

in the city and suburbs and some of District head-quarters. No special efforts have been made to restrict the consumption of intoxicants, though their increased cost, owing to better methods of administration, has had some effect. The incidence of excise revenue per head of population for the years 1901 and 1903 was respectively R.0-5-7 and R.0-6-3.

Stamps

Postage and other stamps, post-cards, embossed envelopes, and stamp paper are all made at the Hyderabad Stamp Office. A discount of 5 per cent is given to the vendors of all kinds of Stamps. Until recently all the stamps paper used in Berar was also supplied from the Hyderabad Stamp Office, but since 1902 this has been discontinued. Most of the large *jagirdars* who have their own courts are supplied with stamp paper at 25 per cent. of the full value of the stamp. Up to 1892 there were separate judicial and non-judicial stamps, but since that year all the stamps have been marked 'revenue.' Bad seasons affect the sale of stamps in a marked degree. The table on the next page shows the net revenue derived from the sale of stamps since 1881.

Local boards

In 1887 a cess of one anna per rupee of land revenue was imposed. It was at first levied only in settled Districts, but was subsequently introduced into Warangal District, in anticipation of settlement. An Act was passed in 1899 to legalize the levy of other cesses, such as lighting and cart and carriage tax; but these cesses have not yet been imposed. The Local Board department was first created in 1887, and was placed under a Central board at Hyderabad, composed of high officials. This *Sadr* or Central board was, however abolished in 1894, and the Subahdars were empowered to sanction works up to Rs. 5,000, the general control being vested in the then Revenue Board, with powers to sanction up to

LOCAL BOARDS

Rs.10,000 while estimates exceeding that amount were referred to the Minister.

	Average for ten years ending 1890	Average for ten years ending 1890	1901	1903
	Rs.	Rs.	Rs.	Rs.
Stamp paper	8, 77, 493	14, 96, 809	9, 84, 866	6, 35, 937
Postage stamps	31, 008	46, 671	57, 696	58, 913
Stamped envelopes	8, 888	16, 427	23, 965	28, 926
Post-cards	...	4, 055	8, 322	11, 406
<i>Hundi</i> paper	...	5, 212	4, 839	2, 630
Summons stamps	...	27, 313	35, 893	42, 158
Receipt stamps	...	4, 823	16, 543	17, 785
<i>Hundi</i> stamps	...	2, 579	22, 153	38, 870
Total	9, 17, 389	16, 03, 889	11, 54, 277	8, 36, 625

Number and Constitution of Boards

In 1901 there were 13 District and 70 *taluk* boards, consisting of 182 and 560 members respectively. The District board generally has the First *Talukdar* as president and thirteen members, of whom seven are non-officials, selected from among the *zamindars*, respectable tradesmen, and pleaders; the official members, besides the president, are the revenue assistant at head-quarters, the District Engineer, the Superintendent of police, the District medical officer, the *tahsildar* at head-quarters, and the head schoolmaster. The *taluk* boards are subordinate to the District board, and are composed of two official members, the Second or Third *Talukdar* in charge of the *taluk* and the *tahsildar*, and three non-official members. The *taluk* boards control the expenditure on work connected with their *taluks* and sanctioned by the District board, and keep detailed accounts of such expenditure. The District boards have power to sanction works up to Rs.2, 000.

Objects of Expenditure

The local cess provides funds for the construction and maintenance of roads, schools, dispensaries, resthouses, and other works calculated to benefit the inhabitants of the District. It is collected with each instalment of revenue paid by the cultivators and is credited in the accounts as follows: village police fund, 4 pies; educational fund, 2 pies; road fund, 2 pies; medical, 1 pie; and general improvement fund, 3 pies. The village police fund is credited to the State, which meets the cost of village police and the education fund is controlled by the Educational department.

Working of the Boards

The work undertaken by these boards since they have been in effective existence has been of the following classes: repairs to local roads at the head-quarter towns, construction of roads to *taluk* head-quarters, bridges, causeways, approaches to ferries, dispensaries, *chauris*, resthouses, *dharmshalas*, *sarais*, markets, drinking wells and gardens, expenditure on municipal conservancy, lighting, sanitation, town police, and local board schools. Vaccination and cattle disease have also received attention. During famines many new wells were dug and old wells cleaned and repaired. In fact, all local works are entrusted to the boards which are likely to promote the general health and convenience of the people. All these works are carried out by the local board engineers and are not in charge of Public Works officers.

INCOME

Income

The following table shows the income of the boards:-

	Average, 1891-1900	1901	1903
	Rs.	Rs.	Rs.
Provincial rates	40, 864	40, 093	42, 920
Interest	...	549	108
Education	1, 42, 868	1, 36, 620	1, 96, 117
Medical	36, 566	68, 154	98, 064
Miscellaneous	3, 68, 535	5, 20, 291	5, 47, 333
Public works	3, 87, 493	3, 77, 670	4, 97, 465
Ferries	23, 701	27, 309	22, 470
Total	10, 00, 027	11, 70, 686	14, 04, 477

'Provincial rates' here means toll tax and fees collected at fairs and places of pilgrimage. Under 'miscellaneous' are included refunds, fines, school fees, income from public gardens, district municipalities, and deposits. 'Education' and 'Medical' represent the two pies and one pie set apart from the local cess for these purposes.

Expenditure

The following table shows the expenditure :-

	Average, 1891-1900	1901	1903
	Rs.	Rs.	Rs.
Education	1, 70, 868	93, 592	1, 73, 501
Medical	6, 478	43, 877	67, 023
Miscellaneous	3, 10, 852	2, 31, 685	7, 22, 519
Public works	4, 17, 758	3, 62, 151	4, 41, 357
Total	9, 05, 956	7, 31, 305	14, 04, 400

The tables of income and expenditure refer to the whole State, except the Districts Karimnagar (Elgandal), Nalgonda, Adilabad (*Sirpur Tandur*) and the Crown District of Atraf-i-balda. The allotments

for education and medical are both spent through the General Departmental Secretary on the establishments of the Educational Department, the normal school and the secretariat and the travelling expenses of the inspectors of schools, house rent, scholarships, prizes and repairs to buildings, and in the medical department for allowances to establishments and vaccinators. Under 'miscellaneous' are included the pay of the police, the patels salaries, health officers' allowance, the upkeep of public gardens, the planting of roadside trees, &c.

**Municipal
Government
The City and
Suburbs**

Municipal administration was first introduced in Hyderabad in 1869, when the city proper was divided into four, and the suburbs into five divisions for municipal purposes, the whole management being placed under a municipal superintendent. In 1881 the suburban area was handed over to a separate officer, both the officers being thence forward designated secretaries to the two municipalities of Hyderabad city and Chadarghat. In 1903 the two municipalities were amalgamated and placed under a special officer, styled the secretary to the committee. The members of the committee, who are called Municipal Commissioners, number twenty-seven. The president and some of the members are officials, the remainder being selected from the vakils of the High Court, bankers, representatives of the *Sarf-i-khas* and *paigah* departments and other persons not in State service.

**Other
Municipalities**

Sanitation and conservancy were also provided for in the Divisional, District and *taluk* head-quarters; but regular arrangements and the appointment of committees were effected only after the establishment of local boards and the levy of the one anna cess, from which municipal expenditure is met, as well as that of the District and local boards. The