Local & Munl. (1895) Department.

PRINTED.

G.O., No. 540m

DATED 26th March 1895

[Despatch Abstract.]

Municipal Budget.

Reviewing the Masulipatam -- for 1895-96.

BACK PAPERS.

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

FURTHER PAPERS.

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~~Miscellaneous.~~

LOCAL AND MUNICIPAL DEPT.

G.O., DATED 26th March 1895

No. 540 M

When given for copying.

[Despatch Abstract.]

Municipal Budget

Reviewing the Musulipatam

1895-96.

READ AGAIN ORDER OF GOVERNMENT, DATED
189 , No. , MISCELLANEOUS.

ENCLOSURES.

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STATEMENT WITH DITTO.

ORDER OF GOVERNMENT

STATEMENT WITH DITTO.

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BACK PAPER, No. OF 189 .

FURTHER PAPER, No. OF 189 .

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Masulipatam during the official year 1895-96.

—	Budget 1895-96. Details of Minor Heads.	Budget 1895-96. Totals of Major Heads.	Revised Budget Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS A. P.	RS. A. P.	RS. A. P.
1. BALANCE BROUGHT FORWARD—					
a. Municipal Fund	9720 - -		2752 - -	4780 - -	4226 2 6
b. Endowments	- - -				
c. Water-tax Fund	- - -	9720 - -			
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	9400 - -		9900 - -	9000 - -	8185 8 -
b. Tax on buildings (section 63) ..	12300 - -		13000 - -	10000 - -	9227 8 1
c. Tax on lands (section 63) ..	1100 - -		2400 - -	1000 - -	672 8 9
d. Water-tax on buildings and lands (section 75)	2680 - -		3240 - -	2200 - -	1757 1 10
e. Tax on vehicles with springs and palanquins (section 77) ..	700 - -		720 - -	700 - -	679 8 -
f. Tax on animals (section 77) ..	900 - -		920 - -	900 - -	878 4 -
g. Tax on carts and other vehicles without springs (section 85) ..	1000 - -		1000 - -	900 - -	924 - -
h. Tolls (section 91)—					
Gross receipts ..21000.					
Less Local Fund share 6500. after deducting establishment cost &c. 14500	14500 - -		10420 - -	10420 - -	10136 9 2
i. Penalties on account of—					
i. Tax on arts					
ii. Tax on buildings ..					
iii. Tax on lands					
iv. Water-tax on buildings and lands					
v. Tax on vehicles, &c. ..					
vi. Tax on animals					
vii. Tax on carts, &c. ..					
viii. Evasion of tolls					
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds					
b. Ferry rents					
c. Fees under Act II of 1888 ..		42580 - -			
Carried forward ..		42580 - -	41600 - -	35120 - -	32460 15 10

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Masulipatam during the official year 1895-96—cont.

—	Budget 1895-96. Details of Minor Heads.	Budget 1895-96. Totals of Major Heads.	Revised Budget Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94 (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 ..		42580 - -	41600 - -	35120 - -	32460 15 10
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	260 - -		180 - -	240 - -	240 3 6
ii. Rent of buildings ..	180 - -		180 - -	180 - -	165 - -
iii. Avenue receipts	20 - -		20 - -	80 - -	31 13 -
iv. Fees from Travellers' Bungalows	50 - -		50 - -	50 - -	28 8 -
b. i. Sale-proceeds of lands and buildings	30 - -		30 - -	30 - -	- 12 -
ii. Produce of lands, gardens, &c.					
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	100 - -		100 - -	100 - -	94 2 6
c. Conservancy receipts—					
Sale-proceeds of night-soil, street refuse, &c.	20 - -		- - -	50 - -	21 - -
d. i. Fees from educational institutions	10 - -		10 - -	- - -	55 6 -
ii. Other revenue from educational institutions .. (Books &c.					4 3 9
e. i. Sale-proceeds and composition fees of medicines ..	100 - -		100 - -	100 - -	99 12 4
ii. Other Hospital receipts ..					
f. i. Income from markets ..	6500 - -		5930 - -	3500 - -	3353 2 4
ii. „ slaughter-houses.	650 - -		430 - -	400 - -	266 4 6
g. Other fees					
i. Distraint fees	10 - -		20 - -	100 - -	1 10 -
ii. License fees	1200 - -		1200 - -	1000 - -	980 - -
iii. Cartstand fees	1150 - -		1000 - -	850 - -	825 11 1
iv. Other fees			10 - -	- - -	3 - -
h. Fines under Municipal and other Acts	500 - -		300 - -	800 - -	990 14 -
i. Interest on investments—					
i. General, including choultries					
ii. Educational					
iii. Medical					
j. Premium on loans					
		10780 - -	9560 - -	7480 - -	
Carried forward ..		53360 - -	51160 - -	42600 - -	39622 6 10

Statement I.—Revenues and Receipts of the Muncipal Fund of the Town of Masulipatam during the official year 1895-96—cont.

—	Budget 1895-96. Details of Minor Heads	Budget 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals 1893-94 (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 ..		53360 - -	51160 - -	42600 - -	39622 6 10
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..					
Buildings					
Municipal Schools ..	60 - -				
Other purposes	150 - -		100 - -	100 - -	12 13 5
ii. Medical					
iii. Other purposes—					
Communications ..					
Water-supply					
Drainage					
Sanitation					
Other purposes ..					
b. From Local Boards—					
i. Education					
ii. Medical	5000 - -		4500 - -	3300 - -	3778 - 5
iii. Other purposes	1800 - -		1800 - -	1000 - -	1019 - 6
c. Other grants and contributions—					
i. Education	450 - -		450 - -	450 - -	- - -
ii. Medical			450 - -	450 - -	
iii. Other purposes	- - -		80 - -	- - -	
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	600 - -		570 - -	570 - -	478 15 6
ii. Other purposes cesspool fees.	100 - -		100 - -	- - -	62 14 -
b. Other items—					
i. Fishery rents	- - -		50 - -	50 - -	24 5 3
ii. Refunds of Expenditure of previous year					
iii. Fee for numbering carts, &c.	40 - -		60 - -	50 - -	39 4 -
iv. Other items					
		8200 - -	7710 - -	5520 - -	
Carried forward ..		61560 - -	58870 - -	48120 - -	45037 11 11

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Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Masulipatam during the official year 1895-96 —*cont.*

—	Budget 1895-96. Details of Minor Heads.	Budget 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94 (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 ..		61560 - -	58870 - -	48120 - -	45037 11 11
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.					
d. Advances—					
i. Permanent					
ii. Others					8 -
Total Receipts ..		61560 - -	58870 - -	48120 - -	45038 3 11
Grand Total ..		71280 - -	61622 - - / 61620	52900 - -	49264 6 5

Note to Statement I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 7½ per cent. and tax on lands at 7½ annas per cent. of rent value. 4 for every 80 square yards.
3. Water-tax on buildings and lands is levied at 1½ per cent.
4. Tax on vehicles and animals is levied at —— the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 per cart per annum.
6. Tolls are levied at —— the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. Nos. 519-36. 27-3-90 & 1401 22-9-90
8. The house-tax registers were last revised in the official year 1894-95 and the land tax registers in the official year. 1891-92
9. Total extent of land assessed is 244 acres, exclusive of lands assessed on ascertained rents.
10. The mode of estimating the annual rental of houses and lands is as follows:—

The actual rental is adopted where houses have been actually let out, and in the case of others, the probable annual rental is fixed by the Chairman with reference to the locality and the nature of buildings &c.

For lands not utilized as gardens Rs. 2 per acre.

For lands utilized as gardens, Rs. 4 per acre.

Where actual income is known, the rental is fixed on that.

Statement I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act IV 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).	Contributions from Local Funds.	Contributions 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.	

Statement II.—Expenditure from the Municipal Fund of the Town of Masulipatam for the official year 1895-96.

—	Budget 1895-96. Details of Minor Heads.	Budget 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94 (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	3750 - -		110 - -	- - -	634 12 10
b. Buildings	7250 - -		1850 - -	1850 - -	688 1 7
c. Drainage	- - -		- - -	- - -	- - -
d. Water-supply	- - -		185 - -	- - -	- - -
		11000 - -			
2. Repairs—					
a. Communications	7200 - -		7316 - -	7200 - -	6986 14 5
b. Buildings	3000 - -		639 - -	500 - -	549 5 10
c. Drainage—					
i. Repairs to works ..	1500 - -		1000 - -	1000 - -	733 10 7
ii Establishment for flushing drains, &c.					- - -
d. Water-supply—					
i. Repairs to works, machinery, &c.	2440 - -		1230 - -	1000 - -	999 11 11
ii. Establishment	160 - -		90 - -	100 - -	108 10 2
iii. Contingencies		14300 - -			- - -
3. Establishment	1020 - -	1020 - -	960 - -	960 - -	841 - -
4. Tools and Plant and other stores.	260 - -	260 - -	150 - -	200 - -	70 8 6
5. Contributions—					
a. To Local Boards for works ..	- - -		2820 - -	2820 - -	2820 - -
b. To Provincial Funds for scrutiny of estimates, &c.	1370 - -		1370 - -	1370 - -	1364 - -
c. To others for public works ..		1370 - -			
Total, Grant I ..		27950 - -	17720 - -	17000 - -	15796 11 3
GRANT II—(*Education.*)—					
1. Training Schools—					
a. Contributions to Local Boards ..	200 - -	200 - -	200 - -	200 - -	200 - -
b. Stipends to Normal students ..					9 9 6
2. Municipal Schools—					
i. On Salary System—					
a. Establishment					- - -
b. Contingencies					- - -
Carried forward ..		200 - -	200 - -	200 - -	209 9 6

Statement II.—Expenditure from the Municipal Fund of the Town of Masulipatam for the official year 1895-96—*cont.*

—	Budget 1895-96. Details of Minor Heads.	Budget 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94 (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 ..		200 - -	200 - -	200 - -	209 9 6
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	910 - -		750 - -	750 - -	645 - -
b. Results Grants	220 - -		220 - -	220 - -	201 14 3
c. Contingencies	160 - -		180 - -	200 - -	214 11 -
		1290 - -			9 3
3. Salary Grants	750 - -	750 - -	750 - -	750 - -	722 - -
4. Results Grants	2800 - -	2800 - -	3000 - -	3000 - -	2141 13 4
5. Combined Grants—					
a. Fixed Payments					- - -
b. Results Grants					- - -
6. Inspection—					
a. Contributions to Local Boards ..	60 - -		60 - -	60 - -	60 - -
b. Municipal Inspectors—					
i. Establishment	290 - -		250 - -	270 - -	264 - -
ii. Contingencies	10 - -		20 - -	30 - -	16 4 -
		360 - -			
7. Miscellaneous—					
a. Building, furniture, &c., grants ..	120 - -		300 - -	300 - -	- - -
b. Common gymnasium—					
i. Establishment	180 - -		150 - -	150 - -	121 13 8
ii. Contingencies	60 - -		20 - -	20 - -	27 7 4
c. Other items		360 - -			
Total, Grant II ..		5760 - -	5900 - -	5950 - -	4624 9 1
GRANT III—(*Sanitation and Medical Services.*)					
1. Hospitals and Dispensaries—					
a. Establishment	2550 - -		2000 - -	2400 - -	2239 12 9
b. Medicines and Supplies	3500 - -		2900 - -	2500 - -	2860 12 2
c. Diet of Patients	1000 - -		1100 - -	1200 - -	626 15 2
d. Sundries and Contingencies ..	1500 - -		1500 - -	900 - -	915 1 7
e. Contributions to Local Boards ..					- - -
&c., &., &c. ..					- - -
Carried forward ..		8550 - -	7500 - -	7000 - -	6642 9 8

Statement II.—Expenditure from the Municipal Fund of the Town of Masulipatam for the official year 1895-96—*cont.*

—	Budget 1895-96. Details of Minor Heads.	Budget 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94 (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 ..		8550 - -	7500 - -	7000 - -	6642 9 8
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* Contributions to Provincial funds for—					
i. Medical College ..	180 - -		180 - -	180 - -	84 - -
ii. Sanitary Inspection ..	180 - -		180 - -	180 - -	157 - -
iii. Medical Reserve staff ..	30 - -		30 - -	30 - -	29 - -
iv. Cutlers' Establishment ..	20 - -		20 - -	20 - -	9 - -
b. Contributions to Local Boards, &c., for—					
i. Medical Schools ..					
ii. Reserve staff					
For Dispensary &c., &c., &c. ..	50 - -		30 - -	20 - -	- - -
c. Other contributions					30 - -
		460 - -			
3. Vaccination—					
a. Establishment	410 - -		340 - -	410 - -	411 - -
b. Contingencies	480 - -		400 - -	480 - -	320 10 6
c. Contributions to Local Boards ..					
		890 - -			
4. Registration of Births and Deaths—					
a. Establishment	260 - -		260 - -	270 - -	240 - -
b. Contingencies	20 - -		20 - -	20 - -	21 - -
		280 - -			
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	6200 - -		4490 - -	4180 - -	3734 3 9
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	4860 - -		3330 - -	2960 - -	2760 7 10
b. Private scavenging—					
i. Establishment	790 - -		810 - -	790 - -	790 5 2
ii. Contingencies, such as cost of scavenging carts, &c. ..	540 - -		590 - -	540 - -	1187 11 8
c. Cholera charges	200 - -		200 - -	200 - -	365 3 9
d. Contingencies	30 - -		20 - -	30 - -	- - -
Removing prickly pear &c., &c., &c. ..	500 - -		450 - -	400 - -	539 11 4
		13120 - -			
Total, Grant III ..		23300 - -	18850 - -	17710 - -	17303 - 8

Statement II.—Expenditure from the Municipal Fund of the Town of Masulipatam for the official year 1895-96—*cont.*

—	Budget 1895-96. Details of Minor Heads.	Budget 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—					
1. Lighting—					
a. Establishment	600 - -		600 - -	600 - -	518 8 8
b. Contingencies	1500 - -		2250 - -	2000 - -	1263 10 7
2. i. Markets—					
a. Establishment	560 - -		180 - -	180 - -	143 - -
b. Contingencies	30 - -		10 - -	10 - -	1 13 -
ii. Slaughter-houses—					
a. Establishment	190 - -		120 - -	120 - -	119 - -
b. Contingencies	30 - -		10 - -	10 - -	- 4 -
3. ~~Cholultries~~ Cart stands.					
a. Establishment	120 - -		- - -	- - -	- - -
b. Contingencies	30 - -		- - -	- - -	- - -
c. Feeding Travellers					
4. Travellers' bungalows—					
a. Establishment	70 - -		70 - -	70 - -	72 - -
b. Contingencies	10 - -		50 - -	10 - -	- - -
5. Avenues—					
a. Establishment	30 - -		30 - -	30 - -	38 - -
b. Contingencies	500 - -		500 - -	500 - -	478 15 7
6. ~~Public Garden~~ Rent of lands.					
a. Establishment	80 - -				- - -
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..					
7. Survey of land					
8. Fire—					
a. Establishment					
b. Purchase of fire-engine, buckets, repairs, &c.	50 - -		50 - -	10 - -	- - -
9. Other charges—	280				
i. Work done for private individuals other than private scavenging					
Carried forward ..	3800 - -		3870 - -	3540 - -	2635 3 10

Statement II.—Expenditure from the Municipal Fund of the Town of Masulipatam for the official year 1895-96—*cont.*

—	Budget 1895-96. Details of Minor Heads.	Budget 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94 (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 ..	3800 - -		3870 - -	3540 - -	2635 3 10
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*) – cont.					
9. Other Charges—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..	200 - -		180 - -	300 - -	210 9 7
iii. Printing	300 - -		300 - -	400 - -	369 - 7
iv. Compensation for lands ..					
v. Other items	500 - -		500 - -	610 - -	491 4 10
Fire gun Est. 180 Con. 260 Rs. 340					
Telephone - - - 25					
Rent of cart stands 25					
Law charges - - - 90					
Town Improvement charges 20 500					
Total, Grant IV ..		4800 - -	4850 - -	4850 - -	3706 1 8
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	2770 - -		2340 - -	2340 - -	2148 8 6
ii. Inspection	360 - -		360 - -	360 - -	360 - -
b Collection of Municipal Taxes—		3130 - -			
i. Establishment	860 - -		1050 - -	1050 - -	1102 9 8
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..					
c. Collection of Tolls—		860 - -			
i. Establishment	990 - -		- - -	- - -	- - -
ii. Contingencies	110 - -		- - -	- - -	- - -
d. Office contingencies other than (b) (ii)	450 - -	1100 - -	- - -	- - -	- - -
e. Contributions for Central office and Audit establishments ..	270 - -	450 - -	560 - -	560 - -	1070 5 -
		270 - -	240 - -	240 - -	244 - -
Total, Grant V ..		5810 - -	4550 - -	4550 - -	4925 7 2
Repayment of Debt—					
a. Instalments paid during the year.					
b. Invested on account of Sinking Fund (Value of securities purchased)					
c. Charges of investment ..					
Interest—					
a. On account of last year ..					
b. „ of current year ..					

Statement II.—Expenditure from the Municipal Fund of the Town of Masulipatam for the official year 1895-96—*cont.*

—	Budget 1895-96. Details of Minor Heads.	Budget 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94 (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—		67620 - -	51870 - -	50060 - -	
a. Permanent					70 - -
b. Others					90 15 8
Refunds of other than current collections ..	110 - -	110 - -	30 - -	140 - -	- - -
Discount					
Pensions and gratuities					
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank					
Total Expenditure ..		67730 - -	51900 - -	50200 - -	46516 13 6
Balances—					
a. Municipal Fund		3550 - -	9720 - -	2700 - -	2747 8 11
b. Endowments					- - -
c. Water-tax Fund					- - -
Grand Total ..		71280 - -	61620 - -	52900 - -	49264 6 5

Note to Statement II.

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

Liabilities	RS.	Assets	RS.
Liabilities—		Municipal Balance .. { Cash .. .. / Securities	
Balance of Loans		Deposit Balance .. { Cash .. .. / Securities	
Deposits to be adjusted		Sinking Fund of loans	
Other Liabilities (in detail)		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)	
Nil			
Total ..		Total ..	
		Claims—	
		Advances Recoverable—	
		Permanent advance	
		Advances for works, &c.	
		Total ..	

Ch. Rao
Clerk

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

Part I.—New Works.

No.	Project.	Amount of estimate.	Past expenditure.			Proposed Expenditure in 1895-96.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications								
1	Making a ring road around the Robertsonpet reservoir..		-	-	-	500	-	-	
2	Branch roads in Goduguipet, Javarpet and Rajapet. . .		-	-	-	2000	-	-	
	Metalling Gidaculadinne Rds.		-	-	-	1250	-	-	
	Total ..		-	-	-	3750	-	-	
(b)	Buildings								
1	Constructing latrines & dust-bins.		-	-	-	1000	-	-	
2	Constructing a female hospital		-	-	-	5750	-	-	
3	Putting 5 Toll bars.		-	-	-	500	-	-	
	Total ..					7250	-	-	

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

Part I.—New Works—*cont.*

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

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

PART II.—Repairs.

Number.	Project.	Grant.	Proposed ~~Actual~~ expenditure.	Remarks.
1	2	3	4	5
		RS. A. P.	RS. A. P.	
(a)	Communications			
1	Main road			Total mileage of roads, streets, lanes, &c., in the town.
2	Cantonment road	- - -	1250 - -	
3	Noble road	- - -	1500 - -	Metalled or Gravelled } Unmetalled.
4.	Church road	- - -	750 - -	
5.	Edepalli road	- - -	500 - -	
6.	Bank road	- - -	1000 - -	
7.	Gadak road	- - -	250 - -	
8.	Boat stand road	- - -	500 - -	Total mileage under maintenance.
9.	Fort road	- - -	250 - -	Metalled or Gravelled } Unmetalled.
10.	Petty roads	- - -	750 - -	
		- - -	500 - -	
	Total ..	- - -	7200 - -	

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

PART II.—Repairs—*cont.*

Number.	Project.	Grant.	Proposed ~~Actual~~ expenditure.	Remarks.
1	2	3	4	5
		RS. A. P.	RS. A. P.	
(b)	Buildings			
1	Hospital repairs	- - -	2500 - -	
2	Market repairs	- - -	250 - -	
3	Latrine repairs	- - -	100 - -	
4.	Slaughter house repairs	- - -	50 - -	
5.	Generator repairs	- - -	100 - -	
	Total ..	- - -	3000 - -	

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Proposed ~~Actual~~ expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(*c*)	Drainage							
1	Cantonment and Sadak drains ..	..	..	..	250	..	..	
2	Pattullabad drains	..	..	..	100	..	..	
3	Volundapalem drains ..	..	..	..	150	..	..	
4.	Jail drains	..	..	..	100	..	..	
5.	Edepalli drains	..	..	..	100	..	..	
6.	Petty drains	..	..	..	400	..	..	
7.	Filling low places	..	..	..	400	..	..	
	Total ..				1500	..	..	
(*d*)	Water-supply							
1	Conduit repairs	..	..	..	1000	..	..	
2	Robertsonpet reservoir ..	..	..	..	500	..	..	
3	Repairing 4 tanks 4 wells ..	..	..	..	800	..	..	
4.	Front ditch repairs	..	..	..	140	..	..	
	Total ..	..	..	..	2440	..	..	

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							
Watchmen	2	12	..	..	× 144	..	..
Do. for 3 months to watch Batchupet tank.		5	..	..	15	..	..
Add to make the figure around one.		..	..	..	1	..	..
Total ..	2	17	..	..	160	..	..
Deduct Fines and Stoppages ..						..	..
Add arrears for last year paid this year ..						..	..
Balance (Statement II) ..					160	..	..
3. General—							
Overseers	1	65	..	..	780	..	..
Maistries	1	15	..	..	180	..	..
Writer	1	10	..	..	120	..	..
					1080	..	..
Deduct proportionate cost of the establishment debitable to avenues & the removal of noxious vegetation.		..	..	..	60	..	..
Total ..	3	90	..	..	1020	..	..
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1020	..	..

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							
Total ..							
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							
1st Assistant Master							
2nd " "							
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 II.—EDUCATION—*cont.*							
b. On the Salary Result System—							
The Municipal Mahomedan School							
Head Master	1	15	..	..	180	..	..
2nd Master	1	8	..	..	96	..	..
3rd Master	1	7	..	..	84	..	..
Peon.	1	5	..	..	60	..	..
Panchama Schools.							
Balaramunipet.	1	10	..	..	120	..	..
Desayipet	1	10	..	..	120	..	..
The fisherman School at Gilakaladindy	1	7	..	..	84	..	..
Ullinkipalem	1	7	..	..	84	..	..
	Chintapuntipeta	5					
The Chilakalapudy School for Kapoos.	1	7	..	..	84	..	..
	Nizampeta 1	5					
Deduct to make the figure a round one.					2	..	..
Total ..	9	76	..	..	910	..	..
Deduct Fines and Stoppages ..					..	..	..
Add arrears for last year paid this year ..					..	..	..
Balance (Statement II) ..					910	..	..

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	24	..	..	288	..	..
Add to make the figure a round one.					2	..	..
Total ..	1	24	..	..	290	..	..
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					290	..	..
7. Gymnastic Instructors	1	15	..	..	180	..	..
Total ..	1	15	..	..	180	..	..
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					180	..	..

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— Male Hospital							
Medical Subordinates	1	35	..	..	420	..	..
„ „ for 11 months ..	1	25	..	..	275	..	..
Midwife							
Clerk Peon	1	7	..	..	84	..	..
Compounder	1	15	..	..	180	..	..
Servants Do.	1	9	..	..	108	..	..
„ including 2 new hands on Rs. 5 for 11 months.	5	25	..	..	290	..	..
„	2	12	..	..	144	..	..
Female Hospital							
Eurasian midwife	1	50	..	..	600	..	..
Native midwife.	1	12	..	..	144	..	..
Servants.	5	25	..	..	300	..	..
Add to make the figure a round one					5	..	..
Total ..	19	215	..	..	2550	..	..
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					2550	..	..

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	18	..	..	216	..	..
Do.	1	10	..	..	120	..	..
Peons	1	6	..	..	72	..	..
Add to make the figure a round one. ..	..	..	..	..	2	..	..
Total ..	3	34	..	..	410	..	..
Deduct Fines and Stoppages ..					..	..	..
Add arrears for last year paid this year ..					..	..	..
Balance (Statement II) ..					410	..	..
4. Registration—							
Registrars	1	12	..	..	144	..	..
Peons	1	10	..	..	120	..	..
Deduct to make the figure a round one.	..	..	..	..	4	..	..
Total ..	2	22	..	..	260	..	..
Deduct Fines and Stoppages ..					..	..	..
Add arrears for last year paid this year ..					..	..	..
Balance (Statement II) ..					260	..	..

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."—							
Nuisance Inspectors	1	20	..	..	240	..	..
,, Do.	2	30	..	..	360	..	..
,, Do.	1	12	..	..	144	..	..
~~Maistries~~ Do.	1	10	..	..	120	..	..
~~Scavengers~~ Do.	2	16	..	..	192	..	..
~~Sweepers~~ Do.	2	14	..	..	168	..	..
1st class Scavengers.	10	60	..	..	720	..	..
2nd class Scavengers.	60	300	..	..	3600	..	..
3rd class Scavengers.	14	56	..	..	672	..	..
Total ..	93	518	..	..	6216	..	..
Deduct Fines and Stoppages ..					16	..	..
Add arrears for last year paid this year ..					..	..	..
Balance (Statement II) ..					6200	..	..

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	10	..	..	120	..	..
Maistries							
~~Scavengers~~ 2nd class toties	8	40	..	..	480	..	..
3rd class toties	4	16	..	..	192	..	..
Deduct to make the figure around one			..	..	2	..	..
Total ..	13	66	..	..	790	..	..
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					790	..	..
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents							
Masalchies	10	50	..	..	600	..	..
Total ..	10	50	..	..	600	..	..
Deduct Fines and Stoppages ..					..	..	..
Add arrears for last year paid this year ..					..	..	..
Balance (Statement II) ..					600	..	..

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 10 for 1 month & 12 for 11 months ..	1	12	..	..	142	..	..
Servants Fee collectors for 11 months ..	1	8	..	..	88	..	..
Do. Do.	4	24	..	..	264	..	..
Toty	1	5	..	..	60	..	..
Add to make the figure around one	..	..	..	..	6	..	..
Total ..	7	49	..	..	560	..	..
Deduct Fines and Stoppages ..					..	..	..
Add arrears for last year paid this year ..					..	..	..
Balance (Statement II) ..					560	..	..
ii. Slaughter-houses—							
Superintendents	1	5	..	..	60	..	..
~~Servants~~ Toty	1	5	..	..	60	..	..
Fee collector for 11 months	1	6	..	..	66	..	..
Add to make the figure around one	..	..	..	..	4	..	..
Total ..	3	16	..	..	190	..	..
Deduct Fines and Stoppages ..					..	..	..
Add arrears for last year paid this year ..					..	..	..
Balance (Statement II) ..					190	..	..
3. ~~Choultries~~ Cart stands							
~~Servants~~ Fee Collector	1	6	..	..	66	..	..
Peon	1	5	..	..	55	..	..
Deduct to make the figure around one					1	..	..
Total ..	2	11	..	..	120	..	..
Deduct Fines and Stoppages ..					..	..	..
Add arrears for last year paid this year ..					..	..	..
Balance (Statement II) ..					120	..	..

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	6	-	-	72	-	-
Servants							
Deduct to make the figure a round one					2	-	-
Total ..	1	6	-	-	70	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					70	-	-
5. Avenues—							
Servants							
Proportionate cost of Overseer's establishment					30	-	-
Total ..					30	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					30	-	-
6. ~~Public Garden~~—							
~~Gardeners~~							
Rent of lands. Challa Bagar.							
Tree Collector	1	7	-	-	77	-	-
Add to make the figure a round one					3	-	-
Total ..	1	7	-	-	80	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					80	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
8. Fire—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
9.—							
Time gunner.	1	7	-	-	84	-	-
Deduct to make the figure a round one.					4	-	-
	1	7	-	-	80	-	-

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—							
Manager	1	80	..	..	960	..	..
Correspondence Clerks	1	25	..	..	300	..	..
Vernacular clerk	1	15	..	..	180	..	..
Petition clerk	1	10	..	..	120	..	..
Accountants	1	50	..	..	600	..	..
Assistant Accountant	1	12	..	..	144	..	..
Peons	1	7	..	..	84	..	..
Do.	1	6	..	..	72	..	..
Do.	1	4	..	..	48	..	..
Mushi and Attender	1	7	..	..	84	..	..
Shroff in charge of all collections	1	17	..	..	204	..	..
					2796	..	..
Deduct promotions for 1 month 10+10+2+1 = 23+3 to make the figure a round one.							
Total ..	11	233	..	..	2770	..	..
Deduct Fines and Stoppages ..					..	..	..
Add arrears for last year paid this year ..					..	..	..
Balance (Statement II) ..					2770	..	..
ii. Inspection—							
Chairman's ~~salary~~ or carriage allowance ..	1	30	..	..	360	..	..
Total ..	1	30	..	..	360	..	..
Deduct Fines and Stoppages ..					..	..	..
Add arrears for last year paid this year ..					..	..	..
Balance (Statement II) ..					360	..	..

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT V.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks							
Bill Collectors	2	24	..	..	288	..	..
~~Peons~~ Do.	4	40	..	..	480	..	..
Temporary clerks for 3 months only.	1	12	..	..	36	..	..
	1	10	..	..	30	..	..
	1	8	..	..	24	..	..
Add to make the figure a round one.					2	..	..
Total ..	9	94	..	..	860	..	..
Deduct Fines and Stoppages ..					..	..	..
Add arrears for last year paid this year ..					..	..	..
Balance (Statement II) ..					860	..	..
c. Collection of tolls—							
Inspectors .. for 11 months ..	1	20	..	..	220	..	..
Gate-keepers for 11 months ..	4	32	..	..	352	..	..
Do.	4	28	..	..	308	..	..
Temporary gates for 3 months	3	21	..	..	63	..	..
	3	15	..	..	45	..	..
Add to make the figure a round one.					2	..	..
Total ..	15	116	..	..	990	..	..
Deduct Fines and Stoppages ..					..	..	..
Add arrears for last year paid this year ..					..	..	..
Balance (Statement II) ..					990	..	..

STATEMENT IV-A.—*Municipality of* Masulipatam Demand, Collection and Balance Statement for the year 1895-96.

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.	9700 " "	400 " "	9300 " "	8800 " " (600)	" " "	100 " "	400 " "
2. Tax on buildings	12600 " "	100 " "	12500 " "	11800 " " (500)	100 " "	100 " "	500 " "
3. Tax on lands	1200 " "	50 " "	1150 " "	800 " " (300)	" " "	50 " "	300 " "
4. Water-tax on buildings and lands	2760 " "	60 " "	2700 " "	2300 " " (250)	50 " "	50 " "	300 " "
5. Tolls (gross receipts) .. (21000 6500 14500) ..	14500 " "	" " "	14500 " "	14500 " "	" " "	" " "	" " "
6. Market rents	6500 " "	" " "	6500 " "	6500 " "	" " "	" " "	" " "
7. Slaughter-house fees	650 " "	" " "	650 " "	650 " "	" " "	" " "	" " "
8. Rent of cart-stands	1150 " "	" " "	1150 " "	1150 " "	" " "	" " "	" " "
9. Private scavenging fees	650 " "	" " "	650 " "	580 " " (20)	" " "	" " "	70 " "
Total ..	49710 " "	610 " "	49100 " "	47080 " "	150 " "	300 " "	1570 " "

Statement IV-B.—Arrears.

—	Balance of old demand.			Arrears of previous year.			Total demand.			Collected.			Remitted.			Written off.			Balance (column 4 *minus* columns 5, 6 and 7).			Years to which the balance relates.			
1	2			3			4			5			6			7			8			9			
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	A.	B.	C.	&c.
1. Tax on arts, &c.	298	..	..	1706	..	..	2004	..	..	600	..	..	..	..	..	1404	..	..	..	..	..				
2. Tax on buildings	457	..	..	1593	..	..	2050	..	..	500	..	..	..	..	..	1550	..	..	..	..	..				
3. Tax on lands	556	..	..	1082	..	..	1638	..	..	300	..	..	..	..	..	1338	..	..	..	..	..				
4. Water-tax on buildings and lands ..	..	..	..	535	..	..	535	..	..	380	..	..	..	..	..	155	..	..	..	..	..				
5. Tolls	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..				
6. Market rents	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..				
7. Slaughter-house fees	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..				
8. Rent of cart-stands	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	27	..	..	..	..	..				
9. Private scavenging fees	12	..	..	35	..	..	47	..	..	20	..	..	..	..	..	..	..	..	..	..	..				
Total ..	1323	..	..	4951	..	..	6274	..	..	1800	..	..	..	..	..	4474	..	..	..	..	..				

Statement VI.—Revised Estimate for 1894-95.

Statement VI.—Revised Estimate—(Receipts) for 1894-95.

Items	Actuals of the first eight months of 1894-95.	Actuals of the last four months of 1893-94.	Probable charges of the last four months of 1894-95.	Total of columns 2 and 4.	Budget grant 1894-95, 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	2752	.. .. ..	.. .. ..	2752	4780	
b. Endowments						
c. Water-tax Fund						
2. Municipal rates and taxes—						
a. Tax on arts, &c. (section 53)	6023	3236	3677	9900	9000	The current and arrear demand as realized would amount to this.
b. Tax on buildings (section 63) ..	5569	4241	7431	13000	10000	This is chiefly due to the remission of house tax.
c. Tax on lands (section 63) ..	545	341	1855	2400	1000	The arrear demand also would be realized to a great extent.
d. Water-tax on buildings and lands (section 75)	1204	876	2036	3240	2200	The remission of the house tax raises the demand for water tax.
e. Tax on vehicles with springs and palanquins (section 77) ..	392	353	328	720	700	More vehicles &c. would be licensed
f. Tax on animals (section 77) ..	688	346	232	920	900	Do. Do.
g. Tax on carts and other vehicles without springs (section 85) ..	942	248	58	1000	900	Do. Do.
h. Tolls (section 91)—						
Gross receipts						
Less Local Fund share ..	6284	1390	4136	10420	10420	The tolls have been resold at the loss and risk of the former contractor.
i. Penalties on account of—						
i. Tax on arts						
ii. Tax on buildings ..						
iii. Tax on lands						
iv. Water-tax on buildings and lands						
v. Tax on vehicles, &c. ..						
vi. Tax on animals						
vii. Tax on carts, &c. ..						
viii. Evasion of tolls						
3. Realizations under Special Acts—						
a. Pounds						
b. Ferry rents						
c. Fees under Act II of 1888 ..						
4. Revenue derived from Municipal property and powers apart from taxation—						
a. i. Rent of lands	114	95	66	180	240	The bid fell low.
ii. Rent of buildings ..	90	60	90	180	180	
iii. Avenue receipts	16	.. .. ..	4	20	80	There were no heavy rains this year, and the branches of trees did not fall down as apprehended.
iv. Fees from Travellers' Bungalows	25	14	25	50	50	
b. i. Sale-proceeds of lands and buildings						
ii. Produce of lands, gardens, &c.	5	.. .. ..	25	30	30	
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	70	53	30	100	100	
Carried forward ..	21967	11253	20193	42160	35800	

Items.	Actuals of the first eight months of 1894-95.	Actuals of the last four months of 1893-94.	Probable charges of the last four months of 1894-95.	Total of columns 2 and 4.	Budget grant 1894-95, 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 ..	21967	11253	20193	42160	35800	
4. Revenue derived from Municipal property and powers apart from taxation—						
c. Conservancy receipts—						
Sale-proceeds of night-soil, street refuse, &c.	.. .. ..	.. .. ..	.. .. ..	.. .. ..	50	No bidders came forward.
d. i. Fees from educational institutions	4	10	6	10		Arrears are being collected.
ii. Other revenue from educational institutions ..						
e. i. Sale-proceeds and composition fees of medicines ..	69	13	31	100	100	
ii. Other Hospital receipts ..						
f. i. Income from markets ..	3780	1168	2150	5930	3500	The bid rose to the amount shewn.
ii. ,, slaughter-houses	155	90	275	430	400	Do. Do.
g. Other fees						
i. Distraint fees	1	.. .. ..	19	20	100	On warrants being issued, taxes are promptly paid giving little occasion to destrain any property.
ii. License fees	931	32	269	1200	1000	On account of theatrical pendals.
iii. Cartstand fees	434	408	566	1000	850	The bid rose to the amount shewn.
iv. Other fees	1	2	9	10	.. .. ..	Extracts from death registers are being given.
h. Fines under Municipal and other Acts	187	480	113	300	800	Prosecutions by the Police are carried out less vigourously this year.
i. Interest on investments—						
i. General, including choultries						
ii. Educational						
iii. Medical						
j. Premium on loans						
5. Grants and contributions—						
a. From Government—						
i. Education—						
Normal stipends ..						
Buildings						
Municipal Schools ..						
Other purposes	.. .. ..	13	100	100	100	
ii. Medical						
iii. Other purposes—						
Communications ..						
Water-supply						
Drainage						
Sanitation						
Other purposes ..						
b. From Local Boards—						
i. Education						
ii. Medical	.. .. ..	2085	4500	4500	3300	Due to arrears being demanded as budgetted by the District Board
iii. Other purposes			1800	1800	1000	
Carried forward ..	27529	15554	30031	57560	47000	

Statement VI.—Revised Estimate—(Receipts) for 1894-95—*continued.*

Items.	Actuals of the first eight months of 1894-95.	Actuals of the last four months of 1893-94.	Probable charges of the last four months of 1894-95.	Total of columns 2 and 4.	Budget grant 1894-95, 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 ..	27529	15554	30031	57560	47000	
5. GRANTS AND CONTRIBUTIONS—*cont.*						
c. Other grants and contributions—						
i. Education			450	450	450	
ii. Medical						
iii. Other purposes	76	.. .. ..	4	80	.. .. ..	Contribution for the construction of the Chakirevupalem conduit.
6. MISCELLANEOUS—						
a. Recoveries on account of services rendered to private individuals—						
i. Private scavenging ..	395	187	175	570	570	
ii. Other purposes	44	47	56	100	.. .. ..	Cess pool fees are being collected.
b. Other items—						
i. Fishery rents	41	18	9	50	50	
ii. Refunds of Expenditure of previous year						
iii. Fee for numbering carts, &c.	29	8	31	60	50	More carts will be numbered.
iv. Other items						
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.						
d. Advances—						
i. Permanent						
ii. Others						
Total Receipts ..	28114	15814	30756	58870	48120	
Grand Total ..	30866	15814	30756	61622 .. .. / 61620	52900	In the place of a round figure.

Statement VI.—Revised Estimate—(Charges) for 1894-95—*continued.*

Items.	Actuals of the first eight months of 1894-95.	Actuals of the last four months of 1893-94.	Probable charges of the last four months of 1894-95.	Total of columns 2 and 4.	Budget grant 1894-95, 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—						Rs. 112 have been sanctioned for the construction of the Chintagumtapalem road, vide G.O. No. 1962 Mn. Mis. of 15th December, 1894.
a. Communications	42	631	68	110	.. .. ..	
b. Buildings	768	474	1082	1850	1850	
c. Drainage						Rs. 185 have been allotted for the construction of the Chakirevupalem conduit, vide the above G.O.
d. Water-supply	8	.. .. ..	177	185	.. .. ..	
2. Repairs—						Rs. 116 have been sanctioned for the repairs of the Hospital road, vide G.O. No. 1387 of 4-10-94.
a. Communications	2250	2867	5066	7316	7200	
b. Buildings	332	263	307	639	500	Rs. 139 have been sanctioned for the repairs of the hospital buildings, vide G.O. No. 1387 M. of 4-10-94.
c. Drainage—						
i. Repairs to works ..	634	163	366	1000	1000	
ii Establishment for flushing drains, &c.						
d. Water-supply—						
i. Repairs to works, machinery, &c.	1212	61	18	1230	1000	The increased amount is necessary to meet the charges.
ii. Establishment	64	26	26	90	100	The high provision is not necessary.
iii. Contingencies						
3. Establishment	637	230	323	960	960	Do. Do.
4. Tools and Plant and other stores.	47	2	103	150	200	
5. Contributions—						
a. To Local Boards for works ..		2820	2820	2820	2820	
b. To Provincial Funds for scrutiny of estimates, &c.		1364	1370	1370	1370	
c. To others for public works ..						
Total, Grant I ..	5994	8901	11726	17720	17000	
GRANT II—(*Education.*)—						
1. Training Schools—						
a. Contributions to Local Boards ..		200	200	200	200	
b. Stipends to Normal students ..						
2. Municipal Schools—						
i. On Salary System—						
a. Establishment						
b. Contingencies						
ii. On Salary-Results System—						
a. Fixed Payments	472	240	278	750	750	
b. Results Grants	173	202	47	220	220	
c. Contingencies	130	80	50	180	200	Do. Do.
3. Salary Grants	183	536	567	750	750	
4. Results Grants	39	2107	2961	3000	3000	
5. Combined Grants—						
a. Fixed Payments						
b. Results Grants						
6. Inspection—						
a. Contributions to Local Boards ..	.. .. ..	60	60	60	60	
Carried forward ..	997	3425	4163	5160	5180	

Statement VI.—Revised Estimate—(Charges) for 1894-95—*continued.*

Items.	Actuals of the first eight months of 1894-95.	Actuals of the last four months of 1893-94.	Probable charges of the last four months of 1894-95.	Total of columns 2 and 4.	Budget grant 1894-95, 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 ..	997	3425	4163	5160	5180	
GRANT II—(*Education*)—cont.						
b. Municipal Inspectors—						
i. Establishment	161	68	89	250	270	The increased provision is not necessary.
ii. Contingencies	5	4	15	20	30	Do. Do.
7. Miscellaneous—						
a. Building, furniture, &c., grants ..	.. .. ..	.. .. ..	300	300	300	
b. Common gymnasium—						
i. Establishment	95	46	55	150	150	
ii. Contingencies	11	1	9	20	20	
c. Other items						
Total, Grant II ..	1269	3544	4631	5700	5950	
GRANT III—(*Sanitation and Medical Services.*)						The increased provision is not necessary as the Fort Dispensary was closed and a female hospital was opened at a less cost.
1. Hospitals and Dispensaries—						
a. Establishment	1314	635	686	2000	2400	
b. Medicines and Supplies	2540	790	360	2900	2500	The increase is necessary & may be met from the above items.
c. Diet of Patients	352	199	748	1100	1200	The increased provision is not necessary.
d. Sundries and Contingencies ..	802	250	698	1500	900	The increase is owing to the female hospital having been started newly and will be met from savings on other items.
e. Contributions to Local Boards ..						
2. *a.* Contributions to Provincial funds for—						
i. Medical College ..	.. .. ..	84	180	180	180	
ii. Sanitary Inspection ..	.. .. ..	157	180	180	180	
iii. Medical Reserve staff ..	.. .. ..	29	30	30	30	
iv. Cutlers' Establishment ..	.. .. ..	9	20	20	20	
b. Contributions to Local Boards &c., for—						
i. Medical Schools ..						
ii. Reserve staff .. Dispensary clerk.	.. .. ..	30	30	30	20	The increase is necessary to meet the demand of the L. F. Board at 2½ Rupees for 12 months.
c. Other contributions						
3. Vaccination—						
a. Establishment	242	121	98	340	410	The increased provision is not necessary as the 2nd Vaccinators services have been dispensed with.
b. Contingencies	277	70	123	400	480	The increased provision is not necessary.
c. Contributions to Local Boards ..						
Carried forward ..	5527	2374	3153	8680	8320	

Statement VI.—Revised Estimate—(Charges) for 1894-95—*continued.*

Items.	Actuals of the first eight months of 1894-95.	Actuals of the last four months of 1893-94.	Probable charges of the last four months of 1894-95.	Total of columns 2 and 4.	Budget grant 1894-95, 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 ..	5527	2374	3153	8680	8320	
GRANT III—*Sanitation and Medical Services*—cont.						
4. Registration of Births and Deaths—						
a. Establishment	168	80	92	260	270	The saving is owing to the Head Registrar having gone on leave for some time.
b. Contingencies	10	.. .. ..	10	20	20	
5. Conservancy, Road cleaning and Road watering—						
a. i. Establishment	2683	3173	1807	4490	4180	Rs. 617 have been sanctioned vide G.O. No. 1095 M of 14-8-94.
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	1960	1079	1370	3330	2960	To meet the charges consequent on the entertainment of some additional carts, the increased amount is necessary.
b. Private scavenging—						
i. Establishment	542	724	268	810	790	Rs. 408 have been sanctioned vide G.O. No. 1095 M. of 14-8-94
ii. Contingencies, such as cost of scavenging carts, &c. ..	392	331	198	590	540	The increased amount is necessary to meet charges on account of additional carts sanctioned by the Municipal Council.
c. Cholera charges	20	302	180	200	200	Rs. 20 would suffice during the year.
d. Contingencies Removing noxious vegetation ..	.. .. ..	.. .. ..	20	20	30	
	301	294	149	450	400	The provision for the removal of prickly pear &c. may be increased to Rs. 450 to admit of the Overseer's establishment cost of supervision.
Total, Grant III ..	11603	8357	7247	18850	17710	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—						
1. Lighting—						
a. Establishment	389	198	211	600	600	
b. Contingencies	2109	336	141	2250	2000	The increased amount is required to meet charges consequent on the purchase of lamp posts, lanterns &c.
2. i. Markets—						
a. Establishment	117	88	63	180	180	
b. Contingencies	6	2	4	10	10	
ii. Slaughter-houses—						
a. Establishment	80	80	40	120	120	
b. Contingencies	.. .. ..	.. .. ..	10	10	10	
3. Choultries—						
a. Establishment						
b. Contingencies						
c. Feeding Travellers						
4. Travellers' bungalows—						
a. Establishment	48	24	22	70	70	
b. Contingencies	37	.. .. ..	13	50	10	The increased amount is required for repairing the windows &c. of the travellers bungalows.
5. Avenues—						
a. Establishment	.. .. ..	38	30	30	30	
b. Contingencies	311	125	189	500	500	
6. Public Garden—						
a. Establishment						
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..						
Carried forward ..	3097	891	723	3820	3530	

Statement VI.—Revised Estimate—(Charges) for 1894-95—*continued.*

Items.	Actuals of the first eight months of 1894-95.	Actuals of the last four months of 1893-94.	Probable charges of the last four months of 1894-95.	Total of columns 2 and 4.	Budget grant 1894-95, 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 ..	3097	891	723	3820	3530	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.						
7. SURVEY OF LAND						
8. FIRE—						
a. Establishment						
b. Purchase of fire-engine, buckets, repairs, &c.			50	50	10	The fire engine is out of repairs, and the amount is required to put it in order.
9. OTHER CHARGES—						
i. Work done for private individuals other than private scavenging						
ii. Rewards for destruction of wild animals and snakes ..	87	15	93	180	300	The increased budget provision is not necessary.
iii. Printing	126	95	174	300	400	Do. Do.
iv. Compensation for lands ..						
v. Other items *including guns.*	221	154	279	500	610	Do. Do.
Time gun Rs. 340 Telephone. Rs. 25 Rent of part of stands 25 Law charges 90 Tom-Tom charges 20 500						
Total, Grant IV ..	3531	1155	1319	4850	4850	
GRANT V—						
a. General Establishment—						
i. Office Establishment ..	1542	705	798	2340	2340	
ii. Inspection	238	120	122	360	360	
b Collection of Municipal Taxes—						
i. Establishment	694	316	356	1050	1050	
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..						
c. Collection of Tolls—						
i. Establishment						
ii. Contingencies						
d. Office contingencies other than (*b*) (ii)	417	594	143	560	560	
e. Contributions for Central office and Audit establishments ..	240	244	.. .. ..	240	240	
Total, Grant V ..	3131	1979	1419	4550	4550	
REPAYMENT OF DEBT—						
a. Instalments paid during the year.						
b. Invested on account of Sinking Fund (Value of securities purchased)						
c. Charges of investment ..						
INTEREST—						
a. On account of last year ..						
b. ,, of current year ..						

Statement VI.—Revised Estimate—(Charges) for 1894-95—*continued.*

Items.	Actuals of the first eight months of 1894-95.			Actuals of the last four months of 1893-94.			Probable charges of the last four months of 1894-95.			Total of columns 2 and 4.			Budget grant 1894-95, excluding subsequent allotments			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
Advances recoverable—	25528	-	-	23936	-	-	26342	-	-	51870	-	-	50060	-	-	
a. Permanent	-	-	-	70												
b. Others	52	-	-	20	-	-	- 52	-	-	-	-	-	-	-	-	
Refunds of other than current collections ..	17	-	-	-	-	-	13	-	-	30	-	-	140	-	-	The reduced amount is sufficient.
Discount																
Pensions and gratuities																
Investments—																
a. In Government securities for purposes other than Sinking Fund																
b. In Savings Bank																
Total Expenditure ..	25597	-	-	24026	-	-	26303	-	-	51900	-	-	50200	-	-	
Balances—																
a. Municipal Fund							9720	-	-	9720	-	-	2700	-	-	
b. Endowments																
c. Water-tax Fund																
Grand Total ..	25597	-	-	24026	-	-	36023	-	-	61620	-	-	52900	-	-	

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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.

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Statement VIII.—Loans.

Amount of loan and rate of interest.	For what purpose and terms on which obtained and year in which taken.	Date of Government sanction.	Amount paid.			Amount transferred to Sinking Fund.			Invested out of the total amount transferred up to end of 189 –9	
			Up to 31st March 189 .		In 189 –9 .	Up to 31st March 189 . .		In 189 –9	In Government Securities.	In the Savings Bank.
			Number of years.	Amount.		Number of years.	Amount.			
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.

Masulipatam MUNICIPALITY.

Order sanctioning present establishment.		Office to which the proposition refers.	Number	Proposition.		Grounds of proposition
Number	Date.			Increase per month. Amount.	Decrease per month. Amount.	
Budget G.C. No. 387 m	29-3-94	2 i. Market Establishment		2	✓ "	Fees will be collected departmentally next year
			"	"	✓ "	
			"	8	✓ "	
			"	24	✓ "	
			"	34		
		2 ii. Slaughter house	"	"	"	
			"	"	"	
			"	6	✓ "	Do Do
				6		
		3. Cart stands	"	6	✓	Do Do
			"	5	✓	
			"	11		
		b Rent of lands, Chatta Bazar	3	7	✓ "	Do Do

Masulipatam
22nd January 1895

G. Chairman

Statement of Proposition fo

Order sanctioning present establishment.		Office to which the proposition refers.	Present Scale.				Nature
			Number	Designation	Pay.		
Number	Date.				Minimum.	Maximum.	
Budget G.O. No 387m	29-3-94	2 i. Market Establishment	1	Superintendent	10	"	
			1	Doty	5	"	
			2	"	15	"	
		2 ii. Slaughterhouse	1	Superintendent	5	"	
			1	Doty	5	"	
			2	"	10	"	
		3. Cartstands	-	-	-	-	
		b Rent of lands, Chatla Bazar	-	-	-	-	

Masulipatam
22nd January 1895

Statement of Proposition f

Order sanctioning present establishment.		Office to which the proposition refers.	Nature			
			Present Scale			
			Number	Designation	Pay.	
Number	Date.				Minimum.	Maximum.
Budget &c.						
No 3879	29-3-94	Inspection Mohamedan Salary pesulte School	1	Head Master	12	
			1	2nd Master	8	
			1	Peon	5	
		Panchama Schools —	1	Balaramunipetta School	10	
			1	Desayipeta School	10	
		Night Schools	1	Nizampetta School	5	
			1	Chintagunta patlem	5	
			1	Gilakaladindy	7	
		Inspection ..	1	Inspecting .. School masters	22	"
		Common Gymnasium	1	Gymnastic Instructor ..	12½	
			10	"	96½	

Masulipatam
22nd January 1895

Proceedings of the Municipal Council Masulipatam Papers at a meeting held on Wednesday the 9th January 1895.

Present

M.R.Ry. Officials.

1. C. Krishnaswamy Naidu Garu
Head Quarters Deputy Collector.
2. " K. Narainaswamy Naidu Garu
Hazur Shirastadar.
3. " Surgeon Major W. H. Thomas.
District Medical & Sanitary Officer

Non-Officials.

4. J. W. Maiden Esqre. Chairman and
5. M. R. Ry. M. Venkayyapow Pantulu Garu
6. " I. Nagamma Naidu Garu.
7. " K. Lakshminarasima Garu.
8. " C. Mohamed Khasim Sahebu Garu.
9. Shaik Raza Hussen Sahebu Garu

1. Read Budget proposals of the Masulipatam Municipality for the year 1895-96.

Resolution. The Budget is approved with the alterations made.

Signed J. W. Maiden
Chairman and

True Copy
J. W. Maiden
Chairman and

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 distrain 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 conduct.

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.

Revised Estimate, 1894-95.

Statement VI.

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 débris in the channels, &c.

34. (ii) *Establishment.*—Rs. 90 would suffice for the year against Rs. 100, the provisions 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. 4,490 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—

	Rs.
1. Time gun	340
2. Telephone contribution	25
3. Rent of cart-stands	25
4. Law charges	90
5. Tom-tom, &c., charges	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 belongs 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 comes 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 cultivation has extended to the very limits of the municipality, and manure of this 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 Naidu 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.

BUDGET ESTIMATE FOR 1895-96.

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 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. 2,090, 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.*—Rupees 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	20	20
2 Assistant Inspectors on Rs. 15 each	30	30
		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 Scavengering*—(*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 to 12
1	Fee collector on	...	8
4	Assistants on	...	6 each.
1	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 76 *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 forms 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.

25*th January* 1895. (Signed) C. KRISTNASWAMY,
Deputy Collector.

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.

2*nd February* 1895. (Signed) J. N. ATKINSON,
Ag. Collector.

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, No. 986 M., Mis.), 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.

C.No. 481+345 m

Masulipatam

4P

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings:—

Current No. 481 m of 1895, dated 21st Jany from the Chairman & Commr. Mil. Masuli. patam.

Current No. 345m of 1895, dated 30th " from the Director of Public Instn.

Current No. 578m of 1895, dated 13th Feby. from the Inspn General.

Current No. 900m of 1895, dated 8th Mar. from the Sanitary Engineer.

Order— D 26-3-95 No. 540 m

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.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	4226	4780	2750	9720
Tax on Arts	8185	9000	9900	9400
Tax on Buildings and Lands	9900	11000	16400	13400
Water-tax on Buildings and Lands	1757	2200	3240	2680
Tax on Vehicles and Animals	1558	1600	1640	1600
Tax on Carts	924	900	1000	1000
Tolls	10137	10420	10420	10500
Realizations under Special Acts				
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
Fees and Revenue from Medical Institutions	100	100	100	100
Income from Markets and Slaughter-houses.	3619	3900	6360	7150
License fees	980	1000	1200	1200
Other fees	830	950	1030	1160
Fines under Municipal and other Acts	991	800	300	500
Interest on Investments and premium on Loans ..				
Grants and Contributions from Government	13	100	100	210 120
Do. from Local Boards	4797	4300	6300	6800
Do. from other bodies	"	460	530	460
Recoveries for services to private individuals	542	570	670	700
Miscellaneous	64	100	110	40
Loans				
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund.				
Advances Recovered				
Total ..	49264	52900 4780	61620 2750	74280 9720 71190
		48120	58870	61560 61470

Charges.	Actuals, 1893–94.	Budget Estimate, 1894–95.	Revised Estimate, 1894–95.	Budget Estimate 1895–96.
	Rs.	Rs.	Rs.	Rs.
Grant I.				
New Works—				
Communications	636	..	110	3750
Buildings	688	1860	1860	7250
Drainage				
Water-supply			185	
Repairs—				
Communications	6987	7200	7316	7200
Buildings	549	500	634	3000
Drainage	734	1000	1000	1500
Water-supply	1108	1100	1320	2600
Establishment	841	960	960	1020
Tools and Plant and other Stores	71	200	150	260
Contributions for Public Works	4184	4190	4190	1370
Total	15797	17000	17720	27950
Grant II.				
Training Schools	210	200	200	200
Municipal Schools—				
(*a*) On the Salary System				
(*b*) On the Salary Results System	1081	1170	1150	1290
Salary Grants	722	750	750	750
Results Grants	2142	3000	3000	2900
Combined Grants				
Inspection	340	360	330	360
Miscellaneous	149	470	470	360
Total	4624	5950	5900	5760
Grant III.				
Hospital and Dispensaries	1642	7000	7500	8550
Contributions	309	430	440	460
Vaccination	732	890	740	890
Registration of Births and Deaths	242	290	280	290
Conservancy, Road cleaning and Road watering	9378	9100	9890	13120
Total	17303	17710	18860	23300
Grant IV.				
Lighting	1782	2600	2850	2100
Markets and Slaughter-houses	264	320	320	310
Choultries				
Travellers' Bungalows	72	180	120	80
Avenues	517	530	530	530
Public Garden, Survey of Land, Fire and other charges.	1071	1320	1030	1280
Total	3706	4850	4850	4800
Grant V.				
Supervision and Management	4925	4550	4550	5810
Repayment of Debt				
Interest on loan				
Advances Recoverable	161			
Refunds		140	30	110
Discount				
ions and Gratuities				
ments				
	2748	2700	9720	3550
Total	49264	52900	61620	71280
		2700	9720	3550
		50,200	51,900	67,730

Revised Estimate for 1894–9

2. The current receipts and charges are now estimated at Rs 58,870 and Rs 61,560 respectively against Rs 58,120 and Rs 59,200 anticipated in the sanctioned budget. The increase in the receipts is mainly under the heads on buildings and lands, water tax, income from markets and slaughter-houses, and contributions from Local Boards, and that in the charges under Grants II 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 para. 22 of his letter.

Budget Estimate for 1895–9

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

para. 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 para. 2 of his letter. The addition to and alterations in the educational establishments referred to in para. III, of the Chairman's letter are sanctioned, but the proposed increases in the salaries of the inspecting school master and the gymnastic instructor cannot be approved in the absence of any specific reasons for them. The Director's suggestions in paras 1, 3 and 4 of his letter will be referred to the municipal Council for consideration. With reference to para. 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

and in view of the remarks in para 4(2) of Q.O. dated 1st Oct. 94. No. 1356-M. The Inspecting school-masters should be required to conduct the vernacular schools as suggested.

× office? Vide supra. Also, the Municipal Commissioner attached to Council and Committee meetings. Where shall Rs 2 If. Cost of the Computer be met? We think first charge on it.

× [The figure is wrongly entered in the accounts under Rentals. Vide para 9(a) of this Budget letter, & para 52 of last year's]

not for education.

(4). Grant III - The additions to and alterations in the hospital establishments shown in the proposition statement are not clear, & there cannot be sanctioned, reasons for the

until they are more fully explained. It is observed that there are already eleven servants in the two hospitals.

(5) The proposed increment to the compounder should be given not in any case until he fulfils the conditions referred to by the Surgeon-General in para. 3 of his letter read above. With reference to para 1., the allotment under hospitals and dispensaries will be raised by Rs 80 Rs xxx as recommended by the Surgeon-General in para 1 of his letter, but 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 para 2 of his letter. The provision of Rs 20 for contribution on account of the cutler's establishment will be struck

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struck with reference to G.O. dated 18th January 1895 R.P. 97L. 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.. a month in the Local Fund Budget of the Kistna District for 1895-96. The allocations in the conservancy and private scavenging establishments shown in the proposition statement are sanctioned, subject to the remarks of the Sanitary Commissioner on this portion of the budget, which should be expedited.

(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 cartstand and the challa bazaar referred to in paras 143, 145, 147 and 153 of the Chairman's letter are sanctioned.

6. Grant V - The proposed increase in the salaries of the Office manager and the Accountant cannot be approved, as they are, in the opinion of Government, already well paid. The other increases referred to in para. 158 of the Chairman's letter and the entertainment of the temporary clerks and the toll establishment mentioned in paras 160 and 161 are sanctioned.

5. The budget as revised by Government closes with a balance of Rs ~~3,070~~ 5030 or ~~5.8~~ 8.2 per cent of the estimated receipts.

12/3/95

To
The Chairman, Mr. C. Gopalaratnam
" Collector of Kistna
" President, D.B. Kistna
" Accountant General
" Director of Public Instruction
" Surgeon General
" Sanitary Commissioner
" Sanitary Engineer
" Judicial Deptt
Editor Tabu

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 distrain 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 débris 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—

	Rs.
1. Time gun	340
2. Telephone contribution	25
3. Rent of cart-stands	25
4. Law charges	90
5. Tom-tom, &c., charges	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 cultivation has extended to the very limits of the municipality and manure of this 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	20	20
2 Assistant Inspectors on Rs. 15 each	30	30
		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 Scavengering*—(*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		
1	Fee collector on	...	10 to 12
4	Assistants on	...	8
	The existing toty on	...	6 each.
		...	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.

25th January 1895. (Signed) C. KRISTNASWAMY,
Deputy Collector.

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.

2nd February 1895. (Signed) J. N. ATKINSON,
Ag. Collector.

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.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	4,226	4,780	2,750	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	300	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.)

J. F. PRICE,
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.
Editors' Table.

Exd. M. Pahilvan.

Govt. of {1895} Madras.

LOCAL AND MUNICIPAL.

Issued

Recd. *Encl.*

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

MARCH.

Municipal Budget.

Reviewing the Masulipatam — for 1895-96.