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Genl. Bondigal

Revising the Municipalities — for 1896-98

BACK PAPERS.

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

FURTHER PAPERS.

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

Government {1897} of Madras.

LOCAL AND MUNICIPAL.

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G.O., No. 698 M., 25th March 1897.

MARCH.

Municipal Budget.

Reviewing the Masulipatam — for 1897-98.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From J. W. MAIDEN, Esq., Chairman, Municipal Council, Masulipatam, to the Secretary to Government, Local and Municipal Department (through the Head-quarter Deputy Collector, Kistna), dated 14th January 1897, No. 895.

I have the honour to submit the budget of the Masulipatam Municipality for 1897–98, 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 19th of December 1896.

2. The variations under different heads are, as explained below, shown in the revised estimate for the current official year 1896–97.

REVISED ESTIMATE FOR 1896–97.

Receipts.

3. *Statement VI.*—The year opened with a balance of Rs. 9,793 against the estimated amount of Rs. 4,180.

4. (2) *Municipal rates and taxes*—(*c*) *Tax on lands* (*Section* 63).—The budget is Rs. 1,000, but including the arrears, Rs. 1,500 would be realized. The land-tax registers have been revised this year. The number of acres assessed rose from 2,447 to 3,168, and the tax from Rs. 1,300–10–5 to Rs. 1,938–3–9.

5. (*h*) *Tolls* (*Section* 91).—The budget is Rs. 15,580 after deducting the amount of contribution payable to the district board. As no arrears can be collected this year, and as tolls have fallen off to a certain extent on account of the late floods, the council expect to realize only Rs. 12,000 as their share after meeting charges under establishment, contingencies and the district board's contribution. The amount collected during the first eight months came up to Rs. 4,850 only after deducting all charges.

6. (4) *Revenue derived from Municipal property and powers apart from taxation*—(*a*) (iii) *Avenue Receipts.*—The budget is Rs. 20, but as the amount collected during the first eight months is very small, the amount is reduced to Rs. 10.

7. (iv) *Fees from Travellers' Bungalows.*—The budget is Rs. 50, but Rs. 100 are expected during the year as the bungalow is now used by travellers more frequently.

8. (*b*) (iii) *Sale-proceeds of old materials, empty oil-cans, packing cases, &c.*—The amount provided in the budget is Rs. 50, but Rs. 200 are expected to be collected, as the actuals during the first eight months only amounted to Rs. 132.

9. (*c*) *Conservancy receipts.*—The budget is Rs. 10, but Rs. 400 would be realized as the street refuse and rubbish have been sold to different contractors. The street sweepings burnt in the municipal cinerators are now purchased by cultivators for manure. I hope to be able to create a demand for burnt street sweepings and night-soil as people now begin to see the utility of this as a manure.

10. (*e*) (i) *Sale-proceeds and composition fees of medicines.*—The budget is Rs. 100, but Rs. 30 only are expected to be realized during the year. The District Medical and Sanitary Officer, Kistna, instead of selling medicines at rates fixed by the council, now receives subscriptions and donations both from Europeans and Natives for medicines supplied to them, and invests the amount in the Postal Savings Bank, as a "Poor Fund" with a view to utilize the same for the benefit of "Poor patients." Hence the decrease under this head. When this was brought to my notice, I referred the matter to the Inspector of Local Fund Accounts, Madras, who opined that the "Poor Fund" should not be invested in the Local Postal Savings Bank without being brought to credit in the municipal accounts. This will be attended to.

11. (*f*) (ii) *Income from Slaughter-houses.*—The budget is Rs. 1,100, but Rupees 1,200 are expected as the actuals of the previous official year rose to Rs. 1,193.

12. (*b*) *Fines under Municipal and other Acts.*—The budget is Rs. 500, but Rs. 1,200 are expected with reference to the actuals of the first eight months.

13. (5) *Grants and Contributions*—(i) *Education—Other Purposes.*—The budget is Rs. 160, but Rs. 205 are put down as advised by the inspecting officers, as grants from Provincial funds are due to the council for the gymnastic instructor and the drawing master.

14. (*b*) *From Local Boards*—(ii) *Medical.*—The budget is Rs. 5,000, but Rupees 4,100 only are expected from the district board, as there has been a large saving in expenditure under diets and sundries. For dispensary repairs done in previous years, a sum of Rs. 500 will be recovered from the district board being the moiety of the cost.

15. (6) *Miscellaneous—Recoveries on account of services rendered to private individuals*—(ii) *Other purposes—Cesspools.*—The amount provided the in budget is raised to Rs. 140, as there has been an increase in the number of cesspools brought under departmental management.

16. (b) *Other Items*—(1) *Fishery rents.*—The lotus leaves in the Fort ditch have been sold to a contractor for Rs. 25 during the year. Rs. 30 are put down for the sake of a round figure.

17. (7) *Extraordinary and Debt*—(*d*) *Advances*—(i) *Permanent.*—A permanent advance of Rs. 100 has been given to the District Medical and Sanitary Officer, Kistna, for departmental supply of articles of diets and sundries. This officer holds two other permanent advances of Rs. 30 each to meet sundry expenses on account of the dispensary and vaccination.

18. Thus it may be seen that the total receipts including the balance comes up to Rs. 73,020 as per revised estimate now made against Rs. 69,900, the budget for the current official year.

Expenditure.

19. *Grant 1, Public Works*—(i) *New Works*—(*a*) *Communications.*—A provision of Rs. 1,750 is made for the construction of the boat-stand road from the iron girder bridge on the main road at Chintaguntapalam up to the boat-stand along the left bank of the navigation canal and for compensation for land to be taken up. In G.O., Mis. No. 1703 M., dated the 5th of October 1896, the work has been sanctioned by Government. The work will be undertaken by the Public Works department, and funds have been placed at their disposal.

20. (2) *Repairs*—(*a*) *Communications.*—The budget is Rs. 10,000, but Rs. 11,000 have been provided, as the amount spent for repairs of culverts sanctioned in G.O., Mis. No. 1703 M., dated 5th October 1896, has been included in this item.

21. (*b*) *Buildings.*—The budget is Rs. 3,350, but provision is made now for the works detailed in the remarks column of the revised estimate. The most important items under this head are (6) contractor Prodosham's dues, Rs. 1,000; (8) market repairs, Rs. 500; (10) Taluk office building repairs, Rs. 1,000. The contractor repaired the dispensary building in 1890, and Rs. 1,000 are due to him. As his accounts have not been settled finally, the amount has not been paid to him hitherto.

The District Local Fund Engineer inspected the contractor's work and checked the measurements taken by the then municipal overseer. After going through the necessary papers and inspecting the dispensary building, the Local Fund Engineer reported that Rs. 805-5-2 were due to the contractor. But the contractor not being satisfied with this amount, I had to ask a councillor to look into the matter, and his report was that Rs. 1,067-4-1 were due to the contractor. The council desirous of disposing of this long pending claim, provided Rs. 1,000 in the revised estimate.

Market repairs.—An estimate framed for Rs. 2,500 for the thorough repairs of the stalls in the market has not been approved of by the Sanitary Board, as they considered the stalls disfigure the Robertsonpet square, if they are allowed to stand. But should they be removed altogether, the council would of course lose an income of Rs. 2,000 per annum from rents and the public put to much inconvenience. The council therefore provide Rs. 500 for slight repairs of the stalls as they are in a dilapidated condition, and consider it absolutely necessary to have a market built on an approved plan providing accommodation for all purposes. I have accordingly requested the Sanitary Board to favour the council with a design for the same.

The Old Taluk Office.—In G.O., No. 1487 W., dated 13th May 1896, the building has been made over to the municipality free of rent. The council were at first of opinion that if slight repairs were made, the building would suit as an office. But when the tiles were removed from the roof, it was found that almost all the reepers and very many of the rafters had to be replaced by new ones. Up to date Rs. 600 have been spent on this work, and the council have provided in all Rs. 1,000 to pay also for work already done. The other items under this head call for no remarks as they are sanctioned in the budget.

22. (*c*) *Drainage*—(1) *Repairs to works.*—The budget is Rs. 2,000, but Rs. 1,110 are shown in the revised estimate. The allotment for petty drains is raised by Rs. 110 to meet the expenditure. In reference to G.O., Mis. No. 2063 M., dated 4th December 1896, the amount of Rs. 1,000 provided for filling up low places in the town is now surrendered.

23. (*d*) *Water-supply*—(1) *Repairs to works, Machinery, &c.*—The amount provided in the budget is reduced to Rs. 2,100, as it is not necessary to repair the iron trough through which the Kistna water passes into the town over the swamp.

24. The other items call for no remarks. The total under Grant 1 comes up to Rs. 23,120 against Rs. 23,050, the budget, the increase of Rs. 70 is but trifling.

25. *Grant 2*, (1) *Training Schools*—(*b*) *Stipends to Normal Students.*—The budget is Rs. 100, but the Assistant Inspector of Schools has reduced the amount to Rs. 70 with reference to the actuals of the first eight months of the current official year. This is for the inspecting schoolmaster who would get a bonus of Rs. 5 for every result schoolmaster successfully trained by him.

26. (2) *Municipal Schools*—(ii) *On Salary-result System*—(*a*) *Fixed payments.*—The budget is Rs. 1,100, but the amount is reduced to Rs. 950 as the school proposed for Kurumas has not been started as yet. In this connection, I beg to report that whenever a municipal salary-result school is proposed to be opened, the result schoolmasters in the neighbourhood raise a hue and cry against the scheme. I have received two complaints of this nature. The matter has been referred to a councillor for opinion. I believe the cause of primary education will be better served by encouraging the result schoolmasters than by opening more municipal schools on the salary-result system.

27. (*b*) *Result Stipends.*—The budget is Rs. 200, but as some arrears of the last year have to be paid, the provision is raised to Rs. 350 as recommended by the Assistant Inspector of Schools.

28. (3) *Salary Grants.*—The amount provided in the budget is Rs. 900, but as arrears of the last year have to be paid this year, the amount is raised to Rs. 1,280 as recommended by the educational officers.

29. (7) *Miscellaneous*—(*a*) *Building, furniture, &c., grants.*—The budget amount is reduced to Rs. 100, as there is no likelihood of receiving applications for aid for this purpose,

30. The total of the revised estimate under Grant 2 comes up to Rs. 6,420 against the budget of Rs. 6,180, the increase being Rs. 240 which is unavoidable.

31. *Grant 3, Sanitation and Medical Services*—(i) *Hospitals and Dispensaries*—(*a*) *Establishment.*—Provision is made for a second-class hospital assistant on Rs. 35 per mensem as sanctioned in G.O., Mis. No. 1705 M., dated 5th October 1896.

32. (*b*) *Medicines and Supplies.*—The budget is Rs. 3,500, but Rs. 2,500 will suffice for the whole year as the amount spent during the first eight months comes up only to Rs. 394.

33. (*c*) *Diet of Patients.*—The budget is Rs. 1,000, but Rs. 600 are provided in the revised estimate with reference to the actuals of the first eight months. The system of employing contractors for supply of diets has been dispensed with resulting in a large saving under this head.

34. (*d*) *Sundries and Contingencies.*—The budget provision of Rs. 1,670 has been reduced to Rs. 800 with reference to the actuals of the first eight months.

35. (3) *Vaccination*—(*b*) *Contingencies.*—The budget is Rs. 460, but Rs. 250 would suffice as the municipal vaccination depôt has been abolished and the required lymph is now obtained from the district board depôt at a cost of Rs. 10 per mensem.

36. (5) *Conservancy, Road-cleaning and Road-watering*—(*a*) (i) *Establishment.*—The budget is Rs. 6,150, but the amount actually required is Rs. 5,300 only, as five scavengers, for whom provision has been made, have not been entertained at all during the year.

37. The other items under Grant 3 call for no remarks as they are of a trifling nature. The revised estimate under this grant comes up to Rs. 21,270 against Rs. 24,670, the budget; the difference of Rs. 3,400 is saved.

38. *Grant 4, Lighting and Miscellaneous Municipal Purposes*—(1) *Lighting*—(*b*) *Contingencies.*—The budget is Rs. 2,000, but Rs. 2,300 are required as twenty additional old iron rail lamp-posts and lanterns have been obtained from Madras.

39. (2) (*i*) *Markets*—(*a*) *Establishment.*—The amount provided is Rs. 590, but Rs. 750 are required as two extra men on Rs. 6 each have been entertained from the commencement of this official year to collect fees in the grass market, which has been transferred to the Robertsonpet square during the year. As directed in G.O., No. 1950 M., dated 12th November 1896, I beg to submit herewith a proposition statement, for sanction of Government, for the entertainmet of these two extra men. A civil suit against the municipality is pending in the local District Munsif's Court to recover damages said to have been sustained by the proprietor of the old place where the grass-sellers used to gather.

40. (*b*) *Contingencies.*—The budget is Rs. 100, but Rs. 1,200 are required as the amount spent during the first eight months come up to Rs. 787. The increase is due to the payment of printing work done last year. As markets are managed departmentally, it is necessary to print tickets for even the smallest fees collected. Hence the cost of printing work is great.

41. (6) *Public Garden and Rent of Lands.*—To pay for printing tickets for the Challa bazaar, a provision of Rs. 120 is made.

42. (8) *Fire*—(*b*) *Purchase of Fire-engine, Buckets, Repairs, &c.*—The budget provision of Rs. 50 is raised to Rs. 80 to meet the cost of repairs to the fire-engine and its new hose.

43. The other items under this grant call for no remarks. Thus it will be seen that the revised estimate under Grant 4 comes up to Rs. 7,340 against the budget of Rs. 5,600 for the current year.

44. *Grant 5*, (*c*) *Collection of Tolls*—(i) *Establishment.*—The budget provision of Rs. 1,070 is raised to Rs. 1,250 chiefly to meet the cost of the extra establishment which it may be found necessary to entertain in the future.

45. (ii) *Contingencies.*—The budget is Rs. 520, but, with reference to the actuals of the first eight months, Rs. 620 are put down for the whole year.

46. (*d*) *Office Contingencies other than* (*b*) (ii).—Rs. 800 are provided under this head against Rs. 600, the budget, the actuals for the first eight months being Rs. 678.

47. Thus it may be seen that the total expenditure under all the grants, as per revised estimate, comes up to Rs. 64,950 against Rs. 65,580, the budget, leaving a balance of Rs. 8,070 which is adapted as the opening balance for 1897–98.

BUDGET ESTIMATE FOR 1897–98.

Receipts.

48. The opening balance as shown above is Rs. 8,070.

49. (2) *Municipal Rates and Taxes*—(*b*) *Tax on Buildings* (*Section* 63).—The demand under this head is reduced to Rs. 10,500 as all Government buildings and private buildings occupied by Government officers on rent will have to be exempted from municipal taxation as per G.O., No. 1832 M., dated 29th October 1896.

50. (*d*) *Water-tax on Buildings and Lands.*—Water-tax is levied at one-fifth of the house and land taxes, and a corresponding reduction is made in the demand under this head with reference to the above-quoted Government order.

51. (*b*) *Tolls* (*Section* 91).—The gross receipts are estimated at Rs. 19,500. After deducting the cost of the establishment, contingencies and repairs of toll-sheds, one-third of the net amount, viz., Rs. 5,910, will be paid to the district board. The amount available for municipal purposes will be Rs. 13,590 against the revised estimate of Rs. 12,000 for the current official year and the actuals of Rs. 16,631–11–8 for 1895–96 which included the arrears of previous years.

52. (5) *Grants and Contributions*—(*b*) *From Local Boards*—(ii) *Medical.*—Rs. 4,800 are put down in the budget being the mean of the revised estimate and the actuals of the previous year.

53. The other items under receipts do not call for any remarks as they do not materially differ from the revised estimate for the current official year.

54. Thus it will be seen that the total municipal revenue for 1897–98 comes up to Rs. 71,080 against the revised estimate of Rs. 73,020 for the current official year and the actuals of Rs. 66,235–14–10 for 1895–96.

55. The council propose to spend this amount under the different grants as shown in statement II.

	Rs.
Grant 1	24,030
„ 2	6,180
„ 3	24,810
„ 4	5,760
„ 5	5,840
Refunds	50
Balance	4,410
Total ..	71,080

Expenditure.

56. *Grant 1, Public Works*—(*1*) *New Works*—(*a*) *Communications.*—Provision is made for constructing a metalled road from the tidal lock at the fort to the village of Gilakaladindi, as this road was completely washed away by the late floods of July 1896. The council proposed to undertake the work in 1894–95, but in G.O., No. 540 M., dated 26th March 1895, review on the budget for 1895–96, the amount was disallowed by Government as the closing balance was not what it ought to have been.

57. (*b*) *Buildings.*—Provision is made for the construction of a double-iron latrine providing 24 seats, the iron work for which was obtained from Madras in 1894.

58. (2) *Repairs*—(*a*) *Communications.*—Rs. 12,000 are provided for the repairs of town roads against Rs. 11,000, the revised estimate for the current year, and Rs. 7,495–5–4, the actuals of the last official year. The works are shown in detail in statement II-A.

59. (*b*) *Buildings.*—Rs. 3,500 are provided for works shown in statement II-A. The most important work proposed is the repairs of the dispensary building. Year after year provision has been made in the budget to put the building into thorough repairs, but the work had to be postponed as no definite plan could be decided on in consequence of the frequent changes of the medical officers in charge. The council have finally decided to carry out the suggestions made by the Surgeon-General in his last inspection note of the dispensary building on receipt of type-designs from the Sanitary Board.

60. The other items under this grant do not differ very much from the revised estimate, and therefore call for no remarks.

61. *Grant 2, Education*—(2) *Municipal Schools*—(ii) *On Salary-result System*—(*a*) *Fixed Payments.*—Rs. 1,100 are provided for the pay of the municipal schoolmasters, as recommended by the Educational officers, against Rs. 950, the revised estimate for the current official year, and Rs. 837–1–8, the actuals of 1895–96.

62. (4) *Result Grants.*—The provision under this head is raised to Rs. 2,700 as recommended by the Director of Public Instruction, Madras.

63. (6) *Inspection*—(*a*) *Contributions to Local Boards.*—Rs. 120 are put down under this head as some arrears of contribution for 1895–96 are due to the district board on account of the Muhammadan Inspecting schoolmaster.

64. *Grant 3, Sanitation and Medical Services*—(1) *Hospitals and Dispensaries*—(*a*) *Establishment.*—The amount provided under this head is Rs. 2,680 against Rs. 2,200, the revised estimate of the current year, and Rs. 1,804–4–10, the actuals of the last official year. The increase is due to the entertainment of a second-class hospital assistant on Rs. 35 per mensem as sanctioned in G.O., Mis. No. 1705 M., dated 5th October 1896.

The District Medical and Sanitary officer, Kistna, recommends that the pay of the senior compounder attached to the main dispensary should be raised from Rs. 9 to Rs. 12 and that of the waterman from Rs. 5 to Rs. 6. Provision is made accordingly subject to the approval of Government.

The pay of the female compounder is also raised from Rs. 9 to Rs. 10 as a special case as it is hard to get trained female compounders. A proposition statement is submitted for approval of Government.

65. (2) (*b*) *Contribution to the Local Board for the Dispensary Clerk.*—Rs. 60 are provided, as arrears of 1895–96 are also due to the district board.

66. (5) *Conservancy, Road-cleaning and Road-watering*—(*a*) (i) *Establishment.*—Rs. 6,670 are provided to meet the cost of establishment sanctioned in G.O., Mis. No. 2049 M., dated 2nd December 1896, and to entertain the usual number of toties. The services of all the old sanitary inspectors will be dispensed with from the 1st of April next.

67. *Grant 4, Lighting and Miscellaneous Municipal Purposes*—(1) *Lighting*—(*a*) *Establishment.*—Provision is made for eleven lamp-lighters on Rs. 5 each per mensem, as the number of lamps has increased from 320 to 345.

Under markets, slaughter-houses, cart-stands, travellers' bungalows, avenues, rent of lands and public gardens, provision is made for the usual establishments as detailed in statement II-B. The amount provided for contingencies under all these items is necessary to meet the cost of printing tickets and other miscellaneous charges.

68. *Grant 5,* (*a*) *General Establishment*—(i) *Office Establishment.*—Rs. 2,200 are provided for the office establishment as shown in statement II-B against Rs. 2,370, the revised estimate of the current official year, and Rs. 2,518–1–2, the actuals for 1895–96. A clerk on Rs. 25 died at the beginning of the current official year and a man on Rs. 10 is appointed in his stead. A proposition statement is herewith submitted for sanction of Government. This has to be viewed in reference to the remark of Government in G.O., No. 493 M., dated 21st March 1896, paragraph 4 (6), page 14.

69. (*b*) *Collection of Municipal Taxes*—(i) *Establishment.*—The amount provided in the budget is Rs. 770 against Rs. 860, the revised estimate of the current year.

The decrease is due to the temporary establishment for the preparation of bills having been disallowed by the council. Thus it will be seen that the total expenditure under all grants comes up to Rs. 71,080, including the balance of Rs. 4,410, against Rs. 73,020, the revised estimate of the current year.

C. No. 7-M. Eng.

Submitted to Collector of Kistna.

(Signed) P. KRISTNASWAMI,
Deputy Collector.

16*th January* 1897.

Endorsement on letter of Chairman, Municipal Council, Masulipatam, No. 895, dated 14th January 1897, submitting the budget report for 1897–98 of the Masulipatam Municipality.

1. The budget proposals were passed by the council on 19th December, but the report was not submitted till 14th January.

2. The falling off in toll receipts referred to in paragraph 5 is due, not only to the floods of August last, but to the smaller amount of importation of grain from the rural tracts.

3. *Paragraph* 9.—The increase expected from sale of sweepings and night-soil is encouraging.

4. *Paragraph* 21.—The claims of the contractor Pradosham should have been settled long ago, and this should now be finally effected before the close of the year. The council ought undoubtedly to have a proper market building constructed. The so-called market stalls are miserable little sheds tumbledown, and insanitary, an eyesore and a disgrace in the fine Robertsonpetta square.

5. The economies referred to in paragraphs 32, 33, 34 and 35 are very satisfactory. The council should be grateful to the present District Medical and Sanitary officer for his careful administration.

6. The Chairman has not interpreted the Government order referred to in paragraph 49 aright. The Bill does not exempt Government buildings and lands from municipal *taxation* but from municipal supervision. The word "*taxation*" on the title page of the Government order appears to be a misprint for some such word as *supervision*.

7. The road to Gilakaladindi referred to in paragraph 56, and repairs to the dispensary referred to in paragraph 59, are very necessary.

8. The raising of the pay of the compounders, as proposed in paragraph 64, is advisable and may be accepted.

MASULIPATAM,
21*st January* 1897.

(Signed) J. N. ATKINSON,
Collector.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 29th January 1897, No. 824.

Adverting to the budget estimate of the Masulipatam Municipality for 1897–98 I have the honour to state that the provision therein made for education is in accordance with my recommendations and may be accepted. The net expenditure to the municipality under Grant 2 is Rs. 5,960 (Rs. 6,180—220) or 12·2 per cent. of its 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 Secretary to Government, Local and Municipal Department, dated Madras, 29th January 1897, No. 56.

With reference to the budget estimate of the Masulipatam Municipality for the year 1897–98, I have the honour to state that there is no objection to the grant of the increase recommended in the case of the senior compounder and the female compounder, provided they fulfil the conditions laid down in G.O., No. 1677 L., dated the 11th September 1888, regarding examination and service.

2. The increase proposed for the waterman from Rs. 5 to Rs. 6 meets with my approval.

3. In statement II-A of the budget extracts, a sum of Rs. 2,600 is provided for repairs. It is presumed that this amount is intended to meet the following recommendations :—

Municipal Hospital.—The main building is not at all suited for a hospital, but will do well for an out-patient department with proper arrangement for separation of sexes. Isolation huts, a ward for general cases for ten males and four females, huts for septic cases, venereal cases, &c., should be erected. The matron should live and work here instead of at the Caste and Gosha hospital. Quarters are required for matron, hospital assistant, &c. The present isolation and caste wards might be improved, adapting the latter for the use of caste patients. The kitchen arrangements are defective, so also the water-supply.

Women and Children Hospital.—The present building is quite unsuited. A standard plan caste and gosha dispensary with quarters for female medical practitioners, and menial establishment, some single wards in which caste and gosha women could be treated and attended by their relatives, should be constructed. Wards for women should be provided in the main hospital and a standard plan lying-in and delivery ward.

4. These proposals are the result of the suggestions I made during my inspection in November 1895.

From Surgeon-Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Camp, Gazulapalli, 15th February 1897, No. 378-S.

I have the honour to state that the programme of expenditure drawn up by the Municipal Council, Masulipatam, for 1897–98 in so far as it concerns vaccination and conservancy calls for no remarks, except that the supervising staff detailed in statement II-B under conservancy establishment is short-handed. Provision is made for a single certificated sanitary inspector on Rs. 45 + Rs. 15. Considering the scattered nature of the town, the entertainment of three more trained men on Rs. 20 + Rs. 15 each, is absolutely necessary, as already suggested in my letter on the current year's budget. The proposed conservancy charges are only 23·6 per cent. of the estimated current receipts.

2. Under Grant 1, Rs. 4,930 are set apart for expenditure on works of a sanitary nature.

ORDER—No. 698 M., dated 25th March 1897.

The estimated receipts and charges of the Masulipatam Municipality for 1897–98, as passed by Government, are compared below with the budget and revised estimates for the year 1896–97 and the actuals of 1895–96 :—

—	Actuals, 1895-96.	Budget estimate, 1896-97.	Revised estimate, 1896-97.	Budget estimate, 1897-98.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	2,613	4,180	9,790	9,630
Tax on Arts	8,298	9,500	9,500	9,500
,, on Buildings and Lands	12,571	13,500	14,000	14,300
Water-tax on Buildings on Lands	2,507	2,700	2,700	2,700
Tax on Vehicles and Animals	1,738	1,600	1,600	1,600
,, on Carts	1,192	1,100	1,100	1,100
Tolls	16,632	15,580	13,610	13,590
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	539	590	750	780
Conservancy Receipts	58	10	400	400
Fees and Revenue from Educational Institutions	11	40	60	60
,, ,, from Medical Institutions	110	100	30	30
Income from Markets and Slaughter-houses	8,635	9,100	9,200	9,200
License Fees	1,089	1,200	1,200	1,200
Other Fees	1,312	1,110	1,120	1,120
Fines under Municipal and other Acts	906	500	1,200	1,200
Grants and Contributions from Government	214	200	210	160
,, ,, from Local Boards	7,143	7,500	6,600	7,300
,, ,, from other Bodies	45	450	450	450
Recoveries for Services to Private Individuals	576	900	940	950
Miscellaneous	47	40	70	70
Advances Recovered	..	..	100	..
Total ..	66,236	69,900	74,660	75,340
Charges.				
GRANT 1—				
New Works—				
Communications	673	..	1,750	1,500
Buildings	2,554	750	750	800
Water-supply	85	..	..	..
Repairs—				
Communications	7,485	10,000	11,000	12,000
Buildings	1,008	3,350	3,560	3,550
Drainage	1,251	2,000	1,110	1,080
Water-supply	2,307	4,260	2,260	2,460
Establishment	1,006	1,020	1,020	1,020
Tools and Plant and other Stores	117	300	300	300
Contributions for Public Works	1,864	1,370	1,370	1,370
Total ..	17,860	23,050	23,120	24,030
GRANT 2—				
Training Schools	..	100	70	40
Municipal Schools—				
On the Salary Result System	1,263	1,710	1,710	1,620
Salary Grants	717	900	1,280	900
Result Grants	2,578	2,500	2,500	2,700
Inspection	268	350	350	410
Miscellaneous	246	620	510	510
Total ..	5,072	6,180	6,420	6,180
GRANT 3—				
Hospitals and dispensaries	8,345	8,420	6,100	8,670
Contributions	469	420	420	450
Vaccination	726	870	660	550
Registration of Births and Deaths	285	270	280	290
Conservancy, Road-cleaning and Road-watering	12,551	14,690	13,810	15,390
Total ..	22,376	24,670	21,270	25,850
GRANT 4—				
Lighting	2,403	2,600	2,900	2,660
Markets and Slaughter-houses	796	930	2,260	1,080
Cart stand	185	230	250	180
Travellers' Bungalows	77	80	80	80
Avenues	526	530	530	530
Public Garden, Survey of Land, Fire and other Charges	1,143	1,230	1,330	1,230
Total ..	5,130	5,600	7,340	5,760
GRANT 5—				
Supervision and Management	5,923	6,070	6,630	6,190
Advances Recoverable	50	..	200	..
Refunds	32	10	50	50
Balance	9,793	4,820	9,630	7,780
Total ..	66,236	69,900	74,660	75,340

REVISED ESTIMATE FOR 1896-97.

2. The current receipts and charges are now estimated at Rs. 64,870 and Rupees 64,950, respectively, against Rs. 65, 720 and Rs. 65,580 anticipated in the sanctioned budget. The decrease in the receipts, which occurs chiefly under tolls and contributions from local boards, is partly met by an increase under the tax on lands, conservancy receipts and fines. The decrease in the charges appears under Grant 3, being nearly counterbalanced by an increase under the other grants. The collections under the house, land and water taxes, and the expenditure on new works—buildings and repairs—communications, during the first eight months of the year were very unsatisfactory. The Government does not consider the constitution of the "poor fund," referred to in paragraph 10 of the Chairman's letter, either necessary or expedient. The rules approved in G.O., No. 1342 M., dated 15th August 1892, should be strictly followed for the future, and all the receipts from this source credited to municipal funds. The attention of the municipal council is drawn to the Collector's remark in paragraph 4 of his endorsement. The entertainment of two men on Rs. 6 each for collecting fees in the grass market, referred to in paragraph 39 of the Chairman's letter, is approved. With reference to G.O., No. 2391 L., dated 17th December 1896, the contribution for the central office establishments will be raised from Rs. 290 to Rs. 366, or Rs. 370 in round figures. The balance to be carried forward to the ensuing year's budget will then be Rs. 9,630.

BUDGET ESTIMATE FOR 1897-98.

3. *Receipts.*—(1) The receipts for the ensuing year are placed at Rs. 63,010 against Rs. 64,870 in the revised estimate. There is a marked decrease under the tax on buildings and water-tax, but it is nearly set off by an increase under tolls and contributions from local boards. As observed by the Collector in paragraph 6 of his endorsement, the Bill circulated with G.O., No. 1832 M., dated 29th October 1896, does not exempt Government buildings from municipal *taxation*. The estimates of Rs. 10,500 and Rs. 2,300, respectively, under the tax on buildings and water-tax will therefore be raised to Rs. 12,500 and Rs. 2,700, the current year's figures. The demand of the land-tax for 1897-98 has been estimated at Rs. 1,500, while from paragraph 4 of the Chairman's report it appears that the revision of the registers has raised the settled demand in 1896-97 to Rs. 1,938. The realized receipts may therefore be fairly taken at Rs. 1,800 at least, and the budget will be altered accordingly.

4. *Charges.*—(1) The probable charges are put down at Rs. 66,670 against Rs. 65,030 in the revised estimate, the increase, which occurs under Grants 1 and 3, being partly counterbalanced by a decrease under the other grants.

(2) *Grant 1.*—The attention of the municipal council is drawn to the remarks of the Surgeon-General in paragraph 3 of his letter read above regarding the proposed improvements to the hospital building.

(3) *Grant 3.*—The Chairman is requested to state whether the compounders whose pay it is proposed to increase have fulfilled the conditions as to examination and service laid down in G.O., No. 1677 L., dated 11th September 1888, and, if so, to explain why the pay of the female compounder is not proposed to be raised to Rs. 12 in accordance with the scale prescribed in that order. Meanwhile the provision made on this account will be allowed to stand. The increase in the pay of the waterman from Rs. 5 to Rs. 6, proposed in paragraph 64, cannot be approved, in the absence of any explanation of its necessity. The abolition of the post of one of the hospital servants on Rs. 5 shown in the proposition statement is sanctioned, but reference should have been made to this in the Chairman's letter. The provision for epidemic charges will be raised from Rs. 1,000 to Rs. 1,550 with reference to G.O., No. 1985 M., dated 18th November 1896. The entertainment of a trained Sanitary Inspector on a salary of Rs. 45, with a horse allowance of Rs. 15, and eight peons on Rs. 7 each in place of the five existing nuisance inspectors, is approved. This proposal was not sanctioned in G.O., No. 2049 M., dated 2nd December 1896, as stated by the Chairman, but he was requested to embody it in the budget. The Sanitary Commissioner's suggestion in paragraph 1 of his letter read above should receive careful consideration.

(4) *Grant 4.*—The entertainment of an additional lamp-lighter on Rs. 5 proposed in paragraph 67 is sanctioned.

(5) *Grant 5.*—The alterations in the office and collection establishments referred to in paragraphs 68 and 69 are approved. With reference to G.O., No. 2391 L., dated 17th December 1896, the contribution for the central office establishments will be raised from Rs. 290 to Rs. 636, or Rs. 640 in round number.

5. As revised by Government, the budget closes with a balance of Rs. 7,780. Of this, Rs. 1,330 should be added to the sum of Rs. 2,980 already reserved for expenditure on an improved water-supply scheme, as required in paragraph 2 of G.O., No. 493 M., dated 21st March 1896, leaving Rs. 6,450, or 10 per cent. of the receipts, available for general purposes.

6. The delay in the submission of the budget referred to in paragraph 1 of the Collector's endorsement is not satisfactory and should have been explained.

(True Extract.)

G. S. FORBES,
Secretary to Government.

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

Exd. C. M. Thumbuswamy.

Government {1897} of Madras.

LOCAL AND MUNICIPAL.

Proof for approval Press

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Regd. *Spare copies*

G.O., No. 698 M., 25th March 1897.

MARCH.

Municpal Budget.

Reviewing the Masulipatam — for 1897-98.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From J. W. MAIDEN, Esq., Chairman, Municipal Council, Masulipatam, to the Secretary to Government, Local and Municipal Department (through the Head-quarter Deputy Collector, Kistna), dated 14th January 1897, No. 895.

I have the honour to submit the budget of the Masulipatam Municipality for 1897–98, 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 19th of December 1896.

2. The variations under different heads are, as explained below, shown in the revised estimate for the current official year 1896–97.

REVISED ESTIMATE FOR 1896–97.

Receipts.

3. *Statement VI.*—The year opened with a balance of Rs. 9,793 against the estimated amount of Rs. 4,180.

4. (2) *Municipal rates and taxes*—(*c*) *Tax on lands* (*Section* 63).—The budget is Rs. 1,000, but including the arrears, Rs. 1,500 would be realized. The land-tax registers have been revised this year. The number of acres assessed rose from 2,447 to 3,168, and the tax from Rs. 1,300–10–5 to Rs. 1,938–3–9.

5. (*h*) *Tolls* (*Section* 91).—The budget is Rs. 15,580 after deducting the amount of contribution payable to the district board. As no arrears can be collected this year, and as tolls have fallen off to a certain extent on account of the late floods, the council expect to realize only Rs. 12,000 as their share after meeting charges under establishment, contingencies and the district board's contribution. The amount collected during the first eight months came up to Rs. 4,850 only after deducting all charges.

6. (4) *Revenue derived from Municipal property and powers apart from taxation*—(*a*) (iii) *Avenue Receipts.*—The budget is Rs. 20, but as the amount collected during the first eight months is very small, the amount is reduced to Rs. 10.

7. (iv) *Fees from Travellers' Bungalows.*—The budget is Rs. 50, but Rs. 100 are expected during the year as the bungalow is now used by travellers more frequently.

8. (*b*) (iii) *Sale-proceeds of old materials, empty oil-cans, packing cases, &c.*—The amount provided in the budget is Rs. 50, but Rs. 200 are expected to be collected, as the actuals during the first eight months only amounted to Rs. 132.

9. (*c*) *Conservancy receipts.*—The budget is Rs. 10, but Rs. 400 would be realized as the street refuse and rubbish have been sold to different contractors. The street sweepings burnt in the municipal cinerators are now purchased by cultivators for manure. I hope to be able to create a demand for burnt street sweepings and night-soil as people now begin to see the utility of this as a manure.

10. (*e*) (i) *Sale-proceeds and composition fees of medicines.*—The budget is Rs. 100, but Rs. 30 only are expected to be realized during the year. The District Medical and Sanitary Officer, Kistna, instead of selling medicines at rates fixed by the council, now receives subscriptions and donations both from Europeans and Natives for medicines supplied to them, and invests the amount in the Postal Savings Bank, as a "Poor Fund" with a view to utilize the same for the benefit of "Poor patients." Hence the decrease under this head. When this was brought to my notice, I referred the matter to the Inspector of Local Fund Accounts, Madras, who opined that the "Poor Fund" should not be invested in the Local Postal Savings Bank without being brought to credit in the municipal accounts. This will be attended to.

11. (*f*) (ii) *Income from Slaughter-houses.*—The budget is Rs. 1,100, but Rupees 1,200 are expected as the actuals of the previous official year rose to Rs. 1,193.

12. (*b*) *Fines under Municipal and other Acts.*—The budget is Rs. 500, but Rs. 1,200 are expected with reference to the actuals of the first eight months.

13. (5) *Grants and Contributions*—(i) *Education—Other Purposes.*—The budget is Rs. 160, but Rs. 205 are put down as advised by the inspecting officers, as grants from Provincial funds are due to the council for the gymnastic instructor and the drawing master.

14. (*b*) *From Local Boards*—(ii) *Medical.*—The budget is Rs. 5,000, but Rupees 4,100 only are expected from the district board, as there has been a large saving in expenditure under diets and sundries. For dispensary repairs done in previous years, a sum of Rs. 500 will be recovered from the district board being the moiety of the cost.

15. (6) *Miscellaneous—Recoveries on account of services rendered to private individuals*—(ii) *Other purposes—Cesspools.*—The amount provided the in budget is raised to Rs. 140, as there has been an increase in the number of cesspools brought under departmental management.

16. (b) *Other Items*—(1) *Fishery rents.*—The lotus leaves in the Fort ditch have been sold to a contractor for Rs. 25 during the year. Rs. 30 are put down for the sake of a round figure.

17. (7) *Extraordinary and Debt*—(*d*) *Advances*—(i) *Permanent.*—A permanent advance of Rs. 100 has been given to the District Medical and Sanitary Officer, Kistna, for departmental supply of articles of diets and sundries. This officer holds two other permanent advances of Rs. 30 each to meet sundry expenses on account of the dispensary and vaccination.

18. Thus it may be seen that the total receipts including the balance comes up to Rs. 73,020 as per revised estimate now made against Rs. 69,900, the budget for the current official year.

Expenditure.

19. *Grant 1, Public Works*—(i) *New Works*—(*a*) *Communications.*—A provision of Rs. 1,750 is made for the construction of the boat-stand road from the iron girder bridge on the main road at Chintaguntapalam up to the boat-stand along the left bank of the navigation canal and for compensation for land to be taken up. In G.O., Mis. No. 1703 M., dated the 5th of October 1896, the work has been sanctioned by Government. The work will be undertaken by the Public Works department, and funds have been placed at their disposal.

20. (2) *Repairs*—(*a*) *Communications.*—The budget is Rs. 10,000, but Rs. 11,000 have been provided, as the amount spent for repairs of culverts sanctioned in G.O., Mis. No. 1703 M., dated 5th October 1896, has been included in this item.

21. (*b*) *Buildings.*—The budget is Rs. 3,350, but provision is made now for the works detailed in the remarks column of the revised estimate. The most important items under this head are (6) contractor Prodosham's dues, Rs. 1,000; (8) market repairs, Rs. 500; (10) Taluk office building repairs, Rs. 1,000. The contractor repaired the dispensary building in 1890, and Rs. 1,000 are due to him. As his accounts have not been settled finally, the amount has not been paid to him hitherto.

The District Local Fund Engineer inspected the contractor's work and checked the measurements taken by the then municipal overseer. After going through the necessary papers and inspecting the dispensary building, the Local Fund Engineer reported that Rs. 805-5-2 were due to the contractor. But the contractor not being satisfied with this amount, I had to ask a councillor to look into the matter, and his report was that Rs. 1,067-4-1 were due to the contractor. The council desirous of disposing of this long pending claim, provided Rs. 1,000 in the revised estimate.

Market repairs.—An estimate framed for Rs. 2,500 for the thorough repairs of the stalls in the market has not been approved of by the Sanitary Board, as they considered the stalls disfigure the Robertsonpet square, if they are allowed to stand. But should they be removed altogether, the council would of course lose an income of Rs. 2,000 per annum from rents and the public put to much inconvenience. The council therefore provide Rs. 500 for slight repairs of the stalls as they are in a dilapidated condition, and consider it absolutely necessary to have a market built on an approved plan providing accommodation for all purposes. I have accordingly requested the Sanitary Board to favour the council with a design for the same.

The Old Taluk Office.—In G.O., No. 1487 W., dated 13th May 1896, the building has been made over to the municipality free of rent. The council were at first of opinion that if slight repairs were made, the building would suit as an office. But when the tiles were removed from the roof, it was found that almost all the reepers and very many of the rafters had to be replaced by new ones. Up to date Rs. 600 have been spent on this work, and the council have provided in all Rs. 1,000 to pay also for work already done. The other items under this head call for no remarks as they are sanctioned in the budget.

22. (*c*) *Drainage*—(1) *Repairs to works.*—The budget is Rs. 2,000, but Rs. 1,110 are shown in the revised estimate. The allotment for petty drains is raised by Rs. 110 to meet the expenditure. In reference to G.O., Mis. No. 2063 M., dated 4th December 1896, the amount of Rs. 1,000 provided for filling up low places in the town is now surrendered.

23. (*d*) *Water-supply*—(1) *Repairs to works, Machinery, &c.*—The amount provided in the budget is reduced to Rs. 2,100, as it is not necessary to repair the iron trough through which the Kistna water passes into the town over the swamp.

24. The other items call for no remarks. The total under Grant 1 comes up to Rs. 23,120 against Rs. 23,050, the budget, the increase of Rs. 70 is but trifling.

25. *Grant 2*, (1) *Training Schools*—(*b*) *Stipends to Normal Students.*—The budget is Rs. 100, but the Assistant Inspector of Schools has reduced the amount to Rs. 70 with reference to the actuals of the first eight months of the current official year. This is for the inspecting schoolmaster who would get a bonus of Rs. 5 for every result schoolmaster successfully trained by him.

26. (2) *Municipal Schools*—(ii) *On Salary-result System*—(*a*) *Fixed payments.*—The budget is Rs. 1,100, but the amount is reduced to Rs. 950 as the school proposed for Kurumas has not been started as yet. In this connection, I beg to report that whenever a municipal salary-result school is proposed to be opened, the result schoolmasters in the neighbourhood raise a hue and cry against the scheme. I have received two complaints of this nature. The matter has been referred to a councillor for opinion. I believe the cause of primary education will be better served by encouraging the result schoolmasters than by opening more municipal schools on the salary-result system.

27. (*b*) *Result Stipends.*—The budget is Rs. 200, but as some arrears of the last year have to be paid, the provision is raised to Rs. 350 as recommended by the Assistant Inspector of Schools.

28. (3) *Salary Grants.*—The amount provided in the budget is Rs. 900, but as arrears of the last year have to be paid this year, the amount is raised to Rs. 1,280 as recommended by the educational officers.

29. (7) *Miscellaneous*—(*a*) *Building, furniture, &c., grants.*—The budget amount is reduced to Rs. 100, as there is no likelihood of receiving applications for aid for this purpose.

30. The total of the revised estimate under Grant 2 comes up to Rs. 6,420 against the budget of Rs. 6,180, the increase being Rs. 240 which is unavoidable.

31. *Grant 3, Sanitation and Medical Services*—(i) *Hospitals and Dispensaries*—(*a*) *Establishment.*—Provision is made for a second-class hospital assistant on Rs. 35 per mensem as sanctioned in G.O., Mis. No. 1705 M., dated 5th October 1896.

32. (*b*) *Medicines and Supplies.*—The budget is Rs. 3,500, but Rs. 2,500 will suffice for the whole year as the amount spent during the first eight months comes up only to Rs. 394.

33. (*c*) *Diet of Patients.*—The budget is Rs. 1,000, but Rs. 600 are provided in the revised estimate with reference to the actuals of the first eight months. The system of employing contractors for supply of diets has been dispensed with resulting in a large saving under this head.

34. (*d*) *Sundries and Contingencies.*—The budget provision of Rs. 1,670 has been reduced to Rs. 800 with reference to the actuals of the first eight months.

35. (3) *Vaccination*—(*b*) *Contingencies.*—The budget is Rs. 460, but Rs. 250 would suffice as the municipal vaccination depôt has been abolished and the required lymph is now obtained from the district board depôt at a cost of Rs. 10 per mensem.

36. (5) *Conservancy, Road-cleaning and Road-watering*—(*a*) (i) *Establishment.*—The budget is Rs. 6,150, but the amount actually required is Rs. 5,300 only, as five scavengers, for whom provision has been made, have not been entertained at all during the year.

37. The other items under Grant 3 call for no remarks as they are of a trifling nature. The revised estimate under this grant comes up to Rs. 21,270 against Rs. 24,670, the budget; the difference of Rs. 3,400 is saved.

38. *Grant 4, Lighting and Miscellaneous Municipal Purposes*—(1) *Lighting*—(*b*) *Contingencies.*—The budget is Rs. 2,000, but Rs. 2,300 are required as twenty additional old iron rail lamp-posts and lanterns have been obtained from Madras.

39. (2) (*i*) *Markets*—(*a*) *Establishment.*—The amount provided is Rs. 590, but Rs. 750 are required as two extra men on Rs. 6 each have been entertained from the commencement of this official year to collect fees in the grass market, which has been transferred to the Robertsonpet square during the year. As directed in G.O., No. 1930 M., dated 12th November 1896, I beg to submit herewith a proposition statement, for sanction of Government, for the entertainmet of these two extra men. A civil suit against the municipality is pending in the local District Munsif's Court to recover damages said to have been sustained by the proprietor of the old place where the grass-sellers used to gather.

40. (*b*) *Contingencies.*—The budget is Rs. 100, but Rs. 1,200 are required as the amount spent during the first eight months come up to Rs. 787. The increase is due to the payment of printing work done last year. As markets are managed departmentally, it is necessary to print tickets for even the smallest fees collected. Hence the cost of printing work is great.

41. (6) *Public Garden and Rent of Lands.*—To pay for printing tickets for the Challa bazaar, a provision of Rs. 120 is made.

42. (8) *Fire*—(*b*) *Purchase of Fire-engine, Buckets, Repairs, &c.*—The budget provision of Rs. 50 is raised to Rs. 80 to meet the cost of repairs to the fire-engine and its new hose.

43. The other items under this grant call for no remarks. Thus it will be seen that the revised estimate under Grant 4 comes up to Rs. 7,340 against the budget of Rs. 5,600 for the current year.

44. *Grant 5*, (*c*) *Collection of Tolls*—(i) *Establishment.*—The budget provision of Rs. 1,070 is raised to Rs. 1,250 chiefly to meet the cost of the extra establishment which it may be found necessary to entertain in the future.

45. (ii) *Contingencies.*—The budget is Rs 520, but, with reference to the actuals of the first eight months, Rs. 620 are put down for the whole year.

46. (*d*) *Office Contingencies other than* (*b*) (ii).—Rs. 800 are provided under this head against Rs. 600, the budget, the actuals for the first eight months being Rs. 678.

47. Thus it may be seen that the total expenditure under all the grants, as per revised estimate, comes up to Rs. 64,950 against Rs. 65,580, the budget, leaving a balance of Rs. 8,070 which is adapted as the opening balance for 1897–98.

Budget Estimate for 1897–98.

Receipts.

48. The opening balance as shown above is Rs. 8,070.

49. (2) *Municipal Rates and Taxes*—(*b*) *Tax on Buildings* (*Section* 63).—The demand under this head is reduced to Rs. 10,500 as all Government buildings and private buildings occupied by Government officers on rent will have to be exempted from municipal taxation as per G.O., No. 1832 M., dated 29th October 1896.

50. (*d*) *Water-tax on Buildings and Lands.*—Water-tax is levied at one-fifth of the house and land taxes, and a corresponding reduction is made in the demand under this head with reference to the above-quoted Government order.

51. (*b*) *Tolls* (*Section* 91).—The gross receipts are estimated at Rs. 19,500. After deducting the cost of the establishment, contingencies and repairs of toll-sheds, one-third of the net amount, viz., Rs. 5,910, will be paid to the district board. The amount available for municipal purposes will be Rs. 13,590 against the revised estimate of Rs. 12,000 for the current official year and the actuals of Rs. 16,631–11–8 for 1895–96 which included the arrears of previous years.

52. (5) *Grants and Contributions*—(*b*) *From Local Boards*—(ii) *Medical.*—Rs. 4,800 are put down in the budget being the mean of the revised estimate and the actuals of the previous year.

53. The other items under receipts do not call for any remarks as they do not materially differ from the revised estimate for the current official year.

54. Thus it will be seen that the total municipal revenue for 1897–98 comes up to Rs. 71,080 against the revised estimate of Rs. 73,020 for the current official year and the actuals of Rs. 66,235–14–10 for 1895–96.

55. The council propose to spend this amount under the different grants as shown in statement II.

		Rs.
Grant	I	24,030
”	II	6,180
”	III	24,810
”	IV	5,760
”	V	5,840
Refunds	..	50
Balance	..	4,410
	Total ..	71,080

Expenditure.

56. *Grant 1, Public Works*—(*1*) *New Works*—(*a*) *Communications.*—Provision is made for constructing a metalled road from the tidal lock at the fort to the village of Gilakaladindi, as this road was completely washed away by the late floods of July 1896. The council proposed to undertake the work in 1894–95, but in G.O., No. 540 M., dated 26th March 1895, review on the budget for 1895–96, the amount was disallowed by Government as the closing balance was not what it ought to have been.

57. (*b*) *Buildings.*—Provision is made for the construction of a double-iron latrine providing 24 seats, the iron work for which was obtained from Madras in 1894.

58. (2) *Repairs*—(*a*) *Communications.*—Rs. 12,000 are provided for as ... of town roads against Rs. 11,000, the revised estimate for ... Rs. 1 ... for the repairs Rs. 7,495–5–4, the actuals of the last official year. The ... the current year, and statement II-A. ...ts.—... works are shown in detail in ...eiving

59. (*b*) *Buildings.*—Rs. 3,500 are provided for works shown in statement II-A. The most important work proposed is the repairs of the dispensary building. Year after year provision has been made in the budget to put the building into thorough repairs, but the work had to be postponed as no definite plan could be decided on in consequence of the frequent changes of the medical officers in charge. The council have finally decided to carry out the suggestions made by the Surgeon-General in his last inspection note of the dispensary building on receipt of type-designs from the Sanitary Board.

60. The other items under this grant do not differ very much from the revised estimate, and therefore call for no remarks.

61. *Grant 2, Education*—(2) *Municipal Schools*—(ii) *On Salary-result System*—(*a*) *Fixed Payments.*—Rs. 1,100 are provided for the pay of the municipal school-masters, as recommended by the Educational officers, against Rs. 950, the revised estimate for the current official year, and Rs. 837–1–8, the actuals of 1895–96.

62. (4) *Result Grants.*—The provision under this head is raised to Rs. 2,700 as recommended by the Director of Public Instruction, Madras.

63. (6) *Inspection*—(*a*) *Contributions to Local Boards.*—Rs. 120 are put down under this head as some arrears of contribution for 1895–96 are due to the district board on account of the Muhammadan Inspecting schoolmaster.

64. *Grant 3, Sanitation and Medical Services*—(1) *Hospitals and Dispensaries*—(*a*) *Establishment.*—The amount provided under this head is Rs. 2,680 against Rs. 2,200, the revised estimate of the current year, and Rs. 1,804–4–10, the actuals of the last official year. The increase is due to the entertainment of a second-class hospital assistant on Rs. 35 per mensem as sanctioned in G.O., Mis. No. 1705 M., dated 5th October 1896.

The District Medical and Sanitary officer, Kistna, recommends that the pay of the senior compounder attached to the main dispensary should be raised from Rs. 9 to Rs. 12 and that of the waterman from Rs. 5 to Rs. 6. Provision is made accordingly subject to the approval of Government.

The pay of the female compounder is also raised from Rs. 9 to Rs. 10 as a special case as it is hard to get trained female compounders. A proposition statement is submitted for approval of Government.

65. (2) (*b*) *Contribution to the Local Board for the Dispensary Clerk.*—Rs. 60 are provided, as arrears of 1895–96 are also due to the district board.

66. (5) *Conservancy, Road-cleaning and Road-watering*—(*a*) (i) *Establishment.*—Rs. 6,670 are provided to meet the cost of establishment sanctioned in G.O., Mis. No. 2049 M., dated 2nd December 1896, and to entertain the usual number of toties. The services of all the old sanitary inspectors will be dispensed with from the 1st of April next.

67. *Grant 4, Lighting and Miscelleneous Municipal Purposes*—(1) *Lighting*—(*a*) *Establishment.*—Provision is made for eleven lamp-lighters on Rs. 5 each per mensem, as the number of lamps has increased from 320 to 345.

Under markets, slaughter-houses, cart-stands, travellers' bungalows, avenues, rent of lands and public gardens, provision is made for the usual establishments as detailed in statement II-B. The amount provided for contingencies under all these items is necessary to meet the cost of printing tickets and other miscellaneous charges.

68. *Grant 5, (a) General Establishment*—(i) *Office Establishment.*—Rs. 2,200 are provided for the office establishment as shown in statement II-B against Rs. 2,370, the revised estimate of the current official year, and Rs. 2,518–1–2, the actuals for 1895–96. A clerk on Rs. 25 died at the beginning of the current official year and a man on Rs. 10 is appointed in his stead. A proposition statement is herewith submitted for sanction of Government. This has to be viewed in reference to the remark of Government in G.O., No. 493 M., dated 21st March 1896, paragraph 4 (6), page 14.

69. (*b*) *Collection of Municipal Taxes*—(i) *Establishment.*—The amount provided in the budget is Rs. 770 against Rs. 860, the revised estimate of the current year.

The decrease is due to the temporary establishment for the preparation of bills having been disallowed by the council. Thus it will be seen that the total expenditure under all grants comes up to Rs. 71,080, including the balance of Rs. 4,410, against Rs. 73,020, the revised estimate of the current year.

C. No. 7-M. Eng.

Submitted to Collector of Kistna.

(Signed) P. KRISTNASWAMI,
Deputy Collector.

16*th January* 1897.

Endorsement on letter of Chairman, Municipal Council, Masulipatam, No. 895, dated 14th January 1897, submitting the budget report for 1897–98 of the Masulipatam Municipality.

1. The budget proposals were passed by the council on 19th December, but the report was not submitted till 14th January.

2. The falling off in toll receipts referred to in paragraph 5 is due, not only to the floods of August last, but to the smaller amount of importation of grain from the rural tracts.

3. *Paragraph* 9.—The increase expected from sale of sweepings and night-soil is encouraging.

4. *Paragraph* 21.—The claims of the contractor Pradosham should have been settled long ago, and this should now be finally effected before the close of the year. The council ought undoubtedly to have a proper market building constructed. The so-called market stalls are miserable little sheds tumbledown, and insanitary, an eyesore and a disgrace in the fine Robertsonpetta square.

5. The economies referred to in paragraphs 32, 33, 34 and 35 are very satisfactory. The council should be grateful to the present District Medical and Sanitary officer for his careful administration.

6. The Chairman has not interpreted the Government order referred to in paragraph 49 aright. The Bill does not exempt Government buildings and lands from municipal *taxation* but from municipal supervision. The word "*taxation*" on the title page of the Government order appears to be a misprint for some such word as *supervision*.

7. The road to Gilakaladindi referred to in paragraph 56, and repairs to the dispensary referred to in paragraph 59, are very necessary.

8. The raising of the pay of the compounders, as proposed in paragraph 64, is advisable and may be accepted.

MASULIPATAM, (Signed) J. N. ATKINSON,
21*st January* 1897. *Collector.*

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 29th January 1897, No. 821.

Adverting to the budget estimate of the Masulipatam Municipality for 1897–98, I have the honour to state that the provision therein made for education is in accordance with my recommendations and may be accepted. The net expenditure to the municipality under Grant 2 is Rs. 5,960 (Rs. 6,180—220) or 12·2 per cent. of its 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 Secretary to Government, Local and Municipal Department, dated Madras, 29th January 1897, No. 56.

With reference to the budget estimate of the Masulipatam Municipality for the year 1897–98, I have the honour to state that there is no objection to the grant of the increase recommended in the case of the senior compounder and the female compounder, provided they fulfil the conditions laid down in G.O., No. 1677 L., dated the 11th September 1888, regarding examination and service.

2. The increase proposed for the waterman from Rs. 5 to 6 meets with my approval.

3. In statement II-A of the budget extracts, a sum of Rs. 2,600 is provided for repairs. It is presumed that this amount is intended to meet the following recommendations :—

Municipal Hospital.—The main building is not at all suited for a hospital, but will do well for an out-patient department with proper arrangement for separation of sexes. Isolation huts, a ward for general cases for ten males and four females, huts for septic cases, venereal cases, &c., should be erected. The matron should live and work here instead of at the Caste and Gosha hospital. Quarters are required for matron, hospital assistant, &c. The present isolation and caste wards might be improved, adapting the latter for the use of caste patients. The kitchen arrangements are defective, so also the water-supply.

Women and Children Hospital.—The present building is quite unsuited. A standard plan caste and gosha dispensary with quarters for female medical practitioners, and menial establishment, some single wards in which caste and gosha women could be treated and attended by their relatives, should be constructed. Wards for women should be provided in the main hospital and a standard plan lying-in and delivery ward.

4. These proposals are the result of the suggestions I made during my inspection in November 1895.

From Surgeon-Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Camp, Gazulapalli, 15th February 1897, No. 378-S.

I have the honour to state that the programme of expenditure drawn up by the Municipal Council, Masulipatam, for 1897–98 in so far as it concerns vaccination and conservancy calls for no remarks except that the supervising staff detailed in statement II-B under conservancy establishment is short-handed. Provision is made for a single certificated sanitary inspector on Rs. 45 + Rs. 15. Considering the scattered nature of the town, the entertainment of three more trained men on Rs. 20 + Rs. 15 each, is absolutely necessary, as already suggested in my letter on the current year's budget. The proposed conservancy charges are only 23·6 per cent. of the estimated current receipts.

2. Under Grant 1, Rs. 4,930 are set apart for expenditure on works of a sanitary nature.

ORDER—No. 698 M., dated 25th March 1897.

The estimated receipts and charges of the Masulipatam Municipality for 1897–98, as passed by Government, are compared below with the budget and revised estimates for the year 1896–97 and the actuals of 1895–96 :—

	Actuals, 1895-96.	Budget estimate, 1896-97.	Revised estimate, 1896-97.	Budget estimate, 1897-98.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	2,613	4,180	9,790	9,630
Tax on Arts	8,298	9,500	9,500	9,500
,, on Buildings and Lands	12,571	13,500	14,000	14,300
Water-tax on Buildings on Lands	2,507	2,700	2,700	2,700
Tax on Vehicles and Animals	1,738	1,600	1,600	1,600
,, on Carts	1,192	1,100	1,100	1,100
Tolls	16,632	15,580	13,640	13,590
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	539	590	750	780
Conservancy Receipts	58	10	400	400
Fees and Revenue from Educational Institutions	11	40	60	60
,, ,, from Medical Institutions	110	100	30	30
Income from Markets and Slaughter-houses	8,635	9,100	9,200	9,200
License Fees	1,089	1,200	1,200	1,200
Other Fees	1,312	1,110	1,120	1,120
Fines under Municipal and other Acts	906	500	1,200	1,200
Grants and Contributions from Government	214	200	210	160
,, ,, from Local Boards	7,143	7,500	6,600	7,300
,, ,, from other Bodies	45	450	450	450
Recoveries for Services to Private Individuals	576	900	940	950
Miscellaneous	47	40	70	70
Advances Recovered	..	..	100	..
Total ..	66,236	69,900	74,660	75,340
Charges.				
GRANT 1—				
New Works—				
Communications	673	..	1,750	1,500
Buildings	2,554	750	750	800
Water-supply	85	..	..	..
Repairs—				
Communications	7,495	10,000	11,000	12,000
Buildings	1,008	3,350	3,560	3,500
Drainage	1,251	2,000	1,110	1,080
Water-supply	2,307	4,260	2,260	2,460
Establishment	1,006	1,020	1,020	1,020
Tools and Plant and other Stores	117	300	300	300
Contributions for Public Works	1,364	1,370	1,370	1,370
Total ..	17,860	23,050	23,120	24,030
GRANT 2—				
Training Schools	..	100	70	40
Municipal Schools—				
On the Salary Result System	1,263	1,710	1,710	1,620
Salary Grants	717	900	1,280	960
Result Grants	2,578	2,500	2,500	2,700
Inspection	268	350	350	410
Miscellaneous	246	620	510	510
Total ..	5,072	6,180	6,420	6,180
GRANT 3—				
Hospitals and dispensaries	8,345	8,420	6,100	8,670
Contributions	469	420	420	450
Vaccination	726	870	660	550
Registration of Births and Deaths	285	270	280	290
Conservancy, Road-cleaning and Road-watering	12,551	14,690	13,810	15,390
Total ..	22,376	24,670	21,270	25,350
GRANT 4—				
Lighting	2,403	2,600	2,900	2,660
Markets and Slaughter-houses	796	930	2,200	1,080
Cart stand	185	230	250	180
Travellers' Bungalows	77	80	80	80
Avenues	526	530	530	530
Public Garden, Survey of Land, Fire and other Charges	1,143	1,230	1,380	1,230
Total ..	5,130	5,600	7,340	5,760
GRANT 5—				
Supervision and Management	5,923	6,070	6,630	6,190
Advances Recoverable	50	..	200	..
Refunds	32	10	50	50
Balance	9,793	4,320	9,630	7,780
Total ..	66,236	69,900	74,660	75,340

REVISED ESTIMATE FOR 1896-97.

2. The current receipts and charges are now estimated at Rs. 64,870 and Rupees 64,950, respectively, against Rs. 65, 720 and Rs. 65,580 anticipated in the sanctioned

budget. The decrease in the receipts, which occurs chiefly under tolls and contributions from local boards, is partly met by an increase under the tax on lands, conservancy receipts and fines. The decrease in the charges appears under Grant 3, being nearly counterbalanced by an increase under the other grants. The collections under the house, land and water taxes and the expenditure on new works, buildings and repairs—communications during the first eight months of the year were very unsatisfactory. The Government does not consider the constitution of the "poor fund," referred to in paragraph 10 of the Chairman's letter, either necessary or expedient. The rules approved in G.O., No. 1342 M., dated 15th August 1892, should be strictly followed for the future, and all the receipts from this source credited to municipal funds. The attention of the municipal council is drawn to the Collector's remark in paragraph 4 of his endorsement. The entertainment of two men on Rs. 6 each for collecting fees in the grass market, referred to in paragraph 39 of the Chairman's letter, is approved. With reference to G.O., No. 2391 L., dated 17th December 1896, the contribution for the central office establishments will be raised from Rs. 290 to Rs. 366, or Rs. 370 in round figures. The balance to be carried forward to the ensuing year's budget will then be Rs. 9,630.

BUDGET ESTIMATE FOR 1897-98.

3. *Receipts.*—(1) The receipts for the ensuing year are placed at Rs. 63,010 against Rs. 64,870 in the revised estimate. There is a marked decrease under the tax on buildings and water-tax, but it is nearly set off by an increase under tolls and contributions from local boards. As observed by the Collector in paragraph 6 of his endorsement, the bill circulated with G.O., No. 1832 M., dated 29th October 1896, does not exempt Government buildings from municipal *taxation*. The estimates of Rs. 10,500 and Rs. 2,300, respectively, under the tax on buildings and water tax will therefore be raised to Rs. 12,500 and Rs. 2,700, the current year's figures. The demand of the land-tax for 1897-98 has been estimated at Rs. 1,500, while from paragraph 4 of the Chairman's report it appears that the revision of the registers has raised the settled demand in 1896-97 to Rs. 1,938. The realized receipts may therefore be fairly taken at Rs. 1,800 at least, and the budget will be altered accordingly.

4. *Charges.*—(1) The probable charges are put down at Rs. 66,670 against Rs. 65,030 in the revised estimate, the increase, which occurs under Grants 1 and 3, being partly counterbalanced by a decrease under the other grants.

(2) *Grant 1.*—The attention of the municipal council is drawn to the remarks of the Surgeon-General in paragraph 3 of his letter read above regarding the proposed improvements to the hospital building.

(3) *Grant 3.*—The Chairman is requested to state whether the compounders whose pay it is proposed to increase have fulfilled the conditions as to examination and service laid down in G.O., No. 1677 L., dated 11th September 1888, and, if so, to explain why the pay of the female compounder is not proposed to be raised to Rs. 12 in accordance with the scale prescribed in that order. Meanwhile the provision made on this account will be allowed to stand. The increase in the pay of the waterman from Rs. 5 to Rs. 6, proposed in paragraph 64, cannot be approved, in the absence of any explanation of its necessity. The abolition of the post of one of the hospital servants on Rs. 5 shown in the proposition statement is sanctioned, but reference should have been made to this in the Chairman's letter. The provision for epidemic charges will be raised from Rs. 1,000 to Rs. 1,550 with reference to G.O., No. 1985 M., dated 18th November 1896. The entertainment of a trained Sanitary Inspector on a salary of Rs. 45, with a horse allowance of Rs. 15, and eight peons on Rs. 7 each in place of the five existing Nuisance Inspectors, is approved. This proposal was not sanctioned in G.O., No. 2049 M., dated 2nd December 1896, as stated by the Chairman, but he was requested to embody it in the budget. The Sanitary Commissioner's suggestion in paragraph 1 of his letter read above should receive careful consideration.

(4) *Grant 4.*—The entertainment of an additional lamp-lighter on Rs. 5 proposed in paragraph 67 is sanctioned.

(5) *Grant 5.*—The alterations in the office and collection establishments referred to in paragraphs 68 and 69 are approved. With reference to G.O., No. 2891 L., dated 17th December 1896, the contribution for the central office establishments will be raised from Rs. 290 to Rs. 636, or Rs. 640 in round number.

5. As revised by Government, the budget closes with a balance of Rs. 7,780. Of this, Rs. 1,330 should be added to the sum of Rs. 2,950 already reserved for expenditure on an improved water-supply scheme, as required in paragraph 2 of G.O., No. 493 M., dated 21st March 1896, leaving Rs. 6,450, or 10 per cent. of the receipts, available for general purposes.

6. The delay in the submission of the budget referred to in paragraph 1 of the Collector's endorsement is not satisfactory and should have been explained.

(True Extract.)

Secretary to Government.

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

Esd. C. M. Thombusawmy.

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Masulipatam during the official year 1897-98.

	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	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.
1. BALANCE BROUGHT FORWARD—					
a. Municipal Fund	8070 - -	- - -	9,773 - -	4,180 - -	2,613 1 5
b. Endowments					
c. Water-tax Fund					
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	9,500 - -		9,500 - -	9,500 - -	8,298 8 -
b. Tax on buildings (section 63) ..	10,500 - -		12,500 - -	12,500 - -	11,737 2 4
c. Tax on lands (section 63) ..	1500 - -		1,500 - -	1,000 - -	834 1 2
d. Water-tax on buildings and lands (section 75)	2,300 - -		2,700 - -	2,700 - -	2,507 - 9
e. Tax on vehicles with springs and palanquins (section 77) ..	700 - -		700 - -	700 - -	702 - -
f. Tax on animals (section 77) ..	900 - -		900 - -	900 - -	1036 8 -
g. Tax on carts and other vehicles without springs (section 85) ..	1100 - -		1,100 - -	1,100 - -	1192 - -
h. Tolls (section 91)—					
Gross receipts .. 19,500					
Less Local Fund share 5,910 (Municipal Expenditure)	13,590 - -		12,000 - -	15,580 - -	16,631 11 8
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. ..					
vii. Evasion of tolls					
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds					
b. Ferry rents		40,090 - -			
c. Fees under Act II of 1888 ..					
Carried forward ..		40,090 - -	40,900 - -	43,980 - -	42,938 15 11

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Masulipatam during the official year 1897-98 —*continued.*

—	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	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 ..		40,090 . .	40,900 . .	43,980 . .	42938 15 11.
4. Revenue derived from Municipal property and powers apart from taxation—					
a. i. Rent of lands	260 . .		260 . .	260 . .	231 10 4
ii. Rent of buildings	180 . .		180 . .	180 . .	165 . .
iii. Avenue receipts	10 . .		10 . .	20 . .	12 12 .
iv. Fees from Travellers' Bungalows	100 . .	550 . .	100 . .	50 . .	24 . .
b. i. Sale-proceeds of lands and buildings					
ii. Produce of lands, gardens, &c.	30			30 . .	36 . .
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	200	230 . .	200 . .	50 . .	69 4 .
c. Conservancy receipts—					
Sale-proceeds of night-soil, street refuse, &c.	400 . .	400 . .	400 . .	10 . .	58 1 4
d. i. Fees from educational institutions	60 . .	60 . .	60 . .	40 . .	11 3 3
ii. Other revenue from educational institutions ..					
e. i. Sale-proceeds and composition fees of medicines ..	30 . .	30 . .	30 . .	100 . .	110 1 .
ii. Other Hospital receipts ..					
f. i. Income from markets ..	8,000 . .		8,000 . .	8,000 . .	7,441 6 6
ii. ,, slaughter-houses.	1,200 . .	9,200 . .	1,200 . .	1,100 . .	1193 13 .
g Other fees					
i. Distraint fees	10 . .		10 . .	10 . .	7 4
ii. License fees	1,200 . .		1,200 . .	1,200 . .	1088 11 .
iii. Cartstand fees	1100 . .		1100 . .	1100 . .	1303 8 2
iv. Other fees Fees for contracts from Births and Deaths Registrs.	10 . .	2,320 . .	10 . .		1 . .
h. Fines under Municipal and other Acts.	1200 . .	1200 . .	1200 . .	500 . .	906 8 .
i. Interest on investments					
i. General, including choultries					
ii. Educational					
iii. Medical					
j. Premium on loans		13,990 . .			
Carried forward ..		54080 . .	54860 . .	56,630 . .	55,599 2 7.

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Masulipatam during the official year 1897-98 —*cont.*

—	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	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 ..		54,080 . .	54,860 . .	56,630 . .	55,599 2 7.
5. Grants and contributions—					
a. From Government—					
i. Education—					
Normal stipends ..					
Buildings				40 . .	
Municipal Schools ..			210 . .		
Other purposes	160 . .		200 . .	160 . .	213 12 11.
ii. Medical		160 . .			
iii. Other purposes—					
Communications ..					
Water-supply					
Drainage					
Sanitation					
Other purposes ..					
b. From Local Boards—					
i. Education					
ii. Medical	4,300 . .		4,100 . .	5,000 . .	5,342 8 11.
iii. Other purposes	2,500 . .	7,300 . .	2,500 . .	2,500 . .	1,300 . .
c. Other grants and contributions—					
i. Education					
ii. Medical	450 . .		450 . .	450 . .	
iii. Other purposes		450 . .			45 . .
6. Miscellaneous—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	800 . .		800 . .	800 . .	482 1 .
ii. Other purposes	150 . .	950 . .	110 . .	100 . .	93 8 .
b. Other items—					
i. Fishery rents	30 . .		30 . .	. . .	3 . .
ii. Refunds of Expenditure of previous year			40 . .	40 . .	37 12 .
iii. Fee for numbering carts, &c.	40 . .		0 . .	. . .	6 . .
iv. Other items		70 . .			
Carried forward ..		63,010 . .	63,127 . .	65,720 . .	63,622 13 5.

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Masulipatam. during the official year 1897-98—*cont.*

—	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	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 ..		63,010 . .	63,127 . .	65,720 . .	63,622 13 5.
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			100 . .	. .	. . .
ii. Others					
Total Receipts ..		63,010 . .	63,227 . .	65,720 . .	63,622 13 5.
Grand Total ..		71,080 . .	73020 . .	69,900 . .	66,235 14 10.

Note to Statement I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes. at the maximum rate
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. 579 dt 27.3.90 & 1401 dt 22.9.90
8. The house-tax registers were ~~last~~ revised in the official year 1896-97 and the land tax registers in the official year. 1896-97
9. Total extent of land assessed is 3188 acres. inclusive of lands assessed as assessed rents.
10. The mode of estimating the annual rental of houses and lands is as follows:—

Where the buildings have been rented out, the tax has been fixed on the actual rental.

In others the annual rental is adopted in reference to the adjoining houses let out.

For lands.

For every acre of vacant land Rs. 3

" " " " garden Rs. 6

" " " " as known and actual income

Statement I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act V of 1884 for the official year 189 -9

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

Statement II.—Expenditure from the Municipal Fund of the Town of Masulipatam for the official year 1897-98.

—	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	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.
GRANT I—(*Public Works*)—					
1. New Works—					
a. Communications	1,500 . .		1,750 . .	. . .	673 2 1
b. Buildings	800 . .		750 . .	750 . .	2,564 1 8
c. Drainage					
d. Water-supply	. . .	2300 . .	. . .	. . .	84 13 2
2. Repairs—					
a. Communications	12,000 . .		11,000 . .	10,000 . .	7,495 5 4
b. Buildings	3,500 . .		3,560 . .	3,350 . .	1,007 8 2
c. Drainage—					
i. Repairs to works ..	1,080 . .		1,110 . .	2,000 . .	1250 12 3
ii. Establishment for flushing drains, &c.					
d. Water-supply—					
i. Repairs to works, machinery, &c	2,300 . .		2,100 . .	4,100 . .	2,157 7 4
ii. Establishment	160 . .		160 . .	160 . .	150 . .
iii. Contingencies		19,040 . .			
3. Establishment	1020 . .	1020 . .	1020 . .	1020 . .	1005 15 4
4. Tools and Plant and other stores.	300 . .	300 . .	300 . .	300 . .	116 10 9
5. Contributions—					
a. To Local Boards for works ..					
b. To Provincial Funds for scrutiny of estimates, &c. ..	1370 . .	1370 . .	1370 . .	1370 . .	1364 . .
c. To others for public works ..					
Total, Grant I ..		24,030 . .	23,120 . .	23050 . .	17,359 12 1
GRANT II—(*Education*)—					
1. Training Schools—					
~~*a.* Contributions to Local Boards~~ ..	40 . .	40 . .	70 . .	100 . .	. . .
b. Stipends to Normal students ..					
2. Municipal Schools—					
i On Salary System—					
a. Establishment					
b. Contingencies					
Carried forward ..		40 . .	70 . .	100 . .	. . .

Statement II.—Expenditure from the Municipal Fund of the Town of Masulipatam for the official year 1897-98—*cont.*

—	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	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 ..		40 . .	70 . .	100 . .	. . .
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	1100 . .		950 . .	1100 . .	837 1 8
b. Result ~~Grants~~ Stipend ..	340 . .		350 . .	200 . .	228 11 .
c. Contingencies	180 . .	1620 . .	410 . .	410 . .	197 9 2
3. Salary Grants	900 . .	900 . .	1280 . .	900 . .	716 7 1
4. Results Grants	2,700 . .	2,700 . .	2,500 . .	2,500 . .	2,577 11 .
5. Combined Grants—					
a. Fixed Payments					
b. Result Grants					
6. Inspection—					
a. Contributions to Local Boards ..	120 . .	120 . .	60 . .	60 . .	. . .
b. Municipal Inspectors—					
i. Establishment	280 . .		280 . .	280 . .	264 . .
ii. Contingencies	10 . .	290 . .	10 . .	10 . .	4 2 9
7. Miscellaneous—					
a. Building, furniture, &c., grants ..	100 . .	100 . .	100 . .	200 . .	. . .
b. Common gymnasium—					
i. Establishment	150 . .		150 . .	150 . .	145 6 8
ii. Contingencies	10 . .	160 . .	10 . .	10 . .	17 8 9
c. Common Drawing Master—					
i. Establishment	240 . .		240 . .	240 . .	64 . .
ii. Contingencies	10 . .	250 . .	10 . .	20 . .	19 2 3
d. Other items					
Total, Grant II ..		6,180 . .	6,420 . .	6,180 . .	5071 12 4
GRANT III—(*Sanitation and Medical Services*).					
1. Hospitals and Dispensaries—					
a. Establishment	2,680 . .		2,200 . .	2250 . .	1804 4 10
b. Medicines and Supplies	3,500 . .		2,500 . .	3,500 . .	4098 11 7
c. Diet of Patients	1,000 . .		600 . .	1,000 . .	1220 18 7
d. Sundries and Contingencies ..	1,600 . .		800 . .	1,670 . .	1220 9 10
e. Contributions to Local Boards &c., &c., &c. .		8,680 . .			
Carried forward ..		8,680 . .	6,100 . .	8,420 . .	

Statement II.—Expenditure from the Municipal Fund of the Town of Masulipatam for the official year 1897-98—*cont.*

—	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Total of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	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 ..		3680 . .	6100 . .	3420 . .	8344 7 10
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* Contributions to Provincial funds for—					
i. Medical College ..	180 . .		180 . .	180 . .	252 . .
ii. Sanitary Inspection ..	180 . .		180 . .	180 . .	172 . .
iii. Medical Reserve staff ..	30 . .		30 . .	30 . .	42 . .
iv. Cutlers' Establishment ..	. . .	390 . .	. . .	. . .	3 . .
b. Contributions to Local Boards, &c., for—					469
i. Medical Schools ..					
ii. Reserve staff					
&c., &c., &c, ..	60 . .	60 . .	30 . .	30 . .	. . .
Dispensary clerks.					
c. Other contributions					
3. Vaccination—					
a. Establishment	400 . .		410 . .	410 . .	379 2 .
b. Contingencies	150 . .		250 . .	460 . .	347 3 1
c. Contributions to Local Boards ..		550 . .			
4. Registration of Births and Deaths—					
a. Establishment	270 . .		260 . .	260 . .	264 . .
b. Contingencies	20 . .	290 . .	20 . .	10 . .	20 13 .
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	6,670 . .		5,300 . .	6,160 . .	5,926 12 10
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	5,330 . .	12,000 . .	5,670 . .	5,740 . .	4798 . 3
b. Private scavenging—					
i. Establishment	790 . .		790 . .	790 . .	766 7 6
ii. Contingencies, such as cost of scavenging carts, &c. ..	550 . .	1340 . .	550 . .	510 . .	555 14 7
c. Cholera charges ..	1000 . .	1000 . .	1000 . .	1000 . .	. . .
d. Contingencies					
Removal of Prickly pear and erection of Pathakas &c. ..	500 . .	500 . .	500 . .	500 . .	504 1 .
Total, Grant III ..		24810 . .	21270 . .	24670 . .	22376 10 1

Statement II.—Expenditure from the Municipal Fund of the Town of Masulipatam for the official year 1897-98—*cont.*

—	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	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.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*).					
1. Lighting—					
a. Establishment	660 . .		600 . .	600 . .	581 13 .
b. Contingencies	2000 . .	2660 . .	2,300 . .	2,000 . .	1821 5 1
2. i. Markets—					
a. Establishment	730 . .		750 . .	590 . .	583 13 3
b. Contingencies	100 . .	830 . .	1200 . .	100 . .	22 11 6
ii. Slaughter-houses—					
a. Establishment	190 . .		190 . .	190 . .	185 3 2
b. Contingencies	60 . .	250 . .	60 . .	50 . .	4 3 .
3. Choultries— Cattle yard.					
a. Establishment	130 . .		130 . .	130 . .	104 14 11
b Contingencies	50 . .	180 . .	120 . .	100 . .	80 . .
c. Feeding Travellers					
4. Travellers' bungalows—					
a. Establishment	70 . .		70 . .	70 . .	72 . .
b. Contingencies	10 . .	80 . .	10 . .	10 . .	5 . .
5. Avenues—					
a. Establishment	30 . .		30 . .	30 . .	32 . .
b. Contingencies	500 . .	530 . .	500 . .	500 . .	494 . 6
6. Public Garden— Rent of Land.					
a. Establishment	180 . .	180 . .	180 . .	180 . .	77 . .
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..			120 . .	. . .	. . .
7. Survey of land					
8. Fire—					
a. Establishment					
b. Purchase of fire-engine, buckets, repairs, &c.	60 . .	50 . .	80 . .	50 . .	. . .
9. Other charges—					
i. Work done for private individuals other than private scavenging					
Carried forward ..		4,760 . .	6340 . .	4,6 . .	4 . .

Statement II.—Expenditure from the Municipal Fund of the Town of Masulipatam for the official year 1897-98—*cont.*

—	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	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 ..		4760 . .	6,340 . .	4,600 . .	4,064 5 5
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. Other Charges—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..	200 . .		200 . .	200 . .	189 1 .
iii. Printing	300 . .		300 . .	300 . .	413 11 1
iv. Compensation for lands ..					
v. Other items	500 . .	1000 . .	500 . .	500 . .	463 4 3
Twine Gun Establishment .. 350 .					
Law charges 100					
Jamboo charges 25					
Sundry charges 25					
500 .					
Total, Grant IV ..		5,760 . .	7,340 . .	5,600 . .	5,130 5 9
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	2,200 . .		2,370 . .	2,370 . .	2,518 1 2
ii. Inspection	360 . .	2,560 . .	360 . .	360 . .	360 . .
b. Collection of Municipal Taxes—					
i. Establishment	770 . .	770 . .	860 . .	860 . .	863 2 .
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..					
c. Collection of Tolls—					
i. Establishment	1,100 . .		1250 . .	1070 . .	1037 11 6
ii. Contingencies	520 . .	1620 . .	620 . .	520 . .	281 2 .
d. Office contingencies other than (*b*) (ii)	600 . .	600 . .	800 . .	600 . .	578 3 10
e. Contributions for Central office and Audit establishments ..	290 . .	290 . .	290 . .	290 . .	265 . .
Total, Grant V ..		5,840 . .	6,560 . .	6070 . .	5923 4 6
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 1897-98—*cont.*

—	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	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.
Advances recoverable—					
a. Permanent			200 . .	. . .	60 . .
b. Others					2 4
Refunds of other than current collections ..	50 . .	50 . .	50 . .	10 . .	31 12 10
Discount					
Pensions and gratuities					
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank					
Total Expenditure ..		66,670 . .	64,950 . .	65,580 . .	56,442 14 7
Balances—					
a. Municipal Fund		4,410 . .	8070 . .	4,320 . .	9.793 . 3
b. Endowments					
c. Water-tax Fund					
Grand Total ..		71,080 . .	73,020 . .	69.900 . .	66 235 14 10

Note to Statement II.

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

Liabilities.	RS.	Assets.	RS.
Liabilities—		Municipal Balance .. { Cash .. .. / Securities	
Balance of Loans		Deposit Balance .. { Cash .. .. / Securities	
Deposits to be adjusted		Sinking Fund of loans	
Other Liabilities (in detail)		Funded Capital of endowed institutions, Hospitals, &c.	
		Total ..	
		Value of Premises, &c.	
		Do. of Tools and plant	
		Do. of Live stock	
		Do. of Furniture	
		Arrears of taxes, &c.	
		Other assets (in detail)	
		Total ..	
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	Constructing Gilakala	1,500				1500			
2	Judi Road								
3									
	Total ..	1,500							
(b)	Buildings								
1	Constructing Latrines	800							
2									
3									
	Total ..	800							

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.	2,000	.	.				
2	Cantonment Road.	1,400	.	.				Metalled or Gravelled } Unmetalled.
3	Noble Road.	1,000	.	.				
4	Church Road.	300	.	.				Total mileage under maintenance.
5	Edepally Road.	1,000	.	.				Metalled or Gravelled } Unmetalled.
6	Bank Road.	200	.	.				
7	Sadak Road.	1,000	.	.				
8	Fort Road.	2,000	.	.				
9	Petty Roads.	2,000	.	.				
	Total ..	12,000	.	.				

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	Markets.	650	.	.				
2	Toll Shed.	150	.	.				
3	Latrines.	100	.	.				
4	Dispensary.	2,600	.	.				
	Total ..	3,500	.	.				

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	Cantonment Drain.	75	.	.				
2	Sadak Drain.	75	.	.				
3	Valudapalem Drain.	100	.	.				
4	Jail Drain.	100	.	.				
5	Edepally Drain.	80	.	.				
6	Fattullabad Drain.	150	.	.				
7	Petty Drains.	500	.	.				
	Total ..	1080	.	.				
(d)	Water-supply							
1								
2	Conduits.	1,800	.	.				
3	Tanks and Wells.	400	.	.				
	Fort Ditch.	100	.	.				
	Total ..	2,300	.	.				

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							
2 Watchmen .. .. @ Rs. each	2	12	.	.	144	.	.
Watchman @ Rs. for 3 Months to watch the Fort Ditch	1	5	.	.	15	.	.
Add					1	.	.
Total ..					160	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. General.—							
Overseers	1	50	.	.	780	.	.
Horse allowance ..		15	.	.			
Maistries	1	15	.	.	180	.	.
Clerk.	1	10	.	.	120	.	.
Total ..					1080	.	.
Proportionate cost of Auctioneer &c.					60	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1020	.	.

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

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

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A.	P.	Rs.	A.	P.
GRANT II.—Education—*cont.*							
b. On the Salary Result System—							
Pungudiru Mohammadan School							
Head Master.	1	15	.	✓	180	.	✓
2nd Do.	1	8	.	✓	96	.	.
3rd Do.	1	7	.	✓	84	.	✓
Peon.	1	5	✓	.	60	.	.
Devarayapet Pariah School Master.	1	10	.	✓	120	.	✓
Edepalli School for Kurmas.	1	X 7	.	.	84	.	.
Palli School Ullamkipalem.	1	7	✓	.	84	.	.
Do. Gilakaladindi.	1	7	✓	.	84	.	.
Kapu School Gilakaladindi.							
Head Master.	1	7	.	✓	84	.	✓
2nd Do.	1	5	.	✓	60	.	.
Washerman School Valandapalem	1	7	.	✓	84	.	.
Salayo School Chintagunta palem.	1	+ 7	.	.	84	.	.
Total ..	12	92	.	.	1104	.	.
Deduct Fines and Stoppages ..					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 figures 3 figures ones					4	.	.
Total ..					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	.	.
Total ..					150	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					150	.	.
8. DRAWING MASTERS	1	20	.	.	240	.	.
Total ..					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 2nd class Hosp. Asst.	1	35	.	.	420	.	.
" " Do. 3rd Do ..	1	25	.	.	300	.	.
Midwife							
Clerk ..Peon..	1	7	.	.	84	.	.
Compounder ward attender	1	7	.	.	84	.	.
Servants .compounder	1	9X12	.	.	144	.	.
" .. Do	1	10	.	.	120	.	.
" waterman	1	5X6	.	.	72	.	.
ward-boy	1	6	.	.	72	.	.
Ealy	1	6	.	.	72	.	.
Servants	3 4	15 20 X	.	.	180	.	.
	12	129	.	.	1548	.	.
Female Hospital							
Eurasian midwife	1	50	.	.	600	.	.
Native midwife	1	9	.	.	108	.	.
Compounder	1	9X10	.	.	120	.	.
Servants	3 @ each	15	.	.	180	.	.
Do	1	6	.	.	72	.	.
Ealy	1	4	.	.	48	.	.
	8	94	.	.	1128	.	.
Total ..	20	223	.	.	2676	.	.
add to make the figures 3 figures ones					4	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					2680		

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 . .
2nd class Vaccinator	1	10 . .	120 . .
Peons	1	5 . .	60 . .
Total ..	3	33 . .	396 . .
Add to make the figure a round one			4 . .
Deduct Fines and Stoppages ..			400 . .
Add arrears for last year paid this year ..			
Balance (Statement II) ..			400 . .
4. Registration—			
Registrars	1	12 . .	144 . .
	1	10 . .	120 . .
Peons			6 . .
Add to make the figure a round one			
Total ..			270 . .
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 (Trained)	1	X 45 . .	720 . .
Horse allowance		15 . .	
" Peons @ Rs 7 each	8	X 56 . .	672 . .
"			1392 . .
Maistries			
Scavengers			
Sweepers			
1st class Sweepers @ Rs 6.	10	60 . .	720 . .
2nd class. Do. @ Rs 5 ..	60	300 . .	3,600 . .
3rd class. Do— @ Rs 4.	20	80 . .	960 . .
			5,280 . .
Total ..			6,672 . .
Deduct ~~Fines and Stoppages~~ Rs.			2 . .
Make the figure a round one			
Add arrears for last year paid this year ..			
Balance (Statement II) ..			6,670

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 Sotios	8	40	.	.	480	.	.
3rd class Do. ..	4	16	.	.	192	.	.
Deduct to make a round figure					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	11	55	.	.	660	.	.
Total ..	11	55	.	.	660	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					660	.	.

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 .. Fee Collectors ..	1	8	.	.	96	.	.
Do Do ..	4 6	36	.	.	432	.	.
Toty	1	5	.	.	60	.	.
Total ..	9	61	.	.	732	.	.
Deduct Fines and Stoppages to make a round figure					2	.	.
Add arrears for last year paid this year ..							
Balance (Statement II) ..					730	.	.
ii. Slaughter-houses—							
Superintendents	1	5	.	.	60	.	.
Servants .. Toty	1	5	.	.	60	.	.
Fee Collector ..	1	6	.	.	72	.	.
Total ..	3	16	.	.	192	.	.
Deduct Fines and Stoppages .. to make a round figure					2	.	.
Add arrears for last year paid this year ..							
Balance (Statement II) ..					190	.	.
3. Choultries— Cart stands.							
Servants .. Fee Collector	1	6	.	.	72	.	.
Peon	1	5	.	.	60	.	.
Total ..	2	11	.	.	132	.	.
Deduct Fines and Stoppages to make a round figure					2	.	.
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							
Total ..	1	6	.	.	72	.	.
Deduct Fines and Stoppages .. (make a round figure.)					2	.	.
Add arrears for last year paid this year ..							
Balance (Statement II) ..					70	.	.
5. Avenues—							
Servants							
Proportionate Cost of Bureau Establishment					30	.	.
Total ..					30	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					30	.	.
6. Public Galden— Rent of Land.							
Gardeners	2	3	.	.	96	.	.
7. Rent of Land. Chatta Bazar for collector ..	1	7	.	.	84	.	.
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT IV—Lighting and Miscellaneous Municipal Purposes—*cont.*							
8. Fire—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
9.— Time Gun.	1	7	.	.	84	.	.
Deduct to make a round figure					4	.	.
					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	10	.	.	120	.	.
Vernacular „ Do.	1	15	.	.	180	.	.
Petition „ Do.	1	10	.	.	120	.	.
Accountants	1	35	.	.	420	.	.
Assistant Peons Do.	1	12	.	.	144	.	.
Peon	1	7	.	.	84	.	.
Do.	1	6	.	.	72	.	.
Do.	1	4	.	.	48	.	.
Attenders	1	7	.	.	84	.	.
Shroff in charge of all collections ..	1	17	.	.	204	.	.
Total ..	11	198	.	.	2,196	.	.
Deduct Fines and Stoppages ..					4	.	.
Add arrears for last year paid this year ..					2,200	.	.
Balance (Statement II) ..							
ii. Inspection—							
Chairman's salary or carriage allowance ..	1	30	.	.	360	.	.
Total ..					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							
Add to make a round figure ..					2	.	.
Total ..	6	64	.	.	770	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					770	.	.
c. Collection of tolls—							
Inspectors	1	20	.	.	240	.	.
Gate-keepers	4	32	.	.	384	.	.
Do	4	28	.	.	336	.	.
Temporary Do for 4 months ..	3	21	.	.	84	.	.
Do. Do. ..	3	15	.	.	60	.	.
Total ..	15	116	.	.	1104	.	.
Deduct Fines and Stoppages to make a round figure.					4	.	.
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1100	.	.

STATEMENT IV-A.—*Municipality of* Masulipatam Demand, Collection and Balance tatement for the year 1897-98.

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.
	9,500 . .	300 . .	9,200 . .	8,500 . .	. . .	300 . .	400 . .
&c.	10,500 . .	100 . .	10,400 . .	9,000 . .	200 . .	300 . .	900 . .
ldings	1,500 . .	100 . .	1,400 . .	1,000 . .	. . .	100 . .	300 . .
ıds	2,300 . .	40 . .	2,260 . .	1,900 . .	. . .	120 . .	240 . .
on buildings and lands ..	19,500 . .	. . .	19,500 . .	19,179 . .	. . .	. . .	321 . .
s receipts) ..	13,590 . .	. . .	13,590 . .	13,269 . .	. . .	. . .	. . .
.. ..	8,000 . .	. . .	8,000 . .	8,000 . .	. . .	. . .	. . .
.ts ..	1,200 . .	. . .	1,200 . .	1,200 . .	. . .	. . .	175 . .
.ouse fees	1,100 . .	. . .	1,100 . .	925 . .	. . .	20 . .	30 . .
ırt-stands	800 . .	. . .	800 . .	750 . .	. . .	. . .	. . .
.nging fees	150 . .	. . .	150 . .	150 . .	. . .	. . .	. . .
260 . .	260 . .	. . .	260 . .	260 . .	. . .	. . .	. . .
180 . .	180 . .	. . .	180 . .	180 . .	. . .	. . .	. . .
Total ..	49,080 . .	540 . .	48,540 . .	45,134 . .	200 . .	840 . .	2,366 . .

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.
....	2,158	.	.	2,016	.	.	4,174	.	.	1000	.	.				3,174	.	.							
ildings	2,173	.	.	2,097	.	.	4,270	.	.	1500	.	.				2,770	.	.							
ds	1654	.	.	813	.	.	2,467	.	.	500	.	.				1967	.	.							
s buildings and lands ..	581	.	.	581	.	.	1162	.	.	400	.	.				762	.	.							
.. .. ..	321	.	.	.	.	.	321	.	.	321	.	.				.	.	.							
.. .. ..	.	.	.	.	.	.	.	.	.	.	.	.				.	.	.							
ense fees	.	.	.	.	.	.	.	.	.	.	.	.				.	.	.							
stands	175	.	.	.	.	.	175	.	.	175	.	.													
enging fees	44	.	.	41	.	.	85	.	.	50	.	.				35	.	.							
Total ..	7,106	.	.	5,548	.	.	12,654	.	.	3,946	.	.				8,708	.	.							

Appendix A to Statements IV-A and IV-B.

	Warrants remaining unexecuted at the beginning of the year.			Warrants issued during the year.			Total.			Warrants executed and warrants cancelled during the year.			Warrants remaining unexecuted at the close of the year.			Cancelled warrants on which no collections were made.			Collected after issue of warrants, but before distraint.			Property distrained, but not sold.			Property sold.		
	Number.	Amount involved.		Number.	Amount involved.		Number.	Amount involved.		Number.	Amount involved.		Number.	Amount involved.		Number of cases	Amount involved.		Number of cases.	Amount.		Number of cases.	Amount realized on distraint.		Number of cases.	Amount realized by sale.	
	2	3		4	5		6	7		8	9		10	11		12	13		14	15		16	17		18	19	
		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.
..																											
..																											
..																											
ild- s ..																											
icles and ..																											
..																											
..																											

Appedix B to Statements IV-A and IV-B.

Taxes.	Prosecutions instituted.		Collections before judgment.		Collections after judgment.		Prosecutions withdrawn or dismissed.		Balance.	
	Number of cases.	Amount involved.	Number of cases.	Amount collected	Number of cases.	Amount collected.	Number of cases.	Amount involved.	Number of cases.	Amount involved.
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.
1. Tax on arts, &c.										
2 Tax on buildings.										
3. Tax on lands ..										
4. Water-tax on buildings and lands ..					Nil					
5. Tax on vehicles with springs and palanquins ..										
6 Tax on animals ..										
7. Tax on carts and other vehicles without springs.										
Total ..										

Statement VI.—Revised Estimate for 1896-97.

STATEMENT VI.—Revised Estimate—(Receipts) for 1896-97.

Items.	Actuals of the first eight months of 1896-97.	Actuals of the last four months of 1895-96.	Probable receipts of the last four months of 1896-97.	Total of columns 2 and 4.	Budget grant 1896-97, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
1. BALANCE BROUGHT FORWARD—						
a. Municipal Fund	9,793 . .			9,793 . .	4,180 . .	
b. Endowments						
c. Water-tax Fund						
2. MUNICIPAL RATES AND TAXES—						
a. Tax on arts, &c. (section 53) ..	4,712 . .	3,621 . .	4,788 . .	9,500 . .	9,500 . .	
b. Tax on buildings (section 63) ..	3,449 . .	4,172 . .	9,051 . .	12,500 . .	12,500 . .	
c. Tax on lands (section 63) ..	440 . .	450 . .	1,060 . .	1,500 . .	1,000 . .	On account of the remission of land tax.
d. Water-tax on buildings and lands (section 75)	768 . .	920 . .	1,932 . .	2,700 . .	2,700 . .	
e. Tax on vehicles with spirings and palanquins (section 77) ..	370 . .	291 . .	330 . .	700 . .	700 . .	
f. Tax on animals (section 77) ..	616 . .	262 . .	284 . .	900 . .	900 . .	
g. Tax on carts and other vehicles without springs (section 85) ..	856 . .	164 . .	244 . .	1,100 . .	1,100 . .	
h. Tolls (section 91)—						
Gross receipts 19,500 for the year ..				13640		
Less Local Fund share 2400 13640 1920	4,850 . .	6,807 . .	7,160 . .	~~12,000~~ . .	15,580 . .	No arrears are expected this year.
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	153 . .	86 . .	107 . .	260 . .	260 . .	
ii. Rent of buildings	120 . .	45 . .	60 . .	180 . .	180 . .	
iii. Avenue receipts	1 . .	. . .	9 . .	10 . .	20 . .	
iv. Fees from Travellers' Bungalows	80 . .	12 . .	20 . .	100 . .	50 . .	
b. i. Sale-proceeds of lands and buildings	. . .	. . .	. . .	. . .	. . .	
ii. Produce of lands, gardens, &c.	. . .	. . .	. . .	. . .	30 . .	
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	132 . .	22 . .	68 . .	200 . .	50 . .	
Carried forward ..	16,547 . .	16,852 . .	25,103 . .	41,650 . .	44,570 . .	

Statement V.—Revised Estimate—(Receipts) for 1896-97—*continued.*

Items.	Actuals of the first eight months of 1896-97.			Actuals of the last four months of 1895-96.			Probable receipts of the last four months of 1896-97			Total of columns 2 and 4.			Budget grant 1896-97, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Brought forward ..	16,547	.	.	16,852	.	.	25,103	.	.	41,650	.	.	44,570	.	.	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*cont.*																
c. Conservancy receipts—																
Sale-proceeds of night-soil, street refuse, &c.	200	.	.	34	.	.	200	.	.	400	.	.	10	.	.	The increase is due to collection of last year.
d. i. Fees from educational institutions	49	.	.	6	.	.	11	.	.	60	.	.	40	.	.	
ii. Other revenue from educational institutions ..																
e. i. Sale-proceeds and composition fees of medicines ..	14	.	.	27	.	.	16	.	.	30	.	.	100	.	.	Subscriptions are now credited to the Hospital Fund. Hence the decrease.
ii. Other Hospital receipts ..																
f. i. Income from markets ..	4,930	.	.	2,795	.	.	3,070	.	.	8,000	.	.	8,000	.	.	
ii. „ slaughter-houses.	765	.	.	295	.	.	435	.	.	1,200	.	.	1,100	.	.	The increase is expected.
g. Other fees																
i. Distraint fees	.	.	.	7	.	.	10	.	.	10	.	.	10	.	.	
ii. License fees	656	.	.	126	.	.	544	.	.	1,200	.	.	1,200	.	.	
iii. Cartstand fees	544	.	.	634	.	.	556	.	.	1,100	.	.	1,100	.	.	
iv. Other fees Extracts from Birth & death Registers.	3	.	.	.	.	.	7	.	.	10	.	.	.	.	.	
h. Fines under Municipal and other Acts	727	.	.	364	.	.	473	.	.	1,200	.	.	500	.	.	The amount is raised to Rs 1200 with reference to the actuals of the first eight months.
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 ..	.	.	.	.	.	.	.	.	.	.	.	.	40	.	.	
Other purposes	50	.	.	214	.	.	155	.	.	205	.	.	160	.	.	
ii. Medical																
[illegible]oses—																
[illegible]nications ..																
[illegible]upply																
[illegible]																
[illegible]n																
[illegible]rposes ..																
[illegible]ards—																
.. ..																
.. ..	961	.	.	1022	.	.	2,139	.	.	4,100	.	.	5,000	.	.	
[illegible]es	2,500	.	.	.	.	.	.	.	.	2,500	.	.	2,500	.	.	
[illegible]tried forward ..	27,946	.	.	22,376	.	.	33,719	.	.	61,665	.	.	64,330	.	.	

Statement VI.—Revised E—(Receipts) for 1896-97.—*continued.*

Item	Actuals of the first eight months of 1896-97.	Actuals of the last four months of 1896-96.	Receipts in 18	Total of columns 2 and 4.	Budget grant 1896-97, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
	2	3		5	6	7
	RS. A.	RS. A. P.	RS. P.	RS. A. P.	RS. A. P.	
Brought forward ..	27,946 . .	22,876 . .	33,1 . .	61,665 . .	64,330 . .	
4. REVENUE DERIVED FROM PROPERTY AND TAXATION—*cont.*						
ONS—*cont.*						
contributions—						
c. Conservancy						
Sale-proceeds of street refuse						
iii. Other purposes	. . .	. . .	4..	450 . .	450 . .	
LLANEOUS—						
Recoveries on account of services rendered to private individuals—						
i. Private scavenging ..	407 . .	90 . .	393 .	800 . .	800 . .	
ii. Other purposes *cpk poole.*	57 . .	35 . .	83	140 . .	100 . .	The increase is due to more cpk pools having been brought under Municipal agency.
Other items—						
i. Fishery rents	26 . .	2 . .	5 . .	30 . .	. . .	Sale proceeds of lotus leaves.
ii. Refunds of Expenditure of previous year						
iii. Fee for numbering carts, &c.	27 . .	6 . .	13 . .	40 . .	40 . .	
iv. Other items ..	1 . .	6 . .	1 . .	2. .	. . .	
DINARY AND DEBT—						
ale-proceeds of Government securities and withdrawals from Savings Bank.						
oans—						
i. From Government ..						
ii. In the market from private individuals						
Realizations of Sinking fund for repayment of loans.						
dvan						
ent	100 . .	. . .	. .	100 . .	200 . .	
.. ..						
Receipts ..	28,563 . .	22,515 . .	34,664 . .	63,227 . .	65,720 . .	
nd Total ..	38,356 . .	22,515 . .	34,664 . .	73,020 . .	69,900 . .	

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Rs 200 vide reference

Statement VI—Revised—(Charges) for 1896-97—*continued.*

	Actuals of the first eight months of 1896-97.	Actuals of the last four months of 1886-96.	le f the ur of 7.	Total of columns 2 and 4.	Budget grant 1896-97, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
	2	3		5	6	7
	Rs. A. P.	Rs. A. P.	A. P.	Rs. A. P.	Rs. A. P.	
.. ..	1,482 . .	400 . .	. .	1,750 . .	. .	The increase is due to the Construction of boat-stand-road.
.. ..	. . .	873 . .	. .	750 . .	750 . .	
.. ..						
.. ..	3,620 . .	4,315 . .	7.3 .	11,000 . .	10,000 . .	The increase is due to culverts repaired.
.. ..	926 . .	277 . .	2.6 .	3,560 . .	3350 . .	*1. Toll sheds .. .. .. 50. Omitted 50 2. Urinals .. .. .. 400 400 3. Latrines .. .. .. 100 100 4. Travellers Bungalow .. 200 200 5. Dispensary .. 200 6. G. Pradhanis dues .. 1000 X 7. Slaughter House .. 60 8 Cemeteries .. .. .. 500 X 9. Crematory .. .. .. 60 10. Taluk Office building 1000 X 3,560
rs to works ..	1,002 . .	225 . .	10 .	1110 . .	2000 . .	Where can such from Savings Rs 2,000 under Works
blishment for flushing ains &c.						Costs having
upply—						
rs to works, machinery, ...	1,616 . .	710 . .	484 . .	2,100 . .	4,100 . .	
ishment	96 . .	48 . .	64 .	160 . .	160 . .	
ngineers						
.. ..	720 . .	359 . .	300 . .	1020 . .	1020 . .	
ANT AND OTHER STORES.	296 . .	30 . .	5 . .	300 . .	300 . .	

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Do reference

5 CONTRIBUTIONS—						
a. To Local Boards for works ..						
b. To Provincial Funds for scrutiny of estimates, &c.	. . .	. . .	1370 . .	1370 . .	1370 . .	
c. To others for public works ..						
Total, Grant I .	9,757 . .	7,237 . .	13,363 . .	23,120 . .	23,060 . .	
GRANT II—(*Education*)—						
1. TRAINING SCHOOLS—						
~~*a.* Contributions to Local Boards~~ ..	29 . .	. . .	41 . .	70 . .	100 . .	
b. Stipends to Normal students						
2. MUNICIPAL SCHOOLS—						
i. On Salary System—						
a. Establishment						
b. Contingencies						
ii. On Salary-Results System—						
a. Fixed Payments	632 . .	304 . .	318 . .	950 . .	1100 . .	The amount not required is deducted as one School has not been started. having
b. Results ~~Grants~~ *Stipends* ..	239 . .	118 . .	111 . .	350 . .	200 . .	The increase is due to arrears of last years, to be fair
c. Contingencies	108 . .	89 . .	302 . .	410 . .	410 . .	
3. SALARY GRANTS	379 . .	211 . .	901 . .	1280 . .	900 . .	Do—. Do—.
4. RESULTS GRANTS	881 . .	2,348 . .	1619 . .	2,500 . .	2,500 . .	
5. COMBINED GRANTS—						
a. Fixed Payments						
b. Results Grants						
6. INSPECTION—						
a. Contributions to Local Boards ..	60 . .	. . .	. . .	60 . .	60 . .	
Carried forward ..	2,328 . .	3070 . .	3,292 . .	5,620 . .	5,270 . .	

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tatement VI.—Revised Estimate—(Charges) for 1896-97—*continued.*

Items	Actuals of the first eight months of 1896-97.			Actuals of the last four months of 1895-96.			Probable charges of the last four months of 1896-97.			Total of columns 2 and 4.			Budget grant 1896-97, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Brought forward ..	2,328	.	.	3070	.	.	3,292	.	.	5,620	.	.	5,270	.	.	
GRANT II—(*Education*)—cont.																
b. Municipal Inspectors—																
i. Establishment	183	.	.	88	.	.	97	.	.	280	.	.	280	.	.	
ii. Contingencies	6	.	.	2	.	.	4	.	.	10	.	.	10	.	.	
7. MISCELLANEOUS—																
a. Building, furniture, &c., grants ..	.	.	.	.	.	.	100	.	.	100	.	.	200	.	.	The amount not required is deducted.
b. Common gymnasium—																
i. Establishment	102	.	.	62	.	.	48	.	.	150	.	.	150	.	.	
ii. Contingencies	8	.	.	6	.	.	2	.	.	10	.	.	10	.	.	
c. Other items Drawing Master.																
i. Establishment.	160	.	.	64	.	.	80	.	.	240	.	.	240	.	.	
ii Contingencies.	4	.	.	19	.	.	6	.	.	10	.	.	20	.	.	
Total, Grant II ..	2,791	.	.	3,311	.	.	3,629	.	.	6,420	.	.	6,180	.	.	
GRANT III—(*Sanitation and Medical Services.*)																
1. HOSPITALS AND DISPENSARIES—																
a. Establishment	1307	.	.	571	.	.	893	.	.	2,200	.	.	2250	.	.	As the expenditure incurred during these eight months is rather small, the allotment has been reduced.
b. Medicines and Supplies	394	.	.	183	.	.	2,106	.	.	2,500	.	.	3,500	.	.	
c. Diet of Patients	376	.	.	276	.	.	224	.	.	600	.	.	1,000	.	.	
d. Sundries and Contingencies ..	508	.	.	424	.	.	292	.	.	800	.	.	1670	.	.	
e. Contributions to Local Boards ..																
2. *a* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—																
i. Medical College ..	.	.	.	252	.	.	180	.	.	180	.	.	180	.	.	
ii. Sanitary Inspection ..	.	.	.	172	.	.	180	.	.	180	.	.	180	.	.	
iii. Medical Reserve staff ..	.	.	.	33	.	.	30	.	.	30	.	.	30	.	.	
iv. Cutlers' Establishment ..	.	.	.	3	.	.	.	.	.	.	.	.	.	.	.	
b. CONTRIBUTIONS TO LOCAL BOARDS, &C., FOR—																
i. Medical Schools																
ii. Reserve staff										30	.	.	30	.	.	
iii Dispensary clerks ..	30	.	.	.	.	.	.	.	.							
c. OTHER CONTRIBUTIONS																
3. VACCINATIONS—																
a. Establishment	269	.	.	136	.	.	141	.	.	410	.	.	410	.	.	
b. Contingencies	206	.	.	63	.	.	44	.	.	260	.	.	460	.	.	
c. Contributions to Local Boards																
Carried forward ..	3,090	.	.	2,113	.	.	4,090	.	.	7,180	.	.	9,710	.	.	

Statement VI.—Revised Estimate—(Charges) for 1896-97—*continued.*

Items.	Actuals of the first eight months of 1896-97.	Actuals of the last four months of 1896-96.	Probable charges of the last four months of 1896-97.	Total of columns 2 and 4.	Budget grant 1896-97, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Brought forward ..	3,090 . .	2,113 . .	4,090 . .	7,180 . .	9,710 . .	
GRANT III—*Sanitation and Medical Services*—cont.						
4. Registration of Births and Deaths—						
a. Establishment	176 . .	88 . .	84 . .	260 . .	260 . .	
b. Contingencies	10 . .	19 . .	10 . .	20 . .	10 . .	
5. Conservancy, Road cleaning and Road watering—						
a. i. Establishment	3,788 . .	1965 . .	1,512 . .	5,300 . .	6,150 . .	The amount not required is since reduced
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	3726 . .	1598 . .	1944 . .	5,670 . .	5,740 . .	Do. Do.
b. Private scavenging—						
i. Establishment	619 . .	257 . .	271 . .	790 . .	790 . .	
ii. Contingencies, such as cost of scavenging carts, &c.	372 . .	182 . .	178 . .	550 . .	510 . .	
c. Cholera charges	346 . .	. . .	654 . .	1,000 . .	1,000 . .	
d. ~~Contingencies~~ Removal of Prickly pears and Removal Vegetables	314 . .	312 . .	186 . .	500 . .	500 . .	
Total, Grant III ..	12,341 . .	6,534 . .	8,929 . .	21,270 . .	24,670 . .	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—						
1. Lighting—						
a. Establishment	387 . .	194 . .	213 . .	600 . .	600 . .	
b. Contingencies	1298 . .	179 . .	1,002 . .	2,300 . .	2000 . .	The increase is due to lamp posts and lanterns purchased from Madras.
2. i. Markets—						
a. Establishment	494 . .	229 . .	256 . .	760 . .	590 . .	The increase is due to two grass markets for collectors on Rs 6 each being appointed.
b. Contingencies	787 . .	8 . .	413 . .	1200 . .	100 . .	The increase is due to printing from last year as well as that for the current year.
ii. Slaughter-houses—						
a. Establishment	128 . .	64 . .	62 . .	190 . .	190 . .	
b. Contingencies	50 . .	4 . .	10 . .	60 . .	50 . .	
3. ~~Chouliteries~~— Cart-sheds.						
a. Establishment	88 . .	44 . .	42 . .	130 . .	130 . .	
b. Contingencies	119 . .	. . .	1 . .	120 . .	100 . .	The increase is necessary.
c. Feeding Travellers						
4. Travellers' bungalows—						
a. Establishment	48 . .	24 . .	22 . .	70 . .	70 . .	
b. Contingencies	2 . .	. . .	8 . .	10 . .	10 . .	
5. Avenues—						
a. Establishment	. . .	. . .	30 . .	30 . .	30 . .	
b. Contingencies	403 . .	132 . .	97 . .	500 . .	500 . .	
6. ~~Public Garden~~— Rent of Land.						
a. Establishment	66 . .	28 . .	124 . .	180 . .	180 . .	
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	56 . .	. . .	64 . .	120 . .	. . .	The increase is necessary for Gomes
Carried forward ..	3,916 . .	906 . .	2,344 . .	6,260 . .	4,550 . .	

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Statement VI—Revised Estimate—(Charges) for 1896-97—*continued*

Items.	Actuals of the first eight months of 1896-97.			Actuals of the last four months of 1896-96.			Probable charges of the last four months of 1896-97.			Total of columns 2 and 4.			Budget grant 1896-97, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Brought forward ..	3,916	.	.	906	.	.	2344	.	.	6260	.	.	4560	.	.	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.																
7. SURVEY OF LAND																
8. FIRE—																
a. Establishment																
b. Purchase of fire-engine, buckets, repairs, &c.	27	.	.	.	.	.	53	.	.	80	.	.	50	.	.	
9. OTHER CHARGES—																
i. Work done for private individuals other than private scavenging																
ii. Rewards for destruction of wild animals and snakes	180	.	.	63	.	.	20	.	.	200	.	.	200	.	.	
iii. Printing	172	.	.	309	.	.	128	.	.	300	.	.	300	.	.	
iv. Compensation for lands ..																
v. Other items	308	.	.	160	.	.	192	.	.	500	.	.	500	.	.	
Total, Grant IV ..	4603	.	.	1438	.	.	2737	.	.	7340	.	.	6600	.	.	

Time Gun 242
Town Van charges 15
Ram charges 3
Telephone Contribution 48
308

GRANT V—

a. General Establishment—																
i. Office Establishment ..	1491	.	.	831	.	.	879	.	.	2,370	.	.	2,370	.	.	
ii. Inspection	240	.	.	120	.	.	120	.	.	360	.	.	360	.	.	
b. Collection of Municipal Taxes—																
i. Establishment	681	.	.	256	.	.	279	.	.	860	.	.	860	.	.	
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..																
c. Collection of Tolls—																
i. Establishment	758	.	.	367	.	.	492	.	.	1250	.	.	1070	.	.	The increase is necessary to meet the cost of extra establishments to be entertained should necessity arise.
ii. Contingencies	409	.	.	96	.	.	211	.	.	620	.	.	520	.	.	
d. Office contingencies other than (*b*) (ii)	678	.	.	166	.	.	122	.	.	800	.	.	600	.	.	
e. Contributions for Central office and Audit establishments ..	290	.	.	.	.	.	.	.	.	290	.	.	290	.	.	
Total, Grant V ..	4,447	.	.	1835	.	.	2,103	.	.	6,550	.	.	6,070	.	.	

1870
50
1920

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 ..

Form No. 4.

Statement of proposition for revision of establishment of the Masulipatam Municipality

Statement VI.—Revised Estimates for Sanitation & Medical Services, Grant. III. i. Hospitals and Dispensaries.

Order sanctioning present establishment No.	Order sanctioning present establishment Date	Office to which the proposition refers.	Nature of charge. Present scale. No.	Designation.	Pay. Minimum.	Pay. Maximum.	Proposed scale. No.	Designation.	Pay. Minimum.	Pay. Maximum.	Proposition. Permanent. Increase per month. Amount.	Permanent. Decrease per month. Amount.	Temporary. Increase per month. Period.	Temporary. Increase per month. Amount.	Temporary. Decrease per month. Period.	Temporary. Decrease per month. Amount.	Grounds of proposition.	Recommendations of the Local Board.
					Rs. A. P.	Rs. A. P.			Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.						
								Main Dispensary.										
493. In.	21.3.96		1	2nd class Hospital asstt.		35 - -	1	2nd class Hospital asst.		35 - -	N/A						Vide G.O. No. 1705 16. Mis 5.10.96	
1705 In.	5-10-96		1	3rd class Hospl Assistant		25 - -	1	3rd class Hospl Asst.		25 - -								
			2	Peon & ward attender		14 - -	2	Peon & ward attender		14 - -								
			1	Compounder		10 - -	1	Compounder		10 - -								
			1	Do		9 - -	1	Do		12 - -								
			5	Servants		25 - -	3	Servants		15 - -								
			2	Do		12 - -	3	Do		18 - -								
			12			95 - -				129 - -								
								Female Hospital										
			1	European Midwife		50 - -	1	European Midwife		50 - -								
			1	Native midwife		9 - -	1	Native midwife		9 - -								
			1	Female Compounder		9 - -	1	Female Compounder		10 - -								
			3	Servants		15 - -	3	Servants		15 - -								
			1	Do		6 - -	1	Do		6 - -								
			1	Ayah		4 - -	1	Ayah		4 - -								
			8			93 - -	8			94 - -								
			20	Total		188 - -	19			223 - -								

Dated 14th Jan 97.

Chairman
Municipal Council

Statement VI.—Revised Estimate—(Charges) for 1896-97—*continued.*

Items	Actuals of the first eight months of 1896-97			Actuals of the last four months of 1895-96			Probable charges of the last four months of 1896-97			Total of columns 2 and 4.			Budget grant 1896-97, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
Advances recoverable—Brought forward	33,939	·	·	20,353	·	·	30,761	·	·	64,700	·	·	65,570	·	·	
a. Permanent	200	·	·	·	·	·	·	·	·	200	·	·				
b. Others																
Refunds of other than current collections ..	46	·	·	·	·	·	4	·	·	50	·	·	10	·	·	
Discount																
Pensions and gratuities																
Investments—																
a. In Government securities for purposes other than Sinking Fund																
b. In Saving Bank																
Totsal Expenditure ..	34,185	·	·	20,353	·	·	30,765	·	·	64,950	·	·	65,580	·	·	
Balances—																
a. Municipal Fund										8070	·	·	4,320	·	·	
b. Endowments																
c. Water-tax Fund																
Grand Total ..										73,020	·	·	69,900	·	·	

Chairman
M-c Municipality

60

Form No. 4.

Statement of proposition for revision of establishment. of the Masulipatam M

Order sanctioning present establishment		Office to which the proposition refers.	Nature of charge.						Proposition.				Grounds of proposition.	Recommendations of the Local Board.
			Present scale.				Proposed scale.							
					Pay.				Permanent.		Temporary.			
									Increase per month.	Decrease per month.	Increase per month.	Decrease per month.		
No.	Date		No.	Designation.	Minimum.	Maximum.	No.	Designation.	Amount.	Amount.	Period. Amount.	Period. Amount.		
					RS. A. P.	RS. A. P.			RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		
				1897-98 Grant III. Lighting & miscellaneous municipal purposes.										
493 M6.	21.3.96	Lighting & Miscellaneous Municipal purposes. Markets.	1	Superintendent	12 - -		1	Superintendent	12 - -					Vide, Budget covering letter paragraph 39 (2). i. No. 895 dt 14.1.97
			1	Fee Collector	8 - -		1	Fee Collector	8 - -					
			4	Do	24 - -		6	Do	36 - -		12 - -			
			1	Toty	5 - -		1	Toty	5 - -					
			7		49 - -		9		61 - -		12 - -			
		Grant III. 5. a. Conservancy, Road cleaning & Road watering												
			1	Nuisance Inspector	20 - -		1	Trained Sanitary Inspector	45 - -					Vide G.O. No. 2049 M. Miso. 2.12.96
			2	Do	30 - -				+ 15 - -					
			1	Do	12 - -		8	Peons	56 - -		44 - -			
			1	Do	10 - -									
			10	1st class Sweepers	60 - -		10	1st class Sweepers	60 - -					
			60	2nd class Do	300 - -		60	2nd class Sweepers	300 - -					
			20	Do 3rd class	80 - -		20	3rd class Sweepers	80 - -					
			105		512 - -		99		556 - -		44			
		Grant IV. Lighting												
			10	Masalchis @ Rs 5 each	50		11	Masalchis @ Rs 5 each	53		5			

Chairman M.C.

Secy 14/1/97.

Dem Managers

Form No. 4.

Statement of proposition

Form

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.							
					Pay.						Pay.					
					Minimum.			Maximum.			Minimum.			Maximum.		
No.	Date		No.	Designation.	Rs.	A.	P.	Rs.	A.	P.	No.	Designation.	Rs.	A.	P.	Rs.	A.	P.
493 M.	21.3.96	Grant I. – a. General Establishment. i. Office.	1	Manager				60	-	-	1	Manager				60	-	-
			1	English clerk				25	-	-	1	English clerk				10	-	-
			1	Vernacular clerk				15	-	-	1	Vernacular clerk				15	-	-
			1	Petition clerk				10	-	-	1	Petition clerk				10	-	-
			1	Accountant				35	-	-	1	Accountant				35	-	-
			1	Asst. Accountant				12	-	-	1	Asst. Accountant				12	-	-
			1	Peon				7	-	-	1	Peon				7	-	-
			1	Peon				6	-	-	1	Peon				6	-	-
			1	Peon				4	-	-	1	Peon				4	-	-
			1	Attender				7	-	-	1	Attender				7	-	-
			1	Shroff				17	-	-	1	Shroff				17	-	-
			11					198	-	-	11					183	-	-
		Grant I. – b. Collection-	2	Bill Collectors				24	-	-	2	Bill Collectors				24	-	-
			4	Bill Collectors				40	-	-	4	Do				40	-	-
			1	Temporary clerk				12	-	-								
			1	Do				10	-	-								
			1	Do				8	-	-								
			9					94	-	-	6					64	-	-
				Total				292	-	-						247	-	-

for revision of establishment. of the Masulipatam Municipality

Proposition.												Grounds of proposition.	Recommendations of the Local Board.
Permanent.				Temporary.									
Increase per month.		Decrease per month.		Increase per month.			Decrease per month.						
Amount.		Amount.		Period.		Amount.		Period.		Amount.			
Rs.	A. P.	Rs.	A. P.			Rs.	A. P.			Rs.	A. P.		
		15	- -									Vide. Budget Covering letter paragraph 68. No. 895 of 14.1.97	
		15	- -							12	- -	Vide. Budget Covering letter paragraph 69(b) No. 895 of 14.1.97.	
										10	- -		
										8	- -	for three months only.	
										30	- -		
		15	- -							30	- -		

Checked 14/1/97

Managed

Chairman
Mun. Cl

Proposition Statement

3/380 Mar 1897

Proceedings of the Municipal Council, Masulipatam, passed at their meeting held on Saturday the 19th of December 96.

Present officials

1. M.R.Ry. C. Kristnaswamy Naidu Garu
Head Quarter Deputy Collector, Kistna.

2. M.R.Ry. T. V. Narayanaswamy Iyer
Avergal Deputy Collector in charge of the Treasury, Kistna.

3. Surgeon Captain W. C. Veitters,
District Medical & Sanitary Officer Kistna

Non-officials

4. J. W. Maiden. Esq, Chairman, M.C.

5. M.R.Ry. Bh. Sreeramulu Pantulu Garu

6 " T. Venkatachalapati Row Pantulu Garu

7 " S. Nagamma Naidu Garu

8 " K. Lakshmenarayana Pantulu Garu

9 " Khan Saheb C. Mohamed Khasim Saheb Bahadur

10 M.R.Ry P. Sreeramulu Garu

11 " R. Venkataratnam Naidu Garu, M.A.

12 " T. Chenna Purrushottam Garu

1. Read the Budget proposal for 1897-98.

Res. The Budget for 1897-98 is approved with the following alterations.

Rs. 1,500 for Gilakaladendi water supply.

1/380 Mar 1897

Rs. 1000 for repairs of culverts, and Rs. 100 for temporary clerks for 1 month is disallowed, and the savings of Rs. 2600 thus effected is alloted towards improvements to the Main Dispensary suggested by the District and Sanitary Officer in accordance with the remarks of the Surgeon-General.

2. Read Report of the Municipal overseer stating that Rs. 187. 1. 9 is required as Compensation for land taken up for canal Bank road.

Res. The amount of Rs. 187. 1. 9 is sanctioned.

Chairman
Mc

DW 9/8/97

Draft

Local Fund Budget for 1897-98

Authors proof is in the Pondent
pres it need not be sent up as
soon as it is returned

Secretary Board [illegible] 13/8/97

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following paper:—

From J. W. MAIDEN, Esq., Chairman, Municipal Council, Masulipatam, to the Secretary to Government, Local and Municipal Department (through the Head-quarter Deputy Collector, Kistna), dated 14th January 1897, No. 895.

I have the honour to submit the budget of the Masulipatam Municipality for 1897–98, 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 19th of December 1896.

2. The variations under different heads are, as explained below, shown in the revised estimate for the current official year 1896–97.

Revised Estimate for 1896–97.

Receipts.

3. *Statement VI.*—The year opened with a balance of Rs. 9,793 against the estimated amount of Rs. 4,180.

4. (2) *Municipal rates and taxes*—(*c*) *Tax on lands* (*Section* 63).—The budget is Rs. 1,000, but including the arrears, Rs. 1,500 would be realized. The land-tax registers have been revised this year. The number of acres assessed rose from 2,447 to 3,168, ~~while~~ the tax from Rs. 1,300–10–5 to Rs. 1,938–3–9.

5. (*h*) *Tolls* (*Section* 91).—The budget is Rs. 15,580 after deducting the amount of contribution payable to the district board. As no arrears can be collected this year, and as tolls have fallen off to a certain extent on account of the late floods, the council expect to realize only Rs. 12,000 as their share after meeting charges under establishment, contingencies and the district board's contribution. The amount collected during the first eight months came up to Rs. 4,850 only after deducting all charges.

6. (4) *Revenue derived from Municipal property and powers apart from taxation*—(*a*) (iii) *Avenue Receipts.*—The budget is Rs. 20, but as the amount collected during the first eight months is very small, the amount is reduced to Rs. 10.

7. (iv) *Fees from Travellers' Bungalows.*—The budget is Rs. 50, but Rs. 100 are expected during the year as the bungalow is now used by travellers more frequently.

8. (*b*) (iii) *Sale-proceeds of old materials, empty oil-cans, packing cases, &c.*—The amount provided in the budget is Rs. 50, but Rs. 200 are expected to be collected, as the actuals during the first eight months only amounted to Rs. 132.

9. (*c*) *Conservancy receipts.*—The budget is Rs. 10, but Rs. 400 would be realized as the street refuse and rubbish have been sold to different contractors. The street sweepings burnt in the municipal cinerators are now purchased by cultivators for manure. I hope to be able to create a demand for burnt street sweepings and night-soil as people now begin to see the utility of this as a manure.

10. (*e*) (i) *Sale-proceeds and composition fees of medicines.*—The budget is Rs. 100, but Rs. 30 only are expected to be realized during the year. The District Medical and Sanitary Officer, Kistna, instead of selling medicines at rates fixed by the council, now receives subscriptions and donations both from Europeans and Natives for medicines supplied to them, and invests the amount in the Postal Savings Bank, as a "Poor Fund" with a view to utilize the same for the benefit of "Poor patients." Hence the decrease under this head. When this was brought to my notice, I referred the matter to the Inspector of Local Fund Accounts, Madras, who opined that the "Poor Fund" should not be invested in the Local Postal Savings Bank without being brought to credit in the municipal accounts. This will be attended to.

11. (*f*) (ii) *Income from Slaughter-houses.*—The budget is Rs. 1,100, but Rupees 1,200 are expected as the actuals of the previous official year rose to Rs. 1,193.

12. (*b*) *Fines under Municipal and other Acts.*—The budget is Rs. 500, but Rs. 1,200 are expected with reference to the actuals of the first eight months.

13. (5) *Grants and Contributions*—(i) *Education—Other Purposes.*—The budget is Rs. 160, but Rs. 205 are put down as advised by the inspecting officers, as grants from Provincial funds are due to the council for the gymnastic instructor and the drawing master.

14. (*b*) *From Local Boards*—(ii) *Medical.*—The budget is Rs. 5,000, but Rupees 4,100 only are expected from the district board, as there has been a large saving in expenditure under diets and sundries. For dispensary repairs done in previous years, a sum of Rs. 500 will be recovered from the district board being the moiety of the cost.

15. (6) *Miscellaneous—Recoveries on account of services rendered to private individuals*—(ii) *Other purposes—Cesspools.*—The amount provided in the budget is raised to Rs. 140, as there has been an increase in the number of cesspools brought under departmental management.

16. (b) *Other Items*—(1) *Fishery rents.*—The lotus leaves in the Fort ditch have been sold to a contractor for Rs. 25 during the year. Rs. 30 are put down for the sake of a round figure.

17. (7) *Extraordinary and Debt*—(*d*) *Advances*—(i) *Permanent.*—A permanent advance of Rs. 100 has been given to the District Medical and Sanitary Officer, Kistna, for departmental supply of articles of diets and sundries. This officer holds two other permanent advances of Rs. 30 each to meet sundry expenses on account of the dispensary and vaccination.

18. Thus it may be seen that the total receipts including the balance comes up to Rs. 73,020 as per revised estimate now made against Rs. 69,900, the budget for the current official year.

Expenditure.

19. *Grant 1, Public Works*—(i) *New Works*—(*a*) *Communications.*—A provision of Rs. 1,750 is made for the construction of the boat-stand road from the iron girder bridge on the main road at Chintaguntapalam up to the boat-stand along the left bank of the navigation canal and for compensation for land to be taken up. In G.O., Mis. No. 1703 M., dated the 5th of October 1896, the work has been sanctioned by Government. The work will be undertaken by the Public Works department, and funds have been placed at their disposal.

20. (2) *Repairs*—(*a*) *Communications.*—The budget is Rs. 10,000, but Rs. 11,000 have been provided, as the amount spent for repairs of culverts sanctioned in G.O., Mis. No. 1703 M., dated 5th October 1896, has been included in this item.

21. (*b*) *Buildings.*—The budget is Rs. 3,350, but provision is made now for the works detailed in the remarks column of the revised estimate. The most important items under this head are (6) contractor Prodosham's dues, Rs. 1,000; (8) market repairs, Rs. 500; (10) Taluk office building repairs, Rs. 1,000. The contractor repaired the dispensary building in 1890, and Rs. 1,000 are due to him. As his accounts have not been settled finally, the amount has not been paid to him hitherto.

The District Local Fund Engineer inspected the contractor's work and checked the measurements taken by the then municipal overseer. After going through the necessary papers and inspecting the dispensary building, the Local Fund Engineer reported that Rs. 805-5-2 were due to the contractor. But the contractor not being satisfied with this amount, I had to ask a councillor to look into the matter, and his report was that Rs. 1,067-4-1 were due to the contractor. The council desirous of disposing of this long pending claim, provided Rs. 1,000 in the revised estimate.

Market repairs.—An estimate framed for Rs. 2,500 for the thorough repairs of the stalls in the market has not been approved of by the Sanitary Board, as they considered the stalls disfigure the Robertsonpet square, if they are allowed to stand. But should they be removed altogether, the council would of course lose an income of Rs. 2,000 per annum from rents and the public put to much inconvenience. The council therefore provide Rs. 500 for slight repairs of the stalls as they are in a dilapidated condition, and consider it absolutely necessary to have a market built on an approved plan providing accommodation for all purposes. I have accordingly requested the Sanitary Board to favour the council with a design for the same.

The Old Taluk Office.—In G.O., No. 1487 W., dated 13th May 1896, the building has been made over to the municipality free of rent. The council were at first of opinion that if slight repairs were made, the building would suit as an office. But when the tiles were removed from the roof, it was found that almost all the reepers and very many of the rafters had to be replaced by new ones. Up to date Rs. 600 have been spent on this work, and the council have provided in all Rs. 1,000 to pay also for work already done. The other items under this head call for no remarks as they are sanctioned in the budget.

22. (*c*) *Drainage*—(1) *Repairs to works.*—The budget is Rs. 2,000, but Rs. 1,110 are shown in the revised estimate. The allotment for petty drains is raised by Rs. 110 to meet the expenditure. In reference to G.O., Mis. No. 2063 M., dated 4th December 1896, the amount of Rs. 1,000 provided for filling up low places in the town is now surrendered.

23. (*d*) *Water-supply*—(1) *Repairs to works, Machinery, &c.*—The amount provided in the budget is reduced to Rs. 2,100, as it is not necessary to repair the iron trough through which the Kistna water passes into the town over the swamp.

24. The other items call for no remarks. The total under Grant 1 comes up to Rs. 23,120 against Rs. 23,050, the budget, the increase of Rs. 70 is but trifling.

25. *Grant 2*, (1) *Training Schools*—(*b*) *Stipends to Normal Students.*—The budget is Rs. 100, but the Assistant Inspector of Schools has reduced the amount to Rs. 70 with reference to the actuals of the first eight months of the current official year. This is for the inspecting schoolmaster who would get a bonus of Rs. 5 for every result schoolmaster successfully trained by him.

26. (2) *Municipal Schools*—(ii) *On Salary-result System*—(*a*) *Fixed payments.*—The budget is Rs. 1,100, but the amount is reduced to Rs. 950 as the school proposed for Kurumas has not been started as yet. In this connection, I beg to report that whenever a municipal salary-result school is proposed to be opened, the result schoolmasters in the neighbourhood raise a hue and cry against the scheme. I have received two complaints of this nature. The matter has been referred to a councillor for opinion. I believe the cause of primary education will be better served by encouraging the result schoolmasters than by opening more municipal schools on the salary-result system.

27. (*b*) *Result Stipends.*—The budget is Rs. 200, but as some arrears of the last year have to be paid, the provision is raised to Rs. 350 as recommended by the Assistant Inspector of Schools.

28. (3) *Salary Grants.*—The amount provided in the budget is Rs. 900, but as arrears of the last year have to be paid this year, the amount is raised to Rs. 1,280 as recommended by the educational officers.

29. (7) *Miscellaneous*—(*a*) *Building, furniture, &c., grants.*—The budget amount is reduced to Rs. 100, as there is no likelihood of receiving applications for aid for this purpose.

30. The total of the revised estimate under Grant 2 comes up to Rs. 6,420 against the budget of Rs. 6,180, the increase being Rs. 240 which is unavoidable.

31. *Grant 3, Sanitation and Medical Services*—(i) *Hospitals and Dispensaries*—(*a*) *Establishment.*—Provision is made for a second-class hospital assistant on Rs. 35 per mensem as sanctioned in G.O., Mis. No. 1705 M., dated 5th October 1896.

32. (*b*) *Medicines and Supplies.*—The budget is Rs. 3,500, but Rs. 2,500 will suffice for the whole year as the amount spent during the first eight months comes up only to Rs. 394.

33. (*c*) *Diet of Patients.*—The budget is Rs. 1,000, but Rs. 600 are provided in the revised estimate with reference to the actuals of the first eight months. The system of employing contractors for supply of diets has been dispensed with resulting in a large saving under this head.

34. (*d*) *Sundries and Contingencies.*—The budget provision of Rs. 1,670 has been reduced to Rs. 800 with reference to the actuals of the first eight months.

35. (3) *Vaccination*—(*b*) *Contingencies.*—The budget is Rs. 460, but Rs. 250 would suffice as the municipal vaccination depôt has been abolished and the required lymph is now obtained from the district board depôt at a cost of Rs. 10 per mensem.

36. (5) *Conservancy, Road-cleaning and Road-watering*—(*a*) (i) *Establishment.*—The budget is Rs. 6,150, but the amount actually required is Rs. 5,300 only as five scavengers, for whom provision has been made, have not been entertained at all during the year.

37. The other items under Grant 3 call for no remarks as they are of a trifling nature. The revised estimate under this grant comes up to Rs. 21,270 against Rs. 24,670, the budget; the difference of Rs. 3,400 is saved.

38. *Grant 4, Lighting and Miscellaneous Municipal Purposes*—(1) *Lighting*—(*b*) *Contingencies.*—The budget is Rs. 2,000, but Rs. 2,300 are required as twenty additional old iron rail lamp-posts and lanterns have been obtained from Madras.

39. (2) (*i*) *Markets*—(*a*) *Establishment.*—The amount provided is Rs. 590, but Rs. 750 are required as two extra men on Rs. 6 each have been entertained from the commencement of this official year to collect fees in the grass market, which has been transferred to the Robertsonpet square during the year. As directed in G.O., No. 1930 M., dated 12th November 1896, I beg to submit herewith a proposition statement, for sanction of Government, for the entertainmet of these two extra men. A civil suit against the municipality is pending in the local District Munsif's Court to recover damages said to have been sustained by the proprietor of the old place where the grass-sellers used to gather.

40. (*b*) *Contingencies.*—The budget is Rs. 100, but Rs. 1,200 are required as the amount spent during the first eight months come up to Rs. 787. The increase is due to the payment of printing work done last year. As markets are managed departmentally, it is necessary to print tickets for even the smallest fees collected. Hence the cost of printing work is great.

41. (6) *Public Garden and Rent of Lands.*—To pay for printing tickets for the Challa bazaar, a provision of Rs. 120 is made.

42. (8) *Fire*—(*b*) *Purchase of Fire-engine, Buckets, Repairs, &c.*—The budget provision of Rs. 50 is raised to Rs. 80 to meet the cost of repairs to the fire-engine and its new hose.

43. The other items under this grant call for no remarks. Thus it will be seen that the revised estimate under Grant 4 comes up to Rs. 7,340 against the budget of Rs. 5,600 for the current year.

44. *Grant 5*, (*c*) *Collection of Tolls*—(i) *Establishment.*—The budget provision of Rs. 1,070 is raised to Rs. 1,250 chiefly to meet the cost of the extra establishment which it may be found necessary to entertain in the future.

45. (ii) *Contingencies.*—The budget is Rs 520, but, with reference to the actuals of the first eight months, Rs. 620 are put down for the whole year.

46. (*d*) *Office Contingencies other than* (*b*) (ii).—Rs. 800 are provided under this head against Rs. 600, the budget, the actuals for the first eight months being Rs. 678.

47. Thus it may be seen that the total expenditure under all the grants, as per revised estimate, comes up to Rs. 64,950 against Rs. 65,580, the budget, leaving a balance of Rs. 8,070 which is adapted as the opening balance for 1897–98.

BUDGET ESTIMATE FOR 1897–98.

Receipts.

48. The opening balance as shown above is Rs. 8,070.

49. (2) *Municipal Rates and Taxes—*(*b*) *Tax on Buildings* (*Section* 63).—The demand under this head is reduced to Rs. 10,500 as all Government buildings and private buildings occupied by Government officers on rent will have to be exempted from municipal taxation as per G.O., No. 1832 M., dated 29th October 1896.

50. (*d*) *Water-tax on Buildings and Lands.*—Water-tax is levied at one-fifth of the house and land taxes, and a corresponding reduction is made in the demand under this head with reference to the above-quoted Government order.

51. (*b*) *Tolls* (*Section* 91).—The gross receipts are estimated at Rs. 19,500. After deducting the cost of the establishment, contingencies and repairs of toll-sheds, one-third of the net amount, viz., Rs. 5,910, will be paid to the district board. The amount available for municipal purposes will be Rs. 13,590 against the revised estimate of Rs. 12,000 for the current official year and the actuals of Rs. 16,631–11–8 for 1895–96 which included the arrears of previous years.

52. (5) *Grants and Contributions—*(*b*) *From Local Boards*—(ii) *Medical.*—Rs. 4,800 are put down in the budget being the mean of the revised estimate and the actuals of the previous year.

53. The other items under receipts do not call for any remarks as they do not materially differ from the revised estimate for the current official year.

54. Thus it will be seen that the total municipal revenue for 1897–98 comes up to Rs. 71,080 against the revised estimate of Rs. 73,020 for the current official year and the actuals of Rs. 66,235–14–10 for 1895–96.

55. The council propose to spend this amount under the different grants as shown in statement II.

		Rs.
Grant	I	24,030
„	II	6,180
„	III	24,810
„	IV	5,760
„	V	5,840
„		50
Refunds		4,410
Balance		
	Total	71,080

Expenditure.

56. *Grant 1, Public Works—*(*1*) *New Works—*(*a*) *Communications.*—Provision is made for constructing a metalled road from the tidal lock at the fort to the village of Gilakaladindi, as this road was completely washed away by the late floods of July 1896. The council proposed to undertake the work in 1894–95, but in G.O., No. 540 M., dated 26th March 1895, review on the budget for 1895–96, the amount was disallowed by Government as the closing balance was not what it ought to have been.

57. (*b*) *Buildings.*—Provision is made for the construction of a double-iron latrine providing 24 seats, the iron work for which was obtained from Madras in 1894.

58. (2) *Repairs—*(*a*) *Communications.*—Rs. 12,000 are provided for the repairs of town roads against Rs. 11,000, the revised estimate for the current year, and Rs. 7,495–5–4, the actuals of the last official year. The works are shown in detail in statement II-A.

59. (*b*) *Buildings.*—Rs. 3,500 are provided for works shown in statement II-A. The most important work proposed is the repairs of the dispensary building. Year after year provision has been made in the budget to put the building into thorough repairs, but the work had to be postponed as no definite plan could be decided on in consequence of the frequent changes of the medical officers in charge. The council have finally decided to carry out the suggestions made by the Surgeon-General in his last inspection note of the dispensary building on receipt of type-designs from the Sanitary Board.

60. The other items under this grant do not differ very much from the revised estimate, and therefore call for no remarks.

61. *Grant 2, Education—*(2) *Municipal Schools*—(ii) *On Salary-result System—*(*a*) *Fixed Payments.*—Rs. 1,100 are provided for the pay of the municipal schoolmasters, as recommended by the Educational officers, against Rs. 950, the revised estimate for the current official year, and Rs. 837–1–8, the actuals of 1895–96.

62. (4) *Result Grants.*—The provision under this head is raised to Rs. 2,700 as recommended by the Director of Public Instruction, Madras.

63. (6) *Inspection—*(*a*) *Contributions to Local Boards.*—Rs. 120 are put down under this head as some arrears of contribution for 1895–96 are due to the district board on account of the Muhammadan inspecting schoolmaster.

64. *Grant 3, Sanitation and Medical Services*—(1) *Hospitals and Dispensaries—*(*a*) *Establishment.*—The amount provided under this head is Rs. 2,680 against Rs. 2,200, the revised estimate of the current year, and Rs. 1,804–4–10, the actuals of the last official year. The increase is due to the entertainment of a second-class hospital assistant on Rs. 35 per mensem as sanctioned in G.O., Mis. No. 1705 M., dated 5th October 1896.

The District Medical and Sanitary officer, Kistna, recommends that the pay of the senior compounder attached to the main dispensary should be raised from Rs. 9 to Rs. 12 and that of the waterman from Rs. 5 to Rs. 6. Provision is made accordingly subject to the approval of Government.

The pay of the female compounder is also raised from Rs. 9 to Rs. 10 as a special case as it is hard to get trained female compounders. A proposition statement is submitted for approval of Government.

65. (2) (*b*) *Contribution to the Local Board for the Dispensary Clerk.*—Rs. 60 are provided, as arrears of 1895–96 are also due to the district board.

66. (5) *Conservancy, Road-cleaning and Road-watering—*(*a*) (i) *Establishment.*—Rs. 6,670 are provided to meet the cost of establishment sanctioned in G.O., Mis. No. 2049 M., dated 2nd December 1896, and to entertain the usual number of toties. The services of all the old sanitary inspectors will be dispensed with from the 1st of April next.

67. *Grant 4, Lighting and Miscelleneous Municipal Purposes*—(1) *Lighting—*(*a*) *Establishment.*—Provision is made for eleven lamp-lighters on Rs. 5 each per mensem, as the number of lamps has increased from 320 to 345.

Under markets, slaughter-houses, cart-stands, travellers' bungalows, avenues, rent of lands and public gardens, provision is made for the usual establishments as detailed in statement II-B. The amount provided for contingencies under all these items is necessary to meet the cost of printing tickets and other miscellaneous charges.

68. *Grant 5,* (*a*) *General Establishment*—(i) *Office Establishment.*—Rs. 2,200 are provided for the office establishment as shown in statement II-B against Rs. 2,370, the revised estimate of the current official year, and Rs. 2,518–1–2, the actuals for 1895–96. A clerk on Rs. 25 died at the beginning of the current official year and a man on Rs. 10 is appointed in his stead. A proposition statement is herewith submitted for sanction of Government. This has to be viewed in reference to the remark of Government in G.O., No. 493 M., dated 21st March 1896, paragraph 4 (6), page 14.

69. (*b*) *Collection of Municipal Taxes*—(i) *Establishment.*—The amount provided in the budget is Rs. 770 against Rs. 860, the revised estimate of the current year.

The decrease is due on account of the temporary establishment having been disallowed by the council for the preparation of bills. Thus it will be seen that the total expenditure under all grants comes up to Rs. 71,080, including the balance of Rs. 4,410, against Rs. 73,020, the revised estimate of the current year.

C. No. 7-M. Eng.

Submitted to Collector of Kistna.

(Signed) P. KRISTNASWAMI,
Deputy Collector.

16*th January* 1897.

Endorsement on letter of Chairman, Municipal Council, Masulipatam, No. 895, dated 14th January 1897, submitting the budget report for 1897–98 of the Masulipatam Municipality.

1. The budget proposals were passed by the council on 19th December, but the report was not submitted till 14th January.

2. The falling off in toll receipts referred to in paragraph 5 is due, not only to the floods of August last, but to the smaller amount of importation of grain from the rural tracts.

3. *Paragraph* 9.—The increase expected from sale of sweepings and night-soil is encouraging.

4. *Paragraph* 21.—The claims of the contractor Pradosham should have been settled long ago, and this should now be finally effected before the close of the year. The council ought undoubtedly to have a proper market building constructed. The so-called market stalls are miserable little sheds tumbledown, and insanitary, an eyesore and a disgrace in the fine Robertsonpetta square.

5. The economies referred to in paragraphs 32, 33, 34 and 35 are very satisfactory. The council should be grateful to the present District Medical and Sanitary officer for his careful administration.

6. The Chairman has not interpreted the Government order referred to in paragraph 49 aright. The Bill does not exempt Government buildings and lands from municipal *taxation* but from municipal supervision. The word "*taxation*" on the title page of the Government order appears to be a misprint for some such word as *supervision*.

7. The road to Gilakaladindi referred to in paragraph 56, and repairs to the dispensary referred to in paragraph 59, are very necessary.

8. The raising of the pay of the compounders, as proposed in paragraph 64, is advisable and may be accepted.

MASULIPATAM,
21*st January* 1897.

(Signed) J. N. ATKINSON,
Collector.

Masulipatam Municipal Budget for 1897-98

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings :—

Current No. 366 of 1897, dated 14-1-97 from the Chairman, M.C. Masulipatam.

Current No. 363 of 1897, dated 29-1-97 from the Director of Rev. Instn.

Current No. 371 of 1897, dated 29-1-97 from the Surgn. General

Current No. 662 of 1897, dated 15-2-97 from the Sanitary Commr.

Order— No. 698 mudy. 25-3-97

The estimated receipts and charges of the Masulipatam Municipality for 1897-98, as passed by Government, are compared below with the budget and revised estimates for the year 1896-97 and the actuals of 1895-96.

	Actuals, 1895–96	Budget Estimate, 1896–97	Revised Estimate, 1896–97	Budget Estimate 1897–98
	Rs	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	2,613	4,180	9,790	~~8,070~~ 9630
Tax on Arts	8,298	9500	9,500	9,500
Tax on Buildings and Lands	12,571	13,500	14,000	~~14,000~~ 14300
Water-Tax on Buildings and Lands	2,507	2,700	2,700	~~2,300~~ 2700
Tax on Vehicles and Animals	1,738	1,600	1,600	1,600
Tax on Carts	1,192	1,100	1,100	1,100
Tolls	16,632	15,580	~~12,000~~ 13,640	13,590
Realizations under Special Acts	..	..	..	..
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	539	590	750	780
Conservancy Receipts	58	10	400	400
Fees and Revenue from Educational Institutions	11	40	60	60
Fees and Revenue from Medical Institutions	110	100	30	30
Income from Markets and Slaughter-houses	8635	9100	9200	9200
License fees	1089	1,200	1,200	1,200
Other fees	1,312	1,110	1,120	1,120
Fines under Municipal and other Acts	906	500	1,200	1,200
Interest on Investments and premium on Loans	..	..	..	..
Grants and Contributions from Government	214	200	210	160
Do. from Local Boards	7,143	7,500	6,600	7,300
Do. from other bodies	45	450	450	450
Recoveries for services to private individuals	576	900	940	950
Miscellaneous	47	40	70	70
Loans	..	..	..	..
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	..	..	..	..
Advances Recovered	..	..	100	..
	..	..	..	..
Total ..	66,236	69,900	~~74,660~~ 73020	71,080

75340

Charges.	Actuals, 1895-96.	Budget Estimate, 1896-97.	Revised Estimate, 1896-97	Budget Estimate 1897-98	
	Rs.	Rs.	Rs.	Rs.	
GRANT I.					
New Works—					
Communications	673	..	1,750	1,500	
Buildings	2,554	750	750	800	
Drainage	..	..	..	..	
Water-supply	85	..	..	..	
Repairs—					
Communications	7,495	10,000	11,000	12,000	
Buildings	1,008	3,350	3,560	3,500	
Drainage	1,251	2,000	1,110	1,080	
Water-supply	2,307	4,260	2,260	2,460	
Establishment	1,006	1,020	1,020	1,020	
Tools and Plant and other Stores	117	300	300	300	
Contributions for Public Works	1364	1,370	1,370	1,370	
Total	17,860	23,050	23,120	24,030	
GRANT II—					
Training Schools	..	100	70	40	
Municipal Schools—					
(*a*) On the Salary System	..	..	..	..	
(*b*) On the Salary Result System	1,263	1,710	1,710	1620	
Salary Grants	717	900	1,280	900	
Result Grants	2,578	2,500	2,500	2,700	
Combined Grants	..	..	..	..	
Inspection	268	350	350	410	
Miscellaneous	246	620	510	510	
Total	5,072	6,180	6,420	6,180	
GRANT III—					
Hospitals and Dispensaries	8,345	8,420	6,100	8,6~~00~~ 70	
Contributions	469	420	420	~~450~~	
Vaccination	726	870	660	550	
Registration of Births and Deaths	285	270	280	290	
Conservancy, Road-cleaning and Road-watering	12,551	14,690	13,810	~~14,840~~	15390
Total	22,376	24,670	21,270	~~24,810~~	25350
GRANT IV—					
Lighting	2,403	2,600	2,900	2,660	
Markets and Slaughter-houses	796	930	2,200	1,080	
Chowltries *Cart Stand*	185	230	250	180	
Traveller's Bungalows	77	80	80	80	
Avenues	526	530	530	530	
Public Garden, Survey of Land, Fire and other charges.	1,143	1,230	1,380	1230	
Total	5,130	5,600	7340	5760	
GRANT V—					
Supervision and Management	5,923	6,070	~~6630~~	~~5040~~ 6190	
Repayment of Debt	..	..	..	..	
Interest on loan	..	..	..	..	
Advances Recoverable	50	..	200	..	
Refunds	32	10	50	50	
Discount	..	..	..	..	
Pensions and Gratuities	..	..	..	..	
Investments	..	..	9630	..	
Balance	9,793	4,320	~~9070~~ 4660	~~4,410~~	7780
Total	66 236	69 900	~~75,820~~ 74660	~~71,080~~	75340

Revised Estimate for 1896-97.

2. The current receipts and charges are now estimated at Rs 64870 and Rs 64,950, respectively, against Rs 65720 and Rs 65580 anticipated in the sanctioned budget. The decrease in the receipts, which occurs chiefly under tolls and contributions from local boards, is partly met by an increase under the tax on lands, Conservancy receipts and fines. The decrease in the Charges appears under Grant 3, being nearly counterbalanced by an increase under the other Grants. The Collections under the house, land and water taxes and the expenditure on new works - buildings and repairs — Communications during the first eight months of the year were very unsatisfactory. The attention of the Municipal Council is drawn to the Collector's remark in para. 4 of his endorsement. The entertainment be of two men on Rs 6 each for collecting fees in the grass market referred to in para. 39 of the Chairman's letter is

The Government does not consider the constitution of the "poor fund", referred to in para. 10 of the Chairman's letter, either necessary or expedient. The rules approved in G.O. No. 1242 M. dated 15th August 1892 should be strictly followed for the future and all the receipts from this source credited to municipal funds.

is approved. With reference to G/O No. 2391 L, dated 17th December 1896, the contribution for the central office establishments will be raised from Rs 290 to Rs 366 or Rs 370 in round figures. The balance to be carried forward to the ensuing year's budget will then be Rs 9630

Budget Estimate for 1897-98

3. Receipts (1) The receipts for the ensuing year are placed at Rs 63,010 against Rs 64,870 in the revised estimate. There is a marked decrease under the tax on buildings and water tax, but it is nearly set off by an increase under tolls and contributions from local boards. As observed by the Collector in para: 6 of his endorsement, the Bill circulated with G/O No 1832L, dated 29th October 1896, does not exempt ~~Government~~ buildings from municipal taxation. The estimates of Rs 10,500 and Rs 2,300, respectively, under the tax on buildings and water tax will therefore be raised to Rs 12,500 and Rs 2,700, the current year's figures. ~~It should be explained why~~ the demand ~~has appeared to be~~ estimated of the land tax for 1897-98 ~~be less~~ fixed at Rs 1,500, while from para 4 of the Chairman's report it appears

(Put
It was very stupid
unintelligent timetable
to divide the
tax from
[illegible])

that ~~owing to a~~ the revision of the registers, has raised the rental demand ~~for~~ 1896-97 to Rs 1938. The realised receipts may therefore be fairly taken at Rs 1800, at least, the budget will be altered accordingly.

4. Charges (1) The probable charges are put down at Rs 66,670 against Rs 65,030 in the revised estimate, the increase, which occurs under Grants 1 and 3, being partly counterbalanced by a decrease under the other Grants.

(2) Grant 1 The attention of the Municipal Council is drawn to the remarks of the Surgeon-General in para. 3 of his letter read above regarding the proposed improvements to the hospital building.

(3) Grant 3 The Chairman is requested to state whether the compounders whose pay it is proposed to increase have fulfilled the conditions as to examination and service laid down in G/O No 1677L, dated 11th September 1888, and if so, to explain why the pay of the female compounder is not proposed to be raised to Rs 12, in accordance with the scale prescribed in that order. Meanwhile the provision made on this account will be allowed

to

stand. The increase in the pay of the waterman from Rs 5 to Rs 6 pro-posed in para. 64 cannot be approved, in the absence of any explanation of its necessity. The abolition of the post of one of the hospital servants on Rs 5 shown in the proposition state-ment is sanctioned, but reference should have been made to this in the Chairman's letter. The provision for epidemic charges will be raised from Rs 1000 to Rs 1500 with reference to ljd No 1985m, dated 18th November 1896. The entertainment of a trained Sanitary Inspector on a Salary of Rs 45 with a horse allowance of Rs 15 and eight peons on Rs 7 each, in place of the five existing nuisance inspectors, is approved. This proposal was not sanctioned in ljd No 2049m, dated 2nd December 1896, as stated by the Chairman, but he was requested to embody it in the budget. The Sanitary Commissioner's suggestion in para. 10 of his letter read above should receive careful Consideration.

(4) Grant 4 The entertainment of an additional lamp lighter on Rs 5 pro-posed in para. 67 is sanctioned.

(5)

Vide para. 66 of the Chairman's letter

(5) Grant 5 The alterations in the office and collection establishments referred to in paras. 68 and 69 are approved. With reference to ljd No. 2391L, dated 17th December 1896, the contribution for the central office establishments will be raised fro Rs 290 to Rs 636 or Rs 640 in round number.

5. As revised by Government, the budget closes with a balance of Rs 7 Of this Rs 1330 should be added to t sum of Rs 2980 already reserved f expenditure on an improved water scheme, as required in para. 2 ljd No 493m, dated 21st March 1 leaving Rs 6450/ or 10 per cent of the receipts available for general -poses.

6. The delay in the submission o the budget referred to in para. 1 the Collector's endorsement is not -factory and should have be explained.

VB 24/3/97

25/3/97

To The Chairman, M.C. Masulipatam
" Coll[r] of Kistna.
" President, D[t] Bd, Kistna
" Accountant-General.
- Director of Public Instr[n].
" Surg[n]-General.
" Sanitary Board

18/4/97