Local & Munl. (189) · Department.

PRINTED.

G.O., No. 348 m

DATED 20/3/99

INDEXED.

[Despatch Abstract.]

Municipal Lands - Reserving the
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Government {1899} of Madras.

LOCAL AND MUNICIPAL.

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G.O., No. 398, M., 20th March 1899.

MARCH.

Municipal Budget.

Reviewing the Cuddapah — for 1899-1900

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From M.R.Ry. C. RAMACHANDRA RAO Garu, B.A., B.L., Chairman, Municipal Council, Cuddapah, to the Secretary to Government, Local and Municipal Department (through the Collector, Cuddapah), dated 31st January 1899, C. No. 420-Rev.

I have the honour to submit the budget estimate of the Cuddapah Municipality for the year 1899–1900, together with the revised estimate for 1898–99, as passed by the Council at their meeting held on the 21st of January 1899.

REVISED ESTIMATE FOR 1898–99.

2. The estimated receipts and charges of the Municipality for 1898–99 as finally approved by Government in G.O., No. 644 M., dated 24th March 1898, were Rupees 47,540 and Rs. 46,880, respectively. But the Government having subsequently in their order, Mis. No. 2149 M., dated the 14th of December 1898, reduced the estimated income for the year under water-tax from Rs. 5,500 to Rs. 4,000, the estimated receipts for the year became reduced from Rs. 47,540 to Rs. 46,040 and therefore less than the estimated expenditure for the year by Rs. 840.

3. The several items of receipts and charges for the year are detailed and revised in the accompanying statement No. VI, and the variations between the budget and the revised estimates are explained in the last column of the statement.

4. From the details in the statement, it will be observed that the increase in the receipts under—

	Rs.
(1) Tax on arts	200
(2) Tolls	1,435
(3) Rent of buildings	15
(4) Sale-proceeds of medicines	70
(5) Market fees	140
(6) License fees	100
(7) Cart-stand fees	40
(8) Contribution from Local Boards	500
(9) Advances	10

amounting to Rs. 2,510 is counterbalanced by decrease in receipts under—

(1) Opening balance	1,030
(2) Tax on buildings	200
(3) Water-tax on buildings	100
(4) Tax on animals	300
(5) Travellers' bungalow fees	50
(6) Conservancy receipts	50
(7) Income from slaughter-house	80
(8) Fines under Municipal and other Acts	150
(9) Contribution from Government for schools, &c.	230
(10) Private scavenging fees	100
(11) Realization of sinking fund	40

amounting to Rs. 2,330 and that the result is an increase of Rs. 180 in the total receipts for the year. This increase of Rs. 180 in the receipts is only nominal inasmuch as the increase under tolls, though shown under probable receipts for the year, appears, in the existing circumstances, unlikely to be fully realized without recourse to civil suits, as already anticipated—*vide* this office letter No. 651 to Government under date the 25th July 1898.

5. It will also be observed that the charges for the year are so revised that the smallest saving that can possibly be effected is utilized to meet the large and unavoidable increase of expenditure over the budget allotment amounting to Rs. 4,310 on account of medicines and supplies, diet of patients and contingent charges for the municipal hospital and for plague charges under Grant 3 relating to sanitation and medical services, and that the estimates of charges under each of the other four grants, relating, respectively, to public works, education, lighting and other miscellaneous purposes, and supervision and management are curtailed as low as possible within the budget allotments for the year. The total charges, nevertheless, exceed the total receipts by Rs. 2,600 and the year 1898–99 thus closes with a deficit.

This unfortunate state of things has followed even though no Secretary was appointed, no carriage allowance was drawn by the Chairman and no water-works overseer was employed and though the District Board increased its contribution by Rs. 500.

The abnormal increase of expenditure for the hospital in consequence of the unhealthiness of the town and its neighbourhood during the year, in spite of constant effort on the part of the District Medical and Sanitary Officer to curtail it to as low a limit as possible, has swallowed up the savings effected under other heads out of strict economy.

6. This deficit in the current year of Rs. 2,600 (or even more unless the tolls revenue be fully realized) must inevitably affect prejudicially the budget for the ensuing year, unless the Government is pleased to sanction a contribution from Provincial funds towards the amount spent for plague charges during the year in excess of the budget allotment for the same and unless the Government is pleased to reconsider the question of payment to the District Board of a portion of the toll revenue and exempt the Council from the liability as a temporary measure until at least half the amount of the water-works loan is repaid.

BUDGET ESTIMATE FOR 1899–1900.

7. The year 1899–1900 thus opens with a deficit of Rs. 2,600 and, in consequence thereof, the receipts for the year, though estimated at Rs. 46,160, actually amount to Rs. 43,560 and the charges for the year amount to Rs. 48,640. The year 1899–1900 also closes unavoidably with a minus balance of Rs. 5,080. The important items of receipts and charges are noticed below.

Receipts.

8. *Tax on Arts.*—This tax is estimated at Rs. 4,000 with reference to the revised estimate for the current year, viz., Rs. 4,200. It is feared that there will be considerable reduction if the tax is imposed according to the strict letter of the law with reference to the estimated monthly income of the assessees.

9. *Tax on Buildings.*—This tax is levied at the rate of 7½ per cent. of the annual rent value of buildings. The annual rent value is estimated on the actual rent for which the buildings are let, so far as it can be ascertained, and, if the houses are in the occupation of the owners themselves, it is calculated on the actual or estimated cost at 12 per cent. in the case of houses built after European style and at 8 per cent. on houses built after Native style, due consideration being given to the importance of the locality in which the houses are situated. This has been the method adopted in this Municipality for the last several years for levying the assessments on buildings under the appr val of the Government and it is similar to that adopted in several other Municipalities. The same method has been adopted for the revision of the tax now in progress. But in paragraph 2 of the Order, Mis. No. 2149 M., dated the 14th December 1898, the Government observe that the method of fixing the annual value

of buildings at a certain percentage rate on their actual or estimated value is opposed to section 65 (1) of the Act. The Council is in doubt as to what other method should be adopted for revising the assessment, if not the percentage rate which it has fixed as the gross annual rent at which the buildings might reasonably be expected to let, and as it is not likely that there will be any increase by the revision of the tax by adopting any method other than the one now in force, the estimate for the current year under this tax, viz. Rs. 10,000, is repeated for the ensuing year.

10. *Water-tax on Buildings.*—The percentage at which this tax is levied has been increased from 3 to 4 with effect from the beginning of the next financial year. This tax is therefore estimated at Rs. 5,000.

11. *Tax on Lands.*—This is estimated at Rs. 400, the increase of Rs. 200 over the current year's estimate being due to the arrears outstanding for collection.

12. *Tolls.*—In consequence of the heavy loss sustained by the renters this year, the gross receipts from tolls are estimated at Rs. 6,680, and deducting the District Board's share amounting to Rs. 1,680, the balance of Rs. 5,000 is taken credit for as income from tolls for 1899–1900.

13. *Fees from Educational Institutions.*—This is estimated at Rs. 4,190 as detailed below:—

	Rs.
(1) Municipal High School—	
High school department	2,330
Middle school ,, ...	1,700
(2) Municipal Primary School—	
Hindu department	130
Muhammadan department	20
Agady Muhammadan school	10
Sayipet school	
Panchama school at Yerramukapally	No fees collected.
Total ..	4,190

14. *Grants and Contributions.*—A sum of Rs. 70 is taken credit for on account of stipendiary grant for two teachers to be sent up for training. Credit is also taken for a further sum of Rs. 2,350 as detailed below on account of the net cost of the high school department of the Municipal high school and the moiety of the pay of the drawing master, employed for the municipal and aided schools:—

	Rs.
Pay of the head-master	2,400
,, first assistant	1,075
,, second ,, ...	788
Common charges debitable to the high school department according to the proportion of the strength $\frac{70}{165} \times 606$ or	263
	4,526
Deduct—School-fees anticipated in the high school department ..	2,330
Net cost ..	2,196
Add—Moiety of the drawing master's pay	150
Total ..	2,346

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

15. *Contribution from Local Boards.*—In view of the increased charges incurred on account of the Municipal hospital, Cuddapah, and the fact that a large number of patients is made up of those who come from outside the municipal limits, the District Board were requested to increase their contribution to Rs. 3,000 and they were pleased to do so and this amount is therefore taken credit for.

Charges.

16. *Grant 1, New Works—Buildings.*—Provision is made for the construction of a dressing room for the municipal hospital at a cost of Rs. 200 and a tiffin shed for the high school at a cost of Rs. 100. These two buildings are emergent and quite [illegible]vitable.

Water-supply.—Provision is made for the extension of water-supply to Agady and Sayipet at a cost of Rs. 200. For the last six years the major portion of these suburbs have not enjoyed the benefit of the Bugga water.

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

18. *Buildings.*—A sum of Rs. 1,200 is provided under this head for repairing the municipal high school and primary school buildings, travellers' bungalow, market and slaughter-house buildings, hospital buildings, toll-gate sheds, engine shed at Bugga and the several latrines in the town as detailed in statement II-A.

19. *Water-supply—Repairs to Works and Machinery.*—Provision is made for repairs to the engines at Bugga works and the platforms to fountains in the town at a cost of Rs. 400.

20. *Establishment.*—The present establishment for water works consisting of an overseer on Rs. 30 + 10, a driver on Rs. 30, a fireman on Rs. 20, two engine coolies at Rs. 6 each and a fitter on Rs. 8 *per mensem* will continue for next year with the addition of the scavenger on Rs. 6 *per mensem* now spared from the conservancy staff for service at Bugga. The cost of the establishment amounts to Rs. 1,390 against Rs. 1,320 in the current year.

21. *Contingencies.*—A sum of Rs. 1,500 is provided for the inspection of engines and for fuel and other articles required for the working of the engines:—

	Rs.
Inspection of engines	300
Fuel	1,000
Oil, &c.	200
Total ..	1,500

22. *Public Works Establishment.*—The establishment maintained at present for the public works consists of an overseer on Rs. 25 and a maistry on Rs. 12 *per mensem.* The road and other works under this grant are undertaken on contract system, supervised by the Chairman and the ward councillors concerned from time to time and paid for on the check-measurement certificate of the councillor concerned. The overseer prepares estimates for works and supervises the work of the road coolies and the maistry in doing petty patch works here and there on roads and streets and cutting side-drains, &c. The Council observes that, in the above circumstances, neither the overseer nor the maistry has sufficient work to attend to. The water-works overseer on Rs. 40 per mensem has not work enough to keep him fully engaged owing to the extension of water-supply in the town being almost complete. In fact the whole of the current year the work was managed without the overseer, the fitter attending to the laying of pipes and to the petty repairs and the Chairman personally supervising the distribution of the water and the work of the staff at the Bugga works. The Council proposes therefore that one overseer be maintained on Rs. 40 per mensem for both water works and the public works and that the appointment of a separate overseer for public works be abolished with effect from the beginning of the next year, so that the overseer may with the help of the fitter for water works and maistry for the public works, manage both the works under the general supervision of the Chairman, the Secretary and ward councillors.

23. *Grant 2, Education—Training Schools—Stipends to Normal Students.*—A sum of Rs. 120 is provided for stipends to teachers to be sent up for training in 1899–1900.

24. *Municipal Schools—Salary System—Establishment.*—The first, second and the fourth assistant masters of the municipal high school will become entitled to increments of Rs. 5, 4 and 3, respectively, in the ensuing year and provision has accordingly

been made for the same. Provision is also made for a Persian and Hindustani munshi for the high school on Rs. 10 *per mensem* and, as in the current year, one-half of the drawing master's pay is shown under this head, the other half being debited to schools on the salary-result system. The cost of the high school establishment is estimated at Rs. 7,000 and a further sum of Rs. 300 is provided for contingencies as shown below :—

	Rs.
Prize books	90
Charges connected with periodical examinations	30
Hot weather charges	30
Stationery, class books, maps, &c.	100
Furniture	30
Other miscellaneous charges	20
Total ..	300

25. *Salary-result System.*—The five schools now managed by the Council on the salary-result system will continue for the next year and their cost is estimated at Rs. 1,660 for establishment, Rs. 500 for result stipends and Rs. 100 for contingencies, against Rs. 1,640, Rs. 500 and Rs. 100, respectively, in the current year. The increase in the cost of establishment is due to the pay of the third assistant master of the Muhammadan department of the Municipal primary school being increased from Rs. 6 to Rs. 8 *per mensem*, in view of the fact that he is a trained teacher with five years' good service in the same school and that no teacher in the Hindu department of the same school is paid less than Rs. 8 *per mensem*. Besides, the Council is of opinion that Rs. 6 is too low a pay for a teacher, the peon attached to the school being paid at Rs. 6 per mensem. The sum of Rs. 500 provided under result stipends is distributed among the five schools as shown below :—

	Rs.
Municipal Primary School—	
Hindu department	300
Muhammadan department	150
Do. school at Agady	20
Sayipet school	15
Panchama school at Yerrumukkapally	15
Total ..	500

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

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

26. *Result Grants.*—As in the current year, a sum of Rs. 400 is provided under result grants for the Hindu and Muhammadan pial schools in the Municipality.

27. *Inspection—Contribution to Local Boards.*—Provision is made for the usual contribution of Rs. 90 to the District Board, Cuddapah, for the inspection of the Muhammadan result schools in the Municipality by the District Board's Inspecting schoolmaster. Provision is also made for an Inspecting schoolmaster on Rs. 15 *per mensem* for the inspection of the Hindu result schools in the Municipality and for a gymnastic instructor for elementary schools on Rs. 10 per mensem, as in the current year, Rs. 10 being allotted for the purchase of apparatus, if necessary.

28. The estimated outlay on education for 1899–1900 amounts to Rs. 10,490 against Rs. 10,410 in the current year.

29. *Grant 3, Medical, &c.,—Hospitals and Dispensaries.*—The present establishment for the Municipal hospital, including the ward attendant on Rs. 7 per mensem appointed during the current year, will continue for the ensuing year at a cost of Rs. 2,870 and the following allotments are made for medicines and supplies, diet of patients and sundries and contingencies for the hospital for next year :—

	Rs.
Medicines and supplies	2,000
Diet of patients	1,300
Sundries and contingencies	800
Bedding and clothing	100
Furniture	100
Stationery, &c.	50
Total ..	4,350

In the present state of the Municipal finances, the Council regret their inability to provide Rs. 1,500 for diet of patients and Rs. 1,250 for contingencies, as proposed by the District Medical and Sanitary Officer in charge of the Municipal hospital.

30. *Vaccination.*—As in the current year, the cost of vaccination for the ensuing year is estimated at Rs. 120 for establishment and Rs. 20 for contingencies and the present arrangement with the District Board for the supply of animal lymph will continue for next year.

31. *Registration.*—The pay of the registrar of births and deaths, which was formerly Rs. 15 per mensem, was some years ago reduced to Rs. 10 per mensem and the present man has been, for the last 10 years of his service in this Municipality, drawing pay at the reduced rate. Considering the responsible work he is entrusted with, and also the amount of it, the Council have increased his pay from Rs. 10 to Rs. 12 per mensem and funds have accordingly been provided for the same. The cost of registration will therefore amount to Rs. 140 for establishment and Rs. 20 for contingencies against Rs. 120 and Rs. 20, respectively, in the current year.

32. *Conservancy, road-cleaning and road-watering.*—The present establishment for general conservancy will continue for the next year, the cost thereof being the same as that in the current year and that for private scavenging will also continue for next year, but at a cost of Rs. 1,010 against Rs. 1,060 in the current year, the decrease being due to provision having been made for 16 scavengers at Rs. 4 each per mensem for next year against 17 in the current year. The provision made in the current year for hire of carts for the removal of street sweepings and night-soil is repeated for the ensuing year and it includes a small provision for the purchase of a few air-tight iron receptacles for use at the public latrines.

33. *Cholera and Plague charges.*—A sum of Rs. 700 is provided under this head, the population of the town being only 17,379 as per last census.

34. The total expenditure estimated under Grant 3 for 1899–1900 is Rs. 16,810 against Rs. 19,710, the revised estimate for the current year.

35. *Grant 4, Lighting, &c.*—The present arrangement for the lighting of lamps in the Municipality will continue for next year and the provision made for the current year is repeated for the next year. It includes a small provision for the increase of the number of lights in the town.

36. *Slaughter-houses—Establishment.*—The establishment maintained for the two slaughter-houses in the Municipality formerly consisted of three servants on Rs. 6 each per mensem and the number was reduced to two in the current year, but it having been found impracticable for two coolies to do the work, a third man was again appointed in the current year. Provision is therefore made for three coolies on Rs. 6 each per mensem for next year. The other establishments under this grant will continue for next year, the cost thereof being the same as that in the current year.

37. *Other Charges—Other Items.*—A sum of Rs. 400 is provided under this head as detailed below:—

	Rs.
Kist on Municipal lands	10
Cost of tin tickets for carts and vehicles	30
Pay of tom-tom beater	36
Recoupment of the Hospital Endowment fund	200
Numbering houses	100
Other miscellaneous charges	24
Total ..	400

38. The total expenditure estimated under Grant 4 for 1899–1900 amounts thus to Rs. 3,230 against Rs. 2,970, the revised estimate for the current year.

39. *Grant 5, Supervision and Management.*—The establishment, including Secretary on Rs. 100 per mensem, sanctioned for the current year for the office and the collection of taxes will continue for the ensuing year, with the addition of an attender on Rs. 8 per mensem. An attender for the office is an absolute necessity and the Council is of opinion that, by appointing for the place a man who knows binding, painting, &c., the charges now incurred for binding books, writing street boards, market and toll-gate boards, numbering houses, making tin tickets for carts and for a number of other petty things will be a saving to the Municipality and that his services will be of great advantage to the office and the collection establishments. Funds have accordingly been provided for the same. The office manager has drawn his pay at Rs. 60 per mensem in the current year and the Council unanimously resolve that, in consideration of the meritorious and approved service he has done and the heavy loss otherwise which undeservedly falls on him, his present pay of Rs. 60 be continued to him as a personal and special allowance. With these modifications the cost of the office and the collection establishments for the next year amounts to Rs. 3,750 against Rs. 2,560, the revised estimate for the current year.

40. *Repayment of Debt.*—Provision is made for the investment of Rs. 2,000 on account of the Water Works Sinking Fund for 1899–1900 as also for the repayment of the special loan and interest on the Municipal debentures during the year.

Disposal No. 1—Tour.

Forwarded.

2. In paragraphs 5 and 6, the Chairman states in a general way that there has been a large and unavoidable increase of expenditure during 1898–99 over the budget allotment amounting to Rs. 4,310 on account of medicines and supplies, diet of patients, and contingent charges for the Municipal hospital and for plague charges, &c. From pages 54 and 55 of the detailed estimate submitted, it will be seen that the charges under medicines and supplies are as follows:—

Items.	Original estimate for 1898–1899.	Revised estimate for 1898–1899.	Increase.
	Rs.	Rs.	Rs.
Medicines and supplies	1,200	3,830	+ 2,630
Diet of patients	1,200	1,720	+ 520
Sundries and contingencies	850	980	+ 130
Total ..	3,250	6,530	+ 3,280

The expenditure over the original estimate is nearly doubled under the above three items. The actuals of the first eight months of the year under these items is Rs. 1,653 while the amount proposed to be utilized for the last four months is 4,877 against Rs. 1,296 during the corresponding period of the previous year. The increase is enormous and the explanation given in the remarks column of the tabular statement, viz., that the increase is due to the unusual prevalence of fever and the large number

of patients treated seems quite inadequate. These items seem to require very careful scrutiny and I have called for a special report on the subject from the Council and from the District Medical and Sanitary Officer. The *minus* balance at the end of the year (1898–99) will disappear if steps are taken to reduce the very high expenditure pointed out above. The increase of expenditure on account of plague is only Rs. 1,429 which is more than counterbalanced by the savings under repairs and communications. I am, however, doubtful whether much saving can be shown. The year has been especially unhealthy. I was in Cuddapah for a fortnight after Xmas and began to feel myself unwell. I left the place and recovered, but the Local Fund Engineer, Police Superintendent and the Doctor himself all went down with fever. The native population has been down in hundreds. In addition to this, Cuddapah enjoys the services of an extremely able and popular doctor and I have no doubt that his reputation has added much to the hospital expenditure. The fact is that Cuddapah is a small town of only 15,000 people and can't really afford the large amount of free medical relief that it tries to dispense; either the operations of the hospital must be curtailed or people must pay something for medicines and treatment. If a charge of an anna per head of patients treated or some such charge were made, it would solve the difficulty. An anna per head per visit subject to a maximum of 8 annas would yield a handsome revenue and there is really no reason why people should get medical attendance absolutely free.

3. According to the Chairman's budget the surplus balance at the beginning of the current year was Rs. 210. At the end of the current year (1898–99) it is expected that there will be a deficit of Rs. 2,600. The expenditure during the next year is estimated to exceed the receipts by Rs. 2,480 and the gross deficit at the end of 1899–1900 is expected to be Rs. 5,080.

As the deficit thus occurs during a period two years running and is steadily on the increase, the Chairman's report would be expected to deal with the question more fully and clearly, explaining the causes that have led to this state of things and suggesting remedies, if any. The Chairman's report was received by me so late that there is hardly time left for me to go into the matter fully, as Government has called for the budget by wire. I have, however, appended a statement showing the average actual receipts and charges under the various items during the previous three years, as compared with the revised estimate for 1898–99 and the budget estimate for 1899–1900. It will be seen from this statement that the average receipts during the three years ending 1897–98 was Rs. 46,706 and that the revised estimate for 1898–99 and the budget estimate for 1899–1900 fall short of this amount only by Rs. 276 and Rs. 546, respectively. Going into details, I do not find any great variations under any of the items of receipts except under water-tax and receipts from tolls. During 1899–1900, there will be an increase of Rs. 1,000 under the former head, as the rate of tax is proposed to be raised, while the revenue from tolls is expected to fall off by Rs. 1,600, the reason assigned by the Chairman being that the renters of the current year sustained heavy losses—*vide* paragraph 12 of the Chairman's letter. The tolls for the next year have not yet been sold and it seems premature to calculate on a loss of Rs. 1,600 over the average under this item. I think that at least Rs. 6,000 may be adopted as the budget estimate for 1899–1900, allowing Rs. 600 for possible decrease in bids. The variations under the other items are small and do not call for notice.

As regards charges, the above statement will show that the average expenditure during the three years ending 1897–98 was Rs. 48,782, and that the amount proposed to be spent in 1898–99 is only Rs. 38 in excess of it, while the expenditure proposed for 1899–1900 is Rs. 142 less than the average. It will also be observed that while the average receipts of the Municipality amount to about Rs. 46,000 per annum, the average annual expenditure comes to about Rs. 48,700, thus exceeding the amount available for expenditure by Rs. 2,700. This being so, it is clear that either the sources of revenue must be developed or expenditure must be decreased. The table printed in page 37 (Appendix IX) of the General Municipal Review for 1897–98 shows that the incidence of taxation in this Municipality is already so high as Rs. 1-2-9, the average being As. 11; and I do not think that except under water-tax, there is much scope for the development of the revenue. It seems, therefore, necessary to take steps to keep the expenditure within the revenue realized.

On an examination of the several items under charges, I find that the proposed expenditure under Grant 3 (Sanitation and Medical Services) for 1898–99 and 1899–1900 is very much in excess of the average. I have already referred to this in paragraph 2 *supra*. The expenditure of Rs. 4,428 during 1898–99 over the average of three years should not, in my opinion, be allowed. Until the special report I have called for (*vide* paragraph 2 *supra*) is received, I think the amount under this head for 1898–99 may be limited to Rs. 16,000 as against Rs. 19,710 provided in the revised estimate for that year. This will raise the closing balance for that year and the opening balance for 1899–1900 to Rs. 1,110 instead of a *minus* balance of Rs. 2,600. For the year 1899–1900 also the expenditure under this head should be reduced from Rs. 16,810 to Rs. 16,000. Then as above stated either the work of the hospital must be curtailed or a small charge made for treatment, or a public subscription raised in the town for hospital purposes. Under Grant 5 (Supervision and Management) the proposed expenditure for 1899–1900 exceeds the average by Rs. 766. I am surprised to find that, in the present state of the Municipal finances, the Council has thought it fit to recommend the continuance of the present pay of Rs. 60 to the manager as a personal allowance and the entertainment of an attender on Rs. 8 for the Municipal office. I think that the personal allowance of Rs. 25 and the attender on Rs. 8 should be disallowed. When there is a well-paid Secretary, there is no need to pay the manager such a high sum. There will thus be a saving of Rs. 396 under this item. Increase is also proposed under establishments under other grants also (*vide* the proposition statement for revision of establishment), such as a scavenger on Rs. 6, one ward attendant on Rs. 7, addition of Rs. 2 to the pay of the registrar of births and deaths and one cooly on Rs. 6. These should not, I think, be allowed until the finances improve. The total amount thus saved under these items will be Rs. 252.

If my suggestions are carried out, the revised estimate for 1898–99 and the budget estimate for 1899–1900 will stand as follows:—

	Revised estimate, for 1898–99.
	Rs.
Opening balance	210
Total receipts as per Chairman's report	46,010
Total Receipts as per Chairman's report	46,220
Charges	48,820
Deduct amount proposed to be disallowed under "Sanitary and Medical Supplies"	*3,710
Net	45,110
Closing balance	+ 1,110

Rs.	
* 19,710	Amount provided.
16,000	Amount proposed.
3,710	to be disallowed.

	Budget estimate, for 1899–1900.
	Rs.
Opening balance	+ 1,110
Receipts as per Chairman's report	46,160
Add amount of tolls prematurely deducted by the Chairman	1,000
	47,160
Total	48,270

Charges.		Rs.		
Figures as per Chairman's report		48,640		
Amount proposed to be disallowed under Sanction and Medical, Rs. 16,810 — 16,000 = 810	810			
Amount proposed to be disallowed under Supervision and establishment, &c.	648	1,458		47,182
			Closing balance.	+ 1,088

The Chairman suggests in paragraph 6 that the amount spent on account of plague during 1898–99 in excess of the budget allotment should be contributed by Government. The year has not yet closed and the question may be considered when the Chairman's reply about the enormous increase of expenditure under "Medical" is received and disposed of by Government.

Camp, Madanapalle,
12*th February* 1899.

(Sgned) H. O. D. HARDING,
Acting Collector.

From M.R.Ry. C. RAMACHENDRA ROW Garu, B.A., B.L., Chairman, Municipal Council, Cuddapah, to the Secretary to Government, Local and Municipal Department (through the Collector of Cuddapah), dated 16th December 1898, No. 1211.

I have the honour to enclose a copy of the Council's resolution, dated the 9th December 1898, raising the water-tax on buildings and lands from 3 to 4 per cent. for reasons stated in paragraph 6 of this office letter, No. 166, dated 27th February 1898, embodied in G.O., No. 644 M., dated 24th March 1898, and to request that you will be so good as to obtain the sanction of Government to the levying of the tax from the next official year at the increased rate. The increase slight as it is, is likely to be felt as oppressive if there is not adequate supply of water during the next year.

C. No. 4552-Rev.

Forwarded.

(Signed) H. O. D. HARDING,
23*rd December* 1898. *Acting Collector.*

From J. A. JONES, Esq., M.I.C.E., F.R.S.E., Sanitary Engineer to Government, to the Secretary to Government, Local and Municipal Department, dated Madras, 7th February 1899, No. 155.

With reference to the budget estimate of the Cuddapah Municipal Council for 1899–1900, of which an extract has been sent to this office, I have the honour to state that the allotments under II (*d*) Repairs—Water-supply call for no remarks.

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, 7th February 1899, No. 1457.

Referring to the budget estimate of the Cuddapah Municipality for 1899–1900, I have the honour to state that the allotments made therein under the several heads of Grant 2 may be accepted. The net expenditure proposed is Rs 3,810 (Rs. 10,490 —6,680), which is about 12·5 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, 9th February 1899, No. 148.

I have the honour to state that the provision made in Grant 3 of the budget estimate of the Cuddapah 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, 1st March 1899, No. 702-S.

I have the honour to offer the following remarks on the Cuddapah Municipal budget for 1899–1900 :—

(1) The allotment for vaccination is sufficient.

(2) The Council's proposal to increase the salary of the registration clerk from Rs. 10 to Rs. 12 has my support.

(3) The provision for conservancy is only 19·6 per cent. of the estimated receipts and is considerably below the general average for the District Municipalities for 1897–98.

From the Chairman, Municipal Council, Cuddapah, dated 8th November 1898, No. 1019.

From the Accountant-General, Madras, dated 16th November 1898, No. 5006.

ABSTRACT.—Forwarding, for orders of Government, copy of letter, No. 981, dated 31st October 1898, from the Chairman, Municipal Council, Cuddapah, stating that the budget allotment of Rs. 700 under plague charges has already been exceeded and that the Municipal Council is unable to provide any more funds for the purpose.

From the Plague Commissioner, Madras, dated 12th January 1899.

ABSTRACT.—Submitting for orders letter from the Collector of Cuddapah requesting that a grant-in-aid of Rs. 1,200 may be sanctioned from Provincial funds to the Cuddapah Municipality for plague expenditure.

ORDER—No. 398 M., dated 20th March 1899.

The estimated receipts and charges of the Cuddapah 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	467	1,240	210	2,820
Tax on Arts	4,175	4,010	4,210	4,010
,, Buildings and Lands	10,076	10,210	10,010	10,410
Water and Drainage Tax on Buildings and Lands	4,029	4,000	3,900	5,000
Tax on Vehicles and Animals	1,104	1,420	1,120	1,120
,, Carts	1,016	1,000	1,000	1,000
Tolls	4,609	5,250	6,685	6,000
Realizations under Special Acts	50	50	50	50
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	478	280	245	250
Conservancy Receipts	275	300	250	250
Fees and Revenue from Educational Institutions	4,048	4,000	4,000	4,190
,, ,, Medical Institutions	69	50	120	100
Income from Markets and Slaughter-houses	5,427	6,000	6,060	5,900
License Fees	435	400	500	450
Other Fees	276	280	320	310
Fines under Municipal and other Acts	257	400	250	250
Interest on Investments and Premium on Loans	443	470	470	470
Grants and Contributions from Government	2,461	2,610	2,380	2,420
,, ,, ,, Local Boards	2,000	2,000	2,500	3,000
Recoveries for Services to Private Individuals	1,165	1,250	1,150	1,210
Miscellaneous	33	60	60	20
Loans	..	..	1,900	3,000
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	655	700	660	700
Advances Recovered	102	60	70	50
Total	43,183	44,800	47,910	50,160
Grand Total	43,650	46,040	48,120	52,980

—	Actuals, 1897–98.	Budget estimate, 1898–99.	Revised estimate, 1898–99.	Budget estimate, 1899–1900.
Charges—cont.	Rs.	Rs.	Rs.	Rs.
GRANT 1—				
New Works—				
Buildings	23	..	..	300
Water-supply	..	..	..	200
Repairs—				
Communications	1,960	2,500	1,500	2,500
Buildings	303	200	200	1,200
Water-supply	3,912	3,520	3,560	3,220
Miscellaneous Public Improvements	4	..	..	..
Establishment	598	450	450	150
Tools and Plant and other Stores	..	20	30	20
Total	6,800	6,690	5,740	7,590
GRANT 2—				
Training Schools	44	120	80	120
Municipal Schools—				
On the Salary System	7,089	7,240	6,940	7,180
,, Salary-result System	2,242	2,240	1,970	2,260
Grants-in-aid—				
Fixed and Result Grants	396	400	400	400
Building, Furniture, &c., Grants	36	..	..	..
Inspection	278	280	200	280
Miscellaneous	120	130	430	130
Total	10,205	10,410	10,020	10,370
GRANT 3—				
Hospitals and Dispensaries	5,838	6,010	5,450	6,330
Contributions	435	250	430	250
Vaccination	135	140	140	140
Registration of Births and Deaths	129	140	140	140
Conservancy, Road-cleaning and Road-watering	9,123	9,100	10,030	11,580
Total	15,660	15,640	16,190	18,440
GRANT 4—				
Lighting	1,301	1,700	1,700	1,700
Markets and Slaughter-houses	357	230	290	230
Travellers' Bungalows	131	130	130	130
Avenues	160	160	110	160
Public Garden, Survey of Land, Fire and other Charges	937	840	740	940
Total	2,886	3,060	2,970	3,160
GRANT 5—				
Supervision and Management	4,200	4,350	3,600	4,350
Repayment of Debt	268	3,350	3,310	2,310
Interest on Loan	3,324	3,330	3,320	3,310
Advances Recoverable	84	50	130	50
Refunds	13	..	20	20
Grand Total	43,440	46,880	45,300	49,600
Balance	210	— 840	2,820	3,380

REVISED ESTIMATE FOR 1898–99.

2. The current receipts and charges are now estimated at Rs. 46,010 and Rs. 48,820, respectively, against Rs. 44,800 and Rs. 46,880 anticipated in the sanctioned budget. There is an increase in the receipts chiefly under tolls and contributions from Local Boards, which is partly counterbalanced by a decrease under the tax on animals; while under charges the increase which appears under Grant 3 is partly met by a decrease under Grants 1 and 5. The collections under the tax on lands during the first eight months of the year were again very unsatisfactory. Steps should be taken to prevent a recurrence of this irregularity. The Government sees no sufficient grounds for reconsidering its Order No. 2237 L., dated 24th November 1896, requiring the Municipal Council to pay one-fourth of its toll revenue to the District Board. Nor can the request of the Chairman for a contribution from Provincial funds for plague charges be complied with. But credit will be taken for a loan of Rs. 1,900 from Imperial funds in order to enable the Municipal Council to meet these charges. The report called for from the Chairman in paragraph 2 of the Collector's endorsement regarding the large increase in the estimated expenditure on the upkeep of the Municipal hospital is awaited. Meanwhile the allotment under this head will be

reduced from Rs. 9,160 to Rs. 5,450, as suggested by the Collector. With reference to G.O., No. 285, Financial, dated 22nd February 1899, communicated with G.O., No. 534 L., dated 8th March 1899, the provision for plague charges will be raised from Rs. 1,730 to Rs. 1,920. The balance to be carried forward to the next year's budget will then be Rs. 2,820.

BUDGET ESTIMATE FOR 1899–1900.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 46,160 against Rs. 47,910 in the revised estimate. A decrease occurs mainly under tolls and loans, but it is partly met by an increase under the water and drainage tax and contributions from Local Boards. With reference to paragraph 9 of the Chairman's letter, it is observed that the annual value of a building for purposes of assessment should not be fixed at a certain percentage rate on its actual or estimated value, but should be determined with reference to the gross rent at which the building may reasonably be expected to let from month to month or from year to year, regard being had to the size and situation of the building and the rent at which the neighbouring houses are let. The Municipal Council's proposal to increase the rate of the water and drainage tax from 3 to 4 per cent. of the annual value is sanctioned. As recommended by the Collector in paragraph 3 of his endorsement, the estimated income from tolls will be raised from Rs. 5,000 to Rs. 6,000. His suggestion to levy a fee of one anna per visit from every patient attending the municipal hospital cannot be approved, as it is inadmissible under section 125 (1) of the District Municipalities Act. Credit will be taken for a loan of Rs. 3,000 from Imperial funds in order to enable the Municipal Council to make the necessary provision for plague charges.

4. *Charges.*—(1) The probable charges are put down at Rs. 48,630 against the revised estimate of Rs. 45,300, the increase being mostly under Grants 1 and 5.

(2) *Grant 1.*— The abolition of the post of Public Works overseer on Rs. 25, proposed in paragraph 22 of the Chairman's letter, is sanctioned; but the entertainment of a scavenger on Rs. 6 for the water-works, referred to in paragraph 20, will be disallowed for want of funds.

(3) *Grant 2.*—The increase from Rs. 6 to Rs. 8 in the pay of the third master of the Muhammadan department of the Municipal primary school, proposed in paragraph 25, is approved; but in the existing state of the Municipal finances, the Council's proposal in paragraph 24 to entertain a Persian and Hindustani munshi on Rs. 10 for the high school cannot be sanctioned.

(4) *Grants 3 and 4.*—As suggested by the Collector in paragraph 3 of his endorsement, the allotment for the Municipal hospital will be reduced from Rs. 7,220 to Rs. 6,410. The entertainment of an additional ward attendant on Rs. 7 for this hospital and of a servant on Rs. 6 for the slaughter-house, and the increase from Rs. 10 to Rs. 12 in the pay of the registrar of births and deaths, referred to in paragraphs 29, 36 and 31, respectively, must be disallowed for want of funds. The abolition of the post of a private scavenger on Rs. 4, proposed in paragraph 32, is approved. With reference to G.O., No. 1259, Financial, dated 28th December 1898, communicated with G.O., No. 44 L., dated 11th January 1899, the provision for plague charges will be raised from Rs. 700 to Rs. 3,240.

(5) *Grant 5.*—For the reasons assigned by the Collector in paragraph 3 of his endorsement, the Municipal Council's proposals in paragraph 39 to pay the present manager a salary of Rs. 60 as a special case and to entertain an attender on Rs. 8 for the Municipal office cannot be sanctioned. The pay of the manager should be reduced to Rs. 35 from the date on which the Secretary joined his duty.

5. As revised by Government, the budget closes with a balance of Rs. 3,380 or 7·1 per cent. of the estimated ordinary receipts. The attention of the Municipal Council is drawn to the remarks of the Collector in paragraph 3 of his endorsement regarding the necessity for developing the resources of the Municipality and curtailing its expenditure.

6. If the loan of Rs. 3,000 for which credit has been taken in paragraph 3 *supra* be not sanctioned by the Government of India, the budget will have to be recast.

(True Extract.)

H. TREMENHEERE,
Secretary to Government.

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

Exd. A. F. Eccleston.

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

Proof for approval.

S. Subba Narasimha
V.R.
29/3/99

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G.O., No. 398, M., 20th March 1899.

MARCH.

Municipal Budget.

Reviewing the Cuddapah — for 1899–1900

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From M.R.Ry. C. RAMACHANDRA RAO Garu, B.A., B.L., Chairman, Municipal Council, Cuddapah, to the Secretary to Government, Local and Municipal Department (through the Collector, Cuddapah), dated 31st January 1899, C. No. 420-Rev.

I have the honour to submit the budget estimate of the Cuddapah Municipality for the year 1899–1900, together with the revised estimate for 1898–99, as passed by the Council at their meeting held on the 21st of January 1899.

REVISED ESTIMATE FOR 1898–99.

2. The estimated receipts and charges of the Municipality for 1898–99 as finally approved by Government in G.O., No. 644 M., dated 24th March 1898, were Rupees 47,540 and Rs. 46,880, respectively. But the Government having subsequently in their order, Mis. No. 2149 M., dated the 14th of December 1898, reduced the estimated income for the year under water-tax from Rs. 5,500 to Rs. 4,000, the estimated receipts for the year became reduced from Rs. 47,540 to Rs. 46,040 and therefore less than the estimated expenditure for the year by Rs. 840.

3. The several items of receipts and charges for the year are detailed and revised in the accompanying statement No. VI, and the variations between the budget and the revised estimates are explained in the last column of the statement.

4. From the details in the statement, it will be observed that the increase in the receipts under—

	Rs.
(1) Tax on arts	200
(2) Tolls	1,435
(3) Rent of buildings	15
(4) Sale-proceeds of medicines	70
(5) Market fees	140
(6) License fees	100
(7) Cart-stand fees	40
(8) Contribution from Local Boards	500
(9) Advances	10

amounting to Rs. 2,510 is counterbalanced by decrease in receipts under—

(1) Opening balance	1,030
(2) Tax on buildings	200
(3) Water-tax on buildings	100
(4) Tax on animals	300
(5) Travellers' bungalow fees	50
(6) Conservancy receipts	50
(7) Income from slaughter-house	80
(8) Fines under Municipal and other Acts	150
(9) Contribution from Government for schools, &c.	230
(10) Private scavenging fees	100
(11) Realization of sinking fund	40

amounting to Rs. 2,330 and that the result is an increase of Rs. 180 in the total receipts for the year. This increase of Rs. 180 in the receipts is only nominal inasmuch as the increase under tolls, though shown under probable receipts for the year, appears, in the existing circumstances, unlikely to be fully realized without recourse to civil suits, as already anticipated—*vide* this office letter No. 651 to Government under date the 25th July 1898.

5. It will also be observed that the charges for the year are so revised that the smallest saving that can possibly be effected is utilized to meet the large and unavoidable increase of expenditure over the budget allotment amounting to Rs. 4,310 on account of medicines and supplies, diet of patients and contingent charges for the municipal hospital and for plague charges under Grant 3 relating to sanitation and medical services, and that the estimates of charges under each of the other four grants, relating, respectively, to public works, education, lighting and other miscellaneous purposes, and supervision and management are curtailed as low as possible within the budget allotments for the year. The total charges, nevertheless, exceed the total receipts by Rs. 2,600 and the year 1898–99 thus closes with a deficit.

This unfortunate state of things has followed even though no Secretary was appointed, no carriage allowance was drawn by the Chairman and no water-works overseer was employed and though the District Board increased its contribution by Rs. 500.

The abnormal increase of expenditure for the hospital in consequence of the unhealthiness of the town and its neighbourhood during the year, in spite of constant effort on the part of the District Medical and Sanitary Officer to curtail it to as low a limit as possible, has swallowed up the savings effected under other heads out of strict economy.

6. This deficit in the current year of Rs. 2,600 (or even more unless the tolls revenue be fully realized) must inevitably affect prejudicially the budget for the ensuing year, unless the Government is pleased to sanction a contribution from Provincial funds towards the amount spent for plague charges during the year in excess of the budget allotment for the same and unless the Government is pleased to reconsider the question of payment to the District Board of a portion of the tolls revenue and exempt the Council from the liability as a temporary measure until at least half the amount of the water-works loan is repaid.

BUDGET ESTIMATE FOR 1899–1900.

7. The year 1899–1900 thus opens with a deficit of Rs. 2,600 and, in consequence thereof, the receipts for the year, though estimated at Rs. 46,160, actually amount to Rs. 43,560 and the charges for the year amount to Rs. 48,640. The year 1899–1900 also closes unavoidably with a minus balance of Rs. 5,080. The important items of receipts and charges are noticed below.

Receipts.

8. *Tax on Arts.*—This tax is estimated at Rs. 4,000 with reference to the revised estimate for the current year, viz., Rs. 4,200. It is feared that there will be considerable reduction if the tax is imposed according to the strict letter of the law with reference to the estimated monthly income of the assessees.

9. *Tax on Buildings.*—This tax is levied at the rate of 7½ per cent. of the annual rent value of buildings. The annual rent value is estimated on the actual rent for which the buildings are let, so far as it can be ascertained, and, if the houses are in the occupation of the owners themselves, it is calculated on the actual or estimated cost at 12 per cent. in the case of houses built after European style and at 8 per cent. on houses built after Native style, due consideration being given to the importance of the locality in which the houses are situated. This has been the method adopted in this Municipality for the last several years for levying the assessments on buildings under the approval of the Government and it is similar to that adopted in several other Municipalities. The same method has been adopted for the revision of the tax now in progress. But in paragraph 2 of the Order, Mis. No. 2149 M., dated the 14th December 1898, the Government observe that the method of fixing the annual value

of buildings at a certain percentage rate on their actual or estimated value is opposed to section 65 (1) of the Act. The Council is in doubt as to what other method should be adopted for revising the assessment, if not the percentage rate which it has fixed as the gross annual rent at which the buildings might reasonably be expected to let, and as it is not likely that there will be any increase by the revision of the tax by adopting any method other than the one now in force, the estimate for the current year under this tax, viz. Rs. 10,000, is repeated for the ensuing year.

10. *Water-tax on Buildings.*—The percentage at which this tax is levied has been increased from 3 to 4 with effect from the beginning of the next financial year. This tax is therefore estimated at Rs. 5,000.

11. *Tax on Lands.*—This is estimated at Rs. 400, the increase of Rs. 200 over the current year's estimate being due to the arrears outstanding for collection.

12. *Tolls.*—In consequence of the heavy loss sustained by the renters this year, the gross receipts from tolls are estimated at Rs. 6,680, and deducting the District Board's share amounting to Rs. 1,680, the balance of Rs. 5,000 is taken credit for as income from tolls for 1899–1900.

13. *Fees from Educational Institutions.*—This is estimated at Rs. 4,190 as detailed below:—

	Rs.
(1) Municipal High School—	
High school department	2,330
Middle school „	1,700
(2) Municipal Primary School—	
Hindu department	130
Muhammadan department	20
Agady Muhammadan school	10
Sayipet school .. .. } No fees collected.	
Panchama school at Yerramukapally .. .. .. }	
Total ..	4,190

14. *Grants and Contributions.*—A sum of Rs. 70 is taken credit for on account of stipendiary grant for two teachers to be sent up for training. Credit is also taken for a further sum of Rs. 2,350 as detailed below on account of the net cost of the high school department of the Municipal high school and the moiety of the pay of the drawing master, employed for the municipal and aided schools:—

	Rs.
Pay of the head-master	2,400
„ first assistant	1,075
„ second „	788
Common charges debitable to the high school department according to the proportion of the strength $\frac{70}{165} \times 606$ or	263
	4,526
Deduct—School-fees anticipated in the high school department ..	2,330
Net cost ..	2,196
Add—Moiety of the drawing master's pay	150
Total ..	2,346

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

15. *Contribution from Local Boards.*—In view of the increased charges incurred on account of the Municipal hospital, Cuddapah, and the fact that a large number of patients is made up of those who come from outside the municipal limits, the District Board were requested to increase their contribution to Rs. 3,000 and they were pleased to do so and this amount is therefore taken credit for.

Charges.

16. *Grant 1, New Works—Buildings.*—Provision is made for the construction of a dressing room for the municipal hospital at a cost of Rs. 200 and a tiffin shed for the high school at a cost of Rs. 100. These two buildings are emergent and quite inevitable.

Water-supply.—Provision is made for the extension of water-supply to Agady and Sayipet at a cost of Rs. 200. For the last six years the major portion of these suburbs have not enjoyed the benefit of the Bugga water.

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

18. *Buildings.*—A sum of Rs. 1,200 is provided under this head for repairing the municipal high school and primary school buildings, travellers' bungalow, market and slaughter-house buildings, hospital buildings, toll-gate sheds, engine shed at Bugga and the several latrines in the town as detailed in statement II-A.

19. *Water-supply—Repairs to Works and Machinery.*—Provision is made for repairs to the engines at Bugga works and the platforms to fountains in the town at a cost of Rs. 400.

20. *Establishment.*—The present establishment for water works consisting of an overseer on Rs. 30 + 10, a driver on Rs. 30, a fireman on Rs. 20, two engine coolies at Rs. 6 each and a fitter on Rs. 8 *per mensem* will continue for next year with the addition of the scavenger on Rs. 6 *per mensem* now spared from the conservancy staff for service at Bugga. The cost of the establishment amounts to Rs. 1,390 against Rs. 1,320 in the current year.

21. *Contingencies.*—A sum of Rs. 1,500 is provided for the inspection of engines and for fuel and other articles required for the working of the engines:—

	Rs.
Inspection of engines	300
Fuel	1,000
Oil, &c.	200
Total ..	1,500

22. *Public Works Establishment.*—The establishment maintained at present for the public works consists of an overseer on Rs. 25 and a maistry on Rs. 12 *per mensem.* The road and other works under this grant are undertaken on contract system, supervised by the Chairman and the ward councillors concerned from time to time and paid for on the check-measurement certificate of the councillor concerned. The overseer prepares estimates for works and supervises the work of the road coolies and the maistry in doing petty patch works here and there on roads and streets and cutting side-drains, &c. The Council observes that, in the above circumstances, neither the overseer nor the maistry has sufficient work to attend to. The water-works overseer on Rs. 40 per mensem has not work enough to keep him fully engaged owing to the extension of water-supply in the town being almost complete. In fact the whole of the current year the work was managed without the overseer, the fitter attending to the laying of pipes and to the petty repairs and the Chairman personally supervising the distribution of the water and the work of the staff at the Bugga works. The Council proposes therefore that one overseer be maintained on Rs. 40 per mensem for both water works and the public works and that the appointment of a separate overseer for public works be abolished with effect from the beginning of the next year, so that the overseer may with the help of the fitter for water works and maistry for the public works, manage both the works under the general supervision of the Chairman, the Secretary and ward councillors.

23. *Grant 2, Education—Training Schools—Stipends to Normal Students.*—A sum of Rs. 120 is provided for stipends to teachers to be sent up for training in 1899–1900.

24. *Municipal Schools—Salary System—Establishment.*—The first, second and the fourth assistant masters of the municipal high school will become entitled to increments of Rs. 5, 4 and 3, respectively, in the ensuing year and provision has accordingly

been made for the same. Provision is also made for a Persian and Hindustani munshi for the high school on Rs. 10 *per mensem* and, as in the current year, one-half of the drawing master's pay is shown under this head, the other half being debited to schools on the salary-result system. The cost of the high school establishment is estimated at Rs. 7,000 and a further sum of Rs. 300 is provided for contingencies as shown below :—

	Rs.
Prize books	90
Charges connected with periodical examinations	30
Hot weather charges	30
Stationery, class books, maps, &c.	100
Furniture	30
Other miscellaneous charges	20
Total ..	300

25. *Salary-result System.*—The five schools now managed by the Council on the salary-result system will continue for the next year and their cost is estimated at Rs. 1,660 for establishment, Rs. 500 for result stipends and Rs. 100 for contingencies, against Rs. 1,640, Rs. 500 and Rs. 100, respectively, in the current year. The increase in the cost of establishment is due to the pay of the third assistant master of the Muhammadan department of the Municipal primary school being increased from Rs. 6 to Rs. 8 *per mensem*, in view of the fact that he is a trained teacher with five years' good service in the same school and that no teacher in the Hindu department of the same school is paid less than Rs. 8 *per mensem*. Besides, the Council is of opinion that Rs. 6 is too low a pay for a teacher, the peon attached to the school being paid at Rs. 6 per mensem. The sum of Rs. 500 provided under result stipends is distributed among the five schools as shown below :—

	Rs.
Municipal Primary School—	
Hindu department	300
Muhammadan department	150
Do. school at Agady	20
Sayipet school	15
Panchama school at Yerrumukkapally	15
Total ..	500

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

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

26. *Result Grants.*—As in the current year, a sum of Rs. 400 is provided under result grants for the Hindu and Muhammadan pial schools in the Municipality.

27. *Inspection—Contribution to Local Boards.*—Provision is made for the usual contribution of Rs. 90 to the District Board, Cuddapah, for the inspection of the Muhammadan result schools in the Municipality by the District Board's Inspecting schoolmaster. Provision is also made for an Inspecting schoolmaster on Rs. 15 *per mensem* for the inspection of the Hindu result schools in the Municipality and for a gymnastic instructor for elementary schools on Rs. 10 per mensem, as in the current year, Rs. 10 being allotted for the purchase of apparatus, if necessary.

28. The estimated outlay on education for 1899–1900 amounts to Rs. 10,490 against Rs. 10,410 in the current year.

29. *Grant 3, Medical, &c.,—Hospitals and Dispensaries.*—The present establishment for the Municipal hospital, including the ward attendant on Rs. 7 per mensem appointed during the current year, will continue for the ensuing year at a cost of Rs. 2,870 and the following allotments are made for medicines and supplies, diet of patients and sundries and contingencies for the hospital for next year :—

	Rs.
Medicines and supplies	2,000
Diet of patients	1,300
Sundries and contingencies	800
Bedding and clothing	100
Furniture	100
Stationery, &c.	50
Total ..	4,350

In the present state of the Municipal finances, the Council regret their inability to provide Rs. 1,500 for diet of patients and Rs. 1,250 for contingencies, as proposed by the District Medical and Sanitary Officer in charge of the Municipal hospital.

30. *Vaccination.*—As in the current year, the cost of vaccination for the ensuing year is estimated at Rs. 120 for establishment and Rs. 20 for contingencies and the present arrangement with the District Board for the supply of animal lymph will continue for next year.

31. *Registration.*—The pay of the registrar of births and deaths, which was formerly Rs. 15 per mensem, was some years ago reduced to Rs. 10 per mensem and the present man has been, for the last 10 years of his service in this Municipality, drawing pay at the reduced rate. Considering the responsible work he is entrusted with, and also the amount of it, the Council have increased his pay from Rs. 10 to Rs. 12 per mensem and funds have accordingly been provided for the same. The cost of registration will therefore amount to Rs. 140 for establishment and Rs. 20 for contingencies against Rs. 120 and Rs. 20, respectively, in the current year.

32. *Conservancy, road-cleaning and road-watering.*—The present establishment for general conservancy will continue for the next year, the cost thereof being the same as that in the current year and that for private scavenging will also continue for next year, but at a cost of Rs. 1,010 against Rs. 1,060 in the current year, the decrease being due to provision having been made for 16 scavengers at Rs. 4 each per mensem for next year against 17 in the current year. The provision made in the current year for hire of carts for the removal of street sweepings and night-soil is repeated for the ensuing year and it includes a small provision for the purchase of a few air-tight iron receptacles for use at the public latrines.

33. *Cholera and Plague charges.*—A sum of Rs. 700 is provided under this head, the population of the town being only 17,379 as per last census.

34. The total expenditure estimated under Grant 3 for 1899–1900 is Rs. 16,810, against Rs. 19,710, the revised estimate for the current year.

35. *Grant 4, Lighting, &c.*—The present arrangement for the lighting of lamps in the Municipality will continue for next year and the provision made for the current year is repeated for the next year. It includes a small provision for the increase of the number of lights in the town.

36. *Slaughter-houses—Establishment.*—The establishment maintained for the two slaughter-houses in the Municipality formerly consisted of three servants on Rs. 6 each per mensem and the number was reduced to two in the current year, but it having been found impracticable for two coolies to do the work, a third man was again appointed in the current year. Provision is therefore made for three coolies on Rs. 6 each per mensem for next year. The other establishments under this grant will continue for next year, the cost thereof being the same as that in the current year.

37. *Other Charges—Other Items.*—A sum of Rs. 400 is provided under this head as detailed below :—

	Rs.
Kist on Municipal lands	10
Cost of tin tickets for carts and vehicles	30
Pay of tom-tom beater	36
Recoupment of the Hospital Endowment fund	200
Numbering houses	100
Other miscellaneous charges	24
Total ..	400

38. The total expenditure estimated under Grant 4 for 1899–1900 amounts thus to Rs. 3,230 against Rs. 2,970, the revised estimate for the current year.

39. *Grant 5, Supervision and Management.*—The establishment, including Secretary on Rs. 100 per mensem, sanctioned for the current year for the office and the collection of taxes will continue for the ensuing year, with the addition of an attender on Rs. 8 per mensem. An attender for the office is an absolute necessity and the Council is of opinion that, by appointing for the place a man who knows binding, painting, &c., the charges now incurred for binding books, writing street boards, market and toll-gate boards, numbering houses, making tin tickets for carts and for a number of other petty things will be a saving to the Municipality and that his services will be of great advantage to the office and the collection establishments. Funds have accordingly been provided for the same. The office manager has drawn his pay at Rs. 60 per mensem in the current year and the Council unanimously resolve that, in consideration of the meritorious and approved service he has done and the heavy loss otherwise which undeservedly falls on him, his present pay of Rs. 60 be continued to him as a personal and special allowance. With these modifications the cost of the office and the collection establishments for the next year amounts to Rs. 3,750 against Rs. 2,560, the revised estimate for the current year.

40. *Repayment of Debt.*—Provision is made for the investment of Rs. 2,000 on account of the Water Works Sinking Fund for 1899–1900 as also for the repayment of the special loan and interest on the Municipal debentures during the year.

Disposal No. 1—Tour.

Forwarded.

2. In paragraphs 5 and 6, the Chairman states in a general way that there has been a large and unavoidable increase of expenditure during 1898–99 over the budget allotment amounting to Rs. 4,310 on account of medicines and supplies, diet of patients, and contingent charges for the Municipal hospital and for plague charges, &c. From pages 54 and 55 of the detailed estimate submitted, it will be seen that the charges under medicines and supplies are as follows :—

Items.	Original estimate for 1898–1899.	Revised estimate for 1898–1899.	Increase.
	Rs.	Rs.	Rs.
Medicines and supplies	1,200	3,830	+ 2,630
Diet of patients	1,200	1,720	+ 520
Sundries and contingencies	850	980	+ 130
Total ..	3,250	6,530	+ 3,280

The expenditure over the original estimate is nearly doubled under the above three items. The actuals of the first eight months of the year under these items is Rs. 1,653 while the amount proposed to be utilized for the last four months is 4,877 against Rs. 1,296 during the corresponding period of the previous year. The increase is enormous and the explanation given in the remarks column of the tabular statement, viz., that the increase is due to the unusual prevalence of fever and the large number

of patients treated seems quite inadequate. These items seem to require very careful scrutiny and I have called for a special report on the subject from the Council and from the District Medical and Sanitary Officer. The *minus* balance at the end of the year (1898–99) will disappear if steps are taken to reduce the very high expenditure pointed out above. The increase of expenditure on account of plague is only Rs. 1,429 which is more than counterbalanced by the savings under repairs and communications. I am, however, doubtful whether much saving can be shown. The year has been especially unhealthy. I was in Cuddapah for a fortnight after Xmas and began to feel myself unwell. I left the place and recovered, but the Local Fund Engineer, Police Superintendent and the Doctor himself all went down with fever. The native population has been down in hundreds. In addition to this, Cuddapah enjoys the services of an extremely able and popular doctor and I have no doubt that his reputation has added much to the hospital expenditure. The fact is that Cuddapah is a small town of only 15,000 people and can't really afford the large amount of free medical relief that it tries to dispense ; either the operations of the hospital must be curtailed or people must pay something for medicines and treatment. If a charge of an anna per head of patients treated or some such charge were made, it would solve the difficulty. An anna per head per visit subject to a maximum of 8 annas would yield a handsome revenue and there is really no reason why people should get medical attendance absolutely free.

3. According to the Chairman's budget the surplus balance at the beginning of the current year was Rs. 210. At the end of the current year (1898–99) it is expected that there will be a deficit of Rs. 2,600. The expenditure during the next year is estimated to exceed the receipts by Rs. 2,480 and the gross deficit at the end of 1899–1900 is expected to be Rs. 5,080.

As the deficit thus occurs during a period two years running and is steadily on the increase, the Chairman's report would be expected to deal with the question more fully and clearly, explaining the causes that have led to this state of things and suggesting remedies, if any. The Chairman's report was received by me so late that there is hardly time left for me to go into the matter fully, as Government has called for the budget by wire. I have, however, appended a statement showing the average actual receipts and charges under the various items during the previous three years, as compared with the revised estimate for 1898–99 and the budget estimate for 1899–1900. It will be seen from this statement that the average receipts during the three years ending 1897–98 was Rs. 46,706 and that the revised estimate for 1898–99 and the budget estimate for 1899–1900 fall short of this amount only by Rs. 276 and Rs. 546, respectively. Going into details, I do not find any great variations under any of the items of receipts except under water-tax and receipts from tolls. During 1899–1900, there will be an increase of Rs. 1,000 under the former head, as the rate of tax is proposed to be raised, while the revenue from tolls is expected to fall off by Rs. 1,600, the reason assigned by the Chairman being that the renters of the current year sustained heavy losses—*vide* paragraph 12 of the Chairman's letter. The tolls for the next year have not yet been sold and it seems premature to calculate on a loss of Rs. 1,600 over the average under this item. I think that at least Rs. 6,000 may be adopted as the budget estimate for 1899–1900, allowing Rs. 600 for possible decrease in bids. The variations under the other items are small and do not call for notice.

As regards charges, the above statement will show that the average expenditure during the three years ending 1897–98 was Rs. 48,782, and that the amount proposed to be spent in 1898–99 is only Rs. 38 in excess of it, while the expenditure proposed for 1899–1900 is Rs. 142 less than the average. It will also be observed that while the average receipts of the Municipality amount to about Rs. 46,000 per annum, the average annual expenditure comes to about Rs. 48,700, thus exceeding the amount available for expenditure by Rs. 2,700. This being so, it is clear that either the sources of revenue must be developed or expenditure must be decreased. The table printed in page 37 (Appendix IX) of the General Municipal Review for 1897–98 shows that the incidence of taxation in this Municipality is already so high as Rs. 1–2–9, the average being As. 11 ; and I do not think that except under water-tax, there is much scope for the development of the revenue. It seems, therefore, necessary to take steps to keep the expenditure within the revenue realized.

On an examination of the several items under charges, I find that the proposed expenditure under Grant 3 (Sanitation and Medical Services) for 1898–99 and 1899–1900 is very much in excess of the average. I have already referred to this in paragraph 2 *supra*. The expenditure of Rs. 4,428 during 1898–99 over the average of three years should not, in my opinion, be allowed. Until the special report I have called for (*vide* paragraph 2 *supra*) is received, I think the amount under this head for 1898–99 may be limited to Rs. 16,000 as against Rs. 19,710 provided in the revised estimate for that year. This will raise the closing balance for that year and the opening balance for 1899–1900 to Rs. 1,110 instead of a *minus* balance of Rs. 2,600. For the year 1899–1900 also the expenditure under this head should be reduced from Rs. 16,810 to Rs. 16,000. Then as above stated either the work of the hospital must be curtailed or a small charge made for treatment, or a public subscription raised in the town for hospital purposes. Under Grant 5 (Supervision and Management) the proposed expenditure for 1899–1900 exceeds the average by Rs. 766. I am surprised to find that, in the present state of the Municipal finances, the Council has thought it fit to recommend the continuance of the present pay of Rs. 60 to the manager as a personal allowance and the entertainment of an attender on Rs. 8 for the Municipal office. I think that the personal allowance of Rs. 25 and the attender on Rs. 8 should be disallowed. When there is a well-paid Secretary, there is no need to pay the manager such a high sum. There will thus be a saving of Rs. 396 under this item. Increase is also proposed under establishments under other grants also (*vide* the proposition statement for revision of establishment), such as a scavenger on Rs. 6, one ward attendant on Rs. 7, addition of Rs. 2 to the pay of the registrar of births and deaths and one cooly on Rs. 6. These should not, I think, be allowed until the finances improve. The total amount thus saved under these items will be Rs. 252.

If my suggestions are carried out, the revised estimate for 1898–99 and the budget estimate for 1899–1900 will stand as follows:—

	Revised estimate, for 1898–99.
	Rs.
Opening balance	210
Total receipts as per Chairman's report	46,010
Total Receipts as per Chairman's report	46,220
Charges	48,820
Deduct amount proposed to be disallowed under "Sanitary and Medical Supplies"	*3,710
Net	45,110
Closing balance	+ 1,110

Rs.	
* 19,710	Amount provided.
16,000	Amount proposed.
3,710	to be disallowed.

	Budget estimate, for 1899–1900.
	Rs.
Opening balance	+ 1,110
Receipts as per Chairman's report	46,160
Add amount of tolls prematurely deducted by the Chairman	1,000
	47,160
Total	48,270

Charges.		Rs.		
Figures as per Chairman's report		48,640		
Amount proposed to be disallowed under Sanction and Medical, Rs. 16,810 — 16,000 = 810	810			
Amount proposed to be disallowed under Supervision and establishment, &c.	648	1,458		47,182
			Closing balance.	+ 1,088

The Chairman suggests in paragraph 6 that the amount spent on account of plague during 1898–99 in excess of the budget allotment should be contributed by Government. The year has not yet closed and the question may be considered when the Chairman's reply about the enormous increase of expenditure under "Medical" is received and disposed of by Government.

(Sgned) H. O. D. HARDING,
Acting Collector.

CAMP, MADANAPALLE,
12*th February* 1899.

From M.R.Ry. C. RAMACHENDRA ROW Garu, B.A., B.L., Chairman, Municipal Council, Cuddapah, to the Secretary to Government, Local and Municipal Department (through the Collector of Cuddapah), dated 16th December 1898, No. 1211.

I have the honour to enclose a copy of the Council's resolution, dated the 9th December 1898, raising the water-tax on buildings and lands from 3 to 4 per cent. for reasons stated in paragraph 6 of this office letter, No. 166, dated 27th February 1898, embodied in G.O., No. 644 M., dated 24th March 1898, and to request that you will be so good as to obtain the sanction of Government to the levying of the tax from the next official year at the increased rate. The increase slight as it is, is likely to be felt as oppressive if there is not adequate supply of water during the next year.

C. No. 4552-Rev.

Forwarded.

(Signed) H. O. D. HARDING,
Acting Collector.

23*rd December* 1898.

From J. A. JONES, Esq., M.I.C.E., F.R.S.E., Sanitary Engineer to Government, to the Secretary to Government, Local and Municipal Department, dated Madras, 7th February 1899, No. 155.

With reference to the budget estimate of the Cuddapah Municipal Council for 1899–1900, of which an extract has been sent to this office, I have the honour to state that the allotments under II (*d*) Repairs—Water-supply call for no remarks.

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, 7th February 1899, No. 1457.

Referring to the budget estimate of the Cuddapah Municipality for 1899–1900, I have the honour to state that the allotments made therein under the several heads of Grant 2 may be accepted. The net expenditure proposed is Rs 3,810 (Rs. 10,490 —6,680), which is about 12·5 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, 9th February 1899, No. 148.

I have the honour to state that the provision made in Grant 3 of the budget estimate of the Cuddapah 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, 1st March 1899, No. 702-S.

I have the honour to offer the following remarks on the Cuddapah Municipal budget for 1899–1900 :—

(1) The allotment for vaccination is sufficient.

(2) The Council's proposal to increase the salary of the registration clerk from Rs. 10 to Rs. 12 has my support.

(3) The provision for conservancy is only 19·6 per cent. of the estimated receipts and is considerably below the general average for the District Municipalities for 1897–98.

From the Chairman, Municipal Council, Cuddapah, dated 8th November 1898, No. 1019.

From the Accountant-General, Madras, dated 16th November 1898, No. 5006.

ABSTRACT.—Forwarding, for orders of Government, copy of letter, No. 981, dated 31st October 1898, from the Chairman, Municipal Council, Cuddapah, stating that the budget allotment of Rs. 700 under plague charges has already been exceeded and that the Municipal Council is unable to provide any more funds for the purpose.

From the Plague Commissioner, Madras, dated 12th January 1899.

ABSTRACT.—Submitting for orders letter from the Collector of Cuddapah requesting ~~under the circumstances stated to sanction a~~ grant-in-aid of Rs. 1,200 from Provincial funds to the Cuddapah Municipality for plague expenditure.

ORDER—No. 398 M., dated 20th March 1899.

The estimated receipts and charges of the Cuddapah 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	467	1,240	210	2,820
Tax on Arts	4,175	4,010	4,210	4,010
,, Buildings and Lands	10,076	10,210	10,010	10,410
Water and Drainage Tax on Buildings and Lands	4,029	4,000	3,900	5,000
Tax on Vehicles and Animals	1,104	1,420	1,120	1,120
,, Carts	1,016	1,000	1,000	1,000
Tolls	4,609	5,250	6,685	6,000
Realizations under Special Acts	50	50	50	50
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c. ..	478	280	245	250
Conservancy Receipts	275	300	250	250
Fees and Revenue from Educational Institutions	4,048	4,000	4,000	4,190
,, ,, Medical Institutions	69	50	120	100
Income from Markets and Slaughter-houses	5,427	6,000	6,060	5,900
License Fees	435	400	500	450
Other Fees	276	280	320	310
Fines under Municipal and other Acts	257	400	250	250
Interest on Investments and Premium on Loans	443	470	470	470
Grants and Contributions from Government	2,461	2,610	2,380	2,420
,, ,, ,, Local Boards	2,000	2,000	2,500	3,000
Recoveries for Services to Private Individuals	1,165	1,250	1,150	1,210
Miscellaneous	33	60	60	20
Loans	..	..	1,900	3,000
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	655	700	660	700
Advances Recovered	102	60	70	50
Total ..	43,183	44,800	47,910	50,160
Grand Total ..	43,650	46,040	48,120	52,980

	Actuals, 1897-98.	Budget estimate, 1898-99.	Revised estimate, 1898-99.	Budget estimate, 1899-1900.
Charges—cont.	Rs.	Rs.	Rs.	Rs.
GRANT 1—				
New Works—				
Buildings	23	..	..	300
Water-supply	..	..	..	200
Repairs—				
Communications	1,960	2,500	1,500	2,500
Buildings	303	200	200	1,200
Water-supply	3,912	3,520	3,560	3,220
Miscellaneous Public Improvements	4	..	..	..
Establishment	598	450	450	150
Tools and Plant and other Stores	..	20	30	20
Total ..	6,800	6,690	5,740	7,590
GRANT 2—				
Training Schools	44	120	80	120
Municipal Schools—				
On the Salary System	7,089	7,210	6,940	7,180
,, Salary-result System	2,242	2,240	1,970	2,260
Grants-in-aid—				
Fixed and Result Grants	396	400	400	400
Building, Furniture, &c., Grants	36	..	..	..
Inspection	278	280	200	280
Miscellaneous	120	130	430	130
Total ..	10,205	10,410	10,020	10,370
GRANT 3—				
Hospitals and Dispensaries	5,838	6,010	5,450	6,330
Contributions	435	240	430	250
Vaccination	135	140	140	140
Registration of Births and Deaths	129	140	140	140
Conservancy, Road-cleaning and Road-watering	9,123	9,100	10,030	11,580
Total ..	15,660	15,640	16,190	18,440
GRANT 4—				
Lighting	1,301	1,700	1,700	1,700
Markets and Slaughter-houses	357	230	290	230
Travellers' Bungalows	131	130	130	130
Avenues	160	160	110	160
Public Garden, Survey of Land, Fire and other Charges ..	937	840	740	940
Total ..	2,886	3,060	2,970	3,160
GRANT 5—				
Supervision and Management	4,200	4,350	3,600	4,350
Repayment of Debt	268	3,350	3,310	2,310
Interest on Loan	3,324	3,330	3,320	3,310
Advances Recoverable	84	50	130	50
Refunds	13	..	20	20
Grand Total ..	43,440	46,880	45,300	49,600
Balance	210	— 840	2,820	3,380

REVISED ESTIMATE FOR 1898–99.

2. The current receipts and charges are now estimated at Rs. 46,010 and Rs. 48,820, respectively, against Rs. 44,800 and Rs. 46,880 anticipated in the sanctioned budget. There is an increase in the receipts chiefly under tolls and contributions from Local Boards, which is partly counterbalanced by a decrease under the tax on animals; while under charges the increase which appears under Grant 3 is partly met by a decrease under Grants 1 and 5. The collections under the tax on lands during the first eight months of the year were again very unsatisfactory. Steps should be taken to prevent a recurrence of this irregularity. The Government sees no sufficient grounds for reconsidering its Order No. 2237 L., dated 24th November 1896, requiring the Municipal Council to pay one-fourth of its toll revenue to the District Board. Nor can the request of the Chairman for a contribution from Provincial funds for plague charges be complied with. But credit will be taken for a loan of Rs. 1,900 from Imperial funds in order to enable the Municipal Council to meet these charges. The report called for from the Chairman in paragraph 2 of the Collector's endorsement regarding the large increase in the estimated expenditure on the upkeep of the Municipal hospital is awaited. Meanwhile the allotment under this head will be

reduced from Rs. 9,160 to Rs 5,450, as suggested by the Collector. With reference to G.O., No. 285, Financial, dated 22nd February 1899, communicated with G.O.. No. 534 L., dated 8th March 1899, the provision for plague charges will be raised from Rs. 1,730 to Rs. 1,920. The balance to be carried forward to the next year's budget will then be Rs. 2,820.

Budget Estimate for 1899–1900.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 46,160 against Rs. 47,910 in the revised estimate. A decrease occurs mainly under tolls and loans, but it is partly met by an increase under the water and drainage tax and contributions from Local Boards.

With reference to paragraph 9 of the Chairman's letter, it is observed that the annual value of a building for purposes of assessment should not be fixed at a certain percentage rate on its actual or estimated value but should be determined with reference to the gross rent at which the building may reasonably be expected to let from month to month or from year to year, regard being had to the size and situation of the building and the rent at which the neighbouring houses are let. The Municipal Council's proposal to increase the rate of the water and drainage tax from 3 to 4 per cent. of the annual value is sanctioned. As recommended by the Collector in paragraph 3 of his endorsement, the estimated income from tolls will be raised from Rs. 5,000 to Rs. 6,000. His suggestion to levy a fee of one anna per visit from every patient attending the municipal hospital cannot be approved, as it is inadmissible under section 125 (1) of the District Municipalities Act. Credit will be taken for a loan of Rs. 3,000 from Imperial funds in order to enable the Municipal Council to make the necessary provision for plague charges.

4. *Charges.*—(1) The probable charges are put down at Rs. 48,630 against the revised estimate of Rs. 45,300, the increase being mostly under Grants 1 and 5.

(2) *Grant 1.*— The abolition of the post of Public Works overseer on Rs. 25, proposed in paragraph 22 of the Chairman's letter, is sanctioned; but the entertainment of a scavenger on Rs. 6 for the water-works, referred to in paragraph 20, will be disallowed for want of funds.

(3) *Grant 2.*—The increase from Rs. 6 to Rs. 8 in the pay of the third master of the Muhammadan department of the Municipal primary school, proposed in paragraph 25, is approved; but in the existing state of the municipal finances, the Council's proposal in paragraph 24 to entertain a Persian and Hindustani munshi on Rs. 10 for the high school cannot be sanctioned.

(4) *Grants 3 and 4.*—As suggested by the Collector in paragraph 3 of his endorsement, the allotment for the Municipal hospital will be reduced from Rs. 7,220 to Rs. 6,410. The entertainment of an additional ward attendant on Rs. 7 for this hospital and of a servant on Rs. 6 for the slaughter-house and the increase from Rs. 10 to Rs. 12 in the pay of the registrar of births and deaths, referred to in paragraphs 29, 36 and 31, respectively, must be disallowed for want of funds. The abolition of the post of a private scavenger on Rs. 4, proposed in paragraph 32, is approved. With reference to G.O., No. 1259, Financial, dated 28th December 1898, communicated with G.O., No. 44 L., dated 11th January 1899, the provision for plague charges will be raised from Rs. 700 to Rs. 3,240.

(5) *Grant 5.*—For the reasons assigned by the Collector in paragraph 3 of his endorsement, the Municipal Council's proposals in paragraph 39 to pay the present manager a salary of Rs. 60 as a special case and to entertain an attender on Rs. 8 for the Municipal office cannot be sanctioned. The pay of the manager should be reduced to Rs. 35 from the date on which the Secretary joined his duty.

5. As revised by Government, the budget closes with a balance of Rs. 3,380 or 7·1 per cent. of the estimated ordinary receipts. The attention of the Municipal Council is drawn to the remarks of the Collector in paragraph 3 of his endorsement regarding the necessity for developing the resources of the Municipality and curtailing its expenditure.

6. If the loan of Rs. 3,000 for which credit has been taken in paragraph 3 *supra* be not sanctioned by the Government of India, the budget will have to be recast.

(True Extract.)

for *Secretary to Government.*

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

Ext. A. F. Eccleston.

Review of the Cuddapah Municipal Budget for 1899-1900

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings :--

Current No. 535 & 538 of 1899, dated 31-1-99 & 16-12-98 from the Chmn. Cuddapah
Current No. 478 & 479 of 1899, dated 7-2-99 from the do Sanitary Engr.
Current No. 487 of 1899, dated 7-2-99 from the D.P.I.
Current No. 497 & 703 of 1899, dated 9-2-99 & 1-3-99 from the Surgeon Genl & Sanitary Commr.
Current No. 1341 & 3527 of 1898 & 158 of 1899 dated 8-11-98, 16-11-98, 12-1-99 from the Chmn Cuddapah, DPI, Director Commn.
Order. P.

The estimated receipts and charges of the Cuddapah 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
	Rs.	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	467	1,240	210	~~2600~~ 2820
Tax on Arts	4175	4010	4210	4010
Tax on Buildings and Lands	10076	10,210	10,010	10,410
Water and drainage Tax on Buildings and Lands ..	4029	4000	3900	5,000
Tax on Vehicles and Animals	1104	1420	1120	1120
Tax on Carts	1016	1000	1000	1000
Tax on Private Menial and Domestic Male Servants ..	-	-	-	-
Tolls	4609	5,250	6685	~~5000~~ 6000
Realizations under Special Acts	50	50	50	50
Rent of Lands, Buildings, &c., and sale proceeds of Lands, &c.	478	280	245	250
Conservancy Receipts	275	300	250	250
Fees and Revenue from Educational Institutions ..	4048	4000	4000	4190
Do. from Medical Institutions	69	50	120	100
Income from Markets and Slaughter-houses	5427	6000	6060	5900
License fees	435	400	500	450
Other fees	276	280	320	310
Fines under Municipal and other Acts	257	400	250	250
Interest on Investments and premium on Loans ..	443	470	470	470
Grants and Contributions from Government	2461	2610	2380	2420
Do. from Local Boards	2000	2000	2500	3000
Do. from other bodies	-	-	-	-
Recoveries for services to private individuals	1165	1250	1150	1210
Miscellaneous	33	60	60	20
Loans	-	-	1900	3000
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	655	700	660	700
Advances Recovered	102	60	70	50
Total ..	43,183	44800	~~46010~~ 47910	~~46160~~ 50160
Grand Total ..	43650	46040	~~46220~~ 48120	~~43560~~ 52980

Charges.	Actuals, 1897-98.	Budget Estimate, 1898-99.	Revised Estimate, 1898-99.	Budget Estimate 1899-1900.	
	Rs.	Rs.	Rs.	Rs.	
Grant 1.					
New Works—					
Communications	-	-	-	-	
Buildings	23	-	-	300	
Drainage	-	-	-	-	
Water-supply	-	-	-	200	
Miscellaneous Public Improvements	-	-	-	-	
Repairs—					
Communications	1960	2500	1500	2500	
Buildings	303	1200	1200	1200	
Drainage	-	-	-	-	
Water-supply	3912	3520	3560	3240	
Miscellaneous Public Improvements	4	-	-	-	
Establishment	598	450	450	150	
Tools and Plant and other Stores	-	20	25	20	
Contributions for Public Works	-	-	30		
			40		
Total	6800	6690	5735	~~7660~~	7590
Grant 2.					
Training Schools	44	120	80	120	
Municipal Schools—					
(*a*) On the Salary System	7089	7240	6940	~~7300~~	7180
(*b*) On the Salary Result System	2242	2240	1970	1260	
Grants-in-Aid—					
(*a*) Salary Grants	396	400	400	400	
(*b*) Result Grants	36	-	-	-	
(*c*) Building, Furniture, &c., grants	278	280	200	280	
Inspection	~~120~~ 120	130	430	130	
Miscellaneous					
Total	10205	10410	10020	~~10490~~	10370
Grant 3.			5450		
Hospitals and Dispensaries	5838	6010	~~9100~~	~~7220~~	6330
Contributions	435	250	430	250	
Vaccination	135	140	140	140	
Registration of Births and Deaths	129	140	140	~~160~~	140
Conservancy, Road-cleaning and Road-watering	9123	9100	~~9810~~ 10030	~~9040~~ 11580	
Total	15660	15640	~~19710~~ 16170	16810	18440
Grant 4.					
Lighting	1301	1700	1700	1700	
Markets and Slaughter-houses	357	230	290	300	230
Choultries	-	-	-	-	
Traveller's Bungalows	131	130	130	130	
Avenues	160	160	110	160	
Public Garden, Survey of Land, Fire and other Charges.	937	8440	740	940	
Total	2886	3060	2970	~~3230~~	3160
Grant 5.					
Supervision and management	4200	4350	3600	~~4750~~	4350
Repayment of Debt	268	3350	3365	2300	
Interest on Loan	3324	3330	3330	3330	
Advances Recoverable	84	50	130	150	
Refunds	13	-	20	20	
Discount	-	-	-	-	
Pensions and Gratuities					
Investments					
Grand Total	43440	46880	~~48820~~ 43360	~~48643~~	49610
Balance	210	-840	~~-2000~~ 2820	~~-5080~~	3370

43650 46040 ~~46220~~ 48120 43560 49980

3.

Revised Estimate for 1898-99

2. The current receipts and charges are now estimated at Rs 46010 and Rs 48820 respectively, against Rs 44800 and Rs 46880 anticipated in the sanctioned budget. There is an increase in the receipts chiefly under ~~two~~ tolls and contributions from Local Boards, which is partly counterbalanced by a decrease under the ~~tax on trades and~~ tax on animals; while under charges the increase, which appears under Grant 3 and is partly met by a decrease under Grants 1 and 5. The collections under the tax on lands during the first eight months of the year were again very unsatisfactory. Steps should be taken to prevent a recurrence of this irregularity. The Government does not see sufficient grounds for reconsidering its order No. 2237 Z, dated 24th November 1896, requiring the municipal council to pay one fourth of its toll revenue to the ~~Coimbatore~~ District Board. Nor can the request of the Chairman for a contribution ~~not to be sanctioned~~ from Provincial funds for Hospe

⊗ 23/pc

* Vide para 2 of G.O. 604 M, 24-3-98 B

Vide para 6 of the Chairman's Letter D

plague charges be complied with. But
credit will be taken for a loan of
Rs 1900 from Imperial funds in order
to enable the Municipal Council to
meet these charges. The report called
for from the Chairman in para. 2 of
the Collector's endorsement regarding the large
increase in the estimated expenditure
under on the upkeep of the Municipal
hospital is awaited. Meanwhile the
allotment under this head will
be reduced from Rs 9160 to Rs 5450, as
suggested by the Collector. With reference
to G.O. No. 285 Fin. dated 22nd February 1899,
Communicated with G.O. No. 534 L, dated 8th
March 1899, the provision for plague
charges will be not raised from Rs 1730
to Rs 1920. The balance to be
carried forward to the next year's budget
will then be Rs 2820.

Vide para 3 of his endorsement

Budget Estimate for 1899-1900

3. Receipts The receipts for the ensuing
year are placed at Rs 46160 against
Rs 47910 in the revised estimate. A decrease
occurs mainly under tolls and loans,
but it is partly met by an increase
under the water and drainage tax and
contributions from local Boards.

With reference to para. 9 of the Chair-
-man's letter, it is observed that the
principle of levying the annual value
for the purpose of assessment should not be fixed
of a building at a certain percentage
rate on its actual or estimated value
but should be determined by with reference to
the gross rent at
which the building may reasonably be expected
to let from month to month or year to year &
should be taken as the annual value
The Municipal Council's proposal to
increase the rate of the water
and drainage tax from three to
four per cent of the annual value
is sanctioned. As recommended by the
Collector in para. 3 of his endorse-
-ment, the estimated income from
tolls will be raised from Rs 5000 to
Rs 6000. His suggestion to levy a
fee of one anna per visit from
every patient attending the munici-
-pal hospital cannot be ap-
-proved, as it is inadmissible under
section 125 (1) of the District Mu-
-nicipalities Act. Credit will be take-
for a loan of Rs 3000 from Imper
funds in order to enable the
Municipal

regard being had to the Soze & Situation of the building and the rent at which the neighbouring houses are let.

Vide para 10 of the letter

Vide para 2 of his endorsement

Municipal Council to make the necessary provision for plague charges.

4. Charges (1) The probable charges are put down at Rs 48643 against the revised estimate of Rs 45300, the increase being mostly under Grants 1 and 8.

(2) Grant 1. The abolition of the post of public works overseer on Rs 25, proposed in para. 22 of the Chairman's letter, is sanctioned, but the entertainment of a Scavenger on Rs 6 for the waterworks, referred to in para. 20 will ~~cannot~~ be disallowed ~~approved~~ for want of funds.

(3) Grant 2. The increase from Rs 6 to Rs 8 in the pay of the third master of the Muhammadan department of the municipal primary school, proposed in para. 25, is approved, but in the existing state of the municipal finances, the municipal Council's proposal in para. 24 to entertain a Persian & Hindustani Munshi on Rs 25 for the high school cannot be sanctioned.

(4) Grants 3 & 4. As suggested by the Collector in para. 3 of his endorsement, the allotment for the municipal hospital will be increased from Rs 7,220 to Rs 64 10. The entertainment of an additional ward attendant on Rs 7 for this hospital and of a servant on Rs 6 for the Hanyhi house and the increase from Rs 10 to Rs 12 in the pay of the registrar of births and deaths, referred to in paras. 29, 30 & 31, respectively must be disallowed for want of funds. The abolition of the post of ~~one~~ the a private Scavenger on Rs 4, proposed in para. 32 is approved with reference to G/o No. 1259 Fin. dated 28th December 1898, Communicated with G/o No. 44 L, dated 11th January 1899, the provision for plague charges will be raised from Rs 700 to Rs 3240.

(5) Grant 6. For the reasons assig

Municipal [illegible]

his endorsement, the Municipal
Council's proposals, ~~to continue~~ in para 3 to pay
again the present manager a salary
of Rs 60 as a special case and
to entertain an attender on Rs 8 for
the municipal office cannot be
sanctioned. The pay of the manager should
be reduced to Rs 35 from the date on
which the Sanitary joined his duty

5. As revised by Government, the
budget closes with a balance of Rs 33 8 0
or 7.1 per cent of the estimated ordinary
receipts. The attention of the Municipal
Council is drawn to the remarks of
the Collector in para 3 of his endorsement
regarding the necessity for
~~either~~ developing the resources of the
Municipality ~~and~~ of curtailing its
expenditure.

6. If the loan of Rs 3000 for which credit
has been taken in para 3 supra be not
sanctioned by the Govt of India, the budget
will have to be recast

V.R
11/3/99

To The Financial Deputt for C
with reference to the portions
marked with red pencil in pa
2 and 3 of the draft.

To The Chairman, MC. Cuddapah
" Collector of Cuddapah
" President St. Bd Cud
" Accountt Genl
" D.P.I.
" Surgeon Genl
" Sanitary Boa

Extract from the Proceedings of the Municipal Council, Cuddapah, passed at a Meeting held on Friday the 9th December 1898.

* * * * *

Revision of House and water taxes for 1899-1900 as per letter No 1022/Rev of 1898 dated 4th December 1898 from the Collector of Cuddapah.

Resolution

The House tax to be revised this year on the former method so as to make the revision come into effect next year. The following arrangements will be made for carrying on the revision.

Councillors of the respective wards to aided by the Hon. Dr. C. Jambulinga Mudaliar Avl. M. L. Row Bahadur, Nos 5 and 6.

The Divisional officer Mr. M. V. Narayanaswamy Pillay Avl. Nos 2 and 3.

M. Rly V. Krishnamachariar Avl. Nos 1 and 4.

The lists to be sent before the 15th February 99 at latest.

Resolved that the water tax be raised from three to four per cent to come into effect next year and the Government be

addressed to accord their sanction.

(Signed) C. Ramachendra Rao

Chairman

(True Extract)

Ramachendra

Chairman

1	2	3	4	5	6	7	8	9	10	11
	Expenditure during the official year to which the allotment relates	Balance of allotments (difference between columns 4 & 2)	Anticipated closing balance on 1898-99 as revised with reference to the actual opening balance of the year	Allotments sanctioned up to date from the closing balance	Balance available for allotment (difference between columns 4 & 5)	Works provided for in the budget for 1898-99 (New works and repairs)	Allotments for the year	Expenditure or liabilities actually incurred up to date	Balance of allotments (difference between columns 8 & 9)	Remarks.
	Rs	Rs	Rs	Rs	Rs	New works.	Rs	Rs	Rs.	
	1089	+	20?		20.	Repairs - Communications.	4920	3033	1887	
						Repairs roads in Bommanwadi. 400.	300			Reduced to Rs 100. This is an important road and no reduction can be made.
						" Railway station road 500.				
						" Nuonhambazar road 200.	100			Reduced to Rs 100.
						" Bellary road 300.	150			do to Rs 150.
						" Subramhanicem temple 8½ 100.	100			Postponed for next year
						" Madras road. 300.	200			Reduced to Rs 100.
						" Streets and lanes including pay of road coolies 700	850 Deduct 200 Balance 650			
						Rs 2500				
						Repairs - Buildings.				
						Repairing travellers Bungalow. 100.				This is very inadequate. The repairs are emergent and should be of permanent nature. This allotment has to be increased by Rs 200. Thus a reduction of Rs 650. has been made. This with Rs 700 already provided comes to Rs 1350. of this Rs 1200. may be spent for Plague and Rs 150. for cholera and other epidemics.
						" Municipal Primary School. 100				
						Rs 200				
						Repairs - Water Supply.				
						Repairing Engines, Standpipes.				
						discharge cocks, and other machinery				
						including coal & fuel &c for				
						Engines at Bugga Rs 2220.				
		Estimate closing balance for 1898-99		660						
		Estimate opening balance as per this reference to actual opening balance of the year		1021						
		Closing balances revised with the actual balance of the previous year		361						

Cuddapah Municipal Office
the 8th November 1898

C. Ramachandra Chetty
Chairman

CUDDAPAH MUNICIPAL OFFICE,

No. 1019 Dated 8th November 1898.

Enclosure. 1

LOCAL & MUNICIPAL DEPT.
CURRENT No. 3441 of 98

From Mukty Ba Ramachendrarow garu B.A. B.L.
Chairman, Municipal Council,
CUDDAPAH.

To

The Secretary to Government
Local and Municipal department
Fort Saint George.

Sir,

I have the honor to submit the statement called for in G.O. No. 2031 L. dated the 22nd October 1898.

I have the honor to be
Sir
Your most obedient Servant
Ramachandra
Chairman

KL. AE

1/3441/98

1898.

Cuddapah Municipal Council.

FROM

THE CHAIRMAN, MUNICIPAL COUNCIL,

CUDDAPAH.

To

THE Secretary to Government
Local and municipal department
Fort Saint George.

Dated 8
Despatched 9 November 1898
Received

No. 1019

Enclosures one

SUBJECT.

Submitting the statement called for in G.O No 2031 L 22.10.98.

Cuddapah municipal office.
Dated 31st october 1898
Despd 1st November 1898.

No 98.

From

M R Sy C Ramachandra Row garu BA, BL.
Chairman, Municipal Council
Cuddapah.

To

The Accountant General
to the Government
Madras.

Through

The Collector - Cuddapah

Sir.

In reply to your letter No 4317 dated the 16th September 1898, I have the honour to inform you, that in the sanctioned Budget Estimate of the Municipality for 1898-99, there is no allotment out of which the sum of Rs 3500 estimated to be required for plague expenditure can be met.

A Sum of Rs 700 was provided for plague and cholera charges and the said

provision

provision was made in accordance with Government order No 1985 In dated 18th Nov 1896.

The said provision of Rs 700 was first increased to Rs 1200 and again raised to Rs 3500 by the Collector Cuddapah. Vide Copy of the Collector's endorsement forwarding to me your letter under reply.

2. As revised by me with reference to the actuals of the first half of the current official year, the receipts and charges for the current official year amount to Rs 46925 and Rs 49566 against Rs 47540 and Rs 46880 respectively estimated in the Budget showing thereby a decrease of Rs 615 in the receipts and an increase of Rs 2026 in the charges, or, in other words, a minus balance of Rs 2641 at the close of the year.

3. The decrease in the receipts is due mainly to the enhanced receipts anticipated under water tax and a few other items not having been realized and that the increase in the expenditure is due to allotments under "Repairs communications and buildings" "Water supply Contingencies" "Medicines and supplies" and "Cholera and plague charges" having been found to be inadequate

4. Further bills amounting to Rs 2743 for expenditure incurred last year were paid in the current year, the balance Rs 400 due to the District Board for their share of the Municipal Toll Revenue for 1897-98 still remaining unpaid for want of funds. The expenditure incurred on account of plague and cholera charges has already exceeded the budget allotment viz Rs 700 by Rs 389 and it is not practicable to find any more funds for the same in the circumstances explained above.

5. As the council is not required to incur more expenditure than what is allotted in the sanctioned budget according to rules, the Government will be requested to specify the funds, from which what is spent now, and has to be spent hereafter for plague and cholera charges, in excess of the budget allotment has to be met.

I have &c

(Signed) T Ramachandra Rau,

Chairman.

Forwarded

The Council cannot meet these

plague

plague charges and they must eventually fall on Provincial funds.

(Signd) H. Harding
4-11-98.

(Tour Chg)

S.O.B. Lowe
Chief Superintendent,
Accountant Generals Office.
18/11

Budget

DEPARTMENT.

FORT ST. GEORGE,
Accountant-General's Office,
16th November 1898.

LOCAL & MUNICIPAL DEPT.
No. 3506.
CURRENT No. 3507 M

From

T. Herbath Biggs Esqre,
ACCOUNTANT-GENERAL TO THE
GOVERNMENT OF MADRAS,

To

THE Secretary to Government,
Local and Municipal Department.

SIR,

I have the honour to forward for the orders of Government the accompanying copy of letter No. 981 dated 31st October 1898 from the Chairman, Municipal Council, Cuddapah, with the Collector's endorsement thereon. The Collector, in supporting the statement therein made that funds cannot be found for expenditure against Plague in excess of what has already been spent, observes that the expenditure in question must eventually fall on Provincial Funds.

I have the honour to be,
Sir,
Your most obedient servant,

T. Herbath Biggs

Secretary 109

14/11

MUN. FORM 95.

Estimate Form—Abstract of Estimate.

(Note.—The entries in this Abstract should be made in detail of the same sub-heads as are to be shown in the Register of works. The entries in the column "Amount" should be brought to the nearest rupee for each item, but the total of the estimate itself should not be rounded off.)

8 DEC 8

Quantity.	Description of Work.	Rate. Rs.	A.	P.	Per.	Amount. Rs.	A.	P.	Total. Rs.	A.	P.
243 cft	Constructing Mud walls	2	3	-	100 cft	5	5	-	5	5	-
100 Sqrft	stone Pillars 3"x4"	-	2	6	Sqrft	15	10	-	15	10	-
34 5/8 cft	Junglewood work	1	8	-	cft	51	-	2	51	-	2
451 Sqrft	Thatching with Hill grass &c.	5	-	-	100 Sqrft	22	8	10	22	8	10
144 "	Flooring with gravel 4" thick well rammed	4	8	-	do	6	7	8	6	7	8
144 "	Cement plastering to the floor	12	-	-	do	17	4	6	17	4	6
414 "	Mud plastering	-	10	-	do	2	9	5	2	9	5
414 "	White washing	-	2	-	do	-	8	3	-	8	3
10 Tatties	Tatties all round	-	10	-	Each	6	4	-	6	4	-
480 Sqrft	Tarring for Tatties all round the walls	1	2	-	100 Sqrft	5	6	5	5	6	5
54 cft	Excavating the pits size	-	2	-	cyd	-	4	-	-	4	-
2 Tubs	Supplying tubs for the drain	-	2	-	Each	-	4	-	-	4	-
2 Buckets	-do- zinc Buckets	1	8	-	Each	3	-	-	3	-	-
	Sundries charges	L.S.			—	5	-	-	5	-	-
	Total Rupees					141	8	3	141	8	3

Station Cuddapah

Date 2. 12. 1898.

T. Krishna Rahardu[?]

Officer in Charge. M. Overseer

Chairman, Secretary, or Councillor.

Sanctioned in Resolution No. ______ dated ______ 189 .

Chairman or Secretary.

Estimate Form—Abstract of Estimate.

To accompany the detailed Estimate No.....of

189 .9 for *name and description of work in full.*)

MUN. FORM 94. for possible cost for Construcking of two Bath rooms at Railway Station Cuttack.

ESTIMATE FORM—DETAILED MEASUREMENT SHEET.

Details of Work.	Number.	Measurement in feet. L.	B.	D.	Contents.	Total quantity of each description of work.
Constructing Mud walls	4	11	1½	7	462	
——— do ———	4	8	1½	7	336	
——— do ——— Screen walls	2	10	1½	7	210	1008
Jungle wood wall plates	4	11	4"	4"	4 8/9	
——— do Sidlong & Lengths	8	6	4"	4"	5 1/3	
——— do ——— Posts.	12	9	5"	5"	18 3/4	
——— do ——— Beams.	2	12	6"	5"	5	
——— do Wooden brackets	4	5	3"	2"	5/6	
& plate over beams.	2	1¼	6"	3"	5/16	
——— do ——— Hip rafts.	8	11	4"	3"	7 1/3	
——— do jack rafts.	8	9	3"	2"	3	
——— do ——— Rafts.	16	12	3"	2"	8	53 65/144.
Thatching with Sirki Grass 9" thick, Bamboo mats, Bamboo rafts, Nails &c Complete.	4	13	11	-	572	572
Flooring with Gravel 4" warranted with chunam.	2	8	8	-	128	128
Cement flooring Plastering to the floor.	2	8	8	-	128	128
Plastering inside with Cowdung mud 2 coats	8	8	-	7	448	
——— do ——— outside	8	11	-	7	616	
——— do ——— Foundation in Lime	4	12	-	7	336	1400
White washing as for plastering	-	-	-	-	1400	1400
Coping with slabs with Connecting chunam Coverings.	2	10	(1¼	6")	20	20
Excavating the Pits.	2	3	3	3	54	54
Supplying Iron tube to the drain	2	-	-	-	-	2
——— do ——— Earth Buckets.	2	-	-	-	-	2
Sundries charges.						5/- - -

2d. December 1925

Contractor

J. Brisbowe Executive Engineer

MUNICIPALITY.

Estimate form—Detailed Measurement Sheet.

NOTE.

This form will be used for the detailed record of the measurements with reference to which estimates are framed and submitted for sanction. It will also include measurements of land (approximate or detailed, as the case may be), for which compensation will have to be paid—the area of each description (wet, dry, garden, waste, &c.), being separately shown.

MUN. FORM 95.

Estimate Form—Abstract of Estimate.

(NOTE.—The entries in this Abstract should be made in detail of the same sub-heads as are to be shown in the Register of works. The entries in the column "Amount" should be brought to the nearest rupee for each item, but the total of the estimate itself should not be rounded off.)

Quantity.	Description of Work.	Rate. Rs.	A.	P.	Per.	Amount. Rs.	A.	P.	Total. Rs.	A.	P.
1008 cft.	Constructing mud walls.	2	3	-	100 cft.	22	-	10	22	-	10
53 45/144 cft.	Jungle wood work.	1	8	-	cft.	80	2	10	80	2	10
572 5/8 sft.	Thatching with Kila Grass	5	-	-	100 sft.	28	9	7	28	9	7
128 .	Flooring with 4" gravel &c.	4	8	-	—do—	5	12	2	5	12	2
128 .	Cement flooring for the floor.	12	-	-	—do—	15	5	9	15	5	9
1400 .	Mud plastering.	-	10	-	—do—	8	12	-	8	12	-
1400 .	White washing.	-	3	-	—do—	2	10	-	2	10	-
20 Rft.	Coping with slabs &c. & the screen wall.	-	4	-	Rft.	5	-	-	5	-	-
54 cft.	Excavating the pit &c.	-	2	-	cyd.	-	4	-	-	4	-
2 Tubs.	Supplying Tubs & the drain.	L.S.				-	2	-	-	2	-
2 Buckets	Supplying Zinc Buckets	1	8	-	Each.	3	-	-	3	-	-
	Sundries charges	L.S.				5	-	-	5	-	-
						Total			176	11	2

Station Cuddapah.

Date 2. 12. 1898.

V. Krishna Pahiedy
Officer in Charge. M. Bo. Engrs.

Chairman, Secretary, or Councillor.

Sanctioned in Resolution No. _____ dated _____ 189 .

Chairman or Secretary.

L. A. Press

Estimate Form—Abstract of Estimate.

To accompany the detailed Estimate No.....of

189 .9 for *name and description of work in full.*)

1/25/98 opened

4
156/mdl99
6

Extract from the proceedings of the Municipal Council, Anuradapura, passed at their Meeting held on Thursday the 24th November 1898.

X X X

COLLECTOR'S OFFICE
8 DEC 0

Letter from the District Medical and Sanitary Officer, Anuradapura requesting to Construct two bath rooms and a disinfecting shed and to furnish the same with tubs and pots as also clothing for passengers

Indent for certain articles required for carrying on disinfection by the ambulance staff by the Hospital Assistant on Plague duty with the recommendation of the District Medical and Sanitary Officer, Anuradapura—

Resolution.

Resolved that this and Similar Expenditure be incurred and letter addressed to Government Stating that as the Expenditure Exceeds, the allotment of Rs 1200. which is the highest sum, this Municipality Could provide, the Government will be pleased to pay for the same or direct

direct the District Board to do so.

(Signed) C. Ramachendra Rao
Chairman

(True Extract)

Ramachandra
Chairman

3
15/12/99

Nos 14 and 15. - 1

CW. No. 225 of 98 dated 20.12.98. C.No 2513

CUDDAPAH MUNICIPAL OFFICE,

No. 1276

Dated November 189 16th December 98

Enclosure. 3

From

C. Ramachendra Rao Garu
Chairman, Municipal Council, Boards
CUDDAPAH.

Plague

To

The Plague Commissioner
Madras

Through

The Collector, Cuddapah

Sir,

I have the honor to inform you that as required in rule 27 of the Plague rules this Municipality provided and the Government sanctioned in the Budget a sum of Rs 700 for plague charges. In September the Collector found it necessary to increase this estimate to Rs 3500. Owing to want of funds and in view of meeting at least a third of the estimated expenditure

the Council increased their original allotment to Rs 1200 and provided funds for the same from the reductions made in the Budget provision for roads and Communications. This was done in obedience to G.O. No. 2031L dated 22nd October 1898. Now the whole of the amount so provided has been spent. The District Medical and Sanitary Officer urges the immediate Construction of bath rooms, disinfection sheds &c. As they were represented to be emergent, the Committee has passed the enclosed resolution. The enclosed estimates show that the sheds Cost Rs 318-0-0. I have the honor to request that you will be so good as to Sanction a sum of Rs 2300 from the Provincial funds to meet the Cost of Plague Establishment and Works from the Current Months.

I have the honor to be
Sir
Your most Obedient Servant
[illegible]
Chairman

28.11.98

any excess over the allotment already

C No 2512

189 8.

Cuddapah Municipal Council.

From

The Chairman, Municipal Council,

Cuddapah.

To

The Plague Commissioner

Madras

Dated 16
Despatched 16 } December 1898.
Received

No. 1216

Enclosures. 3 2

SUBJECT.

Informing that the Govt. Sanctions a sum of Rs 700 for Plague Charges & requesting sanction a sum of Rs 2300 from the Provincial funds to meet the cost of the Plague establishment

Dest 21-12-98

Powers. A

afresh (in connn

Compilation mm

funds

Govt Govt Govt

Municipality

Govt Govt

20 Dr Cdd.

No 232/P of 98 Dt 22.12.98. Cuddapah Municipal

Rec'd Dt 18th December 1898

1234.

Form I

Dr K Ry

C. Ramachandra Rau Garu

B.A. B.L.

Chairman, municipal council

Cuddapah

To,

The Collector

Cuddapah

Sir,

With reference to your letter

No. 3485 Rev dated 4th December 1898

I have the honor to state that the

Estimate of allotting Imperial

funds for Plague charges

from the municipal income, was

considered by the Council at its

meeting dated 9th December 1898.

and the Council regretting

its inability to provide more

funds, resolved to apply to the

Government to contribute for

any excess over the allotment

already

already made.

2. As required in rule 27 of the 235/9 I had pro-

Ol

[illegible] in the receipts for the year was met in part by the reduction of the Estimated Expenditure under all grants to the extent of Rs 2900 and by the non-payment to the Extent of Rs 2700 of bills for Expenditure incurred during the year, leaving thereby a cash balance of about Rs 600.

(6). Bills therefore amounting in all to Rs 2700 were outstanding at the close of the year for payment in the current year, through no provision is made in the Budget for the same. It becomes therefore necessary to find funds in the current

FEB

[illegible] and the actual of the current year, the Council is confronted with the same difficulties as in the previous year. It is feared that the full revenue from tolls may not be realized. The increase of Rs 1500 expected from a contemplated division of water has also fails to be realised on account of the water scarcity which prevailed during the current year.

(8.) Owing to inevitable causes the Expenditure on account of medicines, diet and hospital contingent charges has already been exhausted, and if not Exceeded, and will it is feared be nearly doubled as there is yet 4 months in the year to run.

(9)

Plague

C No 22

REFERENCE No. 3458 Res of 98

ENCLOSURES.

Cuddapah COLLECTOR'S OFFICE,
Dated 26th December 1898.
Camp Madanapalli

FROM H. C. D. Harding Esquire
Acting COLLECTOR OF Cuddapah.

TO
THE Plague Commissioner,
Madras.

SIR,

In forwarding herewith a Copy of letter No. 1234 dated 18.12.98, received from the Chairman of the Municipal Council, Cuddapah, I have the honour to state that the Municipality is unable to provide more funds than Rs 1200 for Plague Expenditure during the Current official year for the reasons stated in the above letter and therefore the Chairman has requested me to obtain a provincial grant from the Government for the amount which may be spent in excess of Rs 1200. The amount provided for in the Monthly Estimate for December, 1898,

1898, being Rs 2400 and that already spent up to the end of November being Rs 1202, I request that a grant-in-aid from Provincial Funds for Rs 1200 may be sanctioned to meet the expenditure for the Current and the Succeeding months of the year.

2. Cuddapah is a small town and is already heavily burdened by the expenditure incurred on the water supply. Plague also diminishes income and I do not see how the Municipality can possibly go on finding money any longer without Government assistance.

I have the honourable,
Sir,
Your most obedient Servant

Acting Collector

Copied by Hw 28.12.98.

REVENUE (189) DEPARTMENT.

From

The Acting Collector of

Cuddapah

To

The Plague Commissioner

Madras

For orders

LOCAL & MUNICIPAL DEPT.
CURRENT No. 156 M

Cus. 2512/98 & Cus 22/99

Dated 26th

Despatched 29th December 1898.

Received 3-JAN.1899

Reference No. 3458 Res of 98.

Enclosures (one)

Subject.

Informing that, under the circumstances stated in the letter, the Cuddapah Municipality is unable to provide more funds towards plague expenditure and Requesting to obtain sanction from the Govt to get a provincial grant for the amount which may be spent in excess of Rs 1200.

Submitted for orders of Government with a memo. showing the actual plague expenditure up to 31-12-98. The estimates for the year as accepted in G.O.No.1122 dated 28-11-98 is Rs.3275. The Collector has reduced it to Rs.2100 in his estimate submitted for this month.

H.S.
for Plague Commissioner.

To
Local & Municipal Department
with enclosures(C.Nos.2512 of 98
& 22 of 99.)

Encl.

Enclosure to Ref: on C. No. 2512 of 98 & Cur: No 22/99.

RECEIVED TO GOVT. 12 JAN 1899 LEGAL MUNI. EDL & LEG DEPTS.

Memo showing the actual plague expenditure up to 31-12-98.

2 Hospital Assistants deputed on observation duty at Railway stations	Rs. 78.
Plague Inspectors	234.
Plague allowance	160.
Matrons and Nurses	6.
Ward attendants including 2 peons & 2 watchmen	128.
Petty construction & repairs	426.
Diet of patients	12.
Bedding and clothing	35.
Medicines and instruments	78.
Other Hospital necessaries	30.
Postage charges	5.
Purchase and repair of furniture	55.
Cost of stationery	4.
Petty carriage & cooly charges	18.
Miscellaneous	40.
	Rs.1309.

H.S.
for Plague Commissioner.

Plague Comm's Office
Madras, 11th Jany 1899

Encd.
H.S.
11-1-99

MUNF. FRM. 94.

for proTable Cost for Constructing a Disinfection Shed at Railway

ESTIMATE FORM—DETAILED MEASUREMENT SHEET.

L. A. Press. Tabon Cuvoopal

Details of Work.	Number.	Measurement in feet. L.	B.	D.	Contents.	Total quantity of each description of work.
Constructing Mud wall.	2	15	1½	3	135	
do	2	12	1½	3	108	243
Stone Pillars 3"+4".	10	8	1¼		100	100
Jungle wood Beams.	2	15	6"	5"	6¼	
do wall plates.	10	7	3"	4"	5 5/6	
do Wooden Brackets placed over beams.	4	6	3"	2"	1	
do	2	1¼	4"	3"	5/24	
do Hip rafters.	4	14	3"	4"	4 2/3 4/3 Ou	
do jack rafters.	16	7	3"	2"	4 2/3	34 5/8
do Rafters.	26	12	3"	2"	13	32 21/24
Thatching with Kill grass 9" thick, Bamboo mats, Bamboo rafters Nails &c. Complete.	2	11	11½	.	253	
	2	9	11	.	198	451
Flooring with gravel 4" well rammed with chunnam.	1	12	12	.	144	144
Flooring with Cement plastering 2 coats	1	12	12	.	144	144
Plastering with Cowdung & kunderie water	4	12	.	3	144	
do ratchie	4	15	.	4½	270	414
While working on the plastering	-	-	-	-	414	414
Supplying Bamboo Latties all round the shed	10	.	-	-	10 Latties	10
Serving 2 Coats for Latties with Cowdung	20	6	4	.	480	480
Excavating the Pits near the shed.	2	3	3	3	54	54
Supplying Tin tube to the drain	2	-	-	-	2	2 tube
do two Buckets	2	-	-	-	2	2 Buckets.
Sundries charges		Lump Sum				5/-/-

2nd December 1898
Cuvoopal

J. Kriedler Labourer
M. Asker

_____MUNICIPALITY.

Estimate form—Detailed Measurement Sheet.

NOTE.

This form will be used for the detailed record of the measurements with reference to which estimates are framed and submitted for sanction. It will also include measurements of land (approximate or detailed, as the case may be), for which compensation will have to be paid—the area of each description (wet, dry, garden, waste, &c.), being separately shown.

As per Go No 883 Final the Cuddapah
13-10-19
municipality should have a sum of Rs 1660
towards plague. a sum of Rs 700 only exists
in the budget towards sickness and plague
charges. But the expenditure already incurred
is Rs 389 in excess. Seeing that the municipality is likely to close the year with a deficit
an advance of Rs 1000 is recommended.

Financial department

Note

With reference to f.o.
No 285 Fml dated 22nd February 1898
and f.o. No 1209 Fml dated 28th December
1898 the Local department has
provided in the budget of the Cuddapah
municipality Rs 1920 and Rs 3240
for the current and ensuing years
respectively on account of plague.

It is proposed thereat the expenditure
for the current and ensuing years by
taking credit for loans of Rs 1900
and Rs 3000 respectively from Imperial
funds. As observed in para 6 of the
draft below the budget will have
to be recast if the Govt. of India
does not sanction the loans
for which credit has been taken

DJ
14.3.98
Fml
15.3.98

In the C.S.

The draft may, if so
be accepted

Cmdr.
16/3/98

[G. 25]
250—18-2-98.

LOCAL AND MUNICIPAL DEPAR

C. No. 3248 m & 3527 m of 1898.

SUBJECT.

Plague expenditure - Addapah

FOR ORDERS.

Under G.O. No. 883 Financial
S. dated 13th October 1898, the estimated
expenditure in the current year on
plague preventive measures in the
Municipality of Addapah is [illegible] 1660.
A sum of Rs 700 was provided in
budget estimate for the current
year for cholera and plague charges
but from the statement submitted
by the Chairman, it appears that
the actual expenditure incurred up
to the date of the statement was
Rs 1089 or Rs 389 in excess of the
allotment. The estimated closing
balance of the year was Rs 660, but
the actual opening balance having
fallen short of the estimate by
Rs 1021, the actual closing balance
will be minus Rs 361. Moreover

from the Chairman's letter forwarded with the second letter read above, it appears that while there has been a decrease of Rs 615 in the actual receipts of the year, as compared with the budget estimate, the charges have increased by Rs 2026. Thus the anticipated total deficit in the municipal funds is Rs 3002. On the other hand, the savings which are proposed to be effected in the allotments for works amount to only Rs 650 – vide the last column of the statement. As all available savings will have to be devoted to covering the deficit any funds required for expenditure on plague preventive measures will have to be found from other sources. Assuming that the whole of the sum of Rs 1089 shown in column 2 of the statement has been spent on plague preventive measures and that the estimate of Rs 1660 given in G.O. No. 883. Financial, dated 13th October 1898 includes past expenditure also the municipal Council will have to provide about Rs 570, but seeing on this account

O

P

S.

probably be far in excess of the estimate, it would be better that a sum of Rs 1000 more is reserved for this purpose. It is therefore submitted that the Financial Department may be asked to grant an advance of this amount to the Municipal Council – vide para 5 of G.O. No 868 Financial, dated 11 October 1898.

Q

in fo. no. 2021 L
22-10-98

V.R.
5/12/98

K.T.
6.12

COLLECTOR'S OFFICE
FEB. 8 1899
CUPERTINO

Revised
and
Budget Estimate
of Cupertino Municipality
for 1898-99 + 1899-1900

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Cuddapah during the official year 1899-1900

	Estimate 1899-1900		Revised Estimate for 1898-99.	Budget Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.			
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. BALANCE BROUGHT FORWARD—					
a. Municipal Fund		-2600	270	1240	467
b. Endowments					
c. Water-tax Fund					
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	4000		4200	4000	4174
b. Tax on buildings (section 63) ..	10000		9800	10000	9911
c. Tax on lands (section 63) ..	400		200	200	163
d. Water-tax on buildings and lands (section 75)	5000		3900	4000	4029
e. Tax on vehicles with springs and palanquins (section 77) ..	400		400	400	406
f. Tax on animals (section 77) ..	700		700	1000	698
g. Tax on carts and other vehicles without springs (section 85) ..	1000		1000	1000	1016
h. Tolls (section 91)—					
Gross receipts .. 6680					
Less Local Fund share 1680.	5000		6685	5250	4609
i. Penalties on account of—					
i. Tax on arts	10		10	10	1
ii. Tax on buildings ..	10		10	10	2
iii. Tax on lands					
iv. Water-tax on buildings and lands					
v. Tax on vehicles, &c. ..	10		10	10	
vi. Tax on animals	10		10	10	
vii. Tax on carts, &c. ..					
vii. Evasion of tolls		26540			
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds					
b. Ferry rents					
c. Fees under Act II of 1888 ..	50	50	50	50	50
Carried forward ..		26590	26975	25740	25059

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Cuddapah during the official year 1899/1900—*continued.*

	Estimate 1899/1900		Revised Estimate for 1898-99.	Budget Estimate for 1898-99	Actuals, 1897-98 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.			
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		26590 0 0	26975 0 0	25940 0 0	25059 0 0
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	10 0 0		10 0 0	10 0 0	8 0 0
ii. Rent of buildings	20 0 0		15 0 0		
iii. Avenue receipts	50 0 0		50 0 0	50 0 0	155 0 0
iv. Fees from Travellers' Bungalows	150 0 0		150 0 0	200 0 0	302 0 0
b. i. Sale-proceeds of lands and buildings					
ii. Produce of lands, gardens, &c.					
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	20 0 0		20 0 0	20 0 0	13 0 0
c. Conservancy receipts—					
Sale-proceeds of night-soil, street refuse, &c.	250 0 0		250 0 0	300 0 0	275 0 0
d. i. Fees from educational institutions	4190 0 0		4000 0 0	4000 0 0	4048
ii. Other revenue from educational institutions ..					
e. i. Sale-proceeds and composition fees of medicines ..	100 0 0		120 0 0	50 0 0	69 0 0
ii. Other Hospital receipts ..					
f. i. Income from markets ..	4000 0 0		4140 0 0	4000 0 0	3960 0 0
ii. ,, slaughter-houses.	1900 0 0		1920 0 0	2000 0 0	1467 0 0
g. Other fees Warrant fees	100 0 0		100 0 0		111 0 0
i. Distraint fees	20 0 0		20 0 0	120 0 0	15 0 0
ii. License fees	450 0 0		500 0 0	400 0 0	435 0 0
iii. Cartstand fees	180 0 0		190 0 0	150 0 0	144 0 0
iv. Other fees	10 0 0		10 0 0	10 0 0	6 0 0
h. Fines under Municipal and other Acts.	250 0 0		250 0 0	400 0 0	257 0 0
i. Interest on investments					
i. General, including choultries					
ii. Educational					
iii. Medical	70 0 0		70 0 0	70 0 0	63 0 0
j. Premium on loans	400 0 0		400	400 0 0	380 0 0
		12170			
Carried forward ..		38760 0 0	39190 0 0	38120 0 0	36767 0 0

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Cuddapah during the official year 1899/1900—*cont.*

	Estimate 1899/1900		Revised Estimate for 1898-99.	Budget Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.			
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		38760 0 0	39190 0 0	38120 0 0	36767 0 0
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..	70 0 0		40 0 0	70 0 0	0 0 0
Buildings					
Municipal Schools ..	2350 0 0		2340 0 0	2540 0 0	2461 0 0
Other purposes					
ii. Medical					
iii. Other purposes—					
Communications ..					
Water-supply					
Drainage					
Sanitation					
Other purposes ..					
b. From Local Boards—					
i. Education					
ii. Medical	3000 0 0		2500 0 0	2000 0 0	2000 0 0
iii. Other purposes					
c. Other grants and contributions—					
i. Education					
ii. Medical					
iii. Other purposes		5420 0 0			
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	1200 0 0		1100 0 0	1200 0 0	1111 0 0
ii. Other purposes	10 0 0		50 0 0	50 0 0	54 0 0
b. Other items—					
i. Fishery rents					
ii. Refunds of Expenditure of previous year	10 0 0		20 0 0	20 0 0	30 0 0
iii. Fee for numbering carts, &c.					
iv. Other items	10 0 0		40 0 0	40 0 0	3 0 0
		1230 0 0			
Carried forward ..		45410 0 0	45280 0 0	44040 0 0	42426 0 0

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Cuddapah during the official year 1897-1900—*cont.*

	Estimate 1899-1900.0		Revised Budget		Actuals, 1897-98 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.	Estimate for 1898-99.	Estimate for 1898-99	
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		45410 " "	45280 " "	44040 " "	42426 " "
7. EXTRAORDINARY AND DEBT—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.					
b. Loans—					
i. From Government ..					
ii. In the market from private individuals					
c. Realizations of Sinking fund for repayment of loans.	700 " "		660 " "	700 " "	655 " "
d. Advances—					
i. Permanent	50 " "	750 " "	70 " "	60 " "	102 " "
ii. Others					
Total Receipts ..	" " "	46160 " "	46010 " "	44800 " "	43183 " "
Grand Total ..		43560 " "	46220 " "	46040 " "	43650 " "

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at $7\frac{1}{2}$ per cent. and tax on lands at annas 4 ~~per cent. of rent value.~~ for ~~every 80 square yards~~ on an estimated annual rental of Rs. 3½ each acre
3. Water-tax on buildings and lands is levied at 4 per cent.
4. Tax on vehicles and animals is levied at ~~the~~ the maximum rates.
5. Tax on carts, &c., is levied at Rs. 3 per cart. per annum. single bullock carts & Rs 4 on double bullock carts
6. Tolls are levied at ~~the~~ the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O.s 998 m mis 1-7-91 & 1024 m mis 3-8-92.
8. The house-tax registers were last revised in the official year 1892-93 and the land tax registers in the official year 1895-96
9. Total extent of land assessed is 802 acres. ¥ 30 cents
10. The mode of estimating the annual rental of houses and lands is as follows :—

In regard to buildings that are not rented, the rent which may reasonably be expected, taking into consideration locality, is taken as the basis of calculation for assessment. The annual rental of buildings after native style is fixed at 8 per cent of the actual or estimated cost and that of buildings after European style at 12 per cent of the actual or estimated cost.

STATEMENT I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act V of 1884 for the official year 189 -9

Name of Institution	Amount of Funded Capital.	Opening Balance.	Interest, Produce of Land, or Rent of buildings.	Appropriation from Capital for Expenditure.	Private Contributions and Donations.	Sale of Medicines or Sundry Property.	Total (Columns 4—7).	CONTRIBUTION FROM: Local Funds.	CONTRIBUTION FROM: Provincial Funds.	Total Receipts (Columns 3, 8 and 9).	Appropriation from Municipal Funds (Column 16 *minus* Column 10).	Invested.	Current Charges.	Total (Statement II).	Allotted for Public Works, (Statement II-A)	Total Charges (Column 14 *plus* Column 15).	Closing Balance (Column 10 *minus* Column 16).	REMARKS.
1	2	3	4	5	6	7	8	9		10	11	12	13	14	15	16	17	18
	RS	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
1. Municipal Hospital Cuddapah	12200	-	400	"	"	100	500	3000	-	3500	3820	-	7220	7220	100	7320	-3820	
2. H.G. Smith's Prize Endowment.	1900	-	63	-	-	-	63	-	-	63	-	-	63	63	-	63	-	
3. Jubilee Prize —do—	100	-	3	-	-	-	3	-	-	3	-	-	3	3	-	3	-	
4. Rao Bahadur Prize Endowment.	100	-	3	-	-	-	3	-	-	3	-	-	3	3	-	3	-	

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

—	Estimate 1899/1900 Details of Minor Heads.	Estimate 1899/1900 Totals of Major Heads.	Revised Estimate for 1898-99.	Budget Estimate for 1898-99	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 I—(*Public Works*)—					
1. New Works—					
a. Communications					
b. Buildings	300 a u		- - -	- - -	23 u u
c. Drainage			-		
d. Water-supply	200 a u		- - -	- - -	- - -
2. Repairs—					
a. Communications	2500 u u		1500 a u	2500 a u	1960 a u
b. Buildings	1200 a u		200 a u	200 a u	303 u u
c. Drainage—					
i. Repairs to works ..					
ii. Establishment for flushing drains, &c.					
d. Water-supply—					
i. Repairs to works, machinery, &c.	400 a u		800 a u	1000 a u	379 u u
ii. Establishment	1390 a u		1000 a u	1320 a u	1639 a u
iii. Contingencies	1500 a u		1760 a u	1200 a u	1894 a u
e This Public Improvement					4 a u
3. Establishment	150 a u		450 a u	450 a u	598 a u
4. Tools and Plant and other stores.	20 a u		25 a u	20 a u	a u
5. Contributions—					
a. To Local Boards for works ..					
b. To Provincial Funds for scrutiny of estimates, &c. ..					
c. To others for public works ..					
Total, Grant I ..		7660 a u	6735 a u	6690 a u	6800 a u
GRANT II—(*Education*)—					
1. Training Schools—					
a. Contributions to Local Boards ..					
b. Stipends to Normal students ..	120 a u	120 a u	80 a u	120 a u	44 a u
2. Municipal Schools—					
i On Salary System—					
a. Establishment	7000 a u		6740 a u	6940 a u	6761 a u
b. Contingencies	300 a u	2300	200 a u	300 a u	328 a u
Carried forward ..	300 a u	7420 a u	7020 a u	7360	7133

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

—	Estimate 1899/1900 Details of Minor Heads.	Estimate 1899/1900 Totals of Major Heads.	Revised Estimate for 1898-99	Budget Estimate for 1898-99	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 ..		7420 a u	7020 a u	7360 a u	7133 a u
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	1660 a u		11400 a u	1640 a u	1630 a u
b. Result Grants	500 a u		500 a u	500 a u	538 a u
c. Contingencies	100 a u	2260 a u	70 a u	100 a u	74 a u
3. Salary Grants					
4. Results Grants	400 a u	400 a u	400 a u	400 a u	396 a u
5. Combined Grants—					
a. Fixed Payments					
b. Result Grants					
6. Inspection—					
a. Contributions to Local Boards ..	90 a u		90 a u	90 a u	90 a u
b. Municipal Inspectors—					
i. Establishment	180 a u		100 a u	180 a u	179 a u
ii. Contingencies	10 a u	280 a u	10 a u	10 a u	9 a u
7. Miscellaneous—					36 a u
a. Building, furniture, &c., grants ..					
b. Common gymnasium—					
i. Establishment	120 a u		120 a u	120 a u	120 a u
ii. Contingencies	10 a u		10 a u	10 a u	a a u
c. Common Drawing Master—					
i. Establishment			300 a u		
ii. Contingencies					
d. Other items		130 a u			
Total, Grant II ..		10490 a u	10020 a u	10410 a u	10205 a u
GRANT III—(*Sanitation and Medical Services*).					
1. Hospitals and Dispensaries—					
a. Establishment	2870 a u		2630 a u	2760 a u	2732 a u
b. Medicines and Supplies	2000 a u		3830 a u	1200 a u	1121 a u
c. Diet of Patients	1300 a u		1720 a u	1200 a u	1129 a u
d. Sundries and Contingencies ..	1050 a u		980 a u	850 a u	856 a u
e. Contributions to Local Boards &c., &c., &c. ..		7220 a u			
Carried forward ..		7220 a u	9160	6010	5838 a u

Statement II.—Expenditure from the Municipal Fund of the Town of Cuddapah for the official year 1897-1900—*cont.*

—	Estimate 1897-1900		Revised Budget		Actuals, 1897-98 (audited figures).
	Details of Minor Heads.	Total of Major Heads.	Estimate for 1898-99.	Estimate for 1898-99	
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		7220	9160 a u	6010 a u	5838 a u
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* Contributions to Provincial funds for—					
i. Medical College ..	60 a u		240 a u	60 a u	236 a u
ii. Sanitary Inspection ..	140 a u		140 a u	140 a u	147 a u
iii. Medical Reserve staff ..	50 a u	250 a u	50 a u	50 a u	52 a u
iv. Cutlers' Establishment ..					
b. Contributions to Local Boards, &c., for—					
i. Medical Schools ..					
ii. Reserve staff					
&c., &c., &c, ..					
c. Other contributions					
3. Vaccination—					
a. Establishment	120 a u		100 a u	120 a u	120 a u
b. Contingencies	20 a u		40 a u	20 a u	16 a u
c. Contributions to Local Boards ..		140 a u			
4. Registration of Births and Deaths—					
a. Establishment	140 a u		120 a u	120 a u	113 a u
b. Contingencies	20 a u	160 a u	20 a u	20 a u	16 a u
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	4280 a u		4050 a u	4280 a u	3788 a u
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	3000 a u	7280 a u	3000 a u	3000 a u	2944 a u
b. Private scavenging—					
i. Establishment	1010 a u		1010 a u	1060 a u	977 a u
ii. Contingencies, such as cost of scavenging carts, &c. ..	10 a u	1020 a u	10 a u	10 a u	6 a u
c. Cholera charges ..	700	700 a u	1730 a u	700 a u	1376 a u
d. Contingencies	40 a u	40 a u	40 a u	50 a u	32 a u
&c., &c., &c. ..					
Total, Grant III ..		16810 a u	19710 a u	15640 a u	15660 a u

Statement II.—Expenditure from the Municipal Fund of the Town of Cuddapah for the official year 1897-1900—*cont.*

—	Estimate 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.	
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*).					
1. Lighting—					
a. Establishment					
b. Contingencies	1700 a u	1700 a u	1700 a u	1700 a u	1301 a u
2. i. Markets—					
a. Establishment	50 a u		50 a u	50 a u	114 a u
b. Contingencies	10 a u	60 a u	10 a u	10 a u	u u u
ii. Slaughter-houses—					
a. Establishment	220 a u		210 a u	150 a u	213 a u
b. Contingencies	20 a u	240 a u	20 a u	20 a u	30 a u
3. Choultries—					
a. Establishment					
b Contingencies					
c. Feeding Travellers					
4. Travellers' bungalows—					
a Establishment	120 a u		120 a u	120 a u	120 a u
b. Contingencies ..	10 a u	130 a u	10 a u	10 a u	11 a u
5. Avenues—					
a. Establishment	140 a u		100 a u	140 a u	144 a u
b. Contingencies	20 a u	160 a u	10 a u	20 a u	16 a u
6. Public Garden—					
a. Establishment					
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..					
7. Survey of land					
8. Fire—					
a. Establishment	50 a u			50 a u	4 a u
b. Purchase of fire-engine, buckets, repairs, &c.	50 a u	100 a u		50 a u	29 a u
9. Other charges—					
i. Work done for private individuals other than private scavenging	20 a u			20 a u	482 a u
Carried forward ..	20 a u	2390 a u	2230 a u	2340 a u	2464 a u

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

—	Estimate 1899-1900 Details of Minor Heads.	Estimate 1899-1900 Totals of Major Heads.	Revised Estimate for 1898-99.	Budget Estimate for 1898-99	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 ..	20 0 0	2390 0 0	2230 0 0	2340 0 0	2464 0 0
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. Other Charges—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..	20 0 0			20 0 0	0 0 0
iii. Printing	400 0 0		400 0 0	400	331 0 0
iv. Compensation for lands ..					
v. Other items	400 0 0	840 0 0	340 0 0	300 0 0	91 0 0
Total, Grant IV ..		3230 0 0	2970 0 0	3060 0 0	2886 0 0
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	3050 0 0		1860 0 0	2650 0 0	1728 0 0
ii. Inspection		3050 0 0			450 0 0
b. Collection of Municipal Taxes—					
i. Establishment	700 0 0		700 0 0	700 0 0	680 0 0
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	100 0 0	800 0 0	100 0 0	100 0 0	236 0 0
c. Collection of Tolls—					
i. Establishment					
ii. Contingencies					
d. Office contingencies other than (*b*) (ii)	500 0 0	500 0 0	540 0 0	500 0 0	596 0 0
e. Contributions for Central office and Audit establishments ..	400 0 0	400 0 0	400 0 0	400 0 0	510 0 0
Total, Grant V ..		4750 0 0	3600 0 0	4350 0 0	4200 0 0
Repayment of Debt—					
a. Instalments paid during the year.	200 0 0		190 0 0	200 0 0	195 0 0
b. Invested on account of Sinking Fund (Value of securities purchased)	2000 0 0		3000 0 0	3000 0 0	
c. Charges of investment ..	100 0 0	2300 0 0	115 0 0	150 0 0	73 0 0
Interest—					
a. On account of last year ..	3330 0 0		3330 0 0	3330 0 0	1470 0 0
b. „ of current years.		3330 0 0	320		1854 0 0
		5630 0 0	6635	6680 0 0	3592 0 0

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

—	Estimate 1899-1900 Details of Minor Heads.	Estimate 1899-1900 Totals of Major Heads.	Revised Estimate for 1898-99.	Budget Estimate for 1898-99.	Actuals 1897-98 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Advances recoverable—		5630 0 0	6635 - -	6680 0 0	3592 0 0
a. Permanent					10 0 0
b. Others	50 0 0	50	130 0 0	50 0 0	74 0 0
Refunds of other than current collections ..	20 0 0	20	20 0 0		13 0 0
Discount					
Pensions and gratuities					
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank		5700 - -	6785 - -	6730 - -	3689 0 0
Total Expenditure ..		48640 0 0	48820 0 0	46880 0 0	43440 0 0
Balances—					
a. Municipal Fund		-5080 0 0	-2600 0 0	-840 0 0	210 0 0
b. Endowments					
c. Water-tax Fund					
Grand Total ..		43560 0 0	46220 0 0	46040 - -	43650 0 0

Note to Statement II.

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

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

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

Part I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1899-900.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications								
1									
2									
3									
	Total ..								
(b)	Buildings								
1	Constructing a dressing room for the Hospital	200				200			an
2	do — do. a Tiffin shed & a Watchman's shed for the Municipal High School	100				100			an
	Total ..	300				300			an

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

Part I.—New Works.—*cont.*

Number	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1899-900.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage								
1									
2									
3									
	Total ..								
(d)	Water-supply								
1	Extension of water supply to Athanospet & Sayepet	200	200			200			an
2									
3									
	Total ..	200				200			an

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

Part II.—Repairs.

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications							Total mileage of roads streets, lanes, &c., in the town. 25½ miles
1	Railway station road —	500	au					Metalled or Gravelled } Unmetalled.
2	Newnham's bazaar street road	200	au					18 7½
3	Madras Road from the High School upto Raghowa Row's fountain	300	au					Total mileage under maintenance. 19 miles
4	Roads in Bommanvadi	400	au					Metalled or Gravelled } Unmetalled.
5	Jagannatha Pillay street road —	200	au					12 7
6	Simhadripantulu street road —	100	au					
7	Subramanyam temple street road —	100	au					
8	Bahadurkhan Sahib street road in front of Sunda houses —	250	au					
9	Minor Streets & roads in the town employing road Coolies —	450	au					
	Total ..	2500	au					

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(b)	Buildings							
1	Municipal Primary School building —	200	au					
2	Travellers Bungalow —	300	au					
3	Strengthening doors & windows of the High School building with iron bars and white & dark washing of the building —	100	au					
4	Market and Slaughter house buildings —	250	au					
5	Hospital buildings	100	au					
6	Tollgate Sheds —	50	au					
7	High School latrines and other latrines in the town —	150	au					
8	Engine Shed at Bugga —	50	au					
	Total ..	1200	au					

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A	P	Rs.	A	P	
(c)	Drainage							
1								
2								
3								
	Total ..							
(d)	Water-supply							
1	Repairs to Engines at Buggy	300	an					
2	do — Platforms to fountains	100	an					
3								
	Total ..	400	an					

Statement II-B.—Details of Municipal Establishments.

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A	P.
GRANT I.—2. *c.* Drainage—							
Overseers							
Drain cleaners							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
d. Water works—							
Overseers at Rs 30. with allowance of Rs 10 per mensem	1	40	an		480	an	
Watchmen — Driver	1	30	an		360	an	
Fireman	1	20	an		240	an	
Engine Coolies at Rs 6 each per mensem	2	12	an		144	an	
Fitter	1	8	an		96	an	
× Scavenger	1	6	an		72	an	×
Total ..	7	116	an		1392	an	
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. General.—							
Overseers	—	—	—		—	—	
Maistries	1	12	an		144	an	
Total ..	1	12	an		144	an	
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT II.—EDUCATION—							
1. TRAINING SCHOOLS—							
Pupils receiving scholarships	2	10	-	-	120	"	
Total ..	2	10	-	-	120	"	
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
2. MUNICIPAL SCHOOLS—							
a. On the Salary System—							
Head Master	1	200			2400		
1st Assistant Master at Rs 90 for the last 11 months & Rs 85 for the 1st month.	1	85 / 90			1075		
2nd " " at Rs 66 for the last 11 months & Rs 62 for the first month	1	66			788		
3rd Assistant Master	1	40			480		
4th — do — at Rs 30 for 7 months & Rs 33 for 5 months	1	30 / 33			375		
5th Assistant Master	1	30			360		
Sanscrit Pandit	1	30			360		
Telugu Pandit	1	25			300		
Gymnastic Instructor	1	15			180		
Clerk and Librarian	1	15			180		
Persian Munshee	1	10			120		
Drawing Master	1	12	8		150		
Peons at Rs 6 each per mensem	2	12			144		
Sweeper	1	5			60		
Scavenger	1	2			24		
Total ..	16				6996		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS	A.	P.	RS.	A.	P.
GRANT II.—EDUCATION—*cont.*							
b. On the Salary Result System—							
Municipal Primary School Hindu Department							
Head Master —	1	20			240		
1st Assistant Master	1	12			144		
2nd — do —	1	10			120		
3rd — do —	1	8			96		
4th — do —	1	8			96		
Peon —	1	6			72		
Mahamedan Deptt Head Master —	1	15			180		
1st Assistant Master	1	10			120		
2nd — do —	1	8			96		
3rd — do —	1	6 x 8			96		
Municipal Mahamedan School at Ayady —	1	7			84		
Municipal Hindu School at Sayipeta —	1	7			84		
Municipal Tamchamu School at Gurramkapadu	1	7			84		
Drawing Master.	1	12	8		150		
Total ..	14	138	8		1662		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

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

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT III.—SANITATION AND MEDICAL SERVICES—							
1. HOSPITALS AND DISPENSARIES—							
Medical Subordinates	1	65			780		
„ „	1	45			540		
Midwife	1	35			420		
Clerk	1	15			180		
Compounder @ Rs 12 each ..	2	24			288		
Sweeper Native nurse and Female ward attendant	1	7			84		
„ Cook	1	7			84		
Male ward attendant	1	7			84		
——— do ———	1	7			84		
Water man	1	6			72		
Peon	1	6			72		
Dhoby	1	5			60		
Male Scavenger	1	6			72		
Female —do—	1	4			48		
Total ..	15	239			2868		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
3. Vaccination—							
Vaccinators	1	10	.	.	120		
Peons							
Total ..	1	10	.	.	120		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
4. Registration—							
Registrars	1	12	.	.	144		
Peons							
Total ..	1	12	.	.	144		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering."—							
Sanitary ~~Nuisance~~ Inspectors with allowance at Rs 15 per mensem	1	40			480		
Water peons at Rs 7 each	3	21			252		
~~Maistries~~ do at Rs 6 do	3	18			216		
~~Scavengers~~ Maistry ..	1	8	.	.	96		
Male Sweepers at Rs 6 each	29	174			2088		
Female do Rs 4 each	24	96			1152		
Total ..	61	357	.	.	4284	0	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors	1	15			180		
Maistries							
Scavengers at Rs 4 each per Mensem	16	64			768		
20 — Rs 5 each	1	5			60		
Total ..	18	84			1008		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents							
Masalchies							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A.	P.	Rs.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont*							
2. i. Markets—							
Superintendents							
Servants	1	4			48		
Total ..	1	4			48		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Slaughter-houses—							
Superintendents							
Servants at Rs 6 each per Mensem	3	18			216		
2 X 12							
Total ..	3	18			216		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. Choultries—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
Maty	1	7	-	-	84	-	-
Servants	1	3	-	-	36	-	-
Total ..	2	10	-	-	120	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
5. Avenues—							
Servants .. at Rs. 6 each per mensem ..	2	12	-	-	144	-	-
Total ..	2	12	-	-	144	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
6. Public Gardens—							
Gardeners							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT IV—Lighting and Miscellaneous Municipal Purposes—*cont.*							
8. Fire—							
Servants at Rs. 6 each per mensem for the first 4 months of the year ..	2	12	-	-	48	-	-
Total ..	2	12	-	-	48	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
9.—							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT V.—*a.* General Establishment—							
i. Office— Secretary	1	100			1200		
Manager .. .. ×	1	15 × 60			720		
Clerks	1	15			180		
"							
Accountant ..	1	25			300		
Accountants	1	20			240		
Peons at Rs 7 each per mensem	3	21			252		
Attender Bruchi ×	1	12 × 8			96		
Sweeper	1	5			60		
Total ..	10	254			3048		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Inspection—							
Chairman's salary or carriage allowance ..							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT V.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks	1	20			240		
Bill Collectors at Rs 12 each per mensem	3	36			432		
Peons Commission for Collection of land tax and also for an additional staff if necessary					28		
Total ..	4	56			700		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
c. Collection of tolls—							
Inspectors							
Gate-keepers							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

STATEMENT III.—*Municipality of* Abstract of

Deposits Account for the year 189 -9 .

	Rs.	A.	P.		Rs.	A.	P.
Balance brought forward ..							
				1. Credited to Municipal Funds ..			
1. Deposits by appellants				2. Returned to appellants			
2. Deposits by renters				3. Returned to renters			
3. Deposits by contractors				4. Returned to contractors			
4. Deposits as security by municipal servants				5. Returned to municipal servants ..			
5. Deposited for the execution of work for which private parties are liable..				6. Returned to parties			
6. Other deposits under the Act or bye-laws				7. Paid to claimants			
				Total ..			
Total, Receipts ..				Balance ..			
Total, including balance ..				Total ..			

STATEMENT IV-A.—*Municipality of* Cuddapah Demand, Collection and Balance tatement for the year 1899-1900.

Current.

Tax.	Demand as originally assessed by the Chairman.			Remitted by the Council on appeal.			Demand as finally settled (column 2 *minus* column 3).			Collected.			Remitted on account of vacant houses, &c.			Written off as irrecoverable.			Balance (column 4 *minus* columns 5, 6 and 7).		
1	2			3			4			5			6			7			8		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Tax on arts, &c.	4,000	"	"	25	"	"	3975	"	"	3850	"	"	"	"	"	75	"	"	50	"	"
2. Tax on buildings	10,000	"	"	40	"	"	9960	"	"	9880	"	"	40	"	"	30	"	"	10	"	"
3. Tax on lands	200	"	"	"	"	"	200	"	"	200	"	"	"	"	"	"	"	"	"	"	"
4. Water-tax on buildings and lands ..	5,000	"	"	16	"	"	4984	"	"	4952	"	"	16	"	"	12	"	"	4	"	"
5. Tolls (gross receipts)	6,680	"	"	"	"	"	6680	"	"	6680	"	"	"	"	"	"	"	"	"	"	"
6. Market rents	4,000	"	"	"	"	"	4,000	"	"	4,000	"	"	"	"	"	"	"	"	"	"	"
7. Slaughter-house fees	1900	"	"	.	.	.	1900	.	.	1900	.	.	.	.	.	"	"	"	"	"	"
8. Rent of cart-stands	180	.	.	.	.	.	180	.	.	180	.	.	.	.	.	.	.	.	.	.	.
9. Private scavenging fees	1180			.	.	.	1180	.	.	1165	.	.	.	.	.	10	.	.	5	.	.
Total ..	33140	.	.	81	.	.	33059	.	.	32807	.	.	56	.	.	127	.	.	69	.	.

Statement IV-B.—Arrears.

—	Balance of old demand.			Arrears of previous year.			Total demand.			Collected.			Remitted.			Written off.			Balance (column 4 *minus* columns 5, 6 and 7).			Years to which the balance relates.			
1	2			3			4			5			6			7			8			9			
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P	Rs.	A.	P.	A. 1894-95	B. 1895-96	C. 1896-97	&c. 97-98.
1. Tax on arts, &c.				200			200			150			20			30									
2. Tax on buildings				150			150			120			10			20									
3. Tax on lands	200						200			200															
4. Water-tax on buildings and lands ..				60			60			48			4			8									
5. Tolls																									
6. Market rents																									
7. Slaughter-house fees	330						330												⊗ 330						330. 32
8. Rent of cart-stands	160						160												⊗ 160			160			
9. Private scavenging fees				40			40			35						5									
Total ..	690			450			1140			553			34			63			490			160			330.

⊗ Civil suit to be filed

⊗ Civil suit filed + decree pending execution.

Statement VI.—Revised Estimate for 1898-99.

Statement VI.—Revised Estimate—(Receipts) for 1898-99.

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, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
1. Balance brought forward—						
a. Municipal Fund	210 ..	.. ..	.. ..	210 ..	1240 ..	
b. Endowments						
c. Water-tax Fund						
2. Municipal rates and taxes—						
a. Tax on arts, &c. (section 53) ..	1971 ..	2619 ..	2229 ..	4200 ..	4000 ..	Increase due to revision of assessment
b. Tax on buildings (section 63) ..	4782 ..	2182 ..	5018 ..	9800 ..	10,000 ..	The total amount was calculated with reference to the Jetdemand of the tax, arrear + Current amounting to Rs 9977
c. Tax on lands (section 63) ..	46 ..	129 ..	154 ..	200 ..	200 ..	
d. Water-tax on buildings and lands (section 75)	1919 ..	917 ..	1981 ..	3900 ..	4000 ..	do The Jetdemand of the tax arrear + Current amounted to Rs 4009. The budget grant is revised with reference to G. O 2149 M. Mis dt 14.12.98.
e. Tax on vehicles with spirings and palanquins (section 77) ..	273 ..	87 ..	127 ..	400 ..	400 ..	
f. Tax on animals (section 77) ..	552 ..	196 ..	148 ..	700 ..	1000 ..	The estimate was high, the amount is Calculated with reference to actuals of last 3 yrs
g. Tax on carts and other vehicles without springs (section 85) ..	823 ..	139 ..	177 ..	1000 ..	1000 ..	
h. Tolls (section 91)—						
Gross receipts .. 2952						
Less Local Fund share 738	2214 ..	1910 ..	4471 ..	6685 ..	5250 ..	The increase due to increase in the lease amount for the yr
i. Penalties on account of—						
i. Tax on arts	.. ..	1 ..	10 ..	10 ..	10 ..	
ii. Tax on buildings ..	.. ..	.. ..	10 ..	10 ..	10 ..	
iii. Tax on lands						
iv. Water-tax on buildings and lands						
v. Tax on vehicles, &c ..	.. ..	.. ..	10 ..	10 ..	10 ..	
vi. Tax on animals	.. ..	.. ..	10 ..	10 ..	10 ..	
vii. Tax on carts, &c. ..						
viii. Evasion of tolls						
3. Realizations under Special Acts—						
a. Pounds						
b. Ferry rents						
c. Fees under Act II of 1888 ..	50 ..	50 ..	.. ..	50 ..	50 ..	
4. Revenue derived from Municipal property and powers apart from taxation—						
a. i. Rent of lands	2 ..	.. ..	8 ..	10 ..	10 ..	
ii. Rent of buildings	.. ..	.. ..	15 ..	15 ..	.. ..	The receipts were unforeseen
iii. Avenue receipts	17 ..	3 ..	33 ..	50 ..	50 ..	
iv. Fees from Travellers' Bungalows	69 ..	86 ..	81 ..	150 ..	200 ..	The decrease is due to the Bungalows being left in disrepair for want of funds.
b. i. Sale-proceeds of lands and buildings						
ii. Produce of lands, gardens, &c.						
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	3 ..	1 ..	17 ..	20 ..	20 ..	
Carried forward ..	12421 ..	8320 ..	14499 ..	27220 or	26220 ..	

Statement VI—Revised Estimate—(Receipts) for 1898-99—*continued.*

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, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	12721 . .	8320 . .	14499 . .	27220 . .	26220 . .	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*cont.*						
c. Conservancy receipts—						
Sale-proceeds of night-soil, street refuse, &c.	250 . .	. . .	. . .	250 . .	300 . .	Street Sweepings were sold for Rs 250
d. i. Fees from educational institutions	2492 . .	1590 . .	1508 . .	4000 . .	4000 . .	
ii. Other revenue from educational institutions ..						
e. i. Sale-proceeds and composition fees of medicines ..	89 . .	34 . .	31 . .	120 . .	50 . .	The increase is due to prevalence of fever in the town
ii. Other Hospital receipts ..						
f. i. Income from markets ..	1970 . .	1650 . .	2170 . .	4140 . .	4000 . .	These are the amounts for which the forms were leased out for the year
ii. ,, slaughter-houses.	1120 . .	550 . .	800 . .	1920 . .	2000 . .	
g. Other fees						
i. ~~Distraint~~ Warrant fees	25 . .	. . .	75 . .	100 . .	100 . .	
ii. ~~License~~ Distraint fees	2 . .	33 . .	18 . .	20 . .	20 . .	
License fees . . .	459 . .	169 . .	41 . .	500 . .	400 . .	The increase due to enforcement of the provisions of Rewards
iii. Cartstand fees	113 . .	60 . .	79 . .	190 . .	150 . .	which represent the amounts for which the cart stands was leased out for the year.
iv. Other fees	7 . .	2 . .	3 . .	10 . .	10 . .	
h. Fines under Municipal and other Acts	175 . .	109 . .	75 . .	250 . .	400 . .	Decrease due to estimate being high
i. Interest on investments—						
i. Genral, including choultries						
ii. Educational	31 . .	63 . .	39 . .	70 . .	70 . .	
iii. Medical	199 . .	181 . .	201 . .	400 . .	400 . .	
j. Premium on loans						
5. GRANTS AND CONTRIBUTIONS—						
a. From Government—						
i. Education—						
Normal stipends ..	. . .	. . .	40 . .	40 . .	70 . .	Only one teacher was sent up for training
Buildings						
Municipal Schools ..	2233 . .	120 . .	107 . .	2340 . .	2540 . .	The decrease is due to fall in the Cost of the High school department for the year
Other purposes						
ii. Medical						
iii. Other purposes—						
Communications ..						
Water-supply						
Drainage						
Sanitation						
Other purposes ..						
b. From Local Boards—						
i. Education						
ii. Medical	2500 . .	. . .	. . .	2500 . .	2000 . .	An additional Contribution of Rs 500 was applied for and obtained from the Dist Board in consideration of the increased expenditure on account of the Hospl
iii. Other purposes						
Carried forward ..	24385 . .	12881 . .	19685 . .	44070 . .	42730 . .	

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Statement VI.—Revised Estimate—(Receipts) for 1898-99—*continued.*

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, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Brought forward ..	24385 . .	12881 . .	19685 . .	44070 . .	42730 . .	
5. Grants and contributions—*cont.*						
c. Other grants and contributions—						
i. Education						
ii. Medical						
iii. Other purposes						
6. Miscellaneous—						
a. Recoveries on account of services rendered to private individuals—						
i. Private scavenging ..	548 . .	512 . .	552 . .	1100 . .	1200 . .	The decrease is due to service having been stopped for a number of horses for non-payment of the fees.
ii. Other purposes	48 . .	29 . .	2 . .	50 . .	50 . .	
b. Other items—						
i. Fishery rents						
ii. Refunds of Expenditure of previous year	15 . .	14 . .	5 . .	20 . .	20 . .	
iii. Fee for numbering carts, &c.						
iv. Other items	23 . .	. . .	17 . .	40 . .	40 . .	
7. Extraordinary and debt—						
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.						
b. Loans—						
i. From Government ..						
ii. In the market from private individuals						
c. Realizations of Sinking fund for repayment of loans.	656 . .	. . .	4 . .	660 . .	700 . .	This represents the actual amount received for the year.
d. Advances—						
i. Permanent						
ii. Others	70 . .	. . .	. . .	70 . .	60 . .	
Total Receipts ..	25745 . .	13436 . .	20265 . .	46010 . .	44800 . .	
Grand Total ..	25955 . .	13486 . .	20265 . .	46220	46040	

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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, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
GRANT I—(*Public Works*)—						
1. New Works—						
a. Communications						
b. Buildings						
c. Drainage						
d. Water-supply						
2. Repairs—						
a. Communications	804 ..	1740 ..	696 ..	1500 ..	2500 ..	The decrease is due to some of the works having been stopped for utilizing the saving for Plague charges.
b. Buildings	96 ..	.. ..	105 ..	200 ..	200 ..	
c. Drainage—						
i. Repairs to works ..						
ii. Establishment for flushing drains, &c.						
d. Water-supply—						
i. Repairs to works, machinery, &c.	671 ..	47 ..	129 ..	800 ..	1000 ..	No more expenditure is expected.
ii. Establishment	726 ..	589 ..	274 ..	1000 ..	1320 ..	The decrease due to Overseer not having been appointed during the year.
iii. Contingencies	978 ..	700 ..	782 ..	1760 ..	1200 ..	Increase due to engines having been worked day-night during the water famine.
3. Establishment	293 ..	199 ..	157 ..	460 ..	460 ..	
4. Tools and Plant and other stores.	21 ..	.. ..	4 ..	25 ..	20 ..	The increase is but trifling
5. Contributions—						
a. To Local Boards for works ..						
b. To Provincial Funds for scrutiny of estimates, &c.						
c. To others for public works ..						
Total, Grant I ..	3588 ..	3275 ..	2147 ..	5735 ..	6690 ..	
GRANT II—(*Education*)—						
1. Training Schools—						
a. Contributions to Local Boards ..						
b. Stipends to Normal students ..	24 ..	12 ..	56 ..	80 ..	120 ..	Only one teacher was sent up for training. Some of the sessional school students were also paid stipend. No more expenditure is expected
2. Municipal Schools—					1948	
i. On Salary System—						
a. Establishment	4489 ..	2256 ..	2251 ..	6740 ..	6790 ..	The decrease due to some of the permanent teachers having to vacate and forced to other places and their substitutes being paid at the reduced rates
b. Contingencies	90 ..	66 ..	110 ..	200 ..	300 ..	No more expenditure is expected.
ii. On Salary-Results System—						
a. Fixed Payments	894 ..	522 ..	506 ..	1400 ..	1490 ..	The school at Sayipet remains closed the whole of the year
b. Results Grants	34 ..	534 ..	466 ..	500 ..	500 ..	
c. Contingencies	45 ..	10 ..	25 ..	70 ..	100 ..	No more expenditure is expected.
3. Salary Grants						
4. Results Grants	72 ..	395 ..	328 ..	400 ..	400 ..	
5. Combined Grants—						
a. ~~Fixed Payments~~ Building & furniture Grant ..	.. ..	36 ..	.. ..	.. ..	.. ..	
b. Results Grants						
6. Inspection—						
a. Contributions to Local Boards ..	.. ..	90 ..	90 ..	90 ..	90 ..	
Carried forward ..	5648 ..	3921 ..	3832 ..	9480 ..	9790 ..	

tatement 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, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Brought forward ..	5648 . .	3921 . .	3832 . .	9480 . .	9770 . .	
GRANT II—(*Education*)—cont.						
b. Municipal Inspectors—						
i. Establishment	56 . .	60 . .	44 . .	100 . .	180 . .	
ii. Contingencies	3 . .	2 . .	7 . .	10 . .	10 . .	
7. Miscellaneous—						
a Building, furniture, &c., grants ..						
b. Common gymnasium—						
i. Establishment	80 . .	40 . .	40 . .	120 . .	120 . .	
ii. Contingencies	. . .	. . .	10 . .	10 . .	10 . .	
c. Other items						
d. Common drawing Schools						
i Establishment	192 . .	. . .	108 . .	300 . .	300 . .	
ii Contingencies						
Total, Grant II ..	5979 . .	4023 . .	4041 . .	10020 . .	10410 . .	

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GRANT III—(*Sanitation and Medical Services.*)						
1. Hospitals and Dispensaries—						
a Establishment	1806 . .	916 . .	824 . .	2630 . .	2760 . .	The decrease is due to one of the Hospl assistants being deputed on Plague duty and his pay debited to Plague Charges
b. Medicines and Supplies	508 . .	837 . .	3322 . .	3830 . .	1200 . .	The increase due to unusual prevalence of fevers
c. Diet of Patients	739 . .	248 . .	981 . .	1720 . .	1200 . .	do Larger number of patients treated
d. Sundries and Contingencies ..	406 . .	211 . .	574 . .	980 . .	850 . .	do do do
e. Contributions to Local Boards ..	1653	1296				
2. *a* Contributions to Provincial funds for—						
i. Medical College ..	. . .	236 . .	240 . .	240 . .	60 . .	
ii. Sanitary Inspection ..	. . .	147 . .	140 . .	140 . .	140 . .	
iii. Medical Reserve staff ..	. . .	52 . .	50 . .	50 . .	50 . .	
iv. Cutlers' Establishment ..						
b. Contributions to Local Boards, &c, for—						
i. Medical Schools						
ii. Reserve staff						
c. Other contributions						
3. Vaccinations—						
a. Establishment	54 . .	40 . .	46 . .	100 . .	120 . .	Vaccinator was not paid for two months for bad work
b. Contingencies	3 . .	. . .	37 . .	40 . .	20 . .	Increase due to payment of this year for the Cost of lymph supplied last year
c. Contributions to Local Boards ..						
Carried forward ..	3576 . .	2685 . .	6214 . .	9730	6400 . .	

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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 1898-99.	Probable charges of the last four months of 1898-99	Total of columns 2 and 4.	Budget grant 1898-99, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Brought forward ..	3516 . .	2687 . .	6214 . .	9730 . .	6400 . .	
GRANT III—*Sanitation and Medical Services*—cont.						
4. Registration of Births and Deaths—						
a. Establishment	80 . .	40 . .	40 . .	120 . .	120 . .	
b. Contingencies	. . .	1 . .	20 . .	20 . .	20 . .	
5. Conservancy, Road cleaning and Road watering—						
a. i. Establishment	2617 . .	1267 . .	1433 . .	4050 . .	4290 . .	Decrease due to the Sanitary Inspector being on other duty without a substitute for about six months.
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	1739 . .	977 . .	1261 . .	3000 . .	3000 . .	
b. Private scavenging—						
i. Establishment	671 . .	321 . .	339 . .	1010 . .	1060 . .	Decrease due to 16 scavengers being employed during the year instead of 17 sanctioned in the budget
ii. Contingencies, such as cost of scavenging carts, &c.	3 . .	3 . .	4 . .	10 . .	10 . .	
c. Cholera (plague) charges	1200 . .	377 . .	530 . .	1730 . .	700 . .	Increase due to allotment being too low for the expenditure incurred.
d. Contingencies	25 . .	21 . .	15 . .	40 . .	40 . .	
Total, Grant III ..	7851	5694	9859 . .	19710 . .	15640 . .	

GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—						
1. Lighting—						
a. Establishment	870 . .	121 . .	830 . .	1700 . .	1700 . .	
b. Contingencies						
2. i. Markets—						
a. Establishment	38 . .	34 . .	12 . .	50 . .	50 . .	
b. Contingencies	. . .	. . .	10 . .	10 . .	10 . .	
ii. Slaughter-houses—						
a. Establishment	138 . .	70 . .	72 . .	210 . .	150 . .	Increase due to an additional servant having been appointed as a temporary measure.
b. Contingencies	19 . .	9 . .	1 . .	20 . .	20 . .	
3. Choultries—						
a. Establishment						
b. Contingencies						
c. Feeding Travellers						
4. Travellers' bungalows—						
a. Establishment	80 . .	40 . .	40 . .	120 . .	120 . .	
b. Contingencies	6 . .	4 . .	4 . .	10 . .	10 . .	
5. Avenues—						
a. Establishment	54 . .	47 . .	46 . .	100 . .	140 . .	Decrease due to one of the two servants having been on other duty without a substitute for about 3 months.
b. Contingencies	8 . .	. . .	2 . .	10 . .	20 . .	
6. Public Garden—						
a. Establishment						
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..						
Carried forward ..	1213 . .	325 . .	1017 . .	2230 . .	2220 . .	

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, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	1213 . .	325 . .	1017 . .	2230 . .	2220 . .	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.						
7. SURVEY OF LAND						
8. FIRE—						
a. Establishment					50 . .	
b. Purchase of fire-engine, buckets, repairs, &c.					50 . .	
9. OTHER CHARGES—						
i. Work done for private individuals other than private scavenging					20 . .	
ii. Rewards for destruction of wild animals and snakes					20 . .	
iii. Printing	45 . .	9 . .	355 . .	400 . .	400 . .	
iv. Compensation for lands ..						
v. Other items	83 . .	12 . .	257 . .	340 . .	300 . .	Increase due to increased provision being necessary for numbering houses.
Total, Grant IV ..	1341 . .	346 . .	1629 . .	2970 . .	3060 . .	

GRANT V—

a. General Establishment—						
i. Office Establishment ..	1176 . .	579 . .	684 . .	1860 . .	2650 . .	The decrease due to Secretary not having been appointed and the Manager having been allowed to draw his pay at 60 per mensem as usual
ii. Inspection		50 . .				
b. Collection of Municipal Taxes—						
i. Establishment	456 . .	229 . .	244 . .	700 . .	700 . .	
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..		236 . .	100 . .	100 . .	100 . .	
c. Collection of Tolls—						
i. Establishment						
ii. Contingencies						
d. Office contingencies other than (*b*) (ii)	514 . .	155 . .	26 . .	540 . .	500 . .	
e. Contributions for Central office and Audit establishments ..		510 . .	400 . .	400 . .	400 . .	
Total, Grant V ..	2146 . .	1759 . .	1454 . .	3600 . .	4350 . .	
REPAYMENT OF DEBT—						
a. Instalments paid during the year.	188 . .	195 . .	2 . .	190 . .	200 . .	
b. Invested on account of Sinking Fund (value of securities purchased)			3000 . .	3000 . .	3000 . .	
c. Charges of investment ..			115 . .	115 . .	150 . .	
INTEREST—						
a. On account of last year ..	1395 . .	195 . .	1455 . .	3330 . .	3330 . .	
b. „ of current year ..	480 . .					
	2063 . .	390 . .	4572 . .	6635 . .	6680 . .	

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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, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
B. 7.	2863 . .	390 . .	4572 . .	6635 . .	6880 . .	
Advances recoverable—						
a. Permanent						
b. Others	130 . .	. . .	. . .	130 . .	50 . .	
Refunds of other than current collections..	16 . .	1 . .	4 . .	20 . .	. . .	
Discount						
Pensions and gratuities						
Investments—						
a. In Government securities for purposes other than Sinking Fund						
b. ~~In Saving Bank~~ Total ..	2209 . .	391 . .	4576 . .	6785 . .	6730 . .	
Totsal Expenditure ..	25114 . .	15488 . .	23706 . .	48820 . .	46880 . .	
Balances—						
a. Municipal Fund				-2600 . .	-840	
b. Endowments						
c. Water-tax Fund						
Grand Total ..	25114 . .	15488 . .	23706 . .	46220 . .	46040 . .	

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

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

Items of Expenditure.	Original budget grant as sanctioned by Government.	Subsequent additions.	Subsequent deductions.	Total grant.	Authority for the additions and deductions shown in columns 3 and 4.
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Entries as per Statement II wherever there is alteration ..					

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

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

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

STATEMENT VII.—Tolls.

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

STATEMENT V.III—Loans.

Amount of loan and rate of interest.	For what purpose and terms on which obtained and year in which taken.	Date of Government sanction.	Amount re-paid. Up to 31st March 1897. Number of years.	Amount re-paid. Up to 31st March 1897. Amount.	Amount re-paid. In 1897-98	Amount transferred to Sinking Fund. Up to 31st March 1897. Number of years.	Amount transferred to Sinking Fund. Up to 31st March 1897. Amount.	Amount transferred to Sinking Fund. In 1897-98	Invested out of the total amount transferred up to end of 1897-98. In Government Securities.	Invested out of the total amount transferred up to end of 1897-98. In the Savings Bank.
1	2	3	4	5	6	7	8	9	10	11
Rs. A. P.	1887-88			Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
50,000 . .	For Buzzar Water Works. Principle payable after 25 years but interest payable in 2 instalments on 30 September & 31 March every year	G.O. 470 M. dtd 20.5.87.	12½	1000 . .	. . .	11½	21700 . .	2000 .	23700 . .	
9695 . .	1892-93. For Buzzar Water Works extension Principle — payable within 30 years.	G.O. 1599 M. dtd 28.9.91.	6	871+263=1074	1 2910 . .	.	Nil. . .	Nil. . .	- - -	1894-99 — 1432 - 358 - 358 carried 210 - 210 578 - 578
2,200 . .	1891-92 For paying the Cost of Medicines to be paid in 11 equal instalments	G.O 284 M. dtd 11.2.92.	8	1600 . .	200 . .	.	368 . .	359 . .	- - -	- - -

Remarks: Main number Entry 99 other items

Interest 2940 - 368 3308 — Capital 3000 210 — Amt. Paid 2940 359 3299 — 2000 219 — 2219 — 578 359 937

Chairman

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MUNICIPALITY

Proposed Scale.			Proposition.		Grounds of proposition	Office to which the proposition refers.	Present Scale.			
Designation.	Pay.		Increase per month.	Decrease per month.			Number	Designation	Pay.	
	Minimum.	Maximum.	Amount.	Amount.					Minimum.	Maximum.
						Number Date.				
						644m 24·3·98 Grant I Public Works.				
						Water Supply: Estt.	1	Overseer	"	30+
Overseer	"	30+10					1	Driver	"	30
Driver	"	30					1	Fireman	"	20
Fireman	"	20					1	Fitter	"	8
Fitter	"	8					2	Engine Coolies	"	6ea
Engine Coolies	"	6 each								
Scavenger	"	6	6.		Vide para 20 of Chairmans letter No 118 31.1.99	General: Estt.	1	Overseer	"	25
"	"	"	"	25	Vide para 20 of Chairmans letter No 118 31.1.99		1	Maistry	"	12
Maistry	"	12	"							
						Grant II. Education				
Headmaster	"	15				Salary Result System. Estt.	1	Headmaster	"	15
1st Assistant	"	10				Municipal Primary	1	1st Assistant	"	10
2nd do	"	8				School. Mahawadas	1	2nd do	"	8
3rd do	"	8	2		Vide para 25 of Chairmans letter, No 118 31.1.99	Department.	1	3rd do	"	6
						Grant III. Sanitation.				
1st class Hospl assts.	"	65				Hospital. Estt.	1	1st class Hospl assts.	"	65
2nd do do	"	45					1	2nd do do	"	45
Midwife	"	35					1	Midwife	"	35
Clerk	"	15					1	Clerk	"	15
Compounders	"	12 each					2	Compounders.	"	12ea
Native Nurse	"	7					1	Native Nurse	"	7
Cook	"	7	7		Vide para 29 of Chairmans letter No 118 31.1.99		1	Cook	"	7
Ward attendants	"	7 each					1	Ward attendant	"	7
Waterman	"	6					1	Waterman	"	6

Items.	Actuals 95-96	96-97	Average	98-99	99-1900
Balance Brought forward	6445	6485			
Tax on Arts	4004	3704			
Tax on buildings and lands	10448	9930			
Water tax on buildings and lands	4179	3979			
Tax on vehicles and Animals	1200	1194			
Tax on Carts	760	746			
Tolls	8077	7200			
Realizations under Special Acts	25	25			
Rent of lands, buildings &c.	381	250			
Conservancy receipts	325	275			
Fees and Revenue from Educational Institutions	3425	3759			
Do —— Do. from Medical Institutions	141	132			
Income from market and Slaughter houses	5603	5844			
License fees	544	458			
Other fees	238	134			
Fines under Municipal and other Acts	484	381			
Interest on Investments and Premium on loans	475	497			
Grants and Contributions from Government	3098	2271			
Do —— do — from Local Boards	2500	2500			
Do —— Do. from other bodies	100	-			
Recoveries for Services to private individuals	2515	1745			
Miscellaneous	36	101			
Sale proceeds of Government Securities &c.	513	543			
Advances recovered	2131	66			
Total	57,647	52,209			
Deduct opening included in the Total	6445	6485			
Net receipts	51202	45724			

	Average	98-99	99-1900
07		210	—2600
1583	3961	4200	4000
2454	10151	10000	10400
12187	4062	3900	5000
3499	1166	1100	1100
93522	840	1000	1000
1894	658	6685	5000
100	33	50	50
1108	369	246	250
875	291	250	250
11232	3744	4000	4190
341	113	120	100
16874	5624	6060	5900
1437	479	500	450
648	216	320	310
1122	374	290	290
1415	471	470	470
7830	2610	2380	2420
7000	2333	2500	3000
100	33	-	-
5425	1808	1150	1210
173	57	60	20
1711	570	660	700
2299	766	70	50
153516	51172	46920	43560
			-2600

A.C.L.

96-97

Items.	1895-96	96-97	97 4	Average	1898-99	1899-1900
Grant I New works.						
Communications	207	"	"	107	69	
Buildings	953	1181	23	757	719	300
Drainage	248	"	"	248	82	
Water Supply	716	591	"	1307	435	200
Miscellaneous - public improvements	13	25	"	13	4	
Repairs — Communications	3851	3586	1960	9397	3132	1500 2500
Buildings	1060	312	303	1675	558	200 1200
Drainage	3	"	"	3	1	
Water Supply	3236	4766	3912	11914	3971	3560 3290
Miscellaneous - public Improvements	125	142	4	271	90	
Establishment	523	564	598	1685	561	450 150
Tools and plant and other Stores	4	65	"	69	23	25 20
Total of Grant I	10939	11207	6800	28946	9648	5735 7660
Grant II. Total	10105	10105	10204	30414	10138	10020 7420
Grant III Total	15138	15046	15662	45846	15282	19710 16810
Grant IV Total	4014	3574	2886	10474	3491	2970 3230
Grant V Supervision and Management	3721	4038	4200	11954	3984	3600 4750
Repayment of debts	4684	3409	268	8361	2787	3305 2300
Interest on loan	2424	4246	3324	9994	3331	3330 3330
Advances recoverable	77	119	84			130 50
Refunds	60	3	13			20 20
Balance	6435	467	219			-2600 -5080
Total	17	59209	43660			46220 43560

Deduct Closing balance.