cent. of the toll collections, to the sum of Rs. 1,500.

3. The budget estimate for 1898–99 has been so framed that, after wiping off the deficit of Rs. 1,250 referred to, it is expected to close with a small *plus* balance of Rs. 80. No better result can be secured, even after more or less liberally increasing the figures under all the important heads of revenue on the one hand, and curtailing the expenditure under the different grants, and noticeably under Grant 1. The budget thus reveals the fact that the finances of the municipality are by no means in a satisfactory condition, and the municipal council has therefore to face this question, and to consider in what directions it is possible to obtain increase of revenue, and in what the expenditure may be curtailed.

4. *Receipts.*—The undersigned was present at both the meetings at which the budget proposals were discussed, and he mooted the question as to whether the house-tax registers may not be revised so as to yield a material increase of revenue. The result of the discussion started was that the house-tax assessments had only recently undergone considerable enhancement generally and that in view of this and also of the fact that a water-tax at the rate of 4 per cent. has been newly imposed, it was not desirable to add to the existing burdens of the tax-payers. A small addition of Rs. 350 was, however, made to the amount shown in the revised estimate for the current year under this head, in the hope that it may be realized by the revision of assessment in stray cases of under-assessment and by bringing new buildings under taxation.

5. The figures under water-tax have been fixed with reference to those arrived at in regard to the house-tax, and the Chairman has given reasons for reducing the amount entered by Government under this head in the budget for the current year.

6. As regards other heads of receipts, the figures have, as already stated, been increased generally, though the increase except in the case of the income from markets is slight. It does not appear that the receipts under the several heads have been under-estimated in any respect, and it is hoped that it may be possible to realize the increased receipts expected under many of the heads.

7. There is much scope for extending the system of private scavenging. The minimum fee levied is 4 annas per house for a month. At Adóni, the charge is fixed

at 6 pies per head, and this method of charging is probably cheaper to the house-holders, &c., as families with less than eight members (there would be many such) can have their latrines cleaned by municipal agency at less cost than 4 annas a month.

8. *Expenditure.*—Coming now to the budget expenditure for 1898–99, it is difficult to see in what directions any material retrenchments, such as may afford permanent relief to the finances of the municipality, are possible.

9. *Grant 1—Communications.*—The council has had to restrict the allotment under this head to 25 per cent. of the collections from tolls, there being no provision whatever for new works, such as street improvements. It is feared that, for some years to come, it will not be possible for the council to adhere to the scale of provision laid down by Government.

10. *Buildings.*—There is a great deal of scope for expenditure in completing the market buildings. There is need for more mutton-stalls than have now been built. The provision for vegetable-stalls is insufficient, and it would be a paying measure and likely to conduce to the convenience of the public to have a number of shops for the sale of grain and miscellaneous provisions within the spacious premises which the council has been fortunate enough to secure for the market. The provision of Rs. 500 for all these purposes, which the council has had to content itself with, is not at all adequate.

11. The provisions under other grants call for little remark. The scale of establishments under none of the heads is such as can admit of any retrenchment. The expenditure under vaccination may be reduced by substituting the lanoline lymph for that obtained direct by calf inoculation. This has been done in the Bellary district. The opinion of the District Medical and Sanitary Officer on the subject may be obtained.

(Signed) S. RAMU IYER,
Deputy Collector.

No.

1. Submitted.

2. Owing to the poor financial status of the municipality, the provision for communications in the budget for 1898–99 is only 25 per cent. of the collections under tolls, and there is no allotment for new works. Further, no provision has been made for the payment of compensation for the land required for the Muhammadan burial-ground referred to in paragraph 18 (4) of the Chairman's letter. There are also several items such as buildings, &c., for which the provision is inadequate. It is hoped that the appointment of a Secretary, for whom an initial salary of Rs. 100 per mensem has been provided, will materially improve the finances of the municipality.

3. Rupees 6,088 is shown in the budget estimate as the closing balance under water-tax fund, but if the forty additional taps, for the provision of which proposals have been submitted, be sanctioned, the amount above referred to will have to be utilized for the purpose.

4. Adverting to paragraph 7 of the Divisional Officer's endorsement, it is observed that the minimum fee levied in this municipality under the system of private scavenging is 2 annas and not 4 annas for each house monthly.

(Signed) MUHAMMAD RAZA KHAN,
Acting Collector.

Order—No. 326 M., dated 4th February 1898.

The estimated receipts and charges of the Kurnool Municipality for 1893–99, as passed by Government, are compared below with the budget and revised estimates for the year 1897–98 and the actuals of 1896–97 :—

	Actuals, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1897-98.	Budget estimate, 1898-99.
Receipts.				
	Rs.	Rs.	Rs.	Rs.
Balance brought forward	1,99,947	1,28,420	64,010	5,080
Tax on Arts	3,020	3,200	3,200	3,300
,, on Buildings and Lands	8,815	8,780	8,800	9,150
Water-tax on Buildings and Lands	..	4,730	4,000	4,200
Tax on Vehicles and Animals	1,613	1,650	1,660	1,750
,, on Carts	1,288	1,400	1,300	1,400
Tolls	7,536	7,500	8,000	8,650
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	326	250	510	250
Conservancy Receipts	1,533	2,050	1,570	1,750
Fees and Revenue from Educational Institutions	3,244	3,350	3,410	3,410
,, ,, from Medical Institutions	95	90	90	90
Income from Markets and Slaughter-houses	2,784	2,900	2,680	3,800
License Fees	550	550	550	550
Other Fees	828	830	1,060	1,060
Fines under Municipal and other Acts	226	400	230	500
Interest on Investments and Premium on Loans	215	220	220	220
Grants and Contributions from Government	22,333	21,440	21,370	2,850
,, ,, from Local Boards	2,000	2,000	2,000	2,000
Recoveries for Services to Private Individuals	491	700	610	1,150
Miscellaneous	58	..	220	..
Loans	8,630	6,070	6,070	..
Advances Recovered	3	..	19,100	..
Total	2,65,535	1,96,530	1,50,460	50,560
Charges.				
Grant 1—				
New Works—				
Communications	624	1,000	1,000	..
Buildings	..	5,000	5,000	..
Water-supply	1,48,317	1,48,710	94,470	..
Repairs—				
Communications	1,859	1,500	1,500	2,000
Buildings	456	250	250	250
Drainage	540	540	570	540
Water-supply	190	6,050	5,630	6,140
Establishment	409	420	420	420
Contributions for Public Works	3,500	970	970	970
Total	1,55,895	1,64,440	1,09,810	10,320
Grant 2—				
Training Schools	48	120	20	120
Municipal Schools—				
On the Salary System	5,560	6,070	6,060	6,190
,, the Salary-result System	1,066	1,070	1,070	1,080
Result Grants	900	900	900	900
Building, Furniture, &c., Grants	22	50	50	50
Inspection	206	270	230	330
Miscellaneous	290	160	160	160
Total	8,092	8,640	8,490	8,780
Grant 3—				
Hospitals and Dispensaries	5,220	6,040	6,440	5,630
Contributions	314	190	190	190
Vaccination	611	670	670	670
Registration of Births and Deaths	162	130	130	130
Conservancy, Road-cleaning and Road-watering	7,275	7,590	8,910	8,500
Total	13,582	14,620	16,840	15,120
Grant 4—				
Lighting	472	480	480	480
Markets and Slaughter-houses	204	210	240	330
Travellers' Bungalows	123	120	140	120
Avenues	72	70	80	70
Public Garden, Survey of Land, Fire and other Charges	877	610	580	610
Total	1,748	1,490	1,520	1,610
Grant 5—				
Supervision and Management	2,731	2,820	3,780	3,470
Repayment of Debt	1,085	1,690	1,690	1,890
Interest on Loan	2,328	2,650	2,650	2,820
Advances Recoverable	16,066	..	1,080	..
Refunds	..	180	20	..
Balance	64,008	..	5,080	6,550
Grand Total	~~2,65,535~~	~~1,96,530~~	~~1,50,460~~	~~50,560~~

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Revised Estimate for 1897-98.

2. The current receipts and charges are now estimated at Rs. 86,210 and Rs. 1,45,380, respectively, against Rs. 68,110 and Rs. 1,96,350 anticipated in the sanctioned budget. The increase in the receipts, which occurs chiefly under tolls and advances recovered, is partly counterbalanced by a decrease under the water-tax and conservancy receipts, while the decrease in the charges, which appears under Grant 1, is partly met by an increase under Grants 3 and 5 and advances recoverable. The collections under the principal taxes, especially the water-tax, during the first eight months of the year were not satisfactory. Under section 75 (2) of the District Municipalities Act, the sanction of Government should have been obtained for the exemption of Jaggapuram and Roza from payment of the water-tax. This should now be done, the grounds on which it is proposed to exempt them being fully stated. As regards Budwarpet and Kottapeta, however, the Government does not consider that the reason assigned for exempting them from this tax for the first half of the current year is valid. This tax should therefore be levied in these parts of the town for the whole year. The estimated receipts under water-tax will accordingly be raised from Rs. 3,760 to Rs. 4,000. The instructions of Government regarding the collection of the private scavenging fees in advance should be carefully attended to in future. It is observed that the estimated income from these fees in the current and the ensuing years is far in excess of the cost of the service. Any profits that may accrue from this source should be devoted to the improvement of the service. The sanction of Government should have been obtained for the payment of famine batta to the municipal servants referred to in paragraphs 6 and 9 of the Chairman's letter. This should now be done. The entertainment of a peon on Rs. 6 and a sweeper on Rs. 4 for the municipal market, proposed in paragraphs 9 and 19, is sanctioned. Under repayment of debt and interest, the figures of the budget estimate for 1897-98 will be repeated. The balance to be carried forward to the ensuing year's budget will then be Rs. 5,080.

Budget Estimate for 1898-99.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 45,480 against Rs. 86,450 in the revised estimate, the decrease which appears chiefly under grants and loans from Government and advances recovered being partly made good by an increase under the house and water taxes, conservancy receipts, market rents and recoveries on account of services rendered to private individuals. The grant of Rs. 80 taken credit for from Provincial funds towards the salary of the supervisor of schools will be allowed to stand pending receipt of the remarks of the Director of Public Instruction.

4. (1) *Charges.*—The probable charges are put down at Rs. 44,120 against the revised estimate of Rs. 1,45,380, the decrease occurring mainly under Grants 1 and 3 and advances recoverable.

(2) *Grant 1.*—The allotment of Rs. 2,000 for communications is only 25 per cent. of the net receipts from tolls against the limit of 50 per cent. prescribed by Government. But this will be allowed to stand, as a special case, in the present state of the municipal finances. For want of funds the sum of Rs. 500 provided for the extension of the new market buildings will be struck out. The contribution to Provincial funds on account of the salary of the Boiler-Inspector being Rs. 300, or Rs. 150 more than that for 1897-98, the provision under water-supply contingencies will be raised from Rs. 3,540 to Rs. 3,690. The abolition of the post of sweeper on Rs. 5 for the water works, as shown in the proposition statement, is approved, subject to the remarks of the sanitary engineer; but reference should have been made to this in the Chairman's letter.

(3) *Grant 2.*—The municipal council's proposal in paragraph 17 (4) to increase the pay of the Inspecting schoolmaster from Rs. 20 to Rs. 25 and to designate him as supervisor of schools is sanctioned, subject to the remarks of the Director of Public Instruction; but the increase in the salaries of the teachers and peon of the municipal upper primary school, proposed in paragraph 17 (3), cannot be approved in the present state of the municipal finances.

(4) *Grant 3.*—The remarks of the Surgeon-General and the Sanitary Commissioner on the allotments for medical services, vaccination and sanitation are awaited. The attention of the municipal council is drawn to the suggestion made by the Revenue Divisional officer in paragraph 11 of his endorsement for the reduction of the expenditure on vaccination by the substitution of lanoline paste for calf lymph.

(5) *Grant 5.*—The appointment of a secretary on a salary of Rs. 100, rising to Rs. 150, by annual increments of Rs. 10, the discontinuance of the Chairman's carriage allowance of Rs. 25, and the reduction in the pay of the municipal office manager from Rs. 60 to Rs. 45, proposed in paragraph 20, are sanctioned; but the Government does not consider that the further reduction of Rs. 15 proposed to be made in the manager's pay from 1st April 1899 is advisable. The abolition of the toll establishment from 1st April 1898, which, from statement II-B and paragraph 20, appears to be contemplated, is approved, but this should have also been shown in the proposition statement submitted with the budget. With reference to G.O., No. 2473 L., dated 22nd December 1897, the contribution for the central office establishments will be reduced from Rs. 390 to Rs. 301, or Rs. 300 in round number.

5. The provision for repayment of debt and interest will be raised from Rs. 1,690 and Rs. 2,650 to Rs. 1,890 and Rs. 2,820, respectively, so as to include the payments due on account of the loan of Rs. 6,070 for the water works which will be taken in the current year. The budget, as revised by Government, closes with a balance of Rupees 6,550, of which Rs. 6,090 represent the unexpended balance of the provincial grant and loan on account of the water-supply works, leaving Rs. 460 or only 1 per cent. of the estimated ordinary receipts available for general purposes. In view of the insufficiency of this sum for meeting any unforeseen expenditure in the course of the year and of the fact that for want of funds the allotment for communications in 1898–99 has been reduced to one-half of the minimum prescribed by Government, and that many useful and necessary works, such as those referred to in paragraphs 16 (2) and 18 (4) of the Chairman's letter have been postponed indefinitely, the municipal council should consider without delay the desirability of increasing its revenues by levying additional taxation as already directed in paragraph 3 of G.O., No. 1324 M., dated 2nd June 1897, and report the result to Government before the 1st April 1898.

(True Extract.)

Ag. Secretary to Government.

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

Exd. W. D'Moss.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From M.R.Ry. P. CHIDAMBARA RAO Avargal, Chairman, Municipal Council, Kurnool, to the Secretary to Government, Local and Municipal Department (through the Revenue Divisional Officer in charge of Ramallakot Taluk), dated Kurnool, 19th December 1897, No. 702.

I have the honour to submit herewith the revised estimate of the Kurnool Municipality for the current year and the budget estimate for 1898–99.

REVISED ESTIMATE FOR 1897–98.

2. The receipts amount to Rs. 1,50,218 as against Rs. 1,96,530 sanctioned in the budget and the charges to Rs. 1,45,380 as against Rs. 1,96,350 of the budget. In the revised estimate for 1896–97, a provision of Rs. 1,00,160 only was made as the water-works charges for that year and the balance of Rs. 1,48,710 out of the total amount of grant and loans sanctioned for the water-works was given as the budget estimate of receipts under the water-works for the current year including grants and loans. But as the actual water-works charges during 1896–97 amounted to Rupees 1,48,317, or Rs. 48,157 more than the amount sanctioned in the budget, there was only a balance of Rs. 1,00,553 available as receipts for the current year under the water-works, which was also the amount available for charges under the same head. This accounts mainly for the great difference under receipts and charges of the revised estimate as compared with those of the budget. The difference is also due to a fall in the ordinary receipts, mainly due to the unfavourable state of the season and to additional charges incurred on account of "cholera" and "plague."

Receipts.

3. The increase of Rs. 110 under "Tax on vehicles" is due to an increase in the number of transit carriages, of Rs. 500 under tolls due to increased receipts realized under this head, of Rs. 220 under "Sale-proceeds of materials" is due to the sale of unserviceable wooden materials, stones, &c., available for sale in the jail building which is now being converted into a market and in some of the houses purchased for the improvement of street No. 6, Peta, of Rs. 60 under "High school-fees" is due to an increase in the number of pupils, of Rs. 180 under "Warrant fees" is due to the levy of a warrant-fee of two annas on each warrant as authorized by the Amended Municipal Act III of 1897, of Rs. 50 under "Cart-stand fees" is due to brisk competition at the sales, and of Rs. 60 under "Cess-pools cleaning fees" is on account of the levy of a fee of three annas for each cess-pool cleaned as directed in G.O., Mis. No. 374 M., dated 4th March 1897. The sum of Rs. 40 shown as "Refund of expenditure of the previous year" is the amount of fee which had been paid on account of the sanitary inspector who had been sent for training but which was subsequently refunded. The amount of Rs. 179–13–0 shown under "Other items" represents the amounts collected as deposits for house service in connection with the water-works and other uncertain items. Under the head of "Advances recovered" is given a sum of Rs. 19,100, which represents the advances which had been made during the previous year and recovered in the current year chiefly under water-works. The increase under the other heads being slight, no remarks have been offered.

4. The decrease of Rs. 970 under "Water-tax" requires a detailed explanation. When submitting the budget for the current year the council estimated the probable receipts under this head at Rs. 3,900 taking into consideration the circumstance that this tax could not be levied on buildings and lands situated within the limits of Jolapuram and Roza, which do not enjoy the benefits of the new water-supply scheme,

but the Government was pleased to raise the amount to Rs. 4,730, calculating the tax at 4 per cent. on the total rental value of all buildings and lands in the municipality including those at Jolapuram and Roza. As this tax cannot be levied in Jolapuram and Roza and as during the first half of the current year Budwarpet and Kothapeta were exempted because the new water-supply did not extend to those parts during that period, the receipts under this head amount only to Rs. 3,760.

5. The decreases under the other heads are mainly due to the unfavourable state of the season. The decrease of Rs. 200 under "Taxes on animals" and "Carts" is attributed to the decrease in the number of animals and carts maintained on account of the prevalent distress. The large decrease of Rs. 600 under "Sale-proceeds of night-soil, refuse, &c.," is not only due to bad season but to the strict measures adopted for prohibiting the use of this manure for lands situated within the municipal limits. The decrease of Rs. 80 under "Cart-stand manure fees," of Rs. 140 under "Rents from fruit bazaar" and of Rs. 80 under "Slaughter-house fees" are due to slack competitions at the sales in consequence of the distress. The fall to the extent of Rs. 175 under "Fines" is due to the smaller number of prosecutions instituted and to the infliction of light punishments by the magistracy on offenders against the municipal laws in view of the unfavourable state of the season. The sum of Rs. 70 provided under the head of "Stipends to normal students" could not be utilized as no students were sent for training during the current year. The "Private scavenging fees" have also suffered to the extent of Rs. 150. In consequence of the prevailing distress it was not only not possible to improve this system, but it was difficult to collect the fees from several persons who utilized the services of the municipal toties but who were unable to pay in spite of the concessions shown to them in the collection of fees. To encourage the system the rules had to be relaxed where necessary and fees were not collected strictly in advance and poor people were allowed to get into arrears and make payments according to their convenience.

Charges.

6. *Grant 1.*—The increase of Rs. 20 under the "Establishment for flushing drains" is due to the allowance of famine batta for a short time to the menial servants.

The decrease of charges under the "Water-supply" has already been explained in paragraph 2 above. The water-works were completed in the month of October of the current year and the Sanitary Engineer formally handed over charge of the works to the municipality on the 15th October 1897. As at present estimated, there is a saving of Rs. 6,088 out of the total allotment of Rs. 2,63,670 made for the water-supply scheme.

The decrease of Rs. 420 under the water-works maintenance establishment charges is due to a portion of the staff having been paid by the Sanitary Engineer up to October last from the water-supply fund instead of from the maintenance charges.

7. *Grant 2* (1).—The decrease of Rs. 100 under "Stipends to normal students" is due to the circumstance that no students were trained during the year.

(2) The decrease of Rs. 40 under "Inspection establishment charges" is due to the employment of the inspecting schoolmaster for a few months as a teacher in the municipal high school without prejudice to his duties as inspecting schoolmaster, for which he was given only an allowance of Rs. 10 a month.

The other increases and decreases under this grant are very slight and call for no remarks.

8. *Grant 3.*—The increased expenditure under some of the items is noteworthy. The increase to the extent of Rs. 750 under "Hospital diets and sundries and contingencies" is due to the bills of the hospital purveyor from October 1896 to March 1897 having been paid during the current year, owing to the bills not having been submitted in time, of which mention was made in the Administration Report for 1896–97 submitted in June last. The increase is also due to the increased supply of diets, &c., required for the hospital.

The increase of Rs. 80 under "Conservancy charges" is owing to excess special rate allowed for buffalo service on account of the famine and on account of charges incurred for the repair of night-soil carts.

The additional expenditure of Rs. 140 under "Cess-pool cleaning establishment" is on account of the employment of two toties for the cleaning of cess-pools as directed in G.O., Mis. No. 374 M., dated 4th March 1897. The increase to the extent of Rs. 1,100 under "Cholera and plague" charges is on account of the charges incurred for the suppression of cholera and on account of the observation staff now entertained under instructions from the District Medical and Sanitary Officer and the Collector of the district in connection with the plague.

The decrease of Rs. 240 under the "Hospital establishment" is mainly due to the employment in the hospital of a third-class hospital assistant instead of a second-class hospital assistant as provided in the budget. It is also due to the provision for house-rent to medical subordinates not having been utilized to the full extent as one of the hospital assistants did not live within the required distance from the hospital. The amount of Rs. 1,390 given as charges under "medicine," instead of Rs. 1,500 sanctioned in the budget, represents the value of medicines required and purchased for the hospital.

The increases and decreases under the other items of this grant require no explanation being slight.

9. *Grant 4.*—The new item of Rs. 30 under "Market establishment charges" is on account of the entertainment of one peon on Rs. 6 and a sweeper on Rs. 4 from the 16th December 1897 in the new market opened for public use from that date. Sanction for this expenditure is respectfully solicited. The increase of Rs. 20 under "Travellers' bungalow contingencies" is due to the purchase of the necessary furniture and crockery for the travellers' bungalow, and the increase of Rs. 10 under "Avenue establishment charges" is on account of special famine allowance for puckally service.

The allotment of Rs. 30 made for the "Destruction of stray dogs" was not utilized as there was no occasion to destroy stray dogs.

10. *Grant 5.*—The amount of expenditure to the extent of Rs. 970 under the "Toll-collecting establishment and contingencies" was sanctioned in G.O., Mis. No. 922 M., dated 14th April 1897.

The increases and decreases under the remaining items are very small.

11. The actual balance that would thus be available at the end of the year is only Rs. 4,838. As, however, there should be a saving to the extent of about Rs. 6,088 under the water-tax fund, the year practically closes with a deficit of Rs. 1,250.

Budget Estimate for 1898–99.

Receipts.

12. Including the opening balance, the receipts for 1898–99 are estimated to amount to Rs. 50,288 as shown below :—

	Rs.
Opening balance	4,838
Tax on arts	3,300
„ on buildings and lands	9,150
Water-tax	4,200
Tax on vehicles and animals	1,750
„ on carts	1,400
Tolls	8,020
License-fees	550
Contribution from Provincial funds for municipal schools	2,850
„ „ local boards	2,000
School-fees	3,410
Fines and fees	710
Proceeds of sale of night soil, &c.	1,750
Income from markets, slaughter-houses and cart-stands	4,650
Hospital endowment	220
Miscellaneous	1,490
Total ..	50,288

13. In calculating the receipts for 1898–99, the figures of the budget estimate for the current year, or of the revised estimate, have been adopted for the most part with variations only in the cases noted below :—

(*a*) *Tax on Arts.*—An increase of Rs. 100 is expected under this head.

(*b*) *Tax on Buildings.*—A sum of Rs. 8,500 is estimated as the probable income, as a careful revision of the house-tax registers is likely to yield that amount.

(*c*) *Water-tax on Buildings and Lands.*—As this tax will be levied in all parts of the municipality with the exception only of Jolapuram and Roza instead of in some parts only as in the current year, the income is estimated at Rs. 4,200.

(*d*) *Sale-proceeds of Night-soil, Street refuse, &c.*—In view of the improvement in the season a sum of Rs. 1,500, which is the mean between the figures of the revised and budget estimates for the current year, is given as the probable income under this head.

(*e*) *Income from Markets.*—As the portions of the new market building appertaining to the sale of mutton, beef, fish and vegetables are now complete and opened for the use of the public from the 16th of December of the current year, an income of Rs. 1,600 is put down under this head, including the usual income derivable from the ordinary fruit bazaar.

(*f*) *Fines under Municipal and other Acts.*—During the current year the number of prosecutions instituted in respect of offenders against the municipal laws had to be restricted and the punishments inflicted by the magistracy were also light in view of the prevalent distress. The income derivable under this head consequently suffered But it is hoped that, by the adoption of stricter measures and the imposition of proper fines, the income will rise to Rs. 500.

(*g*) *Provincial Contributions for other educational purposes.*—Credit is taken under this head for a sum of Rs. 80 under the provisions of the Grant-in-Aid Code, being one-fourth of the total amount of pay at Rs. 25 a month of the inspecting schoolmaster, who will be hereafter designated as "Supervisor of schools."

(*h*) *Recoveries on account of Cess-pool Cleaning Service.*—This system has been introduced in the municipality in the current year, but in view of the unfavourable state of the season and the consequent inability of several people to undergo the expense of constructing pucka cess-pools and paying for the service, much could not be done to give due effect to this system. As all the necessary endeavours will be used to improve the system during the year under consideration, an income of Rs. 450 is ~~therefore~~ put down under this head.

Charges.

14. It was submitted in the concluding paragraph of my covering letter to the budget of 1897–98 that the increased charges of the new water-supply scheme to the extent of Rs. 1,660 over those anticipated at the time the scheme was sanctioned in 1893 (G.O., No. 1114 M., dated 24th August 1893) had commenced to affect the financial condition of the municipality. I have now to submit respectfully that the difficulties have since increased owing to several circumstances over which the council had no control in spite of the best efforts of the council to improve matters. The distressed state of the season has affected some of the ordinary receipts. "Cholera" and "Plague charges" increased by Rs. 1,100 during the current year and the water-supply charges shown in the covering letter as Rs. 5,904 have now risen by about Rs. 500, due to the provision made for a boiler inspector and to the increase under the head of "Repayment of loan and interest" on account of the additional loan of Rs. 6,070 granted during the current year. In view of the straitened state of the finances the council had, reluctantly, to curtail some necessary charges under some of the important heads.

15. The following charges are proposed for the year 1898–99:—

	Rs.
Grant 1	
„ 2	10,670
„ 3	8,820
„ 4	15,120
„ 5	1,610
Repayment of debt and interest	3,560
	4,340
Total ..	44,120

16. *Grant* 1—(1) *New Works—Communications*, ~~(1) (a)~~.—No provision is made under this head for want of funds.

(2) *New Works—Buildings* ~~(1) (b)~~.—A sum of Rs. 500 is provided for additions to the new market buildings. It is proposed to construct some shops for the sale of grain and sundry articles of food, &c. As this is a remunerative work, it is requested that this may be sanctioned as a special case. It may not be out of place to submit here that the council had, for want of funds, to abandon the idea of making a provision to the extent of about Rs. 600 required for the construction of (*a*) verandah to the Municipal office building, which is necessarily required; (*b*) a store-room for keeping the water-works and other stores and implements; (*c*) record-racks for keeping the office records and (*d*) stables required for the travellers' bungalow. For the same reasons a provision of Rs. 5,000 could not be made as required by the District Medical and Sanitary Officer for effecting the improvements, &c., suggested for the municipal hospital by the Surgeon-General.

(3) *Repairs—Communications* ~~(2) (a)~~.—A sum of Rs. 2,000 is provided for this purpose. It is to be noticed that the allotment of Rs. 2,000 only on account of communications is only 25 per cent., instead of 50 per cent., of the estimated receipts under tolls. This could not be avoided considering the present financial state of the municipality.

(4) *Repairs—Buildings* ~~(2) (b)~~.—A sum of Rs. 250 is, as usual, provided for the necessary repairs to the municipal buildings.

(5) *Water-supply* ~~(2) (d)~~.—The charges on account of the "water-supply establishment, contingencies and repairs to machinery" have been given as Rs. 5,990 as the full charges will have to be incurred during the year.

17. *Grant 2—Stipends to Normal students* ~~(1) (b)~~.—The usual provision of Rs. 120 is made as suggested by the educational officers.

(2) *Municipal High School Establishment* ~~(2) (1) (a)~~.—The increased provision under this head is due to the increment allowed to the headmaster under G.O., Mis. No. 262 M., dated 20th March 1888. The Director of Public Instruction has, in paragraph 6 of his Proceedings No. 12593, dated 15th November 1897, drawn the attention of the Council to the necessity of entertaining a drawing master in the Municipal high school. As this involves an additional net expenditure of Rs. 180 to the municipality, no provision has been made for the purpose. The proposal of the headmaster to separate the first form of the school into two divisions and to appoint an additional teacher on Rs. 30 could not also be given effect to for want of funds, although, in view of the large number of pupils in the first form, it seems highly desirable to increase the staff.

(3) *Municipal Upper Primary School* ~~(2) (ii) (a) (b)~~.—Although it may be very essential in the interests of primary education to improve the existing staff of this school as proposed in the budget for 1897–98, it has not been possible, on considerations of finance, to take any steps in that direction. It is, however, proposed as suggested by the educational officers to give an increment of one rupee each to the 3rd and 4th assistants of the Telugu branch, to the second master of the Muhammadan branch and to the school peon. This does not involve any additional expenditure to the Municipality, as it is proposed by the educational officers that the provision for the results grants of the school should be cut down proportionately and be

reduced from Rs. 250 to Rs. 200. It is therefore respectfully requested that sanction may be accorded for the changes proposed as they do not involve additional expenditure.

(4) *Municipal Inspectors—Establishment* ~~(6) (b) (i)~~.—In the budget for 1897–98 it was proposed to increase the pay of the inspecting schoolmaster from Rs. 20 to Rs. 25 and to designate him as the "supervisor of schools." This was negatived by Government for want of funds. The same proposal is again submitted for the favourable consideration of Government, as it not only does not involve any additional expenditure to the municipality, but leaves a saving, however slight, to the extent of Rs. 15. It entitles the municipality to a contribution of about Rs. 80 from imperial funds under the provisions of the Grant-in-Aid Code, for which amount credit has been taken under receipts. It is submitted that the proposal deserves special consideration as it enables the municipality to employ a better qualified man and at the same time reduces the actual municipal expenditure though to a very small extent. In this connection it seems necessary to submit that this aspect of the proposal in the current year's budget was disallowed. It may also be submitted that the proposal has the strong support of the educational officers. Sanction is, therefore, specially requested to increase the pay from Rs. 20 to Rs. 25 and to designate him as the "supervisor of schools."

18. *Grant 3—~~(1)~~ Hospital Establishment* ~~(1) (a)~~.—Provision is made only for one first-class and one third-class hospital assistant instead of for one first and one second-class hospital assistant.

(2) *Medicines and supplies* ~~(1) (b)~~.—The figures of the revised estimate for 1897–98 have been adopted with a slight variation.

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(5) *Cess-pool service Establishment and Contingencies.*—A provision of Rs. 330 is made for this establishment as sanctioned in G.O., Mis. No. 924 M., dated 14th April 1897.

(6) *Epidemic Reserve ~~(5) (c)~~.*—A provision of Rs. 1,000 is made on account of "cholera and plague" charges as required by G.O., No. 1985 M., dated 18th November 1896.

19. *Grant 4.*—The usual provision is made under this head with the exception that an expenditure of Rs. 120 is proposed under "Market Establishment and Contingencies" ~~(2) (i) (a) and (b)~~. This is for the entertainment of a peon on Rs. 6 and a sweeper on Rs. 4 for the new market. Sanction is respectfully solicited for the entertainment of this staff. A provision of Rs. 10 is also made for contingencies under this head.

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reducing the pay from Rs. 60 to Rs. 45 of the present manager, whom it is proposed to retain in service up to the end of the next financial year, in consideration of his long and good service. From the commencement of the financial year 1899–1900, however, the office of manager will be abolished and a head clerk on Rs. 30 employed in his stead.

(2) *Collection of Tolls—Establishment and Contingencies (c) (1) and (2).*—A sum of Rs. 80 is provided for the payment in April 1898 of the salaries of the present establishment for March 1898.

21. *Repayment of "Debt" and "Interest".*—Provision is made under these heads as in the current year.

22. The budget, therefore, closes with a balance of Rs. 6,168, Rs. 80 being the balance under the ordinary municipal fund and Rs. 6,088 under the water-tax fund.

Dis. No. 769-Rev. of 1897.

Forwarded with the following remarks.

A closing balance of Rs. 4,838 is shown in the revised estimate for the current year under municipal fund. This is wrong, as there is an actual deficit of Rs. 1,250 under that fund. The balance under water-tax fund is shown as *nil*, but it ought to be Rs. 6,088. The necessary corrections should be made.

2. The revised estimate thus closes with a *minus* balance of Rs. 1,250 against a *plus* balance of Rs. 180 entered in the budget estimate, and even this result has had to be obtained by reducing the allotment under Grant 1—Communications, which ought to have been Rs. 4,000, being 50 per cent. of the toll collections, by the sum of Rs. 1,500.

3. The budget estimate for 1898–99 has been so framed that, after wiping off the deficit of Rs. 1,250 referred to, it is expected to close with a small *plus* balance of Rs. 80. No better result can be secured, even after more or less liberally increasing the figures under all the important heads of revenue on the one hand, and curtailing the expenditure under the different grants, and noticeably under Grant 1. The budget thus reveals the fact that the finances of the municipality are by no means in a satisfactory condition, and the municipal council has therefore to face this question, and to consider in what directions it is possible to obtain increase of revenue, and in what the expenditure may be curtailed.

4. *Receipts.*—The undersigned was present at both the meetings at which the budget proposals were discussed, and he mooted the question as to whether the house-tax registers may not be revised so as to yield a material increase of revenue. The result of the discussion started was that the house-tax assessments had only recently undergone considerable enhancement generally and that in view of this and also of the fact that a water-tax at the rate of 4 per cent. has been newly imposed, it was not desirable to add to the existing burdens of the tax-payers. A small addition of Rs. 350 was, however, made to the amount shown in the revised estimate for the current year under this head, in the hope that it may be realized by the revision of assessment in stray cases of under-assessment and by bringing new buildings under taxation.

5. The figures under water-tax have been fixed with reference to those arrived at in regard to the house-tax, and the Chairman has given reasons for reducing the amount entered by Government under this head in the budget for the current year.

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7. There is much scope for extending the system of private scavengering. The minimum fee levied is 4 annas per house for a month. At Adóni, the charge is fixed

at 6 pies per head, and this method of charging is probably cheaper to the house-holders, &c., as families with less than eight members (there would be many such) can have their latrines cleaned by municipal agency at less cost than 4 annas a month.

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9. *Grant 1—Communications.*—The council has had to restrict the allotment under this head to 25 per cent. of the collections from tolls, there being no provision whatever for new works, such as street improvements. It is feared that, for some years to come, it will not be possible for the council to adhere to the scale of provision laid down by Government.

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(Signed) S. RAMU IYER,
Deputy Collector.

No.

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2. Owing to the poor financial status of the municipality, the provision for communications in the budget for 1898–99 is only 25 per cent. of the collections under tolls, and there is no allotment for new works. Further, no provision has been made for the payment of compensation for the land required for the Muhammadan burial-ground referred to in paragraph 18 (4) of the Chairman's letter. There are also several items such as buildings, &c., for which the provision is inadequate. It is hoped that the appointment of a Secretary, for whom an initial salary of Rs. 100 per mensem has been provided, will materially improve the finances of the municipality.

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4. Adverting to paragraph 7 of the Divisional Officer's endorsement, it is observed that the minimum fee levied in this municipality under the system of private scavengering is 2 annas and not 4 annas for each house monthly.

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Review of the Kurnool Municipal Budget for 1898-99

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings :—

Current No. 445th of 1897, dated 19-12-1897 from the Chairman, M.C. Kurnool

Current No. of 189 , dated from the

Current No. of 189 , dated from the

Current No. of 189 , dated from the

Order— No. 326m dt 4-2-98

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

	Actuals, 1896-97.	Budget Estimate, 1897-98.	Revised Estimate, 1897-98.	Budget Estimate 1898-99.
Receipts.	Rs	Rs.	Rs.	Rs.
Balance brought forward	199947	128420	64010	4888 5080
Tax on Arts	3020	3200	3200	3300
Tax on Buildings and Lands	8815	8780	8800	9150
Water-Tax on Buildings and Lands	"	4730	4000 3760	4200
Tax on Vehicles and Animals	1613	1650	1660	1750
Tax on Carts	1288	1400	1300	1400
Tolls	7536	7500	8000	8070
Realizations under Special Acts	"	"	"	"
Rent of Lands, Buildings, &c , and sale-proceeds of Lands,&c.	326	250	510	250
Conservancy Receipts	1533	2050	1370	1750
Fees and Revenue from Educational Institutions ..	3244	3350	3410	3410
Fees and Revenue from Medical Institutions	95	90	90	90
Income from Markets and Slaughter-houses	2784	2900	2680	3800
License fees	550	550	550	550
Other fees	828	830	1060	1060
Fines under Municipal and other Acts	226	400	220	500
Interest on Investments and premium on Loans ..	215	220	220	220
Grants and Contributions from Government	22333	21440	21370	2850
Do. from Local Boards	2000	2000	2000	2000
Do. from other bodies	"	"	"	"
Recoveries for services to private individuals	491	700	610	1150
Miscellaneous	58	"	220	"
Loans	8630	6070	6070	"
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	"	"	"	"
Advances Recovered	3	"	19100	"
Total ..	265535	196530	150 460	50560

Charges.	Actuals, 1896-97.	Budget Estimate, 1897-98.	Revised Estimate, 1897-98	Budget Estimate 1898-99	
	Rs.	Rs.	Rs.	Rs.	
Grant I.					
New Works—					
Communications	624	1000	1000	"	
Buildings	"	5,000	5,000	~~500~~	
Drainage	"	"	"	"	
Water-supply	148,317	148.710	94470	"	
Repairs—					
Communications	1859	1500	1500	2,000	
Buildings	456	250	250	250	
Drainage	540	640	570	540	
Water-supply	190	6,050	5.630	~~5970~~	6140
Establishment	409	420	420	420	
Tools and Plant and other Stores	"	"	"	"	
Contributions for Public Works	3.500	970	970	970	
Total ..	155.895	164.440	109.810	~~10670~~	10320
Grant II—					
Training Schools	48	120	20	120	
Municipal Schools—					
(*a*) On the Salary System	5.560	6.070	6.060	6.190	
(*b*) On the Salary Result System	1.066	1.070	1.070	~~1070~~	1030
Salary Grants	"	"	"	"	
Result Grants	900	900	900	900	
Building, Furniture etc Grants	22	50	50	50	
Inspection	206	270	230	330	
Miscellaneous	290	160	160	160	
Total ..	8.092	8.640	8.490	~~8220~~	8780
Grant III—					
Hospitals and Dispensaries	5220	6.040	6.440	5630	
Contributions	314	190	190	190	
Vaccination	611	670	670	670	
Registration of Births and Deaths	162	130	130	130	
Conservancy, Road-cleaning and Road-watering ..	7.275	7590	8.910	8500	
Total ..	13582	14.620	16.340	15.120	
Grant IV—					
Lighting	472	480	480	480	
Markets and Slaughter-houses	204	210	240	330	
Choultries	"	"	"	"	
Traveller's Bungalows	123	120	140	120	
Avenues	72	70	80	72	
Public Garden, Survey of Land, Fire and other charges.	877	610	580	~~638~~ 610	
Total .	1748	1490	1520	1610	
Grant V—					
Supervision and Management	2731	2820	3780	~~3560~~	3470
Repayment of Debt	1085	1690	1690 ~~1720~~	1690	1890
Interest on loan	2328	2650	~~2650~~ 2620	~~2650~~	2820
Advances Recoverable	16.066	"	1.080	"	
Refunds	"	"	20	"	
Discount	"	"	"	"	
Pensions and Gratuities	"	"	"	"	
Investments	"	"	"	~~6600~~	
Balance	64.008	180	~~4826~~ 5080	6.160	6550
Total ..	265,535	196530	~~160818~~ 150460	~~50288~~	50560

Revised Estimate for 1897-98.

2. The current receipts and charges are now estimated at Rs 86210, and Rs 145,380 respectively against Rs 68,110 and Rs 196,350 anticipated in the sanctioned budget. The increase in the receipts which occurs chiefly under tolls and advances recovered is partly counterbalanced by a decrease under the water tax and conservancy receipts, while the decrease in the charges which appears under Grant I is partly met by an increase under Grants 3 and 5 and advances recoverable. The collections under the principal taxes, especially the water tax, during the first eight months of the year were not satisfactory. Under section 75 (2) of the District Municipalities Act

	per cent
tax on lands	46·6
" buildings	46·2
" lands	42·9
water tax	26·5

the sanction of Govt. should have been obtained for the exemption of Jalapuram and Reza from payment of the water tax. This should now be done, the grounds on which it is proposed to exempt them being fully stated. As regards Budwarpet and Kottapeta, however, the Govt. does not consider that the reason assigned for exempting them from this tax for the first half of the current year is valid. This tax should therefore be levied in these parts of the town for the whole year. The estimated receipts under water tax will accordingly be raised from Rs 3760 to Rs 4000. The instructions of Govt. regarding the collection of private scavenging fees in advance should be carefully attended

Vide para 4 of the Chairman's letter

Please see the Hon'ble note in G.O. 1405 dt 12-6-99 to the effect that there is no objection to the levy of the water tax while water works are under construction.

Note The receipts in 1898-99 are put down at Rs 4,200.

the cost of the profits that may this source should to the improvement Service. The sanction should have been for the payment of batta to the Mun Servants referred to in Rule 9 of the Co This should now be entertainment of the Rs. 6 and a sum of for the Munici proposed in pale is sanctioned. of debt and interest of the budget est

Rs 3 and advances recoverable.

(2) Grant 1. The allotment of Rs 2,000 for communications is only 25 per cent of the net receipts from tolls against the limit of 50 per cent pre-

the sanction of Govt. should have been obtained for the exemption of Jalapuram and Reza from payment of the water tax. This should now be done, the grounds on which it is proposed to exempt them being fully stated. As regards Budwarpet and Kottapeta, however, the Govt. does not consider that the reason assigned for exempting them from this tax for the first half of the current year is valid. This tax should therefore be levied in these parts of the town for the whole year. The estimated receipts under water tax will accordingly be raised from Rs 3760 to Rs 4000. The instructions of Govt. regarding the collection of private scavenging fees in advance should be carefully attended

Vide para 4 of the Chairman's letter

Please see the Hon'ble Minister's note in G.O. No 1405 dated 12.6.99 to the effect that there is no objection to the levy of the water tax while water works are under construction.

Note The receipts in 1898-99 are put down at Rs 4,200.

... its revenues ...

of the Director of Public Instruction; but the ...

to stand pending receipt of the remarks of the Director of Public Instruction.

4 Charges (1) The probable charges are put down at Rs 44,120 against the revised estimate of Rs 145,380; the decrease occurring mainly under grants 1 and 3 and advances recoverable.

(2) Grant 1. The allotment of Rs 2,200 for communications is only 25 per cent of the net receipts from tolls against the limit of 50 per cent pre- for 90, ... by Govt.

1. The receipts for
g year are placed
80 against Rs 86,450
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which appears
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being partly made
increase under
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Rs 3760 to Rs 4000. The instructions
of Govt. regarding the collection of
private scavenging fees in
Dance should be carefully
attended

minor Settlement

Rs 1405 in 1898-99 are put down at Rs 1269. There is no objection. The water tax while under construction.

Rs in 1898-99 are put down at Rs 4,200.

i... ...i... its revenues lie

of the Director of Public Instruction; but the in-

to stand pending receipt of the remarks of the Director of Public Instruction.

4 Charges (1) The probable charges are put down at Rs 44,120 against the revised estimate of Rs 145,380; the decrease occurring mainly under grants 1 and 3 and advances, recoverable.

(2) Grant 1. The allotment of Rs 2,000 for communications is only 25 per cent of the net receipts from tolls against the limit of 50 per cent pre-

Edito

... The receipts for
... year are placed
... 80 against Rs 86,450
... ised estimates, the
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... Rs 3760 to Rs 4000. The instructions
... of Govt. regarding the collection of
... private scavenging fees in
... dance should be carefully
attended

... notes in ... 1405 &
... 1269
... e is no objection
... the water tax while
... under Construction.

... ates in 1898-99 are
put down at Rs 4700.

... its revenues lies

... of the Director of Public
Instruction; but the in-

... to stand pending receipt of the
remarks of the Director of Public Instruction.

4 Charges (1) The probable charges are put down at Rs 44,120 against the revised estimate of Rs 145,380; the decrease occurring mainly under Grants 1 and 3 and advances; recoverable.

(2) Grant 1. The allotment of Rs 2,000 for communications is only 25 per cent of the net receipts from tolls against the limit of 50 per cent pre- for '90, ... by Govt.

Edito

The contribution to Provincial funds on account of the salary of the Boiler Inspector being Rs 300 for Rs 150 more than that for 1897-98, the provision under water supply contingencies will be raised from Rs 3540 to 3690. The abolition of the post of sweeper on Rs. 5 for the water works, as shown in the proposition statement, is approved, subject to the remarks of the Sanitary Engineer; but reference should have been made to the sup[illegible] Chairman's letter.

* Vide the statt of receipts on p. 4 of G.O. 1043 Fmil H. 13-12-1897

G. ... in G.O. 1405 12-6-97 ... no objection ... water tax while ... under construction.

... shown in 1898-99 are ... shown at Rs 4,26,0.

It will be allowed to

Rs 3760 to Rs 4000. The instructions of Govt. regarding the collection of private scavenging fees in ... dance should be carefully attended

Edito...

... its revenues ...

of the Director of Public Instruction; but the increase in the salaries of the teachers and peon of the Municipal upper primary school proposed in para. 17 (3) cannot be approved in the present state of the Municipal finances.

(4). Grant 3. The remarks of the Surgeon General and the Sanitary Commissioner on the allotments for Medical Services, Vaccination and Sanitation will be awaited. The attention of the Municipal Council is drawn to the suggestion made by the Revenue Divisional Officer in para. 11 of his endorsement for 1900, the reduction of the ...

5) Grant 5. The appointment of a secretary on a salary of Rs. 100 rising to Rs. 150 by annual increments of Rs 10, the discontinuance of the Chairman's carriage allowance of Rs 25, and the reduction in the pay of the Municipal Office Manager from Rs 60 to Rs 45, proposed in para. 20, are sanctioned; but the Govt. does not consider that the further reduction of Rs 15 proposed to be made in the Manager's pay from 1st April 1899 is advisable. The abolition of the toll establishment from 1st April 1898, which from Statement IIB appears to be [illegible] attended

submitted with the budget. With reference to G.O. No. 2473 L.S.G. dated 22nd December 1897, the contribution for the central office establishments will be reduced from Rs 390 to Rs 301 or Rs 300 in round number.

5. The provision for repayment of debt and interest will be raised from Rs 1690 and Rs 2650 to Rs 1890 and Rs 2830 respectively so as to include the payments due on account of the loan of Rs 6070 for the waterworks which will be taken in the current year. The budget, as revised by Govt. closes with a balance of Rs. 6550, of which Rs 6090,

of the water supply works, —
leaving Rs 460 or only 1 per
cent of the estimated ordinary
receipts available for general
purposes. In view of the
insufficiency of this sum
for meeting any unforeseen
expenditure in the course
of the year and of the
fact that for want of funds
the allotment for commu-
nications in 1898-99 has been
reduced to one half of the
minimum prescribed by
Govt. and that many
useful and necessary
works, such as those
referred to in paras. 16(2)
and 18(b) of the Chairman's
letter have been postponed

8

increasing its revenues by
levying additional taxation
as already directed in —
I. para. 3 of G.O. No. 1324 M. dated
2nd June 1897 and report
the result to Govt. before the
1st ~~March~~ April 1898.

V.N.
2/2/98

W.S.
3.2.98

30

The Chairman, M.C. Kurnool
" Collector of Kurnool
" President, D.B. Kurnool
" Accountant General
" Director of Pub. Instn.
" Surgeon General
" Sanitary Board
" Sanitary Commr.
" Sanitary Engr.

Dispd. 21/2/98

Editors' Table

Statement of Budget
and Revised Estimates
for 1898-99 and
326m
4/2/98 1897-98.

Statement of Budget
and Revised Estimates
for 1898-99 and
~~1897-98~~ 1897-98.

4/2/98

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

—	Budget 1898-99. Details of Minor Heads.		Budget 1898-99. Totals of Major Heads.		Revised Estimate for 1897-98.		Budget Estimate for 1897-98.		Actuals, 1896-97 (audited figures.)	
1	2		3		4		5		6	
	RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.	
1. BALANCE BROUGHT FORWARD—										
a. Municipal Fund	-1250 . .				64008 . 7		128420 . .		199947 . 11	
b. Endowments										
c. Water-tax Fund	6088 . 7		4838 .							
2. MUNICIPAL RATES AND TAXES—										
a. Tax on arts, &c. (section 53) ..	3300 . .				3200 . .		3200 . .		3019 8 .	
b. Tax on buildings (section 63) ..	8500 . .				8150 . .		8155 . .		8137 8 4	
c. Tax on lands (section 63) ..	650 . .				650 . .		625 . .		677 5 4	
d. Water-tax on buildings and lands (section 75)	4200 . .				3760 . .		4730 . .		. . .	
e. Tax on vehicles with springs and palanquins (section 77) ..	450 . .				460 . .		350 . .		384 . .	
f. Tax on animals (section 77) ..	1300 . .				1200 . .		1300 . .		1229 4 .	
g. Tax on carts and other vehicles without springs (section 85) ..	1400 . .				1300 . .		1400 . .		1288 . .	
h. Tolls (section 91)—										
Gross receipts	8020 . .				8000 . .		7500 . .		7535 9 11	
Less Local Fund share ..			27820 . .							
i. Penalties on account of—										
i. Tax on arts										
ii. Tax on buildings ..										
iii. Tax on lands										
iv. Water-tax on buildings and lands										
v. Tax on vehicles, &c. ..										
vi. Tax on animals										
vii. Tax on carts, &c. ..										
viii. Evasion of tolls										
3. REALIZATIONS UNDER SPECIAL ACTS—										
a. Pounds										
b. Ferry rents										
c. Fees under Act II of 1888 ..										
Carried forward ..	27820 . .		27820 . .		26720 . .		27260 . .		22271 3 7	

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

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A P	RS. A. P.	RS. A P.
Brought forward ..	27820 . .	27820 . .	26720 . .	27260 . .	22271 3 7
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands					
ii. Rent of buildings ..	. . .				
iii. Avenue receipts	30 . .		10 . .	. . .	22 11 10
iv. Fees from Travellers' Bungalows	120 . .	150 . .	120 . .	120 . .	112 .
b. i. Sale-proceeds of lands and buildings	. . .				
ii. Produce of lands, gardens, &c.	50 . .		80 . .	. . .	95 8 .
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	50 . .	100 . .	270 . .	50 . .	44 10 .
c. Conservancy receipts—					
Sale-proceeds of night-soil, street refuse, &c.	1500 . .		1200 . .	1800 . .	1281 4 .
d. i. Fees from educational institutions	250 . .	1750 . .	170 . .	250 . .	252 . .
ii. Other revenue from educational institutions ..	500 . .	3410 . .	500 . .	500 . .	438 6 6
e. i. Sale-proceeds and composition fees of medicines ..	90 . .		90 . .	90 . .	94 10 6
ii. Other Hospital receipts ..		90 . .			
f. i. Income from markets ..	1600 . .		560 . .	700 . .	696 . .
ii. „ slaughter-houses.	2200 . .	3800 . .	2120 . .	2200 . .	2088 . .
g. Other fees					
i. Distraint fees ..	200 . .		200 . .	20 . .	12 .
ii. License fees	550 . .		550 . .	550 . .	550 . .
iii. Cartstand fees	850 . .		850 . .	800 . .	817 2 6
iv. Other fees	10 . .	1610 . .	15 . .	10 . .	10 .
h. Fines under Municipal and other Acts	500 . .	500 . .	225 . .	400 . .	225 15 .
i. Interest on investments—					
i. General, including choultries					
ii. Educational					
iii. Medical	220 . .	220 . .	220 . .	220 . .	214 11 4
j. Premium on loans					
Carried forward ..	39450 . .	39450 . .	36840 . .	37900 . .	32072 2 .

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

—	Budget 1898-99. Details of Minor Heads	Budget 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals 1896-97 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..	39450 . .	39450 . .	36840 . .	37900 . .	32072 2 .
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..	70 . .			70 . .	
Buildings	. . .			. . .	
Municipal Schools ..	2630 . .		3080 . .	3080 . .	2460 . .
Other purposes	80 . .				
ii. Medical	70 . .	2850 . .	70 . .	70 . .	73 6 5
iii. Other purposes—					
Communications ..					
Water-supply	. . .		18220 . .	18220 . .	19800 . .
Drainage					
Sanitation					
Other purposes ..					
b. From Local Boards—					
i. Education					
ii. Medical	2000 . .	2000 . .	2000 . .	2000 . .	2000 . .
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 ..	700 . .		550 . .	700 . .	491 . 10
ii. Other purposes	450 . .	1150 . .	60 . .	. . .	. . .
b. Other items—					
i. Fishery rents					
ii. Refunds of Expenditure of previous year	. . .		40 . .	. . .	. . .
iii. Fee for numbering carts, &c.	. . .		. 3 .	. . .	. 3 .
iv. Other items	. . .		179 13 .	. . .	57 9 .
Carried forward ..	45450 . .	45450 . .	61040 . .	62040 . .	56954 5 3

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

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..	27820 . .	27820 . .	26720 . .	27260 . .	22271 3 7
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands					
ii. Rent of buildings ..	. . .				
iii. Avenue receipts	30 . .		10 . .	5 . .	22 11 10
iv. Fees from Travellers' Bungalows	120 . .	150 . .	120 . .	120 . .	128 8 .
b. i. Sale-proceeds of lands and buildings					
ii. Produce of lands, gardens, &c.	50 . .		80 . .	50 . .	95 8 .
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	50 . .	100 . .	270 . .	50 . .	44 10 .
c. Conservancy receipts—					
Sale-proceeds of night-soil, street refuse, &c.	1500 . .		1200 . .	1800 . .	1281 4 .
d. i. Fees from educational institutions	250 . .	1750 . .	170 . .	250 . .	252 . .
ii. Other revenue from educational institutions ..	2910 . .	3410 . .	2910 . .	2850 . .	2806 . 9
e. i. Sale-proceeds and composition fees of medicines ..	500 . .		500 . .	500 . .	438 6 6
ii. Other Hospital receipts ..	90 . .	90 . .	90 . .	90 . .	94 10 6
f. i. Income from markets ..	1600 . .		560 . .	700 . .	696 . .
ii. „ slaughter-houses.	2200 . .	3800 . .	2120 . .	2200 . .	2088 . .
g. Other fees					
i. Distraint fees					
ii. License fees	200 . .		200 . .	20 . .	1 2 .
iii. Cartstand fees	550 . .		550 . .	550 . .	550 . .
iv. Other fees	850 . .		850 . .	800 . .	817 2 6
h. Fines under Municipal and other Acts	10 . .	1610 . .	15 . .	10 . .	10 . .
i. Interest on investments—	500 . .	500 . .	225 . .	400 . .	225 15 .
i. General, including choultries					
ii. Educational					
iii. Medical					
j. Premium on loans	220 . .	220 . .	220 . .	220 . .	214 11 4
Carried forward ..	39450 . .	39450 . .	36840 . .	37900 . .	32072 2 .

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

—	Budget 1898-99. Details of Minor Heads	Budget 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals 1896-97 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..	39450 . .	39450 . .	36840 . .	37900 . .	32072 2 .
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..	70 . .		. . .	70 . .	. . .
Buildings	. . .		. . .	. . .	. . .
Municipal Schools ..	2630 . .		3080 . .	3080 . .	2460 . .
Other purposes ..	80 . .				
ii. Medical	70 . .	2850 . .	70 . .	70 . .	7365
iii. Other purposes—					
Communications ..					
Water-supply	. . .		18220 . .	18220 . .	19800 . .
Drainage					
Sanitation					
Other purposes ..					
b. From Local Boards—					
i. Education					
ii. Medical	2000 . .	2000 . .	2000 . .	2000 . .	2000 . .
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 ..	700 . .		550 . .	700 . .	491 . 10
ii. Other purposes	450 . .	1150 . .	60 . .	. . .	. . .
b. Other items—					
i. Fishery rents					
ii. Refunds of Expenditure of previous year	. . .		40 . .	. . .	. . .
iii. Fee for numbering carts, &c.	. . .		. 3 .	. . .	. 3 .
iv. Other items	. . .		179 13 .	. . .	5 7 9 .
Carried forward ..	45450 . .	45450 . .	61040 . .	62040 . .	56954 5 3

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

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..	45450 - -	45450 - -	61040 - -	62040 - -	56954 5 3
7. EXTRAORDINARY AND DEBT—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.					
b. Loans—					
i. From Government ..			6070 - -	6070 - -	8630 - -
ii. In the market from private individuals					
c. Realizations of Sinking fund for repayment of loans.					
d. Advances—					
i. Permanent					
ii. Others			1900 - -		3 3 -
Total Receipts ..	45450 - -	45450 - -	86210 - -	68110 - -	65587 8 3
Grand Total ..	50288 - 7	50288 - 7	150218 - 7	196530 - -	265534 9 2

NOTE TO STATEMENT I.

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 $\frac{7\frac{1}{2}\text{ per cent. of rent value.}}{\text{annas } 1\frac{1}{4}\text{ for every 80 square yards.}}$
3. Water-tax on buildings and lands is levied at 4 per cent.
4. Tax on vehicles and animals is levied at ~ the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 per cart per annum.
6. Tolls are levied at ~ the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. No. 543 M. dated 13th April 1891.
8. The house-tax registers were last revised in the official year 1894-95 and the land tax registers in the official year 1894-95.
9. Total extent of land assessed is acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—

Kurnool Municipal Councillors' Office
19 December 1897.

Chairman

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

Name of Institution: Kurnool Municipal Hospital and Dispensary

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	Amount of Funded Capital.	Opening Balance.	Interest, Produce of Land, or Rent of buildings.	Appropriation from Capital for Expenditure.	Private Contributions and Donations	Sale of Medicines or Sundry Property.	Total (Columns 4—7).	CONTRIBUTION FROM: Local Funds.	CONTRIBUTION FROM: Provincial Funds.	Total Receipts (Columns 3, 8 and 9).	Appropriation from Municipal Capital Funds (Column 16 *minus* Column 10).	Invested.	Current Charges.	Total (Statement II.)	Allotted for Public Works, (Statement II-A).	Total Charges (Column 14 *plus* Column 15).	Closing Balance (Column 10 *minus* Column 16).	REMARKS.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
	6931 - -	- - -	920 - -	- - -	- - -	90 - -	310 - -	9000 - -	- - -	9310 - -	3310 - -	- - -	5630 - -	5630 - -	20 - -	5650 - -	- - -	

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

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..	45450 . .	45450 . .	61940 . .	62040 . .	56954 5 3
7. EXTRAORDINARY AND DEBT—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.					
b. Loans—					
i. From Government ..			6070 . .	6070 . .	8630 . .
ii. In the market from private individuals					
c. Realizations of Sinking fund for repayment of loans.					
d. Advances—					
i. Permanent					
ii. Others			1900 . .		3 3 .
Total Receipts ..	45450 . .	45450 . .	86210 . .	68110 . .	65587 8 3
Grand Total ..	50288 . 7	50288 . 7	150218 . 7	196530 . .	265534 9 2

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 7½ per cent. and tax on lands at 7½ per cent. of rent value. annas 1 1/4 for every 80 square yards.
3. Water-tax on buildings and lands is levied at 4 per cent.
4. Tax on vehicles and animals is levied at ~ the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 per cart per annum.
6. Tolls are levied at ~ the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. No. 543 M. Misdated 13th April 1891.
8. The house-tax registers were last revised in the official year 1894-95 and the land tax registers in the official year 1894-95.
9. Total extent of land assessed is acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—

Kurnool Municipal Councillors Office
19 December 1897.

Chairman

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

Kurnool Municipal Hospital and Dispensary

Name of Institution.	Amount of Funded Capital.	Opening Balance.	Interest, Produce of Land, or Rent of buildings.	Appropriation from Capital for Expenditure.	Private Contributions and Donations	Sale of Medicines or Sundry Property.	Total (Columns 4—7).	CONTRIBUTION FROM: Local Funds.	CONTRIBUTION FROM: Provincial Funds.	Total Receipts (Columns 3, 8 and 9).	Appropriation from Municipal Capital Funds (Column 16 *minus* Column 10).	Invested.	Current Charges.	Total (Statement II.)	Allotted for Public Works, (Statement II-A).	Total Charges (Column 14 *plus* Column 15).	Closing Balance (Column 10 *minus* Column 16).	REMARKS.
1	2	3	4	5	6	7	8	9		10	11	12	13	14	15	16	17	18
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
	6221-0-0	. . .	220-0-0	. . .	. . .	90-0-0	310-0-0	2000-0-0	. . .	2310-0-0	3370-0-0	. . .	5630-0-0	5630-0-0	250-0-0	5880-0-0	. . .	

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

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..	45450 . .	45450 . .	61940 . .	62040 . .	56954 5 3
7. EXTRAORDINARY AND DEBT—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.					
b. Loans—					
i. From Government ..			6070 . .	6070 . .	8630 . .
ii. In the market from private individuals					
c. Realizations of Sinking fund for repayment of loans.					
d. Advances—					
i. Permanent					
ii. Others			1900 . .		3 3 .
Total Receipts ..	45450 . .	45450 . .	86210 . .	68110 . .	65587 8 3
Grand Total ..	50288 . 7	50288 . 7	150218 . 7	196530 . .	265534 9 2

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
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3. Water-tax on buildings and lands is levied at 4 per cent.
4. Tax on vehicles and animals is levied at ~ the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 per cart per annum.
6. Tolls are levied at ~ the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. No. 543 M. dated 13th April 1891.
8. The house-tax registers were last revised in the official year 1894-95 and the land tax registers in the official year 1894-95.
9. Total extent of land assessed is acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—

Kurnool Municipal Councillors' Office
19 December 1897

Weidlambaiah Chetty
Chairman

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

Annual Municipal Festival and Dasara

Name of Institution.	1
Amount of Funded Capital.	2
Opening Balance.	3
Interest, Produce of Land, or Rent of buildings.	4
Appropriation from Capital for Expenditure.	5
Private Contributions and Donations	6
Sale of Medicines or Sundry Property.	7
Total (Columns 4—7).	8
CONTRIBUTION FROM — Local Funds.	9
CONTRIBUTION FROM — Provincial Funds.	9
Total Receipts (Columns 3, 8 and 9).	10
Appropriation from Municipal Funds (Column 16 *minus* Column 10).	11
Invested.	12
Current Charges.	13
Total (Statement II.)	14
Allotted for Public Works, (Statement II-A).	15
Total Charges (Column 14 *plus* Column 15).	16
Closing Balance (Column 10 *minus* Column 16).	17
REMARKS.	18

RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
6221	.	.	220	.	.	.	.	.	9000	310	90	.	9230	3370	2310	5630	5680

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

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT I—(*Public Works*)—					
1. NEW WORKS—					
a. Communications	. . .		1000 . .	1000 . .	624 6 9
b. Buildings	500 . .		5000 . .	5000 . .	. . .
c. Drainage					
d. Water-supply	. . .	500 . .	94470 . .	148716 . .	148316 12 5
2. REPAIRS—					
a. Communications	2000 . .		1500 . .	1500 . .	1859 1 3
b. Buildings	250 . .	2250 . .	250 . .	250 . .	456 4 10
c. Drainage—					
i. Repairs to works ..	50		60 . .	50 . .	492 . .
ii Establishment for flushing drains, &c.	490 . .	540 . .	510 . .	490 . .	490 13 .
d. Water-supply—					
i. Repairs to works, machinery, &c.	300 . .		300 . .	300 . .	189 12 .
ii. Establishment ..	2150 . .		1790 . .	2210 . .	. . .
iii. Contingencies	3540 . .	5990 . .	3540 . .	3540 . .	. . .
3. ESTABLISHMENT	420 . .	420 . .	420 . .	420 . .	408 12 10
4. TOOLS AND PLANT AND OTHER STORES.					
5. CONTRIBUTIONS—					
a. To Local Boards for works					
b. To Provincial Funds for ~~scrutiny of estimates, &c.~~ Water Supply	970 . .	970 . .	970 . .	970 . .	3500 . .
c. To others for public works ..					
Total, Grant I ..	10670 . .	10670 . .	109810 . .	164440 . .	155895 11
GRANT II—(*Education.*)—					
1. TRAINING SCHOOLS—					
a. Contributions to Local Boards ..					
b. Stipends to Normal students ..	120 . .	120 . .	20 . .	120 . .	47 12 .
2 MUNICIPAL SCHOOLS—					
i. On Salary System—Mul. High School					
a. Establishment	5936 . .		5800 . .	5816 . .	5249 12 4
b. Contingencies	254 . .	6190 . .	260 . .	254 . .	310 . .
Carried forward ..	6310 . .	6310 . .	6080 . .	6190 . .	5607 8 4

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

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1896-97.	Actuals, 1896-97 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..	6310 . .	6310 . .	6080 . .	6190 . .	5607 8 4
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System— Municipal Upper Primary School					
a. Fixed Payments	800 . .		756 . .	750 . .	746 . 6
b. Results Grants	200 . .		250 . .	250 . .	250 . .
c. Contingencies	70 . .	1070 . .	64 . .	70 . .	69 10 5
3. SALARY GRANTS					
4. RESULTS GRANTS	900 . .	900 . .	900 . .	900 . .	900 . .
5. COMBINED GRANTS—					
a. Fixed Payments					
b. Results Grants					
6. INSPECTION—					
a. Contributions to Local Boards ..					
b. Municipal Inspectors—					
i. Establishment	295 . .		200 . .	240 . .	167 6 8
ii. Contingencies	35 . .	330 . .	30 . .	30 . .	39 . 8
7. MISCELLANEOUS					
a. Building, furniture, &c., grants ..	50 . .	50 . .	50 . .	50 . .	21 8 .
b. Common gymnasium—					
i. Establishment	144 . .		144 . .	144 . .	140 7 .
ii. Contingencies					
c. Other items	16 . .	160 . .	16 . .	16 . .	150 . .
Total, Grant II ..	8820 . .	8820 . .	8490 . .	8640 . .	8091 9 7
GRANT III—(*Sanitation and Medical Services.*)					
1. HOSPITALS AND DISPENSARIES—					
a. Establishment	2610 . .		2490 . .	2730 . .	2202 10 6
b. Medicines and Supplies	1400 . .		1390 . .	1500 . .	1591 . 6
c. Diet of Patients	800 . .		1520 . .	800 . .	553 14 .
d. Sundries and Contingencies ..	820 . .		1040 . .	1010 . .	872 13 1
e. Contributions to Local Boards &c., &, &c. ..					
Carried forward ..	5630 . .	5630 . .	6440 . .	6040 . .	5220 6 1

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

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..	5630 . .	5630 . .	6440 . .	6040 . .	5220 6 1
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—					
i. Medical College ..	50 . .		50 . .	50 . .	155 . .
ii. Sanitary Inspection ..	100 . .		100 . .	100 . .	124 . .
iii. Medical Reserve staff ..	40 . .	190 . .	40 . .	40 . .	35 . .
iv. Cutlers' Establishment ..					
b. CONTRIBUTIONS TO LOCAL BOARDS, &C., FOR—					
i. Medical Schools ..					
ii. Reserve staff					
&c., &c., &c. ..					
c. OTHER CONTRIBUTIONS					
3. VACCINATION—					
a. Establishment	252 . .		252 . .	252 . .	252 . .
b. Contingencies	418 . .	670 . .	418 . .	418 . .	358 13 .
c. Contributions to Local Boards ..					
4. REGISTRATION OF BIRTHS AND DEATHS—					
a. Establishment	120 . .		120 . .	120 . .	116 10 8
b. Contingencies	10 . .	130 . .	10 . .	10 . .	45 13 4
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—					
a. i. Establishment	4240 . .		4210 . .	4240 . .	4028 . 2
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	2490 . .	6730 . .	2490 . .	2410 . .	2520 8 3
b. Private scavenging—					
i. Establishment	288 . .		286 . .	288 . .	284 . 10
ii. Contingencies, such as cost of scavenging carts, &c. ..	22 . .	310 . .	24 . .	22 . .	12 11 11
iii Cess-pool Service Establishment ..	322 8 .	330 . .	140 . .	. . .	. . .
c. Cholera charges and Epidemic charges ..	1000	1000 . .	1600 . .	500 . .	301 10 3
d. Contingencies ..	100 . .	100 . .	130 . .	100 . .	122 13 4
Road Watering charges. &c., &c., &c.	30 . .	30 . .	30 . .	30 . .	5 . 7
Total, Grant III ..	15120 . .	15120 . .	16340 . .	14620 . .	13582 8 5

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

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—					
1. LIGHTING—					
a. Establishment	180 . .		180 . .	180 . .	176 2 .
b. Contingencies	300 . .	480 . .	300 . .	300 . .	295 14 5
2. i. MARKETS—					
a. Establishment	120 . .	120 . .	30 . .	. . .	. . .
b. Contingencies	. . .				
ii. SLAUGHTER-HOUSES—					
a. Establishment	210 . .	210 . .	210 . .	210 . .	204 . .
b. Contingencies					
3. CHOULTRIES—					
a. Establishment					
b. Contingencies					
c. Feeding Travellers					
4. TRAVELLERS' BUNGALOWS—					
a. Establishment	96 . .		96 . .	96 . .	96 . .
b. Contingencies	24 . .	120 . .	44 . .	24 . .	27 7 6
5. AVENUES—					
a. Establishment	72 . .	72 . .	80 . .	70 . .	71 11 .
b. Contingencies					
6. PUBLIC GARDEN—					
a. Establishment	48 . .		48 . .	48 . .	47 12 .
b. Purchase of seeds, repair. of well, purchase of bullocks, &c. ..	50 . .	98 . .	52 . .	52 . .	62 . 7
7. SURVEY OF LAND					
8. FIRE—					
a. Establishment					
b. Purchase of fire-engine, buckets, repairs, &c.					
9. OTHER CHARGES—					
i. Work done for private individuals other than private scavenging	. . .	. . .	. . .	. . .	13 5 1
Carried forward ..	1100 . .	1100 . .	1010 . .	980 . .	994 4 7

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

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..	1100 - -	1100 - -	1010 - -	980 - -	994 4 7
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*) – cont.					
9. Other Charges—*cont.*					
ii. Rewards for destruction of wild animals and snakes—Shaydags	30 - -				
iii. Printing	400 - -		400 - -	400 - -	308 -
iv. Compensation for lands ..					
v. Other items Painters' wages	70 - -		70 - -	70 - -	65 13 8
Assessment on lands.	2 - -		2 - -	2 - -	6 9 4 -
Cost of fixing sign Boards	8 - -	510 - -	8 - -	8 - -	2 4 10
Total, Grant IV ..	1610 - -	1610 - -	1520 - -	1490 - -	1748 3 1
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	2415 - -		1470 - -	1476 - -	1467 6 1
ii. Inspection	25 - -	2440 - -	300 - -	300 - -	300 - -
b Collection of Municipal Taxes—					
i. Establishment	360 - -	360 - -	360 - -	360 - -	354 12 7
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..					
c. Collection of Tolls—					
i. Establishment	75 - -		770 - -		
ii. Contingencies	5 - -	80 - -	200 - -		85 14 4
d. Office contingencies other than (*b*) (ii)	290 - -	290 - -	290 - -	294 - -	230 - 7
e. Contributions for Central office and Audit establishments ..	390 - -	390 - -	390 - -	390 - -	249 - -
Total, Grant V ..	3560 - -	3560 - -	3780 - -	2820 - -	2730 8 8
Repayment of Debt—					
a. Instalments paid during the year.	1690 - -	1690 - -	1720 - -	1690 - -	1084 8 6
b. Invested on account of Sinking Fund (Value of securities purchased)					
c. Charges of investment ..					
Interest—					
a. On account of last year ..					
b. „ of current year ..	2650 - -	2650 - -	2620 - -	2650 - -	2328 8 2
					3430 2

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

—	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1897-98. (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Advances recoverable—					
a. Permanent			10 - -	- - -	16059 3
b. Others			1070 - -		
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					
Total Expenditure ..	44120 - -	44120 - -	145380 - -	196350 - -	201526 8 7
Balances—					
a. Municipal Fund	80 - -		4838 - 7 (1250)	180 - -	64008 - 7
b. Endowments					
c. Water-tax Fund	6088 - 7	6168 - 7	6088		
Grand Total ..	50288 - 7	50288 - 7	150218 - 7	196530 - -	265534 9 2

Note to Statement II.

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

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

Kurnool Municipal Councillors' office 29 December 1897

Executive Officer

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

Part I.—New Works.

No.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1898–99.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications								
1									
2									
3									
	Total ..								
(b)	Buildings								
1	Completion of Market	500				500			
2		500				500			
3									
	Total ..	5000				5000			

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

Part I.—New Works—*cont.*

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure 189 –9 .			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage								
1									
2									
3									
	Total ..								
(d)	Water-supply								
1		263,670	257,582	11	2				
2									
3									
	Total ..	263,670	257,582	11	2				

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

Part II.—Repairs.

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Furlongs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications							
1	Road in Street no 1 Petta	6	110	..					Total mileage of roads, streets, lanes, &c., in the town. 139 miles & 7 furlongs
2	" " 3	2½	40	..					
3	" 5	½	30	..					Metalled or Gravelled } Unmetalled.
4	" 8	1½	40	..					13 miles & 6 furlongs } 126 miles and 1 furlong
5	" 9 & 13th "	7¼	110	..					
6	" 11 "	2½	50	..					
7	" 12 "	1	30	..					
8	" 18 "	3	55	..					Total mileage under maintenance. 13 miles and about 6 furlongs.
9	" 19 "	2	50	..					
10	" 26 "	5	110	..					Metalled and Gravelled } Unmetalled.
11	" 27 "	1	30	..					13 miles & 6 furlongs.
12	" 28 and 35	2½	40	..					
13	" 34	1¾	30	..					
14	" 38	2¼	30	..					
15	40 Rissala	9	150	..					
16	41 Polinting and Kotthapilla	16½	230	..					
17	" 42 Roza	3	50	..					
18	43 Budhawer pete	12	190	..					
19	44 Golapuram	8	130	..					
20	1 Fort	3	50	..					
21	2 "	2	35	..					
22	6 "	3	50	..					
23	11 "	2	45	..					
24	12 & 13	5	75	..					
25	5 & 15	2	50	..					
26	14	1	25	..					
27	16	45/6	65	..					
28	Petty repairs and Reserves	109 5/6	100	..					
	Total ..		2000	..					

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.				Actual expenditure.				Remarks.
1	2	3				4				5
		Rs.	A.	P.		Rs.	A.	P.		
(b)	Buildings									
1	Municipal Hospital White-washing	50	..	..						
2	Municipal High School	45	..	..						
3	Travellers Bungalow	40	..	..						
4	Slaughter houses repairs	35	..	..						
5	Toll gates repair	20	..	..						
6	Municipal Pepper Primary School White washing	15	..	..						
7	Municipal office building White washing	10	..	..						
8	Cart-stand repair	5	..	..						
9	Dust-bin repair	5	..	..						
10	Latrines repair	25	..	..						
	Total ..	250	..	..						

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage							
1	Repair to roadside drains	50	..		Nil			
2								
3								
	Total ..	50	..					
(d)	Water-supply							
1	Repairs to works	300	..					
2								
3								
	Total ..	300	..					

Statement II-B.—Details of Municipal Establishments.

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT I.—2. *c.* Drainage—							
Overseers							
Drain cleaners Sweepers (Males) ..	2	10	..	..	120	..	..
Sweepers (Females)	2	7	..	..	84	..	..
Bucktalies	4	24	..	..	288	..	..
Total ..	8	41	..	..	492	..	..
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
d. Water works—							
~~Overseers~~ Driver	1	50	..	..	600	..	..
~~Watchmen~~ Fireman	1	25	..	..	300	..	..
Engine Coolies	2	16	..	..	192	..	..
Watchman	1	8	..	..	96	..	..
Watchman for filters and settling tank	1	10	..	..	120	..	..
Overseer	1	40	..	..	480	..	..
Turn cocks	2	16	..	..	192	..	..
Fountain cleaners	2	14	..	..	168	..	..
Total ..	11	179	..	..	2,148	..	..
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. General—							
~~Overseers~~ Public Works Inspector	1	25	..	..	300	..	..
Maistries	1	10	..	..	120	..	..
Total ..	2	35	..	..	420	..	..
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—							
1. Training Schools—							
Pupils receiving scholarships	2	10	-	-	120	-	-
Total ..	2	10	-	-	120	-	-
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	(a) 1	180	-	-	2,180	-	-
1st Assistant Master	1	80	-	-	960	-	-
2nd " "	1	60	-	-	720	-	-
3rd " "	1	40	-	-	480	-	-
4th	1	30	-	-	360	-	-
5th	1	30	-	-	360	-	-
Telugu Pandit	1	20	-	-	240	-	-
Persian Moonshi	1	15	-	-	180	-	-
Gymnastic Instructor	1	12	-	-	144	-	-
Clerk and Librarian	1	12	-	-	144	-	-
Peon	1	6	-	-	72	-	-
Sweeper	1	4	-	-	48	-	-
Night Watch man	1	4	-	-	48	-	-
Total ..	13	493	-	-	5,932	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

(a) Pay of the Head Master is calculated at Rs 180 for the first 10 months and at Rs 190 for the last two months.

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT II.—Education—*cont.*							
b. On the Salary Result System—							
Municipal Upper Primary School							
Telugoo Branch							
Head Master	1	15	-	-	180	-	-
1st Assistant	1	10	-	-	120	-	-
2nd Assistant	1	8	-	-	96	-	-
3rd Do	× 1	6×7	-	-	83	-	+ (1)
4th Do	× 1	5×6	-	-	71	-	- (2)
Hindustani Branch							
Head Master	1	10	-	-	120	-	-
Second Master	× 1	6×7	-	-	83	-	- (3)
Peon	× 1	3×4	-	-	47	-	- (4)
Total ..	8	67	-	-	800	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

+ Pay of (1-2-3 & 4) is calculated at the rate of 6, 5, 6 & 3 respectively for the first month and at 7, 6, 7 and 4 for the last 11 months

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT II.—EDUCATION—							
1. TRAINING SCHOOLS—							
Pupils receiving scholarships	2	10	–	–	120	–	–
Total ..	2	10	–	–	120	–	–
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	(a) 1	180	–	–	2180	–	–
1st Assistant Master	1	80	–	–	960	–	–
2nd " "	1	60	–	–	720	–	–
3rd " "	1	40	–	–	480	–	–
4th "	1	30	–	–	360	–	–
5th "	1	30	–	–	360	–	–
Telugu Pandit	1	20	–	–	240	–	–
Persian Moonshi	1	15	–	–	180	–	–
Gymnastic Instructor	1	12	–	–	144	–	–
Clerk and Librarian	1	12	–	–	144	–	–
Peon	1	6	–	–	72	–	–
Sweeper	1	4	–	–	48	–	–
Night Watch Man	1	4	–	–	48	–	–
Total ..	13	493	–	–	5932	–	–
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

(a) Pay of the Head Master is calculated at Rs 180 for the first 10 months and at Rs 190 for the last two months.

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT II.—EDUCATION—*cont.*							
b. On the Salary Result System—							
Municipal Upper Primary School							
Telugu Branch							
Head Master	1	15	–	–	180	–	–
1st Assistant	1	10	–	–	120	–	–
2nd Assistant	1	8	–	–	96	–	–
3rd Do	× 1	6×7	–	–	83	–	+ (1)
4th Do	× 1	5×6	–	–	71	–	– (2)
Hindustani Branch							
Head Master	1	10	–	–	120	–	–
Second Master	× 1	6×7	–	–	83	–	– (3)
Peon	× 1	3×4	–	–	47	–	– (4)
Total ..	8	67	–	–	800	–	–
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

+ Pay of (1-2-3 & 4) is calculated at the rate of 6, 5, 6 & 3 respectively for the first month and at 7, 6, 7 and 4 for the last 11 months

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—							
Supervisor of Schools	1	25*			295		
Inspecting schoolmaster							
Total ..	1	25			295		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
7. Gymnastic Instructors	1	12			144		
Total ..	1	12			144		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

* Pay is Calculated at Rs 20 for the first month and at Rs 25 for the last eleven months

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT III.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries—							
Medical Subordinates 1 First Class..	1	72			864		
„ „ 1 Second Class..	1	42*			504		
Midwife	1	20			240		
Clerk	—	—			—		
Compounder Senior	2	18			216		
Do Junior							
Servants .. Nurse	1	8			96		
„ .. Cook	1	7			84		
„ .. Toties	3	24			288		
Ward Coolies	2	14			168		
Peon	1	7			84		
Dhoby	1	3			36		
Barber	1	2	8		30		
Total ..	15	217	8		2,610		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

* Rs 42 for 10 months and Rs 50 for 2 months

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—							
Supervisor of Schools	1	20* 25	--	--	295	--	--
Inspecting schoolmaster							
Total ..	1	25	--	--	295	--	--
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
7. Gymnastic Instructors	1	12	--	--	144	--	--
Total ..	1	12	--	--	144	--	--
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

* Pay is calculated at Rs 20 for the first month and at Rs 25 for the last eleven months

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT III.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries—							
Medical Subordinates 1 First Class..	1	72	--	--	864	--	--
" " 1 second class ..	1	52* 42	--	--	504	--	--
Midwife	1	20	--	--	240	--	--
Clerk	--	--	--	--	--	--	--
Compounder Senior	2	18	--	--	216	--	--
Two Junior							
Servants .. Nurse	1	8	--	--	96	--	--
" .. Cook	1	7	--	--	84	--	--
" .. Joties	3	24	--	--	288	--	--
Ward Coolies	2	14	--	--	168	--	--
Peon	1	7	--	--	84	--	--
Dhoby	1	3	--	--	36	--	--
Barber	1	2	8	--	30	--	--
Total ..	15	217	8	--	2,610	--	--
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

* Pay is calculated at Rs 52 for the first month and at Rs 42 for the last eleven months

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
3. Vaccination—							
Vaccinators	1	15	--	--	180	--	--
Peons	1	6	--	--	72	--	--
Total ..	2	21	--	--	252	--	--
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		
		RS.	A.	P.	RS.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering."—							
Sanitary ~~Nuisance~~ Inspectors	1	35	--	--	420	--	--
„ Peons	2	14	--	--	168	--	--
„ Do	5	30	--	--	360	--	--
~~Maistries~~ Jotiés	8	64	--	--	768	--	--
~~Scavengers~~ Do	6	42	--	--	504	--	--
~~Sweepers~~ Do	2	10	--	--	120	--	--
Do on Dry Earth Service	1	8	--	--	96	--	--
Sweepers (Males)	21	105	--	--	1,260	--	--
Do (Females)	13	45	8	--	546	--	--
Total ..	59	353	8	--	4,242	--	--
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							
Maistries							
Scavengers	4	24			288		
Total	4	24			288		
Cess-pool cleaning							
Sotics	2	14			168		
Do	× 2	14			154		
× Pay calculated for eleven months only							
Total ..	4	28			322		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents							
Masalchies	3	15			180		
Total ..	3	15			180		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
2. i. Markets—		new					
Superintendents							
Servants :— Peon	1	× 6			72		
Sweeper	1	× 4			48		
		new					
Total ..	2	10			120		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Slaughter-houses—							
Superintendents							
Servants							
Peon	1	6			72		
Pakkaly	1	6			72		
Sweeper	1	5			60		
Total ..	3	17			204		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. Choultries—							
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		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors							
Maistries							
Scavengers	4	24			288		
Total	4	24			288		
Cess-pool cleaning							
Jotiers	2	14			168		
Do	× 2	14			154		
× Pay calculated for eleven months only							
Total ..	4	28			322		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents							
Masalchies	3	15			180		
Total ..	3	15			180		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
2. i. Markets—							
Superintendents		new					
Servants :— Peon	1	× 6			72		
Sweeper	1	× 4			48		
		new					
Total ..	2	10			120		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Slaughter-houses—							
Superintendents							
Servants							
Peon	1	6			72		
Packaly	1	6			72		
Sweeper	1	5			60		
Total ..	3	17			204		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. Choultries—							
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		
		RS.	A.	P.	RS.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
Maty	1	5			60		
~~Servants~~ Koty.	1	3			36		
Total ..	2	8			96		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
5. Avenues—							
Servants .. Packaly	1	6			72		
Total ..	1	6			72		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
6. Public Garden—							
Gardeners	1	4			48		
Total ..	1	4			48		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

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

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT V.—*a.* General Establishment—							
i. Office—							
(a) Secretary	1	100	–	–	1100	–	–
(b) { Manager	1	60	–	–	60	–	–
Do Clerks	1	45	–	–	495	–	–
,, ...	1	18	–	–	216	–	–
,, ...	1	15	–	–	180	–	–
,, ...	–	–	–	–	–	–	–
Accountants	1	20	–	–	240	–	–
Peons	1	7	–	–	84	–	–
Sweeper	1	3	–	–	36	–	–
Total ..	8	208	–	–	2411	–	–
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Inspection—							
Chairman's salary or carriage allowance ..	+ 1	× 25	–	–	25	–	–
Total ..	1	25	–	–	25	–	–
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

(a) Secretary's pay is put for 11 months only

(b) Manager's pay for March to be paid in April 1898 is put at Rs 60 and for remaining 11 months it is Calculated at the rate of Rs 45 a month.

+ Chairman's allowance for March to be paid in April 1898

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT V.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks							
Bill Collectors	1	12	–	–	144	–	–
~~Peons~~ Do	1	10	–	–	120	–	–
Do	1	8	–	–	96	–	–
Total ..	3	30	–	–	360	–	–
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
c. Collection of tolls— ×							
~~Inspectors~~ .. Gumastas ..	1	10	–	–	10	–	–
Gate-keepers	13	65	–	–	65	–	–
Entertainment 922 14 4 97		×					
Total ..	14	75	–	–	75	–	–
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

× Tollgate-keepers pay for March to be paid in April 1898.

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT V.—*a.* General Establishment—							
i. Office—							
(a) Secretary	1	100			1100		
(b) Manager	1	60			60		
Clerks	1	45			495		
,,	1	18			216		
,,	1	15			180		
,,	—	—			—		
Accountants	1	20			240		
Peons	1	7			84		
Sweeper	1	3			36		
Total ..	8	208			2411		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Inspection—							
Chairman's salary or carriage allowance ..	1	25			25		
Total ..	1	25			25		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

(a) Secretary's pay is put for 11 months only

(b) Manager's pay for March to be paid in April 1898 is put at Rs 60 and for remaining 11 months it is calculated at the rate of Rs 45 a month.

+ Chairman's allowance for March to be paid in April 1898

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT V.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks							
Bill Collectors	1	12			144		
~~Peons~~	1	10			120		
	1	8			96		
Total ..	3	30			360		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
c. Collection of tolls—							
~~Inspectors~~ Gumastas ..	1	10			10		
Gate-keepers ..	13	65			65		
Total ..	14	75			75		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

× Tollgate-keepers pay for March to be paid in April 1898.

STATEMENT IV-A.—*Municipality of* Kumsi 6 Demand, Collection and Balance Statement for the year 1898-99.

Current.

Tax.	Demand as originally assessed by the Chairman.	Remitted by the Council on appeal.	Demand as finally settled (column 2 *minus* column 3).	Collected.	Remitted on account of vacant houses, &c.	Written off as irrecoverable.	Balance (column 4 *minus* columns 5, 6 and 7).
1	2	3	4	5	6	7	8
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Tax on arts, &c.	3500	100	3400	3300		20	80
2. Tax on buildings	8700	100	8600	8500	30	20	50
3. Tax on lands	750	50	700	650		20	30
4. Water-tax on buildings and lands	4500	100	4400	4200	70	30	100
5. Tolls (gross receipts) 10693 2673	8020		8020	8020			
6. Market rents	1600		1600	1600			
7. Slaughter-house fees	2200		2200	2200			
8. Rent of cart-stands	850		850	850			
9. Private scavenging fees	750		750	700			50
Total ..	30870	350	30520	30020	100	90	310

Cattle carts — 80 / 50 / 130

10693 / 130 / 4) 10693 / 2673 / 4) 10613 / 26 40

Statement IV-B.—Arrears.

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

Statement VI.—Revised Estimate for 1897-98.

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

Items	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896-97.	Probable 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.	
1. BALANCE BROUGHT FORWARD—						
a. Municipal Fund	64,008 . 7	- - -	- - -	64008 . 7	1,28,420 - -	
b. Endowments						
c. Water-tax Fund						
2. MUNICIPAL RATES AND TAXES—						
a. Tax on arts, &c. (section 53)	1492 - -	1419 - -	1,708 - -	3,200 - -	3,200 - -	
b. Tax on buildings (section 63) ..	3760 14 8	3790 . 9	4389 1 4	8150 - -	8155 - -	
c. Tax on lands (section 63) ..	279 5 -	286 10 10	370 11 -	650 - -	625 - -	
d. Water-tax on buildings and lands (section 75)	959 3 1	- - -	2,800 12 11	3760 - -	4730 - -	
e. Tax on vehicles with springs and palanquins (section 77) ..	351 - -	175 - -	109 - -	460 - -	350 - -	
f. Tax on animals (section 77) ..	871 12 -	260 12 -	328 4 -	1,200 - -	1,300 - -	
g. Tax on carts and other vehicles without springs (section 85) ..	944 - -	144 - -	356 - -	1,300 - -	1,400 - -	
h. Tolls (section 91)—						
Gross receipts 5780-12 / 1290-15-6	4489 4 6	2490 - -	3510 11 6	8,000 - -	7500 - -	
Less Local Fund share ..						
i. Penalties on account of—						
i. Tax on arts						
ii. Tax on buildings ..						
iii. Tax on lands						
iv. Water-tax on buildings and lands						
v. Tax on vehicles, &c. ..						
vi. Tax on animals						
vii. Tax on carts, &c. ..						
viii. Evasion of tolls						
3. REALIZATIONS UNDER SPECIAL ACTS—						
a. Pounds						
b. Ferry rents						
c. Fees under Act II of 1888 ..						
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—						
a. i. Rent of lands	- - -	- - -	- - -	- - -	- - -	
ii. Rent of buildings ..	8 - -	12 - -	2 - -	10 - -	- - -	
iii. Avenue receipts	18 2 -	- - -	11 14 -	30 - -	30 - -	
iv. Fees from Travellers' Bungalows	104 8 -	49 - -	15 8 -	120 - -	120 - -	
b. i. Sale-proceeds of lands and buildings	- - -	95 8 -	- - -	- - -	- - -	
ii. Produce of lands, gardens, &c.	60 1 -	- 4 -	19 15 -	80 - -	50 - -	
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	253 13 6	19 - 9	16 2 6	270 - -	50 - -	
Carried forward ..	13,591 15 9	8741 4 4	13,638 - 3	27,230 - -	27,510 - -	

Items.	Actuals of the first eight months of 1897-98.			Actuals of the last four months of 1896-97.			Probable receipts of the last four months of 1897-98.			Total of columns 2 and 4.			Budget grant 1897-98, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Brought forward ..	13951	15	9	8741	4	4	13638	.	3	27230	-	-	27610	-	-	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—																
c. Conservancy receipts—																
Sale-proceeds of night-soil, street refuse, &c.	731	8	.	861	12	.	468	8	.	1,200	-	-	1,800	-	-	—
Sale of cart stand manure	114	-	-	185	-	-	56	-	-	170	-	-	250	-	-	—
d. i. Fees from educational institutions	1822	11	.	1049	4	.	1087	5	.	2910	-	-	2850	-	-	X
Int: Upper Primary School ..	286	15	6	125	15	6	213	.	6	500	-	-	500	-	-	
ii. Other revenue from educational institutions ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
e. i. Sale-proceeds and composition fees of medicines ..	69	8	3	31	2	6	20	7	9	90	-	-	90	-	-	
ii. Other Hospital receipts ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
f. i. Income from markets Fruit & bazaar	222	-	-	232	-	-	338	-	-	560	-	-	700	-	-	—
ii. ,, slaughter-houses	1352	.	.	696	-	-	768	-	-	2120	.	.	2200	.	.	—
g. Other fees																
i. Distraint fees .. .. warrant fees	12	8	-	-	14	-	75	8	-	200	-	-	20	-	-	X
ii. License fees	306	-	-	191	-	-	244	-	-	550	-	-	550	-	-	
iii. Cartstand fees	568	-	-	350	-	-	282	-	-	850	-	-	800	-	-	X
iv. Other fees	10	8	-	2	-	-	4	8	-	15	-	-	10	-	-	
h. Fines under Municipal and other Acts	101	2	.	25	5	-	123	14	-	225	-	-	400			—
i. Interest on investments—																
i. General, including choultries																
ii. Educational																
iii. Medical interest on Hospital endowment Fund	118	11	2	96	-	2	101	4	10	220	-	-	220	-	-	
j. Premium on loans																
5. GRANTS AND CONTRIBUTIONS—																
a. From Government—																
i. Education—																
Normal stipends ..	-	-	-	-	-	-	-	-	-	-	-	-	70	-	-	—
Buildings																
Municipal High Schools ..	-	-	-	66	15	11	3080	-	-	3080	-	-	3080	-	-	
Other purposes Com: man Gymnasium	-	-	-	73	6	5	70	-	-	70	-	-	70	-	-	
ii. Medical																
iii. Other purposes—																
Communications ..																
Water-supply	-	-	-	19,800	-	-	18,220	-	-	18,220	-	-	18,220	-	-	
Drainage																
Sanitation																
Other purposes ..																
b. From Local Boards—																
i. Education																
ii. Medical	-	-	-	2000	-	-	2000	-	-	2000	-	-	2000	-	-	
iii. Other purposes																
Carried forward ..	19,419	7	8	34,437	15	10	40,590	8	4	60,210	-	-	61,340	-	-	

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 charges of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	19,419 7 8	34,437 15 10	40,590 8 4	60,210 - -	61,340 - -	
5. GRANTS AND CONTRIBUTIONS—*cont.*						
c. Other grants and contributions—						
i. Education						
ii. Medical						
iii. Other purposes						
6. MISCELLANEOUS—						
a. Recoveries on account of services rendered to private individuals—						
i. Private scavenging ..	410 4 4	189 15 1	139 11 8	550 - -	700 - -	-
ii. Other purposes Cess-pool service	- - -	- - -	60 - -	60 - -	- - -	x
b. Other items—						
i. Fishery rents						
ii. Refunds of Expenditure of previous year	33 10 -	- - -	6 6 -	40 - -	- - -	x
iii. Fee for numbering carts, &c.	- 1 6	- 1 6	- 1 6	- 3 -	- - -	
iv. Other items	159 8 6	- - -	20 4 6	179 13 -	- - -	x
7. EXTRAORDINARY AND DEBT—						
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.						
b. Loans—						
i. From Government ..	6,070 - -	8,630 - -	- - -	6,070	6,070 - -	
ii. In the market from private individuals						
c. Realizations of Sinking fund for repayment of loans.						
d. Advances—						
i. Permanent						
ii. Others	18,747 8 8	3 3 -	352 7 4	19,100 - -	- - -	x
Total Receipts ..	44,840 8 8	43,261 3 5	41,369 7 4	86,210 - -	68,110 0 0	
Grand Total ..	1,08,848 9 3	43,261 3 5	41,369 7 4	1,50,218 - 7	1,96,530 - -	

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

Items.	Actuals of the first eight months of 1897-98.			Actuals of the last four months of 1896-97.			Probable charges of the last four months of 1897-98.			Total of columns 2 and 4.			Budget grant 1897-98, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
GRANT I—(*Public Works*)—																
1. NEW WORKS—																
a. Communications	4,921	3	–	556	2	9	507	3	–	1,000			1,000	–	–	
b. Buildings	3,973	2	11	–	–	–	1,026	13	1	5,000	–	–	5,000	–	–	
c. Drainage																
d. Water-supply	74,344	14	10	54,798	1	11	20,125	1	2	94,470	–	–	148,710	–	–	–
2. REPAIRS—																
a. Communications	1,348	6	6	699	10	10	151	9	6	1,500	–	–	1,500	–	–	
b. Buildings	101	13	7	39	6	11	148	2	5	250	–	–	250	–	–	
c. Drainage—																
i. Repairs to works ..	57	7	–	–	–	–	2	9	–	60	–	–	50	–	–	+
ii Establishment for flushing drains, &c.	341	5	3	163	1	–	168	10	9	510	–	–	490	–	–	+
d. Water-supply—																
i. Repairs to works, machinery, &c.	18	15	–	–	–	–	281	1	–	300	–	–	300	–	–	
ii. Establishment	1,070	5	2	–	–	–	719	10	10	1,790	–	–	2210	–	–	–
iii. Contingencies	2,575	6	4	–	–	–	964	9	8	3,540			3,540	–	–	
3. ESTABLISHMENT	280	–	–	140	–	–	140	–	–	420	–	–	420	–	–	
4. TOOLS AND PLANT AND OTHER STORES.																
5. CONTRIBUTIONS—																
a. To Local Boards for works ..																
b. To Provincial Funds for ~~scrutiny of estimates, &c.~~ large water supply	–	–	–	3,500	–	–	970			970	–	–	970	–	–	
c. To others for public works ..																
Total, Grant I ..	84,604	9	7	59,896	7	5	25,205	6	5	109,810	–	–	164,440	–	–	
GRANT II—(*Education.*)—																
1. TRAINING SCHOOLS—																
a. Contributions to Local Boards ..																
b. Stipends to Normal students ..	15	8	–	15	10	9	4	8	–	20	–	–	120	–	–	–
2. MUNICIPAL SCHOOLS—																
i. On Salary System—																
a. Establishment	3848	10	5	1,846	4	7	1,951	5	7	5,800	–	–	5,816	–	–	^
b. Contingencies	46	3	9	147	11	3	213	12	3	260	–	–	254	–	–	*
ii. On Salary-Results System—																
a. Fixed Payments	503	6	6	250	7	3	252	9	6	756	–	–	750	–	–	
b. Results Grants	–	–	–	250	–	–	250	–	–	250	–	–	250	–	–	
c. Contingencies	23	13	2	20	–	–	40	2	10	64	–	–	70	–	–	
3. SALARY GRANTS																
4. RESULTS GRANTS	–	–	–	900	–	–	900	–	–	900	–	–	900	–	–	
5. COMBINED GRANTS—																
a. Fixed Payments																
b. Results Grants																
6. INSPECTION—																
a. Contributions to Local Boards ..																
Carried forward ..	4,437	9	10	3,430	1	10	3,612	6	2	8,050	–	–	8,160	–	–	

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

Items.	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896-97.	Probable charges of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	4437 9 10	3430 1 10	3612 6 2	8050 - -	8160 - -	
GRANT II—(*Education*)—cont.						
b. Municipal Inspectors—						
i. Establishment	113 13 11	40 - -	86 2 1	200 - -	240 - -	
ii. Contingencies	29 11 7	39 - 8	- 4 5	30 - -	30 - -	
7. Miscellaneous—						
a. Building, furniture, &c., grants ..	- - -	218 -	50 - -	50 - -	50 - -	
b. Common gymnasium—						
i. Establishment	96 - -	36 - -	48 - -	144 - -	144 - -	
ii. Contingencies						
c. Other items	- - -	150 - -	16 - -	16 - -	16 - -	
Total, Grant II ..	4,677 3 4	3,716 10 6	3,812 12 8	8,490 - -	8,640 - -	
GRANT III—(*Sanitation and Medical Services.*)						
1. Hospitals and Dispensaries—						
a. Establishment	1,660 13 4	760 2 6	829 2 8	2,490 - -	2,730 - -	-240 ✓
b. Medicines and Supplies	1,382 13 10	1,591 - 6	722	1,390	1,500 - -	-110 ✓
c. Diet of Patients	887 14 1	178 10 6	632 1 11	1,520 - -	800 - -	+720 ✓
d. Sundries and Contingencies ..	760 9 9	183 12 10	279 6 3	1,040 - -	1,010	+30 ✓
e. Contributions to Local Boards ..						
2. *a.* Contributions to Provincial funds for—						
i. Medical College ..	- - -	155 - -	50 - -	50 - -	50 - -	
ii. Sanitary Inspection ..	- - -	124 - -	100 - -	100 - -	100 - -	
iii. Medical Reserve staff ..	- - -	35 - -	40 - -	40 - -	40 - -	
iv. Cutlers' Establishment ..						
b. Contributions to Local Boards &c., for—						
i. Medical Schools ..						
ii. Reserve staff						
c. Other contributions						
3. Vaccination—						
a. Establishment	168 - -	84 - -	84 - -	252 - -	252 - -	
b. Contingencies	258 15 9	77 11 1	159 - 3	418 - -	418 - -	
c. Contributions to Local Boards ..	- - -	- - -	- - -	- - -	- - -	
Carried forward ..	5,119 2 9	3,189 5 5	2,180 13 3	7,300 - -	6900 - -	+400

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

Items.	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896-97.	Probable charges of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	5,119 2 9	3,189 5 5	2,180 13 3	7,300 - -	6,900 - -	
GRANT III—*Sanitation and Medical Services*—cont.						
4. REGISTRATION OF BIRTHS AND DEATHS—						
a. Establishment	76 7 3	40 - -	43 8 9	120 - -	120 - -	
b. Contingencies	1 4 -	4 2 -	8 12 -	10 - -	10 - -	
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—						
a. i. Establishment	2,797 2 2	1,399 0 11	1,412 13 10	4,210 - -	4,240 - -	−30
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	1,661 14 1	894 7 -	828 1 11	2,490 - -	2,410 - -	+80 ✓
b. Private scavenging—						
i. Establishment	190 4 -	95 - -	95 12 -	286 - -	288 - -	
ii. Contingencies, such as cost of scavenging carts, &c. ..	20 14 8	- - -	3 1 4	24 - -	22 - -	
(iii) Cess-pool Service	76 15 10	- - -	63 - 2	140 - -	- - -	+140 ✓
c. Cholera charges	1002 15 11	4 - -	597 - 1	1600 - -	500 - -	+1100 ✓ Disapprs-
d. Contingencies	100 - -	54 12 6	30 - -	130 - -	100 - -	+30
Road watering charges	- - -	- - -	30 - -	30 - -	30 - -	
Total, Grant III ..	11,047 0 8	5,680 11 10	5,292 15 4	16,340 - -	14,620 - -	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—						
1. LIGHTING—						
a. Establishment	118 6 -	59 8 -	61 10 -	180 - -	180 - -	
b. Contingencies	208 7 10	89 13 3	91 8 2	300 - -	300 - -	
2. i. MARKETS—						
a. Establishment	- - -	- - -	30 - -	30 - -	- - -	†
b. Contingencies						
ii. SLAUGHTER-HOUSES—						
a. Establishment	139 7 9	68 - -	70 8 3	210 - -	210 - -	
b. Contingencies						
3. CHOULTRIES—						
a. Establishment						
b. Contingencies						
c. Feeding Travellers						
4. TRAVELLERS' BUNGALOWS—						
a. Establishment	64 - -	32 - -	32 - -	96 - -	96 - -	
b. Contingencies	29 9 6	2 1 6	14 6 6	44 - -	24 - -	
5. AVENUES—						
a. Establishment	51 12 -	24 - -	28 4 -	80 - -	70 - -	†
b. Contingencies						
6. PUBLIC GARDEN—						
a. Establishment	32 - -	16 - -	16 - -	48 - -	48 - -	
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	42 6 9	20 9 10	9 9 3	52 - -	52 - -	
Cart stand fee collecting cost &c	- - -	- - -	- - -	- - -	- - -	
Carried forward ..	686 1 10	312 - 7	353 14 2	1,040 - -	980 - -	

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

Items.	Actuals of the first eight months of 1897-98.			Actuals of the last four months of 1896-97.			Probable charges of the last four months of 1897-98.			Total of columns 2 and 4.			Budget grant 1897-98, excluding subsequent allotments			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Brought forward ..	686	1	10	312	–	7	35	3	2	1,040	–	–	980	–	–	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.																
7. SURVEY OF LAND																
8. FIRE—																
a. Establishment																
b. Purchase of fire-engine, buckets, repairs, &c.																
9. OTHER CHARGES—																
i. Work done for private individuals other than private scavenging																
ii. Rewards for destruction of wild animals and snakes Straydogs	–	–	–	–	–	–	–	–	–	–	–	–	30	–	–	
iii. Printing	370	14	–	290	3	10	29	2	–	400	–	–	400	–	–	
iv. Compensation for lands .. Painter wages	54	3	2	14	7	–	15	12	10	70	–	–	70	–	–	
v. Other items Assessment on lands	–	–	–	2	4	10	2	–	–	2	–	–	2	–	–	
Cost of fixing sign boards	.	–	–	.	.	.	8	–	–	8	–	–	8	–	–	
Total, Grant IV ..	1,111	3	0	619	–	3	408	13	–	1,520	–	–	1,490			
GRANT V—																
a. General Establishment—																
i. Office Establishment ..	975	5	3	491	8	–	494	10	9	1,470	–	–	1,476	–	–	
ii. Inspection	151	9	8	100	–	–	148	6	4	300	–	–	300	–	–	
b Collection of Municipal Taxes—																
i. Establishment	230	11	7	120	–	–	129	4	5	360	–	–	360	–	–	
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..																
c. Collection of Tolls—																
i. Establishment	465	11	8	–	–	–	304	4	4	770	–	–	–	–	–	+
ii. Contingencies	151	2	2	–	–	–	48	13	10	200	–	–	–	–	–	+
d. Office contingencies other than (*b*) (ii)	204	0	10	86	14	10	85	15	2	290	–	–	294	–	–	
e. Contributions for Central office and Audit establishments ..	–	–	–	–	–	–	390	–	–	390			390	–	–	
Total, Grant V ..	2,178	9	2	798	6	10	1,601	6	10	3,780	–	–	2,820	–	–	
REPAYMENT OF DEBT—																
a. Instalments paid during the year.	–	–	–	1,084	8	6	1,720	0	0	1,720	–	–	1,690	–	–	
b. Invested on account of Sinking Fund (Value of securities purchased)																
c. Charges of investment ..																
INTEREST—																
a. On account of last year ..																
b. ,, of current year ..	1,259	12	6	1,164	4	1	1,360	3	6	2,620	–	–	2,650	–	–	

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

Items.	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896-97.	Probable charges of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, excluding subsequent allotments	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Advances recoverable—						
a. Permanent	10 - -	- - -	- - -	10 - -	- - -	
b. Others	965 6 -	- - -	104 10 -	1070 - -	- - -	
Refunds of other than current collections ..	17 - -	- - -	3 - -	20 - -	- - -	
Discount						
Pensions and gratuities						
Investments—						
a. In Government securities for purposes other than Sinking Fund						
b. In Savings Bank						
Total Expenditure ..	1,05,870 12 3	72,960 1 5	39,509 3 9	1,45,380 - -	1,96,350 - -	
Balances—						
a. Municipal Fund	2,977 13 -	—29,698 14 -	1,860 3 7	4,838 - 7	180 - -	
b. Endowments						
c. Water-tax Fund						
Grand Total ..	1,08,848 9 3	43,261 3 5	41,369 7 4	1,50,218 - 7	1,96,530 - -	

Kurnool Municipal Councillor's office 19 December 1897

T Ceidambara Rau
Chairman

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

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

Items of expenditure.	Original budget grant as sanctioned by Government.	Subsequent additions.	Subsequent deductions.	Total grant.	Authority for the additions and deductions shown in columns 3 and 4.
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Entries as per Statement II wherever there is alteration		600		600	
Grant III 5-(b)(iii) Cess-pool Cleaning Establishment	- - -	~~140~~ - -	- - -	~~140~~ - -	Vide G. O. No. 924 M. Mis. dated 16th April 1897
Do 5-(c) Cholera Charges and Epidemic Reserve	500 - -	500 5-10 ~~1100~~ - -	- - -	~~1600~~ 1 - -	Do: G. O. No. 2538 M. Mis: dated 17th November 1897 and G. O. No. 1985 M. Mis: dated 18th November 1896.
V. 1. (c) Collection of Tolls—		825		825	
(i) Establishment	- - -	~~770~~ - -	- - -	770 - -	Do: G. O. No. 922 M. Mis: dated 16th April 1897
(ii) Contingencies	- - -	~~200~~ 14 - -	- - -	~~200~~ 145 - -	
Grant I— New works— buildings	100 - -	- - -	100 - -	- - -	

Kurnool Municipal Councillor's office 19 December 1897

T Ceidambara Rau
Chairman

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

Items.	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896-97.	Probable charges of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, excluding subsequent allotments	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Advances recoverable—						
a. Permanent	10 - -	- - -	- - -	10 - -	- - -	
b. Others	965 6 -	- - -	104 10 -	1070 - -	- - -	
Refunds of other than current collections ..	17 - -	- - -	3 - -	20 - -	- - -	
Discount						
Pensions and gratuities						
Investments—						
a. In Government securities for purposes other than Sinking Fund						
b. In Savings Bank						
Total Expenditure ..	1,05,870 12 3	72,960 1 5	39,509 3 9	1,45,380 - -	1,96,350 - -	
Balances—						
a. Municipal Fund	2,977 13 -	29,698 14 -	1,860 3 7	4,838 - 7	180 - -	
b. Endowments						
c. Water-tax Fund						
Grand Total ..	1,08,848 9 3	43,261 3 5	41,369 7 4	1,50,218 - 7	1,96,530 - -	

Kurnool Municipal Councillor's office 19 December 1897

T C Venkatarama Rau
Chairman

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

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

Items of expenditure.	Original budget grant as sanctioned by Government.	Subsequent additions.	Subsequent deductions.	Total grant.	Authority for the additions and deductions shown in columns 3 and 4.
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Entries as per Statement II wherever there is alteration		600		600	
Grant III 5-(B)(iii) Cess-pool Cleaning Establishment	- - -	~~440~~ - -	- - -	~~440~~ - -	Vide G. O. No: 924 M. Mis: dated 14th April 1897
Do 5-(C) Cholera charges and epidemic Reserve	500 - -	~~500~~ 500-5-10 / ~~1100~~ 1600 - -	- - -	~~1600~~ 1600 - -	Do: G. O. No: 2538 M. Mis: dated 17th November 1897 and G. O. No: 1985 M. Mis: dated 18th November 1896.
V. 1. (C) Collection of Tolls—		825		825	
(i) Establishment	- - -	~~770~~ - -	- - -	770 - -	Do: G. O. No: 922 M. Mis: dated 14th April 1897
(ii) Contingencies	- - -	~~200~~ - - 145	- - -	~~200~~ 145	
Kurnool Municipal Councillor's office 19 December 1897				T C Venkatarama Rau Chairman	
Grant I- New works- buildings	100 - -	- - -	100 - -	- - -	

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

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

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

STATEMENT VII.—Tolls.

Number of toll-gates.	Whether collection of tolls is leased out or managed departmentally.	Amount of collections.			Expenditure on Works.			Establishment.			Contingencies.			Total.			Balance (column 3 *minus* column 7.)			Share due to the District Board.			Amount paid to the District Board.			Balance, if any, due to the District Board and date on which it was paid.		
1	2	3			4			5			6			7			8			9			10			11		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.

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

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

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

Statement VII.—Tolls.

Number of toll-gates.	Whether collection of tolls is leased out or managed departmentally.	Amount of collections.			Expenditure on										Balance (column 3 *minus* column 7.)			Share due to the District Board.			Amount paid to the District Board.			Balance, if any, due to the District Board and date on which it was paid.		
					Works.			Establishment.			Contingencies.			Total.													
1	2	3			4			5			6			7				8			9			10			11		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.

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

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

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

Statement VII.—Tolls.

Number of toll-gates.	Whether collection of tolls is leased out or managed departmentally.	Amount of collections.			Expenditure on									Balance (column 3 *minus* column 7.)			Share due to the District Board.			Amount paid to the District Board.			Balance, if any, due to the District Board and date on which it was paid.		
					Works.			Establishment.			Contingencies.			Total.													
1	2	3			4			5			6			7			8			9			10			11		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.

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

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

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

Statement VII.—Tolls.

Number of toll-gates.	Whether collection of tolls is leased out or managed departmentally.	Amount of collections.	Expenditure on				Balance (column 3 *minus* column 7.)	Share due to the District Board.	Amount paid to the District Board.	Balance, if any, due to the District Board and date on which it was paid.
			Works.	Establishment.	Contingencies.	Total.				
1	2	3	4	5	6	7	8	9	10	11
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.

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

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

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

STATEMENT VII.—Tolls.

Number of toll-gates.	Whether collection of tolls is leased out or managed departmentally.	Amount of collections.			Expenditure on: Works.			Establishment.			Contingencies.			Total.			Balance (column 3 *minus* column 7.)			Share due to the District Board.			Amount paid to the District Board.			Balance, if any, due to the District Board and date on which it was paid.		
1	2	3			4			5			6			7			8			9			10			11		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.

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

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

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

STATEMENT VII.—Tolls.

Number of toll-gates.	Whether collection of tolls is leased out or managed departmentally.	Amount of collections.	EXPENDITURE ON				Balance (column 3 *minus* column 7.)	Share due to the District Board.	Amount paid to the District Board.	Balance, if any, due to the District Board and date on which it was paid.
			Works.	Establishment.	Contingencies.	Total.				
1	2	3	4	5	6	7	8	9	10	11
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.

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

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

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

Statement VII.—Tolls.

Number of toll-gates.	Whether collection of tolls is leased out or managed departmentally.	Amount of collections.			Expenditure on: Works.			Establishment.			Contingencies.			Total.			Balance (column 3 *minus* column 7.)			Share due to the District Board.			Amount paid to the District Board.			Balance, if any, due to the District Board and date on which it was paid.		
1	2	3			4			5			6			7			8			9			10			11		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.

Statement VIII.—Loans.

Amount of loan and rate of interest.	For what purpose and terms on which obtained and year in which taken.	Date of Government sanction.	Amount paid. Up to 31st March 1898. Number of years.	Amount paid. Up to 31st March 1898. Amount.	Amount paid. In 1898-99.	Amount transferred to Sinking Fund. Up to 31st March 1898. Number of years.	Amount transferred to Sinking Fund. Up to 31st March 1898. Amount.	Amount transferred to Sinking Fund. In 1898-99.	Invested out of the total amount transferred up to end of 1897-98. In Government Securities.	Invested out of the total amount transferred up to end of 1897-98. In the Savings Bank.
1	2	3	4	5	6	7	8	9	10	11
RS. A. P.				RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. 52,000 - -	For the New Water Supply Scheme	G.O. No: 1541 - Mis 4-11-93	3	2516 0 5	117 - -					
at 4¼ per cent 2. 4,220 - -		G.O. No: 665 Mis 28-5-94								
3. Do Do 3,630 - -	The loans were obtained on Condition of re-payment in 30 years taken in 1894-95.	G.O. No: 1233 Mis 18-2-97	1	62	64					
4. Do 6,070 - -		G.O. No: 2062 Mis 20-9-97.		1720 - -	1690 - -					
5. Do: 5,000 - -	For the Construction of Market. The loan obtained and Condition of re-payment in 10 years taken 1896-97	G.O. No: 232 Mis: dated 18th February 1897.	1	500	500					
Total 70,920 - -				1720 - -	1690 - -					

Thurvoy Municipal Councillor's office
19 December 1898

Chairman

vision of Establishment.

MUNICIPALITY.

ber	Designation.	Proposed Scale. Pay. Minimum.	Proposed Scale. Pay. Maximum	Proposition. Increase per month.	Proposition. Decrease per month.	Grounds of proposition.
		RS.	RS.	RS.	RS.	
	nent-	✓				
1	Secretary	100 ✓	150	100	✓	Vide Covering
1	Manager	45		15	15	letter.
1	Clerk	18 ✓				
1	do	15 ✓				
1	Accountant	20 ✓				
1	Peon	7 ✓				
1	Sweeper	3 ✓				
-	-	-	-	-	25	
	Nidambandam					
	- -	-	-	-	10	
-	Chairman	-	-	-	65	

RGE.

OUT OF THE TOTAL

Loans.

evision of Establishment.

MUNICIPALITY.

CHARGE.				PROPOSITION.		
	Proposed Scale.					
mber	Designation.	Pay.		Increase per month.	Decrease per month.	Grounds of proposition.
		Minimum.	Maximum.	Amount.	Amount.	
		RS.	RS.	RS.	RS.	
ipal Upper Primary School Establishment						
elupa Branch						
1	Head Master	15 ✓	-	.	.	
1	1st Assistant	10 ✓			.	
1	2nd do	8 ✓		-	.	
1	3rd do	7 ✓	.	1 ✓	.	
1	4th do.	6 ✓	.	1 ✓	.	
dualani Branch						
1	Head Master	10 ✓	-	.	.	Vide covering letter
1	2nd Master	7 ✓	-	1 ✓	.	
1	Peon	4 ✓	-	1	.	
ment						
1	Supervisor	25 ✓	-	5	.	do. do.
Establishment						
1	1st class Hospital Asstt	72	(Pay of a Hr 55+10+5 = 70 Rs a			
1	3rd do. do	42	Hr 35+5=2 Rs a		10 ✓	do. do.
1	Midwife	20 ✓	(Hr 15+5			
1	Compounder Senior	9 ✓				
1	do junior	9 ✓				
1	Nurse	8 ✓				
1	Cook	7 ✓				
3	Jotiers	24 ✓				
2	Ward coolies	14 ✓				
1	Peon	7 ✓				
1	Dhoby	3 ✓				
1	Barber	2½ ✓				
ng Establishment		28 ✓				
4	Jotiers	6 ✓	4 W ✓	6		vide covering Letter.
1	Peon	4 ✓		4		
1	Sweeper	4				

evision of Establishment.

MUNICIPALITY.

CHARGE.				PROPOSITION.		
Proposed Scale.						
Number	Designation.	Pay.		Increase per month.	Decrease per month.	Grounds of proposition.
		Minimum.	Maximum.	Amount.	Amount.	
		RS.	RS.	RS.	RS.	
Ks						
1	Driver	50				
1	Fireman	25				
2	Engine Coolies	16				
1	Watchman	8				
	Sweeper				5	Separate Sweeper is not necessary the work being done by Ordinary Sanitary Sweeper.
1	Valveman for filters & settling tank	10				
1	Overseer	40				
2	Turncocks	16				
2	Fountain Cleaners	14				
Vide	School Establishment					
1	Head Master	180	200	10		Biganmual increment of Rs10 (vide covering letter)
1	1st Assistant	80	100			
1	2nd Do.	60				
1	3rd Do.	40				
1	4th Do	30				
1	5th Do	30				
1	Telugu Pandit	20				
1	Persian Moonshi	15				
1	Gymnastic Instructor	12				
1	Clerk & Librarian	12				
1	Peon	6				
1	Sweeper	4				
1	Night Watchman	4				

Above have been deleted in the Covering letter.

Statement of Proposition

NATU

Order sanctioning present establishment.		Office to which the proposition refers.	Present Scale.			
			Number	Designation.	Pay.	
Number	Date.				Minimum.	Maximum
					RS.	RS.
				Grant I. 2(d). Water W		Head
			1	Driver	50	
			1	Fireman	25	
			2	Engine Coolies	16	
			1	Watchman	8	
		Sweeper	1	Sweeper	5	
			1	Valveman for filters & settling tank	10	
				Town		
			1	Overseer	40	
			2	Turncocks	16	
			2	Fountain cleaners	14	
Government Order No 575 M.	Dated 17th March 1897			Grant II 2 (1)(a)	Municipal	
		Head Master	1	Head Master	170	200
			1	1st Assistant	80	100
			1	2nd Assistant	60	
			1	3rd Do.	40	
			1	4th Do.	30	
			1	5th Do	30	
			1	Telugu Pandit	20	
			1	Persian Moonshi	15	
			1	Gymnastic Instructor	12	
			1	Clerk & Librarian	12	
			1	Peon	6	
			1	Sweeper	4	
			1	Night Watchman	4	

500—10 1-96

Statement of Proposition

Order sanctioning present establishment.		Office to which the proposition refers.	Present Scale.			
			Number	Designation.	Pay.	
Number	Date.				Minimum.	Maxim
					Rs.	Rs.
				Grant II. 2 (iii) (a)		
			1	Head Master	15 ✓	
			1	1st Assistant	10 ✓	
			1	2nd Do.	8 ✓	
		3rd Assistant	1	3rd Do.	6 ✓	
		4th Do.	1	4th Do.	5 ✓	
			1	Head Master	10 ✓	
		2nd Master	1	Second Master	6 ✓	
		Peon	1	Peon	3	
					Inspection Establi	
Government Order No 575 Rn Dated 17th March 1897		Inspecting School Master	1	Inspecting School master	28 ✓	
				Grant III 1. (a)	Municipal Hospita	
			1	1st class Hospital Assistant	72	
		2nd class Hospital Asstt	1	2nd Do. do	52 ✓	
			1	Midwife	20 ✓	
			1	Compounder Senior	9 ✓	
			1	Do junior	9 ✓	
			1	Nurse	8 ✓	
			1	Cook	7 ✓	
			3	Lotiés	24 ✓	
			2	Ward coolies	14 ✓	
			1	Peon	7 ✓	
			1	Dhoby	3 ✓	
			1	Barber	2½ ✓	
G.O No dated 24th April 1897 Revised roll		Lotiés	4	Grant III 5. (viii)	Cess-pools clea	
		Peon	1	Lotiés	28	
				Peon — Market Establishme		
			1	Sweeper	4	

Statement of Proposition fo

NATU

Order sanctioning present establishment.		Office to which the proposition refers.	Present Scale.			
			Number	Designation.	Pay.	
					Minimum.	Maximum
Number	Date.				Rs.	Rs.
Government order No 5755 R	Dated 17th March 1897		Grant V-1-(a) General Establi			
		Secretary	1	Secretary	.	✓
		Manager	1	Manager	60	✓
			1	Clerk	18	✓
			1	Do	15	✓
			1	Accountant	20	✓
			1	Peon	7	✓
			1	Sweeper	3	✓
				Chairmans Carriage allowance	25	
Kurnool municipal Commissioners Office 19 December 1897			1	Zillah	10	
			1	Pynashah		65
			13	Light Keepers		

500—10 1-96

Extract from the Proceedings of a meeting of the Municipal Councillors Kurnool held on the 11th December 1897.

Present

M. R. Ry. T. Chidambara Rao Garu B. A
Chairman

Official Members

" S. Ramu Iyer Avergal

" A. Venkoba Rao Garu

Non-Official members

" C. Ramsing Garu Rao Bahader

" M. B. Varada Iyengar Avergal.

" P. Seshayya Chetty Garu

" P. Govindu Naidu Garu, Subedar Bahadur.

" P. Ganapathy Mudaliar Avergal.

" Mr. P. B. Thorpe

H. H. D. Syed Sahib

" Shikar-Khana Ahmed Sahib

" Shumsuddin Khan Sahib

The following business was transacted:—

× × ×

6. Read Revised Estimate for 1897-98 as prepared by the Chairman.

Passed.

...rds for Keeping the office records.
Carried unanimously.

(f) Read petitions presented by Municipal peons and Maistry praying that their Salaries may be increased.

The Council regrets no provision can be made for want of funds.

(g) Read Government Orders Nos. 1465 M. dated 21st June and No. 2333 M. Mis dated 27th October 1897 regarding the appointment of a Secretary.

Provision will be made for the employment of a Secretary on a pay of Rs 120 to 150 rising by annual increments of Rs 10. To meet this additional expenditure to a certain extent it is proposed to do away with the Chairman's carriage allowance of Rs 25. It is also proposed to do away with the appointment of the manager on Rs 60 and to appoint a Head Clerk on Rs 30 a month. Considering however the long service of the present Manager of the Municipal office he will be given the option of either retiring on the 1st April 1898 with a gratuity equal to the amount of his present pay for Six months allowable under the rules or of continuing up to the end of the financial year 1898-99 on a monthly pay of Rs 30 together with a personal allowance of Rs 15.

N. B. These Resolutions relating to the budget are passed subject to revision at the adjourned meeting of the Budget to be held on Saturday the 18th Instant for a further Consideration of the budget. The Chairman will, in the meanwhile, prepare the Statements of receipts and charges in accordance with these resolutions and inform the Council whether there will be a balance, or a deficit, by the adoption of these proposals and if the latter to what extent.

(True Extract)

Kurnool Municipal Councillors Office
19 December 1897

Nicholas Chamberlain
Chairman

...rds for Keeping the office records.
Carried unanimously.

(f) Read petitions presented by Municipal peons and Maistry praying that their Salaries may be increased.

The Council regrets no provision can be made for want of funds.

(g) Read Government Orders Nos. 1465M. dated 21st June and No. 2333M. Misdated 27th October 1897 regarding the appointment of a Secretary.

Provision will be made for the employment of a Secretary on a pay of Rs 100 to 150 rising by annual increments of Rs 10. To meet this additional expenditure to a certain extent it is proposed to do away with the Chairman's carriage allowance of Rs 25. It is also proposed to do away with the appointment of the manager on Rs 60 and to appoint a Head clerk on Rs 30 a month. Considering however the long service of the present manager of the Municipal office he will be given the option of either retiring on the 1st April 1898 with a gratuity equal to the amount of his present pay for Six months allowable under the rules or of continuing up to the end of the financial year 1898-99 on a monthly pay of Rs 30 together with a personal allowance of Rs 15.

N.B. These Resolutions relating to the budget are passed subject to revision at the adjourned meeting of the Budget to be held on Saturday the 18th Instant for a further consideration of the budget. The Chairman will, in the meanwhile, prepare the Statements of receipts and charges in accordance with these resolutions and inform the Council whether there will be a balance, or a deficit, by the adoption of these proposals and if the latter to what extent.

(True Extract)

Kurnool Municipal Councillors Office
19 December 1897

Nicholas Chamberlain
Chairman

carried unanimously.

(f) of Municipal Hospital Charges for 1898-99 submitted by the District Medical and Sanitary Officer proposing that a sum of Rs 5,000 should be provided for repairs and improvements to the Hospital buildings as suggested by the Surgeon-General.

As the adoption of the resolutions passed at the last budget meeting results in a deficit to the extent of about Rs 3,500 the budget is passed finally with the following modifications:—

(1) The expenditure under communications is reduced from Rs 4,010 to Rupees 2,000, no provision being made for new works under that head.

(2) The provision proposed to be made for a drawing master and a Sixth Assistant in the Municipal High School will be struck off, as also the provision of Rs 630 required for the acquisition of the site for the New Mohammadan Burial Ground.

(3) The provision of Rs 500 made for the construction of a Veranda in front of the Municipal office building and a Store-room and record-racks

(4) The Council regrets its inability to make any provision whatever for giving effect to the suggestions of the District Medical and Sanitary Officer to improve the Hospital Buildings as recommended by the Surgeon-General with the Government of Madras.

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True Extract

Kurnool Municipal Councillors Office
19th December 1897

Chairman

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