Dat[illegible] FOR WHAT [illegible]

C.F. 73.

Date taken out.	FOR WHAT PURPOSE.			Initials of clerk taking the paper or of attender.	Date returned.	Initials of attender.
	Department.	C. No.	Year.			

al. & Munl. (189) Department.

PRINTED.

G.O., No. 201 M

DATED 15 - 2 - 99

INDEXED.

DESPATCHED

[Despatch Abstract.]

Mun. budget Reserving the Ignatius
for 1898 - 1900

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Da

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1899. *Enclosures*

Regd. *Spare copies*

G.O., No. 201 M., 15th February 1899.

FEBRUARY.

Municipal Budget.

Reviewing the Guntúr — for 1899-1900.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From M.R.Ry. P. VENKATAKRISHNAYYA NAYUDU Garu, B.A., Chairman, Municipal Council, Guntúr, to the Secretary to Government, Local and Municipal Department (through the Divisional Officer and the Collector, Kistna), dated 16th December 1898, No. 1270.

I have the honour to submit, herewith, the revised budget for the current year and the budget estimates for the next financial year 1899–1900, together with the prescribed statements and a copy of the resolution of the Municipal Council passed at a meeting held on the 19th instant, adopting the reports.

2. The Council adopted my proposals circulated with the draft estimates, with a few modifications and additions. They are summarised as follows :—

(1) Modifications.—(*a*) Proposal not to raise the rate of taxation at which house-tax is to be levied from next financial year (*vide* paragraph 58).

(*b*) Allotment of Rs. 800 instead of Rs. 500 proposed by me for the repairs to the filter (*vide* paragraph 84).

(*c*) Disapproval of my proposal to purchase a journal called "The Sanitary Record" for the use of the sanitary staff (*vide* paragraph 95).

(*d*) Disallowing the increase of pay proposed to the accountant in the circumstances stated in paragraph 103.

(*e*) Non-sanction of my proposal to have a separate man to look after the lighting work (*vide* paragraph 96).

(*f*) Disapproval of my proposal to have one revenue maistry, and proposal in its place to retain the two revenue maistries on the same pay (*vide* paragraph 104).

(2) *Additions.*—(*a*) A provision of Rs. 100 for the repairs to the gymnasium premises (*vide* paragraph 81).

(*b*) An allotment of Rs. 350 for the removal of silt from cess-pools (*vide* paragraphs 91 and 92).

(*c*) Proposal to raise the pay of the manager to Rs. 50 per mensem (*vide* paragraph 103).

REVISED BUDGET FOR 1898–99.

3. *Opening balance.*—The year opened with a balance of Rs. 6,240 against the budget estimate of Rs. 4,170. The increase is owing to improved collections and to the savings under various grants.

Receipts.

4. The receipts for the current year are estimated at Rs. 56,680 including the opening balance against Rs. 54,900 anticipated in the budget. The increase is due to the large opening balance and to the increase under miscellaneous receipts.

5. *Tax on Buildings.*—Rs. 11,500 is the revised estimate against Rs. 11,000 budgeted. The increase is due to the careful revision of the measurements of houses completed within the current year.

6. *Tax on Lands.*—Rs. 1,800 is the revised estimate against the budget estimate of Rs. 1,600. The increase is expected from the revision of the land-tax assessment consequent upon a careful remeasurement of all taxable lands.

7. *Tax on Vehicles.*—The increase of Rs. 20 over the budget estimate is due to a greater number of vehicles licensed.

8. *Tax on Animals.*—Rs. 1,360 is the revised estimate against the budget estimate of Rs. 1,200. The increase is owing to a larger number of animals brought under license.

9. *Tax on Carts.*—The increase of Rs. 40 over the budget estimate of Rs. 2,400 is due to the grant of licenses to a greater number of carts than anticipated.

10. *Tolls.*—The actual amount realized at the auction sale is Rs. 20,800 against the budget estimate of Rs. 21,000. The fall in the bid is owing to want of competition among the bidders on account of the fall in trade and the consequent apprehension of the non-realization of a good profit from the lack of importation of grain into the town from the outlying villages.

11. *Fees under Act II of* 1888.—The increase of Rs. 70 over the budget estimate of Rs. 20 is due to the grant of licenses to two dramatic companies opened in the town within the current year.

12. *Revenue derived from Municipal property and powers apart from taxation—Rent of buildings.*—Rs. 30 is provided in the revised estimate as the rent due from the newly-built hospital assistant's quarters leased out to a private person on a monthly rent of Rs. 5. The building cannot be availed of by a medical subordinate as it is far off from the present hospital.

13. *Avenue receipts.*—Rs. 160 is provided in the revised estimate against Rupees 100 budgeted. The increase is owing to the sale of a larger number of dried trees and loppings.

14. *Sale-proceeds of old materials.*—The decrease of Rs. 100 under the budget estimate of Rs. 300 is on account of the paucity of unserviceable articles available for sale.

15. *Sale-proceeds of night-soil, street-refuse, &c.*—Rs. 720 is the amount realized against the budget estimate of Rs. 620. The increase is due to keen competition among the ryots from their appreciation of this source of revenue as a manure for agricultural purposes.

16. *Other hospital receipts.*—The increase of Rs. 10 over the budget estimate is on account of the sale of a larger number of unserviceable bottles in the hospital.

17. *Income from markets.*—Rs. 1,730 is provided in the revised estimate against the budget estimate of Rs. 1,850. The decrease is owing to want of keen competition at the sale of the vegetable market for, as it is, it is too inadequate to afford accommodation to all vegetable sellers, and consequently bidders are deterred from competing keenly for its farming; but as arrangements are now being made for the acquisition of the camping ground to extend the markets, there is every reason to expect an increased income in future.

18. *Income from Slaughter-houses.*—Rs. 670 is provided against the budget estimate of Rs. 800, the decrease being due to the fewness of competitions as the bidding is confined solely to the flesh-eating communities who are neither rich nor forward at such auction sales.

19. *License fees.*—Rs. 1,810 is the revised estimate against Rs. 1,640 budgeted. The increase is due to the larger number of licenses granted for benches and kerosine-oil depots.

20. *Cart-stand fees.*—Rs. 1,000 is the amount realized against Rs. 870 anticipated. This is the actual bid at the auction which was very keenly competed.

21. *Other fees.*—The increase of Rs. 10 over the budget estimate of Rs. 20 is due to the grant of more extracts from birth and death registers than what was anticipated.

22. *Fines under Municipal and other Acts.*—Rs. 1,200 is provided in the revised budget against the budget estimate of Rs. 700. The large increase is owing to the infliction of heavy fines on infringers of the municipal law.

23. *Interest on Investments—Medical.*—Rs. 70 is the interest on the funded capital of the hospital which is invested in the postal savings bank. This was not included in the budget in view to the capital being withdrawn during the current year for reasons stated in paragraph 28 *infra.*

24. *Grants and Contributions—From Local Boards—Medical.*—Rs. 3,450 is provided in the revised estimate against the budget estimate of Rs. 3,130. The revised amount is the moiety of the actual expenditure on the hospital in the previous year.

25. *Miscellaneous—Private Scavenging fees.*—Against Rs. 3,000 adopted as the budget estimate in obedience to the instructions of the Government in G.O., No. 271 M., dated 29th January 1898, Rs. 2,830 is provided in the revised estimate. The amount budgeted by the Council was Rs. 2,500, and efforts were made to realize the sum proposed by the Government, but with moderate success.

26. *Fishery rents.*—The increase of Rs. 30 over the budget estimate is due to the sale of more fish from the tanks under the Municipality.

27. *Refunds of expenditure of previous years.*—Rs. 50 is the revised estimate against the budget estimate of Rs. 10. The increase is owing to the recovery of the cost of a "pocket case" purchased in the previous years. One of the medical subordinates to whom the pocket case was entrusted lost it, and as the loss was due to his neglect, its cost was recovered from him.

28. *Extraordinary and debt—Sale-proceeds of Government securities and withdrawals from Savings Bank.*—Nothing is shown in the revised estimate against the budget estimate of Rs. 2,100, as the amount will not likely be utilized within the current year towards the building cost of the new hospital owing to delay in the preparation of the necessary plans and estimates.

29. All other items remain unaltered in the revised estimate and do not therefore call for remarks.

Expenditure.

30. The total expenditure under all grants as now estimated amounts to Rupees 52,440 against Rs. 50,590 budgeted. Particulars of the variations are given below.

31. *Grant 1, New Works—Buildings.*—Rs. 1,800 is provided against the budget estimate of Rs. 3,800, as a portion of the amount, *i.e.*, Rs. 2,000, budgeted for the construction of the hospital buildings is surrendered for plague charges during the current year, the plans and estimates not being yet ready. Since the receipt of the standard designs in May last, correspondence has been kept up with the Executive Engineer, Western Division, Kistna, and the President, Kistna District Board, requesting their help in the preparation of the plans and estimates; and on their non-compliance the Council has undertaken the work on its own responsibility, and an experienced draftsman employed on Rs. 60 per mensem for two months is now working at it. Moreover, when the Executive Engineer, Kistna Western Division, was consulted on the matter, he gave out as his opinion that the buildings, if constructed in accordance with the standard designs furnished by the Sanitary Board, would not cost less than a lakh of rupees—an expenditure far beyond the means of the Municipality. The Council has, however, resolved to have the actual estimates prepared, and if the cost as opined by the Executive Engineer comes up to that amount, it does not wish to give up the scheme altogether, for it is fully aware of the utter unfitness of the present hospital buildings for the purpose they are used, but is anxious to request the Sanitary Board for a less costly set of designs. The Council will come to a definite conclusion on the matter within the close of the current year.

32. *New Works—Water-supply.*—Rs. 1,270 is the revised estimate against the budget estimate of Rs. 600, the increase being due to the additional allotment proposed by the Sanitary Engineer for the investigation of the water-supply scheme and sanctioned by the Council at meetings held on 16th April 1898 and 24th August 1898.

33. *Repairs—Water-supply.*—Rs. 700 is provided against Rs. 1,000 budgeted. The decrease is owing to the withdrawal of Rs. 300 from this head for its utilization for plague charges in obedience to G.O., Mis. No. 2078 M., dated 6th December 1898.

34. *Grant 2, Education.*—The various heads under this grant call for no remarks, as the figures furnished by the Educational authorities have been adopted without any modifications and alterations, and they are the same as provided for in the budget estimate.

35. *Grant 3, Hospitals and Dispensaries—Establishment.*—The revised estimate is Rs. 2,140 against the budget estimate of Rs. 2,200. The decrease is due to the non-utilization of the salary of the junior hospital assistant when employed on cholera duty, as his substitute was paid from the Provincial funds while acting for him.

36. *Contribution to Local Boards.*—Nothing is shown under this head against the budget estimateof Rs. 10, as the same was not claimed in the previous year and therefore remained unadjusted. This was the contribution promised in connection with a medical journal intended for the use of the medical subordinates in the district, but the journal has since been stopped.

37. *Contribution to Provincial Funds—Medical College, &c.*—Rs. 450 is provided under this head against the budget estimate of Rs. 310, as it is the amount demanded by the Accountant-General for the previous year.

38. *Registration—Contingencies.*—The increase of Rs. 10 over the budget estimate is owing to the fixing of new notice boards in some parts of the town to enforce prompt registration of births and deaths.

39. *Conservancy Establishment.*—Rs. 6,560 is expected to be spent under this head against Rs. 6,660. The decrease is due to the late entertainment of the Sanitary Inspector and to savings resulting from fines.

40. *Other Charges.*—Rs. 1,850 is provided against the budget estimate of Rs. 1,760. The increase is owing to the purchase of rubbish and night-soil carts for being kept in reserve to meet any urgent need.

41. *Private Scavenging—Establishment.*—Rs. 2,320 is the amount of provision in the revised budget against Rs. 2,350 budgeted. The decrease is on account of fines imposed on toties for neglect of duty.

42. *Epidemic Reserve—Cholera Charges.*—Rs. 780 is provided against the budget estimate of Rs. 1,000. The decrease is owing to the withdrawal of Rs. 220 for its utilization for plague purposes.

43. *Plague Charges.*—Rs. 2,720 is provided under this head as detailed below to meet the expenditure in connection with the plague:—

	Rs.
Drawn from the allotment under the cholera charges	220
Additional allotment sanctioned by the Council at a meeting held on the 16th September 1898	500
Allotment made in obedience to G.O., Mis. No. 2078 M., dated 6th December 1898	2,000

44. *Conservancy Contingencies.*—Against the budget estimate of Rs. 100, Rs. 150 is provided under this head in the revised estimate. The increase is due to the tarring of carts more frequently than anticipated.

45. *Grant 4, Lighting Establishment.*—Rs. 610 is the amount provided in the revised estimate against Rs. 580 budgeted. The increase is due to the entertainment of an additional lamp-lighter as sanctioned in G.O., Mis. No. 1218 M., dated 8th July 1898.

46. *Market Contingencies.*—Rs. 50 is the amount in the revised estimate against the budget estimate of Rs. 30. The increase is on account of the purchase of iron hooks and chains for use in the mutton market.

47. *Rewards for destruction of wild animals.*—Rs. 60 is the revised estimate against the budget estimate of Rs. 40. The increase is due to the destruction of a large number of stray dogs and pigs and of snakes.

48. *Printing.*—Rs. 300 is provided in the revised budget against the budget estimate of Rs. 200. The increase is due to the large outlay required for printing the proceedings of the Council.

49. *Other Items.*—Rs. 580 is the amount provided under this head against the budget estimate of Rs. 410. The increase is due to the cost of numbering houses, and to law charges.

50. *Grant 5, Office Establishment.*—The decrease of Rs. 10 under the budget estimate of Rs. 1,780 is owing to savings consequent upon the grant of leave to a clerk on loss of pay.

51. *Collection Establishment.*—Against the budget estimate of Rs. 720, Rs. 680 is the amount provided in the revised estimate. The decrease of Rs. 40 is due to the late entertainment of the two revenue maistries.

52. *Purchase of Account Books.*—Rs. 640 is expected to be spent under this head against the budget estimate of Rs. 180. The large increase is due to the payment of the balance of printing charges pertaining to the previous year within the current year.

53. *Refund of other than current collections.*—Rs. 60 is provided in the revised estimate on account of remissions on vacant buildings.

54. *Investments in Savings Bank.*—Rs 70 is invested in the savings bank, being the interest on the funded capital of the hospital, which has not been withdrawn in the current year (*vide* paragraph 23 *supra*).

55. The revised budget closes with the balance of Rs. 4,240.

Budget for 1899–1900.

56. The opening balance for the year 1899–1900 is Rs. 4,240.

Receipts.

57. *Municipal Rates and Taxes—Tax on Arts.*—Rs. 5,000 is budgeted against the revised estimate of Rs. 4.000 in anticipation of the introduction from the ensuing financial year of the schedule of rates fixed in the Municipal Act of 1884 before its amendment by Act III of 1897.

58. *Tax on Buildings.*—Rs. 12,000 is provided as the budget estimate against Rs. 11,500, revised estimate. The increase is anticipated from improvements to and extensions of houses. The revenue from house-tax has arisen from Rs. 9,650 to Rs. 11,500 owingto a thorough revision of the measurement of houses undertaken and completed within the current year, but the rate at which the house-tax assessment is levied remains unaltered. It will not appear as either abnormal or immoderate if a slight increase be made in the rate of the tax on buildings; it now therefore behoves the Council to decide whether it will give effect to the recommendation of Government embodied in G.O., No. 271 M., dated 29th January 1898. The Council has decided not to raise the rate of assessment on the ground that the revised measurement of houses has resulted in a good increase of revenue under this item.

59. *Tax on Lands.*—Rs. 2,000 is provided in the budget against Rs. 1,800 in the revised estimate. The increase is expected from taxation of the agricultural lands agreeably to section 63 (2) of the Municipal Act and in obedience to the instructions of the Government embodied in paragraph 3 of G.O., No. 1337 M., dated 27th July 1898 (Administration Report for 1897–98).

60. *Tax on Vehicles.*—Rs. 350 is budgeted against Rs. 320 in the revised estimate. The increase may be anticipated from a large number of cycles that may be used next year.

61. *Tax on Animals.*—Rs. 1,400 is provided against Rs. 1,360, revised estimate. The increase is expected from the vigilance of the special staff employed for the collection of this revenue.

62. *Tax on Carts.*—Rs. 2,500 is provided against the revised estimate of Rupees 2,440. The increase is due to the large number of carts to be licensed next year.

63. *Tolls.*—Rs. 20,000 is budgeted against the revised estimate of Rs. 20,800, as it is apprehended that the competition at the auction sale of the farm will not be keen seeing that the Bezwada-Madras Railway which passes through rice-producing taluks, will divert all the traffic to itself from next year, leaving very little for cart traffic.

64. *Revenue derived from Municipal property and powers apart from taxation—Rent of Buildings.*—Rs. 60 is the amount provided in the budget against the revised estimate of Rs. 30. The increase is due to the rent derivable from the letting of the hospital assistant's quarters throughout the year.

65. *Avenue Receipts.*—The decrease of Rs. 60 under the revised estimate of Rs. 160 is owing to there being a smaller number of withered trees and branches available for sale next year.

66. *Conservancy Receipts.*—Rs. 700 is anticipated against the revised estimate of Rs. 720, as there is no probability that the competition will be so keen as in the current year.

67. *Income from Markets.*—Rs. 1,800 is the provision made in the budget against the revised estimate of Rs. 1,730, as there may be an increase under this head from keen competition among bidders.

68. *Income from Slaughter-houses.*—Rs. 700 is budgeted against Rs. 670 of the revised estimate in expectation of enhanced bidding at the auction sale for the ensuing year.

69. *Cart-stand fees.*—Rs. 900 is provided in the budget against Rs. 1,000 in the revised estimate, as it is not likely that the unusual competition of the current year will be witnessed next year.

70. *Interest on Investments—Medical.*—Rs. 80 is budgeted as the compound interest on the funded capital of the hospital invested in the savings bank.

71. *Contributions—From Local Boards—Medical.*—Rs. 3,030 is provided, being a moiety of the actual expenditure of the municipal hospital during the current year.

72 *Miscellaneous—Private Scavenging Fees.*—Rs. 3,000 is expected against Rs. 2,830 of the revised estimate, as further endeavours will be made to improve the private scavenging system by introducing double cleansing of privies in place of the single system still prevalent in certain places and also by persuading the people to accept a little rise in the low rate of fees prevailing at present.

73. The other items under receipts remain the same as in the revised estimate, and they do not require any explanation.

74. *Total estimated receipts excluding opening balance.*—Rs. 51,380 is budgeted against Rs. 50,440, the revised estimate, and Rs. 48,121–15–1, the actuals for 1897–98.

Expenditure.

75. *Grant 1—Communications.*—Rs. 2,430 and Rs. 4,240 are respectively allotted for new roads and repairs as detailed in Statement II-A., Parts I and II. The aggregate sum amounts to 50 per cent. of the estimated net receipts from tolls.

76. *New Works—Buildings.*—Rs. 900 is provided for new buildings. Out of this, Rs. 500 is allotted for the construction of two rooms in the municipal office for use of the conservancy establishment. At present, the Sanitary Inspector and his staff are doing their work in the verandahs for want of accommodation in the old building which is quite inadequate to meet the growing requirements of the office, necessitating certain additions.

77. Rs. 300 is provided for erecting small sheds in the Kottapet and Agraharam burial-grounds for the convenience of the people resorting to them. They are situated far from the town, and persons accompanying the dead are put to much inconvenience and hardship for want of sheltering places in rain and sunshine; the burial-ground being an open plain ground and the necessity for resorting thereto by the people at all hours of the day being absolute, there is a need felt for such sheds and they may, therefore, be sanctioned from their utility.

78. Rs. 100 is the provision made for the purchase of a few dust-bins in addition to what was purchased in the current year.

79. *Repairs—Buildings.*—Rs. 1,800 is provided for repairs to buildings as per details furnished in Statement II-A., Part II. Out of this, Rs. 1,000 is allotted for improving the Medara Bazaar and Gunda Raobhars' latrines as per the recommendations of the Civil Surgeon.

80. Rs. 400 is budgeted for improving the toll-sheds for, as they are, the accommodation therein is very little.

81. Rs. 400 is provided for minor improvements to other buildings; the Council has proposed an allotment of Rs. 100 for repairing the gymnasium premises, thus raising the provision to Rs. 500; hence the figure under this head is altered to Rs. 1,900.

82. *New Works—Water-supply.*—Rs. 800 is provided under this head. Rs. 400 is the provision made for erecting steps to the Red tank near Vishnu temple. It is the part most frequented by the people, and therein water is found at all seasons of the year. For want of steps people are put to much hardship, and in the rainy season slip into the tank while ascending the bund with vessels on their heads. Complaints have been loud from the people from non-relief, and this provision will redress this longstanding grievance.

83. Rs. 400 is provided for digging two wells, one in the burial-ground to be newly opened for the use of the people in Arundelpet and the other in Amidalapet near the railway station where a number of poor Muhammadans have newly settled, and they are too poor to have a well of their own. They are suffering much for want of water in the summer season.

84. *Repairs—Water-supply.*—Rs. 1,200 is budgeted for repairs to tanks, wells and filter. The Black tank is the chief source of drinking-water supply as its water flows into the big reservoir wherefrom people take water required for their domestic use through a filter constructed years ago. This filter is a mere apology for one, for it is neither large nor properly constructed so as to supply fairly purified water to the reservoir. To effect some improvement in this direction Rs. 500 is provided. The Council has, however, raised this allotment to Rs. 800 (*vide* copy of resolution herewith submitted); hence the figure is altered to Rs. 1,500.

85. *Miscellaneous Public Improvements.*—Rs. 2,000 is budgeted as compensation for a piece of land to be acquired and handed over to the Government in exchange for the camping ground situated right in the heart of the town. For want of this ground being in the possession of the Council, it is handicapped from carrying out such improvements for the growing needs of the town as circumstances and necessity require. This provision is made agreeably to the Government of India No. 2239 M.W., dated 15th August 1898, based on the correspondence with the Military authorities.

86. *Grant 2, Education.*—The figures that are given in the educational budget (herewith submitted) forwarded by the Director of Public Instruction are adopted, but I am not in favour of the proposal to increase the pay of one of the teachers under the municipality by one rupee per mensem in consideration of the expenditure to be incurred for plague purposes; so the provision of Rs. 880 for fixed payments is reduced to Rs. 860.

87. *Grant 3, Hospital Establishment.*—Rs. 2,200 is provided against Rs. 2,140, revised estimate. The difference is explained in paragraph 35 *supra*.

88. In obedience to G.O., No. 154 L., dated 24th January 1895, the senior hospital assistant is provided with free-quarters and the junior subordinate is given a house-rent of Rs. 5 per mensem. The quarters of both the medical subordinates are within 200 yards from the hospital. The hospital assistant's quarters erected in the ground selected for the new hospital buildings being far from the existing hospital cannot be used by any of the medical subordinates, and it is therefore let to a private person on a monthly rent of Rs. 5.

89. *Conservancy Establishment.*—Rs. 6,730 is budgeted against Rs. 6,560, revised estimate. If the savings effected in the current year be excluded, there is an increase of Rs. 70 due to the provision made for the employment of a toti on Rs. 6 per mensem in connection with the night-soil depot. There is none at present employed to cover each day's rubbish and night-soil with earth so as to prevent emanation of bad smell and to promote decomposition. To do this with the surplus earth of the trenches dug for the deposit of night-soil and to help the trench-diggers in general, a toti on Rs. 6 per mensem is proposed.

90. *Other Charges.*—A provision of Rs. 2,050 is made in the budget against the revised estimate of Rs. 1,850. The provision is allotted as detailed below:—

	Rs.	Rs.
Hire of 25 buffaloes for rubbish carts, at Rs. 5 each		1,500
Hire of two bullocks for a rubbish cart, at Rs. 10 per mensem	120	
Road-watering	100	
	—	220
Repairs to carts		100
Cost of dry earth to public latrines		40
Cost of making a large corrugated zinc sheet cased rubbish cart to be drawn by two bullocks		90
Cost of one night-soil cart		100
Total ..		2,050

At present small rubbish carts drawn by single buffaloes are in use in this municipality, but the capacity of the carts and the snail-like speed of the buffaloes are retarding the removal of rubbish in time; it is therefore proposed to introduce experimentally one big rubbish cart to be drawn by two bullocks, and if this succeed, steps will be taken in future to replace all the small rubbish carts by big ones and the buffaloes by bullocks. It is also proposed to purchase one night-soil cart for use in the second ward, as at present the work turned out by the use of two hand-carts is very unsatisfactory; hence the increase under this head.

91. *Private Scavenging Establishment.*—The increase of Rs. 30 over the revised estimate of Rs. 2,320 is due to the exclusion of fines imposed on scavengers for dereliction of duty in the Current year. The Council has, however, proposed to entertain two toties on Rs. 5 per mensem for the removal of silt from cess-pools and has therefore made a provision of Rs. 120, raising the budget allotment to Rs. 2,470.

92. *Private Scavenging Contingencies.*—Rs. 1,100 is provided under this item against Rs. 1,000 of the revised estimate. The increase is due to the provision made for the purchase of two night-soil hand-carts. The amount will be utilized as follows:—

	Rs.
Hire of seven buffaloes for night-soil carts, at Rs. 5 each per mensem.	420
Hire of four pair of bullocks for cesspool carts, each at Rs. 10 ..	480
Cost of two hand-carts	100
Repairs to carts	100
Total ..	1,100

The Council has, however, raised the allotment from Rs. 1,100 to Rs. 1,330 as it has provided Rs. 110 for the purchase of a cart suitable for the removal of silt from cess-pools and Rs. 120 as the hire for a pair of bullocks, at Rs. 10 per mensem, for dragging the same.

93. *Epidemic Reserve—Cholera Charges.*—Rs. 1,000 is provided against the revised estimate of Rs. 780, agreeably to G.O., No. 1028 M., dated 26th June 1895.

94. *Plague Charges.*—Rs. 320 is the figure furnished by the Collector in his consolidated budget for the municipalities on account of plague charges for the ensuing year; but in obedience to the Proceedings of the Madras Government, Mis. No. 1911 M., dated 14th November 1898, Rs. 1,000 is provided, which may be deemed an adequate provision in view of what is allotted in the revised budget.

95. *Conservancy Contingencies.*—Rs. 20 is provided for a journal called "The Sanitary Record" for its circulation among the sanitary staff in the interest of sanitation.

This proposal has, however, been disallowed by the Council on the ground that the staff itself may subscribe for the journal if required.

96. *Grant 4, Lighting Establishment.*—Rs. 690 is provided against the revised estimate of Rs. 610. The increase is due to the provision made for the entertainment of a lighting superintendent on Rs. 10 per mensem. At present the work of

supplying oil to the lamp-lighters is done by one of the office clerks on an allowance of Rs. 3 per mensem, and the supervision of the lighting of the lamps is entrusted to the sanitary maistries who are expected to go about the town at nights to inspect the work done by the lamp-lighters; but complaints have been frequent against the imperfect way in which lamps are lit for want of efficient supervision, and the loss of burners and chimneys is also common. All this is attributable to want of a person responsible for this work. The sanitary maistries cannot be too much blamed for any dereliction of duty in this direction, for it is too much to extract any additional work from them at nights till 10 or 11 o'clock after their hard work in the day-time; neither is such a duty assignable to them, seeing that lighting does not form part of conservancy. It is a separate department, and as such requires to be managed independently if efficiency be cared for. There is therefore a necessity for the appointment of a full-time man solely devoted to this work.

This proposal, though reasonable and needed, is thrown out by the Council. The figure under this head is therefore reduced to Rs. 640.

97. *Lighting Contingencies.*—Rs. 1,800 is provided against Rs. 1,900, revised budget. This provision is deemed adequate under this head.

98. *Market—Establishment.*—Rs. 340 is budgeted against the revised estimate of Rs. 280. The increase is due to the provision made in the budget for the employment of a servant on Rs. 5 per mensem to sweep the markets, to flush the stalls and drains, and to keep them clean and tidy the whole day. The present method of employing a man for doing this work now and then and in a slipshod manner is found unsatisfactory, and a full-time man for this purpose is needed.

99. *Market Contingencies.*—Rs. 20 is provided against Rs. 50 of the revised estimate. The decrease is owing to the absence of the sweeping and cleansing charges as the same is not required from the separate arrangements proposed for effecting it.

100. *Slaughter-house Contingencies.*—Rs. 220 is provided as detailed below:—

	Rs.
Cost of a cart	100
Hire of two bullocks on Rs. 10 per mensem	120
Total ..	220

The present method of throwing away the washings of the slaughter-house in some field or other is very unsatisfactory as it is allowed to stagnate there without being covered with earth: this is far from what conservancy needs. It is therefore proposed to purchase a big-barrelled cart to be drawn by a pair of bullocks so that the offal and the washings may be daily carted to the night-soil depot for their being buried in trenches.

101. *Other Charges—Compensation for Lands.*—Nothing is shown under this head against the revised estimate of Rs. 1,000 allotted for the acquisition of land in the current year in connection with the opening of two burial-grounds—one for Mussalmans and the other for the people of Arundelpet.

102. *Other Items.*—Rs. 450 is budgeted against the revised estimate of Rs. 580. The decrease is due to the absence of provision on account of numbering houses carried out during the current year.

103. *Grant 4, Office Establishment.*—Rs. 1,640 is provided against Rs. 1,770 of the revised estimate. The decrease is due to the absence of provision in connection with the staff employed for the revision of measurements of houses. I have proposed an increment of one rupee to the present pay of the manager, as sanctioned by the Government in G.O., No. 302 M., dated 20th February 1896. As the ministerial head of the office supervising the work turned out by the in-door and out-door staff, and exercising a general control over all the office business, he deserves to be paid Rs. 50 per mensem—the pay his predecessor was getting three years ago—notwithstanding the smaller income of the municipality at the time. In consequence of the heavy and responsible duties he has to discharge, in recognition of the appreciative

terms in which the auditors have spoken of his work, and from my personal experience, I think it reasonable to raise his pay to Rs. 50 per mensem, being the same as at Bezwada which has a much smaller income than this municipality: but from financial considerations due to the heavy expenditure which this municipality may have to incur on account of the plague, I have not budgeted any higher increment to his pay than a rupee already sanctioned by the Government; the Council has, however, resolved to fix his salary at Rs. 50 per mensem (*vide* paragraph 7 of the resolution enclosed). I have proposed the raising of the pay of the accountant to Rs. 31 per mensem, not only in token of appreciation of his faithful work which has been characterised by the auditors as efficient and satisfactory, but also in view of the fact that he will be deprived of the monthly allowance of Rs. 3 under lighting charges which he has been getting hitherto, if my proposal to appoint a separate lighting superintendent be approved; but the Council has disallowed this proposal.

With reference to the above, the figure under this head is altered to Rs. 1,630.

104. *Collection Establishment.*—In the budget estimate for the current financial year, my proposal for the entertainment of two revenue maistries for the collection of taxes on vehicles, animals, carts and license-fees was sanctioned, and as it is the first year in which the duty of collecting this miscellaneous revenue was separated from the conservancy staff (sanitary maistries) upon whom it devolved before the reorganisation of the conservancy establishment and entrusted to an independent establishment, the exact number of persons required to discharge this duty could not be settled. But from the actual working of the scheme, as gauged by the statistics of the work turned out by the two revenue maistries during the past seven months, I find that there is not sufficient work for both of them, but enough to keep one man fully engaged throughout the year. A saving may therefore be reasonably effected under this head by doing away with the services of one of them and employing the other on Rs. 12 per mensem; hence Rs. 620 is budgeted under this head. But this figure is raised by the Council to Rs. 720 by its proposal to retain the two revenue maistries on the pay of Rs. 10 each per mensem (*vide* a copy of the resolution herewith submitted).

105. *Purchase of Account Books.*—Rs. 300 is provided in the budget against the revised estimate of Rs. 640. The difference is due to the inclusion in the revised estimate of the cost of printing account forms for two years.

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

107. *Refunds of other than Current Collections.*—Nothing is provided against the revised estimate of Rs. 60, as the probable amount that may be refunded as remissions on vacant houses cannot now be estimated.

108. *Investments in Savings Bank.*—Rs. 80 is provided as the interest on the funded capital of the hospital.

109. The total expenditure under all grants amounts to Rs. 52,330 against the revised estimate of Rs. 52,440 and the actuals of Rs. 51,928-13-11, leaving a balance of Rs. 3,290 or 6·4 per cent. of the estimated receipts.

110. *General Remarks.*—The collection of the house and land taxes for the past eight months of the current financial year has not amounted to two-thirds of the estimated receipts under these two items. The cause for this short work was beyond the control of the executive; a thorough revision of the measurements of houses and lands was undertaken and completed during the current year, resulting in an increase of about Rs. 2,200. Before the issue of bills all the formalities laid down in the Municipal Act had to be gone through, necessitating the postponement of the actual collections to the second half-year. Though begun so late, a fair amount was realized by the end of November 1898, and vigorous steps are being taken for the collection of the whole of the current demand within the close of the financial year.

Dis. No. 4899-Mis.

Forwarded.

2. The Council's failure to consider the revision of house-tax is regrettable in view of the calls on its finance for hospital, water-supply and other objects.

3. It is also to be regretted that no prospect appears of a start being made with the new hospital.

4. The Council proposes to expend over Rs. 300 less on communications in 1899–1900 than in the present year.

5. The increase in the manager's salary, proposed in paragraph 103, and the entertainment of the second revenue maistry, referred to in paragraph 104, appear unnecessary.

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

26*th December* 1898.

Forwarded.

2. *Paragraph* 31 *of the Chairman's letter.*—The District Board has not refused to assist in the preparation of plans and estimates for the new hospital, but has undertaken to have the work done by its Engineer on payment of the cost. It is possible, however, that the Council regards the Engineer's charges as too high. The President of the District Board has pointed out the expensiveness of the Sanitary Board's designs in the case of the Bezwada hospital. If the Government approves of a less costly building there and permits a similar building to that proposed by the District Board for Bezwada to be erected in Guntúr, it might not be beyond the competence of the Guntúr Municipal funds.

3. The Sub-Collector's remarks are endorsed. No sufficient reason is assigned for granting to the manager an increment in excess of that to which he is entitled under the sanctioned scale.

MASULIPATAM,
7*th January* 1899.

(Signed) R. MORRIS,
Collector.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 5th January 1899, No. 106.

Referring to the educational portion of the budget estimate of the Guntúr Municipality for 1899–1900, I have the honour to state that the provision made therein calls for no remarks and may be accepted. The net expenditure proposed under grant 2 is Rs. 5,820 (6080—260) or about 15 per cent. of the estimated income of the municipality from taxation, markets and rents.

From Surgeon-General C. SIBTHORPE, C.B., F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 10th January 1899, No. 19.

I have the honour to state that the provision made in grant 3 of the budget estimate of the Guntúr Municipality for the year 1899–1900 is sufficient and calls for no further remarks.

From Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., I.M.S., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 3rd February 1899, No. 354-S.

With reference to the Guntúr Municipal budget for 1899–1900, I have the honour to state that I have no remarks to offer on the allotments therein made for vaccination and conservancy. The proportion of the estimated current receipts set apart for utilization on the latter object is 28·7 per cent. and is an improvement on the current year's estimate.

ORDER—No. 201 M., dated 15th February 1899.

The estimated receipts and charges of the Guntúr Municipality for 1899–1900, as passed by Government, are compared below with the budget and revised estimates for the year 1898–99 and the actuals of 1897–98 :—

	Actuals, 1897-98.	Budget estimate, 1898-99.	Revised estimate, 1898-99.	Budget estimate, 1899-1900.
Receipts.				
	Rs.	Rs.	Rs.	Rs.
Balance brought forward	10,043	4,170	6,240	6,370
Tax on Arts	3,896	4,000	4,000	4,000
,, Buildings and Lands	11,517	12,600	13,300	14,000
,, Vehicles and Animals	1,736	1,500	1,680	1,750
,, Carts	2,436	2,400	2,440	2,500
Tolls	15,072	14,000	13,870	13,470
Realizations under Special Acts	95	20	90	90
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	1,046	980	970	940
Conservancy Receipts	622	620	720	700
Fees and Revenue from Educational Institutions	46	50	50	50
,, Medical Institutions	226	180	190	190
Income from Markets and Slaughter-houses	2,589	2,650	2,400	2,500
License Fees	1,810	1,640	1,810	1,810
Other Fees	911	910	1,050	950
Fines under Municipal and other Acts	703	700	1,200	1,000
Interest on Investments and Premium on Loans	63	..	70	80
Grants and Contributions from Government	149	210	210	210
,, ,, Local Boards	2,700	3,130	3,450	3,030
Recoveries for Services to private individuals	2,492	3,000	2,830	3,800
Miscellaneous	13	40	110	110
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	..	2,100	..	..
Total	48,122	50,730	50,440	51,180
Grand Total	58,165	54,900	56,680	57,550
Charges.				
GRANT 1—				
New Works—				
Communications	2,740	3,000	3,000	2,430
Buildings	3,990	3,800	1,800	900
Water-supply	2,821	600	1,270	800
Repairs—				
Communications	4,694	4,000	4,000	4,240
Buildings	1,683	1,000	1,000	1,900
Water-supply	781	1,260	960	1,760
Establishment	798	840	840	840
Tools and Plant and other Stores	47	50	50	50
Total	17,554	14,550	12,920	12,920
GRANT 2—				
Training School	..	60	60	60
Municipal Schools—				
On Salary-result System	1,280	1,230	1,230	1,230
Grants-in-aid—				
Salary Grants	1,243	1,250	1,250	1,250
Fixed and Result Grants	2,341	2,400	2,400	2,400
Building, Furniture, &c., Grants	161	300	300	300
Inspection	371	400	400	400
Miscellaneous	411	440	450	440
Total	5,807	6,080	6,090	6,080
GRANT 3—				
Hospitals and Dispensaries	6,050	6,110	6,040	6,100
Contributions	514	370	510	510
Vaccination	390	390	390	390
Registration of Births and Deaths	199	200	210	210
Conservancy, Road-cleaning and Road-watering	13,141	12,870	13,250	17,930
Total	20,294	19,940	20,400	25,140
GRANT 4—				
Lighting	1,925	2,460	2,510	2,440
Markets and Slaughter-houses	411	460	480	720
Choultries	28	30	30	30
Travellers' Bungalows	56	70	70	70
Avenues	123	270	270	270
Public Garden, Survey of Land, Fire and other Charges	915	1,800	2,090	2,960
Total	3,458	5,110	5,450	6,490

—	Actuals, 1897–98.	Budget estimate, 1898–99.	Revised estimate, 1898–99.	Budget estimate, 1899–1900.
Charges—cont.				
GRANT 5—	RS.	RS.	RS.	RS.
Supervision and Management	3,399	3,790	4,200	3,750
Repayment of Debt	1,000	1,000	1,000	1,000
Interest on Loan	180	120	120	60
Advances Recoverable	146	..	..	..
Refunds	28	..	60	..
Investments	63	..	70	80
Grand Total ..	51,929	50,590	50,310	55,520
Balance	6,236	4,310	6,370	2,030

REVISED ESTIMATE FOR 1898–99.

2. The current receipts and charges are now estimated at Rs. 50,440 and Rupees 52,440, respectively, against Rs. 50,730 and Rs. 50,590 anticipated in the sanctioned budget. A decrease in the receipts occurs chiefly under tolls, income from markets and slaughter-houses and sale-proceeds of Government securities, but it is nearly met by an increase under the taxes on buildings, lands and animals, license and cart-stand fees, fines and contributions from Local Boards, while under charges, there is an increase under Grants 3 and 5 which is partly counterbalanced by a fall under Grant 1. The attention of the Municipal Council is drawn to the Collector's remarks in paragraph 2 of his endorsement. With reference to G.O., No. 1259, Financial, dated 28th December 1898, communicated with G.O., No. 44 L., dated 11th January 1899, the allotment for plague charges will be reduced from Rs. 2,720 to Rs. 590. The balance to be carried forward to the ensuing year's budget will then be Rs. 6,370.

BUDGET ESTIMATE FOR 1899–1900.

3. *Receipts.*—The receipts for the ensuing year are put down at Rs. 51,380 against Rs. 50,440 in the revised estimate, an increase which appears chiefly under the taxes on arts, buildings and lands being partly counterbalanced by a fall under tolls, fines and contributions from Local Boards. The estimate under the tax on arts will however be reduced from Rs. 5,000 to Rs. 4,000, as it is not likely that the revision of the schedule will come into force in the ensuing financial year, as anticipated by the Chairman. The attention of the Municipal Council is drawn to the remarks of the Sub-Collector in paragraph 2 of his endorsement in which the Government fully concurs. The credit taken under receipts from private scavenging fees will be raised from Rs. 3,000 to Rs. 3,800 so as to cover the cost of the service.

4. *Charges.*—(1) The probable charges are entered as Rs. 52,330 against the revised estimate of Rs. 50,310, an increase under Grants 3 and 4 being partly counterbalanced by a decline under Grant 5.

(2) *Grant 3.*—The additions to the conservancy and private scavenging establishments, proposed in paragraphs 89 and 91 of the Chairman's letter, are sanctioned. The provision for epidemic charges will be raised from Rs. 2,000 to Rs. 5,200 with reference to G.O., No. 1259, Financial, dated 28th December 1898, communicated with G.O., No. 44 L., dated 11th January 1899.

(3) *Grant 4.*—The entertainment of a market sweeper on Rs. 5, proposed in paragraph 98, is approved.

(4) *Grant 5.*—With reference to the remarks of the Sub-Collector and the Collector in paragraphs 5 and 3 of their respective endorsements, the proposal to increase the Manager's salary to Rs. 50 will be disallowed. The attention of the Municipal Council is drawn to the observation of the Sub-Collector that the second revenue maistry is unnecessary. With reference to G.O., No. 2250 L., dated 25th November 1898, the contribution for the central office establishments will be raised from Rs. 420 to Rs. 448 or Rs. 450 in round numbers.

5. As revised by Government, the budget closes with a balance of Rs. 2,030 or only 4 per cent. of the estimated receipts.

(True Extract.)

H. TREMENHEERE,
Secretary to Government.

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

Exd. A. F. Eccleston.

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

Proof for approval.

Recd. } 1899. *Enclosures*

Regd. } *Spare copies*

G.O., No. 201 M., 15th February 1899.

FEBRUARY.

Municipal Budget.

Reviewing the Guntúr — for 1899–1900.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From M.R.Ry. P. VENKATAKRISHNAYYA NAYUDU Garu, B.A., Chairman, Municipal Council, Guntúr, to the Secretary to Government, Local and Municipal Department (through the Divisional Officer and the Collector, Kistna), dated 16th December 1898, No. 1270.

I have the honour to submit, herewith, the revised budget for the current year and the budget estimates for the next financial year 1899–1900, together with the prescribed statements and a copy of the resolution of the Municipal Council passed at a meeting held on the 19th instant, adopting the reports.

2. The Council adopted my proposals circulated with the draft estimates, with a few modifications and additions. They are summarised as follows :—

(1) *Modifications.*—(*a*) Proposal not to raise the rate of taxation at which house tax is to be levied from next financial year (*vide* paragraph 58).

(*b*) Allotment of Rs. 800 instead of Rs. 500 proposed by me for the repairs to the filter (*vide* paragraph 84).

(*c*) Disapproval of my proposal to purchase a journal called "The Sanitary Record" for the use of the sanitary staff (*vide* paragraph 95).

(*d*) Disallowing the increase of pay proposed to the accountant in the circumstances stated in paragraph 103.

(*e*) Non-sanction of my proposal to have a separate man to look after the lighting work (*vide* paragraph 96).

(*f*) Disapproval of my proposal to have one revenue maistry, and proposal in its place to retain the two revenue maistries on the same pay (*vide* paragraph 104).

(2) *Additions.*—(*a*) A provision of Rs. 100 for the repairs to the gymnasium premises (*vide* paragraph 81).

(*b*) An allotment of Rs. 350 for the removal of silt from cess-pools (*vide* paragraphs 91 and 92).

(*c*) Proposal to raise the pay of the manager to Rs. 50 per mensem (*vide* paragraph 103).

REVISED BUDGET FOR 1898–99.

3. *Opening balance.*—The year opened with a balance of Rs. 6,240 against the budget estimate of Rs. 4,170. The increase is owing to improved collections and to the savings under various grants.

Receipts.

4. The receipts for the current year are estimated at Rs. 56,680 including the opening balance against Rs. 54,900 anticipated in the budget. The increase is due to the large opening balance and to the increase under miscellaneous receipts.

5. *Tax on Buildings.*—Rs. 11,500 is the revised estimate against Rs. 11,000 budgeted. The increase is due to the careful revision of the measurements of houses completed within the current year.

6. *Tax on Lands.*—Rs. 1,800 is the revised estimate against the budget estimate of Rs. 1,600. The increase is expected from the revision of the land-tax assessment consequent upon a careful remeasurement of all taxable lands.

7. *Tax on Vehicles.*—The increase of Rs. 20 over the budget estimate is due to a greater number of vehicles licensed.

8. *Tax on Animals.*—Rs. 1,360 is the revised estimate against the budget estimate of Rs. 1,200. The increase is owing to a larger number of animals brought under license.

9. *Tax on Carts.*—The increase of Rs. 40 over the budget estimate of Rs. 2,400 is due to the grant of licenses to a greater number of carts than anticipated.

10. *Tolls.*—The actual amount realized at the auction sale is Rs. 20,800 against the budget estimate of Rs. 21,000. The fall in the bid is owing to want of competition among the bidders on account of the fall in trade and the consequent apprehension of the non-realization of a good profit from the lack of importation of grain into the town from the outlying villages.

11. *Fees under Act II of* 1888.—The increase of Rs. 70 over the budget estimate of Rs. 20 is due to the grant of licenses to two dramatic companies opened in the town within the current year.

12. *Revenue derived from Municipal property and powers apart from taxation—Rent of buildings.*—Rs. 30 is provided in the revised estimate as the rent due from the newly-built hospital assistant's quarters leased out to a private person on a monthly rent of Rs. 5. The building cannot be availed of by a medical subordinate as it is far off from the present hospital.

13. *Avenue receipts.*—Rs 160 is provided in the revised estimate against Rupees 100 budgeted. The increase is owing to the sale of a larger number of dried trees and loppings.

14. *Sale-proceeds of old materials.*—The decrease of Rs. 100 under the budget estimate of Rs. 300 is on account of the paucity of unserviceable articles available for sale.

15. *Sale-proceeds of night-soil, street-refuse, &c.*—Rs. 720 is the amount realized against the budget estimate of Rs. 620. The increase is due to keen competition among the ryots from their appreciation of this source of revenue as a manure for agricultural purposes.

16. *Other hospital receipts.*—The increase of Rs. 10 over the budget estimate is on account of the sale of a larger number of unserviceable bottles in the hospital.

17. *Income from markets.*—Rs. 1,730 is provided in the revised estimate against the budget estimate of Rs. 1,850. The decrease is owing to want of keen competition at the sale of the vegetable market for, as it is, it is toc inadequate to afford accommodation to all vegetable sellers, and consequently bidders are deterred from competing keenly for its farming ; but as arrangements are now being made for the acquisition of the camping ground to extend the markets, there is every reason to expect an increased income in future.

18. *Income from Slaughter-houses.*—Rs. 670 is provided against the budget estimate of Rs. 800, the decrease being due to the fewness of competitions as the bidding is confined solely to the flesh-eating communities who are neither rich nor forward at such auction sales.

19. *License fees.*—Rs. 1,810 is the revised estimate against Rs. 1,640 budgeted. The increase is due to the larger number of licenses granted for benches and kerosine-oil depots.

20. *Cart-stand fees.*—Rs. 1,000 is the amount realized against Rs. 870 anticipated. This is the actual bid at the auction which was very keenly competed.

21. *Other fees.*—The increase of Rs. 10 over the budget estimate of Rs. 20 is due to the grant of more extracts from birth and death registers than what was anticipated.

22. *Fines under Municipal and other Acts.*—Rs. 1,200 is provided in the revised budget against the budget estimate of Rs. 700. The large increase is owing to the infliction of heavy fines on infringers of the municipal law.

23. *Interest on Investments—Medical.*—Rs. 70 is the interest on the funded capital of the hospital which is invested in the postal savings bank. This was not included in the budget in view to the capital being withdrawn during the current year for reasons stated in paragraph 28 *infra.*

24. *Grants and Contributions—From Local Boards—Medical.*—Rs. 3,450 is provided in the revised estimate against the budget estimate of Rs. 3,130. The revised amount is the moiety of the actual expenditure on the hospital in the previous year.

25. *Miscellaneous—Private Scavenging fees.*—Against Rs. 3,000 adopted as the budget estimate in obedience to the instructions of the Government in G.O., No. 271 M., dated 29th January 1898, Rs. 2,830 is provided in the revised estimate. The amount budgeted by the Council was Rs. 2,500, and efforts were made to realize the sum proposed by the Government, but with moderate success.

26. *Fishery rents.*—The increase of Rs. 30 over the budget estimate is due to the sale of more fish from the tanks under the Municipality.

27. *Refunds of expenditure of previous years.*—Rs. 50 is the revised estimate against the budget estimate of Rs. 10. The increase is owing to the recovery of the cost of a "pocket case" purchased in the previous years. One of the medical subordinates to whom the pocket case was entrusted lost it, and as the loss was due to his neglect, its cost was recovered from him.

28. *Extraordinary and debt—Sale-proceeds of Government securities and withdrawals from Savings Bank.*—Nothing is shown in the revised estimate against the budget estimate of Rs. 2,100, as the amount will not likely be utilized within the current year towards the building cost of the new hospital owing to delay in the preparation of the necessary plans and estimates.

29. All other items remain unaltered in the revised estimate and do not therefore call for remarks.

Expenditure.

30. The total expenditure under all grants as now estimated amounts to Rupees 52,440 against Rs. 50,590 budgeted. Particulars of the variations are given below.

31. *Grant 1, New Works—Buildings.*—Rs. 1,800 is provided against the budget estimate of Rs. 3,800, as a portion of the amount, *i.e.*, Rs. 2,000, budgeted for the construction of the hospital buildings is surrendered for plague charges during the current year, the plans and estimates not being yet ready. Since the receipt of the standard designs in May last, correspondence has been kept up with the Executive Engineer, Western Division, Kistna, and the President, Kistna District Board, requesting their help in the preparation of the plans and estimates; and on their non-compliance the Council has undertaken the work on its own responsibility, and an experienced draftsman employed on Rs. 60 per mensem for two months is now working at it. Moreover, when the Executive Engineer, Kistna Western Division, was consulted on the matter, he gave out as his opinion that the buildings, if constructed in accordance with the standard designs furnished by the Sanitary Board, would not cost less than a lakh of rupees—an expenditure far beyond the means of the Municipality. The Council has, however, resolved to have the actual estimates prepared, and if the cost as opined by the Executive Engineer comes up to that amount, it does not wish to give up the scheme altogether, for it is fully aware of the utter unfitness of the present hospital buildings for the purpose they are used, but is anxious to request the Sanitary Board for a less costly set of designs. The Council will come to a definite conclusion on the matter within the close of the current year.

32. *New Works—Water-supply.*—Rs. 1,270 is the revised estimate against the budget estimate of Rs. 600, the increase being due to the additional allotment proposed by the Sanitary Engineer for the investigation of the water-supply scheme and sanctioned by the Council at meetings held on 16th April 1898 and 24th August 1898.

33. *Repairs—Water-supply.*—Rs. 700 is provided against Rs. 1,000 budgeted. The decrease is owing to the withdrawal of Rs. 300 from this head for its utilization for plague charges in obedience to G.O., Mis. No. 2078 M., dated 6th December 1898.

34. *Grant 2, Education.*—The various heads under this grant call for no remarks, as the figures furnished by the Educational authorities have been adopted without any modifications and alterations, and they are the same as provided for in the budget estimate.

35. *Grant 3, Hospitals and Dispensaries—Establishment.*—The revised estimate is Rs. 2,140 against the budget estimate of Rs. 2,200. The decrease is due to the non-utilization of the salary of the junior hospital assistant when employed on cholera duty, as his substitute was paid from the Provincial funds while acting for him.

36. *Contribution to Local Boards.*—Nothing is shown under this head against the budget estimateof Rs. 10, as the same was not claimed in the previous year and therefore remained unadjusted. This was the contribution promised in connection with a medical journal intended for the use of the medical subordinates in the district, but the journal has since been stopped.

37. *Contribution to Provincial Funds—Medical College, &c.*—Rs. 450 is provided under this head against the budget estimate of Rs. 310, as it is the amount demanded by the Accountant-General for the previous year.

38. *Registration—Contingencies.*—The increase of Rs. 10 over the budget estimate is owing to the fixing of new notice boards in some parts of the town to enforce prompt registration of births and deaths.

39. *Conservancy Establishment.*—Rs. 6,560 is expected to be spent under this head against Rs. 6,660. The decrease is due to the late entertainment of the Sanitary Inspector and to savings resulting from fines.

40. *Other Charges.*—Rs. 1,850 is provided against the budget estimate of Rs. 1,760. The increase is owing to the purchase of rubbish and night-soil carts for being kept in reserve to meet any urgent need.

41. *Private Scavenging—Establishment.*—Rs. 2,320 is the amount of provision in the revised budget against Rs 2,350 budgeted. The decrease is on account of fines imposed on toties for neglect of duty.

42. *Epidemic Reserve—Cholera Charges.*—Rs. 780 is provided against the budget estimate of Rs. 1,000. The decrease is owing to the withdrawal of Rs. 220 for its utilization for plague purposes.

43. *Plague Charges.*—Rs. 2,720 is provided under this head as detailed below to meet the expenditure in connection with the plague:—

	Rs.
Drawn from the allotment under the cholera charges	220
Additional allotment sanctioned by the Council at a meeting held on the 16th September 1898	500
Allotment made in obedience to G.O., Mis. No. 2078 M., dated 6th December 1898	2,000

44. *Conservancy Contingencies.*—Against the budget estimate of Rs. 100, Rs. 150 is provided under this head in the revised estimate. The increase is due to the tarring of carts more frequently than anticipated.

45. *Grant 4, Lighting Establishment.*—Rs. 610 is the amount provided in the revised estimate against Rs. 580 budgeted. The increase is due to the entertainment of an additional lamp-lighter as sanctioned in G.O., Mis. No. 1218 M., dated 8th July 1898.

46. *Market Contingencies.*—Rs. 50 is the amount in the revised estimate against the budget estimate of Rs. 30. The increase is on account of the purchase of iron hooks and chains for use in the mutton market.

47. *Rewards for destruction of wild animals.*—Rs. 60 is the revised estimate against the budget estimate of Rs. 40. The increase is due to the destruction of a large number of stray dogs and pigs and of snakes.

48. *Printing.*—Rs. 300 is provided in the revised budget against the budget estimate of Rs. 200. The increase is due to the large outlay required for printing the proceedings of the Council.

49. *Other Items.*—Rs. 580 is the amount provided under this head against the budget estimate of Rs. 410. The increase is due to the cost of numbering houses, and to law charges.

50. *Grant 5, Office Establishment.*—The decrease of Rs. 10 under the budget estimate of Rs. 1,780 is owing to savings consequent upon the grant of leave to a clerk on loss of pay.

51. *Collection Establishment.*—Against the budget estimate of Rs. 720, Rs. 680 is the amount provided in the revised estimate. The decrease of Rs. 40 is due to the late entertainment of the two revenue maistries.

52. *Purchase of Account Books.*—Rs. 640 is expected to be spent under this head against the budget estimate of Rs. 180. The large increase is due to the payment of the balance of printing charges pertaining to the previous year within the current year.

53. *Refund of other than current collections.*—Rs. 60 is provided in the revised estimate on account of remissions on vacant buildings.

54. *Investments in Savings Bank.*—Rs 70 is invested in the savings bank, being the interest on the funded capital of the hospital, which has not been withdrawn in the current year (*vide* paragraph 23 *supra*).

55. The revised budget closes with the balance of Rs. 4,240.

BUDGET FOR 1899–1900.

56. The opening balance for the year 1899–1900 is Rs. 4,240.

Receipts.

57. *Municipal Rates and Taxes—Tax on Arts.*—Rs. 5,000 is budgeted against the revised estimate of Rs. 4,000 in anticipation of the introduction from the ensuing financial year of the schedule of rates fixed in the Municipal Act of 1884 before its amendment by Act III of 1897.

58. *Tax on Buildings.*—Rs. 12,000 is provided as the budget estimate against Rs. 11,500, revised estimate. The increase is anticipated from improvements to and extensions of houses. The revenue from house-tax has arisen from Rs. 9,650 to Rs. 11,500 owingto a thorough revision of the measurement of houses undertaken and completed within the current year, but the rate at which the house-tax assessment is levied remains unaltered. It will not appear as either abnormal or immoderate if a slight increase be made in the rate of the tax on buildings; it now therefore behoves the Council to decide whether it will give effect to the recommendation of Government embodied in G.O., No. 271 M., dated 29th January 1898. The Council has decided not to raise the rate of assessment on the ground that the revised measurement of houses has resulted in a good increase of revenue under this item.

59. *Tax on Lands.*—Rs. 2,000 is provided in the budget against Rs. 1,800 in the revised estimate. The increase is expected from taxation of the agricultural lands agreeably to section 63 (2) of the Municipal Act and in obedience to the instructions of the Government embodied in paragraph 3 of G.O., No. 1337 M., dated 27th July 1898 (Administration Report for 1897–98).

60. *Tax on Vehicles.*—Rs. 350 is budgeted against Rs. 320 in the revised estimate. The increase may be anticipated from a large number of cycles that may be used next year.

61. *Tax on Animals.*—Rs. 1,400 is provided against Rs. 1,360, revised estimate. The increase is expected from the vigilance of the special staff employed for the collection of this revenue.

62. *Tax on Carts.*—Rs. 2,500 is provided against the revised estimate of Rupees 2,440. The increase is due to the large number of carts to be licensed next year.

63. *Tolls.*—Rs. 20,000 is budgeted against the revised estimate of Rs. 20,800, as it is apprehended that the competition at the auction sale of the farm will not be keen seeing that the Bezwada-Madras Railway which passes through rice-producing taluks, will divert all the traffic to itself from next year, leaving very little for cart traffic.

64. *Revenue derived from Municipal property and powers apart from taxation—Rent of Buildings.*—Rs. 60 is the amount provided in the budget against the revised estimate of Rs. 30. The increase is due to the rent derivable from the letting of the hospital assistant's quarters throughout the year.

65. *Avenue Receipts.*—The decrease of Rs. 60 under the revised estimate of Rs. 160 is owing to there being a smaller number of withered trees and branches available for sale next year.

66. *Conservancy Receipts.*—Rs. 700 is anticipated against the revised estimate of Rs. 720, as there is no probability that the competition will be so keen as in the current year.

67. *Income from Markets.*—Rs. 1,800 is the provision made in the budget against the revised estimate of Rs. 1,730, as there may be an increase under this head from keen competition among bidders.

68. *Income from Slaughter-houses.*—Rs. 700 is budgeted against Rs. 670 of the revised estimate in expectation of enhanced bidding at the auction sale for the ensuing year.

69. *Cart-stand fees.*—Rs. 900 is provided in the budget against Rs. 1,000 in the revised estimate, as it is not likely that the unusual competition of the current year will be witnessed next year.

70. *Interest on Investments—Medical.*—Rs. 80 is budgeted as the compound interest on the funded capital of the hospital invested in the savings bank.

71. *Contributions—From Local Boards—Medical.*—Rs. 3,030 is provided, being a moiety of the actual expenditure of the municipal hospital during the current year.

72. *Miscellaneous—Private Scavenging Fees.*—Rs. 3,000 is expected against Rs. 2,830 of the revised estimate, as further endeavours will be made to improve the private scavenging system by introducing double cleansing of privies in place of the single system still prevalent in certain places and also by persuading the people to accept a little rise in the low rate of fees prevailing at present.

73. The other items under receipts remain the same as in the revised estimate, and they do not require any explanation.

74. *Total estimated receipts excluding opening balance.*—Rs. 51,380 is budgeted against Rs. 50,440, the revised estimate, and Rs. 48,121–15–1, the actuals for 1897–98.

Expenditure.

75. *Grant 1—Communications.*—Rs. 2,430 and Rs. 4,240 are respectively allotted for new roads and repairs as detailed in Statement II-A., Parts I and II. The aggregate sum amounts to 50 per cent. of the estimated net receipts from tolls.

76. *New Works—Buildings.*—Rs. 900 is provided for new buildings. Out of this, Rs. 500 is allotted for the construction of two rooms in the municipal office for use of the conservancy establishment. At present, the Sanitary Inspector and his staff are doing their work in the verandahs for want of accommodation in the old building which is quite inadequate to meet the growing requirements of the office, necessitating certain additions.

77. Rs. 300 is provided for erecting small sheds in the Kottapet and Agraharam burial-grounds for the convenience of the people resorting to them. They are situated far from the town, and persons accompanying the dead are put to much inconvenience and hardship for want of sheltering places in rain and sunshine; the burial-ground being an open plain ground and the necessity for resorting thereto by the people at all hours of the day being absolute, there is a need felt for such sheds and they may, therefore, be sanctioned from their utility.

78. Rs. 100 is the provision made for the purchase of a few dust-bins in addition to what was purchased in the current year.

79. *Repairs—Buildings.*—Rs. 1,800 is provided for repairs to buildings as per details furnished in Statement II-A., Part II. Out of this, Rs. 1,000 is allotted for improving the Medara Bazaar and Gunda Raobhars' latrines as per the recommendations of the Civil Surgeon.

80. Rs. 400 is budgeted for improving the toll-sheds for, as they are, the accommodation therein is very little.

81. Rs. 400 is provided for minor improvements to other buildings; the Council has proposed an allotment of Rs. 100 for repairing the gymnasium premises, thus raising the provision to Rs. 500; hence the figure under this head is altered to Rs. 1,900.

82. *New Works—Water-supply.*—Rs. 800 is provided under this head. Rs. 400 is the provision made for erecting steps to the Red tank near Vishnu temple. It is the part most frequented by the people, and therein water is found at all seasons of the year. For want of steps people are put to much hardship, and in the rainy season slip into the tank while ascending the bund with vessels on their heads. Complaints have been loud from the people from non-relief, and this provision will redress this longstanding grievance.

83. Rs. 400 is provided for digging two wells, one in the burial-ground to be newly opened for the use of the people in Arundelpet and the other in Amidalapet near the railway station where a number of poor Muhammadans have newly settled, and they are too poor to have a well of their own. They are suffering much for want of water in the summer season.

84. *Repairs—Water-supply.*—Rs. 1,200 is budgeted for repairs to tanks, wells and filter. The Black tank is the chief source of drinking-water supply as its water flows into the big reservoir wherefrom people take water required for their domestic use through a filter constructed years ago. This filter is a mere apology for one, for it is neither large nor properly constructed so as to supply fairly purified water to the reservoir. To effect some improvement in this direction Rs. 500 is provided. The Council has, however, raised this allotment to Rs. 800 (*vide* copy of resolution herewith submitted); hence the figure is altered to Rs. 1,500.

85. *Miscellaneous Public Improvements.*—Rs. 2,000 is budgeted as compensation for a piece of land to be acquired and handed over to the Government in exchange for the camping ground situated right in the heart of the town. For want of this ground being in the possession of the Council, it is handicapped from carrying out such improvements for the growing needs of the town as circumstances and necessity require. This provision is made agreeably to the Government of India No. 2239 M.W., dated 15th August 1898, based on the correspondence with the Military authorities.

86. *Grant 2, Education.*—The figures that are given in the educational budget (herewith submitted) forwarded by the Director of Public Instruction are adopted, but I am not in favour of the proposal to increase the pay of one of the teachers under the municipality by one rupee per mensem in consideration of the expenditure to be incurred for plague purposes; so the provision of Rs. 880 for fixed payments is reduced to Rs. 860.

87. *Grant 3, Hospital Establishment.*—Rs. 2,200 is provided against Rs. 2,140, revised estimate. The difference is explained in paragraph 35 *supra*.

88. In obedience to G.O., No. 154 L., dated 24th January 1895, the senior hospital assistant is provided with free-quarters and the junior subordinate is given a house-rent of Rs. 5 per mensem. The quarters of both the medical subordinates are within 200 yards from the hospital. The hospital assistant's quarters erected in the ground selected for the new hospital buildings being far from the existing hospital cannot be used by any of the medical subordinates, and it is therefore let to a private person on a monthly rent of Rs. 5.

89. *Conservancy Establishment.*—Rs. 6,730 is budgeted against Rs. 6,560, revised estimate. If the savings effected in the current year be excluded, there is an increase of Rs. 70 due to the provision made for the employment of a toti on Rs. 6 per mensem in connection with the night-soil depot. There is none at present employed to cover each day's rubbish and night-soil with earth so as to prevent emanation of bad smell and to promote decomposition. To do this with the surplus earth of the trenches dug for the deposit of night-soil and to help the trench-diggers in general, a toti on Rs. 6 per mensem is proposed.

90. *Other Charges.*—A provision of Rs. 2,050 is made in the budget against the revised estimate of Rs. 1,850. The provision is allotted as detailed below:—

		Rs.
Hire of 25 buffaloes for rubbish carts, at Rs. 5 each		1,500
Hire of two bullocks for a rubbish cart, at Rs. 10 per mensem	120	
Road-watering	100	
	—	220
Repairs to carts		100
Cost of dry earth to public latrines		40
Cost of making a large corrugated zinc sheet cased rubbish cart to be drawn by two bullocks		90
Cost of one night-soil cart		100
Total ..		2,050

At present small rubbish carts drawn by single buffaloes are in use in this municipality, but the capacity of the carts and the snail-like speed of the buffaloes are retarding the removal of rubbish in time; it is therefore proposed to introduce experimentally one big rubbish cart to be drawn by two bullocks, and if this succeed, steps will be taken in future to replace all the small rubbish carts by big ones and the buffaloes by bullocks. It is also proposed to purchase one night-soil cart for use in the second ward, as at present the work turned out by the use of two hand-carts is very unsatisfactory; hence the increase under this head.

91. *Private Scavenging Establishment.*—The increase of Rs. 30 over the revised estimate of Rs. 2,320 is due to the exclusion of fines imposed on scavengers for dereliction of duty in the Current year. The Council has, however, proposed to entertain two toties on Rs. 5 per mensem for the removal of silt from cess-pools and has therefore made a provision of Rs. 120, raising the budget allotment to Rs. 2,470.

92. *Private Scavenging Contingencies.*—Rs. 1,100 is provided under this item against Rs. 1,000 of the revised estimate. The increase is due to the provision made for the purchase of two night-soil hand-carts. The amount will be utilized as follows:—

	Rs.
Hire of seven buffaloes for night-soil carts, at Rs. 5 each per mensem.	420
Hire of four pair of bullocks for cesspool carts, each at Rs. 10 ..	480
Cost of two hand-carts	100
Repairs to carts	100
Total ..	1,100

The Council has, however, raised the allotment from Rs. 1,100 to Rs. 1,330 as it has provided Rs. 110 for the purchase of a cart suitable for the removal of silt from cess-pools and Rs. 120 as the hire for a pair of bullocks, at Rs. 10 per mensem, for dragging the same.

93. *Epidemic Reserve—Cholera Charges.*—Rs. 1,000 is provided against the revised estimate of Rs. 780, agreeably to G.O., No. 1028 M., dated 26th June 1895.

94. *Plague Charges.*—Rs. 320 is the figure furnished by the Collector in his consolidated budget for the municipalities on account of plague charges for the ensuing year; but in obedience to the Proceedings of the Madras Government, Mis. No. 1911 M., dated 14th November 1898, Rs. 1,000 is provided, which may be deemed an adequate provision in view of what is allotted in the revised budget.

95. *Conservancy Contingencies.*—Rs. 20 is provided for a journal called "The Sanitary Record" for its circulation among the sanitary staff in the interest of sanitation.

This proposal has, however, been disallowed by the Council on the ground that the staff itself may subscribe for the journal if required.

96. *Grant 4, Lighting Establishment.*—Rs. 690 is provided against the revised estimate of Rs. 610. The increase is due to the provision made for the entertainment of a lighting superintendent on Rs. 10 per mensem. At present the work of

supplying oil to the lamp-lighters is done by one of the office clerks on an allowance of Rs. 3 per mensem, and the supervision of the lighting of the lamps is entrusted to the sanitary maistries who are expected to go about the town at nights to inspect the work done by the lamp-lighters; but complaints have been frequent against the imperfect way in which lamps are lit for want of efficient supervision, and the loss of burners and chimneys is also common. All this is attributable to want of a person responsible for this work. The sanitary maistries cannot be too much blamed for any dereliction of duty in this direction, for it is too much to extract any additional work from them at nights till 10 or 11 o'clock after their hard work in the day-time; neither is such a duty assignable to them, seeing that lighting does not form part of conservancy. It is a separate department, and as such requires to be managed independently if efficiency be cared for. There is therefore a necessity for the appointment of a full-time man solely devoted to this work.

This proposal, though reasonable and needed, is thrown out by the Council. The figure under this head is therefore reduced to Rs. 640.

97. *Lighting Contingencies.*—Rs. 1,800 is provided against Rs. 1,900, revised budget. This provision is deemed adequate under this head.

98. *Market—Establishment.*—Rs. 340 is budgeted against the revised estimate of Rs. 280. The increase is due to the provision made in the budget for the employment of a servant on Rs. 5 per mensem to sweep the markets, to flush the stalls and drains, and to keep them clean and tidy the whole day. The present method of employing a man for doing this work now and then and in a slipshod manner is found unsatisfactory, and a full-time man for this purpose is needed.

99. *Market Contingencies.*—Rs. 20 is provided against Rs. 50 of the revised estimate. The decrease is owing to the absence of the sweeping and cleansing charges as the same is not required from the separate arrangements proposed for effecting it.

100. *Slaughter-house Contingencies.*—Rs. 220 is provided as detailed below:—

	Rs.
Cost of a cart	
Hire of two bullocks on Rs. 10 per mensem	100
.. ..	120
Total ..	220

The present method of throwing away the washings of the slaughter-house in some field or other is very unsatisfactory as it is allowed to stagnate there without being covered with earth: this is far from what conservancy needs. It is therefore proposed to purchase a big-barrelled cart to be drawn by a pair of bullocks so that the offal and the washings may be daily carted to the night-soil depot for their being buried in trenches.

101. *Other Charges—Compensation for Lands.*—Nothing is shown under this head against the revised estimate of Rs. 1,000 allotted for the acquisition of land in the current year in connection with the opening of two burial-grounds—one for Mussalmans and the other for the people of Arundelpet.

102. *Other Items.*—Rs. 450 is budgeted against the revised estimate of Rs. 580. The decrease is due to the absence of provision on account of numbering houses carried out during the current year.

103. *Grant 4, Office Establishment.*—Rs. 1,640 is provided against Rs. 1,770 of the revised estimate. The decrease is due to the absence of provision in connection with the staff employed for the revision of measurements of houses. I have proposed an increment of one rupee to the present pay of the manager, as sanctioned by the Government in G.O., No. 302 M., dated 20th February 1896. As the ministerial head of the office supervising the work turned out by the in-door and out-door staff, and exercising a general control over all the office business, he deserves to be paid Rs. 50 per mensem—the pay his predecessor was getting three years ago—notwithstanding the smaller income of the municipality at the time. In consequence of the heavy and responsible duties he has to discharge, in recognition of the appreciative

terms in which the auditors have spoken of his work, and from my personal experience, I think it reasonable to raise his pay to Rs. 50 per mensem, being the same as at Bezwada which has a much smaller income than this municipality: but from financial considerations due to the heavy expenditure which this municipality may have to incur on account of the plague, I have not budgeted any higher increment to his pay than a rupee already sanctioned by the Government; the Council has, however, resolved to fix his salary at Rs. 50 per mensem (*vide* paragraph 7 of the resolution enclosed). I have proposed the raising of the pay of the accountant to Rs. 31 per mensem, not only in token of appreciation of his faithful work which has been characterised by the auditors as efficient and satisfactory, but also in view of the fact that he will be deprived of the monthly allowance of Rs. 3 under lighting charges which he has been getting hitherto, if my proposal to appoint a separate lighting superintendent be approved; but the Council has disallowed this proposal.

With reference to the above, the figure under this head is altered to Rs. 1,630.

104. *Collection Establishment.*—In the budget estimate for the current financial year, my proposal for the entertainment of two revenue maistries for the collection of taxes on vehicles, animals, carts and license fees was sanctioned, and as it is the first year in which the duty of collecting this miscellaneous revenue was separated from the conservancy staff (sanitary maistries) upon whom it devolved before the reorganisation of the conservancy establishment and entrusted to an independent establishment, the exact number of persons required to discharge this duty could not be settled. But from the actual working of the scheme, as gauged by the statistics of the work turned out by the two revenue maistries during the past seven months, I find that there is not sufficient work for both of them, but enough to keep one man fully engaged throughout the year. A saving may therefore be reasonably effected under this head by doing away with the services of one of them and employing the other on Rs. 12 per mensem; hence Rs. 620 is budgeted under this head. But this figure is raised by the Council to Rs. 720 by its proposal to retain the two revenue maistries on the pay of Rs. 10 each per mensem (*vide* a copy of the resolution herewith submitted).

105. *Purchase of Account Books.*—Rs. 300 is provided in the budget against the revised estimate of Rs. 640. The difference is due to the inclusion in the revised estimate of the cost of printing account forms for two years.

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

107. *Refunds of other than Current Collections.*—Nothing is provided against the revised estimate of Rs. 60, as the probable amount that may be refunded as remissions on vacant houses cannot now be estimated.

108. *Investments in Savings Bank.*—Rs. 80 is provided as the interest on the funded capital of the hospital.

109. The total expenditure under all grants amounts to Rs. 52,330 against the revised estimate of Rs. 52,440 and the actuals of Rs. 51,928-13-11, leaving a balance of Rs. 3,290 or 6·4 per cent. of the estimated receipts.

110. *General Remarks.*—The collection of the house and land taxes for the past eight months of the current financial year has not amounted to two-thirds of the estimated receipts under these two items. The cause for this short work was beyond the control of the executive; a thorough revision of the measurements of houses and lands was undertaken and completed during the current year, resulting in an increase of about Rs. 2,200. Before the issue of bills all the formalities laid down in the Municipal Act had to be gone through, necessitating the postponement of the actual collections to the second half-year. Though beg in so late, a fair amount was realized by the end of November 1898, and vigorous st ps are being taken for the collection of the whole of the current demand within the close of the financial year.

Dis. No. 4899-Mis.

Forwarded.

2. The Council's failure to consider the revision of house-tax is regrettable in view of the calls on its finance for hospital, water-supply and other objects.

3. It is also to be regretted that no prospect appears of a start being made with the new hospital.

4. The Council proposes to expend over Rs. 300 less on communications in 1899–1900 than in the present year.

5. The increase in the manager's salary, proposed in paragraph 103, and the entertainment of the second revenue maistry, referred to in paragraph 104, appear unnecessary.

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

26th December 1898.

Forwarded.

2. *Paragraph* 31 *of the Chairman's letter.*—The District Board has not refused to assist in the preparation of plans and estimates for the new hospital, but has undertaken to have the work done by its Engineer on payment of the cost. It is possible, however, that the Council regards the Engineer's charges as too high. The President of the District Board has pointed out the expensiveness of the Sanitary Board's designs in the case of the Bezwada hospital. If the Government approves of a less costly building there and permits a similar building to that proposed by the District Board for Bezwada to be erected in Guntúr, it might not be beyond the competence of the Guntúr Municipal funds.

3. The Sub-Collector's remarks are endorsed. No sufficient reason is assigned for granting to the manager an increment in excess of that to which he is entitled under the sanctioned scale.

MASULIPATAM,
7th January 1899.

(Signed) R. MORRIS,
Collector.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 5th January 1899, No. 106.

Referring to the educational portion of the budget estimate of the Guntúr Municipality for 1899–1900, I have the honour to state that the provision made therein calls for no remarks and may be accepted. The net expenditure proposed under grant 2 is Rs. 5,820 (6080—260) or about 15 per cent. of the estimated income of the municipality from taxation, markets and rents.

From Surgeon-General C. SIBTHORPE, C.B., F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 10th January 1899, No. 19.

I have the honour to state that the provision made in grant 3 of the budget estimate of the Guntúr Municipality for the year 1899–1900 is sufficient and calls for no further remarks.

From Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., I.M.S., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 3rd February 1899, No. 354-S.

With reference to the Guntúr Municipal budget for 1899–1900, I have the honour to state that I have no remarks to offer on the allotments therein made for vaccination and conservancy. The proportion of the estimated current receipts set apart for utilization on the latter object is 28·7 per cent. and is an improvement on the current year's estimate.

ORDER—No. 201 M., dated 15th February 1899.

The estimated receipts and charges of the Guntúr Municipality for 1899–1900, as passed by Government, are compared below with the budget and revised estimates for the year 1898–99 and the actuals of 1897–98 :—

—	Actuals, 1897–98.	Budget estimate, 1898–99.	Revised estimate, 1898–99.	Budget estimate, 1899–1900.
Receipts.	RS.	RS.	RS.	RS.
Balance brought forward	10,043	4,170	6,240	6,370
Tax on Arts	3,896	4,000	4,000	4,000
,, Buildings and Lands	11,517	12,600	13,300	14,000
,, Vehicles and Animals	1,736	1,500	1,680	1,750
,, Carts	2,436	2,400	2,440	2,500
Tolls	15,072	14,000	13,870	13,470
Realizations under Special Acts	95	20	90	90
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	1,046	980	970	940
Conservancy Receipts	622	620	720	700
Fees and Revenue from Educational Institutions	46	50	50	50
,, Medical Institutions	226	180	190	190
Income from Markets and Slaughter-houses	2,589	2,650	2,400	2,500
License Fees	1,810	1,640	1,810	1,810
Other Fees	911	910	1,050	950
Fines under Municipal and other Acts	703	700	1,200	1,000
Interest on Investments and Premium on Loans	63	..	70	80
Grants and Contributions from Government	149	210	210	210
,, ,, Local Boards	2,700	3,130	3,450	3,030
Recoveries for Services to private Individuals	2,492	3,000	2,830	3,800
Miscellaneous	13	40	110	110
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	..	2,100	..	..
Total	48,122	50,730	50,440	51,180
Grand Total	58,165	54,900	56,680	57,550
Charges.				
GRANT 1—				
New Works—				
Communications	2,740	3,000	3,000	2,430
Buildings	3,998	3,800	1,800	900
Water-supply	2,821	600	1,270	800
Repairs—				
Communications	4,694	4,000	4,000	4,240
Buildings	1,683	1,000	1,000	1,900
Water-supply	781	1,260	960	1,760
Establishment	798	840	840	840
Tools and Plant and other Stores	47	50	50	50
Total	17,554	14,550	12,920	12,920
GRANT 2—				
Training School	..	60	60	60
Municipal Schools—				
On Salary-result System	1,280	1,230	1,230	1,230
Grants-in-aid—				
Salary Grants	1,243	1,250	1,250	1,250
Fixed and Result Grants	2,341	2,400	2,400	2,400
Building, Furniture, &c., Grants	161	300	300	300
Inspection	371	400	400	400
Miscellaneous	411	440	450	440
Total	5,807	6,080	6,090	6,080
GRANT 3—				
Hospitals and Dispensaries	6,050	6,110	6,040	6,100
Contributions	514	370	510	510
Vaccination	390	390	390	390
Registration of Births and Deaths	199	200	210	210
Conservancy, Road-cleaning and Road-watering	13,141	12,870	13,250	17,930
Total	20,294	19,940	20,400	25,140
GRANT 4—				
Lighting	1,925	2,480	2,510	2,440
Markets and Slaughter-houses	411	460	480	720
Choultries	28	30	30	30
Travellers' Bungalows	56	70	70	70
Avenues	123	270	270	270
Public Garden, Survey of Land, Fire and other Charges	915	1,800	2,090	2,960
Total	3,458	5,110	5,450	6,490

—	Actuals, 1897-98.	Budget estimate, 1898-99.	Revised estimate, 1898-99.	Budget estimate, 1899-1900.
Charges—cont.				
Grant 5—	Rs.	Rs.	Rs.	Rs.
Supervision and Management	3,399	3,790	4,200	3,750
Repayment of Debt	1,000	1,000	1,000	1,000
Interest on Loan	180	120	120	60
Advances Recoverable	146	..	..	..
Refunds	28	..	60	..
Investments	63	..	70	80
Grand Total ..	51,929	50,590	50,310	55,520
Balance	6,236	4,310	6,370	2,030

Revised Estimate for 1898–99.

2. The current receipts and charges are now estimated at Rs. 50,440 and Rupees 52,440, respectively, against Rs. 50,730 and Rs. 50,590 anticipated in the sanctioned budget. A decrease in the receipts occurs chiefly under tolls, income from markets and slaughter-houses and sale-proceeds of Government securities, but it is nearly met by an increase under the taxes on buildings, lands and animals, license and cart-stand fees, fines and contributions from Local Boards, while under charges, there is an increase under Grants 3 and 5 which is partly counterbalanced by a fall under Grant 1. The attention of the Municipal Council is drawn to the Collector's remarks in paragraph 2 of his endorsement. With reference to G.O., No. 1259, Financial, dated 28th December 1898, communicated with G.O., No. 44 L., dated 11th January 1899, the allotment for plague charges will be reduced from Rs. 2,720 to Rs. 590. The balance to be carried forward to the ensuing year's budget will then be Rs. 6,370.

Budget Estimate for 1899–1900.

3. *Receipts.*—The receipts for the ensuing year are put down at Rs. 51,380 against Rs. 50,440 in the revised estimate, an increase which appears chiefly under the taxes on arts, buildings and lands being partly counterbalanced by a fall under tolls, fines and contributions from Local Boards. The estimate under the tax on arts will however be reduced from Rs. 5,000 to Rs. 4,000, as it is not likely that the revision of the schedule will come into force in the ensuing financial year, as anticipated by the Chairman. The attention of the Municipal Council is drawn to the remarks of the Sub-Collector in paragraph 2 of his endorsement in which the Government fully concurs. The credit taken under receipts from private scavenging fees will be raised from Rs. 3,000 to Rs. 3,800 so as to cover the cost of the service.

4. *Charges.*—(1) The probable charges are entered as Rs. 52,330 against the revised estimate of Rs. 50,310, an increase under Grants 3 and 4 being partly counterbalanced by a decline under Grant 5.

(2) *Grant 3.*—The additions to the conservancy and private scavenging establishments, proposed in paragraphs 89 and 91 of the Chairman's letter, are sanctioned. The provision for epidemic charges will be raised from Rs. 2,000 to Rs. 5,200 with reference to G.O., No. 1259, Financial, dated 28th December 1898, communicated with G.O., No. 44 L., dated 11th January 1899.

(3) *Grant 4.*—The entertainment of a market sweeper on Rs. 5, proposed in paragraph 98, is approved.

(4) *Grant 5.*—With reference to the remarks of the Sub-Collector and the Collector in paragraphs 5 and 3 of their respective endorsements, the proposal to increase the Manager's salary to Rs. 50 will be disallowed. The attention of the Municipal Council is drawn to the observation of the Sub-Collector that the second revenue maistry is unnecessary. With reference to G.O., No. 2250 L., dated 25th November 1898, the contribution for the central office establishments will be raised from Rs. 420 to Rs. 448 or Rs. 450 in round numbers.

5. As revised by Government, the budget closes with a balance of Rs. 2,030 or only 4 per cent. of the estimated receipts.

(True Extract.)

for *Secretary to Government.*

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

Exd. A. F. Eccleston.

Guntur mc Budget for 1899–1900.

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings :—

Current No. 178 m of 1899, dated 16th Dec 98 from the Chairman, mc. Guntur

Current No. 62 of 1899, dated 5th Jany 99 from the D. P. I.

Current No. 142 of 1899, dated 10th — from the S. General.

Current No. 424 of 1899, dated 3rd Feby: from the Secy: Commr.

Order. No. 201 m dated 15/2/99

The estimated receipts and charges of the Guntur Municipality for 1897-1900 as passed by Government, are compared below with the budget and revised estimates for the year 1897-98 and the actuals of 1897-98.

	Actuals, 1897-98	Budget Estimate, 1898-99.	Revised Estimate, 1898-99.	Budget Estimate 1899-1900	
Receipts.	Rs.	Rs.	Rs.	Rs.	
Balance brought forward	10043 ✓	4170 ✓	6240 ✓	~~4240~~ ✓	6370 ✓
Tax on Arts	3876 ✓	4000 ✓	4000 ✓	~~6000~~ ✓	4000 ✓
Tax on Buildings and Lands	11517 ✓	12600 ✓	13300 ✓	14000 ✓	
Water and drainage Tax on Buildings and Lands ..	"	"	"	"	
Tax on Vehicles and Animals	1736 ✓	1500 ✓	1680 ✓	1750 ✓	
Tax on Carts	2436 ✓	2400 ✓	2440 ✓	2500 ✓	
Tax on Private Menial and Domestic Male Servants ..	"	"	"	"	
Tolls	15072 ✓	14000 ✓	13870 ✓	13470 ✓	
Realizations under Special Acts	95 ✓	20 ✓	90 ✓	90 ✓	
Rent of Lands, Buildings, &c., and sale proceeds of Lands, &c.	1046 ✓	980 ✓	970 ✓	940 ✓	
Conservancy Receipts	622 ✓	620 ✓	720 ✓	700 ✓	
Fees and Revenue from Educational Institutions ..	46 ✓	50 ✓	50 ✓	50 ✓	
Do. from Medical Institutions	226 ✓	180 ✓	190 ✓	190 ✓	
Income from Markets and Slaughter-houses	2589 ✓	2650 ✓	2400 ✓	2500 ✓	
License fees	1810 ✓	1640 ✓	1810 ✓	1810 ✓	
Other fees	911 ✓	910 ✓	1050 ✓	950 ✓	
Fines under Municipal and other Acts	703 ✓	700 ✓	1200 ✓	1000 ✓	
Interest on Investments and premium on Loans ..	63 ✓	"	70 ✓	80 ✓	
Grants and Contributions from Government	149 ✓	210 ✓	210 ✓	210 ✓	
Do. from Local Boards	2700 ✓	3130 ✓	3450 ✓	3030 ✓	
Do. from other bodies	"	"	"	"	
Recoveries for services to private individuals	2492 ✓	3000 ✓	2830 ✓	~~3000~~ ✓	3800
Miscellaneous	13 ✓	40 ✓	110 ✓	110 ✓	
Loans	"	"	"	"	
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	"	2100 ✓	"	"	
Advances Recovered	"	"	"	"	
	✓	✓	✓	✓	✓
Total ..	48122	50730	50440	~~51380~~ 51.36	51180
	✓	✓	✓	✓	~~57~~
Grand Total ..	58165	54900	56680	~~56620~~ 55.50	~~57~~ 57550

Charges.	Actuals, 1897-98.	Budget Estimate, 1898-99.	Revised Estimate, 1898-99.	
	Rs.	Rs.	Rs.	
GRANT 1.				
New Works—				
Communications				
Buildings	2740	3000	3000	2430
Drainage	3990	3800	1800	900
Water-supply	2821	600	1270	800
Miscellaneous Public Improvements	"	"	"	2000
Repairs—				
Communications				
Buildings	4694	4000	4000	4240
Drainage	1683	1000	1000	1900
Water-supply	"	"	"	"
Miscellaneous Public Improvements	781	1260	960	1760
Establishment	"	"	"	"
Tools and Plant and other Stores	798	840	840	840
Contributions for Public Works	47	50	50	50
	"	"	"	"
Total ..	17554	14550	12920	12720
GRANT 2.				
Training Schools				
Municipal Schools—				
(*a*) On the Salary System	"	60	60	60
(*b*) On the Salary Result System				
Grants-in-Aid—				
(*a*) Salary Grants	1280	1230	1230	1230
(*b*) Result Grants	1243	1250	1250	1250
(*c*) Building, Furniture, &c., grants	2341	2400	2400	2400
Inspection	161	300	300	300
Miscellaneous	371	400	400	400
	411	440	450	440
Total ..	5807	6080	6090	6080
GRANT 3.				
Hospitals and Dispensaries				
Contributions	6050	6110	6040	6100
Vaccination	514	370	510	510
Registration of Births and Deaths	390	390	390	390
Conservancy, Road-cleaning and Road-watering ..	199	200	210	210
	13141	12870	16300 14730	17930
Total ..	20294	19940	13250 23530 20400	24940 25140
GRANT 4.				
Lighting	1925	2480	2510	2440
Markets and Slaughter-houses	411	460	480	720
Choultries	28	30	30	30
Traveller's Bungalows	56	70	70	70
Avenues	123	270	270	270
Public Garden, Survey of Land, Fire and other Charges.	915	1800	2090	2960
Total ..	3458	5110	5450	6490
GRANT 5.				
Supervision and management	3399	3790	4200	3760
Repayment of Debt				
Interest on Loan	1000	1000	1000	1000
Advances Recoverable	180	120	120	60
Refunds	146	"	"60	"
Discount	28	"	"	"
Pensions and Gratuities	"	"	"	"
Investments	"63	"	"70	"80
Grand Total ..	51929	50590	52440 50310	52330 55520
Balance	6236	4310	4240 6370	3990 2030
	58165	54900	56680	57750 57550

REVISED ESTIMATE FOR 1898-99.

2. The current receipts and charges are now estimated at Rs.50,440 and Rs.52,440, respectively, against Rs.50,730 and Rs.50,590 anticipated in the sanctioned budget. A decrease in the receipts occurs chiefly under tolls, income from markets and slaughter-houses and sale proceeds of Government Securities, but it is nearly met by an increase under the taxes on buildings and lands, license and cart stand fees, fines and contributions from Local Boards, while under charges, there is an increase under Grants 3 and 5 which is partly counterbalanced by a fall under Grant 1. The attention of the Municipal Council is drawn to the Collector's remarks in para.2 of his endorsement. With reference to G.O. No.1259, Financial, dated 28th December 1898, communicated with G.O. No.44 L., dated 11th January 1899, the allotment for plague charges will be reduced from Rs.2,730 to Rs.590. The balance to be carried forward to the ensuing year's budget will then be Rs.6,370.

BUDGET ESTIMATE FOR 1899-1900.

3, RECEIPTS. The receipts for the ensuing year are put down at Rs.51,380 against Rs.50,440 in the revised estimate, an increase which appears chiefly under the taxes on arts, buildings and lands

being

being partly counterbalanced by a fall under tolls, fines and contributions from Local Boards. The estimate under the tax on arts will however be reduced from Rs.5,000 to Rs.4,000, as it is not likely that the revision of the schedule will come into force in the ensuing financial year, as anticipated by the Chairman. The attention of the Municipal Council is drawn to the remarks of the Sub-Collector in para.2 of his endorsement in which the Government fully concurs. The credit taken under receipts from private scavenging fees will be raised from Rs.3,000 to Rs.3,800 so as to ~~approximate more nearly~~ cover the cost of the service.

Vide para 57. of this letter.

4. CHARGES-(1). The probable charges are entered as Rs.52,330 against the revised estimate of Rs.50,310, an increase under Grants 3 and 4 being partly counterbalanced by a decline under Grant. 5.

(2) GRANT 3. ~~The allotments under Vaccination, Registration of Vital Statistics and Sanitation will be passed subject to the remarks of the Sanitary Commissioner. In the meantime,~~ The provision for epidemic charges will be raised from Rs.2,000 to ~~Rs.5,106 or~~ Rs.5,200 ~~in round numbers~~ with reference to G.O. No.1259, Financial, dated 28th December 1898, communicated with G.O. No.44 L., dated 11th January 1899.

The additions to the Conservancy and private Scavenging Establishments, proposed in paras. 8 and 9 of the Chairman's letter, are sanctioned.

J.

(3) GRANT 4. The entertainment of a market sweeper on Rs.5, proposed in para.98 ~~of~~

~~of the Chairman's letter~~ is approved.

(4) GRANT 5. With reference to the remarks of the Sub-Collector and the Collector in paras. 5 and 3 of their respective endorsements, the proposal to increase the Manager's salary to Rs.50 will be disallowed. The attention of the Municipal Council is drawn to the observations of the Sub-Collector that the Revenue Ministry is unnecessary.

Vide para. 103. of this letter.

" 5. of Sub-Collr's dett.

2250 L, dated

Reference to G.O. No. ~~1259, Financial,~~ dated 28th December 1898, ~~communicated with G.O. No.44 L., dated 11th January 1899~~ the contribution for the central office establishments will be raised from Rs.420 to Rs.440 or Rs.450 in round numbers.

5. As revised by Government, the budget closes with a balance of Rs.2,030 or only 4 per cent of the estimated receipts.

V.R
11/2/99

14.2.99

To
The Chairman, M.C. Guntur /2
" Collector of Kistna. /3
" Pt D.t Bd. Kistna. /26
" Accountant-General. /10
" Director of Public Instn /11
" S. General /6
" Sanry: Bd /11
" " Commr /3
" " Engr /3
" Plague Commr /6
Editors' Table

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Guntur during the official year 1897-1900.

	1897-1900.		Revised	Budget	Actuals, 1897-98 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.	Estimate for 1898-99.	Estimate for 1898-99 excluding subsequent allotments	
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	1060 . .		3200 . .	1130 . .	7117 11 11
b. Endowments	30 . .		-100 . .	-110 . .	-138 14 4
c. Water-tax Fund Town extension fund	3150 . .	4240 . .	3140 . .	3150 . .	3083 11 4
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	5000 . .		4000 . .	4000 . .	3896 . .
b. Tax on buildings (section 63) ..	12000 . .		11500 . .	11000 . .	9807 1 6
c. Tax on lands (section 63) ..	2000 . .		1800 . .	1600 . .	1709 7 6
d. Water and drainage tax on buildings and lands (sec. 75)..	. . .		. . .	. . .	. . .
e. Tax on vehicles with springs and palanquins (section 77) ..	350 . .		320 . .	300 . .	370 8 .
f. Tax on animals (section 77) ..	1400 . .		1360 . .	1200 . .	1365 4 .
g. Tax on carts and other vehicles without springs (section 85) ..	2500 . .		2440 . .	2400 . .	2436 . .
h. Tolls (section 91)—					
Gross receipts 20000 0 0 cost of toll sheds 400 0 0	20000 . .		20800 . .	21000 . .	22600 . .
Less Local Fund share 19600 0 0 6530 0 0	13470 . .		13870 . .	14000 . .	15071 8 8
i. Penalties on account of—					
i. Tax on arts	. . .		. . .	. . .	. . .
ii. Tax on buildings	. . .		. . .	. . .	. . .
iii. Tax on lands	. . .		. . .	. . .	. . .
iv. Water and drainage tax on buildings and lands ..	. . .		. . .	. . .	. . .
v. Tax on vehicles, &c. ..	. . .		. . .	. . .	. . .
vi. Tax on animals	. . .		. . .	. . .	. . .
vii. Tax on carts, &c.	. . .		. . .	. . .	. . .
viii. Evasion of tolls	. .	36720 . .	. . .	. . .	. . .
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds	. . .		. . .	. . .	. . .
b. Ferry rents	. . .		. . .	. . .	. . .
c. Fees under Act II of 1888 ..	90 . .	90 . .	90 . .	20 . .	95 . .
Carried forward ..		36810 . .	35380 . .	34520 . .	34750 13 8

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Guntur during the official year 1899-1900—cont.

——	1899-1900 Details of Minor Heads.	1899-1900 Totals of Major Heads.	Revised Estimate for 1898-99.	Budget Estimate for 1898-99. excluding sub-Segment allotments	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.
Brought forward ..		36810 - -	35380 - -	34520 - -	34730 13 8
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	130 - -		130 - -	130 - -	124 3 3
ii. Rent of buildings ..	60 - -		30 - -	. . .	. . .
iii. Avenue receipts	100 - -		160 - -	100 - -	161 12 -
iv. Fees from Travellers' Bungalows	150 - -		150 - -	150 - -	190 - -
b. i. Sale-proceeds of lands and buildings	50 - -		50 - -	50 - -	126 7 8
ii. Produce of lands, gardens, &c.	250 - -		250 - -	250 - -	248 2 -
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	200 - -		200 - -	300 - -	192 12 -
c. Conservancy receipts—					
Sale-proceeds of night soil, street refuse, &c. ..	700 - -		720 - -	620 - -	622 - -
d. i. Fees from Educational institutions	50 - -		50 - -	50 - -	45 11 6
ii. Other revenue from educational institutions ..	. . .		. . .	. . .	. . .
e. i. Sale-proceeds and composition fees of medicines ..	170 - -		170 - -	170 - -	215 4 6
ii. Other Hospital receipts ..	20 - -		20 - -	10 - -	10 11 9
f. i. Income from markets ..	1800 - -		1730 - -	1850 - -	1849 - -
ii. ,, slaughter-houses.	700 - -		670 - -	800 - -	740 - -
g. Other fees—					
i. Warrant fees	20 - -		20 - -	20 - -	21 - -
ii. Distraint fees	10 - -		10 - -	10 - -	10 10 -
iii. License fees	1810 - -		1810 - -	1640 - -	1810 8 10
iv. Cartstand fees	900 - -		1000 - -	870 - -	870 - -
v. Other fees	20 - -		20 - -	10 - -	9 3 6
h. Fines under Municipal and other Acts	1000 - - *		1200 - -	700 - -	703 2 9
i. Interest on investments—					
i. General, including choultries	. . .		. . .	. . .	. . .
ii. Educational	. . .		. . .	. . .	. . .
iii. Medical	80 - -		70 - -	. . .	62 13 -
j. Premium on loans		8220 - -			
Carried forward ..		45030 - -	43840 - -	42250 - -	42764 4 5

* The decrease is due to the non-infliction of such heavy fines as in the current year.

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Guntur during the official year 1899-1900—cont.

——	1899-1900 Details of Minor Heads.	1899-1900 Totals of Major Heads.	Revised Estimate for 1898-99.	Budget Estimate for 1898-99. excluding sub-Segment allotments	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.
Brought forward ..		45030 - -	43840 - -	42250 - -	42764 4 5
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal Stipends ..	. . .		. . .	. . .	. . .
Buildings	. . .		. . .	. . .	. . .
Municipal Schools ..	. . .		. . .	. . .	. . .
Other purposes	210 - -		210 - -	210 - -	1149 1 4
ii Medical	. . .		. . .	. . .	. . .
iii. Other purposes—					
Communications ..	. . .		. . .	. . .	. . .
Water-supply	. . .		. . .	. . .	. . .
Drainage	. . .		. . .	. . .	. . .
Sanitation	. . .		. . .	. . .	. . .
Other purposes ..	. . .		. . .	. . .	. . .
b. From Local Boards—					
i. Education	. . .		. . .	. . .	. . .
ii. Medical	3030 - -	3240 - -	3450 - -	3130 - -	2700 - -
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 ..	3000 - -		2830 - -	3000 - -	2492 2 10
ii. Other purposes	. . .		. . .	. . .	. . .
b. Other items—					
i. Fishery rents	50 - -		50 - -	20 - -	9 11 6
ii. Refunds of Expenditure of previous year	50 - -		50 - -	10 - -	38
iii. Fee for numbering carts, &c.	. . .		. . .	. . .	. . .
iv. Other items	10 - -	3110 - -	10 - -	10 - -	2 - -
Carried forward ..		51380 - -	50420 - -	48630 - -	48121 7 1

Statement II.—Expenditure from the Municipal Fund of the Town of Guntur for the official year 1899-1900

—	1899-1900 Details of Minor Heads.	1899-1900 Totals of Major Heads.	Revised Estimate for 1898-99.	Budget Estimate for 1898-99. excluding subsequent allotments	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.
GRANT 1.—(*Public Works*)—					
1. New Works—					
a. Communications	2430 - -	✓	3000 - -	3000 - -	2740 5 3
b. Buildings	900 - -	✓	1800 - -	✓3800 - -	3990 5 9
c. Drainage	- - -	✓	- - -	✓ - - -	- - -
d. Water-supply	800 - -	✓	1270 - -	✓600 - -	2820 13 8
Miscellaneous public improvements	2800 - -	6130 - -	- - -	- - -	- - -
2. Repairs—					
a. Communications	1,240 - -	✓	4000 - -	✓4000 - -	4694 4 4
b. Buildings	1900 - -	✓	1000 - -	✓1000 - -	1683 1 11
c. Drainage—					
i. Repairs to works	- - -		- - -	- - -	- - -
ii. Establishment for flushing drains, &c.	- - -		- - -	- - -	- - -
d. Water-supply—					
i. Repairs to works, machinery, &c.	1500 - -	✓ ✓	700 - -	✓1000 - -	509 - 10
ii. Establishment	260 - -	✓ ✓	260 - -	✓260 - -	271 1 8
iii. Contingencies	- - -	7900 - -	- - -	- - -	- - -
3. Establishment—	840 - -	✓ 840 - -	840 - -	✓840 - -	797 13 10
4. Tools and Plant and other stores.	50 - -	50 - -	50 - -	✓50 - -	46 10 -
5. Contributions—					
a. To Local Boards for works ..	- - -	- - -	- - -	- - -	- - -
b. To Provincial Funds for scrutiny of estimates, &c.	- - -	- - ✓	- ✓ -	- - -	- - -
c. To others for public works ..	- - -	✓	✓ - -	- - -	- - -
Total, Grant 1 ..		14920 - -	12920 - -	14560 - -	17554 4 3
GRANT 2.—(*Education*)—					
1. Training Schools—					
a. Contributions to Local Boards ..	60 - -		60 - ✓	60 - -	- - -
b. Stipends to Normal students ..	- - -	60 - -	- - -	- - -	- - -
2. Municipal Schools—					
i. On Salary System—					
a. Establishment	- - -		- - -	- - -	- - -
b. Contingencies	- - -	✓	✓ - -	- - -	- - -
Carried forward ..		60 - -	60 - -	60 - -	- - -

Statement II.—Expenditure from the Municipal Fund of the Town of Guntur for the official year 1899-1900 cont.

—	1899-1900 Details of Minor Heads.	1899-1900 Totals of Major Heads.	Revised Estimate for 1898-99.	Budget Estimate for 1898-99. excluding subsequent allotments	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.
Brought forward ..		60 - -	60 - -	60 - -	
GRANT 2.—(*Education*)—cont.					
ii. On Salary-Result System—					
a. Fixed Payments	860 - -	✓	860 - -	✓860 - -	883 3 8
b. Result Stipends	160 - -	✓	160 - -	✓160 - -	159 1 -
c. Contingencies	210 - -	1230 - -	210 - -	✓210 - -	237 10 -
3. Salary Grants	1250 - -	1250 - -	1250 - -	✓1250 - -	1242 8 9
4. Fixed and Result grants.	2400 - -	2400 - -	2400 - -	✓2400 - -	2341 2 -
5. Building, furniture, &c, Grants.	300 - -	300 - -	300 - -	✓300 - -	161 8 -
6. Inspection—					
a. Contributions to Local Boards ..	60 - -		60 - -	✓60 - -	60 - -
b. Municipal Inspectors—					
i. Establishment	300 - -	✓ ✓	300 - -	✓300 - -	297 - -
ii. Contingencies	40 - -	400 - -	40 - -	✓40 - -	13 14 -
7. Miscellaneous—					
a. Common gymnasium—					
i. Establishment	180 - -	✓	180 - -	✓180 - -	182 1 5
ii. Contingencies	10 - -		20 - -	✓10 - -	39 7 7
b. Common Drawing Master—					
i. Establishment	240 - -	✓	240 ✓ -	✓240 - -	182 1 5
ii. Contingencies	10 - -	✓	10 - -	✓10 - -	7 10 3
c. Other items	- - -	440 - ✓	- - -	- - -	- - -
Total, Grant 2 ..		6080 - -	6090 - -	6080 - -	5807 4 1
GRANT 3.—(*Sanitation and Medical Services*)					
1. Hospitals and Dispensaries—					
a. Establishment	2200 - -	✓	2140 - -	✓2200 - -	2202 13 6
b. Medicines and Supplies	1800 - -		1800 - -	✓1800 - -	2071 8 7
c. Diet of Patients	1200 - -		1200 - -	✓1200 - -	1125 1 9
d. Sundries and Contingencies ..	900 - -	✓	900 - -	✓900 - -	650 2 -
e. Contributions to Local Boards ..	- - -	6100 - -	- - -	10 - -	- - -
&c., &c., &c. ..	- - -	✓	- - -	- - -	- - -
Carried forward ..		6100 - -	6040 - -	6110 - -	6049 9 10

Items.	Actuals of the first eight months of 1898-99.	Actuals of the last four months of 1897-98.	Probable receipts of the last four months of 1898-99.	Total of columns 2 and 4.	Budget grant 1898-99, ~~Ex~~ including 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 ..	21380 - -	12587 - -	14970 - -	36350 - -	35500 - -	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*cont.*						
c. Conservancy receipts—						
Sale-proceeds of night-soil, street refuse, &c.	362 - -	311 - -	358 - -	720 - -	√ 620 - -	Due to keen competition among the ryots at auction
d. i. Fees from educational institutions	30 - -	19 - -	20 - -	50 - -	√ 50 - -	
ii. Other revenue from educational institutions ..	- - -	- - -	- - -	- - -	√ - - -	
e i. Sale-proceeds and composition fees of medicines ..	147 - -	85 - -	23 - -	170 - -	√ 170 - -	
ii. Other Hospital receipts ..	18 - -	- - -	2 - -	20 - -	√ 10 - -	On account of the sale of a larger number of unserviceable bottles in the hospital.
f. i. Income from markets ..	1150 - -	616 - -	580 - -	1730 - -	√ 1850 - -	Owing to want of keen competition at auction
ii. ,, slaughter-houses.	444 - -	247 - -	226 - -	670 - -	√ 800 - -	..... Do —— Do
g. Other fees	- - -	- - -	- - -	- - -	- - -	
i. Warrant fees	7 - -	- - -	13 - -	20 - -	√ 20 - -	
ii. Distraint fees	6 - -	8 - -	4 - -	10 - -	√ 10 - -	
iii. License fees	1659 - -	427 - -	151 - -	1810 - -	√ 1640 - -	Owing to the grant of larger number of licenses granted for breaches
iv. Cart-stand fees	667 - -	290 - -	333 - -	1000 - -	√ 870 - -	Owing to the keen competition at auction of Kerosene oil depots
v. Other fees	6 - -	6 - -	14 - -	20 - -	√ 10 - -	Owing to the grant of more copies - rels from Distt & Deall registers
h. Fines under Municipal and other Acts	1063 - -	261 - -	137 - -	1200 - -	√ 700 - -	Owing to the infliction of heavy fines on infringers of Municipal law
i. Interest on investments—						
i. General, including choultries	- - -	- - -	- - -	- - -	- - -	
ii. Educational	- - -	- - -	- - -	- - -	- - -	
iii. Medical	65 - -	- - -	5 - -	70 - -	√ - - -	On account of the interest on the funded capital of the Hospital which is invested in the Savings bank
j. Premium on loans	- - -	- - -	- - -	- - -	- - -	
5. GRANTS AND CONTRIBUTIONS—						
a. From Government—						
i. Education—						
Normal stipends	- - -	- - -	- - -	- - -	- - -	
Buildings	- - -	- - -	- - -	- - -	- - -	
Municipal Schools	- - -	- - -	- - -	- - -	- - -	
Other purposes	85 - -	49 - -	125 - -	210 - -	√ 210 - -	
ii. Medical	- - -	- - -	- - -	- - -	- - -	
iii. Other purposes—						
Communications	- - -	- - -	- - -	- - -	- - -	
Water-supply	- - -	- - -	- - -	- - -	- - -	
Drainage	- - -	- - -	- - -	- - -	- - -	
Sanitation	- - -	- - -	- - -	- - -	- - -	
Other purposes	- - -	- - -	- - -	- - -	- - -	
b. From Local Boards—						
i. Education	- - -	- - -	- - -	- - -	- - -	
ii. Medical	3443 - -	- - -	7 - -	3450 - -	√ 3130 - -	On account of the novelty of the actual expenditure incurred in the hospital in the previous year
iii. Other purposes						
Carried forward ..	30532 - -	14906 - -	16968 - -	47500 - -	45590 - -	

STATEMENT VI.—Revised Estimate—(Charges) for 1898-99—*continued.*

Items.	Actuals of the first eight months of 1898-99.			Actuals of the last four months of 1897-98.			Probable charges of the last four months of 1898-99.			Total of columns 2 and 4.			Budget grant 1898-99 including 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 1—*(Public Works)*—																
1. NEW WORKS—																
a. Communications	2112	.	.	295	.	.	888	.	.	3000	.	.	√ 3000	.	.	
b. Buildings	658	.	.	1990	.	.	1147	.	.	1800	.	.	√ 3800	.	.	Owing to the construction of the New Hospital buildings being surrendered during the present year from the plans & estimates not being yet ready.
c. Drainage	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	
d. Water-supply	1055			783	.	.	215	.	.	1270	.	.	√ 600	.	.	.. owing to the additional allotment for Rs 670 proposed by the Sanitary Engineer towards the investigation of the water supply scheme.
2. REPAIRS—																
a. Communications	2410	.	.	1354	.	.	1290	.	.	4000	.	.	√ 4000	.	.	
b. Buildings	638	.	.	1146	.	.	362	.	.	1000	.	.	√ 1000	.	.	
c. Drainage—																
i. Repairs to works	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	
ii. Establishment for flushing drains, &c.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	
d. Water-supply—																
i. Repairs to works, machinery, &c.	320	.	.	66	.	.	380	.	.	700	.	.	√ 1000	.	.	Owing to the withdrawal of Rs 300 from this head for liquidation for plague charges in accordance with G.O. No 2078 M dated 6-12-99
ii. Establishment	146	.	.	97	.	.	84	.	.	260	.	.	√ 260	.	.	
iii. Contingencies	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	
3. ESTABLISHMENT	560	.	.	284	.	.	280	.	.	840	.	.	√ 840	.	.	
4. TOOLS AND PLANT AND OTHER STORES.	14	.	.	6	.	.	36	.	.	50	.	.	√ 50	.	.	
5. CONTRIBUTIONS—																
a. To Local Boards for works ..	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	
b. To Provincial Funds for scrutiny of estimates, &c.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	
c. To others for public works ..																
Total, Grant 1 ..	8238	.	.	6019	.	.	4682	.	.	12920	.	.	14550	.	.	
GRANT 2—(*Education*)—																
1. TRAINING SCHOOLS—																
a. Contributions to Local Boards ..	.	.	.	.	.	.	60	.	.	60	.	.	√ 60	.	.	
b. Stipends to Normal Students ..	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	
2. MUNICIPAL SCHOOLS—																
i. On Salary System—																
a. Establishment	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	
b. Contingencies	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	
ii. On Salary-Result System—																
a. Fixed Payments	575	.	.	313	.	.	285	.	.	860	.	.	√ 860	.	.	
b. Result stipends	.	.	.	73	.	.	160	.	.	160	.	.	√ 160	.	.	
c. Contingencies	146	.	.	107	.	.	64	.	.	210	.	.	√ 210	.	.	
3. SALARY GRANTS	821	.	.	404	.	.	429	.	.	1250	.	.	√ 1250	.	.	
4. Fixed and Result grants	8	.	.	2341	.	.	2392	.	.	2400	.	.	√ 2400	.	.	
5. BUILDING, FURNITURE, &C., GRANTS ..	101	.	.	104	.	.	199	.	.	300	.	.	√ 300	.	.	
6. INSPECTION—																
a. Contributions to Local Boards ..	60	.	.	.	.	.	.	.	.	60	.	.	√ 60	.	.	
Carried forward ..	1711	.	.	3342	.	.	3589	.	.	5300	.	.	5300	.	.	