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ocal & Munl. (1896) Department.

PRINTED.

G.O., No. 405 M

DATED 11th March 1896

[Despatch Abstract.]

Municipal Budget.

Reviewing the Cocanada ---- for 1896-97.

BACK PAPERS.

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

FURTHER PAPERS.

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

PRESS.

LOCAL AND MUNICIPAL DEPARTMENT.

G.O., DATED 11-3-96

No. 405 M

First copy sent to Press. 12/3/96

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INDEXED.

[Despatch Abstract.]

Municipal Budget—

Receiving the Cocanada — for 1896-97

BACK PAPERS.

G. Department. Date.

READ AGAIN ORDER OF GOVERNMENT, DATED 18 , No.

BACK PAPER, No. OF 18

FURTHER PAPER, No. OF 18

ENCLOSURES.

CURRENT No. 122-m-(with 126) 126-m- 551-m- 65-m- } A

STATEMENT WITH DITTO.

ORDER, &c., OF GOVERNMENT—A.

Pass short not please - P.R. 11/3/96.

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STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Cocanada during the official year 1896-97.

	Budget Estimate for 1896-97. Details of Minor Heads.	Budget Estimate for 1896-97. Totals of Major Heads.	Revised Estimate 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. P.	RS. A. P.	RS. A. P.
1. BALANCE BROUGHT FORWARD—					
a. Municipal Fund	1,100	1,100	3,410	1,100	1,260 12 4
b. Endowments					
c. Water-tax Fund					
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	7,500		7,5	5,500	5,683 3 6
b. Tax on buildings (section 63) ..	20,000		20,0	20,000	15,841 3 9
c. Tax on lands (section 63) ..	1,000		8(	500	270 6 6
d. Water-tax on buildings and lands (section 75)					
e. Tax on vehicles with springs and palanquins (section 77) ..	1,200		8	800	771
f. Tax on animals (section 77) ..	1,500		1,5	1,500	1,211
g. Tax on carts and other vehicles without springs (section 85) ..	1,600		1,6	1,600	1,646
h. Tolls (section 91)—					
Gross receipts	6,000		6,0	6,000	6,460 6 0
Less Local Fund share ..					
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		38,800			
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds					
b. Ferry rents					
c. Fees under Act II of 1888 ..					
Carried forward ..		38,800	82,200	35,900	31,883 3 9

PAGE

BACK PAPER, No. OF 18

READ AGAIN ORDER OF GOVERNMENT, DATED 18 , No.

FURTHER PAPER, No. OF 18

ENCLOSURES.

CURRENT No. 122.m-(in file).
126.m- } A
551.m-
65-m.

STATEMENT WITH DITTO.

ORDER, &c., OF GOVERNMENT—A.

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1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. P.	Rs. A. P.	Rs. A. P.
1. BALANCE BROUGHT FORWARD—					
a. Municipal Fund	1,100	1,100	3,410	1,100	1,260 12 4
b. Endowments					
c. Water-tax Fund					
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	7,500		7,5	5,500	5,683 3 6
b. Tax on buildings (section 63) ..	20,000		20,0	20,000	15,841 3 9
c. Tax on lands (section 63) ..	1,000		8(	500	270 6 6
d. Water-tax on buildings and lands (section 75)					
e. Tax on vehicles with springs and palanquins (section 77) ..	1,200		8	800	771
f. Tax on animals (section 77) ..	1,500		1,5	1,500	1,211
g. Tax on carts and other vehicles without springs (section 85) ..	1,600		1,6	1,600	1,646
h. Tolls (section 91)—					
Gross receipts	6,000		6,0	6,000	6,460 6
Less Local Fund share ..					
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		38,800			
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds					
b. Ferry rents					
c. Fees under Act II of 1888 ..					
Carried forward ..		38,800	82,00	35,900	31,883 3 9

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Cocanada during the official year 1896-97—*cont.*

—	Budget Estimate 1896-97. Details of Minor Heads.	Budget Estimate 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (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 ..		38,800 - -	38,200 - -	35,900 - -	31,883 3 9
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	160 - -		160 - -	100 - -	137 1 0
ii. Rent of buildings ..	- - -		- - -	- - -	- - -
iii. Avenue receipts	50 - -		50 - -	50 - -	49 9 3
iv. Fees from Travellers' bungalows	- - -		- - -	- - -	- - -
b. i. Sale-proceeds of land and buildings	8000 - -		50 - -	- - -	- - -
ii. Produce of lands, gardens, &c.	50 - -		10 - -	- - -	- - -
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	120 - -		120 - -	50 - -	191 11 0
c. Conservancy receipts—					
Sale-proceeds of nigsoil, street refuse, &c.	10 - -		10 - -	- - -	1 14 0
d. i. Fees from educational institutions	1600 - -		650 - -	300 - -	361 0 6
ii. Other revenue from educational institutions ..	- - -		- - -	- - -	- - -
e. i. Sale-proceeds and exemption fees of medicines ..	1070 - -		1070 - -	1070 - -	516 7 6
ii. Other Hospital receipts ..	30 - -		30 - -	30 - -	5 12 0
f. i. Income from markets ..	3600 - -		3180 - -	3400 - -	3365 5 0
ii. „ slaughter-houses.	250 - -		150 - -	150 - -	150 1 8
g. Other fees					
i. Distraint fees	30 - -		30	30 - -	32 12 0
ii. License fees	1500 - -		1500 - -	1500 - -	1630 8 0
iii. Cartstand fees	800 - -		800 - -	800 - -	971 4 0
iv. Other fees	30 - -		30 - -	10 - -	7 8 0
h. Fines under Municipal and other Acts	1200		1200 - -	400 - -	977 1 0
i. Interest on investments—					
i. General, including charities	- - -		- - -	- - -	- - -
ii. Educational ..	- - -		- - -	- - -	- - -
iii. Medical ..	- - -		- - -	- - -	- - -
j. Premium on loans ..	- - -		- - -	- - -	- - -
		18,500 - -			
Carried forward		57,300 - -	47,240 - -	43,790 - -	40,281 12 8

Statement I.—Revenues and Receipts of the Muncipal Fund of the Town of Cocanada during the official year 1896-97—*cont.*

—	Budget Estimate 1896-97. Details of Minor Heads	Budget Estimate 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals 1894-95 (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 ..		57300 - -	47240 - -	43790 - -	40,281 12 8
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..	70 - -		110 - -	70 - -	47 12 10
Buildings	- - -		- - -	- - -	- - -
Municipal Schools ..	- - -		20 - -	20 - -	14 9 10
Other purposes	160 - -		- - -	- - -	- - -
ii. Medical	600 - -		600 - -	600 - -	600 - -
iii. Other purposes—					
Communications ..	- - -		- - -	- - -	- - -
Water-supply	- - -		- - -	- - -	- - -
Drainage	- - -		- - -	- - -	- - -
Sanitation	- - -		- - -	- - -	- - -
Other purposes ..	240 - -		190 - -	190 - -	601 4 0
b. From Local Boards—					
i. Education	- - -		- - -	- - -	- - -
ii. Medical	4000 - -		4000 - -	4000 - -	1600 - -
iii. Other purposes	- - -		- - -	- - -	- - -
c. Other grants and contributions—					
i. Education	- - -		- - -	- - -	- - -
ii. Medical	- - -		- - -	- - -	- - -
iii. Other purposes	- - -		140 - -	- - -	- - -
		5,070 - -			
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	2400 - -		1840 - -	700 - -	913 6 0
ii. Other purposes	- - -		- - -	- - -	- - -
b. Other items—					
i. Fishery rents	10 - -		10 - -	10 - -	27 10 6
ii. Refunds of Expenditure of previous year	- - -		160 - -	- - -	44 0
iii. Fee for numbering carts, &c.	50 - -		50 - -	10 - -	8 0 0
iv. Other items	150 - -		150 - -	70 - -	124 3 0
		2,610 - -			
Carried forward ..		64,980 - -	54,510 - -	49,460 - -	44,222 14 10

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Leocanada during the official year 1896-97—*cont.*

—	Budget Estimate 1896-97. Details of Minor Heads.	Budget Estimate 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (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 ..		64,980 - -	54,570 - -	49,460 - -	44,222 14 10
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	- - -	- - -	- - -	- - -	987 8 3
Total Receipts ..		64,980 - -	54,510 - -	49,460 - -	45,210 7 1
Grand Total ..		66,080 - -	57,950 - -	50,560 - -	46,471 3 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 per cent. of rent value. on Lands fetching rent annas 4 for every 80 square yards. on Lands in the occupation of owner.
3. Water-tax on buildings and lands is ~~levied at~~ not levied 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. 27 May 1886. No. 489 M.
8. The house-tax registers were last revised in the official year 95-96 and the land tax registers in the official year. 92/93
9. Total extent of land assessed is 1048.41 acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—

When the houses and lands are let out on rent the tax at 7½ per cent of the rent so derived is charged: and when the houses and lands are occupied by the Owners themselves the annual rent value is estimated regard being had to the locality and other Conveniences which the houses and lands possess and a similar rate (at 7½ per Cent) of tax is Charged on the estimated rents.

Municipal office
Leocanada. 25 December 1895.

Chairman

Statement I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act IV of 1884 for the official year 1896-97.

Name of Institution.	Amount of Funded Capital.	Opening Balance.	Interest, Produce of Land, or Rent of buildings.	Appropriation from Capital for Expenditure.	Private Contributions and Donations	Sale of Medicines or Sundry Property.	Total (Columns 4—7).	Contribution from Local Funds.	Contribution from Provincial Funds.	Total Receipts (Columns 3, 8 and 9).	Appropriation from Municipal Funds (Column 16 *minus* Column 10).	Invested.	Current Charges.	Total (Statement II.)	Allotted for Public Works, (Statement II-A).	Total Charges (Column 14 *plus* Column 15).	Closing Balance (Column 10 *minus* Column 16).	Remarks.
1	2	3	4	5	6	7	8	9		10	11	12	13	14	15	16	17	18
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Kocanada during the official year 1896-97—*cont.*

—	Budget Estimate 1896-97. Details of Minor Heads.	Budget Estimate 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (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 ..		64,980 - -	54,510 - -	49,460 - -	44,222 14 10
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	- - -	- - -	- - -	- - -	987 8 3
Total Receipts ..		64,980 - -	54,510 - -	49,460 - -	45,210 7 1
Grand Total ..		66,080 - -	57,950 - -	50,560 - -	46,471 3 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 per cent. of rent value. annas 4 for every 80 square yards. on lands fetching rent, on those in the occupation of owner.
3. Water-tax on buildings and lands is ~~levied at~~ not per cent.
4. Tax on vehicles and animals is levied at ~ the maximum rates.
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9. Total extent of land assessed is 1048.41 acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—

When the houses and lands are let out on rent the tax at 7½ per cent of the rent so derived is charged: and when the houses and lands are occupied by the owners themselves the annual rent value is estimated regard being had to the locality and other conveniences which the houses and lands possess and a similar rate (at 7½ per Cent) of tax is Charged on the estimated rents.

Municipal office
Kocanada. 25 December 1896

Chairman

STATEMENT I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act IV of 1884 for the official year 1896-97.

Name of Institution.	Amount of Funded Capital.	Opening Balance.	Interest, Produce of Land, or Rent of buildings.	Appropriation from Capital for Expenditure.	Private Contributions and Donations	Sale of Medicines or Sundry Property.	Total (Columns 4—7).	CONTRIBUTION FROM: Local Funds.	CONTRIBUTION FROM: Provincial Funds.	Total Receipts (Columns 3, 8 and 9).	Appropriation from Municipal Fund (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 Locanada for the official year 1896-97.

—	Budget Estimate 1896-97. Details of Minor Heads.	Budget Estimate 1896-97. Totals of Major Heads.	Revised Budget Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (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	1,200 - -		380 - -	500 - -	118 3 2
b. Buildings	8,400 - -		3,000	1,500 - -	574 0 10
c. Drainage	- - -		- - -	- - -	- - -
d. Water-supply	- - -		560 - -	100 - -	254 8 4
		9,600 - -			
2. REPAIRS—					
a. Communications	3,600 - -		9,230 - -	3,000 - -	4,462 8 7
b. Buildings	300 - -		1,480 - -	1,100	659 4 9
c. Drainage—					
i. Repairs to works ..	420 - -		1,020 - -	800 - -	424 0 11
ii Establishment for flushing drains, &c.	60 - -		50 - -	- - -	- - -
		4,380 - -			
d. Water-supply—					
i. Repairs to works, machinery, &c.	400 - -		1,150 - -	400 - -	757 7 2
ii. Establishment	540 - -		540 - -	540 - -	537 15 9
iii. Contingencies		940 - -			
3. ESTABLISHMENT	240 - -	240	250 - -	250 - -	359 2 10
4. TOOLS AND PLANT AND OTHER STORES.	50 - -	50 - -	70 - -	50 - -	28 7 0
5. CONTRIBUTIONS—					
a. To Local Boards for works .	100 - -	100 - -	1,630 - -	2,000 - -	2,000 - -
b. To Provincial Funds for scrutiny of estimates, &c.	- - -	- - -	- - -	- - -	- - -
c. To others for public works ..	- - -	- - -	- - -	- - -	- - -
Total, Grant I ..		15,310 - -	19,360 - -	10,240 - -	10,176 6 4
GRANT II—(*Education.*)—					
1. TRAINING SCHOOLS—					
a. Contributions to Local Boards ..	- - -		- - -	- - -	- - -
b. Stipends to Normal students .	160 - -	160 - -	190 - -	120 - -	91 3 8
2 MUNICIPAL SCHOOLS—					
i. On Salary System—					
a. Establishment	960 - -		120 - -	- - -	- - -
b. Contingencies	350 - -	1310	510 - -	- - -	- - -
Carried forward ..		1,470 - -	820 - -	120 - -	91 3 8

Statement II.—Expenditure from the Municipal Fund of the Town of Locanada for the official year 1896-97—*cont.*

—	Budget Estimate for 1896-97. Details of Minor Heads.	Budget Estimate for 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (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 ..		1,470 - -	820 - -	120 - -	91 3 8
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	2,580 - -		2,040 - -	1,920 - -	1,824 12 0
b. Results Grants	300 - -		300 - -	300 - -	235 8 11
c. Contingencies	650 - -		530 - -	900 - -	457 8 3
		3,530			
3. SALARY GRANTS	100 - -	100 - -	420 - -	450 - -	418 11 5
4. RESULTS GRANTS	450 - -	450 - -	350 - -	450 - -	282 - -
5. COMBINED GRANTS—					
a. Fixed Payments	- - -	- - -	- - -	- - -	- - -
b. Results Grants	- - -	- - -	- - -	- - -	- - -
6. INSPECTION—					
a. Contributions to Local Boards ..	- - -	- - -	- - -	- - -	- - -
b. Municipal Inspectors—					
i. Establishment	300 - -		300 - -	300 - -	300 - -
ii. Contingencies	10 - -		10 - -	10 - -	27 12 0
		310 - -			
7. MISCELLANEOUS					
a. Building, furniture, &c., grants ..	- - -		- - -	- - -	- - -
b. Common gymnasium—					
i. Establishment	- - -		- - -	- - -	- - -
ii. Contingencies	- - -		- - -	- - -	- - -
c. Other items	- - -		- - -	- - -	- - -
Total, Grant II ..		5,860 - -	4,770 - -	4,450 - -	3,637 8 3
GRANT III—(*Sanitation and Medical Services.*)					
1. HOSPITALS AND DISPENSARIES—					
a. Establishment	3,230 - -		3,120 - -	3,190 - -	2,880 1 4
b. Medicines and Supplies	3,000 - -		3,000 - -	3,000 - -	3,351 5 1
c. Diet of Patients	1,200 - -		1,200 - -	1,200 - -	1278 11 6
d. Sundries and Contingencies ..	800 - -		800 - -	800 - -	740 15 8
e. Contributions to Local Boards ..		8230 - -	- - -	- - -	- - -
&c., &. &c ..					
Carried forward ..		8,230 - -	8,120 - -	8,190 - -	8,251 1 7

Statement II.—Expenditure from the Municipal Fund of the Town of Cocanada for the official year 1896-97.

—	Budget Estimate 1896-97. Details of Minor Heads.	Budget Estimate 1896-97. Totals of Major Heads.	Revised Budget Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (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	1,200 - -		380 - -	500 - -	118 5 2
b. Buildings	8,400 - -		3,000	1,500 - -	5 74 0 10
c. Drainage	- - -		- - -	- - -	- - -
d. Water-supply	- - -		560 - -	100 - -	254 11 4
		9,600 - -			
2. Repairs—					
a. Communications	3,600 - -		9,230 - -	3,000 - -	4,462 8 7
b. Buildings	300 - -		1,480 - -	1,100	659 4 9
c. Drainage—					
i. Repairs to works ..	420 - -		1,020 - -	800 - -	424 0 11
ii Establishment for flushing drains, &c.	60 - -		50 - -	- - -	- - -
		4,380 - -			
d. Water-supply—					
i. Repairs to works, machinery, &c.	400 - -		1,150 - -	400 - -	757 7 2
ii. Establishment	540 - -		540 - -	540 - -	537 15 9
iii. Contingencies	- - -		- - -	- - -	- - -
		940 - -			
3. Establishment	240 - -	240	250 - -	250 - -	359 2 10
4. Tools and Plant and other stores.	50 - -	50 - -	70 - -	50 - -	28 7 0
5. Contributions—					
a. To Local Boards for works .	100 - -	100 - -	1,630 - -	2,000 - -	2,000 - -
b. To Provincial Funds for scrutiny of estimates, &c.	- - -	- - -	- - -	- - -	- - -
c. To others for public works ..	- - -	- - -	- - -	- - -	- - -
Total, Grant I ..		15,310 - -	19,360 - -	10,240 - -	10,176 6 4
GRANT II—(*Education.*)—					
1. Training Schools—					
a. Contributions to Local Boards ..	- - -		- - -	- - -	- - -
b. Stipends to Normal students .	160 - -	160 - -	190 - -	120 - -	91 3 8
2 Municipal Schools—					
i. On Salary System—					
a. Establishment	960 - -		120 - -	- - -	- - -
b. Contingencies	350 - -	1310	510 - -	- - -	- - -
Carried forward ..		1,470 - -	820 - -	120 - -	91 3 8

Statement II.—Expenditure from the Municipal Fund of the Town of Cocanada for the official year 1896-97—*cont.*

—	Budget Estimate for 1896-97. Details of Minor Heads.	Budget Estimate for 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (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 ..		1,470 - -	820 - -	120 - -	91 3 8
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	2580 - -		2040 - -	1920 - -	1824 12 0
b. Results Grants	300 - -		300 - -	300 - -	235 8 11
c. Contingencies	650 - -		530 - -	900 - -	457 8 3
		3530			
3. Salary Grants	100 - -	100 - -	420 - -	450 - -	418 11 5
4. Results Grants	450 - -	450 - -	350 - -	450 - -	282 - -
5. Combined Grants—					
a. Fixed Payments	- - -	- - -	- - -	- - -	- - -
b. Results Grants	- - -	- - -	- - -	- - -	- - -
6. Inspection—					
a. Contributions to Local Boards ..	- - -	- - -	- - -	- - -	- - -
b. Municipal Inspectors—					
i. Establishment	300 - -		300 - -	300 - -	300 - -
ii. Contingencies	10 - -		10 - -	10 - -	27 12 0
		310 - -			
7. Miscellaneous					
a. Building, furniture, &c., grants ..	- - -		- - -	- - -	- - -
b. Common gymnasium—					
i. Establishment	- - -		- - -	- - -	- - -
ii. Contingencies	- - -		- - -	- - -	- - -
c. Other items	- - -		- - -	- - -	- - -
Total, Grant II ..		5,860 - -	4770 - -	4450 - -	3,637 8 3
GRANT III—(*Sanitation and Medical Services.*)					
1. Hospitals and Dispensaries—					
a. Establishment	3,230 - -		3120 - -	3190 - -	2880 1 4
b. Medicines and Supplies	3,000 - -		3,000 - -	3,000 - -	3.351 5 1
c. Diet of Patients	1200 - -		1200 - -	1200 - -	1278 11 6
d. Sundries and Contingencies ..	800 - -		800 - -	800 - -	740 15 8
e. Contributions to Local Boards ..		8230 - -	- - -	- - -	- - -
&c., & &c ..					
Carried forward ..		8230 - -	8120 - -	8190 - -	8251 1 7

Statement II.—Expenditure from the Municipal Fund of the Town of Coconada for the official year 1896-97—*cont.*

—	Budget Estimate 1896-97. Details of Minor Heads.	Budget Estimate 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (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 ..		8230 - -	8120 - -	8190 - -	8251 1 7
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* Contributions to Provincial funds for—					
i. Medical College ..	220 - -		220 - -	90 - -	220 - -
ii. Sanitary Inspection ..	150 - -		150 - -	150 - -	140 - -
iii. Medical Reserve staff ..	40 - -		40 - -	40 - -	23 - -
iv. Cutlers' Establishment ..	- - -	410 - -	10 - -	10 - -	- - -
b. Contributions to Local Boards, &c., for—					
i. Medical Schools	- - -	- - -	- - -	- - -	- - -
ii. Reserve staff	- - -	- - -	- - -	- - -	- - -
&c., &c., &c. ..	- - -	- - -	- - -	- - -	- - -
c. Other contributions	- - -	- - -	- - -	- - -	- - -
3. Vaccination—					
a. Establishment	400 - -		360 - -	360 - -	320 4 2
b. Contingencies	420 - -		420 - -	420 - -	439 10 10
c. Contributions to Local Boards ..	- - -	820 - -	- - -	- - -	- - -
4. Registration of Births and Deaths—					
a. Establishment	320 - -		220 - -	140 - -	288 - -
b. Contingencies	20 - -	340 - -	20 - -	20 - -	8 6 10
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	6400 - -		6220 - -	6400 - -	6020 4 10
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	2670 - -		3030 - -	3980 - -	2087 13 0
b. Private scavenging—					
i. Establishment	1780 - -		1500 - -	960 - -	771 5 6
ii. Contingencies, such as cost of scavenging carts, &c. ..	30 - -		30 - -	- - -	- - -
c. Cholera charges	1640 - -		100 - -	100 - -	168 11 3
d. Contingencies	250 - -	12770 - -	180 - -	100 - -	334 15 6
&c., &c., &c. ..					
Total, Grant III ..		22570 - -	20620 - -	20960 - -	19074 3 6

Statement II.—Expenditure from the Municipal Fund of the Town of Coconada for the official year 1896-97—*cont.*

—	Budget Estimate for 1896-97. Details of Minor Heads.	Budget Estimate for 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (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	500 - -		500 - -	500 - -	520 1 0
b. Contingencies	1400 - -	1900 - -	1400 - -	1400 - -	1400 8 1
2. i. Markets—					
a. Establishment	- - -		- - -	- - -	- - -
b. Contingencies	90 - -	90 - -	350 - -	100 - -	18 4 0
ii. Slaughter-houses—					
a. Establishment	100 - -		100 - -	100 - -	96 - -
b. Contingencies	10 - -	110 - -	10 - -	- - -	- - -
3. Choultries—					
a. Establishment	- - -		- - -	- - -	- - -
b. Contingencies	40 - -		170 - -	220 - -	114 5 8
c. Feeding Travellers	300 - -	340 - -	300 - -	300 - -	300 - -
4. Travellers' bungalows—					
a. Establishment	- - -		- - -	- - -	- - -
b. Contingencies	- - -		- - -	- - -	- - -
5. Avenues—					
a. Establishment	- - -		- - -	- - -	- - -
b. Contingencies	- - -		- - -	- - -	- - -
6. Public Garden—					
a. Establishment	- - -		- - -	- - -	- - -
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	30 - -	30 - -	70 - -	- - -	- - -
7. Survey of land	- - -	- - -	- - -	- - -	- - -
8. Fire—					
a. Establishment	- - -		- - -	- - -	- - -
b. Purchase of fire-engine, buckets, repairs, &c.	150 - -	150 - -	150 - -	40 - -	20 4 0
9. Other charges—.					
i. Work done for private individuals other than private scavenging	- - -	- - -	- - -	- - -	- - -
Carried forward ..		2620 - -	3050 - -	2660 - -	2469 6 9

Statement II.—Expenditure from the Municipal Fund of the Town of Coconada for the official year 1896-97—*cont.*

—	Budget Estimate for 1896-97. Details of Minor Heads.	Budget Estimate for 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (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 ..		8230 - -	8120 - -	8190 - -	8251 1 7
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* Contributions to Provincial funds for—					
i. Medical College ..	220 - -		220 - -	90 - -	220 - -
ii. Sanitary Inspection ..	150 - -		150 - -	150 - -	140 - -
iii. Medical Reserve staff ..	40 - -		40 - -	40 - -	23 - -
iv. Cutlers' Establishment ..	- - -	410 - -	10 - -	10 - -	- - -
b. Contributions to Local Boards, &c., for—					
i. Medical Schools	- - -	- - -	- - -	- - -	- - -
ii. Reserve staff	- - -	- - -	- - -	- - -	- - -
&c., &c., &c. ..	- - -	- - -	- - -	- - -	- - -
c. Other contributions	- - -	- - -	- - -	- - -	- - -
3. Vaccination—					
a. Establishment	400 - -		360 - -	360 - -	320 4 2
b. Contingencies	420 - -		420 - -	420 - -	439 10 10
c. Contributions to Local Boards ..	- - -	820 - -	- - -	- - -	- - -
4. Registration of Births and Deaths—					
a. Establishment	320 - -		220 - -	140 - -	288 - -
b. Contingencies	20 - -	340 - -	20 - -	20 - -	8 6 10
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	6400 - -		6220 - -	6400 - -	6020 4 10
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	2670 - -		3030 - -	3980 - -	2087 13 0
b. Private scavenging—					
i. Establishment	1780 - -		1500 - -	960 - -	771 5 6
ii. Contingencies, such as cost of scavenging carts, &c. ..	30 - -		30 - -	- - -	- - -
c. Cholera charges	1640 - -		100 - -	100 - -	168 11 3
d. Contingencies	250 - -		180 - -	100 - -	334 15 6
&c., &c., &c. ..		12,770 - -			
Total, Grant III ..		22,570 - -	20,620 - -	20,960 - -	19,074 3 6

Statement II.—Expenditure from the Municipal Fund of the Town of Coconada for the official year 1896-97—*cont.*

—	Budget Estimate for 1896-97. Details of Minor Heads.	Budget Estimate for 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (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	500 - -		500 - -	500 - -	520 1 0
b. Contingencies	1400 - -	1900 - -	1400 - -	1400 - -	1400 8 1
2. i. Markets—					
a. Establishment	- - -		- - -	- - -	- - -
b. Contingencies	90 - -	90 - -	350 - -	100 - -	18 4 0
ii. Slaughter-houses—					
a. Establishment	100 - -		100 - -	100 - -	96 - -
b. Contingencies	10 - -	110 - -	10 - -	- - -	- - -
3. Choultries—					
a. Establishment	- - -		- - -	- - -	- - -
b. Contingencies	40 - -		170 - -	220 - -	114 5 8
c. Feeding Travellers	300 - -	340 - -	300 - -	300 - -	300 - -
4. Travellers' bungalows—					
a. Establishment	- - -		- - -	- - -	- - -
b. Contingencies	- - -		- - -	- - -	- - -
5. Avenues—					
a. Establishment	- - -		- - -	- - -	- - -
b. Contingencies	- - -		- - -	- - -	- - -
6. Public Garden—					
a. Establishment	- - -		- - -	- - -	- - -
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	30 - -	30 - -	70 - -	- - -	- - -
7. Survey of land	- - -	- - -	- - -	- - -	- - -
8. Fire—					
a. Establishment	- - -	- - -	- - -	- - -	- - -
b. Purchase of fire-engine, buckets, repairs, &c.	150 - -	150 - -	150 - -	40 - -	20 4 0
9. Other charges—.					
i. Work done for private individuals other than private scavenging	- - -	- - -	- - -	- - -	- - -
Carried forward ..		2620 - -	3050 - -	2660 - -	2469 6 9

Statement II.—Expenditure from the Municipal Fund of the Town of Cocanada for the official year 1896-97—*cont.*

—	Budget Estimate for 1896-97. Details of Minor Heads.	Budget Estimate for 1896-97. Totals of Major Heads.	Revised Budget Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (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 ..		2620	3050	2660	2469 6 9
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*) - cont.					
9. Other Charges—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..	60		60	60	93
iii. Printing	750		750	650	649 0 9
iv. Compensation for lands ..					
v. Other items	250		350	350	230 2 2
Clock tower Est	120		120	120	120 8 0
Car Island Est.	120		120	120	120
		1300			
Total, Grant IV ..		3920	4450	3960	3682 1 8
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	1890		1910	1850	1844 13 10
ii. Inspection	3000		3000	3000	1715 1 9
b Collection of Municipal Taxes—					
i. Establishment	450		400	390	379 3 4
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	400		400	400	421 1 0
c. Collection of Tolls—					
i. Establishment	760		790	1050	929 5 10
ii. Contingencies	140		150	150	52 7 10
d. Office contingencies other than (*b*) (ii)	700		700	700	773 4 10
e. Contributions for Central office and Audit establishments ..	260		260	260	220
Total, Grant V ..		7600	7610	7800	6335 6 5
Repayment of Debt—					
a. Instalments paid during the year.	8250	8250			
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 ..	450	450			

Statement II.—Expenditure from the Municipal Fund of the Town of Cocanada for the official year 1896-97—*cont.*

—	Budget Estimate for 1896-97. Details of Minor Heads.	Budget Estimate for 1896-97. Totals of Major Heads.	Revised Budget Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1894-95 (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—					
a. Permanent					30 8 6
b. Others					97 9 8
Refunds of other than current collections ..			40		
Discount					
Pensions and gratuities	80	80			
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank					
Total Expenditure ..			64040	56850	47410 43033 6 4
Balances—					
a. Municipal Fund	2040	2040	1100	3150	3437 13 1
b. Endowments					
c. Water-tax Fund					
Grand Total ..			66080	57950	50560 46471 3 5

Note to Statement II.

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

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

Cocanada Collector
Chairman
25/12/95

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

Part I.—New Works.

No.	Project.	Amount of estimate.	Past expenditure.	Expenditure in 1896-97.	Remarks.
1	2	3	4	5	6
		Rs.	Rs. A. P.	Rs. A. P.	
(a)	Communications				
1	Construction of Canal Road Jaffanapatam	2,000	. . .	1,000 0 0	
2	Junction Road in Soorivarapatna		. . .	200 0 0	
	Total ..	2000		1200 0 0	
(b)	Buildings				
1	Construction of temporary Cutcherry		. . .	400 0 0	
2	do of office Building		. . .	8,000 0 0	There is an Estimate ready for Rs 8,500 We are sure of a small Saving. There is also a building (the present office building) for Sale, some time will be Soon Settled.
3					
	Total ..			8400 0 0	

Chairman

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.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications							
1	Repairing Bridge Road	1200						Total mileage of roads, streets, lanes, &c., in the town.
2	do Church Square do.	500						
3	Earth works to Foster Road	150						Metalled or Gravelled } Unmetalled. miles 17 - 1200 — miles 6 - 260
4	do Bank Road.	150						
5	Repairing roads in general	1600						
								Total mileage under maintenance.
								Metalled or Gravelled } Unmetalled. miles 17 - 1200 — miles 6 - 260
	Total ..	3600						

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(b)	Buildings							
1	Hospital repairs	100						
2	Pakka Latrines do	200						
3								
	Total ..	300						

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage							
1	Cutting Side drains &							
2	repairing Drainage							
3	channels.	420	0	0				
	Total ..	420	0	0				
(d)	Water-supply							
1	Watching Supply							
&	Channels & repairing							
&	drains.	300	0	0				
2	Cleaning tanks.	100	0	0				
	Total ..	400	0	0				

Vice Chairman

Chairman 2nd

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	1	5	0	0	60	0	0
Total ..	1	5	0	0	60	0	0
Deduct Fines and Stoppages ..					0	0	0
Add arrears for last year paid this year ..					0	0	0
Balance (Statement II) ..					60	0	0
d. Water works—							
Overseers							
Watchmen @ Rs. 5 Each ..	9	45	0	0	540	0	0
Total ..	9	45	0	0	540	0	0
Deduct Fines and Stoppages ..					0	0	0
Add arrears for last year paid this year ..					0	0	0
Balance (Statement II) ..					540	0	0
3. General—							
Overseers							
Maistries	1	20	0	0	240	0	0
Total ..	1	20	0	0	240	0	0
Deduct Fines and Stoppages ..					0	0	0
Add arrears for last year paid this year ..					0	0	0
Balance (Statement II) ..					240	0	0

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 for 3 months..	3	15	-		120	-	-
from July 96 to February 97 - 4 for 2 months March & April 96.					40	-	-
Total ..	3	15	-		160	-	-
Deduct Fines and Stoppages ...					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					160	-	-
2. MUNICIPAL SCHOOLS—							
a. On the Salary System—							
Head Master	1	30	-	-	360	-	-
1st Assistant Master	1	20	-	-	240	-	-
2nd " "	1	15	-	-	180	-	-
3 " do	1	10	-	-	120	-	-
Servant	1	5	-	-	60	-	-
Total ..	5	80	-	-	960	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					960	-	-

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 —							
1 Cocanada School							
Master 1@R. 15, 1@Rs 8, 1@Rs 7 & 2@Rs 6.	4	36	-	-	432	-	-
2 Gowra Kanpita School							
Master 1@R. 15, 1@Rs 8, 1@Rs 7 & 1@Rs 6	4	36	-	-	432	-	-
3 Old Cocanada School							
Masters 1@Rs 8 & 1@ Rs 6.	2	14	-	-	168	-	-
4 Jagannaikpur School							
Masters 1@Rs 9. 1@Rs 7 & Rs 6.	3	22	-	-	264	-	-
5 Cocanada Night School							
Master 1@ 7 & 1@ 5.	2	12	-	-	144	-	-
6 Jagannaikpur Night School							
Master 1@Rs 7 & 1@Rs 5.	2	12	-	-	144	-	-
7 Cocanada Mahomedan School							
Master 1@Rs 8 & 1@Rs 7	2	15	-	-	180	-	-
8 Jagannaikpur Mahomedan School							
Master 1@Rs 8 & 1@Rs 7	2	15	-	-	180	-	-
9 Panchama School Master	1	8	-	-	96	-	-
10 do Night School do	1	5	-	-	60	-	-
Servants 1@Rs 4-8-0 & 1@Rs 4	2	8	8	0	102	-	-
Drawing Master	1	20	-	-	240	-	-
Gymnastic Instructor	1	12	-	-	144	-	-
Total ..	27	215	8	0	2586	-	-
Deduct Fines and Stoppages ..					6	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					2580	-	-

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 for 8 Months..	3	15			120		
from July 96 to July 97 — X					40		
4 for 2 months March-April 96.							
Total ..	3	15			160		
Deduct Fines and Stoppages ...							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					160		
2. MUNICIPAL SCHOOLS—							
a. On the Salary System—							
Head Master	1	30			360		
1st Assistant Master	1	20			240		
2nd " "	1	15			180		
3 " do	1	10			120		
Servant	1	5			60		
Total ..	5	80			960		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					960		

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—							
1 Cocanada School							
Masters 1@Rs.15, 1@Rs.8, 1@Rs.7 & 1@Rs.6.	4	36			432		
2 Govt. Rayapeta School							
Masters 1@Rs.15, 1@Rs.8, 1@Rs.7 & 1@Rs.6	4	36			432		
3 Old Cocanada School							
Masters 1@Rs.8 & 1@Rs.6.	2	14			168		
4 Jagannaikpur School							
Masters 1@Rs.9. 1@Rs.7 & Rs.6.	3	22			264		
5 Cocanada Night School							
Masters 1@7 & 1@5.	2	12			144		
6 Jagannaikpur Night School							
Masters 1@Rs.7 & 1@Rs.5.	2	12			144		
7 Cocanada Mahomedan School							
Masters 1@Rs.8 & 1@Rs.7	2	15			180		
8 Jagannaikpur Mahomedan School							
Masters 1@Rs.8 & 1@Rs.7	2	15			180		
9 Panchama School Master	1	8			96		
10 do Night School do	1	5			60		
Servants 1@Rs.4-8-0 & 1@Rs.4	2	8	8	0	102		
Drawing Master	1	20			240		
Gymnastic Instructor	1	12			144		
Total ..	27	215	8	0	2586	0	0
Deduct Fines and Stoppages ..					6		
Add arrears for last year paid this year ..							
Balance (Statement II) ..					2580		

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	25	0	0	300	0	0
Total ..	1	25	0	0	300	0	0
Deduct Fines and Stoppages ..					0	0	0
Add arrears for last year paid this year ..					0	0	0
Balance (Statement II) ..					300	0	0
7. Gymnastic Instructors	0	0	0	0	0	0	0
Total ..	0	0	0	0	0	0	0
Deduct Fines and Stoppages ..					0	0	0
Add arrears for last year paid this year ..					0	0	0
Balance (Statement II) ..					0	0	0

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries—							
Medical Subordinates @ Rs. 55 Each ..	2	110	0	0	1320	0	0
" "	1	25	0	0	300	0	0
Midwife .. .. @ Rs. 15 Each ..	2	30	0	0	360	0	0
Clerk	1	15	0	0	180	0	0
Compounders 2 @ Rs. 12 Each + 1 @ Rs. 9	3	33	0	0	396	0	0
Servants	1	7	0	0	84	0	0
" European Cook	1	6	0	0	72	0	0
" Native Cook	1	6	0	0	72	0	0
Ward Cooly	1	6	0	0	72	0	0
Shed Cooly	1	6	0	0	72	0	0
Mpak	1	5	0	0	60	0	0
Dhoby	1	5	0	0	60	0	0
Johy	1	5	0	0	60	0	0
Sweeper	1	5	0	0	60	0	0
Watchman	1	5	0	0	60	0	0
Total ..	19	269	0	0	3228	0	0
Deduct Fines and Stoppages ..					0	0	0
Add arrears for last year paid this year ..					0	0	0
Balance (Statement II) ..					3230	0	0

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	0	0	216	0	0
Probationer	1	8	0	0	96	0	0
Calf watcher	1	5	0	0	60	0	0
Peons							
Grass cutter	1	1	8	0	18	0	0
Calf Shaver	1	1	0	0	12	0	0
Total ..	5	33	8	0	402	0	0
Deduct Fines and Stoppages ..					0	0	0
Add arrears for last year paid this year ..					0	0	0
Balance (Statement II) ..					400	0	0
4. Registration—							
Registrars	1	11	0	0	132	0	0
Peons Sub Registrar .. 2 @ Rs 8 Each	2	16	0	0	192	0	0
Total ..	3	27	0	0	324	0	0
Deduct Fines and Stoppages ..					0	0	0
Add arrears for last year paid this year ..					0	0	0
Balance (Statement II) ..					320	0	0

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	30	0	0	360	0	0
"	1	25	0	0	300	0	0
Head Peon	1	8	0	0	96	0	0
Maistries do .. @ Rs 7 Each	5	35	0	0	420	0	0
Scavengers Pakka Latrine totn. @ Rs 5 Each	26	130	0	0	1560	0	0
Sweepers 1 @ Rs 6 .. 6							
Street 1 @ 5½ .. 5½							
47 @ Rs 5 235	49	246	8	0	2958	0	0
24 6½							
49							
Temporary latrine totn @ 5 Each	12	60	0	0	1720	0	0
Coly for Covering Night Soil Pits	1	5	0	0	60	0	0
Lascar	1	6	0	0	72	0	0
Total ..	97	545	8	0	6546	0	0
Deduct Fines and Stoppages ..					146	0	0
Add arrears for last year paid this year ..					0	0	0
Balance (Statement II) ..					6400	0	0

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	0	0	216	0	0
Probationer	1	8	0	0	96	0	0
Calf watcher	1	5	0	0	60	0	0
Peons							
Grass cutter	1	1	8	0	18	0	0
Calf Slayer	1	1	0	0	12	0	0
Total ..	5	33	8	0	402	0	0
Deduct Fines and Stoppages ..					0	0	0
Add arrears for last year paid this year ..					0	0	0
Balance (Statement II) ..					400	0	0
4. Registration—							
Registrars	1	11	0	0	132	0	0
Peons Sub Registrar .. 2 @ Rs 8 Each	2	16	0	0	192	0	0
Total ..	3	27	0	0	324	0	0
Deduct Fines and Stoppages ..					0	0	0
Add arrears for last year paid this year ..					0	0	0
Balance (Statement II) ..					320	0	0

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	30	0	0	360	0	0
"	1	25	0	0	300	0	0
Jamadar Peon	1	8	0	0	96	0	0
Maistries do .. @ Rs 7 Each	5	35	0	0	420	0	0
Scavengers Pakka Latrine Totis @ Rs 5 Each	26	130	0	0	1560		
Sweepers 1 @ Rs 6 .. 6 ..							
Street 1 @ 5½ .. 5½							
47 @ Rs 5 235 .. 24 6½	49	246	8	0	2958	0	0
49							
Temporary Latrine Totis @ Rs 5 Each	12	60	0	0	720	0	0
Lascar	1	6	0	0	72	0	0
Total ..	97	545	8	0	6546	0	0
Deduct Fines and Stoppages ..					146	0	0
Add arrears for last year paid this year ..					0	0	0
Balance (Statement II) ..					6400	0	0

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							
Maistries Read @ 6/8/- each	2	13	0	0	156	0	0
Scavengers @ Rs. 5 Each ..	27	135	0	0	1620	0	0
Total ..	29	148	0	0	1776		
Deduct Fines and Stoppages ..					0	0	
Add arrears for last year paid this year ..					0	0	
Balance (Statement II) ..					1780		
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents							
Masalchies @ Rs. 4-4-2	9	38	40		459	0	0
	1	3	8	0	42	0	0
Total ..	10	41	12	0	501	0	0
Deduct Fines and Stoppages ..					1	0	0
Add arrears for last year paid this year ..					0	0	0
Balance (Statement II) ..					500	0	0

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
2. i. Markets—							
Superintendents							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Slaughter-houses—							
Superintendents .. @ 4 Each ..	2	8	0	0	96	0	0
Servants							
Total ..	2	8	0	0	96	0	0
Deduct Fines and Stoppages ..					0	0	
Add arrears for last year paid this year ..					0	0	
Balance (Statement II) ..					100	0	0
3. Choultries—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
Maty							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
5. Avenues—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
6. Public Garden—							
Gardeners							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
8. Fire—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
9.—							
Clock tower Establishment	1	10	..	..	120	..	..
Cartstand Establishment	1	10	..	..	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 V.—*a.* General Establishment—							
i. Office—							
Manager	1	50	0	0	600	0	0
Clerks	1	25	0	0	300		
„	1	18	0	0	216		
„ Sheriff	1	15	0	0	180		
Accountants	1	30	0	0	360	0	0
Peons	1	7	0	0	84	0	0
do @ Rs. 6 each	2	12	0	0	144	0	0
Total ..	8	157	0	0	1884	0	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1890	0	0
ii. Inspection—							
Chairman's salary or carriage allowance ..	1	250	0	0	3000	0	0
Total ..	1	250	0	0	3000	0	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					3000	0	0

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 @ Rs. 10	2	20	0	0	240	0	0
Peons do.	1	9	0	0	108	0	0
do	1	8	0	0	96	0	0
Total ..	4	37	0	0	444		
Deduct Fines and Stoppages ..					0	0	0
Add arrears for last year paid this year ..							
Balance (Statement II) ..					450	0	0
c. Collection of tolls—							
Inspectors							
Gate-keepers Not to take	1	6	0	0	72	0	0
2 do. 1@Rs. 8, 1@7 & 2@Rs. 5 each	4	25	0	0	300		
3 do.	1	7	0	0	84	0	0
4 do. 1@8, 1@7 & 2@5 each	4	25	0	0	300		
Total ..	10	63	0	0	756		
Deduct Fines and Stoppages ..					6	0	0
Add arrears for last year paid this year ..							
Balance (Statement II) ..					750	0	0

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	50	0	0	600	0	0
Clerks	1	25	0	0	300		
,, ...	1	18	0	0	216		
,, Sheriff	1	15	0	0	180		
Accountants	1	30	0	0	360	0	0
Peons	1	7	0	0	84	0	0
do @ Rs 6 each	2	12	0	0	144	0	0
Total ..	8	157	0	0	1884	0	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1890	0	0
ii. Inspection—							
Chairman's salary or carriage allowance ..	1	250	0	0	3000	0	0
Total ..	1	250	0	0	3000	0	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					3000	0	0

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 @ Rs. 10	2	20	0	0	240	0	0
Peons do.	1	9	0	0	108	0	0
do	1	8	0	0	96	0	0
Total ..	4	37	0	0	444		
Deduct Fines and Stoppages ..					0	0	0
Add arrears for last year paid this year ..					6	0	0
Balance (Statement II) ..					450	0	0
c. Collection of tolls—							
Inspectors							
Gate-keepers not to take	1	6	0	0	72	0	0
2 do. 1@Rs. 8, 1@7 & 2@Rs. 5 each	4	25	0	0	300	0	0
3 do.	1	7	0	0	84	0	0
4 do. 1@8, 1@7 & 2@5 each	4	25	0	0	300	0	0
Total ..	10	63	0	0	756	0	0
Deduct Fines and Stoppages ..					6	0	0
Add arrears for last year paid this year ..					0	0	0
Balance (Statement II) ..					750	0	0

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	50	0	0	600	0	0
Clerks	1	25	0	0	300		
,, ...	1	18	0	0	216		
,, Sheriff	1	15	0	0	180		
Accountants	1	30	0	0	360	0	0
Peons	1	7	0	0	84	0	0
do @ Rs 6 Each	2	12	0	0	144	0	0
Total ..	8	157	0	0	1884	0	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1890	0	0
ii. Inspection—							
Chairman's salary or carriage allowance ..	1	250	0	0	3000	0	0
Total ..	1	250	0	0	3000	0	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					3000	0	0

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 @ Rs. 10	2	20	0	0	240	0	0
Peons @ Rs.	1	9	0	0	108	0	0
do	1	8	0	0	96	0	0
Total ..	4	37	0	0	444		
Deduct Fines and Stoppages ..					0	0	0
Add arrears for last year paid this year ..					0	0	0
Balance (Statement II) ..					450	0	0
c. Collection of tolls—							
Inspectors							
Gate-keepers Hol. Sahib	1	6	0	0	72	0	0
2 do. 1@Rs. 8, 1@7 & 2@Rs. 5 each	4	25	0	0	300	0	0
3 do.	1	7	0	0	84	0	0
4 do. 1@8, 1@7 & 2@5 each	4	25	0	0	300	0	0
Total ..	10	63	0	0	756	0	0
Deduct Fines and Stoppages ..					6	0	0
Add arrears for last year paid this year ..							
Balance (Statement II) ..					750	0	0

STATEMENT IV-A.—*Municipality of* Cocanada. Demand, Collection and Balance Statement for the year 1896-97.

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.	9,000 - -	1,500 - -	7,500 - -	7,500 - -	- - -	- - -	- - -
2. Tax on buildings	(a)		20,000	20,000	- - -	- - -	- - -
3. Tax on lands	1,000 - -	- - -	1,000 - -	1,000 - -	- - -	- - -	- - -
4. Water-tax on buildings and lands	- - -	- - -	- - -	- - -	- - -	- - -	- - -
5. Tolls (gross receipts)	6,000 - -	- - -	6,000 - -	6,000 - -	- - -	- - -	- - -
6. Market rents	3,600 - -	- - -	3,600 - -	3,600 - -	- - -	- - -	- - -
7. Slaughter-house fees	250 - -	- - -	250 - -	250 - -	- - -	- - -	- - -
8. Rent of cart-stands	800 - -	- - -	800 - -	800 - -	- - -	- - -	- - -
9. Private scavenging fees	2,400 - -	- - -	2,400	2,400 - -	- - -	- - -	- - -
Total ..	23,050 - -	1,500 - -	41,550 - -	41,550 - -	- - -	- - -	- - -

(a) On account of the revision of house tax recently completed the number of appeals is considerable till they are disposed of to some extent at least, I cannot properly estimate the figures in Column 2+3 -

BVV
6/7/97

[illegible]
Chairman

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.																									
2. Tax on buildings																									
3. Tax on lands																									
4. Water-tax on buildings and lands ..																									
5. Tolls																									
6. Market rents																									
7. Slaughter-house fees																									
8. Rent of cart-stands																									
9. Private scavenging fees																									
Total ..																									

Statement VI.—Revised Estimate for 1895-96.

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.																									
2. Tax on buildings																									
3. Tax on lands																									
4. Water-tax on buildings and lands ..																									
5. Tolls																									
6. Market rents																									
7. Slaughter-house fees																									
8. Rent of cart-stands																									
9. Private scavenging fees																									
Total ..																									

Statement VI.—Revised Estimate for 1895-96.

Statement VI.—Revised Estimate—(Receipts) for 1895-96.

Items	Actuals of the first eight months of 1895-96.			Actuals of the last four months of 1894-95.			Probable charges of the last four months of 1895-96.			Total of columns 2 and 4.			Budget grant 1895-96, 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	3,437	13	1	..	..	..	2	2	11	3,440	..	..	4,110	..	..	Given in report
b. Endowments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Do
c. Water-tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Do
2. Municipal rates and taxes—																
a. Tax on arts, &c. (section 53)	5,701	1	0	1,340	3	6	1,798	15	0	7,500	-	-	5,500	-	-	*
b. Tax on buildings (section 63) ..	9,558	13	3	2,004	8	9	10,441	2	9	20,000			20,000	-	-	
c. Tax on lands (section 63) ..	58	10	0	60	9	6	741	6	0	800	-	-	500	-	-	
d. Water-tax on buildings and lands (section 75)	0	-	-	-	-	-	-	-	-	-	-	-	-			
e. Tax on vehicles with springs and palanquins (section 77) ..	637	8	0	156	0	-	1628	0		800			800	-	-	
f. Tax on animals (section 77) ..	1120	4	0	142	4	0	379	12	0	1,500	-	-	1,500	-	-	
g. Tax on carts and other vehicles without springs (section 85) ..	1542	-	-	88	-	-	58	-	-	1,600			1,600	-	-	
h. Tolls (section 91)—																
Gross receipts	3,825	6	6	2,120	4	-	2174	9	6	6,000			6,000			
Less Local Fund share ..																
i. Penalties on account of—																
i. Tax on arts	0			0			0			0			0			
ii. Tax on buildings ..	0			0			0			0			0			
iii. Tax on lands	0			0			0			0			0			
iv. Water-tax on buildings and lands	0			0			0			0			0			
v. Tax on vehicles, &c. ..	0			0			0			0			0			
vi. Tax on animals	0			0			0			0			0			
vii. Tax on carts, &c. ..	0			0			0			0			0			
viii. Evasion of tolls	0			0			0			0			0			
3. Realizations under Special Acts—																
a. Pounds	0			0			0			0			0			
b. Ferry rents	0			0			0			0			0			
c. Fees under Act II of 1888 ..	0			0			0			0			0			
4. Revenue derived from Municipal property and powers apart from taxation—																
a. i. Rent of lands	98	8	0	42	2	5	61	8	0	160			100			
ii. Rent of buildings ..	0			-			-			-						
iii. Avenue receipts	39	10	6	33	8	0	10	5	6	50			50			
iv. Fees from Travellers' Bungalows	0			0			0			0			0			
b. i. Sale-proceeds of lands and buildings	-	-	-	0	-	-	50	-	-	50	-	-	0	-	-	
ii. Produce of lands, gardens, &c.	8	11	9	0	-	-	1	4	3	10	-	-	0	-	-	
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	102	8	0	52	5	6	17	8	0	120	-	-	50	-	-	
Carried forward ..	22,693	1	0	6039	13	8	15,896	15	0	38,590	-	-	36,100	-	-	

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Statement VI.—Revised Estimate—(Receipts) for 1895-96.

Items	Actuals of the first eight months of 1895-96.	Actuals of the last four months of 1894-95.	Probable ~~charges~~ of the last four months of 1895-96.	Total of columns 2 and 4.	Budget grant 1895-96, 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	3,437 13 1	" " "	2 2 11	3,440 " "	4110 " "	Given in report
b. Endowments	- - -	- - -	- - -	- - -	- - -	
c. Water-tax Fund	- - -	- - -	- - -	- - -	- - -	
2. Municipal rates and taxes—						
a. Tax on arts, &c. (section 53)	5,701 1 0	1,340 3 6	1,798 15 0	7,500 - -	5,500 - -	
b. Tax on buildings (section 63) ..	9,558 13 3	2,004 8 9	10,441 2 9	20,000 /	20,000 - -	
c. Tax on lands (section 63) ..	58 10 0	60 9 6	741 6 0	800 - -	+ 500 - -	
d. Water-tax on buildings and lands (section 75)	0 - -	- - -	- - -	- - -	-	
e. Tax on vehicles with springs and palanquins (section 77) ..	637 8 0	156 0 -	1628 0	800	800 - -	
f. Tax on animals (section 77) ..	1120 4 0	142 4 0	379 12 0	1,500 - -	1,500 - -	
g. Tax on carts and other vehicles without springs (section 85) ..	1542 - -	88 - -	58 - -	1,600	1,600 - -	
h. Tolls (section 91)—						
Gross receipts	3,825 6 6	2,120 4 -	2,174 9 6	6,000	6,000 - -	
Less Local Fund share ..						
i. Penalties on account of—						
i. Tax on arts	0	0				
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	98 8 0	42 2 5	61 8 0	160 - -	100	
ii. Rent of buildings ..						
iii. Avenue receipts	39 10 6	33 8 0	10 5 6	50 - -	50 - -	
iv. Fees from Travellers' Bungalows						
b. i. Sale-proceeds of lands and buildings			50 - -	50 - -	- - -	
ii. Produce of lands, gardens, &c.	8 11 9	- - -	1 4 3	10 - -	- - -	
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	102 8 0	52 5 6	17 8 0	120 - -	50 - -	
Carried forward ..	22,693 1 0	6039 13 8	15,896 15 0	38,590 - -	36,100 - -	

Items.	Actuals of the first eight months of 1895-96.	Actuals of the last four months of 1894-95.	Probable receipts of the last four months of 1895-96.	Total of columns 2 and 4.	Budget grant 1895-97, 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 ..	22,693 1 0	6,039 13 8	15,896 15 0	38,590 - -	36,100 - -	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—						
c. Conservancy receipts—						
Sale-proceeds of night-soil, street refuse, &c.	3 2 0	1 14 0	6 14 0	10 - -	-	
d. i. Fees from educational institutions	324 11 6	139 9 9	325 4 6	650 - -	300 - -	
ii. Other revenue from educational institutions ..	- - -	- - -	- - -	- - -	- - -	
e. i. Sale-proceeds and composition fees of medicines ..	551 6 5	173 12 0	518 9 7	1,070 - -	1,070	
ii. Other Hospital receipts ..	- - -	5 12 0	30	30	30	
f. i. Income from markets ..	2,449 11 1	1,123 6 6	730 4 11	3,180 - -	3,400	
ii. ,, slaughter-houses	134 6 8	50 0 2	15 9 4	150 - -	150	
g. Other fees						
i. Distraint fees	3 - -	24 4 0	27 - -	30	30	
ii. License fees	1,406 8	360 8 0	93 8 0	1500	1500 - -	
iii. Cartstand fees	562 15 0	363 11 0	237 1 0	800	800 - -	
iv. Other fees	21 8 0	2 0 -	8 8 0	30	10 - -	
h. Fines under Municipal and other Acts	366 10 -	- - -	833 6 0	1200	400 - -	
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 ..	12 - -	47 12 10	98 - -	110 - -	70 - -	
Buildings	- - -	- - -	- - -	- - -	- - -	
Municipal Schools ..	15 12 0	- - -	4 4 0	20 - -	20 - -	
Other purposes						
ii. Medical	600 - -	- - -	- - -	600 - -	600 - -	
iii. Other purposes—						
Communications ..	- - -	- - -	- - -	- - -	- - -	
Water-supply	- - -	- - -	- - -	- - -	- - -	
Drainage	- - -	- - -	- - -	- - -	- - -	
Sanitation	- - -	- - -	- - -	- - -	- - -	
Other purposes ..	1 4 0	27 14 6	188 12 0	190 - -	190 - -	
b. From Local Boards—						
i. Education	- - -	- - -	- - -	- - -	- - -	
ii. Medical	4,000	-	-	4,000 - -	4000 - -	
iii. Other purposes	- - -	- - -	- - -	- - -	- - -	
Carried forward ..	33,145 15 8	8,360 6 5	19,014 0 4	52.160 - -	48,670 - -	

Statement VI.—Revised Estimate—(Receipts) for 1895-96—*continued.*

Items.	Actuals of the first eight months of 1895-96.			Actuals of the last four months of 1894-95.			Probable charges of the last four months of 1895-96.			Total of columns 2 and 4.			Budget grant 1895-96, 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 ..	33,145	15	8	8360	6	5	19,014	0	4	52160	-	-	48,670	-	-	
5. GRANTS AND CONTRIBUTIONS—*cont.*																
c. Other grants and contributions—																
i. Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
ii. Medical	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
iii. Other purposes	-	-	-	-	-	-	140			140	-	-	-	-	-	
6. MISCELLANEOUS—																
a. Recoveries on account of services rendered to private individuals—																
i. Private scavenging ..	1245	3	7	413	6	0	594	12	5	1840	-	-	700	-	-	
ii. Other purposes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
b. Other items—																
i. Fishery rents	2	7	0	-	-	-	7	9	0	10	-	-	10	-	-	
ii. Refunds of Expenditure of previous year	160	-	-	440			-	-		160	-	-	-	-	-	
iii. Fee for numbering carts, &c.	48	7	0	3	4	0	1	9	0	50			10	-	-	
iv. Other items	143	4	6	87	1	9	6	11	6	150			70			
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	-	-	-	3292	0	-	-	-	-	-	-	-	-	-	-	
Total Receipts ..	34,745	5	9	9,197	8	2	19,764	10	3	54,510	-	-	49,460	-	-	
Grand Total ..	38,183	2	10	9,197	8	2	19,766	13	2	57,950	-	-	50,560	-	-	

Statement VI.—Revised Estimate—(Charges) for 1895-96—*continued.*

Items.	Actuals of the first eight months of 1895-96.	Actuals of the last four months of 1894-95.	Probable charges of the last four months of 1895-96.	Total of columns 2 and 4.	Budget grant 1895-96, excluding subsequent allotments	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
GRANT I—(*Public Works*)—						
1. New Works—						
a. Communications	231 4 9	12 8 0	148 11 3	380 ..	500 ..	
b. Buildings	0 ..	268 7 1	3000	3000	1500 ..	
c. Drainage	.. ..	.. ..	.. ..	.. ..	.. ..	
d. Water-supply	262 2 8	108 8 4	297 13 4	560 ..	100 ..	
2. Repairs—						
a. Communications	4523 1 0	1062 1 3	4706 15 0	9,230 ..	3,000 ..	
b. Buildings	631 13 8	149 5 ..	848 2 4	1480 ..	1,100 ..	
c. Drainage—						
i. Repairs to works ..	825 11 7	65 12 7	194 4 5	1020 0 0	800 ..	
ii Establishment for flushing drains, &c.	25 ..	.. ..	25 ..	50 ..	.. ..	
d. Water-supply—						
i. Repairs to works, machinery, &c.	1026 12 9	129 14 6	123 3 3	1150 ..	400 ..	
ii. Establishment	334 9 6	179 5 8	205 6 6	540 ..	540 ..	
iii. Contingencies	..	..	..	..	..	
3. Establishment	170	119 2 10	80 ..	250 ..	250 ..	
4. Tools and Plant and other stores.	31 15 0	8 9 0	38 1 0	70 ..	50 ..	
5. Contributions—						
a. To Local Boards for works ..	1521 9 7	.. ..	108 6 5	1,630 ..	2,000 ..	
b. To Provincial Funds for scrutiny of estimates, &c.						
c. To others for public works ..	.. .. ..	.. .. ..	.. .. ..	.. ..	.. ..	
Total, Grant I ..	9,584 0 6	2,103 10 3	9,775 15 6	19,360 ..	10,240 ..	
GRANT II—(*Education.*)—						
1. Training Schools—						
a. Contributions to Local Boards ..						
b. Stipends to Normal students ..	101 2 0	36 7 0	88 14 0	190 ..	120 ..	
2. Municipal Schools—						
i. On Salary System—						
a. Establishment	.. .. ..	.. .. ..	120 ..	120 ..	.. ..	
b. Contingencies	.. .. ..	.. .. ..	510 ..	510 ..	.. ..	
ii. On Salary-Results System—						
a. Fixed Payments	1288 6 1	647 6 3	751 9 11	2,040 ..	1,920 ..	
b. Results Grants	138 4 6	121 4 6	161 11 6	300 ..	300 ..	
c. Contingencies	368 11 0	237 10 1	161 5 0	530 ..	900 ..	
3. Salary Grants	279 3 4	257 6 1	140 12 8	420 ..	450 ..	
4. Results Grants	34	282	316 ..	350 ..	450 ..	
5. Combined Grants—						
a. Fixed Payments	.. .. ..	.. .. ..	.. .. ..	.. ..	.. ..	
b. Results Grants	.. .. ..	.. .. ..	.. .. ..	.. ..	.. ..	
6. Inspection—						
a. Contributions to Local Boards ..	.. .. ..	.. .. ..	.. .. ..	.. ..	.. ..	
Carried forward ..	2,209 10 11	1,582 1 11	2250 5 1	4,460 ..	4,140 ..	

Statement VI.—Revised Estimate—(Charges) for 1895-96—*continued.*

Items.	Actuals of the first eight months of 1895-96.			Actuals of the last four months of 1894-95.			Probable charges of the last four months of 1895-96.			Total of columns 2 and 4.			Budget grant 1895-96, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
GRANT I—(*Public Works*)—																
1. New Works—																
a. Communications	231	4	9	12	8	0	148	11	3	380	0	0	500	0	0	
b. Buildings	0	0	0	268	7	1	3000	0	0	3000	0	0	1500	0	0	
c. Drainage	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
d. Water-supply	262	2	8	108	8	4	297	13	4	560	0	0	100	0	0	
2. Repairs—																
a. Communications	4523	1	0	1062	1	3	4706	15	0	9,230	0	0	3,000	0	0	
b. Buildings	631	13	8	149	5	0	848	2	4	1,480	0	0	1,100	0	0	
c. Drainage—																
i. Repairs to works ..	825	11	7	65	12	7	194	4	5	1020	0	0	800	0	0	
ii Establishment for flushing drains, &c.	25	0	0	0	0	0	25	0	0	50	0	0	0	0	0	
d. Water-supply—																
i. Repairs to works, machinery, &c.	1026	12	9	129	14	6	123	3	3	1150	0	0	400	0	0	
ii. Establishment	334	9	6	179	5	8	205	6	6	540	0	0	540	0	0	
iii. Contingencies	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3. Establishment	170	0	0	119	2	10	80	0	0	250	0	0	250	0	0	
4. Tools and Plant and other stores.	31	15	0	8	9	0	38	1	0	70	0	0	50	0	0	
5. Contributions—																
a. To Local Boards for works ..	1521	9	7	0	0	0	108	6	5	1,630	0	0	2,000	0	0	
b. To Provincial Funds for scrutiny of estimates, &c.																
c. To others for public works ..	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total, Grant I ..	9,584	0	6	2,103	10	3	9,775	15	6	19,360	0	0	10,240	0	0	
GRANT II—(*Education.*)—																
1. Training Schools—																
a. Contributions to Local Boards ..																
b. Stipends to Normal students ..	101	2	0	36	7	0	88	14	0	190	0	0	120	0	0	
2. Municipal Schools—																
i. On Salary System—																
a. Establishment	0	0	0	0	0	0	120	0	0	120	0	0	0	0	0	
b. Contingencies	0	0	0	0	0	0	510	0	0	510	0	0	0	0	0	
ii. On Salary-Results System—																
a. Fixed Payments	1288	6	1	647	6	3	751	9	11	2,040	0	0	1,920	0	0	
b. Results Grants	138	4	6	121	4	6	161	11	6	300	0	0	300	0	0	
c. Contingencies	368	11	0	237	10	1	161	5	0	530	0	0	900	0	0	
3. Salary Grants	279	3	4	237	6	1	140	12	8	420	0	0	450	0	0	
4. Results Grants	34	0	0	282	0	0	316	0	0	350	0	0	450	0	0	
5. Combined Grants—																
a. Fixed Payments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
b. Results Grants	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6. Inspection—																
a. Contributions to Local Boards ..	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Carried forward ..	2,209	10	11	1,582	1	11	2,250	5	1	4,460	0	0	4,140	0	0	

Statement VI.—Revised Estimate—(Charges) for 1895-96—*continued.*

Items.	Actuals of the first eight months of 1895-96.	Actuals of the last four months of 1894-95.	Probable charges of the last four months of 1895-96.	Total of columns 2 and 4.	Budget grant 1895-96, 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 ..	2209 10 11	1582 1 11	2250 5 1	4460 - -	4140 - -	
GRANT II—(*Education*)—cont.						
b. Municipal Inspectors—						
i. Establishment	175 - -	100 - -	125 - -	300 - -	300 - -	
ii. Contingencies	- - -	27 4 6	10 - -	10 - -	10 - -	
7. MISCELLANEOUS—						
a. Building, furniture, &c., grants ..	- - -	- - -	- - -	- - -	- - -	
b. Common gymnasium—						
i. Establishment	- - -	- - -	- - -	- - -	- - -	
ii. Contingencies	- - -	- - -	- - -	- - -	- - -	
c. Other items	- - -	- - -	- - -	- - -	- - -	
Total, Grant II ..	2384 10 11	1709 6 5	2385 5 1	4770 - -	4450 - -	
GRANT III—(*Sanitation and Medical Services.*)						
1. HOSPITALS AND DISPENSARIES—						
a. Establishment	2038 6 -	957 4 -	1081 10 -	3120 - -	3190 - -	
b. Medicines and Supplies	1849 15 3	241 3 11	1150 0 9	3000 - -	3000 - -	
c. Diet of Patients	730 8 2	462 7 4	469 7 10	1200 - -	1200 - -	
d. Sundries and Contingencies ..	672 5 11	253 10 5	127 10 1	800 - -	800 - -	
e. Contributions to Local Boards ..	- - -	- - -	- - -	- - -	- - -	
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—						
i. Medical College ..	- - -	220 - -	220 - -	220 - -	90 - -	
ii. Sanitary Inspection ..	- - -	140 - -	150 - -	150 - -	150 - -	
iii. Medical Reserve staff ..	- - -	23 - -	40 - -	40 - -	40 - -	
iv. Cutlers' Establishment ..	9 - -	- - -	1 - -	10 - -	10 - -	
b. CONTRIBUTIONS TO LOCAL BOARDS &C., FOR—						
i. Medical Schools ..	- - -	- - -	- - -	- - -	- - -	
ii. Reserve staff	- - -	- - -	- - -	- - -	- - -	
c. OTHER CONTRIBUTIONS	- - -	- - -	- - -	- - -	- - -	
3. VACCINATION—						
a. Establishment	226 14 3	115 14 4	133 1 9	360 - -	360 - -	
b. Contingencies	256 2 0	204 11 9	163 14 0	420 - -	420 - -	
c. Contributions to Local Boards ..	- - -	- - -	- - -	- - -	- - -	
Carried forward ..	5783 3 7	2618 3 9	3536 12 5	9320 - -	9260 - -	

Statement VI.—Revised Estimate—(Charges) for 1895-96—*continued.*

Items.	Actuals of the first eight months of 1895-96.	Actuals of the last four months of 1894-95.	Probable charges of the last four months of 1895-96.	Total of columns 2 and 4.	Budget grant 1895-96, 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 ..	5,783 3 7	2,618 3 9	3,536 12 5	9320 ..	9,260	
GRANT III—*Sanitation and Medical Services*—cont.						
4. Registration of Births and Deaths—						
a. Establishment	115 14 5	96 ..	104 1 7	220 ..	140 ..	
b. Contingencies	4 ..	8 6 10	16 ..	20	20	
5. Conservancy, Road cleaning and Road watering—						
a. i. Establishment	4,061 6 10	1,981 13 2	2,158 9 2	6,220	6,400 ..	
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	1,523 7 5	643 15 0	1,306 8 7	3,030	3,980	
b. Private scavenging—						
i. Establishment	915 1 1	315 15 3	584 14 11	1,500	960	
ii. Contingencies, such as cost of scavenging carts, &c. ..	25 14 10	0	4 1 2	30	..	
c. Cholera charges	2 9 0	3 13 0	97 7 ..	100 ..	100 ..	
d. Contingencies	106 11 3	13 8 0	73 4 9	180	100	
Total, Grant III ..	12,538 4 5	5,671 11 0	8,081 11 7	20,620 ..	20,960	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—						
1. Lighting—						
a. Establishment	329 5 3	164 9 0	170 10 9	500 ..	500	
b. Contingencies	1,115 2 1	397 3 6	284 13 11	1,400 ..	1,400	
2. i. Markets—						
a. Establishment	.. .. ..	.. ..	.. ..	..	.. ..	
b. Contingencies	340 11 0	18 4 0	9 5 0	350 ..	100	
ii. Slaughter-houses,—						
a. Establishment	64	32	36	100 ..	100	
b. Contingencies	1 14 0	.. ..	8 2 0	10 ..	.. ..	
3. Choultries—						
a. Establishment	.. .. ..	.. .. ..	.. ..	..	.. ..	
b. Contingencies	117 3 8	20	52 12 4	170 ..	220 ..	
c. Feeding Travellers	200	100	100	300 ..	300	
4. Travellers' bungalows—						
a. Establishment	.. .. ..	.. .. ..	.. ..	..	.. ..	
b. Contingencies	.. .. ..	.. .. ..	.. ..	..	.. ..	
5. Avenues—						
a. Establishment	.. .. ..	.. .. ..	.. ..	..	.. ..	
b. Contingencies	.. .. ..	.. .. ..	.. ..	..	.. ..	
6. Public Garden—						
a. Establishment	.. .. ..	.. .. ..	.. ..	..	.. ..	
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	15 3 0	.. ..	54 13 0	70 ..	..	
Carried forward ..	2183 7 0	732 0 6	716 9 0	2,900 ..	2620	

Statement VI.—Revised Estimate—(Charges) for 1895-96—*continued.*

Items.	Actuals of the first eight months of 1895-96.	Actuals of the last four months of 1894-95.	Probable charges of the last four months of 1895-96.	Total of columns 2 and 4.	Budget grant 1895-96, 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 ..	2183 7 0	732 0 6	716 9 0	2900 ..	2620 ..	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.						
7. Survey of land						
8. Fire—						
a. Establishment						
b. Purchase of fire-engine, buckets, repairs, &c.	9 9 0	17 10 0	140 7 0	150 ..	40 ..	
9. Other charges—						
i. Work done for private individuals other than private scavenging	.. .. ..	.. .. ..	.. .. ..	.. ..	.. ..	
ii. Rewards for destruction of wild animals and snakes ..	43 8 0	42 ..	16 8 0	60 ..	60 ..	
iii. Printing	592 2 10	538 11 0	157 13 2	750 ..	650 ..	
iv. Compensation for lands ..	.. .. ..	.. .. ..	.. .. ..	.. ..	.. ..	
v. Other items ..	155 10 4	165 6 8	194 3 8	350 ..	350 ..	
Clock tower Est.	80	40 8 0	40	120 ..	120 ..	
Cart stand Est.	79 8 0	39	40 8 0	120 ..	120 ..	
Total, Grant IV ..	3143 13 2	1575 4 2	1306 2 10	4450 ..	3960 ..	

GRANT V—																
a. General Establishment—																
i. Office Establishment ..	1274	12	8	592	23	6	635	3	4	1910	..	..	1850	..	..	
ii. Inspection	2000	..	..	650	9	6	1000	..	..	3000	..	..	3000	..	..	
b Collection of Municipal Taxes—																
i. Establishment	248	10	1	125	15	9	151	5	11	400	..	..	390	..	..	
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	147	11	8	353	13	8	252	4	4	400	..	..	400	..	..	
c. Collection of Tolls—																
i. Establishment	511	13	9	273	6	7	278	2	3	790	..	..	1050	..	..	
ii. Contingencies	60	0	2	23	9	10	89	15	10	150	..	..	150	..	..	
d. Office contingencies other than (*b*) (ii)	405	15	9	235	2	9	294	0	3	700	..	..	700	..	..	
e. Contributions for Central office and Audit establishments ..	260	..	..	..	..	..	..	..	..	260	..	..	260	..	..	
Total, Grant V ..	4909	0	1	2254	12	4	2700	15	11	7610	..	..	7800	..	..	
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 1895-96—*continued.*

Items.	Actuals of the first eight months of 1895-96.	Actuals of the last four months of 1894-95.	Probable charges of the last four months of 1895-96.	Total of columns 2 and 4.	Budget grant 1895-96, 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 ..	2183 7 0	732 0 6	716 9 0	2900 ..	2620 ..	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.						
7. Survey of land	-	-	-	-	-	
8. Fire—						
a. Establishment	-	-	-	-	-	
b. Purchase of fire-engine, buckets, repairs, &c.	9 9 0	17 10 0	140 7 0	150 ..	40 ..	
9. Other charges—						
i. Work done for private individuals other than private scavenging	.. .. ..	.. .. ..	.. .. ..	.. ..	.. ..	
ii. Rewards for destruction of wild animals and snakes ..	43 8 0	42 ..	16 8 0	60 ..	60 ..	
iii. Printing	592 2 10	538 11 0	157 13 2	750 ..	650 ..	
iv. Compensation for lands ..	.. .. ..	.. .. ..	.. .. ..	.. ..	.. ..	
v. Other items ..	155 10 4	165 6 8	194 3 8	350 ..	350 ..	
Clock tower Est.	80	40 8 0	40	120 ..	120 ..	
Carbtand Est.	79 8 9	39	40 8 0	120 ..	120 ..	
Total, Grant IV ..	3143 13 2	1575 4 2	1306 2 10	4450 ..	3960 ..	
GRANT V—						
a. General Establishment—						
i. Office Establishment ..	1274 12 8	592 2 3	635 3 4	1910 ..	1850 ..	
ii. Inspection	2000 ..	650 9 6	1000 ..	3000 ..	3000 ..	
b Collection of Municipal Taxes—						
i. Establishment	248 10 1	125 15 9	151 5 11	400 ..	390 ..	
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	147 11 8	353 13 8	252 4 4	400 ..	400 ..	
c. Collection of Tolls—						
i. Establishment	511 13 9	273 6 7	278 2 3	790 ..	1050 ..	
ii. Contingencies	60 0 2	23 9 10	89 15 10	150 ..	150 ..	
d. Office contingencies other than (*b*) (ii)	405 15 9	235 2 9	294 0 3	700 ..	700 ..	
e. Contributions for Central office and Audit establishments ..	260	.. .. ..	.. .. ..	260 ..	260 ..	
Total, Grant V ..	4909 0 1	2254 12 4	2700 15 11	7610 ..	7800 ..	
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 1895-96—*continued.*

Items.	Actuals of the first eight months of 1895-96.			Actuals of the last four months of 1894-95.			Probable charges of the last four months of 1895-96.			Total of columns 2 and 4.			Budget grant 1895-96, 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—																
a. Permanent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
b. Others	-	-	-	30	8	6	-	-	-	-	-	-	-	-	-	
Refunds of other than current collections ..	30	2	0	48	4	0	9	14	0	40	-	-	-	-	-	
Discount	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Pensions and gratuities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Investments—																
a. In Government securities for purposes other than Sinking Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
b. In Savings Bank	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure ..	32.589	15	1	13,394	2	8	24260	0	11	56.550	-	-	47.440	-	-	
Balances—																
a. Municipal Fund	-	-	-	3437	13	1	1100	-	-	1100	-	-	3,150	-	-	
b. Endowments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
c. Water-tax Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grand Total ..	32.589	15	1	16,831	15	9	25,360	-	11	57.950	-	-	50.560	-	-	

By and Order Chairman

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Cocanada for the year 1895-96.

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

Items of expenditure.	Original budget grant as sanctioned by Government.			Subsequent additions.			Subsequent deductions.			Total grant.			Authority for the additions and deductions shown in columns 3 and 4.
1	2			3			4			5			6
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
Entries as per Statement II wherever there is alteration													
Grant I Public Works- New works-													
(a) Communications													
1 Compensation for land taken up for Narasimhan Road.	-	-	-	180	-	-	-	-	-	180	-	-	Council resolution No. 2 d/ 10.4.95.
(b) Buildings													
2 Construction of Platform for Meat Market.	-	-	-	452	-	-	-	-	-	452	-	-	do do No 6 d/ 18/5/95.
3 Sinking Masonry wells at Malapally	-	-	-	100	-	-	-	-	-	100	-	-	do do 9 d/ 18/5/95.
Repairs (a) Communications													
4 Custom House Road.	-	-	-	2,050	-	-	-	-	-	2050	-	-	G.O. No. 1981 Fin. Dis. d/ 26.11.95.
5 Sullivans Road.	-	-	-	760	-	-	-	-	-	760	-	-	DO DO.
(c) Drainage-													
6 Self acting Shutters	200	-	-	50	-	-	-	-	-	250	-	-	Council resolution No 6. d/ 7 9.95.
Establishment.	-	-	-	50	-	-	-	-	-	50	-	-	G.O. No 1263 Fin. Dis d/ 3/8/95.
7													

Statement VI.—Revised Estimate—(Charges) for 1895-96—*continued.*

Items.	Actuals of the first eight months of 1895-96.			Actuals of the last four months of 1894-95.			Probable charges of the last four months of 1895-96.			Total of columns 2 and 4.			Budget grant 1895-96, excluding subsequent allotments			Explanation of variations between columns 5 and 6.
	2			3			4			5			6			7
1	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
Advances recoverable—																
a. Permanent																
b. Others				30	8	6										
Refunds of other than current collections ..	30	2	0	48	4	0	9	14	0	40						
Discount																
Pensions and gratuities																
Investments—																
a. In Government securities for purposes other than Sinking Fund																
b. In Savings Bank																
Total Expenditure ..	32,589	15	1	13,394	2	8	24,260	0	11	56,850			47,440			
Balances—																
a. Municipal Fund				3437	13	1	1100			1100			3,150			
b. Endowments																
c. Water-tax Fund																
Grand Total ..	32,589	15	1	16,831	15	9	25,360		11	57,950			50,590			

By order
Chairman

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Cocanada for the year 1895-96.

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

Items of expenditure.	Original budget grant as sanctioned by Government.			Subsequent additions.			Subsequent deductions.			Total grant.			Authority for the additions and deductions shown in columns 3 and 4.
	2			3			4			5			6
1	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
Entries as per Statement II wherever there is alteration													
Grant I Public Works- New works-													
(a) Communications													
Compensation for land taken up for Narasimhan Road.				180						180			Council resolution No. 2 d/ 10.4.95.
(b) Buildings													
1				452						452			do do No 6 d/ 18/5/95.
2 Construction of Platform for Meat Market.				100						100			do do 9 d/ 18/5/95.
3 Sinking Masonry wells at Malapally													
Repairs (a) Communications				2050						2050			G.O. No. 1981 Fin. Dis. d/ 26.11.95.
Custom House Road.				760						760			DO DO.
4													
5 Sullivans Road.										250			Council's resolution No 6. d/ 7 9.95.
(c) Drainage-				50						50			G.O. No 1263 Fin. Dis d/ 3/8/95.
Self acting Shutters	200			50									
6 Establishment.													
7													

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

Cocanada for the year 1895-96 —*continued.*

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

Items of expenditure.	Original budget grant as sanctioned by Government.	Subsequent additions.	Subsequent deductions.	Total grant.	Authority for the additions and deductions shown in columns 3 and 4.
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
(c) Repairs & Petty Works					
Repairs & Market Tank Bund	0 0	100 0	0 0	100 0	Estimate & Resolution No 4487-5-95
do. Jagannadhapur do.	0 0	225 0	0 0	225 0	do. do.
do. Supply of water by Government	-	110 0	-	110 0	do. No 1848 dtd 6/11/95.
Grant II Stipends & Minimal Establishment	120 0 0	80 0	0 0	80 0	do. No 1848 dtd 6-11-95
Fixed Payments.	1920 0 0	120 0	0 0	120 0	do. No 1848 dtd 6-11-95
Salary Reliefs & Miscellaneous	900 0 0	20 0	0 0	20 0	do. No 1848 dtd 6-11-95
Grant III Registration Establishment	140 0 0	100 0	0 0	100 0	do. No 1848 dtd 6-11-95
do Printing & Stationery &c.	960 0 0	680 0	0 0	680 0	do. No 1848 dtd 6-11-95
Grant IV - Market Rents	100 0 0	230 0	0 0	230 0	Council Resolution No 1263 dtd 13/8/95
Miscellaneous	220 0 0	0 0	0 0	0 0	do. No 1263 dtd 13/8/95
Grand I					
Office Establishment	1850 0 0	60 0	0 0	60 0	do. No 1263 dtd 13/8/95
Bill Collectors Est.	320 0 0	60 0	0 0	60 0	do. No 1263 dtd 13/8/95
Grant III Conservancy Establishment	6400 0 0	80 0	0 0	80 0	do. No 1263 dtd 13/8/95

Application for allotment

Particular work or purpose.

1
1 Construction of pakka la
2 do Meat Ma
3 Repairs Commercial
4 do Sultanas
Municipal Salary Se
Contingencies

Note. Closing bala
with Budget Rep
as per this appli
Municipal Office
Cocanada 25 Dec

Encls: 1 to No 1071

Statement VI-A.—Showing the Budget Grants ...

Local ...

Items of expenditure.	1
8 Repairs & Market Tanks	Rs. cts. Nil
9 do.	Jaffna Municipality
1 Salary of Water Tax Collectors & Stationery	
2 Grant III Establishment Charges	
13 Salary Revenue Officer	
14 Grant III Registration Establishment	
15 do Printing & Stationery	
16 Grant III - Market Establishment	
17 Grant III Charitable Institutions	
8 Office Establishment	
9 Bill Collection Establishment	
20 Grant III Cemetery Establishment	

...PALITY.

Order sa... pre... establi...

Num...

...ondary ...kened ...hore ...ary 1926 ...nue. ...is ...rb ...s

...ragerpt- Municipal Salary Result- ...rimary School will be closed from 1st April next, as it is very near the Lynton's Primary school attached to the Pittsburn Ragahs College.

(f) Provision is made for a drawing teacher in accordance with the recommendations of Educational authorities.

Chairman

Statement VI-A.—Showing the Budget Grants ...

Goa ...

	Items of expenditure.	1
8	Repairs & Market Yard	
9	do.	
10	Supply of water by Govt.	
11	Grant III Telephones & Electric	
12	Fixed Expenses.	
13	Salary Rents &c Assessed	
14	Grant III Registration Establish.	
15	do Printing & Stationery	
16	Grant II - Dearness Allowance	
17	Grant II Medical Establishment	
8	Office Establishment	
9	Bill Collection Est.	
20	Grant III Veterinary Establishment	

PALITY.

Order sa... pre... establi...

Num...

...mary ...kened ...hore ...ary 1926 ...mee... ...is ...26

3

...ragerpt Municipal Salary Result... primary school will be closed from 1st April next, as it is very near the Lyntons Primary school attached to the Pilerpur Rayatis College.

(f) Provision is made for a drawing teacher in accordance with the recommendations of Educational authorities.

...Chairman

For 1896-97

No. 6

MUNICI

revision of Establishment.

CHARGE.				PROPOSITION.		
Proposed Scale.						
Number	Designation.	Pay. Minimum.	Pay. Maximum.	Increase per month. Amount.	Decrease per month. Amount.	Grounds of proposition
		RS.	RS.	RS.	RS.	
1	Head Master	30		30		A Lower Sc. school will beg in Jagannaikp from 16th Janu and will conti
1	Assistant do	20		20		
1	do do	15		15		
1	do do	10		10		
1	Servant	5		5		
5		80		80		
	Cocanada School					(a) The increase due to employme of Matriculate as Head masters for teaching English.
4	Masters 1@15, 1@8, 1@7 & 1@6	36		17 (a)		
4	do Suryaraopeta School	36		17 (a)		(b) The lowest rate of pay to school masters is raised from Rs 5 to Rs 6.
	Old Cocanada School					
2	Masters 1@8 & 1@6	14		1 (b)		
	Jagannaikpur School					(c) This will be only a Lower Primary School hereafter as 4th Standard is to be amalgamated with Lower Secondary School as recommended by Educational officers.
3	Masters 1@9, 1@7 & 1@6	22			5-0-0 (c)	
"	"	"			13-0-0 (c)	
2	Mahammadan School Masters 1@8 & 1@7 Cocanada	15				
2	do Jagannaikpur	15				
2	Cocanada Night School Masters 1@7 & 1@5	12				(d) Gymnastic teacher being a trained man is entitled to grant from Provincial funds. The Assistant Inspector of Schools proposed to pay him Rs 12.
2	Jagannaikpur do	12				
1	Pancharma School	8				
1	do Night-School	5				
2	Servants 1@4½ & 1@4	8½			0-8-0	
1	Drawing Master	20		20 (f)		
1	Gymnastic do	12		2 (d)		
27		215½		57	18-8-0	

(F.J.C)

Cocanada
Chairman 20/12

No. 5.

Cocanada MUNICIPALITY.

Order sanctioning present establishment.		Office to which the proposition refers.	N	PROPOSITION.		Grounds of proposition.
Number	Date.		m.	Increase per month. Amount.	Decrease per month. Amount.	
				RS.	RS.	A Lower Secondary school will be newly opened in Jagannaikpur as recommended by the Director of Public Instruction from 16th January 1896.
		Grant II Education Establishment		-	30	
		2 Municipal Schools		-	20	
		(a) On the Salary		-	15	
		System.		-	10	
				-	5	
				-	80.	
142 Mo.	30th January 895	Grant III Hospital and Dispensary		3	-	As this compounder has completed 5 years service and as he is doing good work the pay is raised to Rs 12, with effect from November 1895, in accordance with the recommendation of the Civil Surgeon. (Vide Council's resolution no 1 dt 14-12-95; Submitted with Budget Report for 1896-97)
				3	-	

500-12-12-93.

Municipal office
Cocanada 25/

Cocanada
Chairman
Municipal Council
Cocanada
20/12

Statement VI-A.—Showing the Budget Grant ...

Cocanada

For 1896-97

No. 6

MUNICI

revision of Establishment.

CHARGE. Number	Designation.	Proposed Scale. Pay. Minimum.	Maximum.	Proposition. Increase per month. Amount.	Decrease per month. Amount.	Grounds of proposition
		RS.	RS.	RS.	RS.	
1	Head Master	30		30		A Lower Sc. school will be op. in Jagannaikpur from 16th Janu. and will conti.
1	Assistant	20		20		
1	do	15		15		
1	do	10		10		
1	Servant	5		5		
5		80		80		
	Cocanada School					
4	Masters 1@15, 1@8, 1@7 & 1@6	36	"	17 (a)	-	(a) The increase due to employm. of Matriculate as Head masters for teaching English.
4	do Suryaraopeta School	36	"	17 (a)	-	
	Old Cocanada School					(b) The lowest rate of pay to school master is raised from Rs 5 to Rs 6.
2	Masters 1@8 & 1@6	14	"	1 (b)	-	
	Jagannaikpur school					(c) This will be only a Lower Primary School hereafter as 4th Standard is to be amalgamated with Lower Secondary School as recommended by Educational officers.
3	Masters 1@9, 1@7 & 1@6	22	"	5-0-0 (c)	-	
"	"	"	"	13-0-0 (c)	-	
2	Mahammadan School masters 1@8 & 1@7 Cocanada	15	"	-	-	
2	do Jagannaikpur	15	"	-	-	(d) Gymnastic teacher being a trained man is entitled to grant from Provincial funds. The Assistant Inspector of Schools proposed to pay him Rs 12.
2	Cocanada night school masters 1@7 & 1@5	12	"	-	-	
2	Jagannaikpur do	12	"	-	-	
1	Pancheama school	8	"	-	-	
1	do night-school	5	"	-	-	
2	Servants 1@4½ & 1@4	8½	"	20 (d)	0-8-0	
1	Drawing Master	20	"	2 (d)		
1	Gymnastic do	12	"			
27		215½	"	5-7	18-8-0	

(P. J. O)

Engraved slip

Chairman 20/12

0—12-12-93.

No. 5.

Cocanada MUNICIPALITY.

Order sanctioning present establishment. Number	Date.	Office to which the proposition refers.	N m.	Proposition. Increase per month. Amount.	Decrease per month Amount.	Grounds of proposition.
				RS.	RS	
		Grant II Education Establishment		"	30	A Lower Secondary School will be merely opened in Jagannaikpur as recommended by the Director of public instruction from 16th January 1896.
		2 Municipal Schools		-	20	
		(a) On the Salary		-	15	
		System.		-	10	
				"	5	
				-	80.	
142	30th Janu. ary 1895	Grant III Hospital and Dispensary		3	"	As this Compounder has completed 5 years Service and as he is doing good work the pay is raised to Rs 12, with effect from November 1895, in accordance with the recommendation of the Civil Surgeon. (Vide Council's resolution no 1 d/ 14-12-95 Submitted with budget Report for 1896-97)
				3	"	

Municipal office
Cocanada 25/

Engraved slip
Chairman 20/12
Municipal Council

No. 6

for 1896-97

Statement VI-A.—Showing the Budget Grant- ... Munici-

revision of Establishment.

Number	Designation.	Proposed Scale. Pay. Minimum.	Maximum.	Proposition. Increase per month. Amount.	Decrease per month. Amount.	Grounds of proposition
		Rs.	Rs.	Rs.	Rs.	
1	Head Master	30		30		A Lower S. School will be op... in Jagannaikp... from 16th Janu... and will conti...
1	Assistant do	20		20		
1	do do	15		15		
1	do do	10		10		
1	Servant	5		5		
5		80		80		(a) The increase due to employm... of Matriculate a... Head masters for... teaching Englis...
	Cocanada School					
4	Masters 1@15, 1@8, 1@7 + 1@6	36	"	17 (a)	-	(b) The lowest rate of pay to school masters is raise... from Rs 5 to Rs 6
4	do Suryaraopeta School	36	"	17 (a)	-	
	Old Cocanada School					
2	Masters 1@8 + 1@6	14	"	1 (b)	-	(c) This will be on... a Lower Primary School here affi... as 4th Standard... to be amalgamat... with Lower Second... School as recomme... by Educational officers.
	Jagannaikpur School					
3	Masters 1@9, 1@7 + 1@6	22	"	-	5-0-0 (c)	
"	"	"	"	-	13-0-0 (e)	
2	Mahammadan School Masters 1@8 + 1@7 Cocanada	15	"	-	-	
2	Do Jagannaikpur	15	"	-	-	
2	Cocanada Night School Masters 1@7 + 1@5	12	"	-	-	(d) Gymnastic teacher being a trained man entitled to gr... from Provincial funds. The As... Inspector of Sch... proposed to ... him Rs 12.
2	Jagannaikpur do	12	"	-	-	
1	Pancharama School	8	"	-	-	
1	do Night-School	5	"	-	-	
2	Servants 1@4½ + 1@4	8½	"	-	0-8-0	
1	Drawing Master	20	"	2 (d)		
1	Gymnastic do	12	"			
27		215½	"	57	18-8-0	

Encl: 2 to No. 1071

Chairman

Statement of Proposition f

Order sanctioning present establishment.		Office to which the proposition refers.	Nature			
			Present Scale.			
			Number	Designation	Pay.	
Number	Date.				Minimum.	Maximum
					Rs.	Rs.
		Grant II.	.		.	.
.	.	2 Municipal Schools	.		.	.
-	-	(1) On the salary system	,		.	.
.	-	Establishment	.		-	.
-	-		-		-	.
142 Dr.	30/1/95	(1) On the salary		Cocanada School		
&		Result-System.	3	masters 1@8, 1@6+1@5	19	.
				Suriavapeta School		
1848 Dr. Dis	6/11/95		3	do do	19	.
				Old Cocanada School		
			2	masters 1@8 + 1@5	13	.
				Jagannaikpur School		
			3	masters 1@12, 1@8 + 1@7	27	.
			2	Fregerpeta masters 1@8 + 1@5	13	.
			2	Muhammadan School masters Cocanada 1@8 and 1@7	15	.
			2	Jagannaikpur do	15	.
			2	Cocanada night-School masters 1@7 and 1@5.	12	.
			2	Jagannaikpur do	12	.
			1	Panchama do	8	.
			1	do night-school	5	.
			3	Servants 1@4, 1@3½ & 1@1½	9	.
			1	Gymnastic Teacher	10	.
			24		177.	.

500—12-12-93.

V

Bocauda MUNICIPALITY.

Order sanctioning present establishment.		Office to which the proposition refers.		Proposition.		Grounds of proposition.
				Increase per month.	Decrease per month.	
Number	Date.		Num.	Amount.	Amount.	
				Rs.	Rs.	
In 142	30/1/95	Grant III Hospitals & Dispensaries.				(g) The Compounder having completed 5 years' service, the pay is proposed to be raised from Rs 9 to Rs 12 under G.O. No 1677 L 21 11 Sept. 1888
				3 (g)		
In 142 & 1848 on Mins	30/1/95 6/11/95	Registration Establishments.		3		(h) The present pay of Registrar is Rs 10 and that of the Sub Registrars is Rs 7 each. Considering the high cost of living here and the work expected of them, the pay is proposed to be raised by Rs 1 each.
				1 (h)		
				2		
				3		
In 142	30/1/95	Vaccination Establishments.		2-0-0		(i) The existing rates of pay to Probationary Vaccinator and Calf walker being Rs 6 and 4-8-0 respectively they are raised
				0-8-0 (i)		
				0-8-0		
				0-8-0		
				3-8-0		
In 142	30/1/95	Grant III Cancer.				
1263 on Mins	31/8/95	Vaccy Establishment		5 (j)	12 (k)	
				1 (k)		
				10 (kk)		
		Carried forward		16	12	

(P.T.O.)

500—12-12-93.

Venkatalapathy
Chairman Bdn

V

Nuwara Eliya MUNICIPALITY.

Order sanctioning present establishment.		Office to which the proposition refers.		Proposition.		Grounds of proposition.
				Increase per month.	Decrease per month.	
Number	Date.		Num.	Amount.	Amount.	
				Rs.	Rs.	
Dn. 142	30/1/95	Grant III Hospitals & Dispensaries.		3 (g)		(g) The Compounder having completed 5 years' service, the pay is proposed to be raised from Rs 9 to Rs 12 under G.O. No 1677 dd 11 Sept. 1885
				3		(h) The present pay of Registrar is Rs 10 and that of the Sub-Registrars is Rs 7 each. Considering the high cost of living here and the work expected of them, the pay is proposed to be raised by Rs 1 each.
Dn. 142 & 1848 On Dmd.	30/1/95 & 6/11/95	Registration Establishments.		1 (h)		
				2		
				3		
Dn. 142	30/1/95	Vaccination Establishments.		2-0-0		
				0-8-0 (i)		
				0-8-0		
				0-8-0		
				3-8-0		
Dn. 142	30/1/95	Grant III Conser-				(i) The existing rates of pay to
1263 On Dmd.	31/8/95	Vaccy Establishment		5 (j)		
					12 (k)	(j) Probationary
				1 (k)		Vaccinator and
						Calf Waterer being
				10 (Mi)		two low-Rs 6 and
						4-8-0 respectively
						they are raised
		Carried forward		16	12	

(P.T.O.)

500—12-12-93.

Nuwaraeliya

to Rs 8 and Rs 5 respectively as recommended by the Civil Surgeon. Remuneration to grass cutter and calfshaver is raised by Rs 0-8-0 each.

(j) The pay is proposed to be raised from Rs 20 to Rs 25 in view of the excellent work turned out by him in connection with private scavenging and of the additional work required of him hereafter. This will be an incentive to continued good work.

(k) One Sanitary Inspector and one overseer will be enough for Supervision. There seems no necessity to refill the place of Jagannath pore overseer who will be discharged from 1st April next.

(l) The pay of the peon in charge of the 1st (biggest) Ward is proposed to be raised from Rs 7 to 8 Rs.

(m) 2 additional sweepers may be entertained from 1st April next to work in new extensions of the town.

(n) Of the 9 lighters, 8 are now getting Rs 4-4 each and one only Rs 4. The pay of the latter is also proposed to be raised to Rs 4-8.

3

Cocanada MUNICIPALITY.

Order sanctioning present establishment.		Office to which the proposition refers.	No.	Proposition.		Grounds of proposition.
				Increase per month.	Decrease per month.	
Number	Date.			Amount.	Amount.	
				Rs.	Rs.	
		Brought over		16	12	
				"	"	
				"	"	
				16	12	
142 m	30/1/95	Lighting Establishment		0-4-0 (n)		
				0-4-0	-	
		Grant V				
do	do.	Office Establishment		"	"	
				3 (o)	"	(o) The pay of the 3rd clerk in this office is proposed to be raised from Rs 15 to Rs 18, in consideration of the heavy work required of him and the non-pensionable character of the service here.
				"	"	
				"	"	
				3	-	
				"	8	
do	do.	Tolls Establishment Gate Keepers		"	6	
				"	10	
					(p) 24	(p) On account of the collapse of the Yelen bridge, one furnasla.

(P. 76)

500—12-12-93.

Immediate accept
Cocanada. sinan

(m) 2 additional sweepers may be entertained from 1st April next to work in new extensions of the town.

(n) Of the 9 lighters, 8 are now getting Rs 4-4 each and one only Rs 4. The pay of the latter is also proposed to be raised to Rs 4-4-0

3

Locanada MUNICIPALITY.

Order sanctioning present establishment.		Office to which the proposition refers.	No.	Proposition.		Grounds of proposition.
				Increase per month.	Decrease per month.	
Number	Date.			Amount.	Amount.	
				Rs.	Rs.	
		Brought over		16	12	
				"	"	
				"	"	
				16	12	
142 dn	30/1/95	Lighting Establishment		0-4-0 (m)		
				0-4-0	-	
		Grant V				
do	do.	Office Establishment		"	"	
				3 (o)	-	(o) The pay of the 3rd clerk in this office is proposed to be raised from Rs 15 to Rs 18, in consideration of the heavy work required of him and the non-pensionable character of the service here.
				-	-	
				-	-	
				3	-	
do	do.	Tolls Establishment		-	8	(P) On account of the collapse of the Yelagiri Ghat, one
		Gate Keepers		-	6	
				-	10	
				-	(P) 24	

(P. T. O.)

500—12-12-93.

Immediate
Locanada. sinan

(m) 2 additional sweepers may be entertained from 1st April next to work in new extensions of the town.

(n) Of the 9 lighters, 8 are now getting Rs 4-4 each and one only Rs 4. The pay of the latter is also proposed to be raised to Rs 4-4-0

Encl: 3 to No 1071

3

Order
esta

Num

and two peons (costing Rs 18) formerly employed at gate no I will be unnecessary. Gate no 3, which is merely preventive and not productive can also be safely abolished and the peon in charge drawing Rs 6, can be dispensed with.

Chairman
Municipal Council
Cocanada

HEAD QUARTERS DEPUTY COLLECTOR'S OFFICE
27 DEC. 95
GODAVARI

(m) 2 additional sweepers may be entertained from 1st April next to work in new extensions of the town.

(n) Of the 9 lighters, 8 are now getting Rs 4-4 each and one only Rs 4. The pay of the latter is also proposed to be raised to Rs 4-4.

Encl: 3 to No. 1071

and two peons (costing Rs 18) formerly employed at gate No I will be unnecessary. Gate No 3, which is merely preventive and not productive can also be safely abolished and the peon in charge drawing Rs 6, can be dispensed with.

Yrs
Chairman
Municipal Council
Cocanada

HEAD QUARTERS DEPUTY COLLECTOR'S OFFICE
27 DEC. 95
GODAVARI

Fr 1896-97

Municipality.

revision of Establishment.

CHARGE.				PROPOSITION.		
Proposed Scale.						
Number	Designation.	Pay.		Increase per month.	Decrease per month.	Grounds of proposition.
		Minimum.	Maximum.	Amount.	Amount.	
		RS.	RS.	RS.	RS.	
83		474½		16	12	
12	Temporary Latrine totties @ 5 each	60		"	"	
1	Jolly for Covering night-soil pits	5		"	"	
1	Lascar	6				
97		545½		16	12	
9	Lighters @ 4-4-0 each	38¼		0-4-0 (a)		
1	"	3½				
10		41¾		0-4-0		
1	Head clerk	50				
1	Clerk	25				
1	do	18		3 (a)		(a) The pay of the 3rd clerk in this office is proposed to be raised from Rs 15 to Rs 18, in consideration of the heavy work required of him and the non-pensionable character of the service here.
1	Shroff	15				
1	Accountant	30				
3	Peons 1@7 + 2@6 each	19				
8		157		3		
2	Gate Keepers @ 8 each	16			8	
3	do @ 7 each	21				
1	do @ 6	6			6	
4	do @ 5	20			10	
10		63			(b) 24	(b) On account of the collapse of the Yelet Bridge, one Gate-keeper has (P.T.O.)

Vaccination Officer

Chairman

BTJ
as 10

3

Statement of Proposition fo

Order sanctioning present establishment.		Office to which the proposition refers.	Nature		
			Present Scale.		
Number	Date.		Number	Designation.	Pay. Minimum.	Maximum.
					RS.	RS.
		Brought over	82		470½	
			12	Temporary Latrine totties @ 5 each	60	
			1	Jolly for Covering night-soil pits	5	
			1	Lascar	6	
			96		541½	
142 Jm	30/1/95	Lighting Establishment	8	Lighters @ Rs 4-4-0 each	34	
			1	Lighter @ Rs 4	4	
			1	do	3½	
			10		41½	
		Grant V				
do	do.	Office Establishment	1	Head clerk	50	
			1	Clerk	25	
			1	do	15	
			1	Shroff	15	
			1	Accountant.	30	
			3	Peons 1@7 + 2@6 each	19	
			8		154	
		Tolls Establishment	3	Gate Keepers @ 8 each	24	
do	do.	Gate Keepers	3	do @ 7 each	21	
			2	do @ 6 each	12	
			6	do @ 5 each	30	
			14		87	

500—12-12-95.

Municipal office
Tocanada. 25 December 1895

Extract from the Proceedings of the Councillors of the Cocanada Municipality, passed at their Budget Meeting held on Saturday the 14th December 1895.

PRESENT:

1. M. & Rg K. Seshachalapatiparu to A. Chairman
2. Do K. Serraju paru . . . Councillor
3. Do N. Siripatirayudu Naidu paru Do
4. Do D. Ammaparaju paru . . Do
5. Do M. Sarmarayudu paru . . Do
6. Do Ch. Venkatakatnam Naidu gar Do
7. Do P. Venkatachalapati paru Do

1. Read revised Estimate for 1895-96.

Revised Estimate, as modified at the meetings of 9th, 11th, 13th, and 14th, December 1895, is passed.

/sd/ K. Seshachalapati
Chairman

/True extract/

Municipal office
Cocanada 25th December 1895

Seshachalapati
Chairman
Municipal Council
Cocanada

Encl: 5 to C. No. 1071.

Extract from the Proceedings of the Councillors of the Cocanada Municipality, passed at their Budget Meeting held on Saturday the 14th December 1895.

PRESENT:

1 A.K.Rly. K. Seshachalapatijaru B.A. Chairman
2 Do. K. Serraju garu. Councillor
3 Do. N. Tirupatirayudu Naidugaru Do
4 Do. V. Ammapparaju garu. Do
5 Do. M. Narnaraidu garu. Do
6 Do. Ch. Venkataratnam Naidugaru Do
7 Do. S. Venkatachalabatijaru Do

2. Read Budget Estimate for 1896-97.

Budget Estimate for 1896-97 as modified at the meetings of 9th, 11th, 13th, and 14th December 1895, is passed.

/Sd/ K. Seshachalapati
Chairman

/True extract/

Municipal office
Cocanada 25th December 1895

K. Seshachalapati
Chairman
Municipal Council
Cocanada

Encl: 6 to No. 1071

11 March

405 No. M., th February 1896.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ —the following paper :—

From M.R.Ry. K. SESHACHELAPATI GARU, B.A., Chairman, Municipal Council, Cocanada, to the Chief Secretary to Government (through the Divisional Officer, and Collector, Gódávari), dated 25th December 1895, No. 1071.

I have the honour to submit herewith, for the approval of Government, the revised estimate of receipts and expenditure for the current year and the budget estimate for the next, as passed by the council at its meeting held on the 14th instant.

REVISED ESTIMATE.

2. The total receipts for the current year, including the opening balance, are now estimated at Rs. 57,950 against Rs. 50,560 entered in the original budget. The increase of Rs. 7,390 is due to the variations under the several items as noted below :—

	Increase.	Decrease.
	RS.	RS.
1. Opening balance	2,340	..
2. Tax on arts	2,000	..
3. Tax on lands	300	..
4. Rent of lands	60	..
5. Sale-proceeds of lands	50	..
6. Produce of gardens	10	..
7. Sale-proceeds of old materials	70	..
8. Do. of night-soil and street sweepings ..	10	..
9. Fees from educational institutions	350	..
10. Income from markets	..	220
11. *g* (4) Other fees	20	..
12. Fines under Municipal and other Acts	800	..
13. Normal stipends	40	..
14. *c* (5) (3) Other purposes (private contributions) ..	140	..
15. Private scavenging	1,140	..
16. Refunds of expenditure of past years	160	..
17. Fee for numbering carts	40	..
18. *b* (6) (4), Other items	80	..
	7,610	220
Net increase ..	7,390	

Except in the case of markets (item 10), there is no decrease whatever in any item. As in the last year, the right of collecting fees at the Cocanada and Jagannaikpur markets was sold by auction and resulted in a loss of Rs. 220 compared with last year. The council has since resolved upon repairing all the existing market buildings,

Encl: 6 to No 1071

11 March

405 No. M., th February 1896.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ —the following paper :—

From M.R.Ry. K. SESHACHELAPATI GARU, B.A., Chairman, Municipal Council, Cocanada, to the Chief Secretary to Government (through the Divisional Officer, and Collector, Gódávari), dated 25th December 1895, No. 1071.

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REVISED ESTIMATE.

2. The total receipts for the current year, including the opening balance, are now estimated at Rs. 57,950 against Rs. 50,560 entered in the original budget. The increase of Rs. 7,390 is due to the variations under the several items as noted below :—

	Increase.	Decrease.
	RS.	RS.
1. Opening balance	2,340	..
2. Tax on arts	2,000	..
3. Tax on lands	300	..
4. Rent of lands	60	..
5. Sale-proceeds of lands	50	..
6. Produce of gardens	10	..
7. Sale-proceeds of old materials	70	..
8. Do. of night-soil and street sweepings ..	10	..
9. Fees from educational institutions	350	..
10. Income from markets	..	220
11. *g* (4) Other fees	20	..
12. Fines under Municipal and other Acts	800	..
13. Normal stipends	40	..
14. *c* (5) (3) Other purposes (private contributions) ..	140	..
15. Private scavenging	1,140	..
16. Refunds of expenditure of past years	160	..
17. Fee for numbering carts	40	..
18. *b* (6) (4), Other items	80	..
	7,610	220
Net increase ..	7,390	

Except in the case of markets (item 10), there is no de[crease] item. As in the last year, the right of collecting fees at the C[attle] markets was sold by auction and resulted in a loss of Rs. 220 [as compared with the previous year's collections]. The council has since resolved upon repairing all the exi[sting]

extending one of them to provide suitable accommodation for the meat market and raising the level of the compound. A sum of Rs. 1,300 has been allotted for the purpose as will be shown further on. It is expected that the revenue from markets will materially increase during the next year.

Increase—Item 1.—The actual closing balance of last year, which is the opening balance for the current year, exceeded the budget estimate by Rs. 2,337–13–1, which was due to better collections and the short expenditure of last year, as explained in paragraph 6 of the administration report.

Item 2, *Tax on Arts.*—The list of assessees has been thoroughly revised and several companies working through commission agents have been added thereto. Though it is still doubtful how many of these companies claim exemption, the council trusts that there will be an increase of Rs. 2,000 over the sum of Rs. 5,500 originally budgeted.

Item 3, *Tax on Lands.*—On account of the land tax imposed on the railway line, the revenue under this head is expected to come up to Rs. 800 in the current year against Rs. 500 already budgeted.

Item 4, *Rent of Land.*—On account of the cultivation of the old night-soil depôt in Jagannaikpur, the rent realized for the vacant municipal ground there rose from Rs. 20 to Rs. 44 this year. To this and to the recovery of some arrears of past years is due the expected increase of Rs. 60 under this head.

Item 5.—A small piece (86 square yards) of detached site near Foster road was lately sold for Rs. 43.

Item 6.—At the suggestion of the Sanitary Commissioner, a small vegetable and flower garden has been opened to the east of old Cocanada. It can be extended on two sides, so as to cover a total area of about two acres, before the end of this official year. A large heap of seasoned manure (street rubbish) in the possession of the council, for which no adequate price has been offered by any body in spite of repeated efforts, is being utilized to reclaim low insanitary grounds on both sides of the garden. When extended, the garden adjoins the Sea Custom road and will be within three furlongs of Port station. The garden will show to the local public the manural value of the rubbish, and will also effect a material improvement in the sanitary condition, of this part of the town. A sum of Rs. 8–11–9 has already been realized by the sale of vegetables in the garden. Though much cannot be expected from it in the current year, it is hoped that it will be a source of profit in future.

Item 7.—Rs. 120 is expected to be realized by the sale of the old materials against Rs. 50 budgeted. Empty oil-cans and inocculated calves are fetching a better price this year than usual.

Item 8.—As reported in paragraph 17 of my administration report, the night-soil of the whole town and the street sweepings of Jagannaikpur (5th and 6th wards) are deposited in the inam land of Datla Sooryanarayanaraju. Besides bearing the cost of earth-work for a road to the new depôt, the inamdar and his tenant (A. Subha Ram) have offered to pay Rs. 5 to the municipality in the current year, as the value of the manure, to rise to Rs. 12 by annual increments in due course. Rs. 3–2–0 has already been realized from the sale of some manure. By way of round figure a sum of Rs. 10 has been entered in the budget.

Item 9, *Fees from Educational Institutions.*—On account of the increased strength in the several schools, and on account of the proposed establishment of a lower secondary school in Jagannaikpur from the latter part of January next, a sum of Rs. 650 is expected to be realized on account of the school-fees.

Item 11.—On account of the comparatively large number of applications for copies, a sum of Rs. 21–8–0 has already been collected as search and copying fee. The total collections in the year under this head are expected to be Rs. 30 against Rs. 10 originally budgeted.

Item 12.—*Fines under Municipal and other Acts.*—On account of the adjustment of fines of last year, amounting to Rs. 366–10–0, in favour of the municipality, in the current year, and on account of the larger number of prosecutions instituted in the current year, the revenue from this source can be safely estimated at Rs. 1,200 against Rs. 400 originally budgeted.

Item 13, *Normal Stipends.*—Four teachers of the primary schools have been sent for training this year at Rajahmundry, instead of two last year. The actual contribution from Provincial funds on their account towards stipends will be about Rs. 108, or in round figure Rs. 110.

Item 14, *Other Purposes* (*Private Contributions, Rs.* 140).—For a fresh water drain and cistern near Ramesem road, a private individual has offered to contribute half the cost, Rs. 140. The offer has been accepted.

Item 15, *Private Scavenging.*—The efforts for the extension of the private scavenging system, adverted to in paragraph 25 of my letter No. 339, dated 18th June 1895 (administration report), have not been relaxed. The number of private latrines under municipal control is 803 now, against 306 on 1st April and against 580 on the 18th June last, when I despatched my administration report. The receipts under this head are estimated to amount to Rs. 1,840 against Rs. 700 entered in the original budget.

Item 16, *Refunds of expenditure of past year, Rs.* 160.—Under G.O., No. 1707, Local and Municipal, dated 13th July 1891, all girls' schools, which had before been maintained by the municipal council, were taken up under direct management of Government from 1st April 1891. The charge of the two Muhammadan girls' schools in this town was not actually taken by the sub-assistant inspector of Muhammadan girls' schools till 1st October 1893. The cost of their upkeep in 1891–92 was at the time finally debited to the municipality, while that for 1892–93 and the first half of 1893–94 was shown as "an advance recoverable." The Director of Public Instruction has sanctioned Rs. 150 per annum in part payment of the cost of maintenance during the interval. The recovery on account of 1891–92,as well as Rs. 10 recovered from a trained schoolmaster for leaving our service, before the expiry of the prescribed term, is shown under this head.

Item 17.—The system of charging a fee of one anna for numbering each cart licensed, which was begun last year, has been regularly continued this year. The receipts on this account will be Rs. 50 against Rs. 10 entered in the original budget.

Item 18, *Other Items.*—Under instructions from Government (Memorandum No. 1402, dated 7th October 1895), the fee for home vaccination has been transferred to this "head," which also includes the sale-proceeds of the carcasses of stray pigs killed under section 230 of Act IV of 1894. The receipts on the latter account have already exceeded Rs. 60, which mainly account for the increase of Rs. 80 under this head. The increase in the vaccination fees will also be about Rs. 20.

Expenditure.

3. The total expenditure for the current year, excluding the closing balance of Rs. 1,100, is now estimated to amount to Rs. 56,850 against Rs. 47,410 entered in the budget. The increase of Rs. 9,440 is due to the variations under the several grants as noted below :—

	Increase. Rs.	Decrease. Rs.
Grant I	9,120	..
„ II	320	..
„ III	..	340
„ IV	490	..
„ V	..	190
Refunds of other than current collections	40	..
Total ..	9,970	530
Net increase ..	9,440	

4. *Grant I, Public Works.*—The several alterations in the allotments, which resulted in an increase of Rs. 9,120, are enumerated and explained below :—

		Increase.	Decrease.
		Rs.	Rs.
I. New Works—			
(*a*) Communications		..	120
(*b*) Buildings		1,500	..
(*c*) Water-supply		460	..
II. Repairs—			
(*a*) Communications		6,233	..
(*b*) Buildings		380	..
(*c*) Drainage		220	..
Establishment		50	..
(*d*) Water-supply ..	Repairing channels	600	..
	Cleaning tanks	150	..
(*e*) Tools and Plant		20	..
(*f*) Contribution to Local Boards		..	370
Total ..		9,610	490
Net increase ..		9,120	

5. *New Works*—(*a*) *Communications, Decrease Rs.* 120.—A sum of Rs. 500 was originally allotted for the construction of a road to the night-soil depôt. The earth-work of the road, costing about Rs. 100, having been executed by the owner of the night-soil depôt, as mentioned in paragraph 2 *supra*, the cost of metalling and gravelling it does not exceed Rs. 250. Provision has been made for constructing six new culverts at a cost of Rs. 130. The total expenditure under this head will thus be Rs. 380 only against Rs. 500 originally budgeted.

(*b*) *Buildings.*—In the budget provision was made for constructing an incinerator, on Silkar model, at a cost of Rs. 500. After some correspondence with the Sanitary Commissioner, it was resolved by the council to have an incinerator of Robert's patent costing about Rs. 1,200, as soon as funds permitted, instead of getting the far less efficacious, though cheaper, one of the Silkar model. Even the best incinerator, recommended by the Sanitary Commissioner, does not profess to be capable of effectively destroying the rubbish of a population of over 10,000 souls, whereas the population of this municipality according to the last census was 40,553. The Silkar incinerator, according to the Sanitary Commissioner, cannot be expected to deal with the rubbish of a population of even 2,000 or 3,000 (*vide* his letter No. 419, dated 1st March 1895). The town cannot, therefore, be well served by less than four incinerators of Robert's patent or less than about fifteen of the Silkar model. It has not been possible to allot a reasonable sum for a proper incinerator in the current year, or in the next, owing to urgent demands for other purposes. The matter will not be lost sight of, whenever funds can be spared for it.

Instead of having a single pukka latrine, costing about Rs. 1,000, as provided for in the budget, it has been now decided to have two for Rs. 1,600. They will be constructed in a peta, to be newly opened for Toorpu people before long. The tatties enclosing some of the temporary public latrines are frequently giving way to rain and wind. It is now intended to have enclosures of galvanized corrugated iron sheets for two latrines in this year at a cost of Rs. 300, which is now provided.

In compliance with the suggestion of the Sanitary Commissioner a sum of Rs. 1,100 has been provided for constructing a cement floored stall of 240 by 9 feet, at the Cocanada market, for location of the meat shops. The work has already been commenced.

The total value of buildings, now provided for is thus Rs. 3,000 against Rs. 1,500 originally budgeted.

(*c*) *Water-supply.*—During the year two fresh water cisterns fed by canal water have been constructed, for the use of Malas and Madigas, near Narasimham road in Jagannaikpur. Ten wells with pot rings have also been constructed in

different localities—six for the use of caste people and four for Panchamas. Out of these ten, seven were constructed in the hottest part of the year, on the borders of the tank beds, when the supply in the tanks was apprehended to be undrinkable. A fresh water drain and cistern near Ramesem road and a well near Rechupeta have yet to be constructed. The total expenditure under this head will be about Rs. 560 against the allotment of Rs. 100 in the original budget.

6. *Repairs*—(*a*) *Communications.*—Considering the bad state of some of the roads, and the adverse remarks made regarding them, the council has had to provide the largest amount possible for their upkeep and restoration. The utmost that could be allotted for repairs to roads in 1895–96 is Rs. 9,230 against the original estimate of Rs. 3,000.

The Commercial and Sullivan's roads running along the Cocanada canal (the Beach road referred to in the divisional officer's endorsement on my administration report), and the Sea Custom road leading from old Cocanada to the Port station, have been taken up for reconstruction with metal and gravel at a cost of Rs. 6,430 as shown below :—

	Rs.
Sullivan's road	2,200
Sea Custom „	2,250
Commercial „	1,980
Total ..	6,430

Narasimham and covered drain roads lying to the west of Jagannaikpur have been widened by earth-work at a cost of Rs. 290. The main iron girder bridge between Cocanada and Jagannaikpur will be painted and repaired at a cost of Rs. 470, as suggested by the Executive Engineer, Gódávari Eastern Division, who inspected it at my request. The rest of the present allotment covers the cost of general repairs.

(*b*) *Buildings.*—The allotments made in the original budget for repairing the hospital buildings and the temporary latrines have remained unaltered. The allotment for repairs to pukka latrines has been raised from Rs. 100 to Rs. 300, and fresh provision has been made for repairing the existing market buildings at a cost of Rs. 200, and for raising a platform around the clock tower at a cost of Rs. 30. The allotment of Rs. 50 for repairing the existing ruined crude incinerators has been eliminated as they are found entirely unsuit for the purpose intended. The total net sum now allotted under this head is Rs. 1,480 against Rs. 1,100 in the original budget.

(*c*) *Drainage.*—On account of the excavation of drainage and road side channels on a larger scale than expected, and on account of an increase of nearly Rs. 70 in the cost of the self-acting shutters, the expenditure under this head is now estimated to exceed the original allotment by Rs. 220. A special toty for cleaning the main sewer has also been employed from June 1895 under G.O., Mis. No. 1263 M., dated 3rd August 1895.

(*d*) *Water-supply—Repairing Channels and Drains.*—Besides the usual petty repairs to the several fresh water drains, the main masonry drains in Jagannaikpur and Cocanada, as well as the drain in Patrivari street, were opened for silt clearance, and repaired at a total cost of Rs. 406–2–6.

Under G.O., Mis. No. 1218 M., dated 29th July 1895, Rs. 180 was paid to the Executive Engineer, Gódávari Eastern Division, on account of water supplied to the Raja's tank during the three years ending 1895–96.

During the rains of August 1895 a buffalo accidentally fell into the Cocanada canal at Kovvoor just above the sluice commanding water-supply to Jagannaikpur and died. On account of the presence of water the carcass entered the sluice and obstructed it water tight. It had to be removed by raising a cross bund and cutting the body to pieces. The removal cost Rs. 25, out of which a moiety was borne by the Public Works department and the rest by the municipality. These three items account for the increase of Rs. 600 in expenditure under this head.

(5) *Conservancy—Other Charges.*—The decrease Rs. 950 under this head is accounted for as shown below :—

	Rs.
No land has been acquired on payment of compensation for the night-soil depôt, though a sum of Rs. 1,000 was provided for compensation in the original budget. Other arrangements have been made for the depôt as already explained in paragraph 2 (8) ..	1,000
No dust-carts have been purchased, as the present system of employing rented carts is found more economical in the present financial condition of the municipality	500
Savings ..	1,500

This sum (Rs. 530) is now provided to close the Chakala tank in Jagannaikpur in compliance with the recommendations of the Sanitary Commissioner (G.O., No. 866 M., dated 20th May 1895). The net decrease due to these three causes is Rs. 970. The rest is due to no special cause.

(6) and (7) *Private Scavenging Establishment—Contingencies, increase Rs.* 540.—The number of private latrines having increased since the submission of the last budget from 292 to 803, the number of toties had to be increased from 14 to 27. The average number of latrines served by each toty is nearly 30 now, whereas it was only 20 up to last year. Two peons are employed for supervision of these latrines. The extra cost under this head is due to the entertainment of additional toties and peons which is unavoidable. A contingent expenditure of Rs. 30 in getting the necessary printed forms is also necessary, though no provision was made for it before. So far as can be seen at present, the system will give a net profit of not less than Rs. 310 to the municipality in this year. The main credit of effecting a material improvement in this direction is due to K. Sattiah, Conservancy Overseer, Cocanada.

(8) *Road-watering Contingencies.*—A sum of Rs. 180 is now provided under this head against Rs. 100 in the original budget. On account of the heavy traffic on most of the important roads, frequent watering of the roads is very desirable. I should have liked to make a better allotment under this head, if possible.

9. *Grant IV—Lighting and Miscellaneous.*—The increase of Rs. 490 under this grant is the net result of the following variations :—

	Increase.	Decrease.
	Rs.	Rs.
(1) Market contingencies	250	..
(2) Slaughter-house contingencies	10	..
(3) Choultry contingencies	..	50
(4) Public garden, purchase of seeds and repair of well ..	70	..
(5) Repairs to fire engine	110	..
(6) Printing	100	..
	540	50
Net increase ..	490	

(1) *Market Contingencies.*—The increase of Rs. 250 is mainly due to the payment of ground-rent at Rs. 75 per annum for the temple site used as meat market in Cocanada for the past three years also in the current year. On account of misunderstandings among the trustees, the rent was not claimed in the past three years. The assessment due to Government for the market sites at Rs. 10 an acre is the only other charge under this head. The Jagannaikpur market has been in use as such for a very long time. Even before the construction of the present building, about twenty years ago, the site was used as a fish market. The Cocanada market buildings were constructed in 1886–87 on the site of an old ruined washerman's tank closed for the purpose. Holding that the property in the old market of Jagannaikpur and in the ruined pond of Cocanada vested in the municipality under section 25 of Act IV of 1884, the council claimed exemption from payment of assessment, but for want of even a general notification transferring markets and ownerless ponds within municipality to the various councils, the claim was rejected.

Though the actual net expenditure under "Market contingencies" is only Rupees 313–12–0, a sum of Rs. 350 is now provided, as Rs. 340–11–0 has already been spent for the purpose. The refund of the extra charge made by the jamabandi officer of fasli 1304 has been ordered by the Collector and will, on receipt, be set off against the expenditure in the administration report.

(2) *Slaughter-house Contingencies—Rs.* 10.—Some contingent expenditure on account of buckets or brooms is unavoidable.

(3) *Choultry Contingencies.*—Provision was originally made for water-pandals in the Collector's office, in the Sea Customs office and in the Municipal office for the whole year. So far as the Municipal office is concerned, I can manage without a water-pandal for six months, covering the rainy season and winter. Even for the other pandals, payments are to be made only for eleven months in this year. A saving of Rs. 12–8–0 is due to the latter cause and Rs. 40 to the former.

(4) *Public Garden.*—As stated in paragraph 2 (6), a small municipal garden has been opened in the current year. A sum of Rs. 50 out of Rs. 70 now provided is intended to be the cost of filling up and reclaiming a low pit of about an acre adjoining it. The conservancy carts are also utilized for this purpose when required for no other. No expenditure for reclamation of site will be necessary in future.

(5) *Repairs to Fire-engine—Increase Rs.* 110.—To meet the cost of repairs to the fire-engine and its appurtenances and that of a new hose, as suggested by Mr. Basket, the Marine (Port Board's) Engineer, a sum of nearly Rs. 150 will be required against Rs. 40 entered in the original budget.

(6) *Printing.*—The increase of Rs. 100 is due to the payment of a bill received in 1894–95 after its close.

10. *Grant V.*—The decrease of Rs. 190 in this grant is due to the following variations :—

	Increase.	Decrease.
	Rs.	Rs.
(1) General establishment	60	..
(2) Collection do.	10	..
(3) Tolls do.	..	260
	70	260
Net decrease ..	190	

(1) The increase of Rs. 60 in the cost of general establishment is due to the entertainment of a temporary record clerk for six months at Rs. 10 per mensem sanctioned in G.O., Mis. No. 985 M., dated 17th June 1895.

(2) The increase of Rs. 10 in the salaries of the collection establishment is due to the increase of Rs. 5 per mensem in the pay of three bill-collectors sanctioned in G.O., Mis. No. 985 M., dated 17th June 1895. Effect was given to the order from July 1895. The rest of the extra cost is met by fines and savings.

(3) *Tolls Establishment—Decrease Rs.* 260.—Owing to the collapse of the Yeleru bridge, the collection of tolls at the old gate No. I is practically suspended. Out of the original establishment costing Rs. 25 per mensem, one gumastah on Rs. 7 was alone retained for preventive work in this year. There was thus a saving at Rs. 18 per mensem or Rs. 216 in all on this account. The rest of the decrease is due to fines and savings.

11. The refunds of other than current collections are estimated to amount to Rs. 40 in this year.

12. *Closing Balance.*—The year is thus expected to close with a balance of Rs. 1,100. In this connection I may mention that the receipts under house-tax are now estimated by the council at Rs. 20,000 only in spite of the assurance given to Government in its Resolution, dated 26th October 1895, to effect an increase of Rs. 6,000 under this head over the actuals of 1894–95. Deducting the land-tax on

(5) *Conservancy—Other Charges.*—The decrease Rs. 950 under this head is accounted for as shown below :—

	Rs.
No land has been acquired on payment of compensation for the night-soil depôt, though a sum of Rs. 1,000 was provided for compensation in the original budget. Other arrangements have been made for the depôt as already explained in paragraph 2 (8) ..	1,000
No dust-carts have been purchased, as the present system of employing rented carts is found more economical in the present financial condition of the municipality	500
Savings ..	1,500

This sum (Rs. 530) is now provided to close the Chakala tank in Jagannaikpur in compliance with the recommendations of the Sanitary Commissioner (G.O., No. 866 M., dated 20th May 1895). The net decrease due to these three causes is Rs. 970. The rest is due to no special cause.

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	540	50
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(4) *Public Garden.*—As stated in paragraph 2 (6), a small municipal garden has been opened in the current year. A sum of Rs. 50 out of Rs. 70 now provided is intended to be the cost of filling up and reclaiming a low pit of about an acre adjoining it. The conservancy carts are also utilized for this purpose when required for no other. No expenditure for reclamation of site will be necessary in future.

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(3) Tolls do.	..	260
	70	260
Net decrease ..	190	

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(2) The increase of Rs. 10 in the salaries of the collection establishment is due to the increase of Rs. 5 per mensem in the pay of three bill-collectors sanctioned in G.O., Mis. No. 985 M., dated 17th June 1895. Effect was given to the order from July 1895. The rest of the extra cost is met by fines and savings.

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~~18~~. The refunds of other than current collections are estimated to amount to Rs. 40 in this year.

~~19~~. *Closing Balance.*—The year is thus expected to close with a balance of Rs. 1,100. In this connection I may mention that the receipts under house-tax are now estimated by the council at Rs. 20,000 only in spite of the assurance given to Government in its Resolution, dated 26th October 1895, to effect an increase of Rs. 6,000 under this head over the actuals of 1894–95. Deducting the land-tax on

the railway line and salt-pans, amounting to Rs. 580, which was wrongly viewed as part of house-tax on that day, the provision under "House-tax" ought, according to that Resolution, dated 26th October 1895, to have been at least Rs. 21,200. If this amount were inserted, the closing balance would have been Rs. 2,300.

Budget Estimate for 1896–97.

Receipts.

11. The receipts for 1896–97, including the opening balance of Rs. 1,100, are estimated at Rs. 66,080 against the revised estimate of Rs. 57,950 for 1895–96. The increase of Rs. 8,130 is due to the following changes:—

		Increase.	Decrease.
		Rs.	Rs.
(1)	Opening balance	..	2,340
(2)	Tax on lands	200	..
(3)	Vehicles with springs	400	..
(4)	Sale-proceeds of lands	7,950	..
(5)	Produce of garden	40	..
(6)	Fees from educational institutions	950	..
(7)	Income from markets	420	..
(8)	Do. from slaughter-house	100	..
(9)	Provincial grant for normal stipends	..	40
(10)	Do. for municipal schools on account of girls	..	20
(11)	Do. for gymnastic and drawing instructors	160	..
(12)	Contribution for supplying water to railway tanks [5-(*a*) Other purposes]	50	..
(13)	Other private contributions [5-(*c*) Other purposes]	..	140
(14)	Private scavenging	560	..
(15)	Refunds of expenditure of past years	..	160
		10,830	2,700
	Net increase ..	8,130	

Item 1.—The comparatively small opening balance of Rs. 1,100 for next year is due, among other causes, to unexpected expenditure on "Communications" in the current year.

Item 2—*Tax on Lands.*—With a view to taxing all vacant sites in the town, whether productive or unproductive, the council raised the current year's estimate of Rs. 800 under this head by Rs. 200 for the next.

Item 3—*Tax on Vehicles with Springs.*—There are instances in the town of several vehicles with springs, which are in good repair and in every way fit for use, escaping taxation under section 78, clause V of Act IV of 1884 for non-user. The council believes that such carriages cannot but be used on some occasions or other, and that exemption can be safely made only in the case of vehicles really out of repair and unfit for use. With this view the council raised the current year's estimate of Rs. 800 under this head by Rs. 400.

Item 4—*Sale-proceeds of Lands.*—As reported in my letter, No. 840, dated 2nd November 1895, the old cart-stand, which was municipal property, has been taken up by Government for constructing the Town Magistrate's and Tahsildar's offices. The cost of the site at the market value, with additional allowance 15 per cent. payable under the Land Acquisition Act, is entered under this head.

Item 5—*Produce of Public Gardens.*—The municipal garden lately opened is expected to yield a profit of Rs. 50 next year against the revised estimate of Rs. 10 in the current year.

Item 6—*Fees from Educational Institutions.*—As stated in paragraph 7 (2) a Lower Secondary school will be opened in Jagannaikpur from the latter part of January next and school-fees will be levied therein, and in the Primary school attached thereto at the rates (*a*) fixed in the fee notification.

		Per annum. Rs.				Per annum. Rs. A. P.
(*a*)	Third form ..	22		Third standard ..		4 8 0
	Second „ ..	18		Second „ ..		3 0 0
	First „ ..	14		First „ ..		1 8 0
	Fourth standard	9		Infant „ ..		0 12 0

In the primary schools (*b*) at Sooryarowpeta and Cocanada, each of which will be strengthened by the appointment of a good English teacher, school-fees will be raised to some extent. The existing rate of fees will continue in the old Cocanada school. The Muhammadan schools, the Panchama school and all night schools, may, in the opinion of the Council, be entirely free for the present. On account of the opening of the Lower Secondary school and the increase of school-fees in the most important primary schools, the council expects to realize a sum of Rs. 1,600 from fees against Rs. 650 entered in the revised estimate for the current year.

		Rs. A. P.
(*b*)	First and Infant standards as above.	
	Second standard	2 4 0
	Third „	3 0 0
	Fourth „	4 8 0

Item 7—*Income from Markets.*—Owing to the extension and repair of market buildings, the rental is expected to rise by Rs. 420 at the next sales.

Item 8—*Slaughter-house.*—The butcher who is the contractor of the slaughter-house is evidently interested in keeping down its annual rental. The sum of Rs. 3,220 spent on the slaughter-house must be taken as a very bad investment, if it costs about Rs. 100 for maintenance and fetches only about Rs. 150 per annum, a net profit of only Rs. 50. Intending to keep it under departmental management, should the next auction sale fetch less than Rs. 250, against the present rental of Rs. 151, the council budgeted Rs. 250 under this head.

Items 9, 10 *and* 11.—The Director of Public Instruction proposes to contribute Rs. 70 towards normal stipends, Rs. 40 towards the gymnastic instructor's pay and Rs. 125 towards instruction in drawing. His figures with necessary alterations in the latter case for the sake of a round figure are adopted.

Item 12—5 (*a*) *Other Purposes.—Contribution for supplying water to railway tanks.*—The council thinks that the charge of Rs. 100 now made for supplying water to the railway tanks is too inadequate, considering the excavation of a second tank by the railway department and the cost involved in repairing the supply channels from time to time. It is therefore resolved to raise the claim by Rs. 50.

Item 13—5 (*c*) *Other Purposes—Private Contributions—Decrease, Rs.* 140.—Except the contributions offered for the introduction of the Sanitary Engineer's water scheme, there are at present no offers whatever from private individuals. Pending the sanction of Government for the water scheme, no credit is taken for the contributions promised for that purpose.

Item 14—*Private Scavenging—Increase, Rs.* 560.—The receipts are calculated with reference to the present number of latrines under control of the council 803 or rather 800.

Item 15—*Refunds of expenditure of past years—Decrease, Rs.* 160.—It is not at present known whether any money will be received under this head.

Expenditure.

12. The receipts for the ensuing year, together with the opening balance are estimated at Rs. 66,080, of which a sum of Rs. 2,040 is set apart as closing balance, and the rest Rs. 64,040 is allotted for expenditure under the several grants as shown below. The latter includes Rs. 1,600, the cholera reserve ordered by Government in G.O., No. 1028 M., dated 26th June 1895, which is merged in Grant III.

the railway line and salt-pans, amounting to Rs. 580, which was wrongly viewed as part of house-tax on that day, the provision under "House-tax" ought, according to that Resolution, dated 26th October 1895, to have been at least Rs. 21,200. If this amount were inserted, the closing balance would have been Rs. 2,300.

Budget Estimate for 1896-97.

Receipts.

11. The receipts for 1896-97, including the opening balance of Rs. 1,100, are estimated at Rs. 66,080 against the revised estimate of Rs. 57,950 for 1895-96. The increase of Rs. 8,130 is due to the following changes:—

		Increase.	Decrease.
		Rs.	Rs.
(1)	Opening balance		2,340
(2)	Tax on lands	200	..
(3)	Vehicles with springs	400	..
(4)	Sale-proceeds of lands	7,950	..
(5)	Produce of garden	40	..
(6)	Fees from educational institutions	950	..
(7)	Income from markets	420	..
(8)	Do. from slaughter-house	100	..
(9)	Provincial grant for normal stipends	..	40
(10)	Do. for municipal schools on account of girls	..	20
(11)	Do. for gymnastic and drawing instructors	160	..
(12)	Contribution for supplying water to railway tanks [5-(*a*) Other purposes]	50	..
(13)	Other private contributions [5-(*c*) Other purposes]	..	140
(14)	Private scavenging	560	..
(15)	Refunds of expenditure of past years	..	160
		10,830	2,700
	Net increase ..	8,130	

Item 1.—The comparatively small opening balance of Rs. 1,100 for next year is due, among other causes, to unexpected expenditure on "Communications" in the current year.

Item 2—*Tax on Lands.*—With a view to taxing all vacant sites in the town, whether productive or unproductive, the council raised the current year's estimate of Rs. 800 under this head by Rs. 200 for the next.

Item 3—*Tax on Vehicles with Springs.*—There are instances in the town of several vehicles with springs, which are in good repair and in every way fit for use, escaping taxation under section 78, clause V of Act IV of 1884 for non-user. The council believes that such carriages cannot but be used on some occasions or other, and that exemption can be safely made only in the case of vehicles really out of repair and unfit for use. With this view the council raised the current year's estimate of Rs. 800 under this head by Rs. 400.

Item 4—*Sale-proceeds of Lands.*—As reported in my letter, No. 840, dated 2nd November 1895, the old cart-stand, which was municipal property, has been taken up by Government for constructing the Town Magistrate's and Tahsildar's offices. The cost of the site at the market value, with additional allowance 15 per cent. payable under the Land Acquisition Act, is entered under this head.

Item 5—*Produce of Public Gardens.*—The municipal garden lately opened is expected to yield a profit of Rs. 50 next year against the revised estimate of Rs. 10 in the current year.

Item 6—*Fees from Educational Institutions.*—As stated in paragraph 7 (2) a Lower Secondary school will be opened in Jagannaikpur from the latter part of January next and school-fees will be levied therein, and in the Primary school attached thereto at the rates (*a*) fixed in the fee notification.

	Per annum. Rs.		Per annum. Rs. A. P.
(*a*) Third form ..	22	Third standard ..	4 8 0
Second „ ..	18	Second „ ..	3 0 0
First „ ..	14	First „ ..	1 8 0
Fourth standard	9	Infant „ ..	0 12 0

In the primary schools (*b*) at Sooryarowpeta and Cocanada, each of which will be strengthened by the appointment of a good English teacher, school-fees will be raised to some extent. The existing rate of fees will continue in the old Cocanada school. The Muhammadan schools, the Panchama school and all night schools, may, in the opinion of the Council, be entirely free for the present. On account of the opening of the Lower Secondary school and the increase of school-fees in the most important primary schools, the council expects to realize a sum of Rs. 1,600 from fees against Rs. 650 entered in the revised estimate for the current year.

	Rs. A. P.
(*b*) First and Infant standards as above.	
Second standard	2 4 0
Third „	3 0 0
Fourth „	4 8 0

Item 7—*Income from Markets.*—Owing to the extension and repair of market buildings, the rental is expected to rise by Rs. 420 at the next sales.

Item 8—*Slaughter-house.*—The butcher who is the contractor of the slaughter-house is evidently interested in keeping down its annual rental. The sum of Rs. 3,220 spent on the slaughter-house must be taken as a very bad investment, if it costs about Rs. 100 for maintenance and fetches only about Rs. 150 per annum, a net profit of only Rs. 50. Intending to keep it under departmental management, should the next auction sale fetch less than Rs. 250, against the present rental of Rs. 151, the council budgeted Rs. 250 under this head.

Items 9, 10 *and* 11.—The Director of Public Instruction proposes to contribute Rs. 70 towards normal stipends, Rs. 40 towards the gymnastic instructor's pay and Rs. 125 towards instruction in drawing. His figures with necessary alterations in the latter case for the sake of a round figure are adopted.

Item 12—5 (*a*) *Other Purposes.—Contribution for supplying water to railway tanks.*—The council thinks that the charge of Rs. 100 now made for supplying water to the railway tanks is too inadequate, considering the excavation of a second tank by the railway department and the cost involved in repairing the supply channels from time to time. It is therefore resolved to raise the claim by Rs. 50.

Item 13—5 (*c*) *Other Purposes—Private Contributions—Decrease, Rs.* 140.—Except the contributions offered for the introduction of the Sanitary Engineer's water scheme, there are at present no offers whatever from private individuals. Pending the sanction of Government for the water scheme, no credit is taken for the contributions promised for that purpose.

Item 14—*Private Scavenging—Increase, Rs.* 560.—The receipts are calculated with reference to the present number of latrines under control of the council 803 or rather 800.

Item 15—*Refunds of expenditure of past years—Decrease, Rs.* 160.—It is not at present known whether any money will be received under this head.

Expenditure.

12. The receipts for the ensuing year, together with the opening balance are estimated at Rs. 66,080, of which a sum of Rs. 2,040 is set apart as closing balance, and the rest Rs. 64,040 is allotted for expenditure under the several grants as shown below. The latter includes Rs. 1,600, the cholera reserve ordered by Government in G.O., No. 1028 M., dated 26th June 1895, which is merged in Grant III.

	Rs.
Grant I	15,310
„ II	5,860
„ III	22 570
„ IV	3,920
„ V	7,600
Sinking fund for water scheme	8,250
Interest payable to district board on account of the cost of Yeleru bridge	450
Gratuities	80
Total	64,040

13. *Grant I, Public Works.*—A sum of Rs. 15,310 is allotted for expenditure under this grant next year as shown below against Rs. 19,360, entered in the revised estimate of the current year. Rs. 8,250 is also set apart on account of the Sinking fund and the full year's interest for the whole amount proposed to be borrowed for the execution of the Sanitary Engineer's water scheme (*vide* my letter, No. 776, dated 22nd October 1895). If the whole sum cannot be spent and the works almost completed before the close of 1896–97, and if the Government orders the expenditure on the works of the Provincial grant and the locally subscribed money before the loan is advanced, a greater portion of the sum allotted for the Sinking fund will be available for expenditure on communications under Grant I. The present allotment under this grant is exclusive of Rs. 450, the whole year's interest on Rs. 10,000 allotted by the district board for reconstruction of the Yeleru bridge on behalf of the municipality.

Details under Grant I—		Rs.
(1) New Works—		
(*a*) Communications		1,200
(*b*) Buildings		8,000
(*c*) Temporary latrines		400
(2) Repairs—		
(*a*) Communications		3,600
(*b*) Building		300
(*c*) Drainage		480
(*d*) Water-supply	Works 400; Establishment 540	940
(3) Establishment		240
(4) Tools and plant		50
(5) Contributions to local boards on account of Robertson's bridge.		100
Total		15,310

The details of the proposed works are given in Statement II-A. Some of the important proposals are however noted below.

14. (1) *New Work.*—(*a*) Rs. 1,000 is allotted for disbursement on account of the new canal road in Jaganaikpur. As reported in my letter, No. 840, dated 2nd November 1895, M R.Ry. M. Surva Naidu Garu, a municipal councillor, and M.R.Ry. K. Basivi Reddy Garu, a merchant, have offered to bear the whole cost of the road, Rs. 2,000, and to receive payment from the municipality without interest, in two equal instalments, in December 1896, and in December 1897. The road work is going on under the supervision of the municipal executive and is expected to be completed in this official year. The rest of the allotment under this minor head is for the construction of a small junction road in Sooryarowpetta.

(*b*) *Buildings.*—The amount of compensation expected to be received from Government on account of the old cart-stand is proposed to be utilised for constructing or purchasing a building for location of this office. The necessity for such an action was explained in my letter, No. 840, dated 2nd November 1895.

(*c*) *Temporary latrine.*—At present most of our temporary latrines are nothing more than tatty enclosures, requiring frequent renewal and repairs. It is propsed to substitute enclosures of galvanized corrugated iron sheets in their stead so far as possible. Two such latrines are now provided for for next year.

15. (2) *Repairs—Communications.*—Bridge road, church square road, bank road and Foster road will be taken up for repairs next year as shown in Statement II-A. General repairs to other roads (patch work) will also be executed as usual.

16. *Grant II.*—The expenditure under this head is estimated at Rs. 5,860 for 1896–97, against the revised estimate of Rs. 4,770 for the current year. The increase of Rs. 1,090 is due to the variations noted below :—

	Increase. Rs.	Decrease. Rs.
(1) Stipends to normal students	..	30
(2) Municipal schools on salary system establishment	840	..
(3) Do. do. contingencies	..	160
(4) Do. on salary-result system (*a*) fixed pay ments	540	..
(5) Municipal schools on salary-result system, contingencies.	120	..
(6) Salary grants	..	320
(7) Results grants	100	..
Total	1,600	510
Net increase	1,090	

(1) *Stipends to Normal Students.*—In the current year, four teachers of the municipal salary-result schools are under training at the Rajahmundry College, while a provision is made for only three next year. As there are still several untrained teachers in the municipal and result schools in the town, the council considered it desirable to depute three teachers for training, instead of two, proposed by the educational authorities.

(2) *Municipal Schools on Salary System Establishment, increase Rs.* 840.—The pay of the establishment employed in the Lower Secondary school, Jaganaikpur, will be drawn for twelve months in the next year, whereas it will be drawn only for a month and a half in this year.

(3) *Municipal Schools on Salary System—Contingencies, decrease Rs.* 160.—In the revised budget, a provision of Rs. 500, besides house-rent and other fixed contingencies, has been made for the purchase of benches (Rs. 160), tables (Rs. 48), black-boards (Rs. 48), chairs (Rs. 16), stools (Rs. 4), an almyrah (Rs. 30), maps (Rs. 60), class-books (Rs. 32), and a small library of reference books (Rs. 100), which will all be necessary for the opening of the Lower Secondary school. For the next year, provision is made for gymnastic apparatus (Rs. 200), for improving the library (Rs. 50) and for the fixed contingencies (Rs. 100). The decrease in the next year's estimate is the result of unusual expenditure occasioned by the new institution of the Lower Secondary school in this year.

The gymnasium attached to the Lower Secondary school will, it may be noted, be useful for all the primary schools in Jaganaikpur.

(4) *Municipal Schools on Salary-Result System—(a) Fixed payments, increase Rs.* 540.—Unlike in the rural parts of the district, English teaching is essential in the Primary schools of this town. Students here have generally to be prepared for higher English education, and are not expected to treat a pass in the Primary School examination as the highest goal of their ambition. Very much by way of English education cannot be expected of teachers of the primary grade drawing Rs. 5 to 8 per mensem. The council has therefore resolved to place the two most flourishing Primary schools in Cocanada and Sooryarowpeta under Matriculates on Rs. 15 per mensem besides a moiety of the result grant earned by their work. In these schools which have a strength of about 100 pupils, it is considered desirable to have four teachers, including the headmaster. The lowest pay of schoolmasters in the municipality is now fixed at Rs. 6 instead of Rs. 5, as the latter amount is considered too inadequate for a schoolmaster.

	Rs.
Grant I	15,310
„ II	5,860
„ III	22,570
„ IV	3,920
„ V	7,600
Sinking fund for water scheme	8,250
Interest payable to district board on account of the cost of Yeleru bridge	450
Gratuities	80
Total	64,040

13. *Grant I, Public Works.*—A sum of Rs. 15,310 is allotted for expenditure under this grant next year as shown below against Rs. 19,360, entered in the revised estimate of the current year. Rs. 8,250 is also set apart on account of the Sinking fund and the full year's interest for the whole amount proposed to be borrowed for the execution of the Sanitary Engineer's water scheme (*vide* my letter, No. 776, dated 22nd October 1895). If the whole sum cannot be spent and the works almost completed before the close of 1896–97, and if the Government orders the expenditure on the works of the Provincial grant and the locally subscribed money before the loan is advanced, a greater portion of the sum allotted for the Sinking fund will be available for expenditure on communications under Grant I. The present allotment under this grant is exclusive of Rs. 450, the whole year's interest on Rs. 10,000 allotted by the district board for reconstruction of the Yeleru bridge on behalf of the municipality.

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(1) New Works—		
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(2) Repairs—		
(*a*) Communications		3,600
(*b*) Building		300
(*c*) Drainage		480
(*d*) Water-supply	Works 400; Establishment 540	940
(3) Establishment		240
(4) Tools and plant		50
(5) Contributions to local boards on account of Robertson's bridge.		100
Total		15,310

The details of the proposed works are given in Statement II-A. Some of the important proposals are however noted below.

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(*b*) *Buildings.*—The amount of compensation expected to be received from Government on account of the old cart-stand is proposed to be utilised for constructing or purchasing a building for location of this office. The necessity for such an action was explained in my letter, No. 840, dated 2nd November 1895.

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15. (2) *Repairs—Communications.*—Bridge road, church square road, bank road and Foster road will be taken up for repairs next year as shown in Statement II-A. General repairs to other roads (patch work) will also be executed as usual.

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	Increase. Rs.	Decrease. Rs.
(1) Stipends to normal students	..	30
(2) Municipal schools on salary system establishment	840	..
(3) Do. do. contingencies	..	160
(4) Do. on salary-result system (*a*) fixed pay ments	540	..
(5) Municipal schools on salary-result system, contingencies.	120	..
(6) Salary grants	..	320
(7) Results grants	100	..
Total	1,600	510
Net increase	1,090	

(1) *Stipends to Normal Students.*—In the current year, four teachers of the municipal salary-result schools are under training at the Rajahmundry College, while a provision is made for only three next year. As there are still several untrained teachers in the municipal and result schools in the town, the council considered it desirable to depute three teachers for training, instead of two, proposed by the educational authorities.

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The Primary school in Frazerpeta which is within three furlongs of the Lynton's Primary school, attached to the Pithápuram Raja's College, will be abolished from 1st April next, while the old Cocanada school which has a strength of about 50 only, will be worked with the existing two teachers for the present.

The changes referred to involve an extra cost of Rs. 540 per annum, part of which will be met by the extra school-fees, due to increase of rates in the Cocanada and Sooryarowpeta schools.

(5) *Municipal Schools on Salary System—Contingencies, increase Rs.* 120.—The present allotment of Rs. 650 under this head for next year includes a provision of Rs. 100 for gymnastic apparatus for Cocanada Primary schools, besides the ordinary fixed contingencies and unforeseen charges.

(6) *Salary Grants.*—The decrease of Rs. 320 under this head is due to the partial withdrawal of the grant from the Lower Secondary department of the Pithápuram Raja's College at the suggestion of the Director of Public Instruction.

(7) *Results Grants, increase Rs.* 100.—A sum of Rs. 450 is provided for next year under this head as in the last year's budget, though the revised estimate is only Rs. 350. The Assistant Inspector's estimate of Rs. 500 under this head seems a little too high.

The total net expenditure proposed to be incurred on education in the next year will be Rs. 4,030, which will be 11 per cent. of the revenue from taxes and market rents, excluding tolls, and 9·5 per cent. including tolls.

17. *Grant III—Sanitation and Medical Services.*—A provision of Rs. 22,570 is made under this grant, against the revised estimate of Rs. 20,620. The variations resulting in an increase of Rs. 1,950 are specified below :—

	Increase.	Decrease.
	Rs.	Rs.
(1) Hospitals and dispensaries establishment	110	..
(2) Cutlers' establishment	..	10
(3) Vaccination establishment	40	..
(4) Registration of births and deaths establishment ..	100	..
(5) Conservancy establishment	180	..
(6) (5-*a*-2) Other charges	..	360
(7) (5-*b*-1) Private scavenging establishment	280	..
(8) (5-*c*) Cholera charges	1,540	..
(9) (5-*d*) Road-watering contingencies	70	..
Total ..	2,320	370

(1) *Hospital Establishment.*—The increase of Rs. 110 in the cost of the hospital establishment is due to the provision made for payment of the salary of the new third-class hospital assistant for twelve months in the next year against only nine in this year, and for payment of the increased rate of pay to one compounder for twelve months in the next against only four in this year.

(2) *Cutlers' Establishment, decrease Rs.* 10.—Under G.O., No. 97 L., dated 18th January 1895, no contribution to the Provincial funds on account of the cutlers' establishment is necessary hereafter.

(3) *Vaccination Establishment, increase Rs.* 40.—The increase of Rs. 40 in the cost of the vaccination establishment is due to the increase of the probationary vaccinator's pay from Rs. 6 to Rs. 8, to the increase of calf watcher's pay from Rs. 4–8–0 to Rs. 5 and to the increase of grass-cutter's and calf-shaver's remuneration from Re. 1 and As. 8, respectively, to Rs. 1–8–0 and Re. 1 per mensem. These additions are all made in consultation with the Civil Surgeon here.

18. (4) *Registration of Births and Deaths Establishment, increase Rs.* 100.—The increase of Rs. 100 in the cost of the registration establishment is due to the proposed increase of the registrar's pay from Rs. 10 to Rs. 11 and to that of the two sub-registrars from Rs. 7 to Rs. 8 and to the employment of the latter all through the next year instead of only for seven months in this year.

19. (5) (5-*a*-1) *Conservancy Establishment, increase Rs.* 180.—The increase of Rs. 180 under this head is due to the proposed entertainment of two additional street sweepers for service in the new extensions of the town, and to the increase of the Cocanada overseer's pay by Rs. 5, in consideration of his excellent services in improving the private scavenging system and of the additional work required of him hereafter. The pay of the peon in charge of the first ward, which is the biggest of all the wards, will be raised to Rs 8, as an incentive to continued good work. T. Sukalal, the conservancy overseer of Jaganaikpur and one of the earliest employés of this municipality, is, from his dimness of sight and old age, considered unfit for further service beyond the end of this year. He will be discharged from 1st April next, and his place will not be refilled, as one sanitary inspector and one overseer are considered enough to supervise the work of the subordinate staff, and to look after the sanitation of the town. The net savings resulting from the last two modifications will be Rupees 121. The possible deductions on account of fines and stoppages are estimated at much less than usual and the difference covers the savings above referred to.

(6) (5-*a*-2) *Conservancy—Other charges, decrease Rs.* 360.—At present there are seven conservancy carts working in Cocanada and four in Jaganaikpur. The latter are considered by the ward councillors and by myself to be too inadequate for prompt removal of the street rubbish. A provision is now made for hiring another cart at Rs. 12–8–0 per mensem for the purpose. In the current year Rs. 540 is provided for filling up the Chakala tank in Jaganaikpur on sanitary grounds, but no such provision is at present made for the next. The net result of these changes is a decrease of Rs. 390. The further difference of Rs. 30 is due to the hire of some of the carts being occasionally debited to Grant I on account of their employment in conveying road materials to the scene of repairs.

(7) *Private Scavenging Establishment, increase Rs.* 280.—The increase of Rs. 280 is due to the employment of the twenty-seven toties and two peons, working at present, all through the next year, for cleaning and supervising over 800 latrines already under control of the council. In the current year, there were no peons for some months and the number of toties varied from 14 to 27.

(8) (5-*e*) *Cholera Charges.*—Under G.O., No. 1028 M., dated 26th June 1895, a sum of Rs. 1,640 is set apart as "Cholera reserve" at Rs. 1,000 for every 25,000 of population, whatever remains out of it will merge into the closing balance.

(9) *Road watering.*—A sum of Rs. 250 is entered to meet the cost of road watering during the next year, against Rs. 180 in the revised budget. No possible allotment can be too much for this purpose.

20. *Grant IV—Lighting and Miscellaneous.*—The total expenditure under this grant is estimated at Rs. 3,920, against the revised estimate of Rs. 4,450. The decrease is due to the following variations :—

	Decrease.
	Rs.
(1) Market contingencies	260
(2) Choultry contingencies	130
(3) Public garden, purchase of seeds, &c.	40
(4) (*e*) Other charges (v) other items	100
	530

(1) *Market Contingencies, decrease Rs.* 260.—The only items payable as market contingencies are, (1) the rent of Rs. 75 to the trustées of Nookalamma's temple ; and (2) an assessment, Rs. 13–12–0, to Government. These are entered in the budget for next year. The circumstances under which a larger amount had to be entered in the revised estimate for this year are explained already in paragraph 9 (1).

(2) *Choultry Contingencies, decrease Rs.* 130.—Under G.O., No. 1176 L., dated 25th June 1894, the cost of maintaining water pandals at the Collector's office and at the Sea Custom's office has been borne by the municipality in the current year. The council has ascertained that no such charge is made on municipal funds in Masulipatam or Vizagapatam. The water pandals in the Sub-Court and the

The Primary school in Frazerpeta which is within three furlongs of the Lynton's Primary school, attached to the Pithápuram Raja's College, will be abolished from 1st April next, while the old Cocanada school which has a strength of about 50 only, will be worked with the existing two teachers for the present.

The changes referred to involve an extra cost of Rs. 540 per annum, part of which will be met by the extra school-fees, due to increase of rates in the Cocanada and Sooryarowpeta schools.

(5) *Municipal Schools on Salary System—Contingencies, increase Rs.* 120.—The present allotment of Rs. 650 under this head for next year includes a provision of Rs. 100 for gymnastic apparatus for Cocanada Primary schools, besides the ordinary fixed contingencies and unforeseen charges.

(6) *Salary Grants.*—The decrease of Rs. 320 under this head is due to the partial withdrawal of the grant from the Lower Secondary department of the Pithápuram Raja's College at the suggestion of the Director of Public Instruction.

(7) *Results Grants, increase Rs.* 100.—A sum of Rs. 450 is provided for next year under this head as in the last year's budget, though the revised estimate is only Rs. 350. The Assistant Inspector's estimate of Rs. 500 under this head seems a little too high.

The total net expenditure proposed to be incurred on education in the next year will be Rs. 4,030, which will be 11 per cent. of the revenue from taxes and market rents, excluding tolls, and 9·5 per cent. including tolls.

17. *Grant III—Sanitation and Medical Services.*—A provision of Rs. 22,570 is made under this grant, against the revised estimate of Rs. 20,620. The variations resulting in an increase of Rs. 1,950 are specified below :—

	Increase.	Decrease.
	Rs.	Rs.
(1) Hospitals and dispensaries establishment	110	..
(2) Cutlers' establishment	..	10
(3) Vaccination establishment	40	..
(4) Registration of births and deaths establishment ..	100	..
(5) Conservancy establiishment	180	..
(6) (5-*a*-2) Other charges	..	360
(7) (5-*b*-1) Private scavenging establishment	280	..
(8) (5-*c*) Cholera charges	1,540	..
(9) (5-*d*) Road-watering contingencies	70	..
Total ..	2,320	370

(1) *Hospital Establishment.*—The increase of Rs. 110 in the cost of the hospital establishment is due to the provision made for payment of the salary of the new third-class hospital assistant for twelve months in the next year against only nine in this year, and for payment of the increased rate of pay to one compounder for twelve months in the next against only four in this year.

(2) *Cutlers' Establishment, decrease Rs.* 10.—Under G.O., No. 97 L., dated 18th January 1895, no contribution to the Provincial funds on account of the cutlers' establishment is necessary hereafter.

(3) *Vaccination Establishment, increase Rs.* 40.—The increase of Rs. 40 in the cost of the vaccination establishment is due to the increase of the probationary vaccinator's pay from Rs. 6 to Rs. 8, to the increase of calf watcher's pay from Rs. 4–8–0 to Rs. 5 and to the increase of grass-cutter's and calf-shaver's remuneration from Re. 1 and As. 8, respectively, to Rs. 1–8–0 and Re. 1 per mensem. These additions are all made in consultation with the Civil Surgeon here.

18. (4) *Registration of Births and Deaths Establishment, increase Rs.* 100.—The increase of Rs. 100 in the cost of the registration establishment is due to the proposed increase of the registrar's pay from Rs. 10 to Rs. 11 and to that of the two sub-registrars from Rs. 7 to Rs. 8 and to the employment of the latter all through the next year instead of only for seven months in this year.

19. (5) (5-*a*-1) *Conservancy Establishment, increase Rs.* 180.—The increase of Rs. 180 under this head is due to the proposed entertainment of two additional street sweepers for service in the new extensions of the town, and to the increase of the Cocanada overseer's pay by Rs. 5, in consideration of his excellent services in improving the private scavenging system and of the additional work required of him hereafter. The pay of the peon in charge of the first ward, which is the biggest of all the wards, will be raised to Rs 8, as an incentive to continued good work. T. Sukalal, the conservancy overseer of Jaganaikpur and one of the earliest employés of this municipality, is, from his dimness of sight and old age, considered unfit for further service beyond the end of this year. He will be discharged from 1st April next, and his place will not be refilled, as one sanitary inspector and one overseer are considered enough to supervise the work of the subordinate staff, and to look after the sanitation of the town. The net savings resulting from the last two modifications will be Rupees 121. The possible deductions on account of fines and stoppages are estimated at much less than usual and the difference covers the savings above referred to.

(6) (5-*a*-2) *Conservancy—Other charges, decrease Rs.* 360.—At present there are seven conservancy carts working in Cocanada and four in Jaganaikpur. The latter are considered by the ward councillors and by myself to be too inadequate for prompt removal of the street rubbish. A provision is now made for hiring another cart at Rs. 12–8–0 per mensem for the purpose. In the current year Rs. 540 is provided for filling up the Chakala tank in Jaganaikpur on sanitary grounds, but no such provision is at present made for the next. The net result of these changes is a decrease of Rs. 390. The further difference of Rs. 30 is due to the hire of some of the carts being occasionally debited to Grant I on account of their employment in conveying road materials to the scene of repairs.

(7) *Private Scavenging Establishment, increase Rs.* 280.—The increase of Rs. 280 is due to the employment of the twenty-seven toties and two peons, working at present, all through the next year, for cleaning and supervising over 800 latrines already under control of the council. In the current year, there were no peons for some months and the number of toties varied from 14 to 27.

(8) (5-*c*) *Cholera Charges.*—Under G.O., No. 1028 M., dated 26th June 1895, a sum of Rs. 1,640 is set apart as "Cholera reserve" at Rs. 1,000 for every 25,000 of population, whatever remains out of it will merge into the closing balance.

(9) *Road watering.*—A sum of Rs. 250 is entered to meet the cost of road watering during the next year, against Rs. 180 in the revised budget. No possible allotment can be too much for this purpose.

20. *Grant IV—Lighting and Miscellaneous.*—The total expenditure under this grant is estimated at Rs. 3,920, against the revised estimate of Rs. 4,450. The decrease is due to the following variations :—

	Decrease.
	Rs.
(1) Market contingencies	260
(2) Choultry contingencies	130
(3) Public garden, purchase of seeds, &c.	40
(4) (*e*) Other charges (v) other items	100
	530

(1) *Market Contingencies, decrease Rs.* 260.—The only items payable as market contingencies are, (1) the rent of Rs. 75 to the trusties of Nookalamma's temple ; and (2) an assessment, Rs. 13–12–0, to Government. These are entered in the budget for next year. The circumstances under which a larger amount had to be entered in the revised estimate for this year are explained already in paragraph 9 (1).

(2) *Choultry Contingencies, decrease Rs.* 130.—Under G.O., No. 1176 L., dated 25th June 1894, the cost of maintaining water pandals at the Collector's office and at the Sea Custom's office has been borne by the municipality in the current year. The council has ascertained that no such charge is made on municipal funds in Masulipatam or Vizagapatam. The water pandals in the Sub-Court and the

Munsif's Court and the one in the Pithápuram Raja's College, which are all frequented by large numbers of people or boys, are all maintained without aid from municipal funds. The council accordingly resolves to withdraw the grant for the water pandals in the Collector's and Sea-Custom's offices from April next. A provision of Rs. 40 is retained for having a water pandal at the municipal office in the hottest part of the year.

(3) *Public garden—Purchase of seeds, &c., decrease Rs.* 40.—After reclamation of all the neighbouring low ground, the expenditure on account of the garden will be comparatively little. A sum of Rs. 30 is however provided to meet the cost of plants or seeds that may have to be incurred in course of time.

(4) (9-*v*) *Other items.*—The decrease of Rs. 100 under this head is due to the expected completion of renumbering of houses in the current year.

21. *Grant V—Office Establishment, decrease Rs.* 10.—A sum of Rs. 7,600 is provided under this head against the revised estimate of Rs. 7,610. The variations resulting in a decrease of Rs. 10 are specified below :—

	Increase. Rs.	Decrease. Rs.
(1) (*a*) Office establishment	..	20
(2) (*b*) Collection establishment	50	..
(3) Tolls establishment	..	30
(4) Tolls contingencies	..	10
Total ..	50	60
Net decrease ..	10	

(1) The decrease of Rs. 20 in the cost of the office establishment is due to the discharge of the temporary record clerk before the beginning of the next year, and to the increase of the third clerk's pay from Rs. 15 to Rs. 18 per mensem. The extra cost will be Rs. 33 and the savings Rs. 60.

(2) *Collection Establishment, increase Rs.* 50.—The bill collectors, to whom an increase of pay was sanctioned in G.O., Mis. No. 985 M., dated 17th June 1895, will draw pay at the increased rates all through the next year, instead of only for eight months in this year. Stoppages of pay due to short vacancies are not now taken into account in the estimate for next year.

(3) *Tolls Establishment, decrease Rs.* 30.—The decrease of Rs. 30 under this sub-head is due to the proposed abolition of gate No. 3, as the fees collected by the peon in charge scarcely cover his pay. As remarked in paragraph 14 of the administration report, there is no regular gate shed for No. III, and the peon's work has been only of a preventive character. The cart-stand gumastah and gumastah of gate No. I will be available for preventive work.

(4) *Tolls Contingencies, decrease Rs.* 10.—On account of the abolition of gate No. III, it is expected that there will be a saving of Rs. 10 in contingencies.

22. No provision is at present made for refunds of other than current collections. A sum of Rs. 80 is entered to provide for the payment of *gratuity* to T. Sukalal, conservancy overseer of Jaganaikpur, who will be discharged on 1st April next, after a service of over thirty years.

23. *Closing remarks.*—The year is expected to open with a balance of Rs. 1,100 and close with Rs. 2,040. The total receipts will be Rs. 64,980, including the extraordinary item of Rs. 8,000 (cost of the old cart-stand) recoverable from Government and Rs. 56,980, exclusive of it. The total expenditure will be Rs. 64,040, inclusive of Rs. 8,000, proposed to be utilised for an office building and Rs. 56,040, exclusive of it. Eliminating the extraordinary item of Rs. 8,000, proposed to be utilised for an office building, out of consideration, it will be observed that 13 per cent. of the total revenue is allotted for expenditure under Grant I proper, 14·7 per cent. for payment to Government as sinking fund for the proposed loan on account of water works and ·8 per cent. for payment to the District Board on account of interest for the money to be invested on Yeleru bridge in this year. Total expenditure on public works will thus be 28·5 per cent.

24. A copy of the council's resolution, sanctioning the revised estimate of the current year, and the budget estimate for the next, together with the prescribed statements and proposition statements, is enclosed.

—

Dis. No. 3813.

Submitted through the Collector.

(Signed) K. RUSTUM SING,
Deputy Collector.

31st December 1895.

—

Dis. No. 32-Eng.

Forwarded.

2. At its meeting of the 20th October last the council declared that the revision of the house-tax would result in an increase of Rs. 6,000 in revenue (*vide* letter of the chairman, No. 776, dated 22nd October 1895). It is not, therefore, intelligible why the council has now put the amount to be derived from this source at Rs. 20,000, which is an increase of only Rs. 4,158-12-3. Still less is it understood why and how the figure is to be raised by Rs. 1,000 when the council has to find funds for the water-supply scheme. If the tax is honestly and fairly assessed, as it presumably will be, by the council now, so long as the rate at which it is levied remains the same, the undersigned cannot understand on what principle it can be increased arbitrarily by Rs. 1,000 at any given moment. As it appears that the tax is capable of being increased by Rs. 1,000, this should be done now, and such increase not postponed. Indeed I cannot see how such postponement is to be effected.

3. The provision in the budget for roads comes only to Rs. 4,800 under both new works and repairs which cannot for a moment be considered an adequate allotment. I would therefore suggest that the income from house-tax should be raised to Rs. 21,000, and the allotment under "Repairs—Communications" increased from Rs. 3,600 to Rs. 4,600. Even then the council will not be spending the whole of its income from tolls (Rs. 6,000) on communications, and yet considering the expense of procuring material and the length of road to be maintained, I do not think it ought to spend any less. At the present moment the main road to the town station is in urgent want of repair and the extra provision of Rs. 1,000, I recommend, may well be ordered to be devoted to this work.

(Signed) V. A. BRODIE,
Collector.

9th January 1896.

C. No 1.

Cocanada

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LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings :—

Current No. 1227 of 1896, dated 25th December 95 from the Chairman, Cocanada

Current No. 1247 of 1896, dated 11th January 96 from the Sanitary Commissioner

Current No. 551-A of 1896, dated 12th February from the Surgeon-General.

Current No. 6574 of 1896, dated 8th Jan 96 from the Director of Public Instn.

Order— No 405 Med 11-3-96

The estimated receipts and charges of the Cocanada Municipality for 1896-97, as passed by Government, are compared below with the budget and revised estimates for the year 1895-96 and the actuals of 1894-95.

	Actuals, 1894-95.	Budget Estimate, 1895-96.	Revised Estimate, 1895-96.	Budget Estimate, 1896-97.
	Rs	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	1261	1100	3440	1100
Tax on Arts	5683	5500	7500	7500
Tax on Buildings and Lands	16112	20500	20800	21000
Water-Tax on Buildings and Lands	"	"	"	"
Tax on Vehicles and Animals	1982	2300	2300	2700
Tax on Carts	1646	1600	1600	1600
Tolls	6460	6000	6000	6000
Realizations under Special Acts	"	"	"	"
Rent of Lands, Buildings, &c , and sale-proceeds of Lands, &c.	378	200	390	8380
Conservancy Receipts	2	"	10	10
Fees and Revenue from Educational Institutions ..	361	300	650	1600
Fees and Revenue from Medical Institutions	522	1100	1100	1100
Income from Markets and Slaughter-houses	3515	3550	3330	3850
License fees	1631	1500	1500	1500
Other fees	1012	840	860	860
Fines under Municipal and other Acts	977	400	1200	1200
Interest on Investments and premium on Loans ..	"	"	"	"
Grants and Contributions from Government	1264	880	920	1070
Do. from Local Boards	1600	4000	4000	4000
Do. from other bodies	"	"	140	"
Recoveries for services to private individuals	913	700	1840	2400
Miscellaneous	164	90	370	210
Loans	"	"	"	"
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	"	"	"	"
Advances Recovered	988	"	"	"
Total ..	46471	50560	57950 (5446)	66080 (1400)

4946 54510 67480

Charges.	Actuals, 1894-95.	Budget Estimate, 1895-96.	Revised Estimate, 1895-96	Budget estimate 1896-97
	Rs.	Rs.	Rs.	Rs.
GRANT I.				
New Works—				
Communications	118	500	380	1200
Buildings	574	1500	3000	8400
Drainage	"	"	"	"
Water-supply	255	100	560	"
Repairs—				
Communications	4463	3000	9230	3600
Buildings	659	1100	1480	300
Drainage	424	800	1070	480
Water-supply	1295	940	1690	940
Establishment	359	250	250	240
Tools and Plant and other Stores	29	50	70	50
Contributions for Public Works	2000	2000	1630	100
Total ..	10176	10240	19360	15310
GRANT II—				
Training Schools	91	120	190	160
Municipal Schools—				
(*a*) On the Salary System	"	"	630	1310
(*b*) On the Salary Result System	2518	3120	2870	3530
Salary Grants	418	450	420	100
Result Grants	282	450	350	450
Combined Grants	"	"	"	"
Inspection	328	310	310	310
Miscellaneous	"	"	"	"
Total ..	3637	4450	4770	5860
GRANT III—				
Hospitals and Dispensaries	8251	8190	8120	8230
Contributions	383	290	420	410
Vaccination	760	780	780	820
Registration of Births and Deaths	297	160	240	340
Conservancy, Road-cleaning and Road-watering ..	9383	11540	11060	12770
Total ..	19074	20960	20620	22570
GRANT IV—				
Lighting	1921	1900	1900	1900
Markets and Slaughter-houses	114	200	460	200
Choultries	414	520	470	340
Traveller's Bungalows	"	"	"	"
Avenues	"	"	"	"
Public Garden, Survey of Land, Fire and other charges.	1233	1340	1620	1480
Total ..	3682	3960	4450	3920
GRANT V—				
Supervision and Management	6335	7800	7610	7600
Repayment of Debt	"	"	"	8250
Interest on loan	"	"	"	450
Advances Recoverable	31	"	"	"
Refunds	98	"	40	"
Discount	"	"	"	"
Pensions and Gratuities	"	"	"	80
Investments	"	"	"	"
Balance	3438	3150	1100	2640
Total ..	46471	50560	57950	66080

Revised Estimate for 1895-96

2. The Current receipts and charges are now estimated at Rs 54510 and Rs 56850, respectively, against Rs 49460 and Rs 47410, anticipated in the Sanctioned Budget. The increase in the receipts occurs chiefly under the tax on arts pines under Municipal and other acts, and private Scavenging fees, and that in the charges under part I - The Collections under the tax on lands & buildings during the first eight months of the year were not at all Satisfactory The proposed allotments of Rs 1250, Rs 3420 & Rs 510 respectively under part I. New works - buildings, Repairs Communications, and part II 2. b Contingencies, are Sanctioned. The opening of a lower secondary School at Japa- -nallipuram, the entertainment of two temporary teachers on Rs 6 each in the Colanada and Suryarayapeta Schools of a panchama night School with a teacher on Rs 5, the re-employ- -ment of the two Subregistrars on Rs 7 each and the reduction in the tolls establishment referred to in paras. 7, 8 and 10 of the Chairman's letter are approved. the increase in the number of private Scavengers from 22 to 27,

~~not appear to be necessary.~~

Budget Estimate for 1896-97.

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3. Receipts. The receipts for the ensuing year are put down at Rs 64780 against Rs 54610 in the revised estimate the increase being mainly under sale proceeds of lands and school fees. From para. 2 of the Collector's endorsement it ~~[illegible]~~ appears that the revenue from the tax on buildings is underestimated. The credit taken under this head will therefore be raised by Rs 1,000, as suggested by him. Under Sec. 119 of the District municipalities act, the sanction of Government is required for exempting from the payment of fees the schools referred to in para. 11 of the Chairman's letter. He will be requested to submit the necessary application through ~~the~~ Director of Public Instruction.

4. Charges (1) The probable charges are entered as Rs 64040, against the revised estimate of Rs 56,850, the increase, ~~which appears~~ under grants II and III and Repayment of debt, being partly counterbalanced by a decline under grants I and IV.

(2) Grant I - The allotment for ~~under~~ Repairs - Communications will be raised from Rs 3600 to Rs 4600, as recommended by the Collector in para. 3 of his endorsement. The Sanitary Commissioner's suggestions in para. 2 of his letter read along will be ~~recommended~~ ~~referred~~ to the attention of the Municipal Council, ~~for consideration which will be requested to report~~ ~~[illegible]~~

~~The total amount spent on communications from municipal revenues [illegible] than the income from tolls.~~

(3) Grant II. ~~The Director's remarks on this portion of the budget will be awaited.~~ ~~[illegible]~~ A Sum of Rs 200 will be provided for building & other grants to results Schools as recommended by the Director. The alterations in the Educational Establishment referred to in para. 16 of the Chairman's letter & shown in the proposition statement are approved: with reference to Dr. Dun[illegible]'s suggestion to appoint a drawing master, his attention will be drawn to the fact that provision has been made in the budget for one on Rs 20 for municipal schools. The Chairman will however be requested to see that instruction in drawing is imparted to results schools also.

(4) Grant III. The proposed abolition of the post of a Sanitary overseer on Rs 12, and the entertainment of two

1

additional sweepers on Rs 5 each, the increase of one rupee in the salary of one of the head peons and the alterations in the vaccination establishment proposed in para. 17 of the Chairman's letter are sanctioned. The Government does not see the ~~any~~ necessity of raising the salaries of the registration establishment, which has only just been strengthened, nor can the increase of Rs 5 in the pay of the Sanitary overseer be approved ~~allowed~~ as it does not appear that his qualifications entitle him to so large a salary. The Municipal Council's attention will be drawn to the Sanitary Commissioner's remarks in para. 3 of his letter and ~~that~~ of the Chairman to the omission pointed out ~~by him~~ in para. 4. According to the Estimate, the Council expects ~~to~~ make a profit of Rs 570 under the private scavenging service but the ~~must be borne in mind that the~~ service should not form a source of revenue but should as far as possible be merely self supporting. If necessary therefore the fees levied ~~should~~ may be reduced or the surplus devoted to ~~a step which will tend to make the service more popular and to~~ extending the service & improving it ~~to a larger number of houses~~ by increasing the ~~staff~~ special establishment which seems to be at present inadequate

(5) Grant V:- The increase of Rs 3 in the salary of the third clerk of the municipal office & the reduct-

No. 405 M., 11TH MARCH 1896.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ —the following papers :—

From M.R.Ry. K. SESHACHALAPATI GARU, B.A., Chairman, Municipal Council, Cocanada, to the Chief Secretary to Government (through the Divisional Officer, and Collector, Gódávari), dated 25th December 1895, No. 1071.

I have the honour to submit herewith, for the approval of Government, the revised estimate of receipts and expenditure for the current year and the budget estimate for the next, as passed by the council at its meeting held on the 14th instant.

REVISED ESTIMATE.

2. The total receipts for the current year, including the opening balance, are now estimated at Rs. 57,950 against Rs. 50,560 entered in the original budget. The increase of Rs. 7,390 is due to the variations under the several items as noted below :—

	Increase.	Decrease.
	RS.	RS.
1. Opening balance	2,340	..
2. Tax on arts	2,000	..
3. Tax on lands	300	..
4. Rent of lands	60	..
5. Sale-proceeds of lands	50	..
6. Produce of gardens	10	..
7. Sale-proceeds of old materials	70	..
8. Do. of night-soil and street sweepings ..	10	..
9. Fees from educational institutions	350	..
10. Income from markets	..	220
11. *g* (4) Other fees	20	..
12. Fines under Municipal and other Acts	800	..
13. Normal stipends	40	..
14. *c* (5) (3) Other purposes (private contributions) ..	140	..
15. Private scavenging	1,140	..
16. Refunds of expenditure of past years	160	..
17. Fee for numbering carts	40	..
18. *b* (6) (4), Other items	80	..
	7,610	220
Net increase ..	7,390	

Except in the case of markets (item 10), there is no decrease whatever in any item. As in the last year, the right of collecting fees at the Cocanada and Jagannaikpur markets was sold by auction and resulted in a loss of Rs. 220 compared with last year. The council has since resolved upon repairing all the existing market buildings,

extending one of them to provide suitable accommodation for the meat market and raising the level of the compound. A sum of Rs. 1,300 has been allotted for the purpose as will be shown further on. It is expected that the revenue from markets will materially increase during the next year.

Increase—Item 1.—The actual closing balance of last year, which is the opening balance for the current year, exceeded the budget estimate by Rs. 2,337–13–1, which was due to better collections and the short expenditure of last year, as explained in paragraph 6 of the administration report.

Item 2, *Tax on Arts.*—The list of assessees has been thoroughly revised and several companies working through commission agents have been added thereto. Though it is still doubtful how many of these companies claim exemption, the council trusts that there will be an increase of Rs. 2,000 over the sum of Rs. 5,500 originally budgeted.

Item 3, *Tax on Lands.*—On account of the land tax imposed on the railway line, the revenue under this head is expected to come up to Rs. 800 in the current year against Rs. 500 already budgeted.

Item 4, *Rent of Land.*—On account of the cultivation of the old night-soil depôt in Jagannaikpur, the rent realized for the vacant municipal ground there rose from Rs. 20 to Rs. 44 this year. To this and to the recovery of some arrears of past years is due the expected increase of Rs. 60 under this head.

Item 5.—A small piece (86 square yards) of detached site near Foster road was lately sold for Rs. 43.

Item 6.—At the suggestion of the Sanitary Commissioner, a small vegetable and flower garden has been opened to the east of old Cocanada. It can be extended on two sides, so as to cover a total area of about two acres, before the end of this official year. A large heap of seasoned manure (street rubbish) in the possession of the council, for which no adequate price has been offered by any body in spite of repeated efforts, is being utilized to reclaim low insanitary grounds on both sides of the garden. When extended, the garden adjoins the Sea Custom road and will be within three furlongs of Port station. The garden will show to the local public the manural value of the rubbish, and will also effect a material improvement in the sanitary condition, of this part of the town. A sum of Rs. 8–11–9 has already been realized by the sale of vegetables in the garden. Though much cannot be expected from it in the current year, it is hoped that it will be a source of profit in future.

Item 7.—Rs. 120 is expected to be realized by the sale of the old materials against Rs. 50 budgeted. Empty oil-cans and inoculated calves are fetching a better price this year than usual.

Item 8.—As reported in paragraph 17 of my administration report, the night-soil of the whole town and the street sweepings of Jagannaikpur (5th and 6th wards) are deposited in the inam land of Datla Suriyanarayanaraju. Besides bearing the cost of earth-work for a road to the new depôt, the inamdar and his tenant (A. Subha Ram) have offered to pay Rs. 5 to the municipality in the current year, as the value of the manure, to rise to Rs. 12 by annual increments in due course. Rs. 3–2–0 has already been realized from the sale of some manure. By way of round figure a sum of Rs. 10 has been entered in the budget.

Item 9, *Fees from Educational Institutions.*—On account of the increased strength in the several schools, and on account of the proposed establishment of a lower secondary school in Jagannaikpur from the latter part of January next, a sum of Rs. 650 is expected to be realized on account of the school-fees.

Item 11.—On account of the comparatively large number of applications for copies, a sum of Rs. 21–8–0 has already been collected as search and copying fees. The total collections in the year under this head are expected to be Rs. 30 against Rs. 10 originally budgeted.

Item 12.—*Fines under Municipal and other Acts.*—On account of the adjustment of fines of last year, amounting to Rs. 366–10–0, in favour of the municipality, in the current year, and on account of the larger number of prosecutions instituted in the current year, the revenue from this source can be safely estimated at Rs. 1,200 against Rs. 400 originally budgeted.

Item 13, *Normal Stipends.*—Four teachers of the primary schools have been sent for training this year at Rajahmundry, instead of two last year. The actual contribution from Provincial funds on their account towards stipends will be about Rs. 108, or in round figure Rs. 110.

Item 14, *Other Purposes* (*Private Contributions, Rs.* 140).—For a fresh water drain and cistern near Ramesem road, a private individual has offered to contribute half the cost, Rs. 140. The offer has been accepted.

Item 15, *Private Scavenging.*—The efforts for the extension of the private scavenging system, adverted to in paragraph 25 of my letter No. 339, dated 18th June 1895 (administration report), have not been relaxed. The number of private latrines under municipal control is 803 now, against 306 on 1st April and against 580 on the 18th June last, when I despatched my administration report. The receipts under this head are estimated to amount to Rs. 1,840 against Rs. 700 entered in the original budget.

Item 16, *Refunds of expenditure of past year, Rs.* 160.—Under G.O., No. 1707, Local and Municipal, dated 13th July 1891, all girls' schools, which had before been maintained by the municipal council, were taken up under direct management of Government from 1st April 1891. The charge of the two Muhammadan girls' schools in this town was not actually taken by the sub-assistant inspector of Muhammadan girls' schools till 1st October 1893. The cost of their upkeep in 1891–92 was at the time finally debited to the municipality, while that for 1892–93 and the first half of 1893–94 was shown as "an advance recoverable." The Director of Public Instruction has sanctioned Rs. 150 per annum in part payment of the cost of maintenance during the interval. The recovery on account of 1891–92,as well as Rs. 10 recovered from a trained schoolmaster for leaving our service, before the expiry of the prescribed term, is shown under this head.

Item 17.—The system of charging a fee of one anna for numbering each cart licensed, which was begun last year, has been regularly continued this year. The receipts on this account will be Rs. 50 against Rs. 10 entered in the original budget.

Item 18, *Other Items.*—Under instructions from Government (Memorandum No. 1402, dated 7th October 1895), the fee for home vaccination has been transferred to this "head," which also includes the sale-proceeds of the carcasses of stray pigs killed under section 230 of Act IV of 1894. The receipts on the latter account have already exceeded Rs. 60, which mainly account for the increase of Rs. 80 under this head. The increase in the vaccination fees will also be about Rs. 20.

Expenditure.

3. The total expenditure for the current year, excluding the closing balance of Rs. 1,100, is now estimated to amount to Rs. 56,850 against Rs. 47,410 entered in the budget. The increase of Rs. 9,440 is due to the variations under the several grants as noted below :—

	Increase.	Decrease.
	Rs.	Rs.
Grant I	9,120	..
„ II	320	..
„ III	..	340
„ IV	490	..
„ V	..	190
Refunds of other than current collections	40	..
Total ..	9,970	530
Net increase ..	9,440	

4. *Grant I, Public Works.*—The several alterations in the allotments, which resulted in an increase of Rs. 9,120, are enumerated and explained below :—

		Increase.	Decrease.
		Rs.	Rs.
I. New Works—			
(*a*) Communications		..	120
(*b*) Buildings		1,500	..
(*c*) Water-supply		460	..
II. Repairs—			
(*a*) Communications		6,233	..
(*b*) Buildings		380	..
(*c*) Drainage		220	..
Establishment		50	..
(*d*) Water-supply ..	Repairing channels	600	..
	Cleaning tanks	150	..
(*e*) Tools and Plant		20	..
(*f*) Contribution to Local Boards		..	370
Total ..		9,610	490
Net increase ..		9,120	

5. *New Works—(a) Communications, Decrease, Rs.* 120.—A sum of Rs. 500 was originally allotted for the construction of a road to the night-soil depôt. The earth-work of the road, costing about Rs. 100, having been executed by the owner of the night-soil depôt, as mentioned in paragraph 2 *supra*, the cost of metalling and gravelling it does not exceed Rs. 250. Provision has been made for constructing six new culverts at a cost of Rs. 130. The total expenditure under this head will thus be Rs. 380 only against Rs. 500 originally budgeted.

(*b*) *Buildings.*—In the budget, provision was made for constructing an incinerator, on Silchar model, at a cost of Rs. 500. After some correspondence with the Sanitary Commissioner, it was resolved by the council to have an incinerator of Robert's patent costing about Rs. 1,200, as soon as funds permitted, instead of getting the far less efficacious, though cheaper, one of the Silchar model. Even the best incinerator, recommended by the Sanitary Commissioner, does not profess to be capable of effectively destroying the rubbish of a population of over 10,000 souls, whereas the population of this municipality according to the last census was 40,553. The Silchar incinerator, according to the Sanitary Commissioner, cannot be expected to deal with the rubbish of a population of even 2,000 or 3,000 (*vide* his letter No. 419, dated 1st March 1895). The town cannot, therefore, be well served by less than four incinerators of Robert's patent or less than about fifteen of the Silchar model. It has not been possible to allot a reasonable sum for a proper incinerator in the current year, or in the next, owing to urgent demands for other purposes. The matter will not be lost sight of, whenever funds can be spared for it.

Instead of having a single pukka latrine, costing about Rs. 1,000, as provided for in the budget, it has been now decided to have two for Rs. 1,600. They will be constructed in a peta, to be newly opened for Toorpu people before long. The tatties enclosing some of the temporary public latrines are frequently giving way to rain and wind. It is now intended to have enclosures of galvanized corrugated iron sheets for two latrines in this year at a cost of Rs. 300, which is now provided.

In compliance with the suggestion of the Sanitary Commissioner a sum of Rs. 1,100 has been provided for constructing a cement floored stall of 240 by 9 feet, at the Cocanada market, for location of the meat shops. The work has already been commenced.

The total value of buildings, now provided for is thus Rs. 3,000 against Rs. 1,500 originally budgeted.

(*c*) *Water-supply.*—During the year two fresh water cisterns fed by canal water have been constructed, for the use of Malas and Madigas, near Narasimham road in Jagannaikpur. Ten wells with pot rings have also been constructed in

different localities—six for the use of caste people and four for Panchamas. Out of these ten, seven were constructed in the hottest part of the year, on the borders of the tank beds, when the supply in the tanks was apprehended to be undrinkable. A fresh water drain and cistern near Ramesem road and a well near Rechupeta have yet to be constructed. The total expenditure under this head will be about Rs. 560 against the allotment of Rs. 100 in the original budget.

6. *Repairs—(a) Communications.*—Considering the bad state of some of the roads, and the adverse remarks made regarding them, the council has had to provide the largest amount possible for their upkeep and restoration. The utmost that could be allotted for repairs to roads in 1895–96 is Rs. 9,230 against the original estimate of Rs. 3,000.

The Commercial and Sullivan's roads running along the Cocanada canal (the Beach road referred to in the divisional officer's endorsement on my administration report), and the Sea Custom road leading from old Cocanada to the Port station, have been taken up for reconstruction with metal and gravel at a cost of Rs. 6,430 as shown below :—

	Rs.
Sullivan's road	2,200
Sea Custom ,, ...	2,250
Commercial ,, ...	1,980
Total ..	6,430

Narasimham and covered drain roads lying to the west of Jagannaikpur have been widened by earth-work at a cost of Rs. 290. The main iron girder bridge between Cocanada and Jagannaikpur will be painted and repaired at a cost of Rs. 470, as suggested by the Executive Engineer, Gódávari Eastern Division, who inspected it at my request. The rest of the present allotment covers the cost of general repairs.

(*b*) *Buildings.*—The allotments made in the original budget for repairing the hospital buildings and the temporary latrines have remained unaltered. The allotment for repairs to pukka latrines has been raised from Rs. 100 to Rs. 300, and fresh provision has been made for repairing the existing market buildings at a cost of Rs. 200, and for raising a platform around the clock tower at a cost of Rs. 30. The allotment of Rs. 50 for repairing the existing ruined crude incinerators has been eliminated as they are found entirely unsuited for the purpose intended. The total net sum now allotted under this head is Rs. 1,480 against Rs. 1,100 in the original budget.

(*c*) *Drainage.*—On account of the excavation of drainage and road side channels on a larger scale than expected, and on account of an increase of nearly Rs. 70 in the cost of the self-acting shutters, the expenditure under this head is now estimated to exceed the original allotment by Rs. 220. A special toti for cleaning the main sewer has also been employed from June 1895 under G.O., Mis. No. 1263 M., dated 3rd August 1895.

(*d*) *Water-supply—Repairing Channels and Drains.*—Besides the usual petty repairs to the several fresh water drains, the main masonry drains in Jagannaikpur and Cocanada, as well as the drain in Patrivari street, were opened for silt clearance, and repaired at a total cost of Rs. 406–2–6.

Under G.O., Mis. No. 1218 M., dated 29th July 1895, Rs. 180 was paid to the Executive Engineer, Gódávari Eastern Division, on account of water supplied to the Raja's tank during the three years ending 1895–96.

During the rains of August 1895 a buffalo accidentally fell into the Cocanada canal at Kovvur just above the sluice commanding water-supply to Jagannaikpur and died. On account of the presence of water the carcass entered the sluice and obstructed it water tight. It had to be removed by raising a cross bund and cutting the body to pieces. The removal cost Rs. 25, out of which a moiety was borne by the Public Works department and the rest by the municipality. These three items account for the increase of Rs. 600 in expenditure under this head.

Cleaning Tanks.—The removal of moss in six drinking-water tanks and a bathing tank, including connected repairs, actually cost Rs. 207–7–0 up to the end of November last. To prevent the spread of a fast-growing variety of moss near the bunds, some more expenditure is unavoidable before the end of the current official year. Rs. 250 is budgeted now against the original estimate of Rs. 100.

(*e*) *Tools and Plant.*—As road repairs are now going on on a larger scale than usual, the expenditure under this head is estimated to exceed the original allotment of Rs. 50 by at least Rs. 20.

(*f*) *Bridge Contribution.*—On account of the repairs to the iron girder bridge, between Cocanada and Jagannaikpur, executed in 1891, the district board have all along claimed Rs. 14,700 as our share ($\frac{3}{4}$) of the expenditure. The figure was accepted and a sum of Rs. 10,000 was paid up to the end of the last year. It has since been ascertained, with the approval of the district board, that setting off the cost of the materials of the temporary bridge and of the tools and plant, the municipal share of the total expenditure was only Rs. 11,521–9–7. The council had consequently to pay Rs. 1,521–9–7 only to the district board in full satisfaction of all claims on account of the repairs of the bridge against Rs. 2,000 originally budgeted for part payment.

Under an agreement with the district board, sanctioned in G.O., Mis. No. 1377 M., dated 23rd August 1895, the council has to contribute Rs. 100 per annum to the district board on account of the maintenance and repairs to the Robertson's bridge lying to the west of Jagannaikpur, along which passes a girder leading fresh water to Jagannaikpur. A provision has been made for this payment.

7. *Grant II.*—The increase of Rs. 320 under this grant is due to the variations explained below :—

		Increase.	Decrease.
		RS.	RS.
(1) Stipends to normal students	.. ..	70	..
(2) Municipal schools on salary system	{ Establishment ..	120	..
	{ Contingencies ..	510	..
(3) Municipal schools on salary-result system—fixed payments		120	..
(4) Municipal schools on salary-result system—contingent expenditure		..	370
(5) Salary grants		..	30
(6) Result grants		..	100
		820	500
Net increase ..		320	

(1) The extra cost in the normal stipends is due to the deputation of four teachers for normal training instead of two originally intended. The necessity for getting a larger number of teachers trained was admitted by Government in its review (G.O., No. 1660 M., dated 16th October 1895) of my administration report.

(2) *Municipal Schools on Salary System.*—All the educational authorities from the Assistant Inspector of Schools, Second Division, to the Director of Public Instruction, proposed to have a Lower Secondary school in Jagannaikpur. As reported in paragraph 33 of my administration report, Jagannaikpur is, on an average, about a mile and-a-half from the Pithápuram Raja's College. In the interests of the school-going children of the Lower Secondary department the council has decided to open a school of that standard in Jagannaikpur with the staff proposed by the educational officers. The school terms commence in the latter part of January and not with the official year. The council therefore prefers to open the school from 16th January 1896 instead of from 1st April and has made the necessary provision for the establishment for January and February and for the necessary contingencies in the revised budget (Rs. 120 + 510).

(3) *Municipal Schools on Salary-result System—Fixed Payments.*—The increase of Rs. 120 under this head is due to the entertainment of two additional temporary teachers on Rs. 6 each in Cocanada and Suriyaraopeta schools and to the opening of a Panchama night school with a teacher on Rs. 5.

(4) *Municipal Salary-result Schools—Contingencies.*—As the opening of a Lower Secondary school in Jagannaikpur involves a heavy contingent expenditure (Rs. 510) for furniture and books, and as the Primary school in Frazerpeta, which lies within three furlongs of the Linton's Primary school attached to the Pithápuram Raja's College is resolved to be closed from the beginning of the next official year, it seems unnecessary to have a large stock of additional furniture for Primary schools at present. The contingent expenditure on account of salary-result schools is therefore estimated to fall short of the original allotment of Rs. 900 by Rs. 370.

(5) *Salary Grants, decrease Rs.* 30.—In the last budget the council proposed to withdraw the usual grant paid to the Lower Secondary department of the Pithápuram Raja's College, but the reason for so doing was not explained. The Director of Public Instruction objected to the proposed withdrawal. The Government accepted the Director's view and inserted a provision of Rs. 450 under this head in the budget. The Lower Secondary department is unquestionably self-supporting as will be seen from the Director's letter, No. 11149, dated 18th October 1895, and from paragraph 33 of my administration report. The Assistant Inspector proposes to utilize the whole grant under this head for other purposes and evidently means that it should be withheld altogether in the current year. According to the last budget review, the usual grant-in-aid has been paid to the Lower Secondary department of the College up to date. If it should be continued at the present rate till the end of this official year, the expenditure under this head would be Rs. 420 against Rs. 450 originally budgeted.

(6) *Result Grants, decrease Rs.* 100.—Considering the actual expenditure of Rs. 282 in the last year on account of the results grants, the council does not expect that the current year's expenditure will be more than Rs. 350. The Government has also suggested that the grants should be withheld wholly or partially in the case of untrained teachers.

8. *Grant III—Sanitary and Medical Service.*—The following variations occur under this grant resulting in a net decrease of Rs. 340 :—

	Increase.	Decrease.
	RS.	RS.
(1) Hospital establishment	..	70
(2) Contribution for Medical College	130	..
(3) Registration of births and deaths establishment ..	80	..
(4) Conservancy establishment	..	180
(5) Do. other charges	..	950
(6) Private scavenging establishment	540	..
(7) Do. contingencies	30	..
(8) Contingencies (road-watering)	80	..
	860	1,200
Net decrease ..	340	

(1) The decrease of Rs. 70 in the first item is due to the non-entertainment of the additional third-class hospital assistant newly sanctioned till 1st June 1895 and to fines and savings. The pay of one of the compounders has been raised from Rs. 9 to Rs. 12 under G.O., No. 1677 L., dated 11th September 1888, from November 1895.

(2) A sum of Rs. 220 was paid as contribution to the Medical College last year against Rs. 90 before, according to the requisition of the Accountant-General. He said that the amount was fixed with reference to the actual expenditure of last year. The same amount is therefore now provided in the revised budget.

(3) The increase of Rs. 80 under this head is due to the re-entertainment of two sub-registrars on Rs. 7 each from 1st September 1895. The desirability of re-employing them was explained in paragraph 40 of my last administration report.

(4) *Conservancy Establishment, decrease Rs.* 180.—The decrease is wholly due to fines and stoppages of pay and to occasional vacancies in the grade of toties. Though the number of pukka latrine toties was reduced in the year from 31 to 26, the pay of the rest and of the street-sweepers was raised from Rs. $4\frac{1}{2}$ to Rs 5 under G.O., Mis. No. 1263 M., dated 3rd August 1895. The re-adjustment of the establishment involved an extra cost of Rs. 8–4–0 a month.

(5) *Conservancy—Other Charges.*—The decrease of Rs. 950 under this head is accounted for as shown below :—

	Rs.
No land has been acquired on payment of compensation for the night-soil depôt, though a sum of Rs. 1,000 was provided for compensation in the original budget. Other arrangements have been made for the depôt as already explained in paragraph 2 (8) ..	1,000
No dust-carts have been purchased, as the present system of employing rented carts is found more economical in the present financial condition of the municipality	500
Savings ..	1,500

This sum (Rs. 530) is now provided to close the Chakala tank in Jagannaikpur in compliance with the recommendations of the Sanitary Commissioner (G.O., No. 866 M., dated 20th May 1895). The net decrease due to these three causes is Rs. 970. The rest is due to no special cause.

(6) and (7) *Private Scavenging Establishment—Contingencies, increase Rs.* 540.—The number of private latrines having increased since the submission of the last budget from 292 to 803, the number of toties had to be increased from 16 to 27. The average number of latrines served by each toty is nearly 30 now, whereas it was only 20 up to last year. Two peons are employed for supervision of these latrines. The extra cost under this head is due to the entertainment of additional toties and peons which is unavoidable. A contingent expenditure of Rs. 30 in getting the necessary printed forms is also necessary, though no provision was made for it before. So far as can be seen at present, the system will give a net profit of not less than Rs. 310 to the municipality in this year. The main credit of effecting a material improvement in this direction is due to K. Sattayya, Conservancy Overseer, Cocanada.

(8) *Road-watering Contingencies.*—A sum of Rs. 180 is now provided under this head against Rs. 100 in the original budget. On account of the heavy traffic on most of the important roads, frequent watering of the roads is very desirable. I should have liked to make a better allotment under this head, if possible.

9. *Grant IV—Lighting and Miscellaneous.*—The increase of Rs. 490 under this grant is the net result of the following variations :—

	Increase. Rs.	Decrease. Rs.
(1) Market contingencies	250	..
(2) Slaughter-house contingencies	10	..
(3) Choultry contingencies	..	50
(4) Public garden, purchase of seeds and repair of well ..	70	..
(5) Repairs to fire engine	110	..
(6) Printing	100	..
	540	50
Net increase ..	490	

(1) *Market Contingencies.*—The increase of Rs. 250 is mainly due to the payment of ground-rent at Rs. 75 per annum for the temple site used as meat market in Cocanada for the past three years also in the current year. On account of misunderstandings among the trustees, the rent was not claimed in the past three years. The assessment due to Government for the market sites at Rs. 10 an acre is the only other charge under this head. The Jagannaikpur market has been in use as such for a very long time. Even before the construction of the present building, about twenty years ago, the site was used as a fish market. The Cocanada market buildings were constructed in 1886–87 on the site of an old ruined washerman's tank closed for the purpose. Holding that the property in the old market of Jagannaikpur and in the ruined pond of Cocanada vested in the municipality under section 25 of Act IV of 1884, the council claimed exemption from payment of assessment, but for want of even a general notification transferring markets and ownerless ponds within municipality to the various councils, the claim was rejected.

Though the actual net expenditure under "Market contingencies" is only Rupees 313–12–0, a sum of Rs. 350 is now provided, as Rs. 340–11–0 has already been spent for the purpose. The refund of the extra charge made by the jamabandi officer of fasli 1304 has been ordered by the Collector and will, on receipt, be set off against the expenditure in the administration report.

(2) *Slaughter-house Contingencies—Rs.* 10.—Some contingent expenditure on account of buckets or brooms is unavoidable.

(3) *Choultry Contingencies.*—Provision was originally made for water-pandals in the Collector's office, in the Sea Customs office and in the Municipal office for the whole year. So far as the Municipal office is concerned, I can manage without a water-pandal for six months, covering the rainy season and winter. Even for the other pandals, payments are to be made only for eleven months in this year. A saving of Rs. 12–8–0 is due to the latter cause and Rs. 40 to the former.

(4) *Public Garden.*—As stated in paragraph 2 (6), a small municipal garden has been opened in the current year. A sum of Rs. 50 out of Rs. 70 now provided is intended to be the cost of filling up and reclaiming a low pit of about an acre adjoining it. The conservancy carts are also utilized for this purpose when required for no other. No expenditure for reclamation of site will be necessary in future.

(5) *Repairs to Fire-engine—Increase Rs.* 110.—To meet the cost of repairs to the fire-engine and its appurtenances and that of a new hose, as suggested by Mr. Basket, the Marine (Port Board's) Engineer, a sum of nearly Rs. 150 will be required against Rs. 40 entered in the original budget.

(6) *Printing.*—The increase of Rs. 100 is due to the payment of a bill received in 1894–95 after its close.

10. *Grant V.*—The decrease of Rs. 190 in this grant is due to the following variations :—

	Increase Rs.	Decrease. Rs.
(1) General establishment	60	..
(2) Collection do.	10	..
(3) Tolls do.	..	260
	70	260
Net decrease ..	190	

(1) The increase of Rs. 60 in the cost of general establishment is due to the entertainment of a temporary record clerk for six months at Rs. 10 per mensem sanctioned in G.O., Mis. No. 985 M., dated 17th June 1895.

(2) The increase of Rs. 10 in the salaries of the collection establishment is due to the increase of Rs. 5 per mensem in the pay of three bill-collectors sanctioned in G.O., Mis. No. 985 M., dated 17th June 1895. Effect was given to the order from July 1895. The rest of the extra cost is met by fines and savings.

(3) *Tolls Establishment—Decrease Rs.* 260.—Owing to the collapse of the Yeleru bridge, the collection of tolls at the old gate No. I is practically suspended. Out of the original establishment costing Rs. 25 per mensem, one gumastah on Rs. 7 was alone retained for preventive work in this year. There was thus a saving at Rs. 18 per mensem or Rs. 216 in all on this account. The rest of the decrease is due to fines and savings.

The refunds of other than current collections are estimated to amount to Rs. 40 in this year.

Closing Balance.—The year is thus expected to close with a balance of Rs. 1,100. In this connection I may mention that the receipts under house-tax are now estimated by the council at Rs. 20,000 only in spite of the assurance given to Government in its Resolution, dated 26th October 1895, to effect an increase of Rs. 6,000 under this head over the actuals of 1894–95. Deducting the land-tax on

	Rs.
Grant I	15,310
„ II	5,860
„ III	22 570
„ IV	3,920
„ V	7,600
Sinking fund for water scheme	8,250
Interest payable to district board on account of the cost of Yeleru bridge	450
Gratuities	80
Total ..	64,040

13. *Grant I, Public Works.*—A sum of Rs. 15,310 is allotted for expenditure under this grant next year as shown below against Rs. 19,360, entered in the revised estimate of the current year. Rs. 8,250 is also set apart on account of the Sinking fund and the full year's interest for the whole amount proposed to be borrowed for the execution of the Sanitary Engineer's water scheme (*vide* my letter, No. 776, dated 22nd October 1895). If the whole sum cannot be spent and the works almost completed before the close of 1896–97, and if the Government orders the expenditure on the works of the Provincial grant and the locally subscribed money before the loan is advanced, a greater portion of the sum allotted for the Sinking fund will be available for expenditure on communications under Grant I. The present allotment under this grant is exclusive of Rs. 450, the whole year's interest on Rs. 10,000 allotted by the district board for reconstruction of the Yeleru bridge on behalf of the municipality.

Details under Grant I—		Rs.
(1) New Works—		
(*a*) Communications		1,200
(*b*) Buildings		8,000
(*c*) Temporary latrines		400
(2) Repairs—		
(*a*) Communications		3,600
(*b*) Buildings		300
(*c*) Drainage		480
(*d*) Water-supply ..	Works 400 Establishment 540	940
(3) Establishment		240
(4) Tools and plant		50
(5) Contributions to local boards on account of Robertson's bridge.		100
Total ..		15,310

The details of the proposed works are given in Statement II-A. Some of the important proposals are however noted below.

14. (1) *New Work.*—(*a*) Rs. 1,000 is allotted for disbursement on account of the new canal road in Jaganaikpur. As reported in my letter, No. 840, dated 2nd November 1895, M R.Ry. M. Sarva Nayudu Garu, a municipal councillor, and M.R.Ry. K. Basivi Reddi Garu, a merchant, have offered to bear the whole cost of the road, Rs. 2,000, and to receive payment from the municipality without interest, in two equal instalments, in December 1896, and in December 1897. The road work is going on under the supervision of the municipal executive and is expected to be completed in this official year. The rest of the allotment under this minor head is for the construction of a small junction road in Sooryaraopeta.

(*b*) *Buildings.*—The amount of compensation expected to be received from Government on account of the old cart-stand is proposed to be utilised for constructing or purchasing a building for location of this office. The necessity for such an action was explained in my letter, No. 840, dated 2nd November 1895.

(*c*) *Temporary latrine.*—At present most of our temporary latrines are nothing more than tatty enclosures, requiring frequent renewal and repairs. It is propsed to substitute enclosures of galvanized corrugated iron sheets in their stead so far as possible. Two such latrines are now provided for for next year.

15 (2) *Repairs—Communications.*—Bridge road, church square road, bank road and Foster road will be taken up for repairs next year as shown in Statement II-A. General repairs to other roads (patch work) will also be executed as usual.

16. *Grant II.*—The expenditure under this head is estimated at Rs. 5,860 for 1896–97, against the revised estimate of Rs. 4,770 for the current year. The increase of Rs. 1,090 is due to the variations noted below :—

	Increase.	Decrease.
	Rs.	Rs.
(1) Stipends to normal students	..	30
(2) Municipal schools on salary system establishment ..	840	..
(3) Do. do. contingencies ..	..	160
(4) Do. on salary-result system (*a*) fixed payments	540	..
(5) Municipal schools on salary-result system, contingencies.	120	..
(6) Salary grants	..	320
(7) Results grants	100	..
Total ..	1,600	510
Net increase ..	1,090	

(1) *Stipends to Normal Students.*—In the current year, four teachers of the municipal salary-result schools are under training at the Rajahmundry College, while a provision is made for only three next year. As there are still several untrained teachers in the municipal and result schools in the town, the council considered it desirable to depute three teachers for training, instead of two, proposed by the educational authorities.

(2) *Municipal Schools on Salary System Establishment, increase Rs.* 840.—The pay of the establishment employed in the Lower Secondary school, Jagannaikpur, will be drawn for twelve months in the next year, whereas it will be drawn only for a month and a half in this year.

(3) *Municipal Schools on Salary System—Contingencies, decrease Rs.* 160.—In the revised budget, a provision of Rs. 500, besides house-rent and other fixed contingencies, has been made for the purchase of benches (Rs. 160), tables (Rs. 48), black-boards (Rs. 48), chairs (Rs. 16), stools (Rs. 4), an almyrah (Rs. 30), maps (Rs. 60), class-books (Rs. 32), and a small library of reference books (Rs. 100), which will all be necessary for the opening of the Lower Secondary school. For the next year, provision is made for gymnastic apparatus (Rs. 200), for improving the library (Rs. 50) and for the fixed contingencies (Rs. 100). The decrease in the next year's estimate is the result of unusual expenditure occasioned by the new institution of the Lower Secondary school in this year.

The gymnasium attached to the Lower Secondary school will, it may be noted, be useful for all the primary schools in Jagannaikpur.

(4) *Municipal Schools on Salary-Result System—(a) Fixed payments, increase Rs.* 540.—Unlike in the rural parts of the district, English teaching is essential in the Primary schools of this town. Students here have generally to be prepared for higher English education, and are not expected to treat a pass in the Primary School examination as the highest goal of their ambition. Very much by way of English education cannot be expected of teachers of the primary grade drawing Rs. 5 to 8 per mensem. The council has therefore resolved to place the two most flourishing Primary schools in Cocanada and Suriyaraopeta under Matriculates on Rs. 15 per mensem besides a moiety of the result grant earned by their work. In these schools which have a strength of about 100 pupils, it is considered desirable to have four teachers, including the headmaster. The lowest pay of schoolmasters in the municipality is now fixed at Rs. 6 instead of Rs. 5, as the latter amount is considered too inadequate for a schoolmaster.

	Rs.
Grant I	15,310
„ II	5,860
„ III	22 570
„ IV	3,920
„ V	7,600
Sinking fund for water scheme	8,250
Interest payable to district board on account of the cost of Yeleru bridge	450
Gratuities	80
Total	64,040

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Details under Grant I—		Rs.
(1) New Works—		
(*a*) Communications		
(*b*) Buildings		1,200
(*c*) Temporary latrines		8,000
(2) Repairs—		400
(*a*) Communications		
(*b*) Buildings		3,600
(*c*) Drainage		300
(*d*) Water-supply	Works 400; Establishment 540	940
(3) Establishment		240
(4) Tools and plant		50
(5) Contributions to local boards on account of Robertson's bridge.		100
Total		15,310

The details of the proposed works are given in Statement II-A. Some of the important proposals are however noted below.

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(*b*) *Buildings.*—The amount of compensation expected to be received from Government on account of the old cart-stand is proposed to be utilised for constructing or purchasing a building for location of this office. The necessity for such an action was explained in my letter, No. 840, dated 2nd November 1895.

(*c*) *Temporary latrine.*—At present most of our temporary latrines are nothing more than tatty enclosures, requiring frequent renewal and repairs. It is propsed to substitute enclosures of galvanized corrugated iron sheets in their stead so far as possible. Two such latrines are now provided for for next year.

15 (2) *Repairs—Communications.*—Bridge road, church square road, bank road and Foster road will be taken up for repairs next year as shown in Statement II-A. General repairs to other roads (patch work) will also be executed as usual.

16. *Grant II.*—The expenditure under this head is estimated at Rs. 5,860 for 1896–97, against the revised estimate of Rs. 4,770 for the current year. The increase of Rs. 1,090 is due to the variations noted below :—

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(2) Municipal schools on salary system establishment	840	..
(3) Do. do. contingencies	..	160
(4) Do. on salary-result system (*a*) fixed payments	540	..
(5) Municipal schools on salary-result system, contingencies.	120	..
(6) Salary grants	..	320
(7) Results grants	100	..
Total	1,600	510
Net increase	1,090	

(1) *Stipends to Normal Students.*—In the current year, four teachers of the municipal salary-result schools are under training at the Rajahmundry College, while a provision is made for only three next year. As there are still several untrained teachers in the municipal and result schools in the town, the council considered it desirable to depute three teachers for training, instead of two, proposed by the educational authorities.

(2) *Municipal Schools on Salary System Establishment, increase Rs.* 840.—The pay of the establishment employed in the Lower Secondary school, Jagannaikpur, will be drawn for twelve months in the next year, whereas it will be drawn only for a month and a half in this year.

(3) *Municipal Schools on Salary System—Contingencies, decrease Rs.* 160.—In the revised budget, a provision of Rs. 500, besides house-rent and other fixed contingencies, has been made for the purchase of benches (Rs. 160), tables (Rs. 48), black-boards (Rs. 48), chairs (Rs. 16), stools (Rs. 4), an almyrah (Rs. 30), maps (Rs. 60), class-books (Rs. 32), and a small library of reference books (Rs. 100), which will all be necessary for the opening of the Lower Secondary school. For the next year, provision is made for gymnastic apparatus (Rs. 200), for improving the library (Rs. 50) and for the fixed contingencies (Rs. 100). The decrease in the next year's estimate is the result of unusual expenditure occasioned by the new institution of the Lower Secondary school in this year.

The gymnasium attached to the Lower Secondary school will, it may be noted, be useful for all the primary schools in Jagannaikpur.

(4) *Municipal Schools on Salary-Result System—(a) Fixed payments, increase Rs.* 540.—Unlike in the rural parts of the district, English teaching is essential in the Primary schools of this town. Students here have generally to be prepared for higher English education, and are not expected to treat a pass in the Primary School examination as the highest goal of their ambition. Very much by way of English education cannot be expected of teachers of the primary grade drawing Rs. 5 to 8 per mensem. The council has therefore resolved to place the two most flourishing Primary schools in Cocanada and Suriyaraopeta under Matriculates on Rs. 15 per mensem besides a moiety of the result grant earned by their work. In these schools which have a strength of about 100 pupils, it is considered desirable to have four teachers, including the headmaster. The lowest pay of schoolmasters in the municipality is now fixed at Rs. 6 instead of Rs. 5, as the latter amount is considered too inadequate for a schoolmaster.

the railway line and salt-pans, amounting to Rs. 580, which was wrongly viewed as part of house-tax on that day, the provision under "House-tax" ought, according to that Resolution, dated 26th October 1895, to have been at least Rs. 21,200. If this amount were inserted, the closing balance would have been Rs. 2,300.

BUDGET ESTIMATE FOR 1896–97.

Receipts.

11. The receipts for 1896–97, including the opening balance of Rs. 1,100, are estimated at Rs. 66,080 against the revised estimate of Rs. 57,950 for 1895–96. The increase of Rs. 8,130 is due to the following changes:—

		Increase.	Decrease.
		Rs.	Rs.
(1)	Opening balance	..	2,340
(2)	Tax on lands	200	..
(3)	Vehicles with springs	400	..
(4)	Sale-proceeds of lands	7,950	..
(5)	Produce of garden	40	..
(6)	Fees from educational institutions	950	..
(7)	Income from markets	420	..
(8)	Do. from slaughter-house	100	..
(9)	Provincial grant for normal stipends	..	40
(10)	Do. for municipal schools on account of girls	..	20
(11)	Do. for gymnastic and drawing instructors	160	..
(12)	Contribution for supplying water to railway tanks [5-(*a*) Other purposes]	50	..
(13)	Other private contributions [5-(*c*) Other purposes] ..	..	140
(14)	Private scavenging	560	..
(15)	Refunds of expenditure of past years	..	160
		10,830	2,700
	Net increase ..	8,130	

Item 1.—The comparatively small opening balance of Rs. 1,100 for next year is due, among other causes, to unexpected expenditure on "Communications" in the current year.

Item 2—*Tax on Lands.*—With a view to taxing all vacant sites in the town, whether productive or unproductive, the council raised the current year's estimate of Rs. 800 under this head by Rs. 200 for the next.

Item 3—*Tax on Vehicles with Springs.*—There are instances in the town of several vehicles with springs, which are in good repair and in every way fit for use, escaping taxation under section 78, clause V of Act IV of 1884 for non-user. The council believes that such carriages cannot but be used on some occasions or other, and that exemption can be safely made only in the case of vehicles really out of repair and unfit for use. With this view the council raised the current year's estimate of Rs. 800 under this head by Rs. 400.

Item 4—*Sale-proceeds of Lands.*—As reported in my letter, No. 840, dated 2nd November 1895, the old cart-stand, which was municipal property, has been taken up by Government for constructing the Town Magistrate's and Tahsildar's offices. The cost of the site at the market value, with additional allowance 15 per cent. payable under the Land Acquisition Act, is entered under this head.

Item 5—*Produce of Public Gardens.*—The municipal garden lately opened is expected to yield a profit of Rs. 50 next year against the revised estimate of Rs. 10 in the current year.

Item 6—*Fees from Educational Institutions.*—As stated in paragraph 7 (2) a Lower Secondary school will be opened in Jagannaikpur from the latter part of January next and school-fees will be levied therein, and in the Primary school attached thereto at the rates (*a*) fixed in the fee notification.

		Per annum. Rs.
(*a*)	Third form ..	22
	Second „ ..	18
	First „ ..	14
	Fourth standard	9

	Per annum. Rs. A. P.
Third standard ..	4 8 0
Second „ ..	3 0 0
First „ ..	1 8 0
Infant „ ..	0 12 0

In the primary schools (*b*) at Suriyaraopeta and Cocanada, each of which will be strengthened by the appointment of a good English teacher, school-fees will be raised to some extent. The existing rate of fees will continue in the old Cocanada school. The Muhammadan schools, the Panchama school and all night schools, may, in the opinion of the Council, be entirely free for the present. On account of the opening of the Lower Secondary school and the increase of school-fees in the most important primary schools, the council expects to realize a sum of Rs. 1,600 from fees against Rs. 650 entered in the revised estimate for the current year.

		Rs. A. P.
(*b*)	First and Infant standards as above.	2 4 0
	Second standard	3 0 0
	Third „	4 8 0
	Fourth „	

Item 7—*Income from Markets.*—Owing to the extension and repair of the market buildings, the rental is expected to rise by Rs. 420 at the next sales.

Item 8—*Slaughter-house.*—The butcher who is the contractor of the slaughter-house is evidently interested in keeping down its annual rental. The sum of Rs. 3,220 spent on the slaughter-house must be taken as a very bad investment, if it costs about Rs. 100 for maintenance and fetches only about Rs. 150 per annum, a net profit of only Rs. 50. Intending to keep it under departmental management, should the next auction sale fetch less than Rs. 250, against the present rental of Rs. 151, the council budgeted Rs. 250 under this head.

Items 9, 10 *and* 11.—The Director of Public Instruction proposes to contribute Rs. 70 towards normal stipends, Rs. 40 towards the gymnastic instructor's pay and Rs. 125 towards instruction in drawing. His figures with necessary alterations in the latter case for the sake of a round figure are adopted.

Item 12—5 (*a*) *Other Purposes—Contribution for supplying water to railway tanks.*—The council thinks that the charge of Rs. 100 now made for supplying water to the railway tanks is too inadequate, considering the excavation of a second tank by the railway department and the cost involved in repairing the supply channels from time to time. It is therefore resolved to raise the claim by Rs. 50.

Item 13—5 (*c*) *Other Purposes—Private Contributions—Decrease, Rs.* 140.—Except the contributions offered for the introduction of the Sanitary Engineer's water scheme, there are at present no offers whatever from private individuals. Pending the sanction of Government for the water scheme, no credit is taken for the contributions promised for that purpose.

Item 14—*Private Scavenging—Increase, Rs.* 560.—The receipts are calculated with reference to the present number of latrines under control of the council 803 or rather 800.

Item 15—*Refunds of expenditure of past years—Decrease, Rs.* 160.—It is not at present known whether any money will be received under this head.

Expenditure.

12. The receipts for the ensuing year, together with the opening balance are estimated at Rs. 66,080, of which a sum of Rs. 2,040 is set apart as closing balance, and the rest Rs. 64,040 is allotted for expenditure under the several grants as shown below. The latter includes Rs. 1,600, the cholera reserve ordered by Government in G.O., No. 1028 M., dated 26th June 1895, which is merged in Grant III.

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Munsif's Court and the one in the Pithápuram Raja's College, which are all frequented by large numbers of people or boys, are all maintained without aid from municipal funds. The council accordingly resolves to withdraw the grant for the water pandals in the Collector's and Sea-Custom's offices from April next. A provision of Rs. 40 is retained for having a water pandal at the municipal office in the hottest part of the year.

(3) *Public garden—Purchase of seeds, &c., decrease Rs.* 40.—After reclamation of all the neighbouring low ground, the expenditure on account of the garden will be comparatively little. A sum of Rs. 30 is however provided to meet the cost of plants or seeds that may have to be incurred in course of time.

(4) (9-*v*) *Other items.*—The decrease of Rs. 100 under this head is due to the expected completion of renumbering of houses in the current year.

21. *Grant V—Office Establishment, decrease Rs.* 10.—A sum of Rs. 7,600 is provided under this head against the revised estimate of Rs. 7,610. The variations resulting in a decrease of Rs. 10 are specified below :—

	Increase.	Decrease.
	Rs.	Rs.
(1) (*a*) Office establishment	..	20
(2) (*b*) Collection establishment	50	..
(3) Tolls establishment	..	30
(4) Tolls contingencies	..	10
Total ..	50	60
Net decrease ..	10	

(1) The decrease of Rs. 20 in the cost of the office establishment is due to the discharge of the temporary record clerk before the beginning of the next year, and to the increase of the third clerk's pay from Rs. 15 to Rs. 18 per mensem. The extra cost will be Rs. 33 and the savings Rs. 60.

(2) *Collection Establishment, increase Rs.* 50.—The bill collectors, to whom an increase of pay was sanctioned in G.O., Mis. No. 985 M., dated 17th June 1895, will draw pay at the increased rates all through the next year, instead of only for eight months in this year. Stoppages of pay due to short vacancies are not now taken into account in the estimate for next year.

(3) *Tolls Establishment, decrease Rs.* 30.—The decrease of Rs. 30 under this sub-head is due to the proposed abolition of gate No. 3, as the fees collected by the peon in charge scarcely cover his pay. As remarked in paragraph 14 of the administration report, there is no regular gate shed for No. III, and the peon's work has been only of a preventive character. The cart-stand gumastah and gumastah of gate No. I will be available for preventive work.

(4) *Tolls Contingencies, decrease Rs.* 10.—On account of the abolition of gate No. III, it is expected that there will be a saving of Rs. 10 in contingencies.

22. No provision is at present made for refunds of other than current collections. A sum of Rs. 80 is entered to provide for the payment of *gratuity* to T. Sukalal, conservancy overseer of Jaganaikpur, who will be discharged on 1st April next, after a service of over thirty years.

23. *Closing remarks.*—The year is expected to open with a balance of Rs. 1,100 and close with Rs. 2,040. The total receipts will be Rs. 64,980, including the extraordinary item of Rs. 8,000 (cost of the old cart-stand) recoverable from Government and Rs. 56,980, exclusive of it. The total expenditure will be Rs. 64,040, inclusive of Rs. 8,000, proposed to be utilised for an office building and Rs. 56,040, exclusive of it. Eliminating the extraordinary item of Rs. 8,000, proposed to be utilised for an office building, out of consideration, it will be observed that 13 per cent. of the total revenue is allotted for expenditure under Grant I proper, 14·7 per cent. for payment to Government as sinking fund for the proposed loan on account of water works and ·8 per cent. for payment to the District Board on account of interest for the money to be invested on Yeleru bridge in this year. Total expenditure on public works will thus be 28·5 per cent.

24. A copy of the council's resolution, sanctioning the revised estimate of the current year, and the budget estimate for the next, together with the prescribed statements and proposition statements, is enclosed.

Dis. No. 3813.

Submitted through the Collector.

(Signed) K. RUSTUM SING,
Deputy Collector.

31*st December* 1895.

Dis. No. 32-Eng.

Forwarded.

2. At its meeting of the 20th October last the council declared that the revision of the house-tax would result in an increase of Rs. 6,000 in revenue (*vide* letter of the chairman, No. 776, dated 22nd October 1895). It is not, therefore, intelligible why the council has now put the amount to be derived from this source at Rs. 20,000, which is an increase of only Rs. 4,158–12–3. Still less is it understood why and how the figure is to be raised by Rs. 1,000 when the council has to find funds for the water-supply scheme. If the tax is honestly and fairly assessed, as it presumably will be, by the council now, so long as the rate at which it is levied remains the same, the undersigned cannot understand on what principle it can be increased arbitrarily by Rs. 1,000 at any given moment. As it appears that the tax is capable of being increased by Rs. 1,000, this should be done now, and such increase not postponed. Indeed I cannot see how such postponement is to be effected.

3. The provision in the budget for roads comes only to Rs. 4,800 under both new works and repairs which cannot for a moment be considered an adequate allotment. I would therefore suggest that the income from house-tax should be raised to Rs. 21,000, and the allotment under "Repairs—Communications" increased from Rs. 3,600 to Rs. 4,600. Even then the council will not be spending the whole of its income from tolls (Rs. 6,000) on communications, and yet considering the expense of procuring material and the length of road to be maintained, I do not think it ought to spend any less. At the present moment the main road to the town station is in urgent want of repair and the extra provision of Rs. 1,000, I recommend, may well be ordered to be devoted to this work.

(Signed) V. A. BRODIE,
Collector.

9*th January* 1896.

From Surgeon-Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., Sanitary Commissioner for Madras, to the Chief Secretary to Government, dated Debaguntla, 11th January 1896, No. 84-S.

Referring to the extracts from the Cocanada municipal budget for 1896–97, I have the honour to state that the provision therein made for vaccination and conservancy shows, in comparison with the current year's sanctioned grants, an increase, which is duly accounted for in the budget letter. The allotment for the latter purpose is about a fifth of the estimated receipts.

2. The sanitary works proposed for execution under Grant I are of a trivial character, and are estimated to cost in the aggregate Rs. 1,420. No provision has been made for effecting any of the improvements suggested in my inspection notes printed in G.O., No. 866 M., dated 20th May 1895, although the attention of the council was specially directed to this matter by Government. I find, however, an allotment of Rs. 8,000 made under this grant for the construction of an office building. Although, with a fairly flourishing state of finance, such an expenditure would be legitimate in regard to the convenience of public work undertaken by the municipal council, I consider it, in the face of the evil sanitary condition of the town, unjustifiable. I would, therefore, advise that this proposal be disallowed and the funds thus set free be devoted towards inaugurating, as far as feasible, the sanitary measures advocated in the inspection notes above referred to.

reading only.

3. The Chairman contends that one sanitary inspector and one conservancy overseer on Rs. 20 and Rs. 12, respectively, are enough to supervise the work of the subordinate staff *and* to look after the sanitation of a town of 40,553 inhabitants. I consider that one certificated chief sanitary inspector on Rs. 75 (to 100) *plus* Rs. 15 and two assistant sanitary inspectors on Rs. 25 (to 35) *plus* Rs. 7–8–0 each would be essential, if any real attempt were made to supervise the sanitary condition of the town.

4. Statement II-B does not detail the private scavengering staff employed by the municipality. I am, therefore, unable to say whether it is adequate for requirements.

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 12th February 1896, No. 105.

I have the honour to state that the provision made in Grant III of the budget estimate of the Cocanada Municipality for the year 1896–97 is sufficient and calls for no further remarks.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 8th January 1896, No. 81.

Referring to the budget estimate of the Cocanada Municipality for 1896–97, I have the honour to state that the allotments made under the several heads under Grant II may be accepted with an addition of Rs. 200 for building and furniture and other special grants to results schools and of Rs. 250 for the appointment of a drawing master (Rs. 220 for his salary for eleven months at Rs. 20 per mensem and Rs. 30 for materials) to teach this subject in the aided and municipal schools in the town.

2. Drawing is a subject the importance of which cannot be over-estimated, and it is absolutely necessary that provision should be made for imparting instruction in it. Credit may be taken for a half grant of Rs. 125 from Provincial funds subject to the provisions of the Grant-in-Aid Code. Even with the additions proposed above, the net expenditure on education will be Rs. 4,360 (6,310—1950), or less than 11 per cent. of the estimated income from taxation, markets and rents. The municipality will not be justified in not providing for the two items in question on the plea of want of funds as it did last year.

ORDER—No. 405 M., dated 11th March 1896.

The estimated receipts and charges of the Cocanada Municipality for 1896–97, as passed by Government, are compared below with the budget and revised estimates for the year 1895–96 and the actuals of 1894–95 :—

—	Actuals, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1895–96.	Budget estimate, 1896–97.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	1,261	1,100	3,440	1,100
Tax on Arts	5,683	5,500	7,500	7,500
„ on Buildings and Lands	16,112	20,500	20,800	22,000
„ on Vehicles and Animals	1,982	2,300	2,300	2,700
„ on Carts	1,646	1,600	1,600	1,600
Tolls	6,460	6,000	6,000	6,000
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	373	200	320	8,380
Conservancy Receipts	2	..	10	10
Fees and Revenue from Educational Institutions	361	300	650	1,600
Fees and Revenue from Medical Institutions	522	1,100	1,100	1,100
Income from Markets and Slaughter-houses	3,515	3,550	3,330	3,850
License Fees	1,631	1,500	1,500	1,500
Other Fees	1,012	840	860	860

—	Actuals, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1895–96.	Budget estimate, 1896–97.
Receipts—cont.	Rs.	Rs.	Rs.	Rs.
Fines under Municipal and other Acts	977	400	1,200	1,200
Grants and Contributions from Government	1,264	880	920	1,070
„ „ from Local Boards	1,600	4,000	4,000	4,000
„ „ from other bodies	..	..	140	..
Recoveries for services to Private Individuals	913	700	1,840	2,400
Miscellaneous	164	90	370	210
Advances Recovered	988	..	..	..
Total ..	46,471	50,560	57,950	67,080
Charges.				
GRANT I—				
New Works—				
Communications	118	500	380	1,200
Buildings	574	1,500	3,000	8,400
Water-supply	255	100	500	..
	4,463	3,000	9,230	4,600
Repairs—				
Communications	659	1,100	1,480	300
Buildings	424	800	1,070	480
Drainage	1,295	940	1,690	940
Water-supply	359	250	250	240
Establishment	29	50	70	50
Tools and Plant and other Stores	2,000	2,000	1,630	100
Contributions for Public Works				
Total ..	10,176	10,240	19,360	16,310
GRANT II—	91	120	190	160
Training Schools			630	1,310
Municipal Schools—	..	..	2,870	3,530
On the Salary System	2,518	3,120	420	100
On the Salary-result System	418	450	350	450
Salary Grants	282	450	310	310
Result Grants	328	310	..	200
Inspection	..	..		
Building and Furniture Grants				
Total ..	3,637	4,450	4,770	6,060
GRANT III—	8,251	8,190	8,120	8,230
Hospitals and Dispensaries	383	290	420	410
Contributions	760	780	780	820
Vaccination	297	160	240	300
Registration of Births and Deaths	9,383	11,540	11,060	12,710
Conservancy, Road-cleaning and Road-watering				
Total ..	19,074	20,960	20,620	22,470
GRANT IV—	1,921	1,900	1,900	1,900
Lighting	114	200	460	200
Markets and Slaughter-houses	414	520	470	340
Choultries	1,233	1,340	1,620	1,480
Public Garden, Survey of Land, Fire and other charges				
Total ..	3,682	3,960	4,450	3,920
GRANT V—	6,335	7,800	7,610	7,600
Supervision and Management	..	..	..	..
Repayment of Debt	..	..	..	450
Interest on Loan	31	..	..	..
Advances Recoverable	98	..	40	..
Refunds	..	..	..	80
Pensions and Gratuities	3,438	3,150	1,100	10,190
Balance				
Total ..	46,471	50,560	57,950	67,080

REVISED ESTIMATE FOR 1895–96.

2. The current receipts and charges are now estimated at Rs. 54,510 and Rupees 56,850, respectively, against Rs. 49,460 and Rs. 47,410 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under the tax on arts, fines under municipal and other Acts, and private scavenging fees, and that in the charges under Grant I. The collections under the tax on buildings and lands during the first eight months of the year were not at all satisfactory. The proposed allotments of Rs. 1,250,

Rs. 3,420 and Rs. 510, respectively, under Grant I, new works—buildings, repairs—communications, and Grant II (2-*b*), contingencies, are sanctioned. The opening of a lower secondary school at Jagannaikpur and of a Panchama night school with a teacher on Rs. 5, the entertainment of two temporary teachers on Rs. 6 each in the Cocanada and Suryaraopeta schools, the re-employment of the two sub-registrars on Rs. 7 each, the increase in the number of private scavengers from 22 to 27, and the reduction in the tolls establishment, referred to in paragraphs 7, 8 and 10 of the Chairman's letter, are approved.

BUDGET ESTIMATE FOR 1896-97.

3. *Receipts.*—The receipts for the ensuing year are put down at Rs. 64,980 against Rs. 54,510 in the revised estimate, the increase being mainly under sale-proceeds of lands and school-fees. From paragraph 2 of the Collector's endorsement, it appears that the revenue from the tax on buildings is under-estimated. The credit taken under this head will, therefore, be raised by Rs. 1,600, as suggested by him. Under section 119 of the District Municipalities Act, the sanction of Government is required for exempting from payment of fees the schools referred to in paragraph 11 of the Chairman's letter. He will be requested to submit the necessary application through the Director of Public Instruction.

4. *Charges.*—(1) The probable charges are entered as Rs. 61,040 against the revised estimate of Rs. 56,850, the increase under Grants II and III and repayment of debt being partly counterbalanced by a decline under Grants I and IV.

(2) *Grant I.*—The allotment for repairs—communications will be raised from Rs. 3,600 to Rs. 4,600, as recommended by the Collector in paragraph 3 of his endorsement. The Sanitary Commissioner's suggestions in paragraph 2 of his letter read above will be recommended to the attention of the municipal council.

(3) *Grant II.*—A sum of Rs. 200 will be provided for building and other grants to result schools as recommended by the Director. The alterations in the educational establishments, referred to in paragraph 16 of the Chairman's letter and shown in the proposition statement, are approved. With reference to Dr. Duncan's suggestion to appoint a drawing master, his attention will be drawn to the fact that provision has been made in the budget for one on Rs. 20 for municipal schools. The Chairman will, however, be requested to see that instruction in drawing is imparted to result schools also.

(4) *Grant III.*—The proposed abolition of the post of a sanitary overseer on Rs. 12, and the entertainment of two additional sweepers on Rs. 5 each, the increase of one rupee in the salary of one of the ward peons and the alterations in the vaccination establishment, proposed in paragraph 17 of the Chairman's letter, are sanctioned. The Government does not see the necessity of raising the salaries of the registration establishment, which has only just been strengthened, nor can the increase of Rs. 5 in the pay of the sanitary overseer be approved, as it does not appear that his qualifications entitle him to so large a salary. The municipal council's attention will be drawn to the Sanitary Commissioner's remarks in paragraph 3 of his letter and that of the Chairman to the omission pointed out in paragraph 4. According to the estimate, the council expects to make a profit of Rs. 590 under the private scavenging service; the service should not form a source of revenue, but should, as far as possible, be merely self-supporting. If necessary, therefore, the fees levied may be reduced or the surplus devoted to extending the service and improving it by increasing the special establishment, which seems to be at present inadequate.

(5) *Grant V.*—The increase of Rs. 3 in the salary of the third clerk of the Municipal office and the reduction in the tolls establishment, proposed in paragraph 21, are approved.

5. *Debt and closing balance.*—As it is not likely that any payment will have to be made in 1896-97 on account of the loan for the water-supply scheme, even should the scheme be sanctioned and the loan taken in that year, the provision of Rs. 8,250 made for repayment of debt will be struck out. This will render funds available for

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