

Judicial (1895) Department.

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G.O., No. 827 *A.*

Dated 22nd *Apr* 1895.

INDEXED.

[Despatch Abstract.]

MUNICIPAL BUDGET.

Communicating to the District Magistrate of Kistna and
to the Inspector-General of Police, Proceedings Local and
Municipal Department, reviewing the Masulipatam--for 1895-96.

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BACK PAPERS.

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

FURTHER PAPERS.

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Gobi. of {1895} Madras.
LOCAL AND MUNICIPAL.

Also for 1894.

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Order 22 April 1895, No. 827 A
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Com. to The District Magistrate
of Kistna & the Lg. of Police.

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Encl.

G.O., 26th March 1895, No. 540 M.

To

Mr. D. M. Krishna Rao
Lg. Police
DESPATCHED
27 APR 95
IN M.S.

22/4/95

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MARCH.

Municipal Budget.

Reviewing the Masulipatam — for 1895-96.

Mr. D. M. Krishna Rao

Chp

26TH MARCH 1895, No. 540 M., LOCAL AND MUNICIPAL.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From J. W. MAIDEN Esq., Chairman, Municipal Council, Masulipatam, to the Chief Secretary to Government (through the Divisional Officer, Kistna), dated Masulipatam, 21st January 1895, No. 713.

I have the honour to submit the budget of the Masulipatam Municipality for the year 1895-96, together with the statements prescribed in G.O., No. 2193 M. of the 10th of December 1891, and a copy of the resolution of the council approving of the same, dated the 9th of January 1895.

2. The variations under different heads are explained below, as shown in the revised estimate for the current official year 1894-95:—

REVISED ESTIMATE, 1894-95.

Statement VI.

3. *Receipts.*—The year opened with a municipal balance of Rs. 2,752 against the estimated sum of Rs. 4,780 for reasons explained in the Administration report of the last official year.

4. (2) *Municipal rates and taxes*—(a) *Tax on arts, &c., Section 53.*—The budget estimate is Rs. 9,000, but Rs. 9,900 would be collected during the year as a greater portion of the arrears would also be realized.

5. (b) *Tax on buildings, Section 63.*—Rs. 10,000 is the budget, but Rs. 13,000 would be realized, as the house-tax on being revised during the year has risen from Rs. 10,000 to Rs. 12,500 in round numbers, and as arrears of previous years also are being collected. This revision in the first half-year and the consequent late issue of bills in the second half-year account for the disproportionate collections during the first eight months of the year.

6. (c) *Tax on lands, Section 63.*—The budget is Rs. 1,000, but arrears of the last year would also be realized, and the total collections would amount to Rs. 2,400. The disproportionate amount collected during the first eight months of the year is on account of the revision of the house-tax alluded to above.

7. (d) *Water-tax on buildings and lands, Section 75.*—The budget is Rs. 2,200, but the revision of the house-tax having raised the water-tax also Rs. 3,240 would be realized during the year. The low collections during the first eight months are of course owing to the above cause.

8. (e) *Tax on vehicles with springs and palanquins, Section 77.*—The budget is Rs. 700, but as some new vehicles would be licensed during the year Rs. 720 might be realized. I would beg leave to point out here that even the well-to-do people now use vehicles or other conveyances, but not palanquins, as was the custom before. The tax under this head is not therefore susceptible of further improvement.

9. (f) *Tax on animals, Section 77.*—Rs. 20 more would be collected over the budget estimate of Rs. 900, as more dogs and asses would be licensed during the year.

10. (g) *Tax on carts and other vehicles without springs, Section 85.*—Some of the cartsmen that have hitherto been outside the municipal limits have now taken up licenses, and are brought under taxation, and Rs. 1,000 would be realized during the year against Rs. 900, the budget estimate.

11. (h) *Tolls, Section 91.*—The contractor failed to pay his kists on stipulated dates, and the gates were resold at his loss and risk, and Rs. 10,420 would be realized as per budget.

12. *Revenue from municipal property, &c.*—(a) (i) *Rent of lands.*—Under this head the realizations on account of the Challa Bazaar are shown, but as the bid for the year fell low Rs. 180 would be realized against Rs. 240, the budget.

13. (ii) *Avenue receipts.*—As there were not many casualties amongst the avenue trees in consequence of moderate monsoons this year, Rs. 20 only would be realized against Rs. 80, the budget.

14. (c) *Conservancy receipts—Sale-proceeds of night soil, street refuse, &c.*—No bidders came forward and the budgeted amount of Rs. 50 is therefore given up.

15. (d) (i) *Fees from educational institutions.*—Under arrears a small amount of Rs. 10 would be realized.

16. (f) (i) *Income from markets.*—Rs. 5,930, the highest bid, would be realized against Rs. 3,500 budgeted.

17. (ii) *Income from slaughter-houses.*—Rs. 30 more would be realized than the budgeted sum of Rs. 400 as per agreement.

18. (g) *Other fees—(i) Distraint fees.*—Rs. 20 only would be realized against Rs. 100, the budgeted amount. On warrants being issued taxes are paid rather promptly, giving little occasion to distraint any property; hence the low figure.

19. (ii) *License fees.*—Rs. 1,200 would be realized against Rs. 1,000, the budget. The increase is largely for the theatrical pandals.

20. (iii) *Cart-stand fees.*—The bid rose to Rs. 1,000 against the budgeted sum of Rs. 850. The contractor was irregular in the payment of his kists and the right to collect fees was resold at his loss and risk.

21. (iv) *Other fees.*—Extracts from death, &c., registers are being granted on application and Rs. 10 may be realized.

22. (h) *Fines under Municipal and other Acts.*—Rs. 300 are expected under this head against Rs. 800 budgeted. The reason is that prosecutions are carried out less vigorously this year by the police, while those carried out by the municipal subordinates are not adequately dealt with by the Bench Magistracy.

23. (5) *Grants and contributions, (b) From local boards—(ii) Medical.*—Rs. 4,500 against Rs. 3,300 are expected on account of arrears also being demanded.

24. (iii) *Other purposes.*—As budgeted by the district board, Rs. 1,800 are expected as the contribution for the upkeep of two municipal roads against Rs. 1,000, the municipal budget.

25. (c) *Other grants and contributions—(iii) Other purposes.*—Rs. 80 are credited as a private contribution for the construction of the Chakirevupalem conduit.

26. (6) *Miscellaneous—(a) (ii) Other purposes.*—Rs. 100 would be realized on account of the cesspools brought under municipal management for the first time.

27. (b.) *Other items—(iii) Fee for numbering carts, &c.*—Rs. 60 would be realized against Rs. 50, the budget. The reason is that more carts would be licensed this year.

28. Thus it may be seen that the total receipts including the balance come to Rs. 61,620 as per revised estimate against Rs. 52,900, the budget—*vide* statement VI accompanying.

29. *Expenditure—Grant I, Public works, (1) New works—(a) Communications.*—Rs. 110 have been sanctioned for the completion of the Chintaguntapalem road.

30. *Water-supply.*—For the construction of the Chakirevupalem conduit Rs. 185 have been separately sanctioned from the balance.

31. (2) *Repairs—(a) Communications.*—The budget provision under this head is Rs. 7,200, which is raised by Rs. 116 allotted for the repairs of the hospital road.

32. (b) *Buildings.*—The budget provision of Rs. 500 is raised to Rs. 639 on account of the hospital building repairs.

33. (d) *Water-supply—(i) Repairs to works, &c.*—The budget provision of Rs. 1,000 is now raised to Rs. 1,230 to meet charges consequent on the repairs of the numerous conduits in the town and the clearance of weeds and debris in the channels, &c.

34. (ii) *Establishment.*—Rs. 90 would suffice for the year against Rs. 100, the provision in the budget.

35. (4) *Tools and plant.*—Rs. 150 would suffice for the year against Rs. 200 provided for in the budget.

36. Other items call for no remarks. The total under Grant I is Rs. 17,720, which is Rs. 720 more than the budget—*vide* statement VI accompanying.

37. *Grant II—(2) Municipal schools—(ii) Salary-result system—(c) Contingencies.*—Rs. 180 would suffice against Rs. 200 budgeted.

38. (6) *Inspection—(i) Establishment.*—The permanent inspecting schoolmaster having gone on sick leave for some time, Rs. 250 against the budget provision of Rs. 270 would suffice for the year.

39. (ii) *Contingencies.*—In like manner Rs. 20 against Rs. 30 would suffice.

40. From the accompanying statement VI it may be seen that Rs. 5,900 would suffice for the year against Rs. 5,950, the budget provision under Grant II.

41. *Grant III, Sanitation and medical services—(1) Hospitals and dispensaries—(a) Establishment.*—As the branch dispensary at the fort has been closed and a female hospital opened in the centre of the town at a less cost, Rs. 2,000 should suffice against Rs. 2,400, the budget figure.

42. (b) *Medicines and supplies.*—The increased amount of Rs. 2,900 is necessary against Rs. 2,500, the budget. This will be met from the above source.

43. (c) *Diet of patients.*—The budget is Rs. 1,200, which is reduced to Rs. 1,100 in the revised estimate according to rates sanctioned.

44. (d) *Sundries and contingencies.*—As the female hospital has been newly started Rs. 1,500 are required under this head against Rs. 900 provided for in the budget.

45. (b) *Contributions to local boards.*—Rs. 30 are required: the budget provision of Rs. 20 is insufficient.

46. (3) *Vaccination—(a) Establishment.*—The budget provision of Rs. 410 is reduced to Rs. 340 as the services of the second vaccinator have been dispensed with as unnecessary.

47. (b) *Contingencies.*—Rs. 400 are enough. The budget figure, Rs. 480, is reduced.

48. (4) *Registration of births and deaths.*—The head registrar having gone on leave for some days, Rs. 260 are enough against Rs. 270 budgeted.

49. (5) *Conservancy, road-cleaning and road-watering—(a) (i) Establishment.*—In G.O., No. 1095 M. of 14th August 1894, Rs. 612 have been sanctioned for the entertainment of some additional scavengers. The budget provision of Rs. 4,180 is therefore raised to Rs. 4,450 to meet the necessary charges.

50. (ii) *Other charges, such as purchase or hire of carts, &c.*—Some additional carts have been employed, and to meet the charges the budget provision of Rs. 2,960 is likewise increased to Rs. 3,330.

51. (b) *Private Scavenging—(i) Establishment.*—Rs. 408 have been sanctioned in G.O., No. 1095 M. of 14th August 1894, for entertaining additional men, &c., and the budget provision is raised from Rs. 790 to 810.

52. (ii) *Contingencies, such as scavenging carts, &c.*—Rs. 590 are required to cover the cost of old and new carts hired, the budget provision being only Rs. 540.

53. (d) *Contingencies.*—Rs. 20 are enough for baskets, &c., against Rs. 30 budgeted.

54. (e) *Removing noxious vegetation, &c.*—Rs. 450 are required against the budget of Rs. 400 to admit of the overseer's establishment, cost of supervision being adjusted.

55. The total expenditure under Grant III is raised to Rs. 18,850 against the budget provision of Rs. 17,710, as explained in statement VI under review.

56. *Grant IV, Lighting and miscellaneous municipal purposes—(1) Lighting—(b) Contingencies.*—To meet all necessary charges incidental to the purchase and transit of old rails to serve as new lamp-posts and lanterns, &c., Rs. 250 are put down in addition to the budget provision of Rs. 2,000.

57. (4) *Travellers' bungalows—(b) Contingencies.*—The windows of the travellers' bungalow are repaired and Rs. 50 are put down against Rs. 10, the budget.

58. (8) *Fire—(b) Purchase of fire-engine, &c.*—Rs. 50 are put down to repair the fire-engine against Rs. 10 budgeted.

59. (9) *Other charges—(ii) Rewards for destruction of wild animals and snakes.*—Rs. 180 would suffice according to calculation against Rs. 300, the budget provision.

60. (iii) *Printing.*—Rs. 300 would suffice; Rs. 400 as budgeted is not necessary.

61. (v) *Other items.*—Rs. 500 would suffice against the budget provision of Rs. 610. The details are—

1. Time gun	...	...	...	...	...	...	Rs.
2. Telephone contribution	...	...	...	...	...	...	340
3. Rent of cart-stands	...	...	...	...	...	...	25
4. Law charges	...	...	...	...	...	...	25
5. Tom-tom, &c., charges	...	...	...	...	...	...	90
							20
							—
Total	...	...	...	...	...	...	500

62. By shifting the amounts from one head to another as required, the revised estimate and the budget estimate came to the same total of Rs. 4,850—*vide* statement VI.

63. *Grant V.*—Under this grant there are no changes.

64. The amount of Rs. 140 provided in the budget for refunds of other than current collections is reduced to Rs. 30 in the revised estimate.

65. Thus the total under all the grants, &c., of expenditure came to Rs. 51,900 against the anticipated amount of Rs. 50,200 as per budget. Including the balances, these figures are Rs. 61,620 and 52,900 respectively; and Rs. (61,620 — 51,900 =) 9,720 will be adopted as the opening balance for the next official year. The large unutilized balance is owing to the conservancy carts and scavengers not having been entertained from the beginning of the year as sanctioned, and the bid for markets, &c., having considerably risen beyond expectation.

BUDGET ESTIMATE FOR 1895-96.

66. *Receipts.*—The opening balance as above shown is Rs. 9,720.

67. (2) *Municipal rates and taxes—(a) Tax on arts, &c., Section 53.*—The revised estimate for the current year is Rs. 9,900 including arrear collections, but I estimate Rs. 9,400 for the next year. As I have frequently explained, the tax is susceptible of further improvement, not only in that the new Bill now framed contemplates the introduction of some intermediate classes between the existing ones to bring under taxation certain classes of persons carrying on professions peculiar to this country, but also the remissions hitherto granted by the council on liberal considerations will be viewed and scrutinized with greater care.

68. (b) *Tax on buildings, Section 63.*—The revised estimate for the current year is Rs. 13,000 including the arrears, and I estimate the receipts for the next year at Rs. 12,300, which is nearly the total of the register. As for the observations made by Government in their order, Mis. No. 1960 M. of 15th December 1894, I beg to state that the council are of opinion that there is little or no rental value of the houses in this town as there is no demand, and as the majority of them belong to the inhabitants themselves. At Inuguduru, the Muhammadan part of the town, and at the fort, Sivaganga and other isolated parts of the town, houses are being demolished year by year, and if a few new houses spring up here and there, a corresponding number of the old houses are being pulled down at the same time. I therefore beg to submit that the tax has been raised with the greatest difficulty to the extent to which it could safely

be done, and it is not possible at present to raise it any further, unless matters mend themselves for the better in the distant future. It is anticipated, however, that if a railway line to Masulipatam is sanctioned, Masulipatam would considerably improve by increasing its trade, and consequently raising the demand for houses by the increase of population that would be attracted to this town.

69. (c) *Tax on lands, Section 63.*—The revised estimate of the current year is Rs. 2,400 including the arrears left uncollected at the end of the previous year owing to the late issue of bills, but I estimate the receipts under this head at Rs. 1,100 for the next year. This tax also can be raised on efforts being made. The wet cultivation under the Public Works Department channels has extended almost to the municipal limits, and this has a great tendency to invite people to cultivate successfully within the municipal area also. If the council find their way to carry out the schemes suggested by the Sanitary Commissioner in his inspection notes of the town at page 3 of G.O., No. 727 M. of 8th June 1894, on drainage, many unoccupied waste lands can be cultivated bringing into the municipality more revenue under this head. In the Revenue Department, land-tax is being levied now within the municipal limits, and the tax-payers find it very hard to pay tax for the same piece of land twice a year to two departments under Government. This is the reason why the land-tax collections are backward.

70. (d) *Water-tax on buildings and lands, Section 75.*—The revised estimate of the current year is Rs. 3,240 including all arrears, and the collections are estimated at Rs. 2,680 for the next year. With the increase of the house-tax came the increase of the water-tax.

71. (e) *Tax on vehicles with springs and palanquins, Section 77.*—Rs. 700 are budgeted for the next year against Rs. 720, the revised estimate. This tax is of a fluctuating nature.

72. (f) *Tax on animals, Section 77.*—Rs. 900 will be the figure for the next year against Rs. 920 of the current year. I am trying to bring in more dogs and asses under taxation, if possible.

73. (g) *Tax on carts and other vehicles without springs, Section 85.*—The revised estimate of the current year and the budget estimate of the next year come up to Rs. 1,000. Steps are taken to detect all bandies plying without license and to prosecute the defaulters at the same time.

74. (h) *Tolls, Section 91.*—The peculiar feature of the next year's budget is that the council have sanctioned my schemes for the departmental management of tolls and other farms. I have, for a long time, contemplated the means by which the municipal revenues might safely and considerably be improved, and the Sanitary Commissioner's remarks on the earning concerns of the council have given an impetus to the plans sketched out in that direction. This coupled with the fact that large sums of money change hands amongst bidders in order to stop competition and thereby keep the bid as low as possible at the time of sale, and the contractors fail to furnish accounts of traffic passing through the toll-gates for fear that I might correctly be enlightened on the subject of their profits and expenditure, has doubly convinced me as to the large amounts lost by the council year by year. When the municipality was first started on or about the year 1866 the council thought of managing their own toll-gates, but the cost of the establishment proposed by the council was so high as seven annas in the rupee, or more than 42 per cent., that Government were pleased to direct in their order No. 663 of 3rd July 1866, paragraph 9, to sell the gates to the highest bidder in public auction. Ever since that time the gates have been sold and the average income during the last five years amounted to Rs. 14,900. From the information gathered from a reliable source regarding the extent of traffic passing through the toll-gates, I estimate the toll receipts at Rs. 22 to 24 thousands, excluding the cost of establishment and contingencies, but to be on the safe side, Rs. 21,000 are put down in the estimate for the next year, one-third of which will be paid to the local fund board after deducting the expenditure incurred in carrying out the scheme. The budget will therefore be Rs. 14,500 against Rs. 10,420, the revised estimate of the current year. Before laying out my proposals before the council, I consulted the Collector who approved of the idea of improving the municipal revenues by managing tolls and other farms departmentally. If Government also be pleased to accord their

sanction to the proposals approved of by the council after deliberate consideration, I would carefully launch the whole scheme and establish an improved source of permanent revenue to the council. Further it will be seen from the expenditure portion of the budget that about 5 per cent. will be the cost of the establishment now proposed and contingencies, and 95 per cent. will be available for other purposes of public utility.

75. (4) *Revenue derived from municipal property and powers apart from taxation.*

(a) (i) *Rent of lands.*—Under this head the amount realized on account of the Challa bazaar adverted to in paragraph 21 of my letter embodied in the Administration report for 1892-93 is shown. The right to collect fees here sold in a public auction fetched Rs. 240 in the year 1892-93, but for no apparent reason the bid fell low in 1893-94 to Rs. 170. In the revised estimate of the current year Rs. 180 are shown to include interest for late payment of the khists. This farm also will be managed departmentally next year. I have put down Rs. 260 for the next year, arrived at by adding to the current year's bid the cost of establishment proposed. Here, as in the case of tolls, tickets will be issued on payment of the prescribed fee and whosoever does not produce the ticket on demand by the Inspecting officer at any time during which the bazaar is held will be considered as being in default and then fee will be collected again, if necessary. A notice board as to the rates payable and the bye-laws observable will be hung up here.

76. (ii) *Rent of buildings.*—Rs. 180 are repeated in the revised estimate and the budget for the next year.

77. (iii) *Avenue receipts.*—The budget provision of Rs. 80 is reduced to Rs. 20 in the revised estimate of the current year, as there have been no dried branches of trees to sell. For the next year Rs. 20, the reduced amount, is repeated.

78. *Fees from travellers' bungalows.*—The current year's budget and the revised estimate tally with each other and the provision of Rs. 50 is repeated for the next year.

79. (b) (ii) *Produce of lands and gardens.*—Rs. 30 are shown in the budget and the revised estimate of the current year as well as in that for the next year.

80. (iii) *Sale-proceeds of old materials.*—Rs. 100 are repeated.

81. (c) *Conservancy receipts.*—The budget provision of Rs. 50 is given up as there were no bidders coming forward to buy the night-soil and street refuse, although wet kind is of the utmost value to the cultivator. Steps are being taken to induce men to buy the refuse. Rs. 20 are budgeted for the next year.

82. (d) (i) *Fees from educational institutions.*—Rs. 10 are detained in the revised estimate of the current year and the same figure is repeated for the next year.

83. (e) (i) *Sale-proceeds and composition fees of medicines.*—As advised by the Medical and Sanitary officer, Kistna, Rs. 100 are detained under this head and the provision is repeated for the next year.

84. (f) (i) *Income from markets.*—Rs. 3,500 is the provision in the current year's budget, which, on the market fees leviable having been increased, rose to Rs. 5,930 in a public auction. The figure for the next year is fixed at Rs. 6,500. I beg to point out here that this is another farm, the management of which should be undertaken by the municipality as per resolution of the council. The average income of the last five years is Rs. 2,820-7-7 and it is probable the revenue would reach its climax in a few years. The fish, the pot and the vegetable markets are crowded in the mornings and the vacant space all round the Robertsonpet square is often fully occupied by grain and firewood bandies. The demand for stalls here is so great that private parties are said to sublet theirs at higher rates. A market constructed on approved plans is much needed in this municipality, which will be considered when funds are available. To be on the safe side I have added only the establishment cost to the current year's highest bid, which comes up to Rs. 5,930 + 570 = 6,500. As explained in paragraph 75, tickets will also be issued here to prevent misappropriation. The necessary notice boards to this end will also be hung up.

85. (ii) *Income from slaughter-houses.*—The budget provision of Rs. 400 is raised to Rs. 430 according to the terms entered into with the renter, but as the management of the slaughter-house also will be undertaken by the municipality as per resolution of the council, the amount put for the next year is equal to the current year's highest bid and the establishment cost and contingencies added together. The procedure laid down for the Challa bazaar and the markets will also be adopted here.

86. (g) *Other fees*—(i) *Distraint fees.*—The budget provision of Rs. 100 is reduced to Rs. 20 in the revised estimate for reasons stated in the remarks column of statement VI and the next year's figure is lowered still further and Rs. 10 only are shown.

87. (ii) *License fees.*—Under this item, however, the budget provision of Rupees 1,000 is increased to Rs. 1,200 in the revised estimate, which is repeated for the next year.

88. (iii) *Cart-stand fees.*—The budget provision of Rs. 850 is increased to Rs. 1,000 in the revised estimate, to which the bid rose. The income is estimated at Rs. 1,150 for the next year, which includes the cost of the establishment sanctioned. Fees under this head will also be collected hereafter departmentally and necessary arrangements made for the clearance of rubbish at the cart-stands and the sale of cowdung.

89. (h) *Fines under Municipal and other Acts.*—For the reasons stated in the remarks column of statement VI, the amount under this head is fixed at Rs. 500 against Rs. 300, the revised estimate.

90. (5) *Grants and contributions, (a) From Government*—(i) *Education—Municipal Schools.*—Rs. 60, as advised by the Inspector of Schools, is put down as contribution for the next year.

91. *Other purposes.*—Rs. 150 are provided against Rs. 100, the budget and the revised estimate of the current year. It is to be noted here that the municipality are entitled to a provincial grant on account of (1) the pariah schools newly opened in this municipality, (2) the girls reading in the municipal salary-result schools, (3) schools built or furniture purchased, (4) the gymnastic instructor, and I beg that all amounts payable to the council may be budgeted next year, and order issued to the officers concerned to pay off all municipal dues for the previous and current years.

92. (b) *From local boards*—(ii) *Medical.*—The budget provision of Rs. 3,300 is increased to Rs. 4,500 in the revised estimate, which again is raised to Rs. 5,000 in the next year's budget for the reason that a female hospital is separately started in this municipality.

93. (iii) *Other purposes.*—The municipal budget for the next year is Rs. 1,800 for the upkeep of two principal roads in the town. This amount has been sanctioned in the current year's Local Fund budget.

94. (c) *Other Grants and contributions*—(i) *Education.*—The amount of contribution due from the heirs of late Wooma Venkataswamy Nayudu Garu is repeated.

95. (6) *Miscellaneous*—(a) *Recoveries, &c., (i) Private scavenging.*—Every endeavour is being made to improve the collections under this head, and Rs. 600 are expected next year against Rs. 570, the budget and the revised estimate of the current year.

96. Under (ii) *Other purposes*, Rs. 100 will be collected next year on account of the cesspools brought under the municipal management for the first time during the current year.

97. (b) *Other items*—(iii) *Fee for numbering carts.*—Rs. 40 only will be realized next year.

98. Thus the receipts under all heads of account, as shown in statement I, amount to Rs. 61,560, and inclusive of the opening balance of Rs. 9,720, the grand total is Rs. 71,280. When the municipality was first started in the year 1866, the budgeted receipts amounted to Rs. 15,000 and odd. The average receipts of the last five years amounted to Rs. 44,302. The current year's budget is Rs. 52,900,

which has been now raised to Rs. 61,620 in the revised estimate. The next year's budget is Rs. 71,280, which I hope to be able to raise to Rs. 75,000 in the revised estimate, if the proposals submitted for the management of the several farms departmentally are sanctioned by Government.

99. *Expenditure—Grant I, Public Works—(1) New Works—(a) Communications.*—Under this head, Rs. 3,750 are provided. The works as described in Part I, New Works, in statement II-A, are most urgently needed. For want of a ring road to the west of the Robertsonpet square, people driving in carriages find it difficult to pass that way. In a similar way people wishing to drive to the Edepalle, Sadak, Main and Noble roads, are very much inconvenienced for want of small bits of metalled roads to connect these main roads, and accordingly Rs. 2,500 are provided for them. The people of the fishing village of Gilakaladindy are very much inconvenienced for want of a metalled road, especially in the rainy season, to fetch water at the tidal lock, and Rs. 1,250 are also provided for that.

100. (b) *Buildings.*—Under this head provision is made for the construction of some latrines and dust-bins for Rs. 1,000, for the female hospital for Rs. 5,750, and for five toll bars for Rs. 500. The total is Rs. 7,250 for the next year.

101. (2) *Repairs—(a) Communications.*—Under this head Rs. 7,200 are provided according to the importance of the roads. This is nearly 50 per cent. of the net receipts from tolls for the next year.

102. (b) *Buildings.*—Under this head Rs. 2,500 are provided for the hospital repairs at the suggestion of the District Medical and Sanitary Officer. The roof badly wants renewing, and if the estimate comes to more than this amount, a separate allotment will be made for that. For the repairs of other petty works as described in statement II-A, part II, Rs. 500 are provided, and the total comes to Rs. 3,000.

103. (c) *Drainage.*—The current year's budget and the revised estimate is Rs. 1,000, which is raised to Rs. 1,500 for the next year. There are very many low places in the town which require immediate filling up to prevent accidents, and I have provided Rs. 400 for that. The provision for the existing drainage channels is increased a little as shown in part II of statement II-A, and the total comes to Rs. 1,500 as shown above.

104. (d) *Water-supply—(i) Repairs to works, machinery, &c.*—The ordinary provision has been hitherto for the repairs of the main and branch conduits, but as water-tax has been imposed, provision is made for the repairs of some tanks and wells, and the fort ditch and the Robertsonpet square reservoir to benefit all classes of people. The total for these comes up to Rs. 2,440.

105. (ii) *Establishment.*—There has been hitherto one lascar under this head, but provision is made for another lascar to watch the Robertsonpet square reservoir to prevent people from polluting the water which is used for drinking purposes by all the neighbouring inhabitants. When the canals are closed and the reservoir is not supplied, several wells are opened in the masonry bed, on which the inhabitants of that part of the town entirely depend for their supply of water. The usual provision for watching the Batchupet tank is also made, and the total under this head comes to Rs. 160 against Rs. 90, the revised estimate.

106. (3) *Establishment.*—The usual provision is made for the overseer and his maistry, and to close the long-pending correspondence, the council, at my suggestion, have sanctioned a writer on Rs. 10 to assist the overseer in his clerical work. The introduction of the Public Works Department forms and procedure has entailed much clerical work on the overseer, and unless he is relieved as much as possible in this direction, he cannot attend to his other important duties. I therefore beg to recommend the entertainment of the writer from March next, and provision is accordingly made for him for twelve months in the budget. The total comes to Rs. 1,080, but as the cost of this establishment is to be proportionately debited to Grants III and IV for supervising the clearance of noxious vegetation and the avenue work, Rs. 60 are deducted from the total, and the net cost is only Rs. 1,020. This is 4.08 per cent. of the cost of works proposed for execution next year. The cost of contingencies is

hitherto debited to Grant V for want of a proper head of account, and I beg leave to suggest that the necessary column should be opened immediately below "3. Establishment," under this grant.

107. (4) *Tools and plant.*—The budget provision of Rs. 200 is increased to Rupees 260, as it is intended to buy a heavy stone-roller for the consolidation of hill metal on the principal roads.

108. (5) *Contributions—(b) to Provincial funds for scrutiny of estimates, &c.*—The usual contribution of Rs. 1,370 is provided for water-supply from the Public Works Department channel. On a second perusal of the correspondence on this subject it is elicited that the amount hitherto paid is the rate for the water supplied. The council's views on the subject will be laid before the Government for their orders in a separate communication.

109. The total under this grant comes to Rs. 27,950 against Rs. 17,000, the budget, and Rs. 17,720, the revised estimate of the current year.

110. *Grant II, Education—(1) Training schools—(a) Contributions to local boards.*—The usual contribution of Rs. 200 for the industrial school attached to the normal school at Masulipatam is provided for at the suggestion of the Inspector of Schools.

111. (2) *Municipal schools—(a) Fixed payments.*—Under this head Rs. 910 are provided for against Rs. 750, the revised estimate and the budget of the current year. The increase is owing to the following changes sanctioned by the council. At the suggestions of the Inspector of Schools the night schools at Chintaguntapalem and Nizampet will be converted into day schools and removed to Ullinkipalem and Chilakalapudy, respectively, and the pay of the teachers will be raised from Rs. 5 to Rs. 7 each. The council think that the drawing master proposed by the Inspector is unnecessary at present in that the standard of their schools is too low to train the boys in drawing. But after mature consideration and in order to encourage the Muhammadan community to educate their children properly, the council have resolved, on a perusal of the remarks made by the Sub-Assistant Inspector of the Muhammadan Schools on the inadequacy of the teaching staff, to employ an assistant teacher on Rs. 7 per mensem, as the strength of the school is about 90, and to raise the headmaster's pay from Rs. 12 to 15, as he underwent training in Madras.

112. (b) *Under result stipends* Rs. 220 are repeated.

113. (c) *Under contingencies* Rs. 160 only are shown.

114. (3) *Salary grants.*—Rs. 750 are repeated.

115. (4) *Result grants.*—As advised by the Educational department Rs. 2,800 only are provided for the next year.

116. (6) *Inspection—(a) Contribution to local boards.*—The usual provision of Rs. 60 is repeated.

116A. (b) *Municipal Inspectors—(i) Establishment.*—As recommended by the Assistant Inspector of Schools, the inspecting schoolmaster's pay is raised by the council from Rs. 22 to Rs. 24, and provision is accordingly made for that.

117. (ii) *Contingencies.*—The same officer has proposed a decrease in this head, and Rs. 10 only are provided for.

118. (7) *Miscellaneous—(a) Building, furniture, &c., grants.*—There is no demand under this head, and the amount proposed by the Educational authorities is reduced to Rs. 120 to cover other charges.

119. (b) *Common gymnasium.*—At the suggestion of the Educational department, the council have increased the pay of the gymnastic instructor from Rs. 12-8-0 to Rs. 15 per mensem.

120. (ii) *Contingencies.*—As advised Rs. 60 are provided for under this head.

121. After providing for all that is necessary, the total comes to Rs. 5,760 against Rs. 5,900, the revised estimate, and Rs. 5,950, the budget of the current year.

122. *Grant III, Sanitation and Medical Services*—(1) *Hospitals and Dispensaries*—(a) *Establishment*.—Rs. 2,550 are provided for under this head against Rs. 2,000, the revised estimate, and Rs. 2,400, the budget of the current year. The increase is chiefly owing to the proposal of the District Surgeon to entertain an additional hospital assistant on Rs. 25 per mensem, and a ward cooly and a toty on Rs. 5 each. These additions have also been sanctioned by the council, inasmuch as the services of the assistant can be utilized to the best advantage during the prevalence of cholera, and at other times to impart medical advice or sanitary training to the conservancy inspectors whose educational calibre is too low to fit them for training in Madras so as to obtain a pass in the examination, and the menial servants to attend on the sick patients in the hospitals. At the suggestions of the surgeon, the council have also sanctioned an increase to the pay of the following, considering their service and usefulness :—

One compounder from Rs. 10 to Rs. 15.
One female toty from Rs. 4 to Rs. 5.
One native midwife from Rs. 6 to Rs. 12.

These proposals are of course subject to the scrutiny of the Sanitary Commissioner and the Surgeon-General with the Government of Madras, and as I had no time to communicate with these officers before the proposals were laid before the council, the views of these officers may now be obtained.

123. (b) *Medicines and supplies*.—Rs. 3,500 are provided for under this head against Rs. 2,900, the revised estimate, and Rs. 2,500, the budget of the current year. The increased provision is, I consider, necessary owing chiefly to the establishment of a separate hospital for females in general and gosha women in particular, and certain medicines and surgical instruments have to be obtained from England.

124. (c) *Diet of patients*.—A more careful scrutiny of bills under this head has had the effect of lowering these charges gradually. Rs. 1,000 only are provided for against Rs. 1,100, the revised estimate, and Rs. 1,200, the budget.

125. (d) *Sundries and contingencies*.—The increased provision of Rs. 1,500 is repeated for the next year, as in the revised estimate I shall have been in a better position to fix the amount after the female hospital has been in working for another year.

126. Thus the total under hospitals comes to Rs. 8,550 against the increased provision of Rs. 7,500 in the revised estimate and Rs. 7,000, the budget.

127. (2) (a) *Contribution to Provincial funds for*—

	RS.
(i) Medical college	180
(ii) Sanitary inspection	180
(iii) Medical reserve staff	30
(iv) Cutler's establishment	20

The usual contribution is repeated.

128. (b) *Contribution to local boards for the dispensary clerk*.—The District Surgeon asks for an increased contribution of Rs. 4 under this head, which is accordingly provided for.

129. (3) *Vaccination*—(a) *Establishment*.—Rupees 410 are provided for under this head against Rs. 340 in the revised estimate and Rs. 410 in the budget. The reason is that the District Surgeon asks for the retention of the services of the second vaccinator for the next year, although he is not employed this year.

130. (b) *Contingencies*.—In like manner the reduced provision of Rs. 400 in the revised estimate is increased to Rs. 480 for the next year.

131. (4) *Registration of births and deaths*—(a) *Establishment*.—The usual provision of Rs. 260 is made under this head.

132. (b) *Contingencies*.—Rs. 20 are repeated.

133. (5) *Conservancy, road-cleaning and road-watering*—(a) (i) *Establishment*.—Rs. 6,200 are provided under this head. The amount sanctioned for the Inspectors is Rs. 102 as shown below, which, as adverted to in paragraph 101 of my letter

embodied in G.O., No. 1355 M. of 6th October 1893, is now recast for purposes of gradation, and to give some renewed vitality to the existing establishment :—

	Existing establishment.	Proposed establishment.
	RS.	RS.
1 Head Inspector	30	30
2 Assistant Inspectors on Rs. 15 each	30	20
		on Rs. 15 each.
1 Assistant Inspector	17	12
1 Assistant Inspector	7	10
2 Assistant Inspectors on Rs. 7 each	14	16
		on Rs. 8 each.
2 Assistant Inspectors on Rs. 7 each	14	14
	102	102

The Inspector now on Rs. 17, a most energetic active young Muhammadan, will be taken on to the toll establishment as superintendent on Rs. 20 per mensem. The council have approved of these proposals. Without affecting the sanctioned scale of scavenging establishment, provision is also made for the following :—

	RS.
10 First-class scavengers	60
60 Second-class scavengers	300
14 Third-class scavengers	56
Total	416

The monthly total of establishment is Rs. 518. The annual is Rs. 6,216, but Rs. 16 will be deducted as fines, and the net provision as shown above is Rs. 6,200.

134. (ii) *Other charges, such as purchase or hire, &c.*—For the sanctioned number of carts for cleaning roads, cess-pools and public latrines, provision is made for Rs. 4,860 against Rs. 3,330, the revised estimate, and Rs. 2,960, the budget.

135. *Private Scavenging*—(a) *Establishment*.—Under this head provision is made for the following with a view to make this service self-supporting in the future :—

	RS.
1 Inspector on	10
8 Second-class toties on	40
4 Third-class toties on	16

The annual total as shown in statement II-B is Rs. 792 or Rs. 790 against Rs. 810, the revised estimate, and Rs. 790, the budget of the current year.

136. (ii) *Contingencies, such as cost of scavenging carts, &c.*—For the sanctioned number of carts the budget provision of Rs. 540 is repeated for the next year.

137. (c) *Cholera charges*.—Rs. 200 are repeated.

138. (d) *Contingencies*.—For baskets and brooms Rs. 30 are provided for.

139. (e) For removing prickly-pear and noxious vegetation Rs. 500 are provided for against Rs. 450, the revised estimate. This amount will also embrace the overseer's establishment charges of supervision.

140. Thus the total under Grant III comes to Rs. 23,300 against Rs. 18,850, the revised estimate, and Rs. 17,710, the budget.

141. *Grant IV, Lighting*—(a) *Establishment*.—Under this head the provision of Rs. 600 for ten lamp-lighters is repeated.

142. (b) *Contingencies*.—Rs. 1,500 are provided for buying some more lamp-posts and lanterns and for lighting the town as usual, against Rs. 2,250 and Rs. 2,000, the revised estimate and the budget of the current year.

143. (2) (i) *Markets—(a) Establishment.*—Under this head Rs. 560 are provided for against Rs. 180, the provision of the current year. As adverted to in paragraphs 75 and 98 of this letter, the income from markets will be realized next year departmentally, and the increase now sanctioned by the council to carry out the scheme is as follows:—

	RS.	RS.
1 Market superintendent from	10	12
1 Fee collector on	8	
4 Assistants on	6	each.
The existing toty on	5	

The monthly total is Rs. 49, but as the new establishment will be paid only for eleven months next year, Rs. 560 as shown above are provided for.

144. (b) *Contingencies.*—Rs. 30 are therefore provided for the next year against Rs. 10, the revised estimate, and the current year's budget.

145. (ii) *Slaughter-houses—(a) Establishment.*—The council have sanctioned my proposal to collect slaughter-house fees also departmentally. The amount now provided for is Rs. 190 against the current year's provision of Rs. 120. The increase is chiefly owing to the proposed entertainment of a fee collector on Rs. 6 for eleven months.

146. (b) *Contingencies.*—An increase of Rs. 20 more is provided for under this head also to meet all the charges incidental to the collection of fees departmentally, the current year's provision being Rs. 10.

147. (3) *Cart-stands.*—Along with the tolls these fees also will be collected departmentally. This is a new item. The establishment proposed under this head is one fee collector on Rs. 6 for eleven months and one peon on Rs. 5 for eleven months. The total is Rs. 120 for the next year.

148. (b) Under *contingencies* Rs. 30 are provided for.

149. (h) *Travellers' bungalows—(a) Establishment.*—The current year's provision of Rs. 70 is repeated for the next year.

150. (b) *Contingencies.*—Rs. 10 are provided under this head as in the current year's budget.

151. (5) *Avenues—(a) Establishment.*—To admit the overseer's establishment cost of supervision being adjusted, Rs. 30 are provided for as in the current year's budget.

152. (b) *Contingencies.*—The current year's provision of Rs. 500 is repeated for the preservation of avenues. Cocoanut and mango trees will be planted by road sides in the next year as far as practicable.

153. (6) *Rent of lands—(a) Establishment.*—Under this head the transactions of the Challa bazaar are shown (*vide* paragraph 75 *supra*), and Rs. 80 are provided for a fee collector on Rs. 7 per mensem for eleven months.

154. (8) *Fire—(b) Purchase of fire-engine buckets, repairs, &c.*—The fire-engine belonging to the municipality is out of order and it is proposed to repair it in the Bezwada workshops. Rs. 50 are therefore provided for for the next year also.

155. (9) *Other charges—(ii) Rewards for destruction of wild animals and snakes.*—Rs. 200 are provided for against Rs. 180, the revised estimate of the current year.

156. (iii) The reduced provision of Rs. 300 in the revised estimate is repeated for the next year.

157. (v) *Other items.*—Rs. 500 are provided for for the next year as in the current year's revised estimate—please see paragraph 61 *supra*.

158. *Grant V (a) General establishment—(i) Office Establishment.*—Rs. 2,770 are provided for for the next year against Rs. 2,340, the current year's provision. In consequence of the proposals for the departmental management of tolls and other farms next year and the strict observance of the rules and procedure laid down in the Municipal Manual lately introduced, the work and responsibilities of some of the

office members have increased two-fold, and the council on minute scrutiny and strict observation have sanctioned the following increase of pay to them:—

	RS.	RS.
1. Office Manager from	70	to 80
2. Shroff from	15	to 17
3. Accountant from	40	to 50
4. Muchi and attender from	6	to 7

The attender on Rs. 10 hitherto attached to the office is made the petition clerk, and the petition clerk on Rs. 12 is made the assistant to the Accountant in order to enable him to cope successfully with the enormous amount of account work now entailed on him. I have secured the services of two good men—one as the Manager to collect all the municipal dues promptly, and the other as the Accountant to prevent all irregular expenditure, but both to work together and bring about a consolidated office to serve the council to their advantage as desired in my letter embodied at page 12 of G.O. No. 405 M. of 22nd March 1893, Local and Municipal. I would therefore strongly recommend that the small increase of pay now sanctioned by the council should be confirmed by Government, as in the peculiar circumstances of this municipality these men deserve the promotion now sanctioned to them. The shroff's pay is hitherto debited to the head "(b) Collection of Municipal taxes," but I fail to see why his pay should not be debited to the general establishment, since he writes up the chitta of all the municipal dues. His name is accordingly shown under the general establishment. He will have hereafter to credit the daily collections of all the several farms now proposed for departmental management, and as he is a hardworking man he also deserves the promotion now sanctioned to him by the council. About Rs. 50 are collected in the year for numbering carts, and four pies per cart were paid to the muchi before, but that system has been dispensed with and the increase of Re. 1 to his pay is, I consider, not too much.

159. (ii) *Inspection.*—Rs. 360 are repeated under this head for the carriage allowance of the chairman.

160. (b) *Collection of Municipal taxes.*—As the shroff's name is removed to the general establishment in anticipation of Government approval, Rs. 860 are provided for the next year for the existing staff of bill-collectors against Rs. 1,050 in the current year's revised estimate. In this total is included a provision for three months for three temporary clerks to write up bills, &c.

161. (c) *Collection of tolls.*—The establishment now sanctioned by the council for the first time under this head is—

	RS.
1 Superintendent on	20
4 Gate-keepers on Rs. 8 each	32
4 Do. on Rs. 7 each	28
3 temporary men for 3 months on Rs. 7 each	21
3 Do. do. on Rs. 5 each	15

The total comes to Rs. 990 as shown in statement II-B. After the tolls are managed for one year this establishment will be recast or re-organized as may be found necessary.

162. (ii) Rs. 110 are provided for to print the necessary forms and incur all other expenditure of a contingent nature.

163. (d) *Office Contingencies.*—Hitherto stationery articles have been supplied to all other municipal establishments out of this source, and Rs. 450 would suffice for the next year as provision is made for contingencies under the respective heads of account against Rs. 560 of the current year.

164. (e) *Contributions for Central Office, &c.*—As directed in G.O., No. 2527 L. of 4th December 1894, an increased provision of Rs. 270 is made against Rs. 240 of the current year.

165. Thus, the total under Grant V comes to Rs. 5,810 against Rs. 4,550 of the current year. Although the total amount of the budget for the next year comes up to more than Rs. 71,000, yet the expenditure under this grant calculated on Rs. 60,000

only to be on the safe side, is below 10 per cent., the amount fixed by Government in G.O., Nos. 1847 and 1848 of 1st December 1894, paragraph 56.

166. Under refunds of other than current year's collections Rs. 110 are provided for.

167. Thus the total expenditure for the next year comes to Rs. 67,730 against Rs. 51,900 of the current year. The council have detained Rs. 3,550 as balance for the next year for unforeseen contingencies.

No. 177, Revenue.

Forwarded to the Collector.

(Signed) C. KRISTNASWAMY,
Deputy Collector.

25th January 1895.

Submitted to the Chief Secretary to Government, Local and Municipal Department, with the following remarks.

2. Paragraph 68.—The town is undoubtedly decadent and the houses are the worst I have seen in any municipality. It is a fact that rental values are low.

3. Paragraph 69.—It is a fact that in fasli 1303, for the first time, land assessment was levied on a large extent of Government land within municipal limits. But this is certainly no reason why the municipal land-tax collections should be backward.

4. Paragraph 72.—The chairman's remarks are not clear. There is no difficulty in finding out the owners of dogs and asses and all are bound to pay. As a matter of fact the evasions of the tax on animals are very numerous and the chairman has taken no adequate counter-measures.

5. Paragraph 74.—The chairman says that I "approved of the idea of improving the municipal revenues by managing tolls and other farms departmentally." Certainly I approved of the idea of improving the revenues, but I never advised the wholesale introduction of departmental agency in place of contractors. It will require very strict supervision on the chairman's part to make the experiment a financial success. I recommend that the experiment be sanctioned.

(Signed) J. N. ATKINSON,
Ag. Collector.

2nd February 1895.

From the Honorable Mr. D. DUNCAN, M.A., D.Sc., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 30th January 1895, No. 927.

I have the honour to submit the following remarks on the educational portion of the budget estimate of the Masulipatam municipality for 1895-96.

2. Considering the high proportion of unpassed and uncertificated teachers in the municipality, the inspecting schoolmaster should be required to work at least two sessional schools to give instruction to such teachers on the subjects of the primary examination to enable them to pass that examination and ultimately to qualify for teachers' certificates. A provision of Rs. 100 should be made under "Training schools," so that the inspecting schoolmaster may be paid a bonus of Rs. 5, by way of encouragement, for each teacher qualifying for a complete certificate at the examination for the year.

3. The allotment for "building, furniture, &c., grants" to results schools should be raised to Rs. 200 in accordance with the recommendations of the inspecting officers.

4. A provision of Rs. 260 should be made for the appointment of a drawing-master for the schools in the town (Rs. 220 for his salary for eleven months at Rs. 20 per mensem and Rs. 40 for the purchase of drawing materials). Notwithstanding

the recommendations of this department on the subject and the promise made by the council (*vide* the chairman's letter recorded in G.O., dated 27th July 1894, Mis. No. 986 M.), no provision has been made for that purpose. The reason assigned, viz., that the standard of their schools is too low to train the boys in drawing, does not appear to me to be of any weight. Credit may be taken for a half grant from provincial funds under the provisions of the code.

5. It has not been explained for what purpose credit has been taken for a provincial grant of Rs. 150 under "Receipts." This sum should be raised to Rs. 190, Rs. 130 on account of the drawingmaster and drawing materials and Rs. 60 on account of the gymnastic instructor.

6. Also credit is taken, as in the current year's budget, for a contribution of Rs. 450 from private bodies for education. The nature of the entry has not been explained.

7. With the above modifications, the net expenditure proposed under Grant II, omitting Rs. 450 referred to in the last paragraph, will be Rs. 5,940 (6,200-260), or 12 per cent. of the estimated income of the municipality from taxation, markets and rents.

From Surgeon-Major-General C. SIBTHORPE, F.R.C.P.I., Surgeon-General with the Government of Madras, to the Chief Secretary to Government, dated Madras, 13th February 1895, No. 145.

With reference to Grant III of the budget estimate of the Masulipatam Municipality for the year 1895-96, I have the honour to state that no provision having been made for compensation in lieu of quarters for hospital assistants, a sum of Rs. 120 should now be provided.

2. The provision made for the entertainment of an additional hospital assistant on Rs. 25, a ward cooly and a toty on Rs. 5 each appears necessary, but the term "ward cooly" is not an appropriate one. It may, therefore, be changed to "ward attendant."

3. I approve of the proposal of granting an increment to the pay of compounder, toty and midwife, but in the case of the first named provided he fulfils the conditions laid down in G.O., dated 26th July 1889, No. 1662 L., Local and Municipal.

From Surgeon-Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., Acting Sanitary Commissioner for Madras, Secretary, (General Sanitation Department), Sanitary Board, to the Chief Secretary to Government, dated Fort St. George, 8th March 1895, No. 520-S.

Referring to the Masulipatam municipal budget for 1895-96, I have the honour to state that I have no remarks to offer on the allotment for vaccination therein provided. The proposed expenditure on conservancy (Rs. 13,120) is in excess of the current year's grant by Rs. 4,020 and is equal to 21.3 per cent. of the estimated receipts. The revision of the staff proposed in paragraphs 133 and 135 of the Chairman's letter is recommended for favour of sanction.

2. Under Grant I, a sum of Rs. 1,000 is set apart for the construction of latrines and dust-bins and Rs. 500 for repair works. For the repair of drains and improvement of water-supply Rs. 1,500 and Rs. 2,440, respectively, are entered.

ORDER—dated 26th March 1895, No. 540 M., Local and Municipal.

The estimated receipts and charges of the Masulipatam Municipality for 1895-96, as passed by Government, are compared below with the budget and revised estimates for the year 1894-95 and the actuals of 1893-94:—

	Actuals, 1893-94.	Budget estimate, 1894-95.	Revised estimate, 1894-95.	Budget estimate, 1895-96.
Receipts.				
Balance brought forward	Rs. 4,226	Rs. 4,780	Rs. 2,750	Rs. 9,720
Tax on Arts	8,185	9,000	9,900	9,400
" on Buildings and Lands	9,900	11,000	15,400	13,400
Water-tax on Buildings and Lands	1,757	2,200	3,240	2,680
Tax on Vehicles and Animals	1,558	1,600	1,640	1,600
" on Carts	924	900	1,000	1,000
Tolls	10,137	10,420	10,420	14,500
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	560	680	560	640
Conservancy Receipts	21	50	..	20
Fees and Revenue from Educational Institutions	60	..	10	10
" from Medical Institutions	100	100	100	100
Income from Markets and Slaughter-houses	3,619	3,900	6,360	7,150
License Fees	980	1,000	1,200	1,200
Other Fees	830	950	1,030	1,160
Fines under Municipal and other Acts	991	800	800	500
Grants and Contributions from Government	13	100	100	120
" from Local Boards	4,797	4,300	6,300	6,800
" from other bodies	..	450	530	450
Recoveries for services to Private Individuals	542	570	670	700
Miscellaneous	64	100	110	40
Total ..	49,264	52,900	61,620	71,190
Charges.				
GRANT I—				
New Works—				
Communications	635	..	110	2,500
Buildings	688	1,850	1,850	7,250
Water-supply	..	..	180	..
Repairs—				
Communications	6,987	7,200	7,329	7,200
Buildings	549	500	640	3,000
Drainage	734	1,000	1,000	1,500
Water-supply	1,108	1,100	1,320	2,600
Establishment	841	960	960	1,020
Tools and Plant and other Stores	71	200	150	260
Contributions for Public Works	4,184	4,190	4,190	1,370
Total ..	15,797	17,000	17,720	26,700
GRANT II—				
Training Schools	210	200	200	300
Municipal Schools—				
On the Salary-results System	1,061	1,170	1,150	1,290
Salary Grants	722	750	750	750
Results Grants	2,142	3,000	3,000	2,800
Inspection	340	360	330	330
Miscellaneous	149	470	470	330
Total ..	4,624	5,950	5,900	5,800
GRANT III—				
Hospitals and Dispensaries	6,642	7,000	7,500	8,430
Contributions	309	430	440	440
Vaccination	732	890	740	890
Registration of Births and Deaths	242	290	280	280
Conservancy, Road-cleaning and Road-watering	9,378	9,100	9,890	13,120
Total ..	17,303	17,710	18,850	23,160
GRANT IV—				
Lighting	1,782	2,600	2,850	2,100
Markets and Slaughter-houses	264	320	320	810
Travellers' Bungalows	72	80	120	80
Avenues	517	530	530	530
Public Garden, Survey of Land, Fire and other charges	1,071	1,320	1,030	1,280
Total ..	3,706	4,850	4,850	4,800
GRANT V—				
Supervision and Management	4,925	4,550	4,550	5,590
Advances Recoverable	161	..	..	..
Refunds	..	140	30	110
Balance	2,748	2,700	9,720	5,030
Total ..	49,264	52,900	61,620	71,190

REVISED ESTIMATE FOR 1894-95.

2. The current receipts and charges are now estimated at Rs. 58,870 and Rs. 51,900, respectively, against Rs. 48,120 and Rs. 50,200 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under the taxes on buildings and lands, water-tax, income from markets and slaughter-houses, and contributions from local boards, and that in the charges under Grants I and III. The attention of the District Magistrate and the Inspector-General of Police will be drawn in the Judicial Department to the Chairman's remarks in paragraph 22 of his letter.

BUDGET ESTIMATE FOR 1895-96.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 61,560 against Rs. 58,870 in the revised estimate, the increase which appears chiefly under tolls and income from market and slaughter-houses being partially counterbalanced by a decrease under the tax on buildings and lands and water-tax. The Chairman's proposal to manage the toll and other farms departmentally may be carried out, but his attention will be drawn to paragraph 5 of the Collector's endorsement read above. The measure is one of doubtful expediency but, as the Chairman appears to be so confident of success, His Excellency in Council will not withhold his sanction to the establishment necessary to give effect to it. The attention of the Municipal Council will be drawn to the Collector's remarks in paragraphs 3 and 4 of his endorsement. The estimate under Provincial Grant for education will be reduced by Rs. 90 with reference to paragraph 5 of the Director's letter read above. With reference to paragraph 91 of his letter, the Chairman should apply to the Director of Public Instruction for such educational grants as may be due to the council.

4. *Charges.*—(1) The probable charges are entered as Rs. 67,730 against the revised estimate of Rs. 51,900, the increase being mainly under grants I, III and V.

(2) *Grant I.*—The necessity for the construction of a female hospital building at a cost of as much as Rs. 5,750 should be fully explained through the Collector before the provision is utilized, and the Chairman will be requested to report how much of the Rs. 3,000 which he expected to be collected by private subscriptions (*vide* his letter in G.O., dated 12th March 1894, No. 295 M.), has up to date been actually received. The balance provided in the budget is considerably less than the minimum prescribed by the rules, and the provision of Rs. 1,250 made for the new road to Gilakaladindy must accordingly be disallowed. The entertainment of an additional water-works lascar on Rs. 6 and a clerk on Rs. 10 for the Public Works Overseer proposed in paragraphs 105 and 106 of the Chairman's letter is sanctioned. With reference to the concluding portion of paragraph 106 of his letter, the Chairman will be informed that there is no objection to his opening a manuscript heading subordinate to 3. Establishment in view to showing the charges on account of contingencies. The communication promised in paragraph 108 of the Chairman's letter will be awaited.

(3) *Grant II.*—A sum of Rs. 100 will be provided under "Training schools" as recommended by the Director in paragraph 2 of his letter and in view of the remarks in paragraph 4 (2) of G.O., dated 1st October 1894, No. 1356 M. The Inspecting schoolmaster should be required to conduct the sessional schools as suggested. The addition to, and alterations in the educational establishments referred to in paragraph 111, of the Chairman's letter are sanctioned, but the proposed increases in the salaries of the Inspecting schoolmaster and the gymnastic instructor cannot be approved in the absence of any specific reasons for them. The Director's suggestions in paragraphs 3 and 4 of his letter will be referred to the Municipal Council for consideration. Adverting to paragraph 6 of the Director's letter it is observed that the contribution of Rs. 450 referred to therein is on account of the dispensary and not for education.

(4) *Grant III.*—The reasons for the additions to, and alterations in the hospital establishments shown in the proposition statement are not clear, and these cannot be sanctioned until they are more fully explained. It is observed that there are

already eleven servants in the two hospitals. The proposed increment to the compounder should not in any case be given until he fulfils the conditions referred to by the Surgeon-General in paragraph 3 of his letter read above. With reference to paragraph 1, the allotment under hospitals and dispensaries will be raised by Rs. 80, as it is not probable that the maximum compensation for quarters will be necessary. The council's attention will be drawn to the Surgeon-General's remark in the latter portion of paragraph 2, of his letter. The provision of Rs. 20 for contribution on account of the cutlers' establishment will be struck out with reference to G.O., dated 18th January 1895, No. 97 L. The necessity for the enhanced contribution of Rs. 4 per mensem on account of the dispensary clerk should be explained. It is observed that credit has been taken only for Rs. 2-8-0 a month in the Local Fund budget of the Kistna district for 1895-96. The alterations in the conservancy and private scavenging establishments shown in the proposition statement are sanctioned.

(5) *Grant IV.*—The additions proposed to the market and slaughter-house establishments and the entertainment of the staff required for collecting fees in the cart-stand and the Challa bazaar referred to in paragraphs 143, 145, 147 and 153 of the Chairman's letter are sanctioned.

(6) *Grant V.*—The proposed increases in the salaries of the office manager and the Accountant cannot be approved, as they are, in the opinion of Government, already sufficiently well paid. The other increases referred to in paragraph 158 of the Chairman's letter and the entertainment of the temporary clerks and the toll establishment mentioned in paragraphs 160 and 161 are sanctioned.

5. The budget, as revised by Government, closes with a balance of Rs. 5,030 or 8.2 per cent. of the estimated receipts.

(True Extract.)

Ranin
for Chief Secretary.

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