Local & Munl. (1896) Department.

PRINTED.

G.O., No. 493 M

DATED 21st March 1896

[Despatch Abstract.]

Municipal Budget.

Reviewing the Masulipatam --- 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.

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INDEXED.

PRESS.

LOCAL AND MUNICIPAL DEPARTMENT.

G.O., DATED 21-3-96

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[Despatch Abstract.]

Municipal budget

Reviewing the Municipal budget for 1896-97.

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Budget Statements

for

1896–97.

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

	Budget 1896-97. Details of Minor Heads.	Budget 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.
1. BALANCE BROUGHT FORWARD—					
a. Municipal Fund	4160 " "		2645 " "	9720 " "	2751 15 2
b. Endowments	" " "		" " "	" " "	" " "
c. Water-tax Fund	" " "		" " "	" " "	" " "
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	9500 " "		10500 " "	9400 " "	9190 8 "
b. Tax on buildings (section 63) ..	12500 " "		13500 " "	12300 " "	11021 " 7
c. Tax on lands (section 73) ..	1000 " "		1200 " "	1100 " "	965 " 2
d. Water-tax on buildings and lands (section 75) ..	2700 " "		3000 " "	2680 " "	2377 10 2
e. Tax on vehicles with springs and palanquins (section 77) ..	700 " "		700 " "	700 " "	724 8 "
f. Tax on animals (section 77) ..	900 " "		900 " "	900 " "	967 8 "
g. Tax on carts and other vehicles without springs (section 85) ..	1100 " "		1100 " "	1000 " "	1160 " "
h. Tolls (section 91)—	15000 " "		15500 " "	14500 " "	8884 9 1
Gross receipts .. 22500					
Less Local Fund share 7500					
i. Penalties on account of—					
i. Tax on arts	" " "		" " "	" " "	1 8 "
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. ..	" " "		" " "	" " "	" " "
vii. Evasion of tolls	" " "		" " "	" " "	" " "
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds	" " "		" " "	" " "	" " "
b. Ferry rents	" " "		" " "	" " "	" " "
c. Fees under Act II of 1888 ..	" " "	43400 " "	" " "	" " "	" " "
Carried forward ..		43400 " "	46400 " "	42580 " "	35792 4 "

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

—	Budget 1896-97. Details of Minor Heads.	Budget 1896-97. Totals of Major Heads.	Revised Estimate for 1895-96.	Budget Estimate for 1895-96.	Actuals, 1895-96. (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 ..		43400 " "	46400 " "	42580 " "	35292 4 "
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	260 " "		260 " "	260 " "	170 2 7
ii. Rent of buildings	180 " "		180 " "	180 " "	150 " "
iii. Avenue receipts	20 " "		20 " "	20 " "	26 1 9
iv. Fees from Travellers' Bungalows	50 " "		50 " "	50 " "	38 8 "
b. i. Sale-proceeds of lands and buildings	" " "		" " "	" " "	" " "
ii. Produce of lands, gardens, &c.	30 " "		40 " "	30 " "	4 8 "
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	50 " "		100 " "	100 " "	115 4 3
c. Conservancy receipts—	540 " "	540 " "	650 " "	640 " "	504 8 9
Sale-proceeds of night-soil, street refuse, &c.	10 " "		20 " "	20 " "	" " "
d. i. Fees from educational institutions	40 " "		30 " "	10 " "	3 8 6
ii Other revenue from educational institutions ..	" " "		" " "	" " "	" " "
e. i. Sale-proceeds and composition fees of medicines ..	100 " "		100 " "	100 " "	75 13 "
ii. Other Hospital receipts ..	" " "		" " "	" " "	" " "
f. i. Income from markets ..	8000 " "		8000 " "	6500 " "	6026 11 "
ii. „ slaughter-houses.	1100 " "		1300 " "	650 " "	430 " "
g. Other fees					
i. Distraint fees	10 " "		10 " "	10 " "	1 6 "
ii. License fees	1200 " "		1500 " "	1200 " "	1103 " "
iii. Cartstand fees	1100 " "		1200 " "	1150 " "	845 10 11
iv. Other fees	" " "		10 " "	" " "	1 " "
h. Fines under Municipal and other Acts.	500 " "		800 " "	500 " "	431 13 "
i. Interest on investments					
i. General, including choultries	" " "		" " "	" " "	" " "
ii. Educational	" " "		" " "	" " "	" " "
iii. Medical	" " "		" " "	" " "	" " "
j. Premium on loans	" " "		" " "	" " "	" " "
		12650 " "	13620 " "	10780 " "	9423 7 2
Carried forward ..		56050 " "	60020 " "	53360 " "	44715 11 2

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

—	Budget 1896-97. Details of Minor Heads.	Budget 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 ..	" " "	56050 " "	60020 " "	53360 " "	44715 11 2
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..	" " "		" " "	" " "	" " "
Buildings	" " "		" " "	" " "	" " "
Municipal Schools ..	40 " "		40 " "	" " "	5 " "
Other purposes	160 " "		280 " "	120 " "	" " "
ii. Medical	" " "		" " "	" " "	" " "
iii. Other purposes—					
Communications ..	" " "		" " "	" " "	" " "
Water-supply	" " "		" " "	" " "	" " "
Drainage	" " "		" " "	" " "	" " "
Sanitation	" " "		" " "	" " "	" " "
Other purposes ..	" " "		" " "	" " "	" " "
b. From Local Boards—					
i. Education	" " "		" " "	" " "	" " "
ii. Medical	6000 " "		5000 " "	5000 " "	2669 14 2
iii. Other purposes	3000 " "		1800 " "	1800 " "	1800 " "
c. Other grants and contributions—					
i. Education	" " "		" " "	" " "	" " "
ii. Medical	450 " "		450 " "	450 " "	" " "
iii. Other purposes	" " "		" " "	" " "	" " "
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	600 " "		600 " "	600 " "	491 2 6
ii. Other purposes Cesspools Private Contributions	100 " "		110 " "	100 " "	95 " " 75 8 "
b. Other items—					
i. Fishery rents	" " "		10 " "	" " "	45 6 "
ii. Refunds of Expenditure of previous year ..	" " "		" " "	" " "	" " "
iii. Fee for numbering carts, &c.	40 " "		45 " "	40 " "	36 4 "
iv. Other items	" " "		" " "	" " "	" " "
		10390 " "	8335 " "	8110 " "	5218 2 8
Carried forward ..		66440 " "	68355 " "	61470 " "	49933 13 10

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

—	Budget 1896-97. Details of Minor Heads.	Budget 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 ..		66448	68355	61470	49933 13 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	.. .. ..	.. .. ..	.. .. ..	.. .. ..	50 .. ..
ii. Others	.. .. ..	.. .. ..	.. .. ..	.. .. ..	140 14 11
Total Receipts ..		66440	68355	61470	50124 12 9
		4160	2645	120	
Grand Total ..		70600	71000	71190	52903 11 11

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 7½ per cent. and tax on lands at 7½ annas per cent. of rent value. 4 for every 80 square yards.
3. Water-tax on buildings and lands is levied at 1½ per cent.
4. Tax on vehicles and animals is levied at ——— the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 per cart. per annum.
6. Tolls are levied at ——— the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. Nos. 519 M. dated 27-3-90 and 1461 dated 22-9-90 (1401).
8. The house-tax registers were last revised in the official year 1895-96 and the land tax registers in the official year. 1895-96
9. Total extent of land assessed is 2447 acres. Exclusive of lands assessed on ascertained rents.
10. The mode of estimating the annual rental of houses and lands is as follows:—

The actual rental is adopted where houses have been actually let out and in the case of others, the probable annual rental is fixed by the Chairman with reference to the locality & the value of buildings &c.
For lands not utilized as gardens, Rs. 2 per acre.
For do utilized as gardens Rs. 4 per acre.
Where actual income is known, the rental is fixed on that.

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

1	2	3	4	5	6	7	8	9		10	11	12	13	14	15	16	17	18
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.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	

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

—	Budget 1896-97. Details of Minor Heads.	Budget 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

	Details of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1895-96. RS.	A.	P.	Budget Estimate for 1895-96. RS.	A.	P.	Actuals, 1894-95. (audited figures). RS.	A.	P.
GRANT I—(*Public Works*)—															
1. New Works—															
a. Communications	-	-	-				770	-	-	2500	-	-	42	3	3
b. Buildings	2750	-	-				7250	-	-	7250	-	-	834	12	3
c. Drainage	-	-	-				-	-	-	-	-	-	-	-	-
d. Water-supply	-	-	-				90	-	-	-	-	-	70	6	5
				2750	-	-									
2. Repairs—															
a. Communications	8800	-	-				9200	-	-	7200	-	-	7858	13	6
b. Buildings	3350	-	-				3100	-	-	3000	-	-	794	13	6
c. Drainage—															
i. Repairs to works ..	2000	-	-				1400	-	-	1500	-	-	879	9	6
ii. Establishment for flushing drains, &c.	-	-	-				-	-	-	-	-	-	-	-	-
d. Water-supply—															
i. Repairs to works, machinery, &c	4100	-	-				2440	-	-	2440	-	-	1259	6	2
ii. Establishment	160	-	-				160	-	-	160	-	-	88	-	-
iii. Contingencies	-	-	-				-	-	-	-	-	-	-	-	-
				18410	-	-									
3. Establishment				1020	-	-	1020	-	-	1020	-	-	887	-	-
4. Tools and Plant and ther stores.				300	-	-	260	-	-	260	-	-	133	12	1
5. Contributions—															
a. To Local Boards for works ..	-	-	-				-	-	-	-	-	-	2820	-	-
b. To Provincial Funds for scrutiny of estimates, &c. ..	1370	-	-				1370	-	-	1370	-	-	1364	-	-
c. To others for public works ..	-	-	-	1370	-	-	-	-	-	-	-	-	-	-	-
Total, Grant I ..				23850	-	-	27060	-	-	26700	-	-	17032	12	8
GRANT II—(*Education*)—															
1. Training Schools—															
a. Contributions to Local Boards ..	-	-	-				200	-	-	200	-	-	200	-	-
b. Stipends to Normal students ..	100	-	-				100	-	-	100	-	-	-	-	-
				100	-	-									
2 Municipal Schools—															
i On Salary System—															
a. Establishment	-	-	-				-	-	-	-	-	-	-	-	-
b. Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Carried forward ..				100	-	-	300	-	-	300	-	-	200	-	-

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

—	Budget 1896-97. Details of Minor Heads.	Budget 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

	Details of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1895-96. RS.	A.	P.	Budget Estimate for 1895-96. RS.	A.	P.	Actuals, 1894-95. (audited figures). RS.	A.	P.
Brought forward ..				100	-	-	300	-	-	300	-	-	200	-	-
GRANT II—(*Education*)—cont.															
ii. On Salary-Results System—															
a. Fixed Payments	1100	-	-				910	-	-	910	-	-	725	-	-
b. Result Grants	200	-	-				200	-	-	220	-	-	320	-	2
c. Contingencies	410	-	-	1710	-	-	200	-	-	160	-	-	201	7	-
3. Salary Grants				900	-	-	950	-	-	750	-	-	868	5	4
4. Results Grants				2800	-	-	2500	-	-	2800	-	-	2213	5	10
5. Combined Grants—															
a. Fixed Payments	-	-	-				-	-	-	-	-	-	-	-	-
b. Result Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6. Inspection—															
a. Contributions to Local Boards ..	60	-	-				60	-	-	60	-	-	60	-	-
b. Municipal Inspectors—															
i. Establishment	280	-	-				260	-	-	260	-	-	248	14	8
ii. Contingencies	10	-	-	350	-	-	10	-	-	10	-	-	8	8	-
7. Miscellaneous—															
a. Building, furniture, &c., grants ..	200	-	-				240	-	-	120	-	-	-	-	-
b. Common gymnasium—															
i. Establishment	150	-	-				150	-	-	150	-	-	145	2	6
ii. Contingencies	10	-	-				10	-	-	60	-	-	13	7	2
c. Common Drawing Master—															
i. Establishment	240	-	-				90	-	-	-	-	-	-	-	-
ii. Contingencies	20	-	-	620	-	-	10	-	-	-	-	-	-	-	-
d. Other items															
Total, Grant II ..				6480	-	-	5890	-	-	5800	-	-	5004	2	8
GRANT III—(*Sanitation and Medical Services*).															
1. Hospitals and Dispensaries—															
a. Establishment	3330	-	-				2000	-	-	2430	-	-	1984	14	-
b. Medicines and Supplies	3500	-	-				4000	-	-	3500	-	-	2763	3	3
c. Diet of Patients	1000	-	-				1400	-	-	1000	-	-	1103	14	-
d. Sundries and Contingencies ..	1670	-	-				1030	-	-	1500	-	-	1628	1	2
e. Contributions to Local Boards &c., &c., &c. ..	-	-	-				-	-	-						
Carried forward ..				9500	-	-	8430	-	-	8430	-	-	7480	-	5

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

	Budget 1896-97. Details of Minor Heads.	Budget 1896-97. Total 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 ..		9500	8430	8430	7480 .. 5
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* Contributions to Provincial funds for—					
i. Medical College ..	180		180	180	229 .. ..
ii. Sanitary Inspection ..	180		180	180	145 .. ..
iii. Medical Reserve staff ..	30		30	30	24 .. ..
iv. Cutlers' Establishment ..	.. .. ..		20	20	.. .. ..
b. Contributions to Local Boards, &c., for—					
i. Medical Schools ..	.. .. ..		.. .. ..	.. .. ..	.. .. ..
ii. Reserve staff	.. .. ..		.. .. ..	.. .. ..	.. .. ..
For Disposal of Dead, &c. ..	30	420	30 50	30 50	30 .. ..
c. Other contributions					
3. Vaccination—					
a. Establishment	410		380	410	338 .. ..
b. Contingencies	460		410	480	401 15 11
c. Contributions to Local Boards ..	.. .. ..	870	.. .. ..	.. .. ..	.. .. ..
4. Registration of Births and Deaths—					
a. Establishment	270		260	260	256 3 1
b. Contingencies	10	280	20	20	35 11 4
5. Conservancy, Road cleaning and Road watering—			12,800	13,120	9869
a. i. Establishment	6170		6000	6200	4467 10 5
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	5740		4760	4860	3372 12 6
b. Private scavenging—					
i. Establishment	790		770	790	751 15 3
ii. Contingencies, such as cost of scavenging carts, &c. ..	510		540	540	640 9 11
c. Cholera charges ..	1000		200	200	20 .. ..
d. Contingencies	.. .. ..		30	30	.. .. ..
Removing noxious vegetation &c., &c., &c. ..	500	14710	500	500	416 9 ..
Total, Grant III ..		25780	22740	23160	18609 7 10

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

	Budget 1896-97. Details of Minor Heads.	Budget 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	600		580	600	585 12 ..
b. Contingencies	2000	2600	2000	1500	2221 1 11
2. i. Markets—					
a. Establishment	590		560	560	177 .. ..
b. Contingencies	100	690	30	30	5 9 ..
ii. Slaughter-houses—					
a. Establishment	190		190	190	120 .. ..
b. Contingencies	50	240	30	30	.. .. ..
3. Choultries— Contract					
a. Establishment	130		100	120	.. .. ..
b Contingencies	100		80	30	.. .. ..
c. Feeding Travellers	.. .. ..	230	.. .. ..	.. .. ..	.. .. ..
4. Travellers' bungalows—					
a Establishment	70		70	70	72 .. ..
b. Contingencies	10	80	10	10	37 7 ..
5. Avenues—					
a. Establishment	30		30	30	41 .. ..
b. Contingencies	500	530	500	500	556 3 1
6. Public Garden—					
a. Establishment	90		.. .. ..	.. .. ..	.. .. ..
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	440 80	610	80	80	.. .. ..
7. Survey of land					
8. Fire—					
a. Establishment	.. .. ..		.. .. ..	.. .. ..	.. .. ..
b. Purchase of fire-engine, buckets, repairs, &c.	50	50	50	50	.. .. ..
9. Other charges—					
i. Work done for private individuals other than private scavenging	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..
Carried forward ..		5030	4310	3800	3816 1 ..

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

—	Budget 1896-97. Details of Minor Heads.	Budget 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 ..		5030 - -	4310 - -	3800 - -	3816 1 -
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.			880 - -	1130 - -	755 7 1
9. Other Charges—*cont.*		660	630	630	
ii. Rewards for destruction of wild animals and snakes ..	200 - -		200 - -	200 - -	152 5 -
iii. Printing	300 - -		150 - -	300 - -	125 12 7
iv. Compensation for lands ..	- - -		- - -	- - -	- - -
v. Other items	500 - -		400 - -	500 - -	- - -
Stamping Fees	340 - -	1000 - -			312 15 9
Telephone Contributions	65 - -				63 5 8
Law charges	70 - -				85 11 -
Proclamations, beat of tom-tom	24 - -				14 9 4
Land cess..					- 11 9
Total, Grant IV ..		6030 - -	5060 - -	4800 - -	4571 8 1
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	2370 - -		2550 - -	2550 - -	2317 11 2
ii. Inspection	360 - -		360 - -	360 - -	358 1 -
b. Collection of Municipal Taxes—					
i. Establishment	860 - -		860 - -	860 - -	1027 13 6
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	- - -		- - -	- - -	- - -
c. Collection of Tolls—					
i. Establishment	1070 - -		990 - -	990 - -	- - -
ii. Contingencies	520 - -		400 - -	110 - -	- - -
d. Office contingencies other than (*b*) (ii)	600 - -		600 - -	450 - -	1028 11 -
e. Contributions for Central office and Audit establishments ..	270 - -		270 - -	270 - -	240 - -
		6050 - -			
Total, Grant V ..		6050 - -	6030 - -	5590 - -	4972 4 8
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 years.	- - -		- - -	- - -	- - -

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

—	Budget 1896-97. Details of Minor Heads.	Budget 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.
Advances recoverable—		68190 - -	66780 - -	66650 - -	50190 3 11
a. Permanent		- - -	50 - -	- - -	- - -
b. Others		- - -	- - -	- - -	52 - -
Refunds of other than current collections ..		10 - -	10 - -	110 - -	17 - -
Discount		- - -	- - -	- - -	- - -
Pensions and gratuities		- - -	- - -	- - -	- - -
Investments—					
a. In Government securities for purposes other than Sinking Fund		- - -	- - -	- - -	- - -
b. In Savings Bank		- - -	- - -	- - -	- - -
Total Expenditure ..		68200 - -	66840 - -	66160 - -	50259 3 11
Balances—					
a. Municipal Fund		2400 - -	4160 - -	5030 - -	2644 8 -
b. Endowments		- - -	- - -	- - -	- - -
c. Water-tax Fund		- - -	- - -	- - -	- - -
Grand Total ..		70600 - -	71000 - -	71190 - -	52903 11 11

Note to Statement II.

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

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

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

Part I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 189 -9 .			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications								
1									
2									
3									
	Total ..	"	"	"	"	"	"	"	
(b)	Buildings								
1	Office Building.	2000				2000			
2	Improvement to the Slaughter House	750				750			
3									
	Total ..	2750				2750			

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

Part I.—New Works.—*cont.*

Number	Project.	Amount of estimate.	Past expenditure.			Expenditure in 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							Total mileage of roads streets, lanes, &c., in the town.
1	Main Road	1000	"	"				
2	Cantonment Road ..	1000	"	"				Metalled or Gravelled } Unmetalled.
3	Noble Road	800	"	"				
4.	Church Road ..	500	"	"				
5.	Idejalli Road ..	1000	"	"				Total mileage under maintenance.
6.	Bank Road ...	500	"	"				
7.	Sadak Road	1000	"	"				Metalled or Gravelled } Unmetalled.
8	Fort Road	1000	"	"				
9.	Petty Roads	2000	"	"				
	Total ..	8800	"	"				

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	Vegetable Market ..	2500	"	"				
2	~~Fish Market .. .. ..~~							
3	Toll Sheds ..	150	"	"				
4.	Urinals	400	"	"				
5	Latrines	100	"	"				
6	Incinerators							
7.	Travellers Bungalow	200	"	"				
	Total ..	3350	"	"				

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	Contonment Drain	100	"	"				
2	Sadak Drain ...	100	"	"				
3	Hattullabada Drain	100	"	"				
4	Vohundapallen Drain	100	"	"				
5	Jail Drain...	100	"	"				
6	Idepalli Drain..	100	"	"				
7	Petty Drains...	400	"	"				
8	Filling low places	1000	"	"				
	Total ..	2000	"	"				
(d)	Water-supply							
1	Conduit Repairs	1500	"	"				
2	Repairing Tanks & Wells	400	"	"				
3	Do of Fork Ditch	200	"	"				
4	Do of Water trough	2000	"	"				
	Total .	4100	"	"				

Statement II-B.—Details of Municipal Establishments.

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT I.—2. *c.* Drainage—							
Overseers	"	"	"	"	"	"	"
Drain cleaners	"	"	"	"	"	"	"
Total ..	"	"	"	"	"	"	"
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..	"	"	"	"	"	"	"
Balance (Statement II) ..							
d. Water works—							
Overseers	"	"	"	"	"	"	"
Watchmen	2	12	"	"	144	"	"
Do for three months to watch Bachupetta tank	1	5	"	"	15	"	"
Add to make the figure a round one	"	"	"	"	1	"	"
Total ..	3	17	"	"	160	"	"
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					160	"	"
3. General.—							
Overseers	1	50	"	"	780	"	"
Horse allowance	"	15	"	"			
Maistries	1	15	"	"	180	"	"
Clerk	1	10	"	"	120	"	"
Total ..	3	90	"	"	1080	"	"
Deduct ~~Fines and Stoppages~~ Proportionate Cost of Overseers Establishment					60	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					1020	"	"

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

—	Number	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT II.—Education—							
1. Training Schools—							
Pupils receiving scholarships	..	..	..	..	180	..	..
Total ..					..	..	..
Deduct Fines and Stoppages ..					..	..	..
Add arrears for last year paid this year ..					..	..	..
Balance (Statement II) ..					180	..	..
2. Municipal Schools—							
a. On the Salary System—							
Head Master	..	..	..	..	..	..	..
1st Assistant Master	..	..	..	..	..	..	..
2nd „ „	..	..	..	..	..	..	..
Total ..					..	..	..
Deduct Fines and Stoppages ..					..	..	..
Add arrears for last year paid this year ..					..	..	..
Balance (Statement II) ..					..	..	..

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A.	P.	Rs.	A.	P.
GRANT II.—Education—*cont.*							
b. On the Salary Result System—							
Triplicane Mahomedan School.							
Head Master	1	15	..	..	180	..	..
2nd Do.	1	8	..	..	96	..	..
3rd Do.	1	7	..	..	84	..	..
Peon	1	5	..	..	60	..	..
Desayipetta Pariah School Master.	1	10	..	..	120	..	..
Balarammipetta Pariah School Master	1	7	..	..	84	..	..
Palli School Villivakkam	1	7	..	..	84	..	..
" " Gilakaladindy	1	7	..	..	84	..	..
Kapu School Chilakalapudy							
Head Master	1	7	..	..	84	..	..
2nd Do.	1	5	..	..	60	..	..
Washermen School Vyhundrapallam	1	7	..	..	84	..	..
Panchama's School at Triplicane	1	7	..	..	84	..	..
Total ..	12	92	..	..	1104	..	..
Deduct Fines and Stoppages .. (to make the figure a round one)					4	..	..
Add arrears for last year paid this year ..					..	..	..
Balance (Statement II) ..					1100	..	..

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	23	..	..	276	..	..
Add to make the figure a rounded one					4	..	
Total ..	1	23	..	..	280	..	
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					280	..	
7. *b.* GYMNASTIC INSTRUCTORS	1	12	8	..	150	..	
Drawing Master ..	..	..	..	..	..	..	
Total ..	1	12	8	..	150	..	
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					150	..	
8. DRAWING MASTERS	1	20	..	..	240	..	
Total ..	1	20	..	..	240	..	
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					240	..	

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 3rd Class Hos. Asst.	1	25	..	..	300	..	..
" "	..	..	..	..	..	..	..
Midwife	..	..	..	..	..	..	..
Clerk Peons	1	7	..	..	84	..	..
Ward Attendar	1	7	..	..	84	..	..
Compounder	1	10	..	..	120	..	..
Do.	1	9	..	..	108	..	..
Servants	5	25	..	..	300	..	..
Do.	2	12	..	..	144	..	..
"	12	95	..	..	1140	..	..
"							
Female Hospital.							
European Midwife	1	50	..	..	600	..	..
Native Midwife	1	9	..	..	108	..	..
Compounder	1	9	..	..	108	..	..
Servants	3	15	..	..	180	..	..
Do.	1	6	..	..	72	..	..
Toty	1	4	..	..	48	..	..
	8	93	..	..	1116	..	..
Branch Dispensary at Palantoppetta			new				
1st Class Hospital Assistant .. .. .. with Charge & House rent allowance	1	55	..	8	840	..	..
	..	15	..	..	new		
Compounder	1	9	..	..	108	..	..
Washerman	1	5	..	..	60	..	..
Sweeper	1	5	..	..	60	..	..
Total ..	4	89	..	..	1068	..	..
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					3324	..	..
Add to make the figure a rounded one					6	..	..
Total					3330	..	..
					3320		

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
3. Vaccination—							
Vaccinators	1	18	-	-	216	-	-
Do Second class ..	1	10	-	-	120	-	-
Peons	1	6	-	-	72	-	-
Total ..	3	34	-	-	408	-	-
Add to make the figure a round one	-	-	-	-	2	-	-
~~Deduct Fines and Stoppages~~ ..	-	-	-	-	-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					410	-	-
4. Registration—							
Registrars	1	12	-	-	144	-	-
Do	1	10	-	-	120	-	-
Peons							
Add to make the figure a round one	-	-	-	-	6	-	-
Total ..	2	22	-	-	270	-	-
					280		
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					270	-	-

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	22	-	-	264	-	-
Do	2	30	-	-	360	-	-
Do	1	12	-	-	144	-	-
Do	1	10	-	-	120	-	-
Maistries	-	-	-	-	-	-	-
Scavengers 1st class	10	60	-	-	720	-	-
Do 2nd Do	60	300	-	-	3600	-	-
Sweepers 3rd class	20	80	-	-	960	-	-
	14						
Add to make the figure a round one	-	-	-	-	2	-	-
					616		
Total ..	95	514	-	-	6170	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					6170	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors	1	10	"	"	120	"	"
Maistries	"	"	"	"	"	"	"
Scavengers 2nd Class	8	40	"	"	480	"	"
Do 3rd Class	4	16	"	"	192	"	"
Deduct to make the figure a round one	"	"	"	"	2	"	"
Total ..	13	66	"	"	790	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					790	"	"
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents	"	"	"	"	"	"	"
Masalchies	10	50	"	"	600	"	"
Total ..	10	50	"	"	600	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					600	"	"

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A.	P.	Rs.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont*							
2. i. Markets—							
Superintendents	1	12	"	"	144	"	"
Servants Free collector	1	8	"	"	96	"	"
Do Do	4	24	"	"	288	"	"
One Coly	1	5	"	"	60	"	"
Add to make the figure a round one ..	"	"	"	"	2	"	"
Total ..	7	49	"	"	590	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					590	"	"
ii. Slaughter-houses—							
Superintendents	1	5	"	"	60	"	"
Servants	1	5	"	"	60	"	"
Free collector	1	6	"	"	72	"	"
Deduct to make the figure a round one	"	"	"	"	2	"	"
Total ..	3	16	"	"	190	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					190	"	"
3. Choultries— Carts tandos							
Servants Free. collector ..	1	6	"	"	72	"	"
Peon	1	5	"	"	60	"	"
Deduct to make the figure a round one	"	"	"	"	2	"	"
Total ..	2	11	"	"	130	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					130	"	"

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
Maty	1	6	"	"	72	"	"
Servants	"	"	"	"	"	"	"
Deduct to make the figure a round one	"	"	"	"	2	"	"
Total ..	1	6	"	"	70	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					70	"	"
5. Avenues—							
Servants	"	"	"	"	"	"	"
Proportionate Cost of Overseer's Establishment	"	"	"	"	30	"	"
Total ..	"	"	"	"	30	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					30	"	"
6. Public Galden—							
Gardeners	2	8	"	"	96	"	"
Deduct to make the figure a round one	"	"	"	"	6	"	"
Total ..	2	8	"	"	90	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					90	"	"

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~~ Rent of lands.							
Servants	1	7	"	"	84	"	"
Deduct to make the figure a round one	"	"	"	"	4	"	"
Total ..	1	7	"	"	80	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					"	"	"
9.— Firing Gun. Gunner	1	7	"	"	84	"	"
Deduct to make the figure a round one	"	"	"	"	4	"	"
	1	7	"	"	80	"	"

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT V.—*a.* General Establishment—							
i. Office—							
Manager	1	60	-	-	720	-	-
English Clerks	1	25	-	-	300	-	-
Vernacular Clerks	1	15	-	-	180	-	-
„ Petition Clerks ..	1	10	-	-	120	-	-
Accountants	1	35	-	-	420	-	-
Peons Assistant Accountant ..	1	12	-	-	144	-	-
Peons	1	7	-	-	84	-	-
Do	1	6	-	-	72	-	-
Do	1	4	-	-	48	-	-
Attender	1	7	-	-	84	-	-
Cashroff incharge of all Collections	1	17	-	-	204	-	-
Deduct to make the figure a pound one	-	-	-	-	-	-	6
Total ..	11	198	-	-	2370	-	-
Deduct Fines and Stoppages ..					-	-	
Add arrears for last year paid this year ..					-	-	
Balance (Statement II) ..					2370	-	-
ii. Inspection—							
Chairman's salary or carriage allowance ..	1	30	-	-	360	-	-
Total ..	1	30	-	-	360	-	-
Deduct Fines and Stoppages ..					-	-	
Add arrears for last year paid this year ..					-	-	
Balance (Statement II) ..					360	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT V.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks Bill Collectors ..	2	24	-	-	288	-	-
Bill Collectors	4	40	-	-	480	-	-
Peons	-	-	-	-	-	-	-
Temporary Clerks for 3 months only	1	12	-	-	36	-	-
„ „	1	10	-	-	30	-	-
„ „	1	8	-	-	24	-	-
Add to make the figure a pound one —	-	-	-	-	2	-	-
Total ..	9	94	-	-	860	-	-
Deduct Fines and Stoppages ..	-	-	-	-	-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					860	-	-
c. Collection of tolls—							
Inspectors	1	20	-	-	240	-	-
Gate-keepers	4	32	-	-	384	-	-
Do	4	28	-	-	336	-	-
Temporary Gate-keepers for 3 months.	3	21	-	-	63	-	-
	3	15	-	-	45	-	-
Total ..	15	116	-	-	1068	-	-
Add 6 on make the figure a round one. Deduct Fines and Stoppages ..					2	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					1070	-	-

STATEMENT IV-A.—*Municipality of* Masulipatam Demand, Collection and Balance tatement 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.	9500	"	"	300	"	"	9200	"	"	8,500	"	"				300	"	"	400	"	"
2. Tax on buildings	12,500	"	"	100	"	"	12,400	"	"	11,500			200	"	"	200	"	"	500	"	"
3. Tax on lands	12.00	"	"	50			11.50	"	"	800	"	"				50	"	"	300	"	"
4. Water-tax on buildings and lands ..	2700	"	"	30	"	"	2670	"	"	2300	"	"	20	"	"	50	"	"	300	"	"
5. Tolls (gross receipts) .. £. 22500 7500 ..	15000	"	"				15000	"	"	15000	"	"									
6. Market rents	8000	"	"				8000	"	"	8000	"	"									
7. Slaughter-house fees	1100	"	"				1100	"	"	1100	"	"									
8. Rent of cart-stands	1100	"	"				1100	"	"	1100	"	"									
9. Private scavenging fees	600	"	"				600	"	"	550	"	"				10	"	"	40	"	"
Total ..	51700	"	"	480	"	"	51220	"	"	48850	"	"	220	"	"	610	"	"	1540	"	"

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.	1107 - -	710 - -	2817 - -	2000 - -	- - -	817 - -					
2. Tax on buildings	1364 - -	264 - -	3428 - -	2500 - -	- - -	928 - -					
3. Tax on lands	1110 - -	891 - -	2001 - -	1600 - -	- - -	401 - -					
4. Water-tax on buildings and lands ..	305 - -	591 - -	896 - -	650 - -	- - -	246 - -					
5. Tolls	- - -	3685 - -	3685 - -	3685 - -	- - -	- - -					
6. Market rents	- - -	- - -	- - -	- - -	- - -	- - -					
7. Slaughter-house fees	- - -	- - -	- - -	- - -	- - -	- - -					
8. Rent of cart-stands	- - -	166 - -	166 - -	166 - -	- - -	- - -					
9. Private scavenging fees	28 - -	32 - -	60 - -	40 - -	- - -	20 - -					
Total ..	3914 - -	9139 - -	13053 - -	10641 - -	- - -	2412 - -					

32

45

Statement VI.—Revised Estimate for 189 -9 .

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 receipts 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	2645 " "	- - -	- - -	2645 " " ✓	9720 " " ✓	
b. Endowments	" " "	" " "	" " "	" " "	" " "	
c. Water-tax Fund	" " "	" " "	" " "	" " "	" " "	
2. MUNICIPAL RATES AND TAXES—						
a. Tax on arts, &c. (section 53) ..	4616 " "	3168 " "	5884 " "	10500 " " ✓	9400 " " ✓	More money would be collected under this head
b. Tax on buildings (section 63) ..	7566 " "	5452 " "	5935 " "	13500 " " ✓	12300 " " ✓✓	Do Do
c. Tax on lands (section 63) ..	384 " "	420 " "	816 " "	1200 " " ✓	1100 " " ✓✓	Do Do
d. Water-tax on buildings and lands (section 75)	1587 " "	1177 " "	1413 " "	3000 " " ✓	2680 " " ✓✓	Do Do
e. Tax on vehicles with spirings and palanquins (section 77) ..	411 " "	333 " "	289 " "	700 " " ✓	700 " " ✓	
f. Tax on animals (section 77) ..	774 " "	279 " "	126 " "	900 " " ✓	900 " " ✓✓	
g. Tax on carts and other vehicles without springs (section 85) ..	1028 " "	218 " "	72 " "	1100 " " ✓	1000 " " ✓	More carts will be licensed this year
h. Tolls (section 91)—						
Gross receipts 13998..	9971 " "	7004 " "	5529 " "	15500 " " ✓	14500 " " ✓	More money would be realized.
Less Local Fund share 4027..						
i. Penalties on account of—						
i. Tax on arts	" " "	" " "	" " "	" " "	" " "	
ii. Tax on buildings ..	" " "	" " "	" " "	" " "	" " "	
iii. Tax on lands	" " "	" " "	" " "	" " "	" " "	
iv. Water-tax on buildings and lands	" " "	" " "	" " "	" " "	" " "	
v. Tax on vehicles, &c ..	" " "	" " "	" " "	" " "	" " "	
vi. Tax on animals	" " "	" " "	" " "	" " "	" " "	
vii. Tax on carts, &c. ..	" " "	" " "	" " "	" " "	" " "	
viii. Evasion of tolls	" " "	" " "	" " "	" " "	" " "	
3. REALIZATIONS UNDER SPECIAL ACTS—						
a. Pounds	" " "	" " "	" " "	" " "	" " "	
b. Ferry rents	" " "	" " "	" " "	" " "	" " "	
c. Fees under Act II of 1888 ..	" " "	" " "	" " "	" " "	" " "	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—						
a. i. Rent of lands	146 " "	56 " "	114 " "	260 " " ✓	260 " " ✓	
ii. Rent of buildings	120 " "	60 " "	60 " "	180 " " ✓	180 " " ✓	
iii. Avenue receipts	13 " "	10 " "	7 " "	20 " " ✓	20 " " ✓	
iv. Fees from Travellers' Bungalows	12 " "	14 " "	38 " "	50 " " ✓	50 " " ✓	
b. i. Sale-proceeds of lands and buildings	" " "	" " "	" " "	" " " ✓	30 " "	Nothing would be realized under this head.
ii. Produce of lands, gardens, &c.	18 " "	" " "	22 " "	40 " " ✓	" " "	This amount would be realized under grazing Rent in the Hospital Compound.
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	47 " "	45 " "	53 " "	100 " " ✓	100 " " ✓	
Carried forward ..	26692 " "	18236 " "	20358 " "	47050 " " ✓	43220 " " ✓	

Statement V.—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 receipts 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 ..	26692	18236	20358	47050	43220	
4. Revenue derived from Municipal property and powers apart from taxation—*cont.*						
c. Conservancy receipts—						
Sale-proceeds of night-soil, street refuse, &c.	.. .. ..	.. .. ..	20	20	20	
d. i. Fees from educational institutions	5	.. .. ..	25	30	10	According to the acting Sub Assistant Inspector of Schools proposals.
ii. Other revenue from educational institutions ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	
e. i. Sale-proceeds and composition fees of medicines ..	83	7	17	100	100	
ii. Other Hospital receipts ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	
f. i. Income from markets ..	4646	2247	3354	8000	6500	More money would be realized
ii. ,, slaughter-houses.	898	175	402	1300	650	Do. Do.
g. Other fees						
i. Distraint fees	.. .. ..	.. .. ..	10	10	10	
ii. License fees	963	172	537	1500	1200	Do. Do.
iii. Cartstand fees	694	411	506	1200	1150	Do. Do.
iv. Other fees Extract from 13 42 Register	1	.. .. ..	9	10	.. .. ..	Might be realized.
h. Fines under Municipal and other Acts	542	244	258	800	500	Do.
i. Interest on investments—						
i. Genral, including choultries	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	
ii. Educational	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	
iii. Medical	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	
j. Premium on loans	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	
5. Grants and contributions—						
a. From Government—						
i. Education—						
Normal stipends ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	
Buildings	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	
Municipal Schools ..	.. .. ..	5	40	40	.. .. ..	According to the Inspectors proposals.
Other purposes	.. .. ..	.. .. ..	280	280	120	The increased amount is for Contribution towards the gymnastic Instructor Rs 250 on account arrears &c., and Rs 30 for Drawing Master.
ii. Medical	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	
iii. Other purposes—						
Communications ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	
Water-supply	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	
Drainage	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	
Sanitation	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	
Other purposes ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	
b. From Local Boards—						
i. Education	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	
ii. Medical	4320	2670	680	5000	5000	
iii. Other purposes	1800	1800	.. .. ..	1800	1800	
Carried forward ..	40644	25967	26496	67140	60280	

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 receipts 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 ..	40644	25967	26496	67140	60280	✓
5. GRANTS AND CONTRIBUTIONS—*cont.*						
c. Other grants and contributions—						
i. Education	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	
ii. Medical	.. .. ..	.. .. ..	450	450 .. ✓	450	✓
iii. Other purposes	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	
6. MISCELLANEOUS—						
a. Recoveries on account of services rendered to private individuals—						
i. Private scavenging ..	392	96	208	600 .. ✓	600	✓
ii. Other purposes Cesspools 59 Tanks 45	104	51	6	110 .. ✓	100	✓
b. Other items—						
i. Fishery rents	1	4	9	10 .. ✓	.. .. ..	✓ Might be realized.
ii. Refunds of Expenditure of previous year	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	
iii. Fee for numbering carts, &c.	33	7	12	45 .. ✓	40	✓ Do. Do.
iv. Other items ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	
7. EXTRAORDINARY AND DEBT—						
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	
b. Loans—						
i. From Government ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	
ii. In the market from private individuals	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	
c. Realizations of Sinking fund for repayment of loans.						
d. Advances—						
i. Permanent	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	
ii. Others	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	
Total Receipts ..	41174	26125	27181	68355	61470	✓
Grand Total ..	43819	26125	27181	71000 .. ✓	71190	✓

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*)—						Rupees 2000 have been transferred for the repairs of Culverts. The rest for the ring road near the Reservoir & the improvements of the main Road.
1. New Works—						
a. Communications	273 " "	" "	497 " "	770 " "	2500 " "	
b. Buildings	1681 " "	77 " "	5569 " "	7250 " "	7250 " "	The provision of Rs 7250 will be utilized as shown under (1) Latrine 1030 (2) Hospital building Rs 5186 (3) Stalls and Cinerators Rs 1030.
c. Drainage	" " "	" " "	" " "	" " "	" " "	
d. Water-supply	85 " "	70 " "	5 " "	90 " "	" " "	A contribution of Rs 45 was received for Jalsitta Conduit the estimate of which is Rs 90.
2. Repairs—						
a. Communications	3180 " "	5608 " "	6020 " "	9200 " "	7200 " "	Rupees 2000 have been transferred for the repairs of Culverts.
b. Buildings	730 " "	463 " "	2370 " "	3100 " "	3000 " "	Out of Rs 2500 promised for Hospital repairs, Rupees 300 will be expended for Toll shed Repairs.
c. Drainage—						
i. Repairs to works ..	1026 " "	246 " "	374 " "	1400 " "	1500 " "	Rupees 100 transferred from Drainage works for Slaughter House Repairs.
ii. Establishment for flushing drains, &c.	" " "	" " "	" " "	" " "	" " "	
d. Water-supply—						
i. Repairs to works, machinery, &c.	1448 " "	40 " "	992 " "	2440 " "	2440 " "	
ii. Establishment	102 " "	24 " "	58 " "	160 " "	160 " "	
iii. Contingencies	" " "	" " "	" " "	" " "	" " "	
3. Establishment	710 " "	250 " "	310 " "	1020 " "	1020 " "	
4. Tools and Plant and other stores.	87 " "	87 " "	173 " "	260 " "	260 " "	
5. Contributions—						
a. To Local Boards for works ..	" " "	2820 " "	" " "	" " "	" " "	
b. To Provincial Funds for scrutiny of estimates, &c.	" " "	1364 " "	1370 " "	1370 " "	1370 " "	
c. To others for public works ..	" " "	" " "	" " "	" " "	" " "	
Total, Grant I ..	9322 " "	11049 " "	17738 " "	27060 " "	26700 " "	
GRANT II—(*Education*)—						
1. Training Schools—						
a. Contributions to Local Boards ..	" " "	200 " "	200 " "	200 " "	200 " "	
b. Stipends to Normal students ..	" " "	" " "	100 " "	100 " "	100 " "	
2. Municipal Schools—						
i. On Salary System—						
a. Establishment	" " "	" " "	" " "	" " "	" " "	
b. Contingencies	" " "	" " "	" " "	" " "	" " "	
ii. On Salary-Results System—						
a. Fixed Payments	533 " "	253 " "	377 " "	910 " "	910 " "	
b. Results Grants	167 " "	188 " "	33 " "	200 " "	220 " "	According to Educational Department proposals.
c. Contingencies	109 " "	71 " "	91 " "	200 " "	160 " "	
3. Salary Grants	506 " "	685 " "	444 " "	950 " "	750 " "	Increased Salary Grant has been sanctioned for the Hindu High School.
4. Results Grants	174 " "	2133 " "	2326 " "	2500 " "	2800 " "	According to Inspector's proposals.
5. Combined Grants—						
a. Fixed Payments	" " "	" " "	" " "	" " "	" " "	
b. Results Grants	" " "	" " "	" " "	" " "	" " "	
6. Inspection—						
a. Contributions to Local Boards ..	" " "	60 " "	60 " "	60 " "	60 " "	
Carried forward ..	1489 " "	3590 " "	3631 " "	5120 " "	5200 " "	

tatement 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 ..	1489	..	..	3590	..	..	3631	..	..	5120	..	..	5200	..	..	
GRANT II—(*Education*)—cont.																
b. Municipal Inspectors—																
i. Establishment	176	..	..	88	..	..	84	..	..	260	..	..	260	..	..	
ii. Contingencies	3	..	..	3	..	..	7	..	..	10	..	..	10	..	..	
7. Miscellaneous—																
a Building, furniture, &c., grants ..	..	..	..	..	..	..	240	..	..	240	..	..	120	..	..	
b. Common gymnasium—																
i. Establishment	83	..	..	50	..	..	157	..	..	240	..	..	150	..	..	
ii. Contingencies	11	..	..	2	..	..	9	..	..	20	..	..	60	..	..	
c. Other items	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Total, Grant II ..	1762	..	..	3733	..	..	4128	..	..	5890	..	..	5800	..	..	
GRANT III—(*Sanitation and Medical Services.*)																
1. Hospitals and Dispensaries—																
a Establishment	1233	..	..	671	..	..	767	..	..	2000	..	..	2430	..	..	The sanctioned allotments have been recast to suit requirements
b. Medicines and Supplies	3916	..	..	224	..	..	84	..	..	4000	..	..	3500	..	..	
c. Diet of Patients	946	..	..	752	..	..	456	..	..	1400	..	..	1000	..	..	
d. Sundries and Contingencies ..	796	..	..	826	..	..	234	..	..	1030	..	..	1500	..	..	
e. Contributions to Local Boards ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
2. *a* Contributions to Provincial funds for—																
i. Medical College ..	..	..	..	229	..	..	180	..	..	180	..	..	180	..	..	
ii. Sanitary Inspection ..	..	..	..	145	..	..	180	..	..	180	..	..	180	..	..	
iii. Medical Reserve staff ..	..	..	..	24	..	..	30	..	..	30	..	..	30	..	..	
iv. Cutlers' Establishment ..	9	..	..	..	..	..	11	..	..	20	..	..	20	..	..	
b. Contributions to Local Boards, &c., for—																
i. Medical Schools	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
ii. Reserve staff	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Dispensary Clerk ..	..	..	..	30	..	..	30	..	..	30	..	..	30	..	..	
c. Other contributions	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
3. Vaccinations—																
a. Establishment	243	..	..	96	..	..	137	..	..	380	..	..	410	..	..	
b. Contingencies	284	..	..	125	..	..	126	..	..	410	..	..	480	..	..	
c. Contributions to Local Boards ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Carried forward ..	7426	..	..	3122	..	..	2234	..	..	9660	..	..	9760	..	..	

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 ..	7426	3122	2234	9660 .. ✓	9760 .. .. ✓	
GRANT III—*Sanitation and Medical Services*—cont.						
4. REGISTRATION OF BIRTHS AND DEATHS—						
a. Establishment	176	88	84	260 .. ✓	260 .. .. ✓	
b. Contingencies	2	25	18	20 .. ✓	20 .. .. ✓	
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—						
a. i. Establishment	3962	1784	2038	6000 .. ✓	6200 .. .. ✓	Rupees 200 would be saved under this he
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	3200	1413	1560	4760 .. ✓	4860 .. .. ✓	Rupees 100 would be saved.
b. Private scavenging—						
i. Establishment	509	263	261	770	790 .. .. ✓	Rupees 20 would be saved.
ii. Contingencies, such as cost of scavenging carts, &c.	374	195	166	540 .. ✓	540 .. .. ✓	
c. Cholera charges	.. .. ..	.. .. ..	200	200 .. ✓	200 .. .. ✓	
d. Contingencies	.. .. ..	.. .. ..	30	30 .. ✓	30 .. .. ✓	
Non-recurring Vaccination—	161	115	339	500 .. ✓	500 .. .. ✓	
Total, Grant III ..	15810	7005	6930	22740 .. ✓	23160 .. .. ✓	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—						
1. LIGHTING—						
a. Establishment	388	197	192	580 .. ✓	600 .. .. ✓	Rupees 20 would be saved in this item.
b. Contingencies	1642	113	358	2000 .. ✓	1500 .. .. ✓	The increased provision is necessary to meet charges for new lanterns.
2. i. MARKETS—						
a. Establishment	355	60	205	560 .. ✓	560 .. .. ✓	
b. Contingencies	15	.. .. ..	15	30 .. ✓	30 .. .. ✓	
ii. SLAUGHTER-HOUSES—						
a. Establishment	121	40	69	190 .. ✓	190 .. .. ✓	
b. Contingencies	.. .. ..	.. .. ..	30	30 .. ✓	30 .. .. ✓	
3. ~~CHOULTRIES~~ Cart stands.						
a. Establishment	60	.. .. ..	40	100 .. ✓	120 .. .. ✓	Rupees 20 would be saved.
b. Contingencies	80	.. .. ..	.. .. ..	80 .. ✓	30 .. .. ✓	Rupees 80 are required for paying rent of cart stands.
c. Feeding Travellers	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	
4. TRAVELLERS' BUNGALOWS—						
a. Establishment	48	24	22	70 .. ✓	70 .. .. ✓	
b. Contingencies	5	.. .. ..	5	10 .. ✓	10 .. .. ✓	
5. AVENUES—						
a. Establishment	.. .. ..	41	30	30 .. ✓	30 .. .. ✓	
b. Contingencies	362	246	138	500 .. ✓	500 .. .. ✓	
6. ~~PUBLIC GARDEN~~ Rent of Lands						
a. Establishment	49	.. .. ..	31	80 .. ✓	80 .. .. ✓	
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	
Carried forward ..	3125	721	1136	4260 .. ✓	3750	

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 ..	3125 - -	721 - -	1135 - -	4260 - -	3750 - -	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.						
7. SURVEY OF LAND	- - -	- - -	- - -	- - -	- - -	
8. FIRE—						
a. Establishment	- - -	- - -	- - -	- - -	- - -	
b. Purchase of fire-engine, buckets, repairs, &c.	- - -	- - -	50 - -	50 - -	50 - -	The Engine have been sent to the Bezwada work shops for repairs.
9. OTHER CHARGES—						
i. Work done for private individuals other than private scavenging	- - -	- - -	- - -	- - -	- - -	
ii. Rewards for destruction of wild animals and snakes	126 - -	65 - -	74 - -	200 - -	200 - -	
iii. Printing	105 - -	- - -	45 - -	150 - -	300 - -	
iv. Compensation for lands ..	- - -	- - -	- - -	- - -	- - -	
v. Other items	303 - -	256 - -	97 - -	400 - -	500 - -	
Total, Grant IV ..	3659 - -	1042 - -	1401 - -	5060 - -	4800 - -	
GRANT V—						
a. General Establishment—						
i. Office Establishment ..	1750 - -	776 - -	800 - -	2550 - -	2550 - -	
ii. Inspection	240 - -	120 - -	120 - -	360 - -	360 - -	
b. Collection of Municipal Taxes—						
i. Establishment	538 - -	334 - -	322 - -	860 - -	860 - -	
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	- - -	- - -	- - -	- - -	- - -	
c. Collection of Tolls—						
i. Establishment	671 - -	- - -	319 - -	990 - -	990 - -	
ii. Contingencies	184 - -	- - -	216 - -	400 - -	110 - -	The increased provision is necessary for printing.
d. Office contingencies other than (*b*) (ii)	433 - -	612 - -	167 - -	600 - -	450 - -	
e. Contributions for Central office and Audit establishments ..	265 - -	240 - -	5 - -	270 - -	270 - -	
Total, Grant V ..	4081 - -	2082 - -	1949 - -	6030 - -	5590 - -	
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 ..	- - -	- - -	- - -	- - -	- - -	

58

69

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	50 " "	" " "	" " "	50 " "	" " "	
b. Others	" " "	" " "	" " "	" " "	" " "	
Refunds of other than current collections..	1 " "	" " "	9 " "	10 " "	110 " "	
Discount	" " "	" " "	" " "	" " "	" " "	
Pensions and gratuities	" " "	" " "	" " "	" " "	" " "	
Investments—						
a. In Government securities for purposes other than Sinking Fund	" " "	" " "	" " "	" " "	" " "	
b. In Saving Bank	" " "	" " "	" " "	" " "	" " "	
Totsal Expenditure ..	34685 " "	24911 " "	32155 " "	66840 " "	66160 " "	
Balances—						
a. Municipal Fund	" " "	" " "	4160 " "	4160 " "	5030 " "	
b. Endowments	" " "	" " "	" " "	" " "	" " "	
c. Water-tax Fund	" " "	" " "	" " "	" " "	" " "	
Grand Total ..	34685 " "	24911 " "	36315 " "	71000 " "	71190 " "	

60

2760
5040
2250
6030
60
66840

Chairman

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

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

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

61

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

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

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

STATEMENT VII.—Tolls.

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

Statement V.III—Loans.

Amount of loan and rate of interest.	For what purpose and terms on which obtained and year in which taken.	Date of Government sanction.	Amount re-paid.			Amount transferred to Sinking Fund.			Invested out of the total amount transferred up to end of 189 -9 .	
			Up to 31st March 189 .		In 189 -9 .	Up to 31st March 189 .		In 189 -9 .	In Government Securities.	In the Savings Bank.
			Number of years.	Amount.		Number of years.	Amount.			
1	2	3	4	5	6	7	8	9	10	11
RS. A. P.				RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.

Proceedings of the Municipal Council Masulipatam passed at their meeting held on Saturday the 14th & Monday the 16th December 1895.

Present

Officials.

1. M R Ry. C. Khristnaswamy Naidu Garee Head Quarter Deputy Collector Kistna.
2. Surgeon Captain W. C. Vickers District Medical & Sanitary Officer, Kistna.
3. M R Ry. K. Narayanaswamy Naidu Garu ~~Deputy Collector in charge of Sub~~ Harbour Special Deputy Collector Kistna

Non-Officials

4. J. W. Maiden Esquire, Chairman
5. Mr. J. D. Samuel B.A, B.L
6. M R Ry. M. Subbarow Sowcar garu
7. Do K. Lakshmenarayana Pantulu garu
8. Do J. Venkata Reddy Naidu Garu.
9. C. Mohamed Khasim Saheb Garu
10. M. R. Ry. R. Venkata Ratnam Naidu Garu M. A.

Resolutions.

The revised estimate is approved.

The provision for constructing an Hospital building for women and children should stand over.

The proposed expenditure for the maintenance of main and Cantonment roads is raised from Rs. 1000/ to Rs. 1500/

and Rs. 1200/- respectively and that of the Noble road from Rs. 800/- to Rs. 1100/- and it is resolved that this excess of Rs. 1000/- is to be met from Rs. 2,000/- allotted to petty roads reserving only Rs. 1000/- under this head.

The proposal to spend Rs. 2000/- on Fish Market repairs and Rs. 1000/- on Salt sheds is negatived providing only Rs. 150/- for the repairs of the latter.

It is proposed to construct urinals at a cost of Rs. 400/-. This provision made for the repairs of Generators Rs. 100/- is scored out and that of Traveller's Bungalow is reduced from Rs. 500/- to Rs. 200/-. Thus the total sum allotted under repairs buildings is Rs. 3,350/- against the proposed expenditure of Rs. 6,200/-.

Rs. 1000/- should be provided for filling low places in the Town.

Out of seven newly proposed schools only two schools are sanctioned, one at Valundapallem for washermen & another at Fort for Panchamas.

The appointment of a 2nd Master on Rs. 5/- for Chilakalapudi School and the proposed increase of one Rupee to the pay

of the Inspecting School Master sanctioned.

Hospitals. The proposal to entertain two 3rd class Hospital Assistants disallowed and the entertainment of one is sanctioned. The Council resolved to open a branch Dispensary at Robertsonpeta for outpatient at a cost of Rs. 1000/- & the District Medical and Sanitary Officer is requested to submit a detailed statement of the staff required for the working of this institution, for incorporation in the budget.

The District Medical and Sanitary Officer's proposal to increase the pay of the compounder from Rs. 10/- to Rs. 15/- is not approved, and the entertainment of a senior ward attendant on Rs. 7/- and raising the pay of the native midwife to Rs. 9/- are sanctioned.

The Council resolved to discontinue the services of the four sanitary peons (two on Rs. 8/- and 2 on Rs. 7/-) entertained during the year as they are of opinion that the Sanitary Inspectors can easily supervise the work of the Scavengers and Conservancy carts. The pay of the Head Inspector is raised from Rs. 20/- to Rs. 22/- on consideration of his length of Service in the Department

Rs. 800/- should be provided for the purchase of 8 wooden carts of an improved construction.

Rs. 500/- should be provided for opening a Municipal garden.

The Council as at present Constituted is of opinion that for the nature & amount of work done by the Manager of this Municipality the pay of Rs. 60/- per mensem is enough, and on the same grounds the Accountants pay of Rs. 40/- is reduced to Rs. 35/-.

Chairman
Masulipatam

9/9/96.

pay

Form No. 4.

Statement of proposition for revision of establishment. *in the Masulipatam Municipality for the official year 1896-97.*

Order sanctioning present establishment: No.	Order sanctioning present establishment: Date	Office to which the proposition refers.	Present scale: No.	Present scale: Designation.	Present scale: Pay Minimum (RS. A. P.)	Present scale: Pay Maximum (RS. A. P.)	Proposed scale: No.	Proposed scale: Designation.	Proposed scale: Pay Minimum (RS. A. P.)	Proposed scale: Pay Maximum (RS. A. P.)	Permanent: Increase per month Amount (RS. A. P.)	Permanent: Decrease per month Amount (RS. A. P.)	Temporary: Increase per month Period	Temporary: Increase per month Amount (RS. A. P.)	Temporary: Decrease per month Period	Temporary: Decrease per month Amount (RS. A. P.)	Grounds of proposition.	Recommendations of the Local Board.
								Main Dispensary.									...olution enclosed	
			1	Hospl. Asst.	35		1	Hospl. Asst.				35						
			1	Do	25		1	Do	25									
			1	Peon	7		1	Peon	7									
							1	Ward attendant	7		7							
			1	Compounder	15		1	Compounder	10			5						
			1	Do	9		1	Compounder	9									
			5	Servants	25		5	Servants	25									
			2	Do	12		2	Do	12									
			1	Midwife	50		1	Female Hospital midwife	50									
			1	Native Midwife	12		1	Native midwife	9			3						
				Compounder			1	Compounder	9									
			5	Servants	25		3	Servants	15			10						
							1	Servant	6		6							
							1	Toty	4		4							
								Branch Dispensary.										
							1	1st class Hospl. asst. with allowance	70		70							
							1	Compounder	9		9							
							1	Washerman	5		5							
							1	Sweeper	5		5							
								Conservancy Establishment.										
			1	Head Inspector	20		1	Head Inspector	22		2							
			2	Asst. Inspectors	30		2	Asst. Inspectors	30									
			1	Do	12		1	Do	12									
			1	Do	10		1	Do	10									
			2	Do	16		..	..				16						
			2	Do	14		..	..				14						
			10	1st class Toties	60		10	1st class Toties	60									
			60	2nd Do	300		60	2nd Do	300									
			14	3rd class Do	56		20	3rd class Do	80		24							

Municipal Office }
Masulipatam }
Jany 1896 }

W. C.

51 1/2
61 1/2

[signature]
Chairman
M. C.

GS 20/4/96.

Existing Scale Hospl Estt

2 Hospl. assts at Rs 35	70
1 Eurasian midwife	50
1 Native midwife	6
1 Compounder	10
2 Servants	18
1 do	7
2 do	12
4 do	20
1 Female toty	4
1 Sweeper	1
	178

Form No. 4.

Statement of proposition for revision of establishment. in the Masulipatam Municipality for the official year 1896-97.

Order sanctioning present establishment		Office to which the proposition refers.	Nature of charge.												Grounds of proposition.	Recommendations of the Local Board.
			Present scale.						Proposed scale.						Proposition.	
					Pay.						Pay.				Permanent.	Temporary.
No.	Date		No.	Designation.	Minimum.			Maximum.	No.	Designation.	Minimum.			Maximum.	Increase per month. Amount.	Decrease per month. Amount.
					RS.	A.	P.	RS.	A.	P.			RS.	A.	P.	RS. A. P.	RS. A. P.
Budget G.O. No. 570 dt 26th March 1895		General Establishment. I. Office.	1	Manager	70	-	-	-	-	-	1	Manager	60	-	-	- - -
			1	English Clerk	25	-	-	-	-	-	1	English Clerk	25	-	-	- - -
			1	Vernacular Clerk.	15	-	-	-	-	-	1	Vernacular Clerk	15	-	-	- - -
			1	Petition Clerk	10	-	-	-	-	-	1	Petition Clerk.	10	-	-	- - -
			1	Accountant	40	-	-	-	-	-	1	Accountant	35	-	-	- - 5
			1	Apd Do	12	-	-	-	-	-	1	Apd Do	12	-	-	- - -
			1	Peon	7	-	-	-	-	-	1	Peon	7	-	-	- - -
			1	Do	6	-	-	-	-	-	1	Do	6	-	-	- - -
			1	Do	4	-	-	-	-	-	1	Do	4	-	-	- - -
			1	Muchi & Attendr	7	-	-	-	-	-	1	Muchi & Attendr	7	-	-	- - -
			1	Sheroffin charge of all Collections	17	-	-	-	-	-	1	Sheroffin charge of all Collections	17	-	-	- - -
4, Collection			1	Bill Collector Two	24	-	-	-	-	-	1	Bill Collector Two	24	-	-	- - -
			1	Do Do two	40	-	-	-	-	-	1	Do four	40	-	-	- - -
			1	Temporary Clerk for 3 months.	30	-	-	-	-	-	1	Temporary Clerk for 3 months	30	-	-	- - -
			14		307	-	-	-	-	-	14		292	-	-	- - 15

Vide Paragraph 12. of G.O. No. 124 of the Budget Covering letter.

Masulipatam
Municipal Office
January 1896

V.E.

P. Subbarao
Chairman M.C.

G.S. 20/1/96.

Temporary
Clerk
3 months

Form No. 4.

Statement of proposition for revision of establishment. in the Masulipatam Municipality for the official year 1896-97.

Order sanctioning present establishment No.	Order sanctioning present establishment Date	Office to which the proposition refers.	Nature of charge. Present scale. No.	Present scale. Designation.	Present scale. Pay. Minimum. Rs.	Present scale. Pay. Minimum. A.	Present scale. Pay. Minimum. P.	Present scale. Pay. Maximum. Rs.	Present scale. Pay. Maximum. A.	Present scale. Pay. Maximum. P.	Proposed scale. No.	Proposed scale. Designation.	Proposed scale. Pay. Minimum. Rs.	Proposed scale. Pay. Minimum. A.	Proposed scale. Pay. Minimum. P.	Proposed scale. Pay. Maximum. Rs.	Proposed scale. Pay. Maximum. A.	Proposed scale. Pay. Maximum. P.	Proposition. Permanent. Increase per month. Amount. Rs.	Proposition. Permanent. Increase per month. Amount. A.	Proposition. Permanent. Increase per month. Amount. P.	Proposition. Permanent. Decrease per month. Amount. Rs.	Proposition. Permanent. Decrease per month. Amount. A.	Proposition. Permanent. Decrease per month. Amount. P.	Proposition. Temporary. Increase per month. Period.	Proposition. Temporary. Increase per month. Amount. Rs.	Proposition. Temporary. Increase per month. Amount. A.	Proposition. Temporary. Increase per month. Amount. P.	Proposition. Temporary. Decrease per month. Period.	Proposition. Temporary. Decrease per month. Amount. Rs.	Proposition. Temporary. Decrease per month. Amount. A.	Proposition. Temporary. Decrease per month. Amount. P.	Grounds of proposition.	Recommendations of the Local Board.
Budget G.O. No. 540 In.	26th March 1895.	Grant II Education (b) On the salary Result system.	1	Head Master	15						1	Head Master	15																			
			1	2nd Master	8						1	2nd Master	8																			
			1	3rd Master	7						1	3rd Master	7																			
			1	Peon	5						1	Peon	5																			
			1	Balaramunipeta Panchama School Master	10						1	Balaramunipeta Pariah School Master	10																			
			1	Desayipeta Pariah School Master	10						1	Desayipeta Pariah School Master	10																			
			1	Fishermen School Gelakaladenu	7						1	Fishermen School Gelakaladenu	7																			
			1	Fishermen School Wallinkipalem	7						1	Fishermen School Wallinkipalem	7																			
			1	Chilakalapudi Kapu School	10						1	Chilakalapudi School	7																			
											1	2nd Master	5																			
											1	Washermen School Valandapalem	7																			
											1	Panchama School, Fort-	7																			
			1	Inspecting School Master	22						1	Inspecting School Master	23																			
			10	"	101	"	"				13		115	"	"				3	"	"	3	"	"	5	"	"					
																									7	"	"					
																									7	"	"					
																									1	"	"					
																			20	"	"	6	"	"								

Vide Council's resolution enclosed.

Masulipatam Municipal Office January 1896

V. Ramadas
Chairman
Municipality

G.B. 20/1/96

No. M., MARCH 1896.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From J. W. MAIDEN. Esq., Chai[illegible]n, Municipal Council, Masulipatam, to the Chief Secretary to Governn[illegible] (through the Divisional Officer, Kistna), dated Masulipatam, 20th Jar[illegible] 1896, No. 771.

I have the honour to submit the budget of the Masulipatam Municipality for 1896–97, together with the statements prescribed in G.O., No 2193 M., of the 10th December 1891, and a copy of the resolution of the council approving of the same, dated the 16th December 1895.

2. The variations under different heads are explained below, as shown in the revised estimate for the current official year, 1895–96.

REVISED ESTIMATE FOR 1895–96.

Statement VI—Receipts.

3. The year opened with a municipal balance of Rs. 2,645 against the estimated amount of Rs. 9,720.

4. (2) *Municipal Rates and Taxes*—(*a*) *Tax on Arts, &c.* (*Section* 53).—The budget is Rs. 9,400, but Rs. 10,500 are expected to be collected with the arrears of the previous years.

5. (*b*) *Tax on Buildings* (*Section* 63).—Rs. 12,300 is the amount budgeted, but Rs. 13,500 would be realised as a large amount of arrears would be collected.

6. (*c*) *Tax on Lands* (*Section* 63).—The budget is Rs. 1,100, but Rs. 1,200 would be realised with the arrears. The amount collected during the first eight months is rather small. A large amount under this head will have to be written off as irrecoverable, as large compounds attached both to public and private buildings have been taxed separately contrary to section 63 (2). I propose to thoroughly revise this tax during 1896–97. I am in correspondence with the Revenue Department for a correct list of all kinds of lands within the municipal limits paying land revenue to Government.

7. (*d*) *Water-tax on Buildings and Lands* (*Section* 75).—The budget is Rs. 2,680, but Rs. 3,000 would be realised with the arrears of previous years.

8. (*g*) *Tax on Carts and other Vehicles without springs* (*Section* 85).—The budget is Rs. 1,000, but Rs. 1,100 would be realised as the number of carts licensed has increased.

9. (*h*) *Tolls* (*Section* 91).—The budget is Rs. 14,500 after deducting the amount of contribution payable to the district board. A large portion of the arrears of the last year has been realised. Rs. 15,500 would be realised during this year. Tolls are being managed departmentally, and the collections during the first eight months of the year are satisfactory.

10. *Revenue from Municipal Property, &c.*—(*a*) *Rent of Lands.*—Under this head the realizations on account of the Challa bazaar are shown. This is also under departmental management. The collections during the first eight months came up to Rs. 146. The budgeted amount would be collected during the year.

11. (i) (*b*) *Sale-proceeds of Lands and Gardens.*—The budget is Rs. 30, but nothing would be realised under this head.

12. (ii) *Produce of Lands and Gardens.*—Rs. 40 would be realised under this head being the amount of the bid in the sale of grass in the hospital compound.

13. (*d*) (i) *Fees from Educational Institutions.*—The budget is Rs. 10, but the Sub-Assistant Inspector of Schools has put down Rs. 30 in the revised estimate which is allowed to stand.

14. (*f*) (i) *Income from Markets.*—The amount budgeted is Rs. 6,500, but Rs. 8,000 would be realised during the year. This farm is also managed departmentally .The collections of the first eight months are satisfactory.

15. (ii) *Income from Slaughter-houses.*—The budget is Rs. 650, but Rs. 1,300 would be realised during the year, as the collections during the first eight months have risen up to Rs. 898. This farm is also managed departmentally.

16. (*g*) *Other Fees*—(ii) *License Fees.*—The budget is Rs. 1,200, but Rs. 1,500 would be realised. The increase is chiefly for licenses granted for kerosine oil shops and theatrical pandals.

17. (iii) *Cart-stand Fees.*—The amount budgeted is Rs. 1,150, but Rs. 1,200 would be realised. Cart-stands also are managed departmentally. The collections during the first eight months are satisfactory.

18. (iv) *Other Fees.*—Rs. 10 is put down in the revised estimate for the sake of a round figure. This item includes fees realised for extracts given from birth and death registers.

19. (*h*) *Fines under Municipal and other Acts.*—The budget is Rs. 500, but Rs. 800 would be realised, the collections during the first eight months being Rs. 542.

20. (5) *Grants and Contributions*—(*a*) *From Government*—(i) *Education, Municipal Schools.*—Rs. 40 have been shown by the Sub-Assistant Inspector of Schools in the revised estimate as grants from Provincial funds for girls in the municipal schools.

21. *Other Purposes.*—The budget is Rs. 120, but Rs. 280 would be realised on account of the arrears of contribution due for the gymnastic instructor and the entertainment of a drawing master on Rs. 20 a month. Contribution will have to be claimed for this master also.

22. (*b*) *From Local Boards*—(ii) *Medical.*—The budget is Rs. 5,000, and the whole amount would be realised, as contribution is still due from the district board for expenditure incurred on account of the hospitals.

23 & 24. (6) *Miscellaneous*—(*a*) *Recoveries on account of Services rendered to private Individuals*—(ii) *Other Purposes.*—The budget is Rs. 100, but the receipts would amount to Rs. 110, as the number of cesspools under municipal management has increased.

25. Thus it may be seen that the total receipts including the balance come to Rs. 71,000 as per revised estimate, against Rs. 71,190, the budget: *vide* Statement VI accompanying this.

26. *Expenditure—Grant* (1), *Public Works*—(i) *New Works*—(*a*) *Communications.*—The budget is Rs. 2,500. The council in their resolution, No. 6, dated 23rd November 1895, have resolved to transfer Rs. 2,000 to (2) Repairs—(*a*) Communications, for enlarging the culverts on the most important roads in the town, as it is found that the vents of these culverts, which were built very many years ago, are not large enough to allow free drainage of all the rain and storm water, which consequently stagnates for days together in the side channels along the roads and makes the locality unhealthy. The provision of Rs. 500 for the Ring road round the reservoir is allowed to stand, and an allotment of Rs. 270 is also made for special improvements to the main road near the Lambady channel.

27. (*b*) *Buildings.*—The provision of Rs. 7,250 in the budget is allowed to stand. With reference to paragraph 4 (2) of G.O., No. 540 M., dated 26th March 1895, requesting to report how much of the Rs. 3,000 expected to be collected by private subscriptions for the erection of the Women and Children's Hospital has been actually collected up to date, I beg to report that the subscription list was entrusted to a municipal councillor, since dead, for realization, but as it was mislaid by him nothing has been collected. The Collector has requested the council

to convene another public meeting for collection of subscriptions. The council have resolved to act accordingly. A full report on this subject will be submitted to Government through the Collector of Kistna when an appreciable amount of private subscriptions are forthcoming. A site has been selected for the Women and Children Hospital. I have obtained a plan from the Sanitary Board for the dispensary building and an estimate will be framed for the same at an early date.

28. (*d*) *Water-supply.*—Rs. 90 is provided for a conduit in Jelalapeta as a contribution of Rs. 45 was realised from the inhabitants of that peta for water supplied.

29. (2) *Repairs*—(*a*) *Communications.*—The budget provision of Rs. 7,200 is increased by Rs. 2,000 for reasons stated in paragraph 25 *supra.* The whole of the allotment under this head would be utilized during the year.

30. (*b*) *Buildings.*—The budget is Rs. 3,000, but Rs. 3,100 would be utilized. The council have transferred Rs. 100 from the allotment for drainage to the repairs of the slaughter-house.

31. Other items call for no remarks. The total under Grant I is Rs. 27,060, against Rs. 26,700, the budget, the increase being Rs. 360.

32. *Grant II*—(1) *Training Schools*—(*a*) *Contribution to Local Boards.*—The budget is Rs. 200, being the contribution provided for the Industrial school, Masulipatam, which has been lately transferred to Bezwada. Rs. 100 is also added to give a bonus of Rs. 5 for each teacher trained by the inspecting schoolmaster, as recommended by the Director of Public Instruction, Madras.

33. (3) *Salary Grants.*—The budget is Rs. 750, but Rs. 950 are required for expenditure, as a teacher in the Hindu high school obtained a teacher's certificate and is qualified to draw salary grants.

34. (4) *Result Grants.*—The budget is Rs. 2,800. With reference to the actuals of the last year, the amount has been reduced to Rs. 2,500.

35. (7) *Miscellaneous*—(*b*) *Common Gymnasium and Drawing.*—The budget is Rs. 150. As a drawing master on Rs. 20 a month has been entertained as sanctioned by Government in G.O., Mis. No. 1764 M., dated 28th October 1895, a provision of Rs. 100 is also made for his pay for five months.

36. The total of the revised estimate under Grant II comes up to Rs. 5,890 against Rs. 5,800, the budget.

37. *Grant III, Sanitation and Medical Services*—(1) *Hospitals and Dispensaries*—(*a*) *Establishment.*—The budget is Rs. 2,430, but the amount required is Rs. 2,000 only. The medical subordinate on Rs. 35 was not on duty for a long time as he was suspended by the Surgeon-General for misconduct, and the third-class hospital assistant on Rs. 25 was not entertained during the year. With reference to paragraph 4 (4) of G.O., No. 540 M., dated 26th March 1895, calling for further information regarding the necessity for the additions to, and alterations in, the hospital establishment, the District Medical and Sanitary Officer in charge, to whom the question was referred for remarks, was of opinion that the changes contemplated are not necessary and the council approved of it.

38. (*b*) *Medicines and Supplies.*—The budget is Rs. 3,500, but Rs. 4,000 would be required for expenditure during the year, as the expenditure incurred during the first eight months came up to Rs. 3,916. As the number of patients treated is gradually increasing, increased expenditure becomes necessary for medicines supplied.

39. (*c*) *Diet of Patients.*—The budget is Rs. 1,000, but Rs. 1,400 would be required in consideration of the expenditure incurred during the first eight months.

40. (*d*) *Sundries and Contingencies.*—The budget is Rs 1,500, but Rs. 1,030 only would be required for the whole year as a careful scrutiny is made over the expenditure under this head.

41. The other charges under Grant III call for no remarks as they are of a trifling nature. The revised estimate under Grant III comes up to Rs. 22,740 against Rs. 23,160, the budget.

42. *Grant IV, Lighting and Miscellaneous Municipal Purposes*—(1) *Lighting*—(*a*) *Establishment.*—The budget is Rs. 600, but Rs. 580 only would be required as lamp-lighters are fined very often for neglect of duty:

43. (*b*) *Contingencies.*—The allotment of Rs. 1,500 under this head had to be raised to Rs. 2,000 as the cost of the kerosine oil obtained from Madras has increased and as several lanterns had to be repaired and new lamp-posts and lanterns were purchased in Madras.

44. (3) *Cart-stands*—(*b*) *Contingencies.*—The municipality has no cart-stands of its own. A piece of land belonging to a private individual had to be rented by the municipality. This year the rent was raised to Rs. 80. Hence the increased provision under this head.

45. (9) *Other Charges*—(iii) *Printing.*—The amount provided in the budget is Rs. 300, but the amount actually claimed by the Accountant-General for the printing work done as per G.O., No. 1674 L., dated 12th September 1895, is Rs. 105 only. The budget provision is therefore reduced to Rs. 150.

46. (v) *Other Items.*—The budget provision of Rs. 500 under this head is reduced to Rs. 400 with reference to the actuals of Rs. 303 during the first eight months. From the above it will be seen that the revised estimate under Grant IV comes up to Rs. 5,060 against Rs. 4,800, the budget for 1895–96.

47. *Grant V*—(*e*) *Collection of Tolls*—(ii) *Contingencies.*—The budget is Rs. 110, but the figure in the revised estimate is raised to Rs. 400, as toll tickets of all sorts on coloured paper had to be printed as provided in the Municipal Manual.

48. (*d*) *Office Contingencies other than* (*b*) (ii).—The amount provided in the budget had to be raised to Rs. 600 with reference to the actuals of the first eight months.

49. Thus it may be seen that the total of the revised estimate under Grant V comes up to Rs. 6,030 against the budget of Rs. 5,590, and the grand total of the expenditure in the revised estimate amounts to Rs. 66,840 against the budget of Rs. 66,160, leaving a balance of Rs. 4,160, which is adopted as the opening balance of the budget for 1896–97.

Budget Estimate for 1896–97.

Receipts.

50. The opening balance as shown above is Rs. 4,160.

51. (2) *Municipal Rates and Taxes*—(*a*) *Tax on Arts, &c.* (*Section* 53).—The revised estimate for the current year is Rs. 10,500 including arrear collections. But I estimate Rs. 9,500 for the next year. Every year this tax is revised with great care and new people are brought under taxation. But the indiscriminate remissions granted by the council encourage the tax-payers to appeal year by year till their tax is considerably reduced. I believe this tax is not susceptible of further increase under present circumstances.

52. (*b*) *Tax on Buildings* (*Section* 63).—The revised estimate for the current year is Rs. 13,500 and I estimate the receipts for the next year at Rs. 12,500. This tax was revised in 1894–95 and is not susceptible of further improvement.

53. (*c*) *Tax on Lands* (*Section* 63).—The revised estimate for the current year is Rs. 1,200 and the receipts for the next year are estimated at Rs. 1,000. As stated already in paragraph 6 *supra*, this tax requires revision during the next official year.

54. (*d*) *Water-tax on Buildings and Lands* (*Section* 75).—The revised estimate for the current year is Rs. 3,000, and the estimate for the next official year is fixed at Rs. 2,700, being one-fifth of the tax on buildings and lands.

55. (*e*) *Tax on Vehicles with springs and Palanquins* (*Section* 77).—The revised estimate for the current year is Rs. 700, and the estimate for the next year is fixed at Rs. 700 as usual.

56. (*f*) *Tax on Animals* (*Section* 77).—The revised estimate for the current year and the estimate for the next official year is Rs. 900. With reference to paragraph 4 of the Collector's endorsement on the budget covering letter for 1895–96 (*vide* G.O., No. 540 M., dated 26th March 1895) regarding the evasions of tax on animals, &c., the municipal council have appointed a sub-committee to investigate and report on

the subject. The sub-committee met twice and a census of all animals and vehicles and carts was ordered to be taken. The registers are now ready. A full report on the subject will be sent to the Collector of Kistna as required by him.

57. (*g*) *Tax on Carts and other Vehicles without springs* (*Section* 85).—The receipts for the next year under this head are estimated at Rs. 1,100 as per revised estimate for the current official year.

58. (*b*) *Tolls* (*Section* 91).—The gross receipts under tolls for 1896–97 are estimated at Rs. 22,500. Deducting Rs. 7,500 as the district board's share, the net amount available for general municipal purposes would be Rs. 15,000, against Rs. 15,500, the revised estimate for the current year, and the actuals of Rs. 8,884–9–1 for 1894–95.

59. (4) *Revenue derived from Municipal Property and Powers apart from Taxation*—(*a*) (i) *Rent of Lands.*—Under this head the collections of the Challa bazaar are shown. For next year the receipts from this farm are expected to come up to Rs. 260 as per the revised estimate for the current year.

60. (ii) *Rent of Buildings.*—The usual provision of Rs. 180 is repeated for the next year.

61. (*f*) (i) *Income from Markets.*—Rs. 8,000 are expected to be collected from this farm for the next official year as in the current year, the collections of the last official year being Rs. 6,026–11–0.

62. (ii) *Income from Slaughter-house.*—Rs. 1,100 are expected to be realised from this source during 1896–97, against Rs. 1,300 of the revised estimate and the actuals of Rs 430 for the last official year.

63. (*g*) *Other Fees*—(ii) *License Fees.*—Rs. 1,200 are expected to be collected under this head for the next official year, against Rs. 1,500 of the revised estimate and the actuals of Rs. 1,103 for the last official year.

64. (iii) *Cart-stand Fees.*—Rs. 1,100 are expected to be collected for 1896–97, against Rs. 1,200 of the revised estimate for the current year and the actuals of Rs. 845–10–11 for 1894–95.

65. (*h*) *Fines under Municipal and other Acts*—Rs. 500 are expected to be realised under this head, against Rs. 800, the revised estimate for the current year, and Rs. 431–13–0, the actuals for 1894–95.

66. (5) *Grants and Contributions*—(*a*) *From Government*—(i) *Education Municipal Schools.*—Rs. 40 are expected as Provincial grant for girls educated in the municipal schools, against Rs. 40 in the revised estimate, and Rs. 5, the actuals for 1894–95.

67. *Other Purposes.*—Rs. 160 are expected to be realised from Government as contribution for the gymnastic instructor and the drawing master, against Rs. 280 in the revised estimate for the current year.

68. (*b*) *From Local Boards*—(ii) *Medical.*—Rs. 6,000 are expected to be collected from the District Board, Kistna, being one-half of the cost of the hospitals to be maintained by the council, against Rs. 5,200, the revised estimate for the current year, and the actuals of Rs. 2,669–14–2 for 1894–95. Credit is taken for increased contribution under this head as the council have proposed to open a new dispensary in the Robertsonpeta square in addition to the main hospital and the hospital for women and children, lately opened.

69. (iii) *Other Purposes.*—A credit of Rs. 3,000 is taken under this head from the district board's funds for the maintenance of the main roads in the town against Rs. 1,800 of the revised estimate, as well as the actuals for 1894–95. I have asked the district board to provide this amount in their budget as increased contribution is now paid to the district board from tolls managed departmentally by the council.

70. The other items under receipts do not materially differ from the revised estimate and call for no remarks.

71. Thus it will be seen that the total municipal revenue from all sources for 1896–97 comes up to Rs. 70,600, against Rs. 71,000, the revised estimate for the current year, and the actuals of Rs. 50,124–12–9 for 1894–95, together with the opening balance of Rs. 4,160 referred to in paragraph 49 *supra*.

72. The council have proposed to spend this amount under the different grants in Statement II as detailed below :—

		Rs.
Grant I	..	23,850
„ II	..	6,480
„ III	..	25,780
„ IV	..	6,030
„ V	..	6,050
Refunds	..	10
Balance	..	2,400
Total	..	70,600

Expenditure.

73. *Grant I, Public Works*—(1) *New Works*—(*b*) *Buildings.*—Under this head Rs. 2,750 have been provided, against the revised estimate of Rs. 7,250 for the current official year and the actuals of Rs. 834–11–3 for 1894–95. The works proposed to be taken up are—(1) Office building, Rs. 2,000, and (2) Improvements to the slaughter-house, Rs. 750. With reference to work No. (1), I beg to state that the council have proposed to purchase the old taluk office building on the Cantonment road and improve it so as to suit the needs of the municipality. The book value of the building is said to be Rs. 800. I have asked the Collector of Kistna to transfer the building to the council for its book value, if he sees no objection to do so. The municipality was started so long ago as 1866. Ever since, the municipal office is being located in a rented building. As regards work No. (2), the present slaughter-house is found to be insufficient to accommodate all the butchers who slaughter their animals there. The council have proposed to increase the length of the building by half. The Sanitary Board will be asked to favour the council with a plan for its improvements, if the work be sanctioned by Government.

74. (2) *Repairs*—(*a*) *Communications.*—The amount provided, in the budget for the next official year under this head is Rs. 8,800, against the revised estimate of Rs. 9,200 and the actuals of Rs. 7,858–13–6 for 1894–95. The works proposed to be undertaken are detailed in Statement II-A, Part II, Repairs. This sum is more than half the amount of net receipts from tolls available for municipal purposes for the next official year.

75. (*b*) *Buildings.*—Under this head, Rs. 3,350 have been provided, against the revised estimate of Rs. 3,100 for the current year and the actuals of Rs. 794–13–6 for 1894–95. The works proposed to be undertaken are detailed in Statement II-A, Part II. The most important work proposed to be taken up is the vegetable market building. The fifty municipal godowns here are in a dilapidated condition. An estimate for Rs. 2,300 was submitted to the Sanitary Board for approval. Before sanctioning the estimate, the Sanitary Board called for the site plan of the Robertsonpeta square. A sketch is now under preparation. The godowns will be put into thorough repair after obtaining the Sanitary Board's approval of the estimate.

76. (*c*) *Drainage*—(1) *Repairs to Works.*—Rs. 2,000 have been provided under this head, against Rs. 1,400 of the revised estimate and the actuals of Rs. 879–9–6 for 1894–95. After making provision for each drain separately as usual, Rs. 1,000 have been provided specially for filling up low places in the town.

77. (*d*) *Water-supply*—(1) *Repairs to Works, Machinery, &c.*—Rs. 4,100 have been provided under this head, against Rs. 2,440 of the revised estimate, and Rs. 1,259–6–2, the actuals of 1894–95. The most important work proposed to be undertaken is repairing the iron trough by the side of Anderson's bridge, which conveys Kistna water into the masonry conduit leading into the town. This is completely damaged by corrosion and is to be replaced next year by a new one. The Sanitary Board will be asked to advise the council whether cast-iron pipes of a sufficient diameter will suffice instead of an open iron trough which admits of pollution.

78. (ii) *Establishment.*—A provision of Rs. 160 has been made for two lascars on Rs. 6 each for watching the Robertsonpeta reservoir and the fresh-water channel near Colonel Anderson's bridge. A temporary watcher on Rs. 5 a month is also provided for Bachupeta tank for three months in the hot weather.

79. (3) *Establishment.*—The usual provision of Rs. 1,020 is repeated for the next year.

80. (5) *Contributions*—(*b*) *To Provincial Funds for scrutiny of Estimates, &c.*—The usual contribution of Rs. 1,370 is provided for water supplied by the Public Works Department.

81. The total under this grant comes up to Rs. 23,850, against Rs. 27,060, the revised estimate, and Rs. 17,032–12–8, the actuals of 1894–95.

82. *Grant II, Education*—(i) *Training Schools*—(*a*) *Contributions to Local Boards.*—The usual contribution of Rs. 200 for the industrial school attached to the normal school at Masulipatam is not provided. I do not see the necessity for this contribution as this school is now transferred to Bezwada.

83. (*b*) *Stipends to Normal Students.*—Rs. 100 have been provided for giving a bonus of Rs. 5 to the inspecting schoolmaster for every teacher successfully trained by him, as recommended by the Director of Public Instruction, Madras.

84. (2) *Municipal Schools*—(ii) *On Salary-result System*—(*a*) *Fixed Payments.*—Under this head Rs. 1,100 have been provided, against Rs. 910, the revised estimate for the current year, and Rs. 725, the actuals for 1894–95. The increase is due to the proposal of the council for the entertainment of a second master on Rs. 5 for the Kapu school at Chilakalapudi and the opening of two schools—one at Valendapalem for washermen and the other at the fort for Panchamas. The proposal of the Educational Department for the opening of schools at Edepalle, Meersalapeta, Fattullabada, Malkapatnam and Chintaguntapalem for Upparas, Kurumas, Panchamas, Toties and Hindus, respectively, has not been approved by the council.

85. (*b*) *Results Stipends.*—Rs. 200 have been provided under this head, against the revised estimate for the same amount during the current year and the actuals of Rs. 320–0–2 for 1894–95.

86. (*c*) *Contingencies.*—Rs. 410 have been provided, against Rs. 200, the revised estimate for the current year, and Rs. 201–7–0, the actuals for 1894–95. The council propose to supply maps, books and furniture to the new schools, so that they may be recognised under the educational rules.

87. (3) *Salary Grants.*—The amount of the revised estimate for the current year under this head is Rs. 950. Rs. 900 have been provided for 1896–97, the actuals for 1894–95 being Rs. 868–5–4. Salary grants are paid to the Noble college and the Hindu high school for lower secondary departments.

88. (4) *Results Grants.*—Under this head Rs. 2,800 have been provided, against the reduced provision of Rs. 2,500 in the revised estimate for the current year and the actuals of Rs. 2,213–5–10 for the last official year.

89. (6) *Inspection*—(*a*) *Contribution to Local Boards.*—The usual provision of Rs. 60 is repeated for the next official year.

90. (*b*) *Municipal Inspectors*—(ii) *Establishment.*—Rs. 280 have been provided under this head, against Rs. 260, the revised estimate of the current year, and the actuals of Rs. 248–14–8 for 1894–95. The increase is due to the proposal of the council to raise the pay of the inspecting schoolmaster by one rupee as recommended by the Director of Public Instruction, Madras. In paragraph 4 (3) of G.O., No. 540 M., dated 26th March 1895, Government disapproved the proposed increase in the salary of the inspecting schoolmaster in the absence of any specific reasons for the increase. In this connection I beg to state that this town is an extensive one and the schools which the inspecting schoolmaster is expected to visit daily are scattered all over it. It becomes absolutely necessary for him to hire a vehicle if he means to work well. The success or failure of the lower primary education in the municipality depends upon the energy displayed by this man in starting new schools among backward classes who have not learned as yet the benefits of education and in strengthening and improving the schools already in existence by his frequent visits. The inspecting schoolmasters under the control of the district board are well paid and they draw also an allowance in the shape of batta. I therefore consider that the increase now proposed by the council is not an extravagant one, and request that the Government will be pleased to accord their sanction for the same.

91. (ii) *Contingencies.*—Rs. 10 are provided for stationery, &c., required by the inspecting schoolmaster as usual against Rs. 8-8-0, the actuals of 1894-95.

92. (7) *Miscellaneous*—(*a*) *Building and Furniture, &c., Grants.*—Rs. 200 have been provided for this purpose as recommended by the educational officers, though no expenditure was incurred in the last official year under this head.

93. (*b and c*) *Common Gymnasium and Drawing*—(i) *Establishment.*—Rs. 390 have been provided for the salaries of the gymnastic instructor and the drawing master, against Rs. 240, the revised estimate for the current year, and the actuals of Rs. 145-2-6 of the last official year.

94. (ii) *Contingencies.*—Rs. 30 are provided under this head, against Rs. 20, the revised estimate, and Rs. 13-7-2, the actuals of the last official year.

95. Thus the total expenditure proposed to be incurred under Grant II comes up to Rs. 6,480, against Rs. 5,890, the revised estimate for the current year, and Rs. 5,004-2-8, the actuals of the last official year.

96. *Grant III, Sanitation and Medical Services*—(1) *Hospitals and Dispensaries*—(*a*) *Establishment.*—Under this head Rs. 3,330 have been provided, against Rs. 2,000, the revised estimate of the current year, and Rs. 1,984-14-0, the actuals of the last official year. The enormous increase is due to the proposal of the council to open a branch dispensary in the Robertsonpeta square at a cost of Rs. 1,068 a year, in addition to the main hospital and the hospital for women and children opened in July 1894. At the suggestion of the District Medical and Sanitary Officer, Kistna, they have proposed to raise the pay of the native midwife from Rs. 6 to 9 and to appoint a senior ward attendant on Rs. 7 a month. They consider that a third-class hospital assistant on Rs. 25 is sufficient for the main hospital, as he would have to work always under the supervision of either the District Medical and Sanitary Officer or his assistant. The establishment proposed for the branch dispensary and the two hospitals is shown in Statement II-B, and the sanction of Government is solicited for the same. A proposition statement is also submitted. The council consider that people are put to great inconvenience in going a long distance to the main hospital for medical relief and that the majority of tax-payers are consequently not availing themselves of the benefits of the European mode of treatment.

97. (*b*) *Medicines and Supplies.*—The amount provided under this head is Rs. 3,500, against the revised estimate of Rs. 4,000 for the current year and the actuals of Rs. 2,723-3-3 for the last official year.

98. (*c*) *Diet of Patients.*—Rs. 1,000 have been provided as in the current year's budget, against Rs. 1,400, the revised estimate, and Rs. 1,103-14-0, the actuals of 1894-95.

99. (*d*) *Sundries and Contingencies.*—Rs. 1,670 have been provided, against the revised estimate of Rs. 1,030 in the current year, with reference to the actuals of Rs. 1,628-1-2 for the last official year.

100. Thus the total under hospitals comes up to Rs. 9,500, against the revised estimate of Rs. 8,430, and Rs. 7,480-0-5, the actuals of 1894-95.

101. (2) (*a*) *Contributions to Provincial Funds*—

(i) Medical College, Rs. 180.
(ii) Sanitary Inspection, Rs. 180.
(iii) Medical Reserve Staff, Rs. 30.

The usual contributions are repeated.

102. (*b*) *Contribution to Local Boards for the Dispensary Clerk.*—The usual provision of Rs. 30 is repeated. With reference to the remark of Government calling for explanation for the increased provision in the budget of the current year under this head, I beg to state that the District Medical and Sanitary Officer, with a view to entertain a third clerk in the hospital, applied to the district board as well as each municipality in the district for increased contribution, but the proposal was rejected by the district board, and in the absence of district board's resolution, which was not communicated to me, provision was made by this municipality.

103. (3) *Vaccination*—(*a*) *Establishment.*—Rupees 410 are provided for under this head, against Rs. 380, the revised estimate for the current year, and Rs. 338, the actuals of 1894-95.

104. (*b*) *Contingencies.*—The amount provided is Rs. 460, against Rs. 410 of the revised estimate in the current year and the actuals of Rs. 401-15-11 of the last official year. The District Medical and Sanitary Officer considers that a good deal of expenditure under this head would be saved if the municipality were to buy calves without the intervention of contractors and sell them again when no longer required. The council have authorized the District Medical and Sanitary Officer to try this experiment as a tentative measure for six months.

105. (4) *Registration of Births and Deaths*—(*a*) *Establishment.*—Rupees 270 have been provided under this head, against Rs. 260 of the revised estimate and the actuals of Rs. 256-3-1 of the last official year.

106. (*b*) Rs. 10 are provided for contingencies to the two registrars against Rs. 20 of the revised estimate, the actuals for 1894-95 being Rs. 35-11-4.

107. (5) *Conservancy—Road-cleaning and Road-watering*—(*a*) (1) *Establishment.*—The amount provided under this head is Rs. 6,170, against the revised estimate of Rs. 6,000 of the current year and the actuals of Rs. 4,467-10-5 for the last official year. The changes contemplated by the council are—(1) increasing the pay of the sanitary head inspector from Rs. 20 to Rs. 22 and (2) dispensing with the services of the four sanitary peons—two on Rs. 8 each per mensem and two on Rs. 7 each. The council consider that the work of these men can be easily done by the inspectors. These peons were entertained on the recommendation of the Sanitary Commissioner for Madras—*vide* paragraph 1 of G.O., Mis. No. 1095 M., dated 14th August 1894.

108. The usual provision is also made for ten first-class scavengers, sixty second-class scavengers and twenty third-class scavengers.

109. (ii) *Other Charges, such as purchase or hire, &c.*—Rs. 5,740 have been provided for hiring thirty-one carts for road-cleaning, three carts for cesspools, and five carts for the removal of night-soil, against Rs. 4,760, the revised estimate for the current year, and Rs. 3,372-12-6, the actuals of the last official year. The council have five night-soil carts of their own and they consider it advisable to replace the existing rubbish country carts by wooden carts of an approved pattern, and Rs. 800 have been specially provided for getting eight carts made.

110. (*b*) *Private Scavenging*—(i) *Establishment.*—Rs. 790 have been provided for the existing establishment under this head, against Rs. 770, the revised estimate, the actuals of the last official year being Rs. 751-15-3.

111. (ii) Rs. 510 have been put down under this head, against Rs. 540 of the budget and the revised estimate for the current year, the actuals of the last official year being Rs. 640-9-11.

112. (*c*) *Cholera Charges.*—In G.O., No. 1028 M., of 26th June 1895, it is provided that an allotment of Rs. 1,000 should be made for every 25,000 of the population or a fraction thereof. The council consider that Rs. 1,000 would suffice in case of an outbreak of cholera. The amount provided in the revised estimate is only Rs. 200, the actuals for the last official year being Rs. 20. I have indented for the articles required in the Government order referred to above to be kept ready for use in an outbreak of cholera.

113. (*d*) *Contingencies—Removal of noxious Vegetation.*—The usual provision of Rs. 500 is repeated for the next official year.

114. Thus it may be seen that the total under Grant III comes up to Rs. 25,780, against Rs. 22,740, the revised estimate for the current year, and the actuals of Rs. 18,609-7-10 for the last official year.

115. *Grant IV, Lighting*—(*a*) *Establishment.*—Under this head the provision of Rs. 600 for ten lamplighters is repeated.

116. (*b*) *Contingencies.*—Rs. 2,000 are provided for buying some more lamp-posts and lanterns and for lighting the town as usual, as per revised estimate for current year and against the actuals of Rs. 2,221-1-11 for 1894-95.

117. (2) (i) *Markets*—(*a*) *Establishment.*—Rs. 590 are provided under this head, against Rs. 560 of the revised estimate, and Rs. 177, the actuals for 1894–95.

118. (*b*) *Contingencies.*—Rs. 100 are provided for printing tickets, against Rs. 30 in the revised estimate, and Rs. 5–9–0, the actuals for 1894–95.

119. The usual provision is made under slaughter-houses, cart-stands, travellers' bungalow and avenues and rent of lands with a slight increase under contingencies, as required.

120. (6) *Public Garden*—(*a*) *Establishment.*—The council have proposed to start a garden so that sewage and night-soil as well as town sweepings may be utilised as manure to serve as an object lesson to the agricultural public of this town who at present fail to realise their value as manure. An allotment of Rs. 90 is provided for two gardeners at Rs. 4 each per mensem. In the budget of this municipality for 1893–94 provision was made for opening a public garden, but for reasons stated in paragraph 35 of my letter, No. 815, dated 20th January 1894, embodied in G.O., No. 387 M., dated 24th March 1894 (budget for 1894–95), the proposal was abandoned.

121. (*b*) *Purchase of Seeds, &c.*—Rs. 440 are provided for this purpose.

122. The other items under this grant call for no remarks as they do not materially differ from the allotment for the current year.

123. Thus it would appear that the total under Grant IV comes up to Rs. 6,030 against the revised estimate of Rs. 5,060 and the actuals of Rs. 4,571–8–1 for the last official year.

124. *Grant V*—(*a*) *General Establishment*—(i) *Office Establishment.*—Rs. 2,370 have been provided against Rs. 2,550, the revised estimate of the current year, and Rs. 2,317–11–2, the actuals of the last official year. The decrease is due to the proposal of the council to reduce the pay of the office manager from Rs. 70 to Rs. 60 and that of the accountant from Rs. 40 to Rs. 35. The present scale of establishment was sanctioned by Government in G.O., No. 405 M., dated 22nd March 1893, on the strong recommendation of the Divisional Officer and the Collector. In the current year's budget the council proposed to raise the pay of the manager, and the accountant by Rs. 10, but Government was of opinion that, these officers were sufficiently well paid and disallowed the proposal. The council's resolution on this subject runs: "The council as at present constituted is of opinion that for the nature and amount of work done by the manager in the municipality, the pay of Rs. 60 per mensem is enough, and on the same grounds the accountant of Rs. 40 is reduced to Rs. 35." I am of opinion that this is rather a retrograde step; for, instead of encouraging, it would rather dishearten these officials in the proper discharge of their duties if their salaries are to depend on the mood of the council as constituted at the time of the passing of the budget.

125. The other items under this grant call for no remarks as they do not differ much from the current year's budget.

126. Thus it will be seen that the grand total of expenditure under all the grants comes up to Rs. 66,840, leaving a balance of Rs. 2,400, which is about 3 per cent. for the estimated receipts of the year from all sources.

Dis. No. 262-Rev.

Forwarded to Collector.

(Signed) C. KRISHNASWAMI,
Deputy Collector.

24th January 1896.

Forwarded.

2. The council anticipates in both 1895–96 and 1896–97 an increase in revenue of about Rs. 20,000, as compared with the income of 1894–95. This most handsome increase has been distributed in small allotments among many items of expenditure. I solicit Government's attention to paragraph 72 of the Chairman's letter. Considering the state of communications in the town, I think a larger allotment should be made to that head.

3. *Paragraph* 73.—In case no Government department should require the old taluk cutcherry, I would recommend that it be made over to the municipal council without payment on the usual terms. My formal recommendation will be submitted shortly. This would effect a saving of Rs. 800.

4. *Paragraph* 76.—I doubt if much good is effected by filling up the low places. It does not affect the drainage of the town and only substitutes water-logged soil for water. A saving of Rs. 1,000 might be effected here.

5. *Paragraph* 77.—It is a pity that money should be spent on the present very inefficient water-supply system. Nothing has been heard for some time about the artesian well-boring apparatus that was to be tried in Masulipatam after Calicut. I understand that an artesian well has been successfully sunk at Cocanada, which encourages one to hope for success at Masulipatam. I trust that no delay may occur in commencing boring operations. The provision under (*d*) (i) might, I think, be reduced by Rs. 1,000 to Rs. 3,100.

6. *Paragraph* 96.—The proposal to have a branch dispensary in Robertsonpeta is not new, and whenever made it has always been vetoed. The distance from Robertsonpeta to the present hospital is about half-a-mile. I do not think that distance is the real reason for the proposal to found another branch dispensary. I recommend that it be disallowed. This will save Rs. 1,068.

7. *Paragraphs* 107 *and* 109.—Under Conservancy—(*a*) (i) Establishments and (ii) Other charges, the council proposes an increase of over Rs. 4,000 as compared with the expenditure of 1894–95. This also is excessive. At least Rs. 1,000 of this might be disallowed.

8. There are other items in which smaller reductions might be effected, *e.g.*, Grant III, (i) (*d*) Hospital sundries, Grant IV, (6) (*b*) Purchase of seeds. In paragraphs 3, 4, 5, 6 and 7, I have indicated a possible saving of Rs. 4,868, and all of this might with advantage be transferred to communications, to which only Rs. 8,800 *i.e.*, one-sixth of its income, has been allotted by the council.

(Signed) J. N. ATKINSON,
Collector.

3rd February 1896.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 1st February 1896, No. 828.

With reference to the budget estimate of the Masulipatam Municipality for 1896–97, I have the honour to state that the expenditure therein proposed on education is adequate and may be accepted. The net outlay under Grant II is 12 per cent. of the estimated income from taxation, rents and markets.

Cir 53 Inde

Masulipatam

6/3/96

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings :—

Current No. 537 M of 1896, dated 20th Jan 96 from the Chairman, M.C., Masulipatam

Current No. 410 M of 1896, dated 1st February 96 from the D.P.I.

Current No. 591 M of 1896, dated 14th Feb 96 from the Surgeon-General.

Current No. 778 M of 1896, dated 28th Feb 96 from the Sanit. Commr.

Order— No. 493 M & 21-3-96

The estimated receipts and charges of the Masulipatam 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	2.779	9.720	2.640	4.180	4180
Tax on Arts	9.192	9.400	10.500	9.500	
Tax on Buildings and Lands	11.986	13.400	14.700	13.500	
Water-Tax on Buildings and Lands	2.378	2.680	3.000	2.700	
Tax on Vehicles and Animals	1.692	1.600	1.600	1.600	
Tax on Carts	1.160	1.000	1.100	1.100	
Tolls	8.884	14.500	16.500	~~16.500~~	15,580
Realizations under Special Acts	.	.	.	.	
Rent of Lands, Buildings, &c, and sale-proceeds of Lands, &c.	504	640	650	890	
Conservancy Receipts	.	20	20	10	
Fees and Revenue from Educational Institutions ..	3	10	30	40	
Fees and Revenue from Medical Institutions	76	100	100	100	
Income from Markets and Slaughter-houses	6.487	7.150	9.300	9.100	
License fees	1.108	1.200	1.500	1.200	
Other fees	848	1.160	1.220	1.110	
Fines under Municipal and other Acts	432	800	800	600	
Interest on Investments and premium on Loans ..	..	..	..	..	
Grants and Contributions from Government	8	120	320	200	
Do. from Local Boards	4470	6.800	6.800	~~9.000~~	7.500
Do. from other bodies	.	450	460	450	
Recoveries for services to private individuals	662	700	710	~~700~~	900
Miscellaneous	82	40	60	40	
Loans					
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund					
Advances Recovered	191	.	.	.	
Total ..	52.904	71.190	71.000	~~70.000~~	69900

Variations to be noted if necessary in the scale of fees (if to be revised)

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	42	2,500	770	"	
Buildings	835	7,250	7,250	~~2,700~~	750
Drainage	.	.	.	.	
Water-supply	70	.	90	"	
Repairs—					
Communications	7,859	7,200	9,200	~~8,000~~	10000
Buildings	795	3,000	3,100	3,350	
Drainage	880	1,500	1,400	2,000	
Water-supply	1,347	2,600	2,600	4,260	
Establishment	887	1,020	1,020	1,020	
Tools and Plant and other Stores	134	260	260	300	
Contributions for Public Works	4,184	1,370	1,370	1,370	
Total ..	17,033	26,700	27,060	23,850	23,050
GRANT II—					
Training Schools	200	300	300	100	
Municipal Schools—					
(*a*) On the Salary System	.	.	.	.	
(*b*) On the Salary Result System	1,247	1,290	1,310	1,710	
Grant-in-aid—					
Salary Grants	868	750	950	900	
Result Grants	2,213	2,800	2,500	2,800	2,500
~~Combined Grants~~ Building, furniture grants ..	"	120	240	200	
Inspection	317	330	330	350	
Miscellaneous	159	210	260	420	
Total ..	6,004	6,800	6,890	~~6,480~~	6,180
GRANT III—					
Hospitals and Dispensaries	7,480	8,430	8,430	~~9,600~~	8,420
Contributions	428	440	~~420~~	420	
Vaccination	740	890	790	870	
Registration of Births and Deaths	292	280	280	~~280~~	270
Conservancy, Road-cleaning and Road-watering ..	9,669	13,120	12,800	~~14,740~~	14,690
Total ..	18,609	23,160	22,740	~~24,920~~	24,670
GRANT IV—					
Lighting	2,807	2,100	2,580	2,600	
Markets and Slaughter-houses	303	810	810	930	
~~Choultries~~ Cartstand	..	150	180	280	
Traveller's Bungalows	109	80	80	80	
Avenues	597	530	530	530	
Public Garden, Survey of Land, Fire and other charges.	756	1,130	880	~~1,660~~	1230
Total ..	4,572	4,800	5,060	~~6,000~~	5,600
GRANT V—					
Supervision and Management	4,972	5,590	6,030	~~6,080~~	6,070
Repayment of Debt					
Interest on loan					
Advances Recoverable	52	"	80	"	
Refunds	17	110	10	10	
Discount					
Pensions and Gratuities					
Investments					
Balance	2,645	6,030	~~4,180~~ 1,180	2,400	4320
Total ..	52,904	71,190	71,000	70,600	~~69,980~~ 69,900

Revised Estimate 1895-96

2. The current receipts and charges are now estimated at Rs. 68,360 and Rs. 66,840, respectively against Rs. 61,470 and Rs. 66160 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under the principal taxes, tolls and income from markets and slaughter-houses, the result of the revision of the house-tax which the Chairman in para. 6 of his letter read above proposes to undertake in the ensuing year will be awaited. The sanction of Government which is now accorded should have been obtained for the transfer of funds referred to in para. 26. ~~Whereas~~ It is regretted that ~~delay in~~ the submission of the explanation called for in para 37 with reference to para. 4(4) of G.O. No. 540 M. dt. 26th March 1895 has been so long delayed, ~~is very unsatisfactory~~ From the Chairman's remark in para 42 that the lamplighters are very often

The collections under the taxes on arts and trades and the expenditure on public works during the first eight months of the year were not satisfactory.

Va private service If necessary the scale of fees may be revised

-cied for neglect of duty it appears to Government either that the men at present employed are a bad lot in which case they should be replaced by more efficient men, or that they are being very badly supervised. the Council should take steps to improve the existing state of things. The provision of Rs. 20 for contribution to Cutler's Establishment will be struck out with reference to Fo. no. 972. dy 8th Jan. 895. the balance to be carried for- -ward to the ensuing years budget with Rs. 4180, of

Budget Estimate for 1896-97

3. Receipts the receipts for the ensuing year are placed at Rs. 68360 in the revised esti- -mate, the decrease appear- -ing under the principal taxes, income from Slaughter- -ses, license fees and fines being partly counterbalanced by increase under Contro-

that this must be the result of mismanagement. &

(Not necessary for Govt to remark upon this 8/4)

which Rs 1640 or the excess of receipts from water tax over the sum of Rs 1364 now paid as interest on the cost of the existing waterworks should be reserved for expenditure on an improved water supply.

67070

Rs. ~~68,400~~ against

-butions from local boards.

The Government agrees with the Collector and the Surgeon-General in considering that there is no necessity for the immediate establishment of a branch dispensary at Robertsonpeta as proposed in para. 96, and therefore the contribution of Rs. 1000 from the District Board for which credit has been taken will be struck out - the contribution appears to have on account of communications of Rs. 3000 referred to in para 69, will be reduced to Rs. 2000, as only this latter sum has been provided for the purpose in the District Board's budget for 1896-97.

4. Charges the probable Charges are put down at Rs. 68,200 against Rs. 66,840 in the revised estimate, the increase appearing under heads II, III & IV being partly met by a decrease under head I

The estimate of receipts on account of private scavenging fees will be raised from Rs 600 to Rs 800 so as to approximate more closely to the cost of the service, which being a private service should be made self supporting. It is not proper that the general tax payer should have to meet charges on account of what is a private service. If necessary the scale of fees should be revised

12/ Grant I. The finances of the Council can hardly be said to be in a flourishing condition. The Government cannot therefore at present sanction the proposal to construct a building for the Municipal office. The allotment for repairs to Communications will with reference to the Collector's remarks in para 2 of his endorsement be raised from Rs. 8800, to Rs. 10,000. The recommendation promised in para 3 of the endorsement will be awaited. The Council's proposal to spend the sum of Rs. 1000 in filling up four places in the town referred to in para 76 of the Chairman's letter will be referred to the Sanitary Engineer for early remarks, pending receipt of which the allotment will be struck out, as the expenditure cannot be sanctioned, under the rules, unless the Council agrees to be guaranteed.

(Better let it stand for the present JJ)

The provision will pending the final orders of Government in the matter be allowed to stand. With reference to the Chairman's suggestion in para. 7 of the endorsement, the Sanitary Engineer will be requested to report whether it may be profitably adopted, in place of the existing system of water-supply which is contained in para 73 of the Council's proposals.

that the allotment for result works should be reduced from Rs 2500 to Rs 2500 the actuals in 94/95 were only Rs 2213 an advance to Rs 2500 seems sufficient if due regard be had to the other claims on the Municipal revenues.

must necessarily continue till a better one is adopted, the provision for repairs under this head will be allowed to stand.

(8) Grant II The additions and alterations in the Educational establishments proposed in paras 84 and 90 are sanctioned, except

(9) Grant III With reference to the allotment under Hospital Establishment will be reduced by Rs. 1070. The changes in the present establishment is proposed in para 96 and in the Chairman's proposition statement are sanctioned; the proposal to reduce the Conservancy establishment referred in para 107 is approved

but the increase of Rs. 2
recommended in the pay
of the Head Sanitary Inspectors cannot
be allowed as no reasons
have been assigned for it.
The Superintendent of the Sanitary
Commissioner in para 2
of his letter read above regarding
the reorganisation of the supervising Supervising
staff of the Conservancy establish-
ment will be referred to the
Council for consideration
It is observed that the present
Scavenging system is being
worked at great loss which
is badly unfair to the general
tax-payer. The Council should
make strenuous endeavours
to extend the System so as
to make it pay the cost of its
upkeep, if necessary the scale
of fee levied should be raised.

(5) Grant IV. The provision
of Rs. 440 under "Purchase
of Reeds &c" will be struck
out as no reasons have
been assigned for it. Volunteer
Sheet inundation of two gardens
each
in Rose public garden

(by entertaining trained men
— there will not necessarily be
the rates of pay suggested there
by the Committee)

the expenditure has more than doubled
the receipts

referred to in para 120 is
sanctioned.

(6) Grant V. The Council proposal
to reduce the salaries of the
manager and the Account-
-ant of the Municipal office
will be allowed to stand
cannot be allowed as it
Consider that
the Council is not satisfied with the reasons
given by the Council for
proposed
the reduction. both
they have recommended
for increases last year and
they can see no appreciable
reason that their
past services in that line
elimination in that work fairly entitle
them to claim have since
work could not
become lighter. The allotment
for the office establishment
will therefore be raised to the
figure in the current
year's budget. The contribu-
-tion for the Central office establish
-ments will be in accordance
with the reference
to Govt. No 2190/97 19th Nov. 1895
be raised from Rs. 270 to
Rs. 290. we
2 nd

5. The budget as revised

by Government but closes with a balance of Rs. 4320 ~~per cent of the estimated receipts~~. The Chairman's letter is unnecessarily long and might with advantage be curtailed in future.

WWD
16.3.96

Masulipatam Budget
June 1896-97.

53

Issue after receiving Rechecking the Bills.

S.R.
1/5/96

~~Out of this balance~~ a sum of Rs 1340 calculated as in para 2 supra ~~being the excess of the receipts for which taxes over the interest now paid on the cost of the present works, shall be reserved for future expenditure on an improved water supply, leaving only Rs 1640 to be applied to the Rs 1640 already reserved for expenditure on an improved water supply, leaving only Rs 1260 or ¾ per cent of the receipts available for general purposes.~~ Many such increases in expenditure have been proposed in the budget for next year without any satisfactory explanation ~~for them~~, & savings should be effected in these items in order to increase the general balance.

WWD.

S.R. 1/5/96

~~Issue~~

Note
Please see H.M.'s note in G.O. 1890 dt 15-11-95

Mr. Thompson dept. Works

To
The Chairman M.C. Masulipatam
" Collr. of Kistna.
" Asst. Dt. Bd. Kistna.
" Accountant Genl.
" Dir. of Lab. Inv.
" Sepd. Engr.
" San. Com.
" San. Engr.
" Contractable.

Dispd. 13/4/96

No. 493 M., 21st March 1896.

(9)

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From J. W. MAIDEN, Esq., Chairman, Municipal Council, Masulipatam, to the Chief Secretary to Government (through the Divisional Officer, Kistna), dated Masulipatam, 20th January 1896, No. 771.

I have the honour to submit the budget of the Masulipatam Municipality for 1896–97, together with the statements prescribed in G.O., No. 2193 M., of the 10th December 1891, and a copy of the resolution of the council approving of the same, dated the 16th December 1895.

2. The variations under different heads are explained below, as shown in the revised estimate for the current official year, 1895–96.

REVISED ESTIMATE FOR 1895–96.

Statement VI—Receipts.

3. The year opened with a municipal balance of Rs. 2,645 against the estimated amount of Rs. 9,720.

4. (2) *Municipal Rates and Taxes*—(*a*) *Tax on Arts, &c.* (*Section* 53).—The budget is Rs. 9,400, but Rs. 10,500 are expected to be collected with the arrears of the previous years.

5. (*b*) *Tax on Buildings* (*Section* 63).—Rs. 12,300 is the amount budgetted, but Rs. 13,500 would be realised as a large amount of arrears would be collected.

6. (*c*) *Tax on Lands* (*Section* 63).—The budget is Rs. 1,100, but Rs. 1,200 would be realised with the arrears. The amount collected during the first eight months is rather small. A large amount under this head will have to be written off as irrecoverable, as large compounds attached both to public and private buildings have been taxed separately contrary to section 63 (2). I propose to thoroughly revise this tax during 1896–97. I am in correspondence with the Revenue Department for a correct list of all kinds of lands within the municipal limits paying land revenue to Government.

7. (*d*) *Water-tax on Buildings and Lands* (*Section* 75).—The budget is Rs. 2,680, but Rs. 3,000 would be realised with the arrears of previous years.

8. (*g*) *Tax on Carts and other Vehicles without springs* (*Section* 85).—The budget is Rs. 1,000, but Rs. 1,100 would be realised as the number of carts licensed has increased.

9. (*h*) *Tolls* (*Section* 91).—The budget is Rs. 14,500 after deducting the amount of contribution payable to the district board. A large portion of the arrears of the last year has been realised. Rs. 15,500 would be realised during this year. Tolls are being managed departmentally, and the collections during the first eight months of the year are satisfactory.

10. *Revenue from Municipal Property, &c.*—(*a*) *Rent of Lands.*—Under this head the realizations on account of the Challa bazaar are shown. This is also under departmental management. The collections during the first eight months came up to Rs. 146. The budgetted amount would be collected during the year.

11. (i) (*b*) *Sale-proceeds of Lands and Gardens.*—The budget is Rs. 30, but nothing would be realised under this head.

12. (ii) *Produce of Lands and Gardens.*—Rs. 40 would be realised under this head being the amount of the bid in the sale of grass in the hospital compound.

13. (*d*) (i) *Fees from Educational Institutions.*—The budget is Rs. 10, but the Sub-Assistant Inspector of Schools has put down Rs. 30 in the revised estimate, which is allowed to stand.

14. (*f*) (i) *Income from Markets.*—The amount budgetted is Rs. 6,500, but Rs. 8,000 would be realised during the year. This farm is also managed departmentally .The collections of the first eight months are satisfactory.

15. (ii) *Income from Slaughter-houses.*—The budget is Rs. 650, but Rs. 1,300 would be realised during the year, as the collections during the first eight months have risen up to Rs. 898. This farm is also managed departmentally.

16. (*g*) *Other Fees*—(ii) *License Fees.*—The budget is Rs. 1,200, but Rs. 1,500 would be realised. The increase is chiefly for licenses granted for kerosine oil shops and theatrical pandals.

17. (iii) *Cart-stand Fees.*—The amount budgetted is Rs. 1,150, but Rs. 1,200 would be realised. Cart-stands also are managed departmentally. The collections during the first eight months are satisfactory.

18. (iv) *Other Fees.*—Rs. 10 is put down in the revised estimate for the sake of a round figure. This item includes fees realised for extracts given from birth and death registers.

19. (*h*) *Fines under Municipal and other Acts.*—The budget is Rs. 500, but Rs. 800 would be realised, the collections during the first eight months being Rs. 542.

20. (5) *Grants and Contributions*—(*a*) *From Government*—(i) *Education, Municipal Schools.*—Rs. 40 have been shown by the Sub-Assistant Inspector of Schools in the revised estimate as grants from Provincial funds for girls in the municipal schools.

21. *Other purposes.*—The budget is Rs. 120, but Rs. 280 would be realised on account of the arrears of contribution due for the gymnastic instructor and the entertainment of a drawing master on Rs. 20 a month. Contribution will have to be claimed for this master also.

22. (*b*) *From Local Boards*—(ii) *Medical.*—The budget is Rs. 5,000, and the whole amount would be realised, as contribution is still due from the district board for expenditure incurred on account of the hospitals.

23 & 24. (6) *Miscellaneous*—(*a*) *Recoveries on account of services rendered to private individuals*—(ii) *Other purposes.*—The budget is Rs. 100, but the receipts would amount to Rs. 110, as the number of cesspools under municipal management has increased.

25. Thus it may be seen that the total receipts including the balance come to Rs. 71,000 as per revised estimate, against Rs. 71,190, the budget: *vide* Statement VI accompanying this.

26. *Expenditure—Grant I Public Works*—(i) *New Works*—(*a*) *Communications.*—The budget is Rs. 2,500. The council in their resolution, No. 6, dated 23rd November 1895, have resolved to transfer Rs. 2,000 to (2) Repairs—(*a*) Communications, for enlarging the culverts on the most important roads in the town, as it is found that the vents of these culverts, which were built very many years ago, are not large enough to allow free drainage of all the rain and storm water, which consequently stagnates for days together in the side channels along the roads and makes the locality unhealthy. The provision of Rs. 500 for the Ring road round the reservoir is allowed to stand, and an allotment of Rs. 270 is also made for special improvements to the main road near the Lambadi channel.

27. (*b*) *Buildings.*—The provision of Rs. 7,250 in the budget is allowed to stand. With reference to paragraph 4 (2) of G.O., No. 540 M., dated 26th March 1895, requesting to report how much of the Rs. 3,000 expected to be collected by private subscriptions for the erection of the Women and Children's Hospital has been actually collected up to date, I beg to report that the subscription list was entrusted to a municipal councillor, since dead, for realization, but as it was mislaid by him nothing has been collected. The Collector has requested the council to convene another public meeting for collection of subscriptions. The council have resolved to act accordingly. A full report on this subject will be submitted to

Government through the Collector of Kistna when an appreciable amount of private subscriptions are forthcoming. A site has been selected for the Women and Children Hospital. I have obtained a plan from the Sanitary Board for the dispensary building and an estimate will be framed for the same at an early date.

28. (*d*) *Water-supply.*—Rs. 90 is provided for a conduit in Jelalapeta as a contribution of Rs. 45 was realised from the inhabitants of that Peta for water supplied.

29. (2) *Repairs*—(*a*) *Communications.*—The budget provision of Rs. 7,200 is increased by Rs. 2,000 for reasons stated in paragraph 25 *supra.* The whole of the allotment under this head would be utilized during the year.

30. (*b*) *Buildings.*—The budget is Rs. 3,000, but Rs. 3,100 would be utilized. The council have transferred Rs. 100 from the allotment for drainage to the repairs of the slaughter-house.

31. Other items call for no remarks. The total under Grant I is Rs. 27,060, against Rs. 26,700, the budget, the increase being Rs. 360.

32. *Grant II*—(1) *Training Schools*—(*a*) *Contribution to Local Boards.*—The budget is Rs. 200, being the contribution provided for the Industrial school, Masulipatam, which has been lately transferred to Bezwada. Rs. 100 is also added to give a bonus of Rs. 5 for each teacher trained by the inspecting schoolmaster, as recommended by the Director of Public Instruction, Madras.

33. (3) *Salary Grants.*—The budget is Rs. 750, but Rs. 950 are required for expenditure, as a teacher in the Hindu high school obtained a teacher's certificate and is qualified to draw salary grants.

34. (4) *Result Grants.*—The budget is Rs. 2,800. With reference to the actuals of the last year, the amount has been reduced to Rs. 2,500.

35. (7) *Miscellaneous*—(*b*) *Common Gymnasium and Drawing.*—The budget is Rs. 150. As a drawing master on Rs. 20 a month has been entertained as sanctioned by Government in G.O., Mis. No. 1764 M., dated 28th October 1895, a provision of Rs. 100 is also made for his pay for five months.

36. The total of the revised estimate under Grant II comes up to Rs. 5,890 against Rs. 5,800, the budget.

37. *Grant III, Sanitation and Medical Services*—(1) *Hospitals and Dispensaries*—(*a*) *Establishment.*—The budget is Rs. 2,430, but the amount required is Rs. 2,000 only. The medical subordinate on Rs. 35 was not on duty for a long time as he was suspended by the Surgeon-General for misconduct, and the third-class hospital assistant on Rs. 25 was not entertained during the year. With reference to paragraph 4 (4) of G.O., No. 540 M., dated 26th March 1895, calling for further information regarding the necessity for the additions to, and alterations in, the hospital establishment, the District Medical and Sanitary Officer in charge, to whom the question was referred for remarks, was of opinion that the changes contemplated are not necessary and the council approved of it.

38. (*b*) *Medicines and Supplies.*—The budget is Rs. 3,500, but Rs. 4,000 would be required for expenditure during the year, as the expenditure incurred during the first eight months came up to Rs. 3,916. As the number of patients treated is gradually increasing, increased expenditure becomes necessary for medicines supplied.

39. (*c*) *Diet of Patients.*—The budget is Rs. 1,000, but Rs. 1,400 would be required in consideration of the expenditure incurred during the first eight months.

40. (*d*) *Sundries and Contingencies.*—The budget is Rs 1,500, but Rs. 1,030 only would be required for the whole year as a careful scrutiny is made over the expenditure under this head.

41. The other charges under Grant III call for no remarks as they are of a trifling nature. The revised estimate under Grant III comes up to Rs. 22,740 against Rs. 23,160, the budget.

42. *Grant IV, Lighting and Miscellaneous Municipal Purposes*—(1) *Lighting*—(*a*) *Establishment.*—The budget is Rs. 600, but Rs. 580 only would be required as lamp-lighters are fined very often for neglect of duty:

43. (*b*) *Contingencies.*—The allotment of Rs. 1,500 under this head had to be raised to Rs. 2,000 as the cost of the kerosine oil obtained from Madras has increased and as several lanterns had to be repaired and new lamp-posts and lanterns were purchased in Madras.

44. (3) *Cart-stands*—(*b*) *Contingencies.*—The municipality has no cart-stands of its own. A piece of land belonging to a private individual had to be rented by the municipality. This year the rent was raised to Rs. 80. Hence the increased provision under this head.

45. (9) *Other Charges*—(iii) *Printing.*—The amount provided in the budget is Rs. 300, but the amount actually claimed by the Accountant-General for the printing work done as per G.O., No. 1674 L., dated 12th September 1895, is Rs. 105 only. The budget provision is therefore reduced to Rs. 150.

46. (v) *Other Items.*—The budget provision of Rs. 500 under this head is reduced to Rs. 400 with reference to the actuals of Rs. 303 during the first eight months. From the above it will be seen that the revised estimate under Grant IV comes up to Rs. 5,060 against Rs. 4,800, the budget for 1895–96.

47. *Grant V*—(*e*) *Collection of Tolls*—(ii) *Contingencies.*—The budget is Rs. 110, but the figure in the revised estimate is raised to Rs. 400, as toll tickets of all sorts on coloured paper had to be printed as provided in the Municipal Manual.

48. (*d*) *Office Contingencies other than* (*b*) (ii).—The amount provided in the budget had to be raised to Rs. 600 with reference to the actuals of the first eight months.

49. Thus it may be seen that the total of the revised estimate under Grant V comes up to Rs. 6,030 against the budget of Rs. 5,590, and the grand total of the expenditure in the revised estimate amounts to Rs. 66,840 against the budget of Rs. 66,160, leaving a balance of Rs. 4,160, which is adopted as the opening balance of the budget for 1896–97.

Budget Estimate for 1896–97.

Receipts.

50. The opening balance as shown above is Rs. 4,160.

51. (2) *Municipal Rates and Taxes*—(*a*) *Tax on Arts, &c.* (*Section* 53).—The revised estimate for the current year is Rs. 10,500 including arrear collections. But I estimate Rs. 9,500 for the next year. Every year this tax is revised with great care and new people are brought under taxation. But the indiscriminate remissions granted by the council encourage the tax-payers to appeal year by year till their tax is considerably reduced. I believe this tax is not susceptible of further increase under present circumstances.

52. (*b*) *Tax on Buildings* (*Section* 63).—The revised estimate for the current year is Rs. 13,500 and I estimate the receipts for the next year at Rs. 12,500. This tax was revised in 1894–95 and is not susceptible of further improvement.

53. (*c*) *Tax on Lands* (*Section* 63).—The revised estimate for the current year is Rs. 1,200 and the receipts for the next year are estimated at Rs. 1,000. As stated already in paragraph 6 *supra*, this tax requires revision during the next official year.

54. (*d*) *Water-tax on Buildings and Lands* (*Section* 75).—The revised estimate for the current year is Rs. 3,000, and the estimate for the next official year is fixed at Rs. 2,700, being one-fifth of the tax on buildings and lands.

55. (*e*) *Tax on Vehicles with springs and Palanquins* (*Section* 77).—The revised estimate for the current year is Rs. 700, and the estimate for the next year is fixed at Rs. 700 as usual.

56. (*f*) *Tax on Animals* (*Section* 77).—The revised estimate for the current year and the estimate for the next official year is Rs. 900. With reference to paragraph 4 of the Collector's endorsement on the budget covering letter for 1895–96 (*vide* G.O., No. 540 M., dated 26th March 1895) regarding the evasions of tax on animals, &c., the municipal council has appointed a sub-committee to investigate and report on

the subject. The sub-committee met twice and a census of all animals and vehicles and carts was ordered to be taken. The registers are now ready. A full report on the subject will be sent to the Collector of Kistna as required by him.

57. (*g*) *Tax on Carts and other Vehicles without springs* (*Section* 85).—The receipts for the next year under this head are estimated at Rs. 1,100 as per revised estimate for the current official year.

58. (*b*) *Tolls* (*Section* 91).—The gross receipts under tolls for 1896–97 are estimated at Rs. 22,500. Deducting Rs. 7,500 as the district board's share, the net amount available for general municipal purposes would be Rs. 15,000, against Rs. 15,500, the revised estimate for the current year, and the actuals of Rs. 8,884–9–1 for 1894–95.

59. (4) *Revenue derived from Municipal Property and Powers apart from Taxation*—(*a*) (i) *Rent of Lands.*—Under this head the collections of the Challa bazaar are shown. For next year the receipts from this farm are expected to come up to Rs. 260 as per the revised estimate for the current year.

60. (ii) *Rent of Buildings.*—The usual provision of Rs. 180 is repeated for the next year.

61. (*f*) (i) *Income from Markets.*—Rs. 8,000 are expected to be collected from this farm for the next official year as in the current year, the collections of the last official year being Rs. 6,026–11–0.

62. (ii) *Income from Slaughter-houses.*—Rs. 1,100 are expected to be realised from this source during 1896–97, against Rs. 1,300 of the revised estimate and the actuals of Rs. 430 for the last official year.

63. (*g*) *Other Fees*—(ii) *License Fees.*—Rs. 1,200 are expected to be collected under this head for the next official year, against Rs. 1,500 of the revised estimate and the actuals of Rs. 1,103 for the last official year.

64. (iii) *Cart-stand Fees.*—Rs. 1,100 are expected to be collected for 1896–97, against Rs. 1,200 of the revised estimate for the current year and the actuals of Rs. 845–10–11 for 1894–95.

65. (*h*) *Fines under Municipal and other Acts.*—Rs. 500 are expected to be realised under this head, against Rs. 800, the revised estimate for the current year, and Rs. 431–13–0, the actuals for 1894–95.

66. (5) *Grants and Contributions*—(*a*) *From Government*—(i) *Education Municipal Schools.*—Rs. 40 are expected as Provincial grant for girls educated in the municipal schools, against Rs. 40 in the revised estimate, and Rs. 5, the actuals for 1894–95.

67. *Other Purposes.*—Rs. 160 are expected to be realised from Government as contribution for the gymnastic instructor and the drawing master, against Rs. 280 in the revised estimate for the current year.

68. (*b*) *From Local Boards*—(ii) *Medical.*—Rs. 6,000 are expected to be collected from the District Board, Kistna, being one half of the cost of the hospitals to be maintained by the council, against Rs. 5,000, the revised estimate for the current year, and the actuals Rs. 2,669–14–2 for 1894–95. Credit is taken for increased contribution under this head as the council has proposed to open a new dispensary in the Robertsonpeta square in addition to the main hospital and the hospital for women and children, lately opened.

69. (iii) *Other Purposes.*—A credit of Rs. 3,000 is taken under this head from the district board's funds for the maintenance of the main roads in the town against Rs. 1,800 of the revised estimate, as well as the actuals for 1894–95. I have asked the district board to provide this amount in their budget as increased contribution is now paid to the district board from tolls managed departmentally by the council.

70. The other items under receipts do not materially differ from the revised estimate and call for no remarks.

71. Thus it will be seen that the total municipal revenue from all sources for 1896–97 comes up to Rs. 70,600, against Rs. 71,000, the revised estimate for the current year, and the actuals of Rs. 50,124–12–9 for 1894–95, together with the opening balance of Rs. 4,160 referred to in paragraph 49 *supra*.

72. The council has proposed to spend this amount under the different grants in Statement II as detailed below :—

	Rs.
Grant I	23,850
„ II	6,480
„ III	25,780
„ IV	6,030
„ V	6,050
Refunds	10
Balance	2,400
Total	70,600

Expenditure.

73. *Grant I, Public Works*—(1) *New Works*—(*b*) *Buildings.*—Under this head Rs. 2,750 have been provided, against the revised estimate of Rs. 7,250 for the current official year and the actuals of Rs. 834–11–3 for 1894–95. The works proposed to be taken up are—(1) Office building, Rs. 2,000, and (2) Improvements to the slaughter-house, Rs. 750. With reference to work No. (1), I beg to state that the council has proposed to purchase the old taluk office building on the Cantonment road and improve it so as to suit the needs of the municipality. The book value of the building is said to be Rs. 800. I have asked the Collector of Kistna to transfer the building to the council for its book value, if he sees no objection to do so. The municipality was started so long ago as 1866. Ever since, the municipal office is being located in a rented building. As regards work No. (2), the present slaughter-house is found to be insufficient to accommodate all the butchers who slaughter their animals there. The council has proposed to increase the length of the building by half. The Sanitary Board will be asked to favour the council with a plan for its improvements, if the work be sanctioned by Government.

74. (2) *Repairs*—(*a*) *Communications.*—The amount provided, in the budget for the next official year under this head is Rs. 8,800, against the revised estimate of Rs. 9,200 and the actuals of Rs. 7,858–13–6 for 1894–95. The works proposed to be undertaken are detailed in Statement II-A, Part II, Repairs. This sum is more than half the amount of net receipts from tolls available for municipal purposes for the next official year.

75. (*b*) *Buildings.*—Under this head, Rs. 3,350 have been provided, against the revised estimate of Rs. 3,100 for the current year and the actuals of Rs. 794–13–6 for 1894–95. The works proposed to be undertaken are detailed in Statement II-A, Part II. The most important work proposed to be taken up is the vegetable market building. The fifty municipal godowns here are in a dilapidated condition. An estimate for Rs. 2,300 was submitted to the Sanitary Board for approval. Before sanctioning the estimate, the Sanitary Board called for the site plan of the Robertsonpeta square. A sketch is now under preparation. The godowns will be put into thorough repair after obtaining the Sanitary Board's approval of the estimate.

76. (*c*) *Drainage*—(1) *Repairs to Works.*—Rs. 2,000 have been provided under this head, against Rs. 1,400 of the revised estimate and the actuals of Rs. 879–9–6 for 1894–95. After making provision for each drain separately as usual, Rs. 1,000 have been provided specially for filling up low places in the town.

77. (*d*) *Water-supply*—(1) *Repairs to Works, Machinery, &c.*—Rs. 4,100 have been provided under this head, against Rs. 2,440 of the revised estimate, and Rs. 1,259–6–2, the actuals of 1894–95. The most important work proposed to be undertaken is repairing the iron trough by the side of Anderson's bridge, which conveys Kistna water into the masonry conduit leading into the town. This is completely damaged by corrosion and is to be replaced next year by a new one. The Sanitary Board will be asked to advise the council whether cast-iron pipes of a sufficient diameter will suffice instead of an open iron trough which admits of pollution.

78. (ii) *Establishment.*—A provision of Rs. 160 has been made for two lascars on Rs. 6 each for watching the Robertsonpeta reservoir and the fresh-water channel near Colonel Anderson's bridge. A temporary watcher on Rs. 5 a month is also provided for Bachupeta tank for three months in the hot weather.

79. (3) *Establishment.*—The usual provision of Rs. 1,020 is repeated for the next year.

80. (5) *Contributions*—(*b*) *To Provincial Funds for scrutiny of estimates, &c.*—The usual contribution of Rs. 1,370 is provided for water supplied by the Public Works Department.

81. The total under this grant comes up to Rs. 23,850, against Rs. 27,060, the revised estimate, and Rs. 17,032–12–8, the actuals of 1894–95.

82. *Grant II, Education* .. *Training Schools*—(*a*) *Contributions to Local Boards.*—The usual contribution of [illegible] for the industrial school attached to the normal school at Masulipatam is not [illegible] I do not see the necessity for this contribution as this school is now transfer[illegible].

83. (*b*) *Stipends to Normal Students.*—Rs. [illegible]ve been provided for giving a bonus of Rs. 5 to the inspecting schoolmaster fo[illegible]very teacher successfully trained by him, as recommended by the Director of Public Instruction, Madras.

84. (2) *Municipal Schools*—(ii) *On Salary-result System*—(*a*) *Fixed Payments.*—Under this head Rs. 1,100 have been provided, against Rs. 910, the revised estimate for the current year, and Rs. 725, the actuals for 1894–95. The increase is due to the proposal of the council for the entertainment of a second master on Rs. 5 for the Kapu school at Chilakalapudi and the opening of two schools—one at Valendapalem for washermen and the other at the fort for Panchamas. The proposal of the Educational Department for the opening of scho[illegible]s at Edepalle, Mirsalapeta, Fattullabada, Malkapatnam and Chintaguntapalem for [illegible]paras, Kurumas, Panchamas, Toties and Hindus, respectively, has not been approve[illegible]y the council.

85. (*b*) *Result Stipends.*—R[illegible]00 have been provided under this head, against the revised estimate for the same amount during the current year and the actuals of Rs. 320–0–2 for 1894–95.

86. (*c*) *Contingencies.*—Rs. 410 have been provided, against Rs. 200, the revised estimate for the current year, and Rs. 201–7–0, the actuals for 1894–95. The council proposes to supply maps, books and furniture to the new schools, so that they may be recognised under the educational rules.

87. (3) *Salary Grants.*—The amount of the revised estimate for the current year under this head is Rs. 950. Rs. 900 have been provided for 1896–97, the actuals for 1894–95 being Rs. 868–5–4. Salary grants are paid to the Noble College and the Hindu High School for lower secondary departments.

88. (4) *Result Grants.*—Under this head Rs. 2,800 have been provided, against the reduced provision of Rs. 2,500 in the revised estimate for the current year and the actuals of Rs. 2,213–5–10 for the last official year.

89. (6) *Inspection*—(*a*) *Contribution to Local Boards.*—The usual provision of Rs. 60 is repeated for the next official year.

90. (*b*) *Municipal Inspectors*—(ii) *Establishment.*—Rs. 280 have been provided under this head, against Rs. 260, the revised estimate of the current year, and the actuals of Rs. 248–14–8 for 1894–95. The increase is due to the proposal of the council to raise the pay of the inspecting schoolmaster by one rupee as recommended by the Director of Public Instruction, Madras. In paragraph 4 (3) of G.O., No. 540 M., dated [illegible]h March 1895, Government disapproved the proposed [illegible]ase in the salary [illegible]he inspecting schoolmaster in the absence of any specific reasons fo[illegible] the increase. In this connection I beg to state that this town is an extensive one and the [illegible]ools which the inspecting schoolmaster is expected to visit dail[illegible]are scattered a[illegible]er it. It becomes absolutely necessary for him to hire a vehicle if he means to work well. The success or failure of the lower primary education in the municipality depends upon the energy displayed by this man in starting new schools among backward classes who have not learned as yet the benefits of education and in strengthening and improving the schools already in existence by his frequent visits. The inspecting schoolmasters under the control of the district board are well paid and they draw also an allowance in the shape of batta. I therefore consider that the increase now proposed by the council is not an extravagant one, and request that the Government will be pleased to accord their sanction for the same.

91. (ii) *Contingencies.*—Rs. 10 are provided for stationery, &c., required by the inspecting schoolmaster as usual against Rs. 8-8-0, the actuals of 1894-95.

92. (7) *Miscellaneous*—(*a*) *Building and Furniture, &c., Grants.*—Rs. 200 have been provided for this purpose as recommended by the educational officers, though no expenditure was incurred in the last official year under this head.

93. (*b and c*) *Common Gymnasium and Drawing*—(i) *Establishment.*—Rs. 390 have been provided for the salaries of the gymnastic instructor and the drawing master, against Rs. 240, the revised estimate for the current year, and the actuals of Rs. 145-2-6 of the last official year.

94. (ii) *Contingencies.*—Rs. 30 are provided under this head, against Rs. 20, the revised estimate, and Rs. 13-7-2, the actuals of the last official year.

95. Thus the total expenditure proposed to be incurred under Grant II comes up to Rs. 6,480, against Rs. 5,890, the revised estimate for the current year, and Rs. 5,004-2-8, the actuals of the last official year.

96. *Grant III, Sanitation and Medical Services*—(1) *Hospitals and Dispensaries*—(*a*) *Establishment.*—Under this head Rs. 3,330 have been provided, against Rs. 2,000, the revised estimate of the current year, and Rs. 1,984-14-0, the actuals of the last official year. The enormous increase is due to the proposal of the council to open a branch dispensary in the Robertsonpeta square at a cost of Rs. 1,068 a year, in addition to the main hospital and the hospital for women and children opened in July 1894. At the suggestion of the District Medical and Sanitary Officer, Kistna, it has proposed to raise the pay of the native midwife from Rs. 6 to 9 and to appoint a senior ward attendant on Rs. 7 a month. It considers that a third-class hospital assistant on Rs. 25 is sufficient for the main hospital, as he would have to work always under the supervision of either the District Medical and Sanitary Officer or his assistant. The establishment proposed for the branch dispensary and the two hospitals is shown in Statement II-B, and the sanction of Government is solicited for the same. A proposition statement is also submitted. The council considers that people are put to great inconvenience in going a long distance to the main hospital for medical relief and that the majority of tax-payers are consequently not availing themselves of the benefits of the European mode of treatment.

97. (*b*) *Medicines and Supplies.*—The amount provided under this head is Rs. 3,500, against the revised estimate of Rs. 4,000 for the current year and the actuals of Rs. 2,763-3-3 for the last official year.

98. (*c*) *Diet of Patients.*—Rs. 1,000 have been provided as in the current year's budget, against Rs. 1,400, the revised estimate, and Rs. 1,103-14-0, the actuals of 1894-95.

99. (*d*) *Sundries and Contingencies.*—Rs. 1,670 have been provided, against the revised estimate of Rs. 1,030 in the current year, with reference to the actuals of Rs. 1,628-1-2 for the last official year.

100. Thus the total under hospitals comes up to Rs. 9,500, against the revised estimate of Rs. 8,430, and Rs. 7,480-0-5, the actuals of 1894-95.

101. (2) (*a*) *Contributions to Provincial Funds*—

(i) Medical College, Rs. 180.
(ii) Sanitary Inspection, Rs. 180.
(iii) Medical Reserve Staff, Rs. 30.

The usual contributions are repeated.

102. (*b*) *Contribution to Local Boards for the Dispensary Clerk.*—The usual provision of Rs. 30 is repeated. With reference to the remark of Government calling for explanation for the increased provision in the budget of the current year under this head, I beg to state that the District Medical and Sanitary Officer, with a view to entertain a third clerk in the hospital, applied to the district board as well as each municipality in the district for increased contribution, but the proposal was rejected by the district board, and in the absence of district board's resolution, which was not communicated to me, provision was made by this municipality.

103. (3) *Vaccination*—(*a*) *Establishment.*—Rs. 410 are provided for under this head, against Rs. 380, the revised estimate for the current year, and Rs. 338, the actuals of 1894-95.

104. (*b*) *Contingencies.*—The amount provided is Rs. 460, against Rs. 410 of the revised estimate in the current year and the actuals of Rs. 401-15-11 of the last official year. The District Medical and Sanitary Officer considers that a good deal of expenditure under this head would be saved if the municipality were to buy calves without the intervention of contractors and sell them again when no longer required. The council has authorized the District Medical and Sanitary Officer to try this experiment as a tentative measure for six months.

105. (4) *Registration of Births and Deaths*—(*a*) *Establishment.*—Rs. 270 have been provided under this head, against Rs. 260 of the revised estimate and the actuals of Rs. 256-3-1 of the last official year.

106. (*b*) Rs. 10 are provided for contingencies to the two registrars against Rs. 20 of the revised estimate, the actuals for 1894-95 being Rs. 35-11-4.

107. (5) *Conservancy—Road-cleaning and Road-watering*—(*a*) (1) *Establishment.*—The amount provided under this head is Rs. 6,170, against the revised estimate of Rs. 6,000 of the current year and the actuals of Rs. 4,467-10-5 for the last official year. The changes contemplated by the council are—(1) increasing the pay of the sanitary head inspector from Rs. 20 to Rs. 22 and (2) dispensing with the services of the four sanitary peons—two on Rs. 8 each per mensem and two on Rs. 7 each. The council considers that the work of these men can be easily done by the inspectors. These peons were entertained on the recommendation of the Sanitary Commissioner for Madras—*vide* paragraph 1 of G.O., Mis. No. 1095 M., dated 14th August 1894.

108. The usual provision is also made for ten first-class scavengers, sixty second-class scavengers and twenty third-class scavengers.

109. (ii) *Other Charges, such as purchase or hire, &c.*—Rs. 5,740 have been provided for hiring thirty-one carts for road-cleaning, three carts for cesspools, and five carts for the removal of night-soil, against Rs. 4,760, the revised estimate for the current year, and Rs. 3,372-12-6, the actuals of the last official year. The council has five night-soil carts of their own and they consider it advisable to replace the existing rubbish country carts by wooden carts of an approved pattern, and Rs. 800 have been specially provided for getting eight carts made.

110. (*b*) *Private Scavenging*—(i) *Establishment.*—Rs. 790 have been provided for the existing establishment under this head, against Rs. 770, the revised estimate, the actuals of the last official year being Rs. 751-15-3.

111. (ii) Rs. 510 have been put down under this head, against Rs. 540 of the budget and the revised estimate for the current year, the actuals of the last official year being Rs. 640-9-11.

112. (*c*) *Cholera Charges.*—In G.O., No. 1028 M., of 26th June 1895, it is provided that an allotment of Rs. 1,000 should be made for every 25,000 of the population or a fraction thereof. The council considers that Rs. 1,000 would suffice in case of an outbreak of cholera. The amount provided in the revised estimate is only Rs. 200, the actuals for the last official year being Rs. 20. I have indented for the articles required in the Government order referred to above to be kept ready for use in an outbreak of cholera.

113. (*d*) *Contingencies—Removal of noxious vegetation.*—The usual provision of Rs. 500 is repeated for the next official year.

114. Thus it may be seen that the total under Grant III comes up to Rs. 25,780, against Rs. 22,740, the revised estimate for the current year, and the actuals of Rs. 18,609-7-10 for the last official year.

115. *Grant IV, Lighting*—(*a*) *Establishment.*—Under this head the provision of Rs. 600 for ten lamplighters is repeated.

116. (*b*) *Contingencies.*—Rs. 2,000 are provided for buying some more lamp-posts and lanterns and for lighting the town as usual, as per revised estimate for current year and against the actuals of Rs. 2,221-1-11 for 1894-95.

117. (2) (i) *Markets—(a) Establishment.*—Rs. 590 are provided under this head, against Rs. 560 of the revised estimate, and Rs. 177, the actuals for 1894–95.

118. *(b) Contingencies.*—Rs. 100 are provided for printing tickets, against Rs. 30 in the revised estimate, and Rs. 5–9–0, the actuals for 1894–95.

119. The usual provision is made under slaughter-houses, cart-stands, travellers' bungalow and avenues and rent of lands with a slight increase under contingencies, as required.

120. (6) *Public Garden—(a) Establishment.*—The council has proposed to start a garden so that sewage and night-soil as well as town sweepings may be utilised as manure to serve as an object lesson to the agricultural public of this town who at present fail to realise their value as manure. An allotment of Rs. 90 is provided for two gardeners at Rs. 4 each per mensem. In the budget of this municipality for 1893–94 provision was made for opening a public garden, but for reasons stated in paragraph 35 of my letter, No. 815, dated 20th January 1894, embodied in G.O., No. 387 M., dated 24th March 1894 (budget for 1894–95), the proposal was abandoned.

121. *(b) Purchase of Seeds, &c.*—Rs. 440 are provided for this purpose.

122. The other items under this grant call for no remarks as they do not materially differ from the allotment for the current year.

123. Thus it would appear that the total under Grant IV comes up to Rs. 6,030 against the revised estimate of Rs. 5,060 and the actuals of Rs. 4,571–8–1 for the last official year.

124. *Grant V—(a) General Establishment*—(i) *Office Establishment.*—Rs. 2,370 have been provided against Rs. 2,550, the revised estimate of the current year, and Rs. 2,317–11–2, the actuals of the last official year. The decrease is due to the proposal of the council to reduce the pay of the office manager from Rs. 70 to Rs. 60 and that of the accountant from Rs. 40 to Rs. 35. The present scale of establishment was sanctioned by Government in G.O., No. 405 M., dated 22nd March 1893, on the strong recommendation of the Divisional Officer and the Collector. In the current year's budget the council proposed to raise the pay of the manager, and the accountant by Rs. 10, but Government was of opinion that, these officers were sufficiently well paid and disallowed the proposal. The council's resolution on this subject runs: "The council as at present constituted is of opinion that for the nature and amount of work done by the manager in the municipality, the pay of Rs. 60 per mensem is enough, and on the same grounds the accountant of Rs. 40 is reduced to Rs. 35." I am of opinion that this is rather a retrograde step; for, instead of encouraging, it would rather dishearten these officials in the proper discharge of their duties if their salaries are to depend on the mood of the council as constituted at the time of the passing of the budget.

125. The other items under this grant call for no remarks as they do not differ much from the current year's budget.

126. Thus it will be seen that the grand total of expenditure under all the grants comes up to Rs. 66,840, leaving a balance of Rs. 2,400, which is about 3 per cent. for the estimated receipts of the year from all sources.

Dis. No. 262-Rev.

Forwarded to Collector.

(Signed) C. KRISHNASWAMI,
Deputy Collector.

24th January 1896.

Forwarded.

2. The council anticipates in both 1895–96 and 1896–97 an increase in revenue of about Rs. 20,000, as compared with the income of 1894–95. This most handsome increase has been distributed in small allotments among many items of expenditure. I solicit Government's attention to paragraph 72 of the Chairman's letter. Considering the state of communications in the town, I think a larger allotment should be made to that head.

3. *Paragraph* 73.—In case no Government department should require the old taluk cutchery, I would recommend that it be made over to the municipal council without payment on the usual terms. My formal recommendation will be submitted shortly. This would effect a saving of Rs. 800.

4. *Paragraph* 76.—I doubt if much good is effected by filling up the low places. It does not affect the drainage of the town and only substitutes water-logged soil for water. A saving of Rs. 1,000 might be effected here.

5. *Paragraph* 77.—It is a pity that money should be spent on the present very inefficient water-supply system. Nothing has been heard for some time about the artesian well-boring apparatus that was to be tried in Masulipatam after Calicut. I understand that an artesian well has been successfully sunk at Cocanada, which encourages one to hope for success at Masulipatam. I trust that no delay may occur in commencing boring operations. The provision under (*d*) (i) might, I think, be reduced by Rs. 1,000 to Rs. 3,100.

6. *Paragraph* 96.—The proposal to have a branch dispensary in Robertsonpeta is not new, and whenever made it has always been vetoed. The distance from Robertsonpeta to the present hospital is about half-a-mile. I do not think that distance is the real reason for the proposal to found another branch dispensary. I recommend that it be disallowed. This will save Rs. 1,068.

7. *Paragraphs* 107 *and* 109.—Under Conservancy—(*a*) (i) Establishments and (ii) Other charges, the council proposes an increase of over Rs. 4,000 as compared with the expenditure of 1894–95. This also is excessive. At least Rs. 1,000 of this might be disallowed.

8. There are other items in which smaller reductions might be effected, *e.g.*, Grant III, (i) (*d*) Hospital sundries, Grant IV, (6) (*b*) Purchase of seeds. In paragraphs 3, 4, 5, 6 and 7, I have indicated a possible saving of Rs. 4,868, and all of this might with advantage be transferred to communications, to which only Rs. 8,800 *i.e.*, one-sixth of its income, has been allotted by the council.

(Signed) J. N. ATKINSON,
Collector.

3rd February 1896.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 1st February 1896, No. 828.

With reference to the budget estimate of the Masulipatam Municipality for 1896–97, I have the honour to state that the expenditure therein proposed on education is adequate and may be accepted. The net outlay under Grant II is 12 per cent. of the estimated income from taxation, rents and markets.

From Surgeon-Major-General C. SIBTHORPE, F.R.C.P.I., Surgeon-General with the Government of Madras, to the Chief Secretary to Government, dated Madras, 14th February 1896, No. 118.

With reference to Grant III of the budget estimate of the Masulipatam Municipality for the year 1896–97, I have the honour to state that I do not approve of the proposal of the municipality regarding the establishment of a branch dispensary at a cost of Rs. 1,068 per annum. It would be a pity to spend this money on a branch dispensary until the municipal hospital and the separate hospital for women and children have been placed on a satisfactory working basis, as pointed out during my late inspection.

2. The provision made for (1) the entertainment of third-class hospital assistant in lieu of one second-class man for the main hospital, (2) the entertainment of a ward attendant on Rs. 7, (3) increase to the pay of a native midwife from Rs. 6 to 9, has my approval.

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 Fort St. George, 28th February 1896, No. 466-S.

I have the honour to state that the expenditure on conservancy during 1896–97, as proposed by the Masulipatam Municipal Council, amounts to 22·1 per cent. of the anticipated current receipts, and needs revision in the light of the following remark.

2. The existing supervising staff consists of six inspectors on an aggregate salary of Rs. 84 per mensem. I would suggest that a first-grade certificated sanitary inspector of Rs. 45 + Rs. 7½ aided by three second-grade certificated men on Rs. 25 + Rs. 7½ each be employed.

ORDER—No. 493 M., dated 21st March 1896.

The estimated receipts and charges of the Masulipatam 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	2,779	9,720	2,640	4,180
Tax on Arts	9,192	9,400	10,500	9,500
,, on Buildings and Lands	11,986	13,400	14,700	13,500
Water-tax on Buildings and Lands	2,378	2,680	3,000	2,700
Tax on Vehicles and Animals	1,692	1,600	1,600	1,600
,, on Carts	1,160	1,000	1,100	1,100
Tolls	8,884	14,500	15,500	15,580
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	504	640	650	590
Conservancy Receipts	..	20	20	10
Fees and Revenue from Educational Institutions	3	10	30	40
,, ,, from Medical Institutions	76	100	100	100
Income from Markets and Slaughter-houses	6,457	7,150	9,300	9,100
License Fees	1,103	1,200	1,500	1,200
Other Fees	848	1,160	1,220	1,110
Fines under Municipal and other Acts	432	500	800	500
Grants and Contributions from Government	5	120	320	200
,, ,, from local boards	4,470	6,800	6,800	7,500
,, ,, from other bodies	..	450	450	450
Recoveries for services to private individuals	662	700	710	900
Miscellaneous	82	40	60	40
Advances Recovered	191	..	..	..
Total	52,904	71,190	71,000	69,900
Charges.				
GRANT I—				
New Works—				
Communications	42	2,500	770	..
Buildings	835	7,250	7,250	750
Water-supply	70	..	90	..
Repairs—				
Communications	7,859	7,200	9,200	10,000
Buildings	795	3,000	3,100	3,350
Drainage	880	1,500	1,400	2,000
Water-supply	1,347	2,600	2,600	4,260
Establishment	887	1,020	1,020	1,020
Tools and Plant and other Stores	134	260	260	300
Contributions for Public Works	4,184	1,370	1,370	1,370
Total	17,033	26,700	27,060	23,050
GRANT II—				
Training Schools	200	300	300	100
Municipal Schools—				
On the Salary-result System	1,247	1,290	1,310	1,710
Grants-in-aid—				
Salary Grants	868	750	950	900
Result ,,	2,213	2,800	2,500	2,500
Building, Furniture, &c., Grants	..	120	240	200
Inspection	317	330	330	350
Miscellaneous	159	210	260	420
Total	5,004	5,800	5,890	6,180

—	Actuals, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1895–96.	Budget estimate, 1896–97.
Charges—cont.	Rs.	Rs.	Rs.	Rs.
GRANT III—				
Hospitals and Dispensaries	7,480	8,430	8,430	8,420
Contributions	428	440	420	420
Vaccination	740	890	790	870
Registration of Births and Deaths	292	280	280	270
Conservancy, Road-cleaning and Road-watering	9,669	13,120	12,800	14,690
Total	18,609	23,160	22,720	24,670
GRANT IV—				
Lighting	2,807	2,100	2,580	2,600
Markets and Slaughter-houses	303	810	810	930
Cart-stand	..	150	180	230
Travellers' Bungalows	109	80	80	80
Avenues	597	530	530	530
Public Garden, Survey of Land, Fire and other charges	756	1,130	880	1,230
Total	4,572	4,800	5,060	5,600
GRANT V—				
Supervision and Management	4,972	5,590	6,030	6,070
Advances Recoverable	52	..	50	..
Refunds	17	110	10	10
Balance	2,645	5,030	4,180	4,320
Total	52,904	71,190	71,000	69,900

REVISED ESTIMATE FOR 1895–96.

2. The current receipts and charges are now estimated at Rs. 68,360 and Rs. 66,[illegible], respectively, against Rs. 61,470 and Rs. 66,160 anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under the principal taxes, tolls and income from markets and slaughter-houses. The collections under the taxes on arts and lands and the expenditure on public works during the first eight months of the year were not satisfactory. The result of the revision of the house-tax, which the Chairman in paragraph 6 of his letter read above proposes to undertake in the ensuing year, will be awaited. The sanction of Government, which is now accorded, should have been obtained for the transfer of funds referred to in paragraph 26. It is to be regretted that the submission of the explanation given in paragraph 37, with reference to paragraph 4 (4) of G.O., No. 540 M., dated 26th March 1895, has been so long delayed. The provision of Rs. 20 for contribution to cutlers' establishment will be struck out with reference to G.O., No. 97 L., dated 18th January 1895. The balance to be carried forward to the ensuing year's budget will be Rs. 4,180, of which Rs. 1,640, or the excess of receipts from water-tax over the sum of Rs. 1,364 now paid as interest on the cost of the existing water-works, should be reserved for expenditure on an improved water-supply.

BUDGET ESTIMATE FOR 1896–97.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 67,020 against Rs. 68,360 in the revised estimate, the decrease appearing under the principal taxes, income from slaughter-houses, license fees, and fines being partly counterbalanced by an increase under contributions from local boards. The Government agrees with the Collector and the Surgeon-General in considering that there is no necessity for the immediate establishment of a branch dispensary at Robertsonpetta as proposed in paragraph 96, and therefore the contribution of Rs. 1,000 from the district board, for which credit appears to have been taken, will be struck out. The contribution of Rs. 3,000 on account of communications, referred to in paragraph 69, will be reduced to Rs. 2,500, as only this latter sum has been provided for the purpose in the district board's budget for 1896–97. The estimate of receipts from private scavenging fees

will be raised from Rs. 600 to Rs. 800 so as to approximate more closely to the cost of the service, which should be made self-supporting. It is not proper that the general tax-payer should have to meet charges on account of what is a private service. If necessary, the scale of fees should be revised.

4. *Charges.*—(1) The probable charges are put down at Rs. 68,200 against Rs. 66,840 in the revised estimate, the increase appearing under Grants II, III and IV being partly met by a decrease under Grant I.

(2) *Grant I.*—The finances of the council can hardly be said to be in a flourishing condition. The Government cannot, therefore, at present sanction the proposal contained in paragraph 73 to construct a building for the Municipal office. The allotment for repairs to communications will, with reference to the Collector's remarks in paragraph 2 of his endorsement, be raised from Rs. 8,800 to Rs. 10,000. The recommendation promised in paragraph 3 of the endorsement will be awaited. The council's proposal to spend the sum of Rs. 1,000 in filling up low places in the town, contained in paragraph 76 of the Chairman's letter, will be referred to the Sanitary Engineer for early remarks, pending receipt of which the allotment will be allowed to stand. The Sanitary Engineer will also be requested to report on the suggestion made in paragraph 5 of the Collector's endorsement, but as the existing system of water-supply must necessarily continue till a better one is adopted, the provision for repairs under this head will be retained.

(3) *Grant II.*—The additions to, and alterations in, the educational establishments, proposed in paragraphs 84 and 90, are sanctioned, except that the allotment for result grants should be reduced from Rs. 2,800 to Rs. 2,500. The actuals in 1894–95 were only Rs. 2,213, and an advance to Rs. 2,500 seems sufficient if due regard be had to other claims on the municipal revenues.

(4) *Grant III.*—With reference to paragraph 4 (2), the allotment under hospital establishment will be reduced by Rs. 1,070. The changes in the present establishment, proposed in paragraph 96 and in the proposition statement, are sanctioned. The proposal to reduce the conservancy establishment, referred to in paragraph 107, is approved; but the increase of Rs. 2, recommended in the pay of the head sanitary inspector cannot be allowed, as no reasons have been assigned for it. The suggestions of the Sanitary Commissioner, in paragraph 2 of his letter read above, regarding the re-organization of the supervising staff of the conservancy establishment by entertaining trained men—though not necessarily on the rates of pay suggested there—will be referred to the council for consideration.

(5) *Grant IV.*—The provision of Rs. 440 under "purchase of seeds, &c.," will be struck out, as no reasons have been assigned for so large an expenditure. The entertainment of two gardeners on Rs. 4 each for the proposed public garden, referred to in paragraph 120, is sanctioned.

(6) *Grant V.*—The Council's proposal to reduce the salaries of the manager and the accountant of the Municipal office will be allowed to stand in the present instance, as the total cost of the Municipal office establishment is very high; but, as a general rule, such arbitrary reductions cannot be commended, especially when, as in the present case, the proposals are inconsistent with others made but a short time previously. The contribution for the central office establishments will, with reference to G.O., No. 2190 L., dated 19th November 1895, be raised from Rs. 270 to Rs. 290.

5. The budget, as revised by Government, closes with a balance of Rs. 4,320. Out of this, a sum of Rs. 1,340, calculated as in paragraph 2 *supra*, should be added to the Rs. 1,640 already reserved for expenditure on an improved water-supply, leaving only Rs. 1,340, or 2·0 per cent. of the receipts, available for general purposes. Many small increases in expenditure have been proposed in the budget for next year without

any satisfactory explanation of them and savings should be effected in these items in order to increase the general balance. The Chairman's letter is unnecessarily long and might with advantage be curtailed in future.

(True Extract.)

G. S. FORBES,
for *Chief Secretary.*

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

Exd. A. Raitt.

Govt. of {1896} Madras.

LOCAL AND MUNICIPAL.

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