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SEPTEMBER.

Administrati[illegible]

Reviewing the — of the Masulipa[illegible]cipal Council for 1896-97.

BACK PAPERS.

G.O.	No.	Department.	Date.

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Government {1897} of Madras.

LOCAL AND MUNICIPAL.

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G.O., No. 1940 M., 6th September 1897.

SEPTEMBER.

Administration Report.

Reviewing the — of the Masulipatam Municipal Council for 1896-97.

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 Divisional-officer, Kistna), dated Masulipatam, 17th June 1897, No. 319.

One Consolidated book of statements.
One concise report from medical officer.
One statement of remarks on concise report from the medical officer.
Five statements from the Educational officers.
One council's resolution No. 1 of 17th June 1897.
Appendix to statement IV-A.

N.B.—Statements IX, &c., contained in the consolidated book of statements will follow.

I have the honour to forward, herewith, the administration report of the Masulipatam Municipality for the year 1896–97, together with the statements noted in the margin, and the council's resolution No. 1 approving of the same.

I.—Constitution of the Council.

2. Of the twenty councillors sanctioned for this municipality, eight should have been elected by the rate-payers as per terms of G.O., No. 68 M. of 20th January 1897, received in this office on the 5th February 1897, virtually making the nomination system operative up to this date. Although the ward system as sanctioned in G.O., No. 1915 M., dated 1st September 1894, has been in existence, the Government in paragraph 2 of the first-named Government Order required information regarding the wards. This matter is still in correspondence with the Collector's office. On the 31st of March 1897, there were two vacancies caused by the resignation of one member, and the expiration of the term of another on the 20th of March 1897. Of the actual number of councillors at the end of the year, four were officials, including the *ex-officio* councillor, and the rest, non-officials. Again of this total number, three were Europeans and Eurasians and the remaining fifteen Natives.

3. The total number of meetings actually held during the year and that of those adjourned for want of a quorum were but thirteen and one against twenty and seven shown in the previous year, respectively, while the total average attendance was 10·69 against 9·5 of the previous year. From the details given in statement X, it is clear that the attendance of the non-official members notwithstanding the two vacancies adverted to above, improved a little, while that of the official element remained stationary; but it is hoped that, during the current year, it will improve in deference to G.O., No. 859 M., dated 10th of April 1897.

II.—Receipts.

4. At the beginning of the year there was a balance of Rs. 9,790 against Rs. 2,613–1–5 of the previous year. The total receipts during the year amounted to Rs. 55,505–8–9 against Rs. 63,618–12–2. The decrease occurs under all the municipal rates and taxes, sale-proceeds and composition fees of medicines, license-fees, cart-stand fees and local contributions, balanced by the increase chiefly under travellers' bungalow fees, sales of old materials and night-soil, &c., fees from educational institutions and income from markets, fines, &c.

5. During the year under report, the taxation *per* head of population as *per* census of 1891 came to As. 14–8.

6. *Municipal Rates and Taxes—Tax on Arts, &c.*—The receipts under this head amounted to Rs. 7,912–8–0 against Rs. 8,298–8–0 of the previous year, and Rs. 9,500, the estimate for 1896–97 under review. Rs. 417 have since been collected. The decrease is accounted for by the fact that arrears of the previous years were not realized in very many instances owing to parties having left the station; but these arrears are now specially scrutinized by some councillors with a view to avoid indiscriminate writes-off under "Arrears irrecoverable" as directed in G.O.; Mis. No. 322 M. of 27th February 1897, paragraph 2.

7. *Tax on Buildings.*—The estimate for the year was Rs. 12,500, of which Rs. 10,663–12–11 were realized against Rs. 11,733–9–3, the actuals of the previous year. Rs. 537–0–2 have since been collected. An elaborate list of arrears under this head has been prepared, and every endeavour is being used to collect the arrears as promptly as can be desired. But I beg to point out here that the floods of July last and the prevalence of famine rates seriously affected the collections of the year in general, and necessitated more pressure being brought to bear on the people.

8. *Tax on Lands.*—The estimate of the year, Rs. 1,000, was increased to Rs. 1,500 in the revised estimate, but Rs. 599–15–3 only were realized during the year against Rs. 834–0–3, the actuals of the previous year. Rs. 174–1–7 have since been collected. This tax is made up of small items, and the labour and the trouble involved in its realization are great. The attention of all the bill collectors is drawn to this matter, and the arrears are now being promptly collected.

9. *Water-tax on Buildings and Lands.*—Against an estimate of Rs. 2,700 for the year, and the actuals of Rs. 2,506–4–10 of the previous year, Rs. 2,215–4–11 were realized and Rs. 138–6–5 have since been collected.

10. *Tax on Vehicles with springs and Palanquins.*—Against an estimate of Rs. 700 for the year, and Rs. 699, the actuals of the previous year, Rs. 733–8–0 were realized. This was owing to some more vehicles having been brought under taxation during the year.

11. *Tax on Animals.*—The estimate for the year was Rs. 900, and Rs. 946 were realized against Rs. 1,039–8–0, the actuals of the previous year. The Collector's remark that all the owned dogs and donkeys of the town had not been licensed, has been negatived by the result of the census which was taken of these animals in this municipality, for, it has been found that, with rare exceptions, all the animals were taxed.

12. *Tax on Carts and other Vehicles without springs.*—Against Rs. 1,100, the estimate of the year, and Rs. 1,192, the actuals of the previous year, Rs. 1,082 were realized during the year under review, and the difference, being small, calls for no remark.

13. *Tolls.*—The budget estimate of Rs. 15,580 was reduced to Rs. 13,640 in the revised estimate, but the actual realizations amounted to Rs. 11,388–15–1 only. The very heavy floods of July last and the failure of the south-west monsoon seriously told upon the outturn of all the crops. Besides, the famine rates prevailing in the neighbouring districts drew away much traffic which would have otherwise found its way into this town. Hence the low collections under this important head of revenue which had risen to Rs. 16,631–0–4 during the previous year.

14. *Revenue derived from Municipal Property and Powers apart from Taxation —Rent of Lands.*—The collections of fees at the Challa bazaar are shown under this head. The estimate of the year was Rs. 260 and the actuals of 1895–96 were Rs. 231–10–4 against which Rs. 234–0–6 were realized during the year under review. It should be noted here that the council, on scrutinizing the details of this item, thought it fit to sell the farm for the current year at a net profit of Rs. 165.

15. *Rent of Buildings.*—The estimate was Rs. 180 and the realization came to the same amount.

Avenue Receipts.—Only As. 9 were realized against Rs. 10, the revised estimate of the year, and Rs. 12–12–0, the actuals of the previous year.

16. *Fees from Travellers' Bungalows.*—Rs. 110–8–0 were realized against the revised estimate of Rs. 100 for the year, and Rs. 24, the actuals of the previous year.

17. *Sale-proceeds of Old Materials, Empty Oil-cans, Packing-cases, &c.*—Rupees 142–7–6 were realized against Rs. 200, the revised estimate of the year, and Rupees 69–4–0, the actuals of the previous year. This is a fluctuating item, and could not be correctly estimated.

18. *Conservancy Receipts—Sale-proceeds of Night-soil, Street refuse, &c.*—The revised estimate was Rs. 400, and the actuals of the previous year Rs. 58–1–4; against this Rs. 320–4–0 were realized during the year. The right to collect rubbish and cow-dung, &c., at the cart-stands was sold to a contractor for Rs. 200; and the balance of this and the arrear demand would be collected during the current year.

19. *Fees from Educational Institutions.*—These fees amounted to Rs. 103–10–9 during the year against the revised estimate of Rs. 60, and Rs. 11–3–3, the actuals of the previous year, though no fees were collected from the indigent classes.

20. *Sale-proceeds and Composition Fees of Medicines.*—These fees amounted to but Rs. 14 against Rs. 30, the reduced amount of the year's estimate, and Rs. 110–1–0, the actuals of the year 1895–96. The reason for the low figure is that, under a resolution of the council, all parties who personally attend the hospital for treatment are not charged for the medicine. Those paying a monthly subscription towards the aid and comfort of pauper patients beyond what the council are capable of providing are also supplied medicines free. This subscription is deposited by the District Medical and Sanitary Officer in compliance with the wishes of the subscribers in the Post Office Saving's Bank, but the Accountant-General has vetoed this system, and the medical officer has accordingly been written to on this subject.

21. *Income from Markets.*—Against the estimate of Rs. 8,000 for the year, and Rs. 7,441–6–6, the actuals of the previous year, Rs. 8,249–13–2 were realized, and Rs. 183–11–0 have since been collected under arrears. The income is gradually increasing, and the construction of a suitable market on an approved plan in a convenient locality is under contemplation, and a plan of the site is now being prepared.

22. *Income from Slaughter-house.*—Rs. 1,065–1–0 only were realized during the year against the revised estimate of Rs. 1,200 and Rs. 1,193-13–0, the collections of the previous year. The cause for this decrease is due to the prevalence of scarcity-rates for the ordinary staples of food.

23. *Distraint Fees.*—Only 4 annas were realized.

24. *License-fees.*—Rs. 869–15–0 were realized against the revised estimate of Rs. 1,200, and Rs. 1,088–11–0, the actuals of the previous year. The decrease is due to a less number of applications for licenses for working oil-mills owing to a combination amongst the dealers, the decrease in the number of theatrical companies and dyeing houses.

25. *Cart-stand Fees.*—Rs. 1,039–13–0 were collected on foreign and overstaying carts against the estimate of Rs. 1,100 for the year and Rs. 1,303–8–3 the actuals of the previous year. The falling off in this direction is owing to a considerable decrease in the number of carts that entered the town.

Rs. 3–8–0 were received for extracts from birth and death registers sold to private parties.

26. *Fines under Municipal and other Acts.*—The budget figure of Rs. 500 was increased to Rs. 1,200 in the revised estimate, while the actual realizations rose still higher, *i.e.*, to Rs. 1,429–10–0 against Rs. 907–8–0, the actuals of the previous year. This evidences that prosecutions under the various sections of the Act were rigorously kept up.

27. *Grants and Contributions—From Government—Other Purposes.*—Rs. 90 were received on account of the drawingmaster and the gymnastic instructor.

28. *From Local Boards—Medical.*—Rs. 2,694–12–0 were received against Rs. 4,100, the revised estimate, Rs. 5,342–8–11, the actuals of the previous year.

29. *Other purposes.*—As per estimate of the year, Rs. 2,500 were received from the local fund board for the maintenance of the town roads.

30. *Miscellaneous—Recoveries on account of services rendered to Private Individuals —Private Scavenging.*—The current and arrear demand for the year was Rupees 594–10–0, of which Rs. 498–7–0 were realized against the revised estimate of Rupees 800 for the year and Rs. 482–1–0, the actuals of the previous year. Every attempt has been made to render this service self-supporting, but unless the present body of scavengers is replaced by a class of men more amenable to discipline, the proposal will not commend itself to the people at large. Frequent complaints are received in the Municipal office about the careless manner in which the private latrines attached to dwelling-houses are attended to, and the council have recently thought it fit to apply for a new set of men from Madras who, it is expected, would render better service in this municipality, as the present set of men strike work immediately they are punished. Under the new Amendment Act, larger powers have been given for bringing these unruly individuals to book, should they neglect their duty; and it is hoped matters will now considerably improve.

31. *Other Purposes—Cess-pool Fees.*—The demand was Rs. 181–6–0, of which Rs. 129–10–0 were realized against Rs. 140, the estimate of the year, and Rupees 93–8–0, the actuals of the previous year. On pain of prosecution, people are brought to learn the necessity of cleansing their backyards by letting out dirty water into the cess-pools built outside their compounds and the increased demand for municipal agency testifies to improvement in this direction.

32. *Other Items—Fishery Rents.*—Rs. 25 were realized by the sale of lotus leaves in the fort ditch.

33. *Refunds of Expenditure of previous years.*—Certain irregular expenditure of the last year amounting to Rs. 3–9–0 was ordered to be refunded by the overseer.

34. *Fees for numbering carts, &c.*—The amount realized was Rs. 34–3–0 and the number licensed 540.

35. *Under other items*, Rs. 1–8–0 were realized.

36. *Advances.*—Rs. 222–15–8 were credited under this head, Rs. 50 being the permanent advance given to the overseer for execution of works, Rs. 4 being the value of court-fee stamps formerly purchased and used for law purposes, and Rs. 168–15–8 being the overpayments made to a contractor but since recovered and adjusted.

III.—Expenditure.

37. Grant 1, Public Works.—The budget grant of Rs. 23,050 was slightly increased to Rs. 23,120 in the revised estimate, but Rs. 17,601–2–8 were expended against Rs. 17,655–15–8, the actuals of the previous year. The decrease chiefly occurs under communications and buildings as shown in statement II-A, part II, repairs.

38. *New Works—Communications.*—The only work carried out under this head was the boat-stand road under the supervision of the Public Works Department officers, to whom money to the extent of Rs. 1,414 was paid. The ring road in the Robertsonpet square commenced during 1895–96 was finished in 1896–97 and Rs. 38–3–3 were paid for it.

39. *Repairs—Communications.*—The roads repaired during the year are detailed in statement II-A, part II, repairs. The year's grant was Rs. 10,000, but only Rupees 8,711–5–9 were expended, as bills amounting to Rs. 276–1–6 remained unpaid at the end of the year. The full quantity of kunker required was not supplied by the contractor as traffic on the Bezwada-Bandur canal had to be stopped owing to serious damages done by the late floods. The mileage of roads brought under maintenance remained stationary. For the free passage of drainage water, I had the vents of culverts on some of the principal roads enlarged. The consolidation of metal on the big roads by the ordinary stone-roller being found unsatisfactory, a two-ton ballast iron-roller was lately purchased and will shortly be brought into use with, I hope, more satisfactory results.

40. *Buildings.*—The allotment for works under this head was Rs. 3,560, out of which only Rs. 1,452 were expended. The decrease in expenditure was owing to the nature of the additions and repairs required to the main dispensary building in reference to the Surgeon-General's remarks not being finally settled, those of the

travellers' bungalow at the fort not having been wholly carried out, and the construction of the proposed urinals in the Robertsonpet square having been deferred, as the firm applied to was unable to supply the iron work in time.

41. The old taluk cutcherry made over to the municipality on conditions proposed in G.O., No. 1487 W., dated 13th May 1896, was repaired at a cost of Rs. 839–7–2 (exclusive of the value of three large newly-made doors for the meeting-hall which were in stock) out of a provision of Rs. 1,000 sanctioned in the revised estimate of the year. Besides, for other repairs and alterations carried out to the extent sanctioned by the council last year, payments have been made this year.

42. *Drainage.*—The works repaired last year are detailed in statement I-A, part II. An expenditure of Rs. 1,084–7–6 was incurred against an allotment of Rs. 1,110 sanctioned in the revised estimate of the year. The difference of level between the surrounding swamps and the beds of the drainage channels being so very little, it was found on deepening the drains that water simply accumulated and stagnated. Consequently, I had the beds of some of the main channels raised, and the width of all increased, to carry off greater volumes of drainage water, and, I am glad to say, with very favourable results. I have also obtained glazed stone-ware pipes to be placed in such localities where it has been found that cross roads cause an obstruction to drainage.

43. The Sanitary Commissioner has suggested that works of the description in existence in the fens of Lincolnshire and Holland should be undertaken to improve the drainage of the town. The new Municipal Amendment Act contemplates the levy of a drainage tax solely for the purpose of improving the drainage systems of towns, but that is a question that will have to be deferred till some efficient water-supply scheme has been perfected and carried out. I am sure if the Public Works Department could devise plans for thoroughly draining the surrounding swamps, the drainage of the town would be greatly facilitated. Suggestions in this direction will be made the subject for a separate communication.

44. *Water-supply.*—Against the allotment of Rs. 2,100 sanctioned in the revised estimate, Rs. 2,035–2–7 were expended for repairing the town conduits, tanks and wells, the Robertsonpet square reservoir and the fort ditch. Rs. 144 were paid to the two watchmen employed on works of water-supply against Rs. 160 provided in the estimate of the year.

45. *Establishment.*—Rs. 1,012 were shown against the overseer's establishment after deducting Rs. 68, being the proportionate cost of the overseer's supervision of avenue, &c., work.

46. *Tools and Plant.*—Rs. 315–15–7 were expended against the allotment of Rs. 300 sanctioned for the year. One important article purchased was a levelling instrument at a cost of Rs. 256–8–0.

47. *Contributions.*—Rs. 1,364 were paid to the Public Works Department for water supplied to the town.

48. GRANT 2, EDUCATION—*Training Schools—Stipends to Normal Students.*—For training men for the Primary examinations, Rs. 70 were provided in the revised estimate, but Rs. 37 only were paid to the inspecting schoolmaster as bonus both for the year under report and the previous year.

49. *On Salary-result System—Fixed Payments.*—Rs. 971–7–11 were disbursed to the municipal schoolmasters against the reduced provision of Rs. 950 in the revised estimate. The increase was owing to the arrears of pay of the Balaramunepetta school teachers having been paid during the year.

50. *Result Stipends.*—Rs. 395–13–0 were disbursed against Rs. 350 provided in the revised estimate. Some arrears of the previous year were paid during the year.

51. *Contingencies.*—The ordinary contingent charges were disbursed to an extent of Rs. 162–7–5 only against the provision of Rs. 410 for the year. The reason for the decrease is that the bill received for furniture, &c., made for these schools was not paid during the year pending inspection of the articles by the Sub-Assistant Inspector of Schools.

52. *Salary Grants.*—Rs. 1,076–10–0 were disbursed against Rs. 1,280 of the revised estimate. The reason for the decrease is that some bills were due at the end of the year.

53. *Result Grants.*—Rs. 2,963–13–0 were disbursed against Rs. 2,500 provided in the estimate of the year. The increase is owing to certain certifying memoranda of the previous years having been paid during the year.

54. *Inspection—Contribution to Local Boards.*—Rs. 60 as provided in the estimate of the year were paid to the local board on account of the Muhammadan Inspecting Schoolmaster.

55. *Municipal Inspectors—(i) Establishment.*—Rs. 275 were paid to the municipal inspecting schoolmaster as provided in the estimates of the year.

56. *Contingencies.*—Rs. 7–9–0 were disbursed against Rs. 10 in the estimates.

57. *Miscellaneous—Building and Furniture, &c., Grants.*—No applications were received during the year for any grant and the provision of Rs. 100 in the revised estimate lapsed.

58. *Common Gymnasium—Establishment.*—Rs. 152–8–0 were disbursed to the gymnastic instructor against Rs. 150 provided in the estimate.

59. *Contingencies.*—Rs. 14–2–6 were disbursed against Rs. 10 provided in the estimate.

60. *Common Drawingmaster—Establishment.*—Rs. 240 were paid to the drawing-master as provided in the estimates.

61. *Contingencies.*—Rs. 6–9–3 were disbursed against Rs. 10 in the revised estimate.

62. Thus it will be seen that the total expenditure under Grant 2 came up to Rs. 6,363–0–1 during the year under review against Rs. 6,420 provided in the revised estimate. This expenditure is 14·45 *per cent.* of the total receipts under taxes, markets and rents against 14·55 of the previous year.

63. The statements received from the Assistant Inspector of Schools are enclosed, and they speak for themselves. But I would beg leave to draw the attention of the Educational officers to the fact that female education was, during the year under report, in its embryo state, when compared with the population of the school-going age of that sex and amongst the optional subjects taught in mixed schools, needle-work was not encouraged to the extent it ought to have been. Only 19 passed out of 78 sent up for the examination in Drawing. The principles of hygiene ought also to be well taught for early impressions on the minds of the young in this important science cannot but prove of incalculable benefit to future generations; and in my opinion this knowledge is very sadly needed in this town as a very large portion of the inhabitants is deplorably ignorant of the rudimentary principles of hygiene. This would also therefore deserve increased attention. As for the large number of unpassed teachers in the unaided and indigenous schools in this municipality, it is to be observed that efforts should be made to encourage the teachers to qualify themselves for teachers' certificates by taking advantage of the training given in the sessional class opened by the inspecting schoolmaster who would, of course, be paid amply for his labours.

64. GRANT 3, SANITATION AND MEDICAL SERVICES—*Hospitals and Dispensaries—Establishment.*—Rs. 2,098–14–7 were disbursed against the reduced provision of Rs. 2,200 in the revised estimate. The details are given in statement II-B.

65. *Medicines and Supplies.*—Rs. 1,938–2–11 were expended against Rs. 2,500 retained in the revised estimate. By far the greater portion of the expenditure was on account of European medicines.

66. *Diet of Patients.*—An expenditure of Rs. 738–7–8 was incurred against Rs. 600 in the revised budget, and Rs. 1,220–13–7, the actuals of previous year. A considerable saving has been effected by different items of diet being obtained departmentally from the bazaars instead of through a contractor, and an economical scale of diet introduced.

67. *Sundries and Contingencies.*—The budget provision of Rs. 1,670 was reduced to Rs. 800 in the revised estimate, but the expenditure was further reduced to Rupees 702–10–7 only. Thus it will be seen that Rs. 5,478–3–9 were expended against

Rs. 6,100 sanctioned for these institutions in the year. During the year under review, 397 in-patients and 15,652 out-patients were treated in the main hospital against 306 and 18,986, respectively, of the previous year. In the female hospital, no in-patients were admitted and the out-patients treated numbered as many as 3,713 against 3,491 for the last year.

68. *Contributions to Provincial Funds, &c.—Medical College—Sanitary Inspection—Medical Reserve Staff.*—Rs. 180, 180 and 30, respectively, were provided in the revised estimate, but the expenditure incurred was, respectively, Rs. 255, 203 and 58 as per bills received from the Accountant-General.

69. *Other Contributions—Dispensary Clerk.*—Rs. 30 were paid according to the estimate.

70. *Vaccination—Establishment.*—Rs. 395 were disbursed to the two vaccinators attached to the main dispensary against Rs. 410, the estimate. The details are shown in statement II-B.

71. *Contingencies.*—Rs. 255-1-4 were expended against the reduced provision of Rs. 250 in the revised estimate. The animal vaccination depôt hitherto attached to the main hospital has been transferred to the district board, to whom a monthly contribution of Rs. 10 is now being paid for the animal lymph obtained therefrom for municipal purposes. During the year under review, 1,907 vaccine operations were performed against 2,828 of the previous year. The number of successful operations was 1,851 against 2,703 of the previous year, the percentage of success was 97·1 against 95·5 in that year, and each successful operation cost As. 5–7 on an average.

72. *Registration of Births and Deaths—Establishment.*—Rs. 264 were disbursed against Rs. 260 put down in the estimates for the sake of a round figure.

73. *Contingencies.*—Rs. 15-0-11 were expended against Rs. 20 put down in the revised estimate.

74. The number of births registered during the year was 1,204 against 1,316 of the year 1895–96. This was at 31·02 per mille of the population against 33·9 of the previous year. The number of prosecutions instituted during the year was 41, of which 32 were successful, realizing Rs. 28 under magisterial fines and six were pending at the end of the year. Of the remaining three cases, two were withdrawn and the third case was struck off the file owing to the death of the party.

75. The number of deaths registered was 943 against 1,042 during the previous year. This was at 24·29 per mille of the population as per census of 1891 against 26·8 of the previous year. The number of prosecutions instituted for failure to report deaths was 35, of these 28 were successful, realizing fines amounting to Rs. 20–12–0; three were pending at the end of the year, and four were unsuccessful (one was withdrawn and three were discharged by the magistrate).

76. *Conservancy, Road-cleaning and Road-watering—Establishment.*—The provision in the sanctioned budget was Rs. 6,150, but was reduced to Rs. 5,300 in the revised estimate. This was not sufficient to meet the expenditure fully, for Rs. 5,671–14–11 were spent under this heading.

77. *Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c.*—The budget provision of Rs. 5,740 was reduced to Rs. 5,670 in the revised estimate and the expenditure incurred came to Rs. 5,675–4–5 which was slightly in excess of the allotment and calls for no remark. The details of the expenditure were Rs. 4,783–5–8 for carts hired during the year for the removal of street sweepings, Rs. 800 for ten newly-made wooden carts constructed on an improved plan, Rs. 61–6–6 for brooms and buckets supplied, and Rs. 30–8–3 for stationery purchased for the use of the conservancy inspectors. During the year under review, 105 prosecutions were instituted for various offences under this Act, but the number that proved successful was only 17 realizing Rs. 43 as magisterial fines. One of these cases was unsuccessful, 3 were withdrawn, 84 were pending disposal at the end of the year. All these were subsequently disposed of.

78. *Private Scavenging—Establishment.*—Rs. 782–0–4 were expended against Rs. 790, the estimate of the year. The difference was on account of fines.

79. *Contingencies, such as cost of Scavenging Carts, &c.*—Rs. 558–0–3 were expended against the increased provision of Rs. 550 in the revised estimate. These charges were for hiring bullocks, &c., night-soil carts and repairs done to them.

80. *Cholera Charges.*—The provision of Rs. 1,000 in the estimate of the year was utilized to the extent of Rs. 566–2–7. This was on account of putting up sheds, employing observation staff for the prevention of cholera and the bubonic plague, &c. Happily no bubonic plague occurred during the year under report. There were eight cases of cholera and four deaths. Of these, the District Medical and Sanitary Officer doubts the nature of two. I personally inspected the localities and had the rules applicable to such outbreaks carefully carried out with very favourable results. In the District Medical and Sanitary Officer's concise report, one case which occurred out of the municipal limits apparently is included, making thereby nine in all, with five deaths.

81. *Removal of noxious vegetation, &c.*—The estimate of the year was Rs. 500, but the amount shown against this head was Rs. 529–9–9, which included the cost of the overseer's supervision.

82. Grant 4, Lighting and Miscellaneous Municipal Purposes—*Lighting—Establishment.*—Rs. 600 were provided in the estimate, but Rs. 582–13–6 were expended. The decrease was on account of fines for neglect of duty.

83. *Contingencies.*—Rs. 2,172–3–9 were expended against the increased provision of Rs. 2,300 in the revised estimate. The charges were on account of 20 new lamp-posts purchased for Rs. 350–8–0 during the year chiefly to replace old ones. Rs. 1,421–10–0 on account of kerosine-oil, Rs. 184–7–9 on account of burners, chimneys and wicks, &c.

84. *Markets—Establishment.*—Against the increased provision of Rs. 750, Rs. 744 were disbursed to the fee-collectors at the Robertsonpet square and the market superintendent.

85. *Contingencies.*—Under this head, Rs. 1,135–13–11 were expended against Rs. 1,200, the increased provision in the revised estimate. The charges were for printing fee-tickets, for stationery, &c.

86. *Slaughter-house—Establishment.*—Rs. 192 were disbursed to the slaughter-house superintendent, the fee-collector and a toty.

87. *Contingencies.*—Rs. 50–2–0 were disbursed against Rs. 60, the increased provision in the revised estimate. The charge was chiefly for printing forms, &c.

88. *Cart-stands—Establishment.*—Rs. 132 were expended against Rs. 130, the estimate.

89. *Contingencies.*—Against the increased provision of Rs. 120 in the revised estimate, Rs. 119–7–0 were expended. The charges were on account of the rent of one of the two cart-stands and printing tickets to be issued to returning carts.

90. *Travellers' Bungalow—Establishment.*—Rs. 72 were disbursed against Rs. 70, the estimate.

91. *Contingencies.*—Rs. 10–7–0 were expended against Rs. 10, the estimate. This was for a hanging-lamp for use in the fort travellers' bungalow.

92. *Avenues.*—Under establishment, Rs. 35 were shown, being the cost of supervision of the overseer's establishment against Rs. 30, the estimate.

93. *Contingencies.*—Rs. 516–7–3 were shown against Rs. 500 provided in the estimate. This was for preserving avenues by departmental agency and purchasing graft mango plants. The allotment sanctioned for the public garden was not utilized.

94. *Rent of Lands.*—This was for the Challa Bazaar, half way between the Robertsonpet square and Colonel Anderson's bridge. As provided in the estimate, Rs. 84 were disbursed to the fee-collector employed.

95. *Contingencies.*—Rs. 118–4–9 were paid for printing the necessary fee tickets against Rs. 120 sanctioned in the revised estimate.

96. *Fire.*—Rs. 28–4–0 were paid to the Bezwada Workshop Superintendent for the repairs done to the fire-engine. The budget provision of Rs. 50 was increased to Rs. 80 in the revised estimate for providing a new hose, but as that was not supplied, no payment was made.

97. *Other Charges—Rewards for destruction of Wild Animals and Snakes.*—Rupees 191–3–0 were given for killing 68 cobras, 3 other snakes, 34 mad dogs and jackals, 161 dogs, 491 bitches, 44 male pigs and 208 female pigs.

98. *Printing.*—Rs. 198–14–7 were paid to the Superintendent of the Government Press and to the Manager of the Local Church Mission Society, Dove Press, attached to the Noble College.

99. *Other items.*—The provision of Rs. 500 in the estimate was utilized for firing the time gun Rs. 369–5–0, for tom-tom charges Rs. 22–14–0, for law charges Rupees 16–2–0, for telephone contribution Rs. 64–9–2, and for land assessment Rs. 1–6–2. Thus it will be seen that Rs. 6,857–5–1 were expended against Rs. 7,340 put down in the revised estimate under this grant.

100. GRANT 5, ESTABLISHMENT, &C.—*Office Establishment.*—Rs. 2,222–10–8 were expended against Rs. 2,370 provided in the estimate. The decrease was owing to the English clerk on Rs. 25 having died in April 1896, and a substitute having been appointed on Rs. 10 per mensem.

101. *Inspection.*—Rs. 360, as provided in the budget, were paid to the Chairman as his carriage allowance.

102. *Collection of Municipal Taxes—Establishment.*—Rs. 854–12–11 were disbursed against Rs. 860 provided for the year. The difference was on account of fines and stoppages.

103. *Collection of Tolls.*—Only Rs. 1,123–3–0 were expended against the increased provision of Rs. 1,250 in the revised estimate. The collection of tolls fell very considerably during the year; and it was found unnecessary in consequence to entertain the establishment to the extent to which it had been estimated. The reasons for fluctuations in the cost of this establishment are fully explained in paragraph 104 of my last year's report embodied at page 9 of G.O., No. 1630 M., dated 23rd September 1896.

104. *Contingencies.*—Against the increased provision of Rs. 620 in the revised estimate, only Rs. 433–8–6 were disbursed. The reason was that some bills for printing tickets were not received during the year.

105. *Office Contingencies—Other items.*—Against the increased provision of Rupees 800 in the revised estimate, Rs. 1,246–10–10 were expended. The increase was chiefly on account of forms received from Madras and the printing work done in the local printing presses. On emergency, two office almirahs and an office clock were also purchased.

106. *Contributions for Central Office and Audit Establishments.*—Rs. 366 were paid into the treasury against the increased provision of Rs. 370 in the revised estimate, as *per* bills received from the Accountant-General's office, Madras.

107. Thus it will be seen that Rs. 6,606–13–11 were expended against the provision of Rs. 6,630 under this grant.

108. *Advances recoverable.*—Rs. 100 were given to the medical officer for the supply of diets, and Rs. 30–1–1 to a ward councillor for carrying out certain water-works.

109. Rs. 45–9–8 were refunded to parties on account of vacancy of godowns and refund of profession-tax as decreed by the district munsif's court.

110. The closing balance was Rs. 6,955–2–0 against Rs. 9,790 of the previous year, while the expenditure under all the heads amounted to Rs. 58,340–6–9 against Rs. 56,441–13–7, the actuals of the previous year.

111. The submission of this report was greatly delayed by the late receipt of the District Medical and Sanitary Officer's concise report which reached this office on the 10th instant.

ENCLOSURE.

CONCISE Report, Masulipatam Municipality, for 1896–97.

Public Health.—Public health has been good both generally and as regards epidemics; nine cases of cholera with five deaths occurred in January and February, but the outbreak was promptly dealt with and stopped. Owing to the greater dryness of the year, there has been much less beri beri than usual, dysentery and diarrhœa have been much less prevalent and the number of cases of malarial fever treated has been about half of that treated last year.

2. *Vital Statistics.*—One thousand two hundred and four births have been recorded against 1,316 of last year, the rates per mille of population being 31·02 and 33·9, respectively. Nine hundred and forty-three deaths have been recorded against 1,042, the rates per mille being 24·3 and 26·8, respectively. Three hundred and four deaths under one year of age and 71 under five years have been recorded, making a total of 375 or 39·7 per cent. of total deaths and even this is probably under the true figure.

3. *Sanitation.*—Some improvement has occurred under this head, about Rs. 17,970 having been spent on drainage, water-supply and building repairs. Efforts to improve matters have, however, been largely hindered by the considerable amount which has had to be spent on communications. The employment of a qualified sanitary inspector has been sanctioned by the council, and efforts are being made to get rid of the whole body of sweepers and scavengers and to replace them by new men as they are apparently in independent circumstances and unmanageable.

A few wooden rubbish carts have been made and put in use and the working of the cinerators and the results of rubbish sales have improved somewhat.

The state of affairs as regards water-supply, latrines and disposal of night-soil remains, however, as before. The most striking defects being the apparent absence of any effort to utilize the filtration reservoirs of the conduct system, the continued erection of buildings without damp proof courses, the extensive pollution of the town soil, the want of a proper market and slaughter-house and want of strictness in dealing with infringements of rules.

Vaccination.—The subjoined table gives the figures:—

Year.	Total.	Successful.	Per cent. of success.	Vaccinated under one year of age.
1895–96	2,828	2,703	95·58	1,303
1896–97	*1,937	1,851	97·1	1,002

* 1,907 as per returns of the vaccination.

The falling off is probably partly due to the fact that the large number of cases protected during the last few years has considerably diminished the arears which had to be made up.

The following figures from the prosecution register, however, seem to show that the vaccinators have not succeeded in vaccinating even the total number of births available for vaccination:—

Year.	Total births due for vaccination.	Number died.	Number left the town.	Balance available for vaccination.	Number of those vaccinated.	Number of cases still pending before the magistrate.	Number of cases not accounted for.
1896–97	1,440	219	173	1,048	781	23	244

This prosecution register has, however, been very carelessly kept and the fact that 244 cases cannot be accounted for deserves attention. In addition there seems to have been considerable laxity in dealing with cases under prosecution, a case of a municipal councillor being especially noticeable. The inspector of vaccination at his recent visit found 16 out of 105 children of various ages unprotected. The depôt was taken over by the district board on the 1st June and the municipality has since then simply bought its lymph, thus effecting some saving.

Hospitals and Dispensaries.—(*a*) The insufficiency of accommodation at the main hospital has been somewhat improved by a re-arrangement of wards and rooms. This has been done as the council has found itself unable at present to afford the alterations proposed by the Surgeon-General with the Government of Madras at his inspection. The hospital, however, can now accommodate forty patients including beds for six caste patients and ten women and has also labour and lying-in wards.

(*b*) The buildings are in a fair state of repair and have been thoroughly cleaned and brightened up.

(*c*) Furniture is in fair repair; a new and suitable operation table has been obtained and most of the cots which required repair have been strengthened

(*d*) (1) Alluded to above.
(2) There have been no other inspections.

(*e*) *Nil* but 48 patients dieted themselves. Rs. 36–5–9 have been collected from the sale of medicines.

(*f*) The following table gives the figures:—

—	1894-95.		1895-96.		1896-97.	
	Total.	Daily average.	Total.	Daily average.	Total.	Daily average.
In-patients	285	19·29	426	21·83	397	18·68
Out-patients	25,297	138·28	22,495	119·81	19,365	92·96
Total ..	25,582	157·57	22,921	141·64	19,762	111·64

The decrease has probably been partly caused by the better health that has prevailed, but is also probably due to a large number being allowed by the carelessness of the hospital assistants and dressers to escape entry in the registers.

(*g*) The following were the actual causes of mortality in sixteen deaths. Secondary syphilis two, beri beri three, enteritis three, Pthysis, enteric fever, abdomonel wound, starvation, diabetes, cancer of breast, cancrumoris, abortion each one.

The last three were admitted moribund.

No septic diseases were acquired in hospital. The rate is as last year, 4·6 per cent. of admissions.

(*h*) The following table gives figures:—

—	1894-95.	1895-96.	1896-97.
Major	133	125	806
Minor	884	751	
Total ..	1,017	876	806

Resuts.—Two deaths occurred after operation.

(*i*) Establishment is sufficient and efficient.

(*j*) The two midwives formerly attached to the women and children's dispensary have been working at the main hospital, as this was found to be a more satisfactory arrangement. They have attended 139 cases against 165 of last year mainly due to the illness and absence on leave of one of them.

(*k*) The women and children's dispensary is still in the same unsatisfactory native house. I hope that the local boards will be able to help this year towards the construction of a suitable building. The building and furniture are in fair repair.

The following table of attendance shows that the institution is beginning to succeed, but as it is reserved for respectable and caste people, a largely increased attendance is hardly to be expected at present:—

—	Opened in July 1894 to April 1895.		1895-96.		1896-97.	
	Total.	Daily average.	Total.	Daily average.	Total.	Daily average.
In-patients	97	5·16	120	6·65	..	..
Out-patients	4,808	34·72	3,491	19·34	3,713	30·5
Total ..	4,905	39·88	3,611	25·99	3,713	30·5

The female Hospital Assistant now in charge (Mrs. Lazarus) did not take charge till August 1896, the institution till then having either been managed by a male hospital assistant or having been closed. It was converted into a dispensary at the beginning of the year, as the cots were being used by the class of patients who ought to come to the main hospital. 197 operations with no deaths were performed against 120 of the previous year. Of these 14 were operations in labour cases, of which 29 were attended.

Establishment, besides Mrs. Lazarus, consists of a female compounder and a water-woman. This is sufficient, as there are always pupil-midwives who are caste women and are useful.

General Remarks.—Some saving has been effected under diets partly by drawing up suitable, but economically arranged scales, partly by procuring the materials direct instead of through a contractor. A considerable saving has also been effected under European medicines partly by the

exercise of better supervision and partly by the increased use of locally-made preparations of bazaar and other locally-obtainable drugs. The non-provision of quarters for medical subordinates and the impossibility of obtaining quarters within two hundred yards tell very hardly on the medical subordinates who get no compensation for house-rent, and the rule as to distance should certainly be relaxed in this case, a certificate from competent authority that quarters are as near as possible being accepted.

MASULIPATAM,
8th June 1897.

(Signed) W. K. CHILLS, Surgn.-Captain,
District Medical and Sanitary Officer, Kistna.

REMARKS of the council on the Concise reports of the Masulipatam municipal hospital for 1896-97.

1. *Pubilc Health.*—One of the nine cases and five deaths from cholera occurred just outside municipal limits in a dhony which arrived from Bezwada.

2. *Sanitation.*—There is no filtration reservoir, but only a filter which was constructed many years ago in connection with the water-supply system. This was constructed on the same principles as the one in Guntúr, but was found inadequate, as it hindered the proper supply of water to the town, besides which it was found that the water was largely contaminated by the sub-soil drainage after entering the conduits.

(*a*) There is no provision in the existing bye-laws to enforce damp proof courses being laid in the construction of new houses. Though instructions have been given to the public on the receipt of the Sanitary Commissioner's suggestions, people have resorted more to the use of cement for plastering the outer walls than resorting to the above advice.

(*b*) The station magistrate's file will show that attention has been given to stopping the pollution of the town soil, but it is expected that the employment of a trained sanitary inspector, and the importation of a new set of scavengers will considerably improve matters.

(*c*) The erection of a market and slaughter-house on approved plans is under contemplation, and will be carried out as soon as funds are available.

(*d*) The District Medical and Sanitary officer has been requested to state specific instances of infringements of rules, and on receipt of his reply, necessary remarks will be submitted at present, the council is not aware of any infringement of rules that have not been strictly dealt with.

3. *Vaccination.*—The vaccinators are under the direct supervision of the District Medical and Sanitary Officer, who has been requested to state who are to be blamed, so that steps may be taken to effectually stop the careless keeping of the prosecution registers. The defaulting councillor has been prosecuted and fined by the Stationary Magistrate. With reference to the case of death from starvation referred to in paragraph (*g*) under hospitals and dispensaries, it will be enquired into and reported on.

(Signed) J. W. MAIDEN,
Chairman, Municipal Council.

Dis. No. 1613-Rev. of 1897.

Forwarded to Collector for transmission to Government.

2. There is a fall under all the main heads of receipts—notably under tolls and the Chairman has given his reasons therefor in which I concur.

3. Collection work was not as satisfactory as it ought to have been. The balances under all the major heads of revenue are much heavier than what they were in 1895-96 and greater exertion on the part of the executive is necessary for improving matters in this direction.

4. The condition of roads is good. The road to the Chintaguntapalem boat-stand which is one of the new works executed during the year is a great boon to the Masulipatam public and it is well appreciated by it.

5. The ward councillors have mended their past neglect of and indifference to duty by greater earnestness of purpose and energy of action they have evinced this year in managing their wards. The sanitary condition of the town has improved considerably owing to their more frequent visits to their wards chiefly in connection with the working of the cholera and plague rules.

6. Private scavenging improved slightly, but more was not possible owing to the contumacy of the present body of scavengers whom the council is about to replace by better men. I am glad to note that the co-operation of the councillors was not wanting in promoting the popularity of the system of private scavenging.

(Signed) P. KRISTNASWAMI,
Dy. Collector.

MASULIPATAM,
21*st June* 1897.

N. Dis. on C. No. 147-M. Eng. of 1897.

Forwarded.

(Signed) J. K. BATTEN,
Ag. Collector.

KANDAPALLI,
26*th June* 1897.

ORDER—No. 1940 M., dated 6th September 1897.

The receipts and charges of the Masulipatam Municipality for 1896–97, are compared below with the budget and revised estimates for the year and the actuals of 1895–96 :—

—	Actuals, 1895–96.	Budget estimate, 1896–97.	Revised estimate, 1896–97.	Actuals, 1896–97.
	RS.	RS.	RS.	RS.
Receipts.				
Balance brought forward	2,613	4,180	9,790	9,790
Tax on Arts	8,298	9,500	9,500	7,912
,, on Buildings and Lands	12,568	13,500	14,000	11,264
Water-tax on Buildings and Lands	2,506	2,700	2,700	2,215
Tax on Vehicles and Animals	1,738	1,600	1,600	1,679
,, on Carts	1,192	1,100	1,100	1,082
Tolls	16,631	15,580	13,640	11,389
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c. ..	539	590	750	668
Conservancy Receipts	58	10	400	320
Fees and Revenue from Educational Institutions	11	40	60	104
,, ,, from Medical Institutions	110	100	30	14
Income from Markets and Slaughter-houses	8,635	9,100	9,200	9,315
License Fees	1,089	1,200	1,200	870
Other fees	1,312	1,110	1,120	1,044
Fines under Municipal and other Acts	908	500	1,200	1,430
Grants and Contributions from Government	214	200	210	90
,, ,, from Local Boards	7,142	7,500	6,600	5,195
,, ,, from other Bodies	45	450	450	..
Recoveries for Services to Private Individuals	576	900	940	628
Miscellaneous	47	40	70	64
Advances Recovered	..	..	100	223
Total ..	66,232	69,900	74,660	65,296
Charges.				
GRANT 1—				
New Works—				
Communications	673	1,450	1,750	1,482
Buildings	2,519	750	750	..
Water-supply	85	..	..	..
Repairs—				
Communications	7,326	10,950	11,000	8,711
Buildings	1,008	959	3,560	1,452
Drainage	1,251	2,000	1,110	1,085
Water-supply	3,671	4,260	2,260	2,179
Establishment	1,006	1,020	1,020	1,012
Tools and Plant and other Stores	117	300	300	316
Contributions for Public Works	..	1,370	1,370	1,364
Total ..	17,656	23,050	23,120	17,601
GRANT 2—	..	100	70	37
Training Schools	1,263	1,710	1,710	1,530
Municipal Schools—				
On the Salary-result System	717	900	1,280	1,077
Grants-in-aid—	2,578	2,500	2,500	2,964
Salary Grants	..	200	100	..
Result ,, ...	268	350	350	342
Building and Furniture Grants	246	420	410	413
Inspection				
Miscellaneous				
Total ..	5,072	6,180	6,420	6,363

—	Actuals, 1895–96.	Budget estimate, 1896–97.	Revised estimate, 1896–97.	Actuals, 1896–97.
	RS.	RS.	RS.	RS.
Charges—cont.				
GRANT 3—				
Hospitals and Dispensaries	8,345	8,420	6,100	5,478
Contributions	469	420	420	546
Vaccination	726	870	660	650
Registration of Births and Deaths	285	270	280	279
Conservancy, Road-cleaning and Road-watering	12,551	14,690	13,810	13,783
Total ..	22,376	24,670	21,270	20,736
GRANT 4—				
Lighting	2,403	2,600	2,900	2,755
Markets and Slaughter-houses	796	930	2,200	2,122
Cart-stands	185	230	250	252
Travellers' Bungalows	77	80	80	82
Avenues	526	530	530	552
Public Garden, Survey of Land, Fire and other Charges ..	840	1,230	1,380	1,095
Total ..	4,827	5,600	7,340	6,858
GRANT 5—				
Supervision and Management	6,260	6,070	6,630	6,607
Advances recoverable	219	10	250	130
Refunds	32	..	..	46
Balance	2,790	4,320	2,630	6,955
Grand Total ..	66,232	69,900	74,660	65,296

2. Only thirteen meetings were held by the municipal council against twenty, twenty-four and thirty, respectively, in the preceding three years. This continued fall, of which no explanation has been given, is very unsatisfactory. An explanation will now be submitted through the Collector. The attendance of the non-official members improved and was fair, but the officials attended more irregularly than in the previous year. Notwithstanding the remarks of Government in the reviews of the reports for the two previous years, the Collector has not reported the names of the officials who were irregular in their attendance. The Collector will now call the attention of the officials concerned to G.O., No. 859 M., dated 10th April 1897.

3. *Receipts.*—(1) Under the taxes on arts and buildings the net demand increased by Rs. 91 and Rs. 12, respectively, but under the water-tax it declined by Rs. 35. The land-tax registers were revised during the year, with the result that the demand rose, being Rs. 1,658 against Rs. 1,301 in the previous year.

(2) Except in the case of the arrears under the tax on lands, the collections under the principal taxes fell off considerably. The current collections under the taxes on arts and buildings and the water-tax were not at all satisfactory, while under the land-tax they were discreditable, being only 3·1 per cent. of the demand. The realizations of arrears under all these taxes were poor. The balances outstanding at the end of the year amounted to as much as Rs. 17,467, against Rs. 12,081, on the 31st March 1896, the arrears dating as far back as 1890–91. It is stated that out of the former sum, Rs. 1,266 have since been collected and that about Rs. 7,000 are irrecoverable. Even after excluding these figures, the balance remaining uncollected is very large. Notwithstanding these poor collections, while coercive measures were adopted in only 700 cases against 1,641 in the previous year, more than four-fifths of the total number of warrants for disposal remained unexecuted on the 31st March 1897. The attention of the Chairman and the municipal council has been drawn, year after year, to this unsatisfactory state of affairs, and no steps have yet been taken by them to effect an improvement. His Excellency the Governor in Council therefore now resolves, under clause (1) of section 37 of the District Municipalities Act IV of 1884, as amended by Act III of 1897, to fix a period of four months from the date of the receipt of this order within which the outstanding balances, including the [illegible] arrears of the year under review, should be materially reduced. The Chairma[illegible] Government of the date of receip[illegible] this order and submit a report [illegible] Collector at the end of the said pe[illegible] collections. If this [illegible] does not show that satisfactory an[illegible] progress has been made, the Govern-ment will be obliged to appoint a special [illegible] ce of the duty.

(3) The income from tolls, license fees, cart-stand fees and contributions from local boards declined. The decrease under the last mentioned head was due to savings effected in the cost of the municipal hospital, and under the other heads the decrease is explained in paragraphs 13, 24 and 25 of the Chairman's report. On the other hand, there was an increase of Rs. 262, Rs. 809 and Rs. 522, respectively, in the receipts from the sale of sweepings, market rents, and fines, which is gratifying.

(4) The number of houses served by the private scavenging agency was 334, or only eight more than in the previous year, and the service was again worked at a loss of Rs. 842. The Chairman attributes this unsatisfactory state of affairs to the refractory and insubordinate character of the scavengers employed, and adds that steps have been taken to secure a better class of men in the current year. The increased powers conferred by section 282-A of the District Municipalities Act IV of 1884, as amended by Act III of 1897, will enable the municipal council to deal more effectually with such misconduct for the future. No reason has been given for the neglect to collect the fees for the service in advance. The instructions of Government on the subject should be strictly followed. The Government is glad to note the Deputy Collector's remarks regarding the keener interest taken by the councillors in extending the service. The system of cleaning private cess-pools by municipal agency was adopted to a larger extent than in the previous year, and the fees levied for this service amounted to Rs. 130 against Rs. 94.

4. *Expenditure*—(1) *Public Works.*—The only new work of importance undertaken during the year was the construction of a road from Chintaguntapalam girder bridge to the boat-stand, for which a sum of Rs. 1,444 was placed at the disposal of the Public Works Department. The total outlay on communications amounted to Rs. 10,193, or 4·7 per cent. in excess of the net municipal income from tolls, and the roads are reported by the Divisional Deputy Collector to have been in good condition. Out of an allotment of Rs. 18,160 for repairs to works, Rs. 4,733 were allowed to lapse, the short expenditure being due to the circumstances explained in paragraphs 39 and 40 of the Chairman's report, and to the fact that it was considered unnecessary to drain in the manner proposed the low swamps that surround the town and to repair the iron trough through which the Kistna water passes. The communication referred to in paragraph 43 is awaited.

(2) *Education.*—While the expenditure under the Public Works grant fell short of the budget allotment by about Rs. 5,400, the net expenditure on education exceeded the budget allotment and amounted to Rs. 6,169, or 17·4 per cent. of the receipts from taxation. Of this sum, Rs. 3,646 were devoted to primary, and the remainder to secondary, education. Two new municipal schools were opened, while one was closed during the year. Thus the number of primary schools maintained by the municipal council on the salary-result system was seven against six in the previous year. The attendance at these schools improved, being 366 against 262 in 1895–96, and the results of the departmental examinations, in which 70 per cent. of the students presented were successful, continued to be fair. The net cost of educating each pupil in the Inuguduru Muhammadan day school was Rs. 9–3–11 against Rs. 10–8–10. Steps should be taken to reduce this still further in the current year. Notwithstanding the remark in paragraph 4 (2) of G.O., No. 1630 M., dated 23rd September 1896, no information has been furnished regarding the working of the sessional class held during the year. This omission should now be supplied. The municipal council aided with salary grants two secondary schools against one in the previous year, and with result grants three secondary and twenty-three primary schools against two and twenty-one, respectively, in that year. Of the twenty-three primary schools, however, two were closed during the year. The strength of all these schools taken together increased by 407, the results of the grant examinations were fair, and the allotment for both salary and result grants was exceeded by 19 per cent. The total number of boys under instruction in the municipal and aided schools rose, being 2,126, or 76·2 per cent. of the male population of school-going age, against 1,619, or 58 per cent. in the previous year. The Government regrets that there has been so little advance in the number of girls under instruction in these institutions. Only 23 out of 62 teachers employed in the municipal and aided schools were trained teachers. Steps should be taken to enforce the employment of trained teachers in all aided schools. This the municipality can effect by withholding or reducing grants; and in their own schools none but trained teachers should be entertained.

(3) *Medical Relief.*—Under this head the expenditure was short of the budget allotment by nearly Rs. 3,000, of which about Rs. 1,500 was saving on the estimate for medicines and supplies, Rs. 1,000 under contingencies, and Rs. 300 in patients' diets—the last due to the introduction of a more economical arrangement. The total number of patients treated at the two hospitals maintained by the municipal council fell, being 19,762 against 22,921 in 1895–96, and the decrease is attributed in clause (*f*) of paragraph 3 of the District Medical officer's report, partly to the greater healthiness of the year and partly to the carelessness of the staff in registering attendance. This latter reason indicates lax supervision, which should be remedied. The two midwives employed by the council and the female hospital assistant attached to the women and children's hospital attended 168 cases of labour against 165 attended by the former in the previous year. The District Medical officer's request that house-rent should be granted to the hospital assistants employed in this municipality, who do not live within a distance of two hundred yards, cannot be complied with. The municipal council should build quarters for them near the hospital at an early date.

(4) *Vaccination and Vital Statistics.*—The reported number of persons vaccinated during the year declined considerably, being 1,907 against 2,828 in the previous year. The decline has not been explained satisfactorily. The reported percentage of success was 97·1 against 95·6. Infantile vaccination also showed a retrogression, the number of children under one year stated to have been successfully vaccinated being 25·8 per mille of the population against 33·6 in 1895–96 and a registered birth-rate of 31·0. The work of the vaccinators evidently requires closer supervision. The cost per case was high and should be reduced.

There was a decline in the number of both births and deaths registered during the year, and the rates recorded were below the normal.

(5) *Sanitation.*—The total outlay under this head amounted to Rs. 13,783, or 93·8 per cent. of the allotment, and was 24·8 per cent. of the current receipts against 19·7 per cent. in 1895–96. The Divisional Deputy Collector considers that the sanitation of the town has improved, the councillors having evinced greater energy and interest in the matter. The Government notes this with gratification. Much, however, remains to be done by the municipal council before the defects noticed from time to time by the Sanitary Commissioner have been remedied. The construction of a market and a slaughter-house on approved plans should be taken in hand at an early date. The municipal council derives a large income from the fees levied in them.

5. *General Remarks.*—The year closed with the large unexpended balance of Rs. 6,955, or 12·5 per cent. of the receipts. The expenditure, which in some cases has been incurred in excess of the sanctioned allotments, will now be admitted in the accounts of the year, but a separate application should have been submitted for the purpose.

The administration of the municipality during the year under review cannot be regarded as efficient. The collection of the taxes was even worse than in the previous year, the private scavenging service continued to be in the same unsatisfactory state, while vaccination and sanitation left much to be desired.

(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.

1005/1897
4001
5801
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Government {1897} of Madras.

LOCAL AND MUNICIPAL.

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G.O., No. 1940 M., 6th September 1897.

SEPTEMBER.

Administration Report.

Reviewing the — of the Masulipatam Municipal Council for 1896–97.

821/9

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 Divisional-officer, Kistna), dated Masulipatam, 17th June 1897, No. 319.

One Consolidated book of statements.
One concise report from medical officer.
One statement of remarks on concise report from the medical officer.
Five statements from the Educational officers.
One council's resolution No. 1 of 17th June 1897.
Appendix to statement IV-A.

N.B.—Statements IX, &c., contained in the consolidated book of statements will follow.

I have the honour to forward, herewith, the administration report of the Masulipatam Municipality for the year 1896–97, together with the statements noted in the margin, and the council's resolution No. 1 approving of the same.

I.—Constitution of the Council.

2. Of the twenty councillors sanctioned for this municipality, eight should have been elected by the rate-payers as per terms of G.O., No. 68 M. of 20th January 1897, received in this office on the 5th February 1897, virtually making the nomination system operative up to this date. Although the ward system as sanctioned in G.O., No. 1915 M., dated 1st September 1894, has been in existence, the Government in paragraph 2 of the first-named Government Order required information regarding the wards. This matter is still in correspondence with the Collector's office. On the 31st of March 1897, there were two vacancies caused by the resignation of one member, and the expiration of the term of another on the 20th of March 1897. Of the actual number of councillors at the end of the year, four were officials, including the *ex-officio* councillor, and the rest, non-officials. Again of this total number, three were Europeans and Eurasians and the remaining fifteen Natives.

3. The total number of meetings actually held during the year and that of those adjourned for want of a quorum were but thirteen and one against twenty and seven shown in the previous year, respectively, while the total average attendance was 10·69 against 9·5 of the previous year. From the details given in statement X, it is clear that the attendance of the non-official members notwithstanding the two vacancies adverted to above, improved a little, while that of the official element remained stationary; but it is hoped that, during the current year, it will improve in deference to G.O., No. 859 M., dated 10th of April 1897.

II.—Receipts.

4. At the beginning of the year there was a balance of Rs. 9,790 against Rs. 2,613–1–5 of the previous year. The total receipts during the year amounted to Rs. 55,505–8–9 against Rs. 63,618–12–2. The decrease occurs under all the municipal rates and taxes, sale-proceeds and composition fees of medicines, license-fees, cart-stand fees and local contributions, balanced by the increase chiefly under travellers' bungalow fees, sales of old materials and night-soil, &c., fees from educational institutions and income from markets, fines, &c.

5. During the year under report, the taxation *per* head of population as *per* census of 1891 came to As. 14–8.

6. (1) *Municipal Rates and Taxes*—(*a*) *Tax on Arts, &c.*—The receipts under this head amounted to Rs. 7,912–8–0 against Rs. 8,298–8–0 of the previous year, and Rs. 9,500, the estimate for 1896–97 under review. Rs. 417 have since been collected. The decrease is accounted for by the fact that arrears of the previous years were not realized in very many instances owing to parties having left the station; but these arrears are now specially scrutinized by some councillors with a view to avoid indiscriminate writes-off under "Arrears irrecoverable" as directed in G.O., Mis. No. 322 M. of 27th February 1897, paragraph 2.

7. (*b*) *Tax on Buildings.*—The estimate for the year was Rs. 12,500, of which Rs. 10,663–12–11 were realized against Rs. 11,733–9–3, the actuals of the previous year. Rs. 537–0–2 have since been collected. An elaborate list of arrears under this head has been prepared, and every endeavour is being used to collect the arrears as promptly as can be desired. But I beg to point out here that the floods of July last and the prevalence of famine rates seriously affected the collections of the year in general, and necessitated more pressure being brought to bear on the people.

8. (*c*) *Tax on Lands.*—The estimate of the year, Rs. 1,000, was increased to Rs. 1,500 in the revised estimate, but Rs. 599–15–3 only were realized during the year against Rs. 834–0–3, the actuals of the previous year. Rs. 174–1–7 have since been collected. This tax is made up of small items, and the labour and the trouble involved in its realization are great. The attention of all the bill collectors is drawn to this matter, and the arrears are now being promptly collected.

9. *Water-tax on Buildings and Lands.*—Against an estimate of Rs. 2,700 for the year, and the actuals of Rs. 2,506–4–10 of the previous year, Rs. 2,215–4–11 were realized and Rs. 138–6–5 have since been collected.

10. *Tax on Vehicles with springs and Palanquins.*—Against an estimate of Rs. 700 for the year, and Rs. 699, the actuals of the previous year, Rs. 733–8–0 were realized. This was owing to some more vehicles having been brought under taxation during the year.

11. *Tax on Animals.*—The estimate for the year was Rs. 900, and Rs. 946 were realized against Rs. 1,039–8–0, the actuals of the previous year. The Collector's remark that all the owned dogs and donkeys of the town had not been licensed, has been negatived by the result of the census which was taken of these animals in this municipality, for, it has been found that, with rare exceptions, all the animals were taxed.

12. *Tax on Carts and other Vehicles without springs.*—Against Rs. 1,100, the estimate of the year, and Rs. 1,192, the actuals of the previous year, Rs. 1,082 were realized during the year under review, and the difference, being small, calls for no remark.

13. *Tolls.*—The budget estimate of Rs. 15,580 was reduced to Rs. 13,640 in the revised estimate, but the actual realizations amounted to Rs. 11,388–15–1 only. The very heavy floods of July last and the failure of the south-west monsoon seriously told upon the outturn of all the crops. Besides, the famine rates prevailing in the neighbouring districts drew away much traffic which would have otherwise found its way into this town. Hence the low collections under this important head of revenue which had risen to Rs. 16,631–0–4 during the previous year.

14. *Revenue derived from Municipal Property and Powers apart from Taxation —Rent of Lands.*—The collections of fees at the Challa bazaar are shown under this head. The estimate of the year was Rs. 260 and the actuals of 1895–96 were Rs. 231–10–4 against which Rs. 234–0–6 were realized during the year under review. It should be noted here that the council, on scrutinizing the details of this item, thought it fit to sell the farm for the current year at a net profit of Rs. 165.

15. *Rent of Buildings.*—The estimate was Rs. 180 and the realization came to the same amount.

Avenue Receipts.—Only As. 9 were realized against Rs. 10, the revised estimate of the year, and Rs. 12–12–0, the actuals of the previous year.

16. *Fees from Travellers' Bungalows.*—Rs. 110–8–0 were realized against the revised estimate of Rs. 100 for the year, and Rs. 24, the actuals of the previous year.

17. *Sale-proceeds of Old Materials, Empty Oil-cans, Packing-cases, &c.*—Rupees 142–7–6 were realized against Rs. 200, the revised estimate of the year, and Rupees 69–4–0, the actuals of the previous year. This is a fluctuating item, and could not be correctly estimated.

18. *Conservancy Receipts—Sale-proceeds of Night-soil, Street refuse, &c.*—The revised estimate was Rs. 400, and the actuals of the previous year Rs. 58–1–4; against this Rs. 320–4–0 were realized during the year. The right to collect rubbish and cow-dung, &c., at the cart-stands was sold to a contractor for Rs. 200; and the balance of this and the arrear demand would be collected during the current year.

19. *Fees from Educational Institutions.*—These fees amounted to Rs. 103–10–9 during the year against the revised estimate of Rs. 60, and Rs. 11–3–3, the actuals of the previous year, though no fees were collected from the indigent classes.

20. *Sale-proceeds and Composition Fees of Medicines.*—These fees amounted to but Rs. 14 against Rs. 30, the reduced amount of the year's estimate, and Rs. 110–1–0, the actuals of the year 1895–96. The reason for the low figure is that, under a resolution of the council, all parties who personally attend the hospital for treatment are not charged for the medicine. Those paying a monthly subscription towards the aid and comfort of pauper patients beyond what the council are capable of providing are also supplied medicines free. This subscription is deposited by the District Medical and Sanitary Officer in compliance with the wishes of the subscribers in the Post Office Saving's Bank, but the Accountant-General has vetoed this system, and the medical officer has accordingly been written to on this subject.

21. *Income from Markets.*—Against the estimate of Rs. 8,000 for the year, and Rs. 7,441–6–6, the actuals of the previous year, Rs. 8,249–13–2 were realized, and Rs. 183–11–0 have since been collected under arrears. The income is gradually increasing, and the construction of a suitable market on an approved plan in a convenient locality is under contemplation, and a plan of the site is now being prepared.

22. *Income from Slaughter-house.*—Rs. 1,065–1–0 only were realized during the year against the revised estimate of Rs. 1,200 and Rs. 1,193-13–0, the collections of the previous year. The cause for this decrease is due to the prevalence of scarcity-rates for the ordinary staples of food.

23. *Distraint Fees.*—Only 4 annas were realized.

24. *License-fees.*—Rs. 869–15–0 were realized against the revised estimate of Rs. 1,200, and Rs. 1,088–11–0, the actuals of the previous year. The decrease is due to a less number of applications for licenses for working oil-mills owing to a combination amongst the dealers, the decrease in the number of theatrical companies and dyeing houses.

25. *Cart-stand Fees.*—Rs. 1,039–13–0 were collected on foreign and overstaying carts against the estimate of Rs. 1,100 for the year and Rs. 1,303–8–3 the actuals of the previous year. The falling off in this direction is owing to a considerable decrease in the number of carts that entered the town.

Rs. 3–8–0 were received for extracts from birth and death registers sold to private parties.

26. *Fines under Municipal and other Acts.*—The budget figure of Rs. 500 was increased to Rs. 1,200 in the revised estimate, while the actual realizations rose still higher, *i.e.*, to Rs. 1,429–10–0 against Rs. 907–8–0, the actuals of the previous year. This evidences that prosecutions under the various sections of the Act were rigorously kept up.

27. *Grants and Contributions—From Government—Other Purposes.*—Rs. 90 were received on account of the drawingmaster and the gymnastic instructor.

28. *From Local Boards—Medical.*—Rs. 2,694–12–0 were received against Rs. 4,100, the revised estimate, Rs. 5,342–8–11, the actuals of the previous year.

29. *Other purposes.*—As per estimate of the year, Rs. 2,500 were received from the local fund board for the maintenance of the town roads.

30. *Miscellaneous—Recoveries on account of services rendered to Private Individuals —Private Scavenging.*—The current and arrear demand for the year was Rupees 594–10–0, of which Rs. 498–7–0 were realized against the revised estimate of Rupees 800 for the year and Rs. 482–1–0, the actuals of the previous year. Every attempt has been made to render this service self-supporting, but unless the present body of scavengers is replaced by a class of men more amenable to discipline, the proposal will not commend itself to the people at large. Frequent complaints are received in the Municipal office about the careless manner in which the private latrines attached to dwelling-houses are attended to, and the council have recently thought it fit to apply for a new set of men from Madras who, it is expected, would render better service in this municipality, as the present set of men strike work immediately they are punished. Under the new Amendment Act, larger powers have been given for bringing these unruly individuals to book, should they neglect their duty; and it is hoped matters will now considerably improve.

31. *Other Purposes—Cess-pool Fees.*—The demand was Rs. 181–6–0, of which Rs. 129–10–0 were realized against Rs. 140, the estimate of the year, and Rupees 93–8–0, the actuals of the previous year. On pain of prosecution, people are brought to learn the necessity of cleansing their backyards by letting out dirty water into the cess-pools built outside their compounds and the increased demand for municipal agency testifies to improvement in this direction.

32. *Other Items—Fishery Rents.*—Rs. 25 were realized by the sale of lotus leaves in the fort ditch.

33. *Refunds of Expenditure of previous years.*—Certain irregular expenditure of the last year amounting to Rs. 3–9–0 was ordered to be refunded by the overseer.

34. *Fees for numbering carts, &c.*—The amount realized was Rs. 34–3–0 and the number licensed 540.

35. *Under other items*, Rs. 1–8–0 were realized.

36. *Advances.*—Rs. 222–15–8 were credited under this head, Rs. 50 being the permanent advance given to the overseer for execution of works, Rs. 4 being the value of court-fee stamps formerly purchased and used for law purposes, and Rs. 168–15–8 being the overpayments made to a contractor but since recovered and adjusted.

III.—EXPENDITURE.

37. GRANT 1, PUBLIC WORKS.—The budget grant of Rs. 23,050 was slightly increased to Rs. 23,120 in the revised estimate, but Rs. 17,601–2–8 were expended against Rs. 17,655–15–8, the actuals of the previous year. The decrease chiefly occurs under communications and buildings as shown in statement II-A, part II, repairs.

38. *New Works—Communications.*—The only work carried out under this head was the boat-stand road under the supervision of the Public Works Department officers, to whom money to the extent of Rs. 1,444 was paid. The ring road in the Robertsonpet square commenced during 1895–96 was finished in 1896–97 and Rs. 38–3–3 were paid for it.

39. *Repairs—Communications.*—The roads repaired during the year are detailed in statement II-A, part II, repairs. The year's grant was Rs. 10,000, but only Rupees 8,711–5–9 were expended, as bills amounting to Rs. 276–1–6 remained unpaid at the end of the year. The full quantity of kunker required was not supplied by the contractor as traffic on the Bezwada-Bandur canal had to be stopped owing to serious damages done by the late floods. The mileage of roads brought under maintenance remained stationary. For the free passage of drainage water, I had the vents of culverts on some of the principal roads enlarged. The consolidation of metal on the big roads by the ordinary stone-roller being found unsatisfactory, a two-ton ballast iron-roller was lately purchased and will shortly be brought into use with, I hope, more satisfactory results.

40. *Buildings.*—The allotment for works under this head was Rs. 3,560, out of which only Rs. 1,452 were expended. The decrease in expenditure was owing to the nature of the additions and repairs required to the main dispensary building in reference to the Surgeon-General's remarks not being finally settled, those of the

travellers' bungalow at the fort not having been wholly carried out, and the construction of the proposed urinals in the Robertsonpet square having been deferred, as the firm applied to was unable to supply the iron work in time.

41. The old taluk cutcherry made over to the municipality on conditions proposed in G.O., No. 1487 W., dated 13th May 1896, was repaired at a cost of Rs. 839-7-2 (exclusive of the value of three large newly-made doors for the meeting-hall which were in stock) out of a provision of Rs. 1,000 sanctioned in the revised estimate of the year. Besides, for other repairs and alterations carried out to the extent sanctioned by the council last year, payments have been made this year.

42. *Drainage.*—The works repaired last year are detailed in statement I-A, part II. An expenditure of Rs. 1,084-7-6 was incurred against an allotment of Rs. 1,110 sanctioned in the revised estimate of the year. The difference of level between the surrounding swamps and the beds of the drainage channels being so very little, it was found on deepening the drains that water simply accumulated and stagnated. Consequently, I had the beds of some of the main channels raised, and the width of all increased, to carry off greater volumes of drainage water, and, I am glad to say, with very favourable results. I have also obtained glazed stone-ware pipes to be placed in such localities where it has been found that cross roads cause an obstruction to drainage.

43. The Sanitary Commissioner has suggested that works of the description in existence in the fens of Lincolnshire and Holland should be undertaken to improve the drainage of the town. The new Municipal Amendment Act contemplates the levy of a drainage tax solely for the purpose of improving the drainage systems of towns, but that is a question that will have to be deferred till some efficient water-supply scheme has been perfected and carried out. I am sure if the Public Works Department could devise plans for thoroughly draining the surrounding swamps, the drainage of the town would be greatly facilitated. Suggestions in this direction will be made the subject for a separate communication.

44. *Water-supply.*—Against the allotment of Rs. 2,100 sanctioned in the revised estimate, Rs. 2,035-2-7 were expended for repairing the town conduits, tanks and wells, the Robertsonpet square reservoir and the fort ditch. Rs. 144 were paid to the two watchmen employed on works of water-supply against Rs. 160 provided in the estimate of the year.

45. *Establishment.*—Rs. 1,012 were shown against the overseer's establishment after deducting Rs. 68, being the proportionate cost of the overseer's supervision of avenue, &c., work.

46. *Tools and Plant.*—Rs. 315-15-7 were expended against the allotment of Rs. 300 sanctioned for the year. One important article purchased was a levelling instrument at a cost of Rs. 256-8-0.

47. *Contributions.*—Rs. 1,364 were paid to the Public Works Department for water supplied to the town.

48. GRANT 2, EDUCATION—*Training Schools—Stipends to Normal Students.*—For training men for the Primary examinations, Rs. 70 were provided in the revised estimate, but Rs. 37 only were paid to the inspecting schoolmaster as bonus both for the year under report and the previous year.

49. *On Salary-result System—Fixed Payments.*—Rs. 971-7-11 were disbursed to the municipal schoolmasters against the reduced provision of Rs. 950 in the revised estimate. The increase was owing to the arrears of pay of the Balaramunepetta school teachers having been paid during the year.

50. *Result Stipends.*—Rs. 395-13-0 were disbursed against Rs. 350 provided in the revised estimate. Some arrears of the previous year were paid during the year.

51. *Contingencies.*—The ordinary contingent charges were disbursed to an extent of Rs. 162-7-5 only against the provision of Rs. 410 for the year. The reason for the decrease is that the bill received for furniture, &c., made for these schools was not paid during the year pending inspection of the articles by the Sub-Assistant Inspector of Schools.

52. *Salary Grants.*—Rs. 1,076-10-0 were disbursed against Rs. 1,280 of the revised estimate. The reason for the decrease is that some bills were due at the end of the year.

53. *Result Grants.*—Rs. 2,963-13-0 were disbursed against Rs. 2,500 provided in the estimate of the year. The increase is owing to certain certifying memoranda of the previous years having been paid during the year.

54. *Inspection—Contribution to Local Boards.*—Rs. 60 as provided in the estimate of the year were paid to the local board on account of the Muhammadan Inspecting Schoolmaster.

55. *Municipal Inspectors—(i) Establishment.*—Rs. 275 were paid to the municipal inspecting schoolmaster as provided in the estimates of the year.

56. *Contingencies.*—Rs. 7-9-0 were disbursed against Rs. 10 in the estimates.

57. *Miscellaneous—Building and Furniture, &c., Grants.*—No applications were received during the year for any grant and the provision of Rs. 100 in the revised estimate lapsed.

58. *Common Gymnasium—Establishment.*—Rs. 152-8-0 were disbursed to the gymnastic instructor against Rs. 150 provided in the estimate.

59. *Contingencies.*—Rs. 14-2-6 were disbursed against Rs. 10 provided in the estimate.

60. *Common Drawingmaster—[illegible] Establishment.*—Rs. 240 were paid to the drawing-master as provided in the estimates.

61. *Contingencies.*—Rs. 6-9-3 were disbursed against Rs. 10 in the revised estimate.

62. Thus it will be seen that the total expenditure under Grant 2 came up to Rs. 6,363-0-1 during the year under review against Rs. 6,120 provided in the revised estimate. This expenditure is 14·45 *per cent.* of the total receipts under taxes, markets and rents against 14·55 of the previous year.

63. The statements received from the Assistant Inspector of Schools are enclosed, and they speak for themselves. But I would beg leave to draw the attention of the Educational officers to the fact that female education was, during the year under report, in its embryo state, when compared with the population of the school-going age of that sex and amongst the optional subjects taught in mixed schools, needle-work was not encouraged to the extent it ought to have been. Only 19 passed out of 78 sent up for the examination in Drawing. The principles of hygiene ought also to be well taught for early impressions on the minds of the young in this important science cannot but prove of incalculable benefit to future generations; and in my opinion this knowledge is very sadly needed in this town as a very large portion of the inhabitants is deplorably ignorant of the rudimentary principles of hygiene. This would also therefore deserve increased attention. As for the large number of unpassed teachers in the unaided and indigenous schools in this municipality, it is to be observed that efforts should be made to encourage the teachers to qualify themselves for teachers' certificates by taking advantage of the training given in the sessional class opened by the inspecting schoolmaster who would, of course, be paid amply for his labours.

64. GRANT 3, SANITATION AND MEDICAL SERVICES—*Hospitals and Dispensaries—[illegible]ablishment.*—Rs. 2,098-14-7 were disbursed against the reduced provision of [illegible]s. 2,200 in the revised estimate. The details are given in statement II-B.

65. *Medicines and Supplies.*—Rs. 1,938-2-11 were expended against Rs. 2,500 retained in the revised estimate. By far the greater portion of the expenditure was on account of European medicines.

66. *Diet of Patients.*—An expenditure of Rs. 738-7-8 was incurred against Rs. 600 in the revised budget, and Rs. 1,220-13-7, the actuals of previous year. A considerable saving has been effected by different items of diet being obtained departmentally from the bazaars instead of through contractor, and an economical scale of diet introduced.

67. *Sundries and Contingencies.*—The [illegible]n of Rs. 1,670 was reduced to Rs. 800 in the revised estimate, but the expenditure was further reduced to Rupees 702-10-7 only. Thus it will be seen that Rs. 5,478-3-9 were expended against

Rs. 6,100 sanctioned for these institutions in the year. During the year under review, 397 in-patients and 15,652 out-patients were treated in the main hospital against 306 and 18,986, respectively, of the previous year. In the female hospital, no in-patients were admitted and the out-patients treated numbered as many as 3,713 against 3,491 for the last year.

68. *Contributions to Provincial Funds, &c.—Medical College—Sanitary Inspection—Medical Reserve Staff.*—Rs. 180, 180 and 30, respectively, were provided in the revised estimate, but the expenditure incurred was, respectively, Rs. 255, 203 and 58 as per bills received from the Accountant-General.

69. *Other Contributions—Dispensary Clerk.*—Rs. 30 were paid according to the estimate.

70. *Vaccination—(a) Establishment.*—Rs. 395 were disbursed to the two vaccinators attached to the main dispensary against Rs. 410, the estimate. The details are shown in statement II-B.

71. *Contingencies.*—Rs. 255-1-4 were expended against the reduced provision of Rs. 250 in the revised estimate. The animal vaccination depôt hitherto attached to the main hospital has been transferred to the district board, to whom a monthly contribution of Rs. 10 is now being paid for the animal lymph obtained therefrom for municipal purposes. During the year under review, 1,907 vaccine operations were performed against 2,828 of the previous year. The number of successful operations was 1,851 against 2,703 of the previous year, the percentage of success was 97·1 against 95·5 in that year, and each successful operation cost As. 5-7 on an average.

72. *Registration of Births and Deaths—Establishment.*—Rs. 264 were disbursed against Rs. 260 put down in the estimates for the sake of a round figure.

73. *Contingencies.*—Rs. 15-0-11 were expended against Rs. 20 put down in the revised estimate.

74. The number of births registered during the year was 1,204 against 1,316 of the year 1895-96. This was at 31·02 per mille of the population against 33·9 of the previous year. The number of prosecutions instituted during the year was 41, of which 32 were successful, realizing Rs. 28 under magisterial fines and six were pending at the end of the year. Of the remaining three cases, two were withdrawn and the third case was struck off the file owing to the death of the party.

75. The number of deaths registered was 943 against 1,042 during the previous year. This was at 24·29 per mille of the population as per census of 1891 against 26·8 of the previous year. The number of prosecutions instituted for failure to report deaths was 35, of these 28 were successful, realizing fines amounting to Rs. 20-12-0; three were pending at the end of the year, and four were unsuccessful (one was withdrawn and three were discharged by the magistrate).

76. *Conservancy, Road-cleaning and Road-watering—Establishment.*—The provision in the sanctioned budget was Rs. 6,150, but was reduced to Rs. 5,300 in the revised estimate. This was not sufficient to meet the expenditure fully, for Rs. 5,671-14-11 were spent under this heading.

77. *Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c.*—The budget provision of Rs. 5,740 was reduced to Rs. 5,670 in the revised estimate and the expenditure incurred came to Rs. 5,675-4-5 which was slightly in excess of the allotment and calls for no remark. The details of the expenditure were Rs. 4,783-5-8 for carts hired during the year for the removal of street sweepings, Rs. 800 for ten newly-made wooden carts constructed on an improved plan, Rs. 61-6-6 for brooms and buckets supplied, and Rs. 30-8-3 for stationery purchased for the use of the conservancy inspectors. During the year under review, 105 prosecutions were instituted for various offences under this Act, but the number that proved successful was only 17 realizing Rs. 43 as magisterial fines. One of these cases was unsuccessful, 3 were withdrawn, 84 were pending disposal at the end of the year. All these were subsequently disposed of.

78. *Private Scavenging—Establishment.*—Rs. 782-0-4 were expended against Rs. 790, the estimate of the year. The difference was on account of fines.

79. *Contingencies, such as cost of Scavenging Carts, &c.*—Rs. 558-0-3 were expended against the increased provision of Rs. 550 in the revised estimate. These charges were for hiring bullocks, &c., night-soil carts and repairs done to them.

80. *Cholera Charges.*—The provision of Rs. 1,000 in the estimate of the year was utilized to the extent of Rs. 566-2-7. This was on account of putting up sheds, employing observation staff for the prevention of cholera and the bubonic plague, &c. Happily no bubonic plague occurred during the year under report. There were eight cases of cholera and four deaths. Of these, the District Medical and Sanitary Officer doubts the nature of two. I personally inspected the localities and had the rules applicable to such outbreaks carefully carried out with very favourable results. In the District Medical and Sanitary Officer's concise report, one case which occurred out of the municipal limits apparently is included, making thereby nine in all, with five deaths.

81. *Removal of noxious vegetation, &c.*—The estimate of the year was Rs. 500, but the amount shown against this head was Rs. 529-9-9, which included the cost of the overseer's supervision.

82. GRANT 4, LIGHTING AND MISCELLANEOUS MUNICIPAL PURPOSES—*Lighting—Establishment.*—Rs. 600 were provided in the estimate, but Rs. 582-13-6 were expended. The decrease was on account of fines for neglect of duty.

83. *Contingencies.*—Rs. 2,172-3-9 were expended against the increased provision of Rs. 2,300 in the revised estimate. The charges were on account of 20 new lamp-posts purchased for Rs. 350-8-0 during the year chiefly to replace old ones. Rs. 1,421-10-0 on account of kerosine oil, Rs. 184-7-9 on account of burners, chimneys and wicks, &c.

84. *Markets—Establishment.*—Against the increased provision of Rs. 750, Rs. 744 were disbursed to the fee-collectors at the Robertsonpet square and the market superintendent.

85. *Contingencies.*—Under this head, Rs. 1,135-13-11 were expended against Rs. 1,200, the increased provision in the revised estimate. The charges were for printing fee-tickets, for stationery, &c.

86. *Slaughter-house—Establishment.*—Rs. 192 were disbursed to the slaughter-house superintendent, the fee-collector and a toty.

87. *Contingencies.*—Rs. 50-2-0 were disbursed against Rs. 60, the increased provision in the revised estimate. The charge was chiefly for printing forms, &c.

88. *Cart-stands—Establishment.*—Rs. 132 were expended against Rs. 130, the estimate.

89. *Contingencies.*—Against the increased provision of Rs. 120 in the revised estimate, Rs. 119-7-0 were expended. The charges were on account of the rent of one of the two cart-stands and printing tickets to be issued to returning carts.

90. *Travellers' Bungalow—Establishment.*—Rs. 72 were disbursed against Rs. 70, the estimate.

91. *Contingencies.*—Rs. 10-7-0 were expended against Rs. 10, the estimate. This was for a hanging-lamp for use in the fort travellers' bungalow.

92. *Avenues.*—Under establishment, Rs. 35 were shown, being the cost of supervision of the overseer's establishment against Rs. 30, the estimate.

93. *Contingencies.*—Rs. 516-7-3 were shown against Rs. 500 provided in the estimate. This was for preserving avenues by departmental agency and purchasing graft mango plants. The allotment sanctioned for the public garden was not utilized.

94. *Rent of Lands.*—This was for the Challa Bazaar, half way between the Robertsonpet square and Colonel Anderson's bridge. As provided in the estimate, Rs. 84 were disbursed to the fee-collector employed.

95. *Contingencies.*—Rs. 118-4-9 were paid for printing the necessary fee tickets against Rs. 120 sanctioned in the revised estimate.

96. *Fire.*—Rs. 28-4-0 were paid to the Bezwada Workshop Superintendent for the repairs done to the fire-engine. The budget provision of Rs. 50 was increased to Rs. 80 in the revised estimate for providing a new hose, but as that was not supplied, no payment was made.

97. *Other Charges—Rewards for destruction of Wild Animals and Snakes.*—Rupees 191–3–0 were given for killing 68 cobras, 3 other snakes, 34 mad dogs and jackals, 161 dogs, 491 bitches, 44 male pigs and 208 female pigs.

98. *Printing.*—Rs. 198–14–7 were paid to the Superintendent of the Government Press and to the Manager of the Local Church Mission Society, Dove Press, attached to the Noble College.

99. *Other items.*—The provision of Rs. 500 in the estimate was utilized for firing the time gun Rs. 369–5–0, for tom-tom charges Rs. 22–14–0, for law charges Rupees 16–2–0, for telephone contribution Rs. 64–9–2, and for land assessment Rs. 1–6–2. Thus it will be seen that Rs. 6,857–5–1 were expended against Rs. 7,340 put down in the revised estimate under this grant.

100. GRANT 5, ESTABLISHMENT, &c.—*Office Establishment.*—Rs. 2,222–10–8 were expended against Rs. 2,370 provided in the estimate. The decrease was owing to the English clerk on Rs. 25 having died in April 1896, and a substitute having been appointed on Rs. 10 per mensem.

101. *Inspection.*—Rs. 360, as provided in the budget, were paid to the Chairman as his carriage allowance.

102. *Collection of Municipal Taxes—Establishment.*—Rs. 854–12–11 were disbursed against Rs. 860 provided for the year. The difference was on account of fines and stoppages.

103. *Collection of Tolls.*—Only Rs. 1,123–3–0 were expended against the increased provision of Rs. 1,250 in the revised estimate. The collection of tolls fell very considerably during the year; and it was found unnecessary in consequence to entertain the establishment to the extent to which it had been estimated. The reasons for fluctuations in the cost of this establishment are fully explained in paragraph 104 of my last year's report embodied at page 9 of G.O., No. 1630 M., dated 23rd September 1896.

104. *Contingencies.*—Against the increased provision of Rs. 620 in the revised estimate, only Rs. 433–8–6 were disbursed. The reason was that some bills for printing tickets were not received during the year.

105. *Office Contingencies—Other items.*—Against the increased provision of Rupees 800 in the revised estimate, Rs. 1,246–10–10 were expended. The increase was chiefly on account of forms received from Madras and the printing work done in the local printing presses. On emergency, two office almirahs and an office clock were also purchased.

106. *Contributions for Central Office and Audit Establishments.*—Rs. 366 were paid into the treasury against the increased provision of Rs. 370 in the revised estimate, as *per* bills received from the Accountant-General's office, Madras.

107. Thus it will be seen that Rs. 6,606–13–11 were expended against the provision of Rs. 6,630 under this grant.

108. *Advances recoverable.*—Rs. 100 were given to the medical officer for the supply of diets, and Rs. 30–1–1 to a ward councillor for carrying out certain water-works.

109. Rs. 45–9–8 were refunded to parties on account of vacancy of godowns and refund of profession-tax as decreed by the district munsif's court.

110. The closing balance was Rs. 6,955–2–0 against Rs. 9,790 of the previous year, while the expenditure under all the heads amounted to Rs. 58,340–6–9 against Rs. 56,441–13–7, the actuals of the previous year.

111. The submission of this report was greatly delayed by the late receipt of the District Medical and Sanitary Officer's concise report which reached this office on the 10th instant.

ENCLOSURE.

CONCISE Report, Masulipatam Municipality, for 1896–97.

Public Health.—Public health has been good both generally and as regards epidemics; nine cases of cholera with five deaths occurred in January and February, but the outbreak was promptly dealt with and stopped. Owing to the greater dryness of the year, there has been

much less beri beri than usual, dysentery and diarrhœa have been much less prevalent and the number of cases of malarial fever treated has been about half of that treated last year.

2. *Vital Statistics.*—One thousand two hundred and four births have been recorded against 1,316 of last year, the rates per mille of population being 31·02 and 33·9, respectively. Nine hundred and forty-three deaths have been recorded against 1,042, the rates per mille being 24·3 and 26·8, respectively. Three hundred and four deaths under one year of age and 71 under five years have been recorded, making a total of 375 or 39·7 per cent. of total deaths and even this is probably under the true figure.

3. *Sanitation.*—Some improvement has occurred under this head, about Rs. 17,970 having been spent on drainage, water-supply and building repairs. Efforts to improve matters have, however, been largely hindered by the considerable amount which has had to be spent on communications. The employment of a qualified sanitary inspector has been sanctioned by the council, and efforts are being made to get rid of the whole body of sweepers and scavengers and to replace them by new men as they are apparently in independent circumstances and unmanageable.

A few wooden rubbish carts have been made and put in use and the working of the cinerators and the results of rubbish sales have improved somewhat.

The state of affairs as regards water-supply, latrines and disposal of night-soil remains, however, as before. The most striking defects being the apparent absence of any effort to utilize the filtration reservoirs of the conduct system, the continued erection of buildings without damp proof courses, the extensive pollution of the town soil, the want of a proper market and slaughter-house and want of strictness in dealing with infringements of rules.

Vaccination.—The subjoined table gives the figures:—

Year.	Total.	Successful.	Per cent. of success.	Vaccinated under one year of age.
1895–96	2,828	2,703	95·58	1,303
1896–97	*1,937	1,851	97·1	1,002

* 1,907 as per returns of the vaccination.

The falling off is probably partly due to the fact that the large number of cases protected during the last few years has considerably diminished the arears which had to be made up.

The following figures from the prosecution register, however, seem to show that the vaccinators have not succeeded in vaccinating even the total number of births available for vaccination:—

Year.	Total births due for vaccination.	Number died.	Number left the town.	Balance available for vaccination.	Number of those vaccinated.	Number of cases still pending before the magistrate.	Number of cases not accounted for.
1896–97	1,440	219	173	1,048	781	23	244

This prosecution register has, however, been very carelessly kept and the fact that 244 cases cannot be accounted for deserves attention. In addition there seems to have been considerable laxity in dealing with cases under prosecution, a case of a municipal councillor being especially noticeable. The inspector of vaccination at his recent visit found 16 out of 105 children of various ages unprotected. The depôt was taken over by the district board on the 1st June and the municipality has since then simply bought its lymph, thus effecting some saving.

Hospitals and Dispensaries.—(*a*) The insufficiency of accommodation at the main hospital has been somewhat improved by a re-arrangement of wards and rooms. This has been done as the council has found itself unable at present to afford the alterations proposed by the Surgeon-General with the Government of Madras at his inspection. The hospital, however, can now accommodate forty patients including beds for six caste patients and ten women and has also labour and lying-in wards.

(*b*) The buildings are in a fair state of repair and have been thoroughly cleaned and brightened up.

(*c*) Furniture is in fair repair; a new and suitable operation table has been obtained and most of the cots which required repair have been strengthened

(*d*) (1) Alluded to above.
(2) There have been no other inspections.

(*e*) *Nil* but 48 patients dieted themselves. Rs. 36-5-9 have been collected from the sale of medicines.

(*f*) The following table gives the figures:—

—	1894–95.		1895–96.		1896–97.	
	Total.	Daily average.	Total.	Daily average.	Total.	Daily average.
In-patients	285	19·29	426	21·83	397	18·68
Out-patients	25,297	138·28	22,495	119·81	19,365	92·96
Total ..	25,582	157·57	22,921	141·64	19,762	111·64

The decrease has probably been partly caused by the better health that has prevailed, but is also probably due to a large number being allowed by the carelessness of the hospital assistants and dressers to escape entry in the registers.

(*g*) The following were the actual causes of mortality in sixteen deaths. Secondary syphilis two, beri beri three, enteritis three, Pthysis, enteric fever, abdomonel wound, starvation, diabetes, cancer of breast, cancrumoris, abortion each one.

The last three were admitted moribund.

No septic diseases were acquired in hospital. The rate is as last year, 4·6 per cent. of admissions.

(*h*) The following table gives figures:—

—	1894–95.	1895–96.	1896–97.
Major	133	125	806
Minor	884	751	
Total ..	1,017	876	806

Results.—Two deaths occurred after operation.

(*i*) Establishment is sufficient and efficient.

(*j*) The two midwives formerly attached to the women and children's dispensary have been working at the main hospital, as this was found to be a more satisfactory arrangement. They have attended 139 cases against 165 of last year mainly due to the illness and absence on leave of one of them.

(*k*) The women and children's dispensary is still in the same unsatisfactory native house. I hope that the local boards will be able to help this year towards the construction of a suitable building. The building and furniture are in fair repair.

The following table of attendance shows that the institution is beginning to succeed, but as it is reserved for respectable and caste people, a largely increased attendance is hardly to be expected at present:—

—	Opened in July 1894 to April 1895.		1895–96.		1896–97.	
	Total.	Daily average.	Total.	Daily average.	Total.	Daily average.
In-patients	97	5·16	120	6·65	.	..
Out-patients	4,808	34·72	3,491	19·34	3,713	30·5
Total ..	4,905	39·88	3,611	25·99	3,713	30·5

The female Hospital Assistant now in charge (Mrs. Lazarus) did not take charge till August 1896, the institution till then having either been managed by a male hospital assistant or having been closed. It was converted into a dispensary at the beginning of the year, as the cots were being used by the class of patients who ought to come to the main hospital. 197 operations with no deaths were performed against 120 of the previous year. Of these 14 were operations in labour cases, of which 29 were attended.

Establishment, besides Mrs. Lazarus, consists of a female compounder and a water-woman. This is sufficient, as there are always pupil-midwives who are caste women and are useful.

General Remarks.—Some saving has been effected under diets partly by drawing up suitable, but economically arranged scales, partly by procuring the materials direct instead of through a contractor. A considerable saving has also been effected under European medicines partly by the

exercise of better supervision and partly by the increased use of locally-made preparations of bazaar and other locally-obtainable drugs. The non-provision of quarters for medical subordinates and the impossibility of obtaining quarters within two hundred yards tell very hardly on the medical subordinates who get no compensation for house-rent, and the rule as to distance should certainly be relaxed in this case, a certificate from competent authority that quarters are as near as possible being accepted.

MASULIPATAM,
8th June 1897.

(Signed) W. K. CHILLS, Surgn.-Captain,
District Medical and Sanitary Officer, Kistna.

REMARKS of the council on the Concise reports of the Masulipatam municipal hospital for 1896–97.

1. *Pubilc Health.*—One of the nine cases and five deaths from cholera occurred just outside municipal limits in a dhony which arrived from Bezwada.

2. *Sanitation.*—There is no filtration reservoir, but only a filter which was constructed many years ago in connection with the water-supply system. This was constructed on the same principles as the one in Guntúr, but was found inadequate, as it hindered the proper supply of water to the town, besides which it was found that the water was largely contaminated by the sub-soil drainage after entering the conduits.

(*a*) There is no provision in the existing bye-laws to enforce damp proof courses being laid in the construction of new houses. Though instructions have been given to the public on the receipt of the Sanitary Commissioner's suggestions, people have resorted more to the use of cement for plastering the outer walls than resorting to the above advice.

(*b*) The station magistrate's file will show that attention has been given to stopping the pollution of the town soil, but it is expected that the employment of a trained sanitary inspector, and the importation of a new set of scavengers will considerably improve matters.

(*c*) The erection of a market and slaughter-house on approved plans is under contemplation, and will be carried out as soon as funds are available.

(*d*) The District Medical and Sanitary officer has been requested to state specific instances of infringements of rules, and on receipt of his reply, necessary remarks will be submitted at present, the council is not aware of any infringement of rules that have not been strictly dealt with.

3. *Vaccination.*—The vaccinators are under the direct supervision of the District Medical and Sanitary Officer, who has been requested to state who are to be blamed, so that steps may be taken to effectually stop the careless keeping of the prosecution registers. The defaulting councillor has been prosecuted and fined by the Stationary Magistrate. With reference to the case of death from starvation referred to in paragraph (*g*) under hospitals and dispensaries, it will be enquired into and reported on.

(Signed) J. W. MAIDEN,
Chairman, Municipal Council.

Dis. No. 1613-Rev. of 1897.

Forwarded to Collector for transmission to Government.

2. There is a fall under all the main heads of receipts—notably under tolls and the Chairman has given his reasons therefor in which I concur.

3. Collection work was not as satisfactory as it ought to have been. The balances under all the major heads of revenue are much heavier than what they were in 1895–96 and greater exertion on the part of the executive is necessary for improving matters in this direction.

4. The condition of roads is good. The road to the Chintaguntapalem boat-stand which is one of the new works executed during the year is a great boon to the Masulipatam public and it is well appreciated by it.

5. The ward councillors have mended their past neglect of and indifference to duty by greater earnestness of purpose and energy of action they have evinced this year in managing their wards. The sanitary condition of the town has improved considerably owing to their more frequent visits to their wards chiefly in connection with the working of the cholera and plague rules.

6. Private scavenging improved slightly, but more was not possible owing to the contumacy of the present body of scavengers whom the council is about to replace by better men. I am glad to note that the co-operation of the councillors was not wanting in promoting the popularity of the system of private scavenging.

MASULIPATAM,
21*st June* 1897.

(Signed) P. KRISTNASWAMI,
Dy. Collector.

N. Dis. on C. No. 147-M. Eng. of 1897.

Forwarded.

KANDAPALLI,
26*th June* 1897.

(Signed) J. K. BATTEN,
Ag. Collector.

ORDER—No. 1940 M., dated 6th September 1897.

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

—	Actuals, 1895–96.	Budget estimate, 1896–97.	Revised estimate, 1896–97.	Actuals, 1896–97.
Receipts.	RS.	RS.	RS.	RS.
Balance brought forward	2,613	4,180	9,790	9,790
Tax on Arts	8,298	9,500	9,500	7,912
,, on Buildings and Lands	12,568	13,500	14,000	11,264
Water-tax on Buildings and Lands	2,506	2,700	2,700	2,215
Tax on Vehicles and Animals	1,738	1,600	1,600	1,679
,, on Carts	1,192	1,100	1,100	1,082
Tolls	16,631	15,580	13,640	11,389
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	539	590	750	668
Conservancy Receipts	58	10	400	320
Fees and Revenue from Educational Institutions	11	40	60	104
,, ,, from Medical Institutions	110	100	30	14
Income from Markets and Slaughter-houses	8,635	9,100	9,200	9,315
License Fees	1,089	1,200	1,200	870
Other fees	1,312	1,110	1,120	1,044
Fines under Municipal and other Acts	908	500	1,200	1,430
Grants and Contributions from Government	214	200	210	90
,, ,, from Local Boards	7,142	7,500	6,600	5,195
,, ,, from other Bodies	45	450	450	..
Recoveries for Services to Private Individuals	576	900	940	628
Miscellaneous	47	40	70	64
Advances Recovered	..	..	100	223
Total ..	66,232	69,900	74,660	65,296
Charges.				
GRANT 1—				
New Works—				
Communications	673	1,450	1,750	1,482
Buildings	2,519	750	750	..
Water-supply	85	..	..	..
Repairs—				
Communications	7,326	10,950	11,000	8,711
Buildings	1,008	950	3,560	1,452
Drainage	1,251	2,000	1,110	1,085
Water-supply	3,671	4,260	2,260	2,179
Establishment	1,006	1,020	1,020	1,012
Tools and Plant and other Stores	117	300	300	316
Contributions for Public Works	..	1,370	1,370	1,364
Total ..	17,656	23,050	23,120	17,601
GRANT 2—				
Training Schools	..	100	70	37
Municipal Schools—				
On the Salary-result System	1,263	1,710	1,710	1,530
Grants-in-aid—				
Salary Grants	717	900	1,280	1,077
Result ,,	2,578	2,500	2,500	2,964
Building and Furniture Grants	..	200	100	..
Inspection	268	350	350	342
Miscellaneous	246	420	410	413
Total ..	5,072	6,180	6,420	6,363

—	Actuals, 1895–96.	Budget estimate, 1896–97.	Revised estimate, 1896–97.	Actuals, 1896–97.
Charges—cont.	RS.	RS.	RS.	RS.
GRANT 3—				
Hospitals and Dispensaries	8,345	8,420	6,100	5,478
Contributions	469	420	420	546
Vaccination	726	870	660	650
Registration of Births and Deaths	285	270	280	279
Conservancy, Road-cleaning and Road-watering	12,551	14,690	13,810	13,783
Total ..	22,376	24,670	21,270	20,736
GRANT 4—				
Lighting	2,403	2,600	2,900	2,755
Markets and Slaughter-houses	796	930	2,200	2,122
Cart-stands	185	230	250	251
Travellers' Bungalows	77	80	80	82
Avenues	526	530	530	552
Public Garden, Survey of Land, Fire and other Charges	840	1,230	1,380	1,095
Total ..	4,827	5,600	7,340	6,857
GRANT 5—				
Supervision and Management	6,260	6,070	6,630	6,607
Advances recoverable	219	10	250	130
Refunds	32	..	..	46
Balance	9,790	4,320	9,630	6,955
Grand Total ..	66,232	69,900	74,660	65,296

2. Only thirteen meetings were held by the municipal council against twenty, twenty-four and thirty, respectively, in the preceding three years. This continued fall, of which no explanation has been given, is very unsatisfactory. An explanation will now be submitted through the Collector. The attendance of the non-official members improved and was fair, but the officials attended more irregularly than in the previous year. Notwithstanding the remarks of Government in the reviews of the reports for the two previous years, the Collector has not reported the names of the officials who were irregular in their attendance. The Collector will now call the attention of the officials concerned to G.O., No. 859 M., dated 10th April 1897.

3. *Receipts.*—(1) Under the taxes on arts and buildings the net demand increased by Rs. 91 and Rs. 12, respectively, but under the water-tax it declined by Rs. 35. The land-tax registers were revised during the year, with the result that the demand rose being Rs. 1,658 against Rs. 1,301 in the previous year.

(2) Except in the case of the arrears under the tax on lands, the collections under the principal taxes fell off considerably. The current collections under the taxes on arts and buildings and the water-tax were not at all satisfactory, while under the land-tax they were discreditable, being only 3·1 per cent. of the demand. The realizations of arrears under all these taxes were poor. The balances outstanding at the end of the year amounted to as much as Rs. 17,467, against Rs. 12,081, on the 31st March 1896, the arrears dating as far back as 1890–91. It is stated that out of the former sum, Rs. 1,266 have since been collected and that about Rs. 7,000 are irrecoverable. Even after excluding these figures, the balance remaining uncollected is very large. Notwithstanding these poor collections, while coercive measures were adopted in only 700 cases against 1,641 in the previous year, more than four-fifths of the total number of warrants for disposal remained unexecuted on the 31st March 1897. The attention of the Chairman and the municipal council has been drawn, year after year, to this unsatisfactory state of affairs, and no steps have yet been taken by them to effect an improvement. His Excellency the Governor in Council therefore now resolves, under clause (1) of section 37 of the District Municipalities Act IV of 1884, as amended by Act III of 1897, to fix a period of four months from the date of the receipt of this order within which the outstanding balances including the large arrears of the year under review should be materially reduced. The Chairman will inform Government of the date of receipt of this order and submit a report through the Collector at the end of the said period on the state of the collections. If this report does not show that satisfactory and substantial progress has been made, the Government will be obliged to appoint a special officer for the performance of the duty.

(3) The income from tolls, license fees, cart-stand fees and contributions from local boards declined; the decrease under the last mentioned head was due to savings effected in the cost of the municipal hospital, and under the other heads the decrease is explained in paragraphs 13, 24 and 25 of the Chairman's report. On the other hand, there was an increase of Rs. 262, Rs. 809 and Rs. 522, respectively, in the receipts from the sale of sweepings, market rents, and fines, which is gratifying.

(4) The number of houses served by the private scavenging agency was 334, or only eight more than in the previous year, and the service was again worked at a loss of Rs. 842. The Chairman attributes this unsatisfactory state of affairs to the refractory and insubordinate character of the scavengers employed, and adds that steps have been taken to secure a better class of men in the current year. The increased powers conferred by section 282-A of the District Municipalities Act IV of 1884, as amended by Act III of 1897, will enable the municipal council to deal more effectually with such misconduct for the future. No reason has been given for the neglect to collect the fees for the service in advance. The instructions of Government on the subject should be strictly followed. The Government is glad to note the Deputy Collector's remarks regarding the keener interest taken by the councillors in extending the service. The system of cleaning private cess-pools by municipal agency was adopted to a larger extent than in the previous year, and the fees levied for this service amounted to Rs. 130 against Rs. 94.

4. *Expenditure*—(1) *Public Works.*—The only new work of importance undertaken during the year was the construction of a road from Chintaguntapalam girder bridge to the boat-stand, for which a sum of Rs. 1,444 was placed at the disposal of the Public Works Department. The total outlay on communications amounted to Rs. 10,193, or 4·7 per cent. in excess of the net municipal income from tolls, and the roads are reported by the Divisional Deputy Collector to have been in good condition. Out of an allotment of Rs. 18,160 for repairs to works, Rs. 4,733 were allowed to lapse, the short expenditure being due to the circumstances explained in paragraphs 39 and 40 of the Chairman's report, and to the fact that it was considered unnecessary to drain in the manner proposed the low swamps that surround the town and to repair the iron trough through which the Kistna water passes. The communication referred to in paragraph 43 is awaited.

(2) *Education.*—While the expenditure under the Public Works grant fell short of the budget allotment by about Rs. 5,400, the net expenditure on education exceeded the budget allotment and amounted to Rs. 6,169, or 17·4 per cent. of the receipts from taxation. Of this sum, Rs. 3,646 were devoted to primary, and the remainder to secondary, education. Two new municipal schools were opened, while one was closed during the year. Thus the number of primary schools maintained by the municipal council on the salary-result system was seven against six in the previous year. The attendance at these schools improved, being 366 against 262 in 1895–96, and the results of the departmental examinations, in which 70 per cent. of the students presented were successful, continued to be fair. The net cost of educating each pupil in the Inuguduru Muhammadan day school was Rs. 9–3–11 against Rs. 10–8–10. Steps should be taken to reduce this still further in the current year. Notwithstanding the remark in paragraph 4 (2) of G.O., No. 1630 M., dated 23rd September 1896, no information has been furnished regarding the working of the sessional class held during the year. This omission should now be supplied. The municipal council aided with salary grants two secondary schools against one in the previous year, and with result grants three secondary and twenty-three primary schools against two and twenty-one, respectively, in that year. Of the twenty-three primary schools, however, two were closed during the year. The strength of all these schools taken together increased by 407, the results of the grant examinations were fair, and the allotment for both salary and result grants was exceeded by 19 per cent. The total number of boys under instruction in the municipal and aided schools rose, being 2,126, or 76·2 per cent. of the male population of school-going age, against 1,619, or 58 per cent. in the previous year. The Government regrets that there has been so little advance in the number of girls under instruction in these institutions. Only 23 out of 62 teachers employed in the municipal and aided schools were trained teachers. Steps should be taken to enforce the employment of trained teachers in all aided schools. This the municipality can effect by withholding or reducing grants; and in their own schools none but trained teachers should be entertained.

(3) *Medical Relief.*—Under this head the expenditure was short of the budget allotment by nearly Rs. 3,000, of which about Rs. 1,500 was saving on the estimate for "Medicines and Supplies," Rs. 1,000 under "Medical contingencies," and Rs. 300 in patients' diets—the last due to the introduction of a more economical arrangement. The total number of patients treated at the two hospitals maintained by the municipal council fell, being 19,762 against 22,921 in 1895–96, and the decrease is attributed in clause (*f*) of paragraph 3 of the District Medical officer's report, partly to the greater healthiness of the year and partly to the carelessness of the staff in registering attendances. This latter reason indicates lax supervision, which should be remedied. The two midwives employed by the council and the female hospital assistant attached to the women and children's hospital attended 168 cases of labour against 165 attended by the former in the previous year. The District Medical officer's request that house-rent should be granted to the hospital assistants employed in this municipality, who do not live within a distance of two hundred yards, cannot be complied with. The municipal council should build quarters for them near the hospital at an early date.

(4) *Vaccination and Vital Statistics.*—The reported number of persons vaccinated during the year declined considerably, being 1,907 against 2,828 in the previous year, the decline has not been explained satisfactorily. The reported percentage of success was 97·1 against 95·6. Infantile vaccination also showed a retrogression, the number of children under one year stated to have been successfully vaccinated being 25·8 per mille of the population against 33·6 in 1895–96 and a registered birth-rate of 31·0. The work of the vaccinators evidently requires closer supervision. The cost per case was high and should be reduced.

There was a decline in the number of both births and deaths registered during the year, and the rate recorded were below the normal.

(5) *Sanitation.*—The total outlay under this head amounted to Rs. 13,783, or 93·8 per cent. of the allotment, and was 24·8 per cent. of the current receipts against 19·7 per cent. in 1895–96. The Divisional Deputy Collector considers that the sanitation of the town has improved, the councillors having evinced greater energy and interest in the matter. The Government notes this with gratification. Much, however, remains to be done by the municipal council before the defects noticed from time to time by the Sanitary Commissioner have been remedied. The construction of a market and a slaughter-house on approved plans should be taken in hand at an early date. The municipal council derives a large income from the fees levied in them.

5. *General Remarks.*—The year closed with the large unexpended balance of Rs. 6,955, or 12·5 per cent. of the receipts. The expenditure, which in some cases has been incurred in excess of the sanctioned allotments, will now be admitted in the accounts of the year, but a separate application should have been submitted for the purpose.

The administration of the municipality during the year under review cannot be regarded as efficient. The collection of the taxes was even worse than in the previous year, the private scavenging service continued to be in the same unsatisfactory state, while vaccination and sanitation left much to be desired.

(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.
Editors' Table.

Exd. C. M. Thumbuswamy.

1st Asst

Chp 2393m

Masulipatam.

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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 Divisional-officer, Kistna), dated Masulipatam, 17th June 1897, No. 319.

One Consolidated book of statements.
One concise report from medical officer.
One statement of remarks on concise report from the medical officer.
Five statements from the Educational officers.
One council's resolution No. 1 of 17th June 1897.
Appendix to statement IV-A.
N.B.—Statements IX, &c., contained in the consolidated book of statements will follow.

I have the honour to forward, herewith, the Administration report of the Masulipatam Municipality for the year 1896–97, together with the statements noted in the margin, and the council's resolution No. 1 approving of the same.

I.—Constitution of the Council.

2. Of the twenty councillors sanctioned for this municipality, eight should have been elected by the rate-payers as per terms of G.O., No. 68 M. of 20th January 1897, received in this office on the 5th February 1897, virtually making the nomination system operative up to this date. Although the ward systems as sanctioned in G.O., No. 1915 M., dated 1st September 1894, has been in existence, the Government in paragraph 2 of the first-named Government Order required information regarding the wards. This matter is still in correspondence with the Collector's office. On the 31st of March 1897, there were two vacancies caused by the resignation of one member, and the expiration of the term of another on the 20th of March 1897. Of the actual number of councillors at the end of the year, four were officials, including the ex-officio councillor, and the rest, non-officials. Again of this total number, three were (a) Europeans and Eurasians and the remaining fifteen (b) Natives.

3. The total number of meetings actually held during the year and that of those adjourned for want of a quorum were but thirteen and one against twenty and seven shown in the previous year, respectively, while the total average attendance was 10·69 against 9·5 of the previous year. From the details given in statement X, it is clear that the attendance of the non-official members notwithstanding the two vacancies adverted to above, improved a little, while that of the official element remained stationary; but it is hoped that, during the current year, it will improve in deference to G.O., No. 859 M., dated 10th of April 1897.

II.—Receipts.

4. At the beginning of the year there was a balance of Rs. 9,790 against Rs. 2,613–1–5 of the previous year. The total receipts during the year amounted to Rs. 55,505–8–9 against Rs. 63,618–12–2. The decrease occurs under all the municipal rates and taxes, sale-proceeds and composition fees of medicines, license-fees, cart-stand fees and local contributions, balanced by the increase chiefly under travellers' bungalow fees, sales of old materials and night-soil, &c., fees from educational institutions and income from markets, fines, &c.

5. During the year under report, the taxation *per* head of population as *per* census of 1891 came to As. 14–8.

6. (i)(a) *Municipal Rates and Taxes—Tax on Arts*, &c.—The receipts under this head amounted to Rs. 7,912–8–0 against Rs. 8,298–8–0 of the previous year, and Rs. 9,500, the estimate for 1896–97 under review. Rs. 417 have since been collected. The decrease is accounted for by the fact that arrears of the previous years were not realized in very many instances owing to parties having left the station; but these arrears are now specially scrutinized by some councillors with a view to avoid indiscriminate writes-off under "Arrears irrecoverable" as directed in G.O., Mis. No. 322 M. of 27th February 1897, paragraph 2.

7. *Tax on Buildings.*—The estimate for the year was Rs. 12,500, of which Rupees 10,663–12–6 were realized against Rs. 11,733–9–3, the actuals of the previous year. Rs. 537–0–2 have since been collected. An elaborate list of arrears under this head has been prepared, and every endeavour is being used to collect the arrears as promptly as can be desired. But I beg to point out here that the floods of July last and the prevalence of famine rates seriously affected the collections of the year in general, and necessitated more pressure being brought to bear on the people.

8. *Tax on Lands.*—The estimate of the year, Rs. 1,000, was increased to Rupees 1,500 in the revised estimate, but Rs. 599–15–3 only were realized during the year against Rs. 834–0–3, the actuals of the previous year. Rs. 174–1–7 have since been collected. This tax is made up of small items, and the labour and the trouble involved in its realizations are great. The attention of all the bill collectors is drawn to this matter, and the arrears are now being promptly collected.

9. (d) *Water-tax on Buildings and Lands.*—Against an estimate of Rs 2,700 for the year, and the actuals of Rs. 2,506–4–10 of the previous year, Rs. 2,215–5–5 were realized and Rs. 138–6–5 have since been collected.

10. *Tax on Vehicles with springs and Palanquins.*—Against an estimate of Rs. 700 for the year, and Rs. 699, the actuals of the previous year, Rs. 733–8–0 were realized. This was owing to some more vehicles having been brought under taxation during the year.

11. (e) *Tax on Animals.*—The estimate for the year was Rs. 900, and Rs. 946 were realized against Rs. 1,039–8–0, the actuals of the previous year. The Collector's remark that all the owned dogs and donkeys of the town had not been licensed, has been negatived by the result of the census which was taken of these animals in this municipality, for, it has been found that, with rare exceptions, all the animals were taxed.

12. (f) *Tax on Carts and other Vehicles without springs.*—Against Rs. 1,100, the estimate of the year, and Rs. 1,192, the actuals of the previous year, Rs. 1,082 were realized during the year under review, and the difference, being small, calls for no remark.

13. (g) *Tolls.*—The budget estimate of Rs. 15,580 was reduced to Rs. 13,640 in the revised estimate, but the actual realizations amounted to Rs. 11,388–15–1 only. The very heavy floods of July last and the failure of the south-west monsoon seriously told upon the outturn of all the crops. Besides, the famine rates prevailing in the neighbouring districts drew away much traffic which would have otherwise found its way into this town. Hence the low collections under this important head of revenue which had risen to Rs. 16,631–0–4 during the previous year.

14. (h) *Revenue derived from Municipal Property and Powers apart from Taxation*—(a) (i) *Rent of Lands.*—The collections of fees at the Challa bazaar are shown under this head. The estimate of the year was Rs. 260 and the actuals were Rs. 231–10–4 against which Rs. 234–0–6 were realized during the year under review. It should be noted here that the council, on scrutinizing the details of this item, thought it fit to sell the farm for the current year at a net profit of Rs. 165.

15. (ii) *Rent of Buildings.*—The estimate was Rs. 180 and the realization came to the same amount.

(iii) *Avenue Receipts.*—Only As. 9 were realized against Rs. 10, the revised estimate of the year, and Rs. 12–12–0, the actuals of the previous year.

16. (iv) *Fees from Travellers' Bungalows.*—Rs. 110–8–0 were realized against the revised estimate of Rs. 100 for the year, and Rs. 24, the actuals of the previous year.

17. (b) (iii) *Sale-proceeds of Old Materials, Empty Oil-cans, Packing-cases, &c.*—Rs. 142–7–6 were realized against Rs. 200, the revised estimate of the year, and Rs. 69–4–0, the actuals of the previous year. This is a fluctuating item, and could not be correctly estimated.

18. (c) *Conservancy Receipts—Sale-proceeds of Night-soil, Street refuse, &c.*—The revised estimate was Rs. 400, and the actuals of the previous year Rs. 58–1–4; against this Rs. 320–4–0 were realized during the year. The right to collect rubbish and cow-dung, &c., at the cart-stands was sold to a contractor for Rs. 200; and the balance of this and the arrear demand would be collected during the current year.

19. (d) (i) *Fees from Educational Institutions.*—These fees amounted to Rupees 103–10–9 during the year against the revised estimate of Rs. 60, and Rs. 11–3–3, the actuals of the previous year, though no fees were collected from the indigent classes.

20. (e) (i) *Sale-proceeds and Composition Fees of Medicines.*—These fees amounted to but Rs. 14 against Rs. 30, the reduced amount of the year's estimate, and Rupees 110–1–0, the actuals of the year 1895–96. The reason for the low figure is that, under a resolution of the council, all parties who personally attend the hospital for treatment are not charged for the medicine. Those paying a monthly subscription towards the aid and comfort of pauper patients beyond what the council are capable of providing are also supplied medicines free. This subscription is deposited by the District Medical and Sanitary Officer in compliance with the wishes of the subscribers in the Post Office Saving's Bank, but the Accountant-General has vetoed this system, and the medical officer has accordingly been written to on this subject.

21. (f) (i) *Income from Markets.*—Against the estimate of Rs. 8,000 for the year, and Rs. 7,441–6–6, the actuals of the previous year, Rs. 8,249–13–2 were realized, and Rs. 183–11–0 have since been collected under arrears. The income is gradually increasing, and the construction of a suitable market on an approved plan in a convenient locality is under contemplation, and a plan of the site is now being prepared.

22. (ii) *Income from Slaughter-house.*—Rs. 1,065–1–0 only were realized during the year against the revised estimate of Rs. 1,200 and Rs. 1,193–13–0, the collections of the previous year. The cause for this decrease is due to the prevalence of scarcity-rates for the ordinary staples of food.

23. (i) *Distraint Fees.*—Only 4 annas were realized.

24. (ii) *License-fees.*—Rs. 869–15–0 were realized against the revised estimate of Rs. 1,200, and Rs. 1,088–11–0, the actuals of the previous year. The decrease is due to a less number of applications for licenses for working oil-mills owing to a combination amongst the dealers, the decrease in the number of theatrical companies and dyeing houses.

25. (iii) *Cart-stand Fees.*—Rs. 1,039–13–0 were collected on foreign and over-staying carts against the estimate of Rs. 1,200 for the year and Rs. 1,303–8–3 of the previous year. The falling off in this direction is owing to a considerable decrease in the number of carts that entered the town.

(iv) Rs. 3–8–0 were received for extracts from birth and death registers sold to private parties.

26. (i) *Fines under Municipal and other Acts.*—The budget figure of Rs. 500 was increased to Rs. 1,200 in the revised estimate, while the actual realizations rose still higher, *i.e.*, to Rs. 1,429–10–0 against Rs. 907–8–0, the actuals of the previous year. This evidences that prosecutions under the various sections of the Act were rigorously kept up.

27. (g) *Grants and Contributions.*—(a) *From Government—Other Purposes.*—Rs. 90 were received on account of the drawingmaster and the gymnastic instructor.

28. (b) *From Local Boards*—(i) *Medical.*—Rs. 2,694–12–0 were received against Rs. 4,100, the revised estimate, Rs. 5,342–8–11, the actuals of the previous year.

29. (iii) *Other purposes.*—As per estimate of the year, Rs. 2,500 were received from the local fund board for the maintenance of the town roads.

30. (c) *Miscellaneous*—(a) *Recoveries on account of services rendered to Private Individuals*—(i) *Private Scavenging.*—The current and arrear demand for the year was Rs. 594–10–0, of which Rs. 498–7–0 were realized against the revised estimate of Rs. 800 for the year and Rs. 482–1–0, the actuals of the previous year. Every attempt has been made to render this service self-supporting, but unless the present body of scavengers is replaced by a class of men more amenable to discipline, the proposal will not commend itself to the people at large. Frequent complaints are received in the Municipal office about the careless manner in which the private latrines attached to dwelling-houses are attended to, and the council have recently thought it fit to apply for a new set of men from Madras who, it is expected, would render better service in this municipality, as the present set of men strike work immediately they are punished. Under the new Amendment Act, larger powers have been given for bringing these unruly individuals to book, should they neglect their duty; and it is hoped matters will now considerably improve.

31. (ii) *Other Purposes—Cess-pool Fees.*—The demand was Rs. 186–6–0, of which Rs. 129–10–0 were realized against Rs. 140, the estimate of the year, and Rs. 93–8–0, the actuals of the previous year. On pain of prosecution, people are brought to learn the necessity of cleansing their backyards by letting out dirty water into the cess-pools built outside their compounds and the increased demand for municipal agency testifies to improvement in this direction.

32. (b) *Other Items*—(i) *Fishery Rents.*—Rs. 25 were realized by the sale of lotus leaves in the fort ditch.

33. (ii) *Refunds of Expenditure of previous years.*—Certain irregular expenditure of the last year amounting to Rs. 3–9–0 was ordered to be refunded by the overseer.

34. (iii) *Fees for numbering carts, &c.*—The amount realized was Rs. 34–3–0 and the number licensed 540.

35. *Under other items*, Rs. 1–8–0 were realized.

36. *Advances.*—Rs. 222–15–8 were credited against this head; Rs. 50 being the permanent advance given to the overseer for execution of works, Rs. 4 being the value of court-fee stamps formerly purchased and used for law purposes, and Rs. 168–15–8 being the overpayments made to a contractor but since recovered and adjusted.

III.—Expenditure.

37. *Grant 1, Public Works.*—The budget grant of Rs. 23,050 was slightly increased to Rs. 23,120 in the revised estimate, but Rs. 17,601–2–8 were expended against Rs. 17,655–15–8, the actuals of the previous year. The decrease chiefly occurs in communications and buildings as shown in statement II-A, part II, repairs.

38. *New Works*—(a) *Communications.*—The only works carried out under this head was the boat-stand road under the supervision of the Public Works Department officers, to whom money to the extent of Rs. 1,444 was paid. The ring road in the Robertsonpet square commenced during 1895–96 was finished in 1896–97 and Rs. 38–3–3 were paid for it.

39. (3) *Repairs*—(a) *Communications.*—The roads repaired during the year are detailed in statement II-A, part II, repairs. The year's grant was Rs. 11,000 but only Rs. 8,711–5–9 were expended, as bills amounting to Rs. 276–1–6 remained unpaid at the end of the year. The full quantity of kunker required was not supplied by the contractor as traffic on the Bezwada-Bandur canal had to be stopped owing to serious damages done by the late floods. The mileage of roads brought under maintenance remained stationary. For the free passage of drainage water, I had the vents of culverts on some of the principal roads enlarged. The consolidation of metal on the big roads by the ordinary stone-roller being found unsatisfactory, a two-ton ballast iron-roller was lately purchased and will shortly be brought into use with, I hope, more satisfactory results.

40. (b) *Buildings.*—The allotment for works under this head was Rs. 3,560, out of which only Rs. 1,452 were expended. The decrease in expenditure was owing to the nature of the additions and repairs required to the main dispensary building in

reference to the Surgeon-General's remarks not being finally settled, those of the travellers' bungalow at the fort not having been wholly carried out, and the construction of the proposed urinals in the Robertsonpet square having been deferred, as the firm applied to was unable to supply the iron work in time.

41. The old taluk cutcherry made over to the municipality on conditions proposed in G.O., No. 1487 W., dated 13th May 1896, was repaired at a cost of Rs. 839-7-2 (exclusive of the value of three large newly-made doors for the meeting-hall which were in stock) out of a provision of Rs. 1,000 sanctioned in the revised estimate of the year. Besides, for other repairs and alterations carried out to the extent sanctioned by the council last year, payments have been made this year.

42. (c) *Drainage.*—The works repaired last year are detailed in statement I-A, part II. An expenditure of Rs. 1,084-7-6 was incurred against an allotment of Rs. 1,110 sanctioned in the revised estimate of the year. The difference of level between the surrounding swamps and the beds of the drainage channels being so very little, it was found on deepening the drains that water simply accumulated and stagnated. Consequently, I had the beds of some of the main channels raised, and the width of all increased, to carry off greater volumes of drainage water, and, I am glad to say, with very favourable results. I have also obtained glazed stone-ware pipes to be placed in such localities where it has been found that cross roads cause an obstruction to drainage.

43. The Sanitary Commissioner has suggested that works of the description in existence in the fens of Lincolnshire and Holland should be undertaken to improve the drainage of the town. The new Municipal Amendment Act contemplates the levy of a drainage tax solely for the purpose of improving the drainage systems of towns, but that is a question that will have to be deferred till some efficient water-supply scheme has been perfected and carried out. I am sure if the Public Works Department could devise plans for thoroughly draining the surrounding swamps, the drainage of the town would be greatly facilitated. Suggestions in this direction will be made the subject for a separate communication.

44. (d) *Water-supply.*—Against the allotment of Rs. 2,100 sanctioned in the revised estimate, Rs. 2,035-2-7 were expended for repairing the town conduits, tanks and wells, the Robertsonpet square reservoir and the fort ditch. Rs. 144 were paid to the two watchmen employed on works of water-supply against Rs. 160 provided in the estimate of the year.

45. (3) *Establishment.*—Rs. 1,012 were shown against the overseer's establishment after deducting Rs. 68, being the proportionate cost of the overseer's supervision of avenue, &c., work.

46. (4) *Tools and Plant.*—Rs. 315-15-7 were expended against the allotment of Rs. 300 sanctioned for the year. One important article purchased was a levelling instrument at a cost of Rs. 256-8-0.

47. (5) *Contributions.*—Rs. 1,364 were paid to the Public Works Department for water supplied to the town.

48. *Grant 2, Education*—(i) *Training Schools*—(a) *Stipends to Normal Students.*—For training men for the Primary examinations, Rs. 70 were provided in the revised estimate, but Rs. 37 only were paid to the inspecting schoolmaster as bonus both for the year under report and the previous year.

49. (ii) *On Salary-result System*—(a) *Fixed Payments.*—Rs. 971-7-11 were disbursed to the municipal schoolmasters against the reduced provision of Rs. 950 in the revised estimate. The increase was owing to the arrears of pay of the Balaramunepetta school teachers having been paid during the year.

50. (b) *Result Stipends.*—Rs. 395-13-0 were disbursed against Rs. 350 provided in the revised estimate. Some arrears of the previous year were paid during the year.

51. (c) *Contingencies.*—The ordinary contingent charges were disbursed to an extent of Rs. 162-7-5 only against the provision of Rs. 410 for the year. The reason for the decrease is that the bill received for furniture, &c., made for these schools was not paid during the year pending inspection of the articles by the Sub-Assistant Inspector of Schools.

52. (3) *Salary Grants.*—Rs. 1,076-10-0 were disbursed against Rs. 12 of the revised estimate. The reason for the decrease is that some bills were due at the end of the year.

53. (4) *Results Grants.*—Rs. 2,963-13-0 were disbursed against Rs. 2,500 provided in the estimate of the year. The increase is owing to certain certifying memoranda of the previous years having been paid during the year.

54. (6) *Inspection*—(a) *Contribution to Local Boards.*—Rs. 60 as provided for in the estimate of the year were paid to the local board on account of the Muhammadan Inspecting Schoolmaster.

55. (b) *Municipal Inspectors*—(i) *Establishment.*—Rs. 275 were paid to the municipal inspecting schoolmaster as provided for in the estimates of the year.

56. (ii) *Contingencies.*—Rs. 7-9-0 were disbursed against Rs. 10 in the estimates.

57. (7) *Miscellaneous*—(a) *Building and Furniture, &c., Grants.*—No applications were received during the year for any grant and the provision of Rs. 100 in the revised estimate lapsed.

58. (8) *Common Gymnasium*—(i) *Establishment.*—Rs. 152-8-0 were disbursed to the gymnastic instructor against Rs. 150 provided in the estimate.

59. (ii) *Contingencies.*—Rs. 14-2-6 were disbursed against Rs. 10 provided in the estimate.

60. (9) *Common Drawingmaster*—(i) *Establishment.*—Rs. 240 were paid to the drawingmaster as provided for in the estimates.

61. (ii) *Contingencies.*—Rs. 6-9-3 were disbursed against Rs. 10 in the revised estimate.

62. Thus it will be seen that the total expenditure under Grant I came up to Rs. 6,363-0-1 during the year under review against Rs. 6,420 provided in the revised estimate. This expenditure is 14·45 *per cent.* of the total receipts under taxes, markets and rents against 14·55 of the previous year.

63. The statements received from the Assistant Inspector of Schools are enclosed, and they speak for themselves. But I would beg leave to draw the attention of the Educational officers to the fact that female education was, during the year under report, in its embryo state, when compared with the population of the school-going age of that sex and amongst the optional subjects taught in mixed schools, needle-work was not encouraged to the extent it ought to have been. Only 19 passed out of 78 sent up for the examination in Drawing. The principles of hygiene ought also to be well taught for early impressions on the minds of the young in this important science cannot but prove of incalculable benefit to future generations; and in my opinion this knowledge is very sadly needed in this town as a very large portion of the inhabitants is deplorably ignorant of the rudimentary principles of hygiene. This would also therefore deserve increased attention. As for the large number of unpassed teachers in the unaided and indigenous schools in this municipality, it is to be observed that efforts should be made to encourage the teachers to qualify themselves for teachers' certificates by taking advantage of the training given in the sessional class opened by the inspecting schoolmaster who would, of course, be paid amply for his labours.

64. *Grant 3, Sanitation and Medical Services*—(i) *Hospitals and Dispensaries*—(a) *Establishment.*—Rs. 2,098-14-7 were disbursed against the reduced provision of Rs. 2,200 in the revised estimate. The details are given in statement II-B.

65. (b) *Medicines and Supplies.*—Rs. 1,938-2-11 were expended against Rs. 2,500 retained in the revised estimate. By far the greater portion of the expenditure was on account of European medicines.

66. (a) *Diet of Patients.*—An expenditure of Rs. 738-7-8 was incurred against Rs. 600 in the revised budget, and Rs. 1,220-13-7, the actuals of previous year. A considerable saving has been effected by different items of diet being obtained departmentally from the bazaars instead of through a contractor, an economical scale of diet introduced.

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65. (b) *Medicines and Supplies.*—Rs. 1,938-2-11 were expended against Rs. 2,500 retained in the revised estimate. By far the greater portion of the expenditure was on account of European medicines.

66. (a) *Diet of Patients.*—An expenditure of Rs. 738-7-8 was incurred against Rs. 600 in the revised budget, and Rs. 1,220-13-7, the actuals of previous year. A considerable saving has been effected by different items of diet being obtained departmentally from the bazaars instead of through a contractor, an economical scale of diet introduced.

67. (d) *Sundries and Contingencies.*—The budget provision of Rs. 1,670 was reduced to Rs. 800 in the revised estimate, but the expenditure was further reduced to Rs. 702–10–7 only. Thus it will be seen that Rs. 5,478–3–9 were expended against Rs. 6,100 sanctioned for these institutions in the year. During the year under review, 397 in-patients and 15,652 out-patients were treated in the main hospital against 426 and 22,495, respectively, of the previous year. In the female hospital, no in-patients were admitted and the out-patients treated numbered as many as 3,713 against 3,491 for the last year.

68. (2) (a) *Contributions to Provincial Funds, &c.*—(i) *Medical College*—(ii) *Sanitary Inspection*—(iii) *Medical Reserve Staff.*—Rs. 180, 180 and 130, respectively, were provided in the revised estimate, but the expenditure incurred was, respectively, Rs. 255, 203 and 58 as per bills received from the Accountant-General.

69. (3) *Other Contributions—Dispensary Clerk.*—Rs. 30 were paid according to the estimate.

70. (3) *Vaccination*—(a) *Establishment.*—Rs. 395 were disbursed to the two vaccinators attached to the main dispensary against Rs. 410, the estimate. The details are shown in statement II-B.

71. (b) *Contingencies.*—Rs. 255–1–4 were expended against the reduced provision of Rs. 250 in the revised estimate. The animal vaccination depôt hitherto attached to the main hospital has been transferred to the district board, to whom a monthly contribution of Rs. 10 is now being paid for the animal lymph obtained therefrom for municipal purposes. During the year under review, 1,907 vaccine operations were performed against 2,828 of the previous year. The number of successful operations was 1,851 against 2,703 of the previous year, the percentage of successes remained the same in both the years, *i.e.*, 95·5, and each successful operation cost As. 5–7 on an average.

72. (4) *Registration of Births and Deaths*—(a) *Establishment.*—Rs. 264 were disbursed against Rs. 260 put down in the estimates for the sake of a round figure.

73. (b) *Contingencies.*—Rs. 15–0–11 were expended against Rs. 20 put down in the revised estimate.

74. The number of births registered during the year was 1,204 against 1,316 of the year 1895–96. This was at 31·02 per mille of the population against 33·9 of the previous year. The number of prosecutions instituted during the year was 41, of which 32 were successful, realizing Rs. 28 under magisterial fines and six were pending at the end of the year. Of the remaining three cases, two were withdrawn and the third case was struck off the file owing to the death of the party.

75. The number of deaths registered was 943 against 1,042 during the previous year. This was at 24·29 per mille of the population as per census of 1891 against 26·8 of the previous year. The number of prosecutions instituted for failure to report deaths was 35, of these 28 were successful, realizing fines amounting to Rs. 20–12–0; three were pending at the end of the year, and four were unsuccessful (one was withdrawn and three were discharged by the magistrate).

76. (5) *Conservancy, Road-cleaning and Road-watering*—(a) (i) *Establishment.*—The provision in the sanctioned budget was Rs. 6,150, but was reduced to Rs. 5,300 in the revised estimate. This was not sufficient to meet the expenditure fully, for Rs. 5,671–14–11 were spent under this heading.

77. (ii) *Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c.*—The budget provision of Rs. 5,740 was reduced to Rs. 5,670 in the revised estimate and the expenditure incurred came to Rs. 5,675–4–5 which was slightly in excess of the allotment and calls for no remark. The details of the expenditure were Rs. 4,783–5–8 for carts hired during the year for the removal of street sweepings, Rs. 800 for ten newly-made wooden carts constructed on an improved plan, Rs. 61–6–6 for brooms and buckets supplied, and Rs. 30–8–3 for stationery purchased for the use of the conservancy inspectors. During the year under review, 105 prosecutions were instituted for various offences under this Act, but the number that proved successful was only 17 realizing Rs. 43 as magisterial fines. One of these cases was unsuccessful, 3 were withdrawn, 84 were pending disposal at the end of the year. All these were subsequently disposed of.

78. *Private Scavenging*—(i) *Establishment.*—Rs. 782–0–4 were expended against Rs. 790, the estimate of the year. The difference was on account of fines.

79. (ii) *Contingencies, such as cost of Scavenging Carts, &c.*—Rs. 558–0–3 were expended against the increased provision of Rs. 550 in the revised estimate. These charges were for hiring bullocks, &c., night-soil carts and repairs done to them.

80. (a) *Cholera Charges.*—The provision of Rs. 1,000 in the estimate of the year was utilized to the extent of Rs. 566–2–7. This was on account of putting up sheds, employing observation staff for the prevention of cholera and the bubonic plague, &c. Happily no bubonic plague occurred during the year under report. There were eight cases of cholera and four deaths. Of these, the District Medical and Sanitary Officer doubts the nature of two. I personally inspected the localities and had the rules applicable to such outbreaks carefully carried out with very favourable results. In the District Medical and Sanitary Officer's concise report, one case which occurred out of the municipal limits apparently is included, making thereby nine in all, with five deaths.

81. *Removal of noxious vegetation, &c.*—The estimate of the year was Rs. 500, but the amount shown against this head was Rs. 529–9–9, which included the cost of the overseer's supervision.

82. *Grant 4, Lighting and Miscellaneous Municipal Purposes*—(a) *Lighting*—(i) *Establishment.*—Rs. 600 were provided in the estimate, but Rs. 582–13–6 were expended. The decrease was on account of fines for neglect of duty.

83. (ii) *Contingencies.*—Rs. 2,172–3–9 were expended against the increased provision of Rs. 2,300 in the revised estimate. The charges were on account of 20 new lamp-posts purchased for Rs. 350–8–0 during the year chiefly to replace old ones. Rs. 1,421–10–0 on account of kerosine oil, Rs. 184–7–9 on account of burners, chimneys and wicks, &c.

84. (2) *Markets*—(a) *Establishment.*—Against the increased provision of Rs. 750, Rs. 744 were disbursed to the fee-collectors at the Robertsonpet square and the market superintendent.

85. (b) *Contingencies.*—Under this head, Rs. 1,135–13–11 were expended against Rs. 1,200, the increased provision in the revised estimate. The charges were for printing fee-tickets for stationery, &c.

86. (ii) *Slaughter-house*—(a) *Establishment.*—Rs. 192 were disbursed to the slaughter-house superintendent, the fee-collector and a toty.

87. (b) *Contingencies.*—Rs. 50–2–0 were disbursed against Rs. 60, the increased provision in the revised estimate. The charge was chiefly for printing forms, &c.

88. *Cart-stands*—(a) *Establishment.*—Rs. 132 were expended against Rs. 130, the estimate.

89. (b) *Contingencies.*—Against the increased provision of Rs. 120 in the revised estimate, Rs. 119–7–0 were expended. The charges were on account of the rent of one of the two cart-stands and printing tickets to be issued to returning carts.

90. (4) *Travellers' Bungalow*—(a) *Establishment.*—Rs. 72 were disbursed against Rs. 70, the estimate.

91. (c) *Contingencies.*—Rs. 10–7–0 were expended against Rs. 10, the estimate. This was for a hanging-lamp for use in the fort travellers' bungalow.

92. (5) *Avenues.*—Under establishment, Rs. 35 were shewn, being the cost of supervision of the overseer's establishment against Rs. 30, the estimate.

93. (b) *Contingencies.*—Rs. 516–7–3 were shown against Rs. 500 provided in the estimate. This was for preserving avenues by departmental agency and purchasing graft mango plants. The allotment sanctioned for the public garden was not utilized.

94. *Rent of Lands.*—This was for the Challa Bazaar, half way between the Robertsonpet square and Colonel Anderson's bridge. As provided in the estimate, Rs. 84 were disbursed to the fee-collector employed.

95. (b) *Contingencies.*—Rs. 118–4–9 were paid for printing the necessary fee tickets against Rs. 120 sanctioned in the revised estimate.

96. (*g*) *Fire.*—Rs. 28–4–0 were paid to the Bezwada Workshop's Superintendent for the repairs done to the fire-engine. The budget provision of Rs. 50 was increased to Rs. 80 in the revised estimate for providing a new hose, but as that was not supplied, no payment was made.

97. (*h*) *Other Charges*—(*i*) *Rewards for destruction of Wild Animals and Snakes.*—Rs. 191–3–0 were given for killing 68 cobras, 3 other snakes, 34 mad dogs and jackals, 161 dogs, 491 bitches, 44 male pigs and 208 female pigs.

98. (*ii*) *Printing.*—Rs. 198–14–7 were paid to the Superintendent of the Government Press and to the Manager of the Local Church Mission Society, Dove Press, attached to the Noble College.

99. (*iii*) *Other items.*—The provision of Rs. 500 in the estimate was utilized for firing the time gun, Rs. 369–5–0 for tom-tom charges, Rs. 22–14–0 for law charges, Rs. 16–2–0 for telephone contribution Rs. 64–9–2, and for land assessment Rs. 1–6–2. Thus it will be seen that Rs. 6,822–5–1 were expended against Rs. 7,340 put down in the revised estimate under this grant.

100. *Grant 5—(a) General Establishment*—(*i*) *Office Establishment.*—Rs. 2,222–10–8 were expended against Rs. 2,370 provided in the estimate. The decrease was owing to the English clerk on Rs. 25 having died in April 1896, and a substitute having been appointed on Rs. 10 per mensem.

101. (*ii*) *Inspection.*—Rs. 360, as provided in the budget, were paid to the Chairman as his carriage allowances.

102. (*b*) *Collection of Municipal Taxes*—(*i*) *Establishment.*—Rs. 854–12–11 were disbursed against Rs. 860 provided for the year. The difference was on account of fines and stoppages.

103. (*c*) *Collection of Tolls.*—Only Rs. 1,123–3–0 were expended against the increased provision of Rs. 1,250 in the revised estimate. The collection of tolls fell very considerably during the year; and it was found unnecessary in consequence to entertain the establishment to the extent to which it had been estimated. The reasons for fluctuations in the cost of this establishment are fully explained in paragraph 104 of my last year's report embodied at page 9 of G.O., No. 1630 M., dated 23rd September 1896.

104. (*ii*) *Contingencies.*—Against the increased provision of Rs. 620 in the revised estimate, only Rs. 433–8–6 were disbursed. The reason was that some bills for printing tickets were not received during the year.

105. (*d*) *Office Contingencies*—(*i*) (*ii*) *Other items.*—Against the increased provision of Rs. 800 in the revised estimate, Rs. 1,246–10–10 were expended. The increase was chiefly on account of forms received from Madras and the printing work done in the local printing presses. On emergency, two office almirahs and an office clock were also purchased.

106. (*e*) *Contributions for Central Office and Audit Establishments.*—Rs. 366 were paid into the treasury against the increased provision of Rs. 370 in the revised estimate, as *per* bills received from the Accountant-General's office, Madras.

107. Thus it will be seen that Rs. 6,606–13–11 were expended against the provision of Rs. 6,630 under this grant.

108. *Under Advances recoverable.*—Rs. 100 were given to the medical officer for the supply of diets, and Rs. 30–1–1 to a ward councillor for carrying out certain water-works.

109. Rs. 45–9–8 were refunded to parties on account of vacancy of godowns and refund of profession-tax as decreed by the district munsif's court.

110. The closing balance was Rs. 6,955–2–0 against Rs. 9,790 of the previous year, while the expenditure under all the heads amounted to Rs. 58,340–6–9 against Rs. 56,441–13–7, the actuals of the previous year.

111. The submission of this report was greatly delayed by the late receipt of the District Medical and Sanitary Officer's concise report which reached this office on the 10th instant.

... under this Act, ...ing Rs. 43 as magisterial ...re withdrawn, 84 were pending ...ubsequently disposed of.

ENCLOSURE.

CONCISE Report, Masulipatam Municipality, for 1896–97.

Public Health.—Public health has been good both generally and as regards epidemics; nine cases of cholera with five deaths occurred in January and February, but the outbreak was promptly dealt with and stopped. Owing to the greater dryness of the year, there has been much less beri beri than usual, dysentery and diarrhœa have been much less prevalent and the number of cases of malarial fever treated has been about half of that treated last year.

2. *Vital Statistics.*—One thousand two hundred and four births have been recorded against 1,316 of last year. The rates per mille of population being 31·02 and 33·9, respectively. Nine hundred and forty-three deaths have been recorded against 1,042, the rates per mille being 24·3 and 26·8, respectively. Three hundred and four deaths under one year of age and 71 under five years have been recorded, making a total of 375 or 39·7 per cent. of total deaths and even this is probably under the true figure.

3. *Sanitation.*—Some improvement has occurred under this head, about Rs. 17,970 having been spent on drainage, water-supply and building repairs. Efforts to improve matters have, however, been largely hindered by the considerable amount which has had to be spent on communications. The employment of a qualified sanitary inspector has been sanctioned by the council, and efforts are being made to get rid of the whole body of sweepers and scavengers and to replace them by new men as they are apparently in independent circumstances and unmanageable.

A few wooden rubbish carts have been made and put in use and the working of the cinerators and the results of rubbish sales have improved somewhat.

The state of affairs as regards water-supply, latrines and disposal of night-soil remains, however, as before. The most striking defects being the apparent absence of any effort to utilize the filtration reservoirs of the conduct system, the continued erection of buildings without damp proof courses, the extensive pollution of the town soil, the want of a proper market and slaughter-house and want of strictness in dealing with infringements of rules.

Vaccination.—The subjoined table gives the figures:—

Year.	Total.	Successful.	Per cent. of success.	Vaccinated under one year of age.
1895–96	2,828	2,703	95·58	13·03
1896–97	*1,937	1,851	95·56	10·02

* 1,907 as per returns of the vaccination.

The falling off is probably partly due to the fact that the large number of cases protected during the last few years has considerably diminished the arears which had to be made up.

The following figures from the prosecutions register, however, seem to show that the vaccinators have not succeeded in vaccinating even the total number of births available for vaccination:—

Year.	Total births due for vaccination.	Number died.	Number left the town.	Balance available for vaccination.	Number of those vaccinated.	Number of cases still pending before the magistrate.	Number of cases not accounted for.
1896–97	1,440	219	173	1,048	781	23	244

This prosecution register has, however, been very carelessly kept and the fact that 244 cases cannot be accounted for deserves attention. In addition there seems to have been considerable laxity in dealing with cases under prosecution, a case of a municipal councillor being especially noticeable. The inspector of vaccination at his recent visit found 16 out of 105 children of various ages unprotected. The depôt was taken over by the district board on the 1st June and the municipality has since then simply bought its lymph, thus effecting some saving.

Hospitals and Dispensaries.—(*a*) The insufficiency of accommodation at the main hospital has been somewhat improved by a re-arrangement of wards and rooms. This has been done as the council has found itself unable at present to afford the alterations proposed by the Surgeon-General with the Government of Madras at his inspection. The hospital, however, can now accommodate forty patients including beds for six caste patients and ten women and has also labour and lying-in wards.

(*b*) The buildings are in a fair state of repair and have been thoroughly cleaned and brightened up.

(*c*) Furniture is in fair repair; a new and suitable operation table has been obtained and most of the cots which required repair have been strengthened.

(*d*) (1) Alluded to above.
(2) There have been no other inspections.

(*e*) *Nil* but 48 patients dieted themselves. Rs. 36–5–9 have been collected from the sale of medicines.

(*f*) The following table gives the figures:—

—	1894–95.		1895–96.		1896–97.	
	Total.	Daily average.	Total.	Daily average.	Total.	Daily average.
In-patients	285	19·29	426	21·83	397	18·68
Out-patients	25,297	138·28	22,495	119·81	15,652	92·96
Total ..	25,582	157·57	22,921	141·64	16,049	111·64

The decrease has probably been partly caused by the better health that has prevailed, but is also probably due to a large number being allowed by the carelessness of the hospital assistants and dressers to escape entry in the registers.

(*g*) The following were the actual causes of mortality in sixteen deaths. Secondary syphilis two, beri beri three, enteritis three, Pthysis, enteric fever, abdomonel wound, starvation, diabetes, canser of breast, cancrumoris, abortion each one.

The last three were admitted moribund.
No septic diseases were acquired in hospital. The rate is as last year, 4·6 per cent. of admissions.

(*h*) The following table gives figures:—

—	1894–95.	1895–96.	1896–97.
Major	133	125	806
Minor	884	751	
Total ..	1,017	876	806

Results.—Two deaths occurred after operation.

(*i*) Establishment is sufficient and efficient.

(*j*) The two midwives formerly attached to the women and children's dispensary have been working at the main hospital, as this was found to be a more satisfactory arrangement. They have attended 139 cases against 165 of last year mainly due to the illness and absence on leave of one of them.

(*k*) The women and children's dispensary is still in the same unsatisfactory native house. I hope that the local boards will be able to help this year towards the construction of a suitable building. The building and furniture are in fair repair.

The following table of attendance shows that the institution is beginning to succeed, but as it is reserved for respectable and caste people, a largely increased attendance is hardly to be expected at present:—

—	Opened in July 1894 to April 1895.		1895–96.		1896–97.	
	Total.	Daily average.	Total.	Daily average.	Total.	Daily average.
In-patients	97	5·16	120	6·65	..	..
Out-patients	4 808	34·72	3,491	19·34	3,713	30·5
Total ..	4,905	39·88	3,611	25·99	3,713	30·5

The Lady Hospital Assistant now in charge (Mrs. Lazarus) did not take charge till August 1896, the institution till then having either been managed by a male hospital assistant or having been closed. It was converted into a dispensary at the beginning of the year, as the cots were being used by the class of patients who ought to come to the main hospital. 197 operations with no deaths were performed against 120 of the previous year. Of these 14 were operations in labour cases, of which 29 were attended.

Establishment, besides Mr. Lazarus, consists of a female compounder and a water-woman. This is sufficient, as there are always pupil-midwives who are caste women and are useful.

General Remarks.—Some saving has been effected under diets partly by drawing up suitable, but economically arranged, scales, partly by procuring the materials direct instead of through a contractor. A considerable saving has also been effected under European medicines partly by the exercise of better supervision and partly by the increased use of locally-made preparations of bazaar and other locally-obtainable drugs. The non-provision of quarters for medical subordinates and the impossibility of obtaining quarters within two hundred yards tell very hardly on the medical subordinates who get no compensation for house-rent, and the rule as to distance should certainly be relaxed in this case, a certificate from competent authority that quarters are as near as possible being accepted.

MASULIPATAM,
8th June 1897.

(Signed) W. K. CHILLS, Surgn.-Captain,
District Medical and Sanitary Officer, Kistna.

REMARKS of the council on the Concise reports of the Masulipatam municipal hospital for 1896–97.

1. *Pubilc Health.*—One of the nine cases and five deaths from cholera occurred just outside municipal limits in a dhony which arrived from Bezwada.

2. *Sanitation.*—There is no filtration reservoir, but only a filter which was constructed many years ago in connection with the water-supply system. This was constructed on the same principles as the one in Guntúr, but was found inadequate, as it hindered the proper supply of water to the town, besides which it was found that the water was largely contaminated by the sub-soil drainage after entering the conduits.

(*a*) There is no provision in the existing bye-laws to enforce damp proof courses being laid in the construction of new houses. Though instructions have been given to the public on the receipt of the Sanitary Commissioner's suggestions, people have resorted more to the use of cement for plastering the outer walls than resorting to the above advice.

(*b*) The station magistrate's file will show that attention has been given to stopping the pollution of the town soil, but it is expected that the employment of a trained sanitary inspector, and the importation of a new set of scavengers will considerably improve matters.

(*c*) The erection of a market and slaughter-house on approved plans is under contemplation, and will be carried out as soon as funds are available.

(*d*) The District Medical and Sanitary officer has been requested to state specific instances of infringements of rules, and on receipt of his reply, necessary remarks will be submitted at present, the council is not aware of any infringement of rules that have not been strictly dealt with.

3. *Vaccination.*—The vaccinators are under the direct supervision of the District Medical and Sanitary Officer, who has been requested to state who are to be blamed, so that steps may be taken to effectually stop the careless keeping of the prosecution registers. The defaulting councillor has been prosecuted and fined by the Stationary Magistrate. With reference to the case of death from starvation referred to in paragraph (*g*) under hospitals and dispensaries, it will be enquired into and reported on.

(Signed) J. W. MAIDEN,
Chairman, Municipal Council.

Dis. No. 1613-Rev. of 1897.

Forwarded to Collector for transmission to Government.

2. There is a fall under all the main heads of receipts—notably under tolls and the Chairman has given his reasons therefor in which I concur.

3. Collection work was not as satisfactory as it ought to have been. The balances under all the major heads of revenue are much heavier than what they were in 1895–96 and greater exertion on the part of the executive is necessary for improving matters in this direction.

(*b*) The buildings are in a fair state of repair and have been thoroughly cleaned and brightened up.

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Chairman, Municipal Council.

Dis. No. 1613-Rev. of 1897.

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3. Collection work was not as satisfactory as it ought to have been. The balances under all the major heads of revenue are much heavier than what they were in 1895–96 and greater exertion on the part of the executive is necessary for improving matters in this direction.

4. The condition of roads is good. The road to the Chintaguntapalem boat-stand which is one of the new works executed during the year is a great boon to the Masulipatam public and it is well appreciated by it.

5. The ward councillors have mended their past neglect of and indifference to duty by greater earnestness of purpose and energy of action they have evinced this year in managing their wards. The sanitary condition of the town has improved considerably owing to their more frequent visits to their wards chiefly in connection with the working of the cholera and plague rules.

6. Private scavengering improved slightly, but more was not possible owing to the contumacy of the present body of scavengers whom the council is about to replace by better men. I am glad to note that the co-operation of the councillors was not wanting in promoting the popularity of the system of private scavengering.

MASULIPATAM
21*st June* 1897.

(Signed) P. KRISTNASWAMI,
Dy. Collector.

N. Dis. on C. No. 147-M. Eng. of 1897.

Forwarded.

KANDAPALLI,
26*th June* 1897.

J. K. BATTEN,
Ag. Collector.

Review of the Masulipatam Municipal Report for 1896-97

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings :—

Current No. 2393 of 1897, dated 17-6-1897 from the Chairman, M.C. Masulipatam.

Current No. of 189 , dated from the

Current No. of 189 , dated from the

Current No. of 189 , dated from the

Order— 1940 M., dt 6.9.97.

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

	Actuals 1895-96.	Budget Estimate, 1896-97.	Revised Estimate, 1896-97.	1896-97.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	2,613	4,180	9,790	9,790
Tax on Arts	8,298	9,500	9,500	7912
Tax on Buildings and Lands	12,568	13,500	14,000	11,264
Water-Tax on Buildings and Lands	2,506	2,700	2,700	2,215
Tax on Vehicles and Animals	1,738	1,600	1,600	1,679
Tax on Carts	1192	1100	1100	1082
Tolls	16,631	15,580	13,640	11,389
~~Realizations under Special Acts~~	"	"	"	"
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	539	590	750	668
Conservancy Receipts	58	10	400	320
Fees and Revenue from Educational Institutions ..	11	40	60	104
Fees and Revenue from Medical Institutions	110	100	30	14
Income from Markets and Slaughter-houses	8,635	9,100	9,200	9,315
License fees	1089	1,200	1,200	870
Other fees	1,312	1,110	1,120	1,044
Fines under Municipal and other Acts	908	500	1,200	1,430
~~Interest on Investments and premium on Loans~~ ..	"	"	"	"
Grants and Contributions from Government	214	200	210	90
Do. from Local Boards	7,142	7,500	6,600	5,195
Do. from other bodies	45	450	400	"
Recoveries for services to private individuals	576	900	900	628
Miscellaneous	47	40	70	64
Loans	"	"	"	"
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	"	"	"	"
Advances Recovered	"	"	100	223
Total ..	66,232	69,900	74,660	65,296

Charges.	Actuals, 1895-96.	Budget Estimate, 1896-97.	Revised Estimate, 1896-97.	1896-97
	Rs.	Rs.	Rs.	Rs.
GRANT I.				
New Works—				
Communications	673	1450	1,750	1482
Buildings	2519	750	750	"
Drainage	"	"	"	"
Water-supply	85	"	"	"
Repairs—				
Communications	7326	10,000	11,000	8,711
Buildings	1008	3850	3560	1452
Drainage	1251	2000	1,110	1085
Water-supply	3671	4260	2260	2179
Establishment	1006	1020	1,020	1,012
Tools and Plant and other Stores	117	300	300	316
Contributions for Public Works	"	1,370	1370	1364
Total ..	17,656	23,050	23,120	17,601
GRANT II—				
Training Schools	"	100	70	37
Municipal Schools—				
(*a*) On the Salary System	"	"	"	"
(*b*) On the Salary Result System	1263	1,710	1,710	1,530
Grants-in-aid—				
(*a*) Salary grants	717	900	1280	1,077
(*b*) Result grants	2578	2,500	2,500	2964
(*c*) Combined grants	"	"	"	"
(*d*) Building and Furniture grants	"	200	100	"
Inspection	268	350	350	342
Miscellaneous	246	420	410	413
Total ..	5072	6,180	6,420	6,363
GRANT III—				
Hospitals and Dispensaries	8,345	8,420	6,100	5,478
Contributions	469	420	420	546
Vaccination	726	870	660	650
Registration of Births and Deaths	285	270	280	279
Conservancy, Road-cleaning and Road-watering ..	12,551	14,690	13,810	13,783
Total ..	22,376	24,670	21,270	20,736
GRANT IV—				
Lighting	2,403	2,600	2900	2785
Markets and Slaughter-houses	796	930	2200	2122
Choultries	185	230	250	252
Travellers' Bungalows	77	80	80	82
Avenues	526	530	530	552
Public Garden, Survey of Land, Fire and other charges ..	840	1230	1380	1095
Total ..	4827	5,600	7340	6885
GRANT V—	6250	6070	6630	6607
Supervision and management	"	"	"	"
Repayment of Debt	"	"	"	"
Interest on loan	219	10	250	130
Advances Recoverable	32	"	"	46
Refunds	"	"	"	"
Discount	"	"	"	"
Pensions and Gratuities	"	"	"	"
Investments	9790	4320	9630	6955
Balance	66232	69900	74660	65295
Total ..				

An explanation will now be submitted under the 70th

2. Only thirteen meetings were held by the Municipal Council against twenty, twenty four, and thirty, respectively, in the preceding three years. This continued fall, for which no explanation has been given, is not satisfactory. The attendance of the non-official members improved and was fair, but that of the officials declined and was poor. Notwithstanding the remarks of Government in the reviews of the reports for the two previous years, the Collector has not reported the names of the officials who were irregular in their attendance. This omission should not be allowed to recur. The Collector should now call the attention of the officials concerned to G.O.No.859 M, dated 10th April 1897.

3. Receipts. (1) The net demand under the taxes on arts and buildings increased by R 91 and R 12, respectively, but that under the water tax showed a decline of R 35. The land tax registers were revised during the year, with the result that the demand rose, being R 1658 against R 1301 in the previous year.

(2) Except in the case of the arrears under the tax on lands, the collections under the principal taxes declined considerably. The current collections under the taxes on arts and buildings and the water tax were not at all satisfactory, while those under the land tax were discreditably bad, being only 3.1 per cent of the demand. The realisations of arrears under all these taxes were poor. The balances outstanding at the end of the year amounted to

to as much as Rs 17467 against Rs 12081 on the 31st March 1896, the arrears dating as far back as 1890-91. It is stated that out of the former sum, Rs 1266 have since been collected and that about Rs 7000 are irrecoverable. Even after excluding these figures, the balance remaining uncollected is very large. Notwithstanding these poor collections, while coercive measures were adopted in only 700 cases against 1641 in the previous year, and more than fourfifths of the total number of warrants for disposal remained unexecuted on the 31st March 1897. The attention of the Chairman and the Municipal Council has been drawn, year after year, to this unsatisfactory state of affairs, and no steps have yet been taken by them to effect an improvement. His Excellency the Governor in Council therefore now resolves now under clause (1) of sec. 37 of the District Municipalities Act IV of 1884 as amended by Act III of 1897, to fix a period of four months from the date of the receipt of this order within which the outstanding balances should be ~~fully realised~~. The Chairman will inform Government of the date of receipt of this order and submit a report through the Collector at the end of the said period, on the state of the collections. If this report does not show that satisfactory substantial progress has been made, the Government will be obliged to appoint ~~its own~~ special officers for the performance of this duty.

(3) The income from tolls, license fees, cart stand fees and contributions from local boards declined; the decrease under the last mentioned head was due to savings effected in the cost of the Municipal hospital, and ~~in the~~ under other heads

Vide the Demand Collection + Balance statts in fo 322h 27-29

Vide para 3(2) of fo 135bm 1-1094 16-10-95 + 1630bm 23-9-96

Note Please see para 3(2) of fo 1630bm 23-9-96 and para 1 of fo 322h 27-29 by which the Govt laid that it will be compelled to take serious notice of matters if no improvement be effected in the collection of the taxes.

including the large arrears of the year under review materially reduced

* Vide para 14 of the Chairman's report in fo 698h 25-3-97

Vide para 30 of the chairman's report.

By Vide para 6 of the Collector's Diary

explained in paras. 13, 24 and 25 of the Chairman's report. On the other hand there was an increase of Rs.262, Rs.809 and Rs.522, respectively, in the receipts from the sale of sweepings, market rents and fines, which is gratifying.

(4) The number of houses served by the private scavenging agency was 334 or only eight more than in the previous year, and the service was again worked at a loss of Rs.842. The Chairman ~~states that no improvement could be effected in the working of this service, on account of~~ attributes this unsatisfactory state of affairs to the refractory nature of the scavengers employed, and that steps have been taken to secure a better class of men in the current year. The increased powers conferred by section 282-A of the District Municipalities Act IV of 1884, as amended by Act III of 1897, will enable the Municipal to deal more effectually with such misconduct for the future. No reason has been given for the neglect to collect the fees for this service in advance. The instructions of Government on the subject should be strictly followed in the future. The Government is glad to note the interest taken by the Councillors in extending this service. ~~It trusts that their efforts will not be relaxed until all the houses in the town have been brought under municipal control.~~ The system of cleaning private cess-pools by Municipal agency was adopted to a larger extent than in the previous year and the fees levied for this service amounted to Rs.130 against Rs.94.

The Dy Collector's remark regarding

ployed

3. Expenditure (1) Public Works. The only new work of importance undertaken during the year was the construction of a road from Chintaguntapalam spider bridge to the boat stand, on which a sum of R.1444 was placed at the disposal of the Public Works Department. The total outlay on communications amounted to R.10,193 or 4.7 per cent in excess of the net Municipal income from tolls, and the roads are reported by the Deputy Collector Divisional to have been in good condition. Out of an allotment of Rs 1800 for repairs to works Rs 1733 were allowed to lapse, the short expenditure being due to the circumstances explained in paras 39 and 40 of the Chairman's report, and to the fact that it was considered unnecessary to drain in the manner proposed the low swamps that surround the town, and to repair the iron trough through which the Kistna water passes. The communication referred to in para 43 is awaited.

(2) Education. The net expenditure on education, which exceeded the budget allotment, amounted to R. 6169 or 17.4 per cent of the receipts from taxation. Of this sum, R. 3646 were devoted to primary, and the remainder to secondary education. Two new municipal schools were opened, while one was closed during the year. Thus the number of primary schools maintained by the municipal Council on the salary result system was seven against six in the previous year. The attendance at these schools improved, being 366 against 262 in 1895-96, and the results of the departmental examinations, taken in which 70 percent of the students presented, were successful, continued to be fair. The net cost of educating each pupil in the Inguduru Muhammadan day school was R.9-3-11 against

pital, and [illegible] in the [illegible]

Vide p. 1381 M. 9-6-97.

Vide paras. 22 & 23 of the Chairman's letter in Gen. No. 698 M. 25-3-97

While the expense under the Public Works Grant fell short of the budget allotment by about R.2400,

R.10-8-10. Steps should be taken to reduce this still further in the current year. Notwithstanding the remark in para 4(2) of G.O.No.1630 M., dated 23rd September 1896, no information has been furnished regarding the working of the sessional class held during the year. This omission should now be supplied. The Municipal Council aided with salary grants two secondary schools against one in the previous year, and with result grants three secondary and twenty one respectively, in that year. Of the twenty three primary schools, however, two were closed during the year. The strength of all these schools taken together increased by 407, the results of the grant examinations were fair, and the allotment for both salary and result grants was exceeded by 19 per cent. The total number of boys under instruction in the Municipal and aided schools rose, being 2128 or 76.2 per cent of the male population of school going age against 1619 or 58 per cent in the previous year. Only 23 out of 62 teachers employed in the Municipal and aided schools were in any way trained. Steps should be taken to enforce the employment of trained teachers also trained in all aided schools. This the Mly. can to some effect by withholding or reducing grants in their own schools none but trained teachers should be entertained.

(3) Medical Relief. The total number of patients treated at the two hospitals maintained by the Municipal Council fell being 19,762 against 22,921 in 1895-96, and the decrease is attributed explained in clause (f) of para. 3 of the District Medical Officer's report. The two midwives employed

Vide para 23 of the Chairman's report.

His Govt regrets that there has been so little advance in the no. of girls under instn in these institutions

Trained teachers should be entertained.

Under the Public Works Grant the expenditure was [illegible] of the budget allotment nearly R.4000

[illegible] partly to the [illegible] health of the year and partly to the carelessness of [illegible]

employed by the Council and the female hospital assistant attached to the Women and Children's hospital attended 168 cases of labour against 165 attended by the former in the previous year. The District Medical officer's request that house rent should be granted to the hospital assistants employed in this Municipality, ~~even though they~~ who do not live within a distance of two hundred yards, cannot be complied with. The Municipal Council should build quarters for them near the hospital at an early date.

(4) Vaccination and Vital Statistics. The reported number of persons vaccinated during the year declined considerably, being 1907 against 2828 in the previous year, ~~but the quality of the work improved, the~~ reported percentage of success ~~being~~ was 97.1 against 95.6. ~~The decrease in the former case has not been satisfactorily explained.~~ Infantile vaccination also showed a retrogression, the number of children under one year stated to have been successfully vaccinated being 25.8 per mille of the population against 33.6 in 1895-96 and a registered birth rate of 31.0. The work of the vaccinators evidently requires closer supervision. ~~Steps should be taken to improve this branch of the administration in the current year.~~ There was a decline in the number of both births and deaths registered during the year and the rates recorded were ~~considerably~~ below the normal. ~~Every effort should be made to render~~ the registration of vital statistics ~~complete.~~

(5) Sanitation. The total outlay under this head amounted to R.13,783 or 93.8 per cent of the allotment and was 24.8 per cent of the current

pitar, and ~~that in the~~

current receipts against 19.7 per cent in 1895-96. The ~~Revenue~~ Divisional ~~Officer reports~~ considers that the sanitation of the town has improved ~~considerably~~, the councillors having evinced greater ~~energy~~ and interest in the matter. The Municipal Council ~~however, should not relax its efforts until~~ before the ~~several~~ defects noticed by the Sanitary Commissioner ~~and the District Medical officer~~ have been remedied. The construction of a market and a slaughter house on approved plans should be taken in hand at an early date, ~~seeing that~~ the Municipal Council derives a large income from the fees levied in them.

5. General Remarks. The year closed with the ~~Government~~ balance of R.6955 or 12.5 per cent of the receipts. ~~It is observed that the sanctioned allotments of the year have been exceeded in some cases.~~ The ~~excess~~ expenditure will now be admitted in the accounts of the year, but a separate application should have been submitted for the purpose.

The administration of the Municipality during the year under review cannot be regarded as ~~satisfactory.~~ efficient. The collections of taxes ~~were~~ in the areas even worse than in the previous year, the private scavenging service continued to be in the same unsatisfactory state. ~~Medical relief~~ While vaccination and ~~registration of vital statistics~~ registration left much to be desired.

Chairman, M.C., Vasulipatam.
Collector of Kistna.
Asst. Dist. Bd., Kistna.
Accountant Genl.
Director of Pub. Instn.
Surgeon Genl.
Sanitary Bd.
Income Tax
Genl.

V.R.
19/8/97

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

	Actuals 1896-97.						Revised Estimate for 1896-97.			Budget Estimate for 1896-97.			Actuals, 1895-96 (audited figures).		
	Details of Minor Heads.			Totals of Major Heads.											
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	9,790	"	"				9,790	"	"	4,180	"	-	2,613	1	5
b. Endowments															
c. Water-tax Fund															
2. MUNICIPAL RATES AND TAXES—															
a. Tax on arts, &c. (section 53) ..	7,912	8	"				9,600	"	-	9,500	"	"	8,298	8	"
b. Tax on buildings (section 63) ..	10,663	12	11				12,500	"	-	12,500	"	"	11,733	9	3
c. Tax on lands (section 63) ..	599	15	3				1,500	"	"	1,000	"	"	824	"	3
d. Water-tax on buildings and lands (section 75)	2,215	4	11				2,700	"	"	2,700	"	"	2,506	4	10
e. Tax on vehicles with springs and palanquins (section 77) ..	733	8	"				700	"	"	700	"	"	699	"	"
f. Tax on animals (section 77) ..	946	"	"				900	"	-	900	"	-	1,039	8	"
g. Tax on carts and other vehicles without springs (section 85) ..	1,082	"	"				1,100	"	"	1,100	"	"	1,192	"	"
h. Tolls (section 91)—															
Gross receipts 16,258-14-0															
Less Local Fund share [illegible]	11,388	15	1				13,640	"	"	15,580	"	"	16,621	"	4
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															
c. Fees under Act II of 1888 ..															
Carried forward ..				35,542	"	2	42,540	"	"	43,980	"	"	42,933	14	8

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

—	Actuals 1896-97. Details of Minor Heads.	Actuals 1896-97. 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 ..			42,540 - -	42,980 - -	42,932 14 8
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	224 - 6		260 - -	260 - -	231 10 4
ii. Rent of buildings	180 - -		180 - -	180 - -	165 - -
iii. Avenue receipts	- 9 -		10 - -	20 - -	12 12 -
iv. Fees from Travellers' Bungalows	110 8 -		100 - -	50 - -	24 - -
b. i. Sale-proceeds of lands and buildings					
ii. Produce of lands, gardens, &c.			- - -	30 - -	36 - -
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	142 7 6		200 - -	50 - -	69 4 -
c. Conservancy receipts—	601 4 0		750	590	538 10 4
Sale-proceeds of night-soil, street refuse, &c.	320 4 -		400 - -	10 - -	58 1 4
d. i. Fees from educational institutions	103 10 9		60 - -	40 - -	11 3 3
ii Other revenue from educational institutions ..					
e. i. Sale-proceeds and composition fees of medicines ..	14 - -		30 - -	100 - -	110 1 -
ii. Other Hospital receipts ..					
f. i. Income from markets ..	8,249 13 2		8,000 - -	8,000 - -	7,441 6 6
ii. „ slaughter-houses.	1,065 1 -		1,200 - -	1,100 - -	1,193 13 -
g. Other fees					
i. Distraint fees	- 4 -		10 - -	10 - -	7 4 -
ii. License fees	869 15 -		1,200 - -	1,200 - -	1,088 11 -
iii. Cartstand fees	1039 13 -		1,100 - -	1,100 - -	1,303 8 3
iv. Other fees	3 8 -		10 - -	- - -	1 - -
h. Fines under Municipal and other Acts.	1,429 10 -		1,200 - -	500 - -	907 8 -
i. Interest on investments					
i. General, including choultries					
ii. Educational					
iii. Medical					
j. Premium on loans					
		13,763 7 11			
Carried forward ..		49,305 8 1	56,500 - -	56,630 - -	55595 1 4

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

—	Actuals 1896-97. Details of Minor Heads.	Actuals 1896-97. 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 ..		49,305 8 1	56,500 - -	56,630 - -	55,595 1 4
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..					
Buildings				40 - -	
Municipal Schools ..					
Other purposes	90 - -		210 - -	160 - -	213 12 11
ii. Medical					
iii. Other purposes—					
Communications ..					
Water-supply					
Drainage					
Sanitation					
Other purposes ..					
b. From Local Boards—					
i. Education					
ii. Medical	2,694 12 -		4,100 - -	5,000 - -	5,242 8 11
iii. Other purposes	2,500 - -		2,500 - -	2,500 - -	1,800 - -
c. Other grants and contributions—					
i. Education					
ii. Medical			450 - -	450 - -	
iii. Other purposes					45 - -
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	498 7 -		800 - -	800 - -	482 1 -
ii. Other purposes Conservancy	129 10 -		140 - -	100 - -	93 8 -
b. Other items—					
i. Fishery rents	25 - -		30 - -	- - -	3 - -
ii. Refunds of Expenditure of previous year	3 9 -		- - -	- - -	- - -
iii. Fee for numbering carts, &c.	34 3 -		40 - -	40 - -	37 12 -
iv. Other items	1 8 -		- - -	- - -	6 - -
		5,977 1 -			
Carried forward ..		55,282 9 1	64,770 - -	65,720 - -	63,618 12 2

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

—	Details of Minor Heads.	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
	Actuals 1896-97.				
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		55,282 9 1	64,770 - -	65,720 - -	63,618 12 2
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	222 15 8	222 15 8			
Total Receipts ..		55,505 8 9	64,870 - -	65,720 - -	63,618 12 2
Grand Total ..		65,295 8 9	74,660 - -	69,900 - -	66,231 13 7

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 annas 4 per cent. of rent value. 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. 519 Rev 27-3-90 & 1401 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. ?
9. Total extent of land assessed is 2168 acres. Exclusive of lands assessed on ascertainment rents 1896-97.
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
do — do — for Gardens — " 6
Where the actual income is known, such 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 1896-97.

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

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

—	Actuals 1896-97. Details of Minor Heads.	Actuals 1896-97. 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	4482 3 3		1,750 - -	- - -	673 2 1
b. Buildings	- - -		750 - -	750 - -	2,519 4 11
c. Drainage	- - -				
d. Water-supply	- - -	1,482 3 3			84 13 2
2. REPAIRS—					
a. Communications	8,711 5 9		11,000 - -	10,000 - -	7,326 5 8
b. Buildings	1,452 - -		3,560 - -	3,350 - -	1,007 8 2
c. Drainage—					
i. Repairs to works ..	1,084 7 6		1,110 - -	2,000 - -	1,250 12 3
ii. Establishment for flushing drains, &c.					
d. Water-supply—					
i. Repairs to works, machinery, &c	2,035 2 7		2,100 - -	4,100 - -	2521 7 4
ii. Establishment	144 - -	13,426 15 10	160 - -	160 - -	150 - -
iii. Contingencies					
3. ESTABLISHMENT	1,012 - -	1,012 - -	1,020 - -	1,020 - -	1005 15 4
4. TOOLS AND PLANT AND OTHER STORES.	315 15 7	315 15 7	300 - -	300 - -	116 10 9
5. CONTRIBUTIONS—					
a. To Local Boards for works ..					
b. To Provincial Funds for scrutiny of estimates, &c. ..	1,364 - -	1,364 - -	1,370 - -	1,370 - -	- - -
c. To others for public works ..					
Total, Grant I ..		17,601 2 8	23,120 - -	22,050 - -	17,655 15 8
GRANT II—(*Education*)—					
1. TRAINING SCHOOLS—					
a. Contributions to Local Boards ..					
b. Stipends to Normal students ..	37 - -		70 - -	100 - -	
2 MUNICIPAL SCHOOLS—					
i. On Salary System—					
a. Establishment					
b. Contingencies		37 - -			
Carried forward ..		37 - -	70 - -	100 - -	

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

—	Actuals 1896-97. Details of Minor Heads.	Actuals 1896-97. 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 ..		37 - -	70 - -	100 - -	- - -
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	971 7 11		950 - -	1,100 - -	837 1 8
b. Result ~~Grants~~ *Stipends* ..	395 12 -		350 - -	200 - -	228 11 -
c. Contingencies	162 7 5	1,529 12 4	410 - -	410 - -	197 9 2
3. SALARY GRANTS	1,076 10 -	1,076 10 -	1,280 - -	900 - -	716 7 1
4. RESULTS GRANTS	2,962 13 -	2962 13 -	2,500 - -	2500 - -	2,577 11 -
5. COMBINED GRANTS—					
a. Fixed Payments					3294
b. Result Grants					
6. INSPECTION—					
a. Contributions to Local Boards ..	60 - -	-	60 - -	60 - -	- - -
b. Municipal Inspectors—					
i. Establishment	275 - -		280 - -	280 - -	264 - -
ii. Contingencies	7 9 -	342 9 -	10 - -	10 - -	4 2 9
7. MISCELLANEOUS—					
a. Building, furniture, &c., grants ..	- - -		100 - -	200 - -	- - -
b. Common gymnasium—					
i. Establishment	152 8 -		150 - -	150 - -	145 6 8
ii. Contingencies	14 2 6		10 - -	10 - -	17 8 9
c. Common Drawing Master—					
i. Establishment	240 - -		240 - -	240 - -	64 - -
ii. Contingencies	6 9 3	413 3 9	10 - -	20 - -	19 2 3
d. Other items					
Total, Grant II ..		6,363 - 1	6,420 - -	6,180 - -	5,071 12 4
GRANT III—(*Sanitation and Medical Services*).					
1. HOSPITALS AND DISPENSARIES—					
a. Establishment	2,098 14 7		2,200 - -	2,250 - -	1,804 4 10
b. Medicines and Supplies	1,938 2 11		2,500 - -	3,500 - -	4,098 11 7
c. Diet of Patients	738 7 8		600 - -	1,000 - -	1,220 13 7
d. Sundries and Contingencies ..	702 10 7		800 - -	1,670 - -	1,220 9 10
e. Contributions to Local Boards ..					
&c., &c., &c. .		5478 3 9			
Carried forward ..		5,478 3 9	6,100 - -	8,420 - -	8,344 7 10

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

—	Actuals 1896-97. Details of Minor Heads.	Actuals 1896-97. 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 ..		5478 2 9	6,100 - -	8,420 - -	8,344 7 10
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* Contributions to Provincial funds for—					
i. Medical College ..	256 - -		180 - -	180 - -	252 - -
ii. Sanitary Inspection ..	202 - -		180 - -	180 - -	252 - -
iii. Medical Reserve staff ..	58 - -		30 - -	30 - -	42 - -
iv. Cutlers' Establishment ..	- - -				2 - -
b. Contributions to Local Boards, &c., for—					
i. Medical Schools ..					
ii. Reserve staff					
&c., &c., &c, ..					
c. Other contributions Dispensary Clerk.	30 - -	646 - -	30 - -	30 - -	- - -
3. Vaccination—					
a. Establishment	395 - -		410 - -	410 - -	379 2 -
b. Contingencies	255 1 4	650 1 4	250 - -	460 - -	347 3 1
c. Contributions to Local Boards ..			660	870	726 5 1
4. Registration of Births and Deaths—					
a. Establishment	264 - -		260 - -	260 - -	264 - -
b. Contingencies	15 - 11	279 - 11	20 - -	10 - -	20 13 -
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	5,671 14 11		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. ..	5675 4 5		5,670 - -	5,740 - -	4,798 - 3
b. Private scavenging—					
i. Establishment	782 - 4		790 - -	790 - -	766 7 6
ii. Contingencies, such as cost of scavenging carts, &c. ..	558 - 3		550 - -	610 - -	555 14 7
c. Cholera charges .. .	566 2 7		1,000 - -	1,000 - -	- - -
d. Contingencies					
Removal of rubbish, &c., trees and noxious vegetation	529 9 9	12,782 - 3	500 - -	500 - -	504 1 -
Total, Grant III ..		20,736 6 3	26,270 - -	24,670 - -	22,375 14 1

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

—	Actuals 1896-97. Details of Minor Heads.	Actuals 1896-97. 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	582 12 6		600 - -	600 - -	581 12 -
b. Contingencies	2,172 3 9	2,755 1 3	2,300 - -	2,000 - -	1,821 5 1
2. i. Markets—					
a. Establishment	744 - -		750 - -	590 - -	583 13 3
b. Contingencies	1,135 13 11	1,879 13 11	1,200 - -	100 - -	22 11 6
ii. Slaughter-houses—					
a. Establishment	192 - -		190 - -	190 - -	185 3 2
b. Contingencies	50 2 -	242 2 -	60 - -	50 - -	4 8 -
3. Choultries— Cart Stand					7769
a. Establishment	132 - -		130 - -	130 - -	104 14 11
b Contingencies	119 7 -	251 7 -	120 - -	100 - -	80 - -
c. Feeding Travellers					185
4. Travellers' bungalows—					
a Establishment	72 - -		70 - -	70 - -	72 - -
b. Contingencies	10 7 -	82 7 -	10 - -	10 - -	6 - -
5. Avenues—					
a. Establishment	35 - -		30 - -	30 - -	32 - -
b. Contingencies	516 7 3	551 7 3	600 - -	500 - -	494 - 6
6. Public Garden—					
a. Establishment Rent of Land.	- - -		96 - -	96 - -	- - -
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	84 - -		84 - -	84 - -	77 - -
Contingencies	118 4 9	202 4 9	120 - -	- - -	- - -
7. Survey of land					
8. Fire—					
a. Establishment					
b. Purchase of fire-engine, buckets, repairs, &c.	28 4 -	28 4 -	80 - -	50 - -	- - -
9. Other charges—					
i. Work done for private individuals other than private scavenging					
Carried forward ..		5,992 15 2	6,340 - -	4,600 - -	4,064 5 5

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

—	Actuals 1896-97. Details of Minor Heads.	Actuals 1896-97. 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 ..		5,992 15 2	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 ..	191 3 -		200 - -	200 - -	189 1 -
iii. Printing	198 14 7		300 - -	300 - -	110 1 6
iv. Compensation for lands ..					
v. Other items	474 4 4	864 5 11	500 - -	500 - -	463 4 3
Total, Grant IV ..		6857 5 1	7,340 - -	5,600 - 4	4826 12 2
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	2,222 10 8		2,370 - -	2,370 - -	2,518 1 2
ii. Inspection	360 - -		360 - -	360 - -	360 - -
b. Collection of Municipal Taxes—					
i. Establishment	854 12 11		860 - -	860 - -	862 2 -
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	- - -				302 9 7
c. Collection of Tolls—					
i. Establishment	1,123 3 -		1,250 - -	1,070 - -	1,027 11 6
ii. Contingencies	433 8 6		620 - -	520 - -	314 13 9
d. Office contingencies other than (*i*) (ii)	1,246 10 10		800 - -	600 - -	598 3 10
e. Contributions for Central office and Audit establishments ..	366 - -	6,606 13 11	370 - -	290 - -	265 - -
Total, Grant V ..		6,606 13 11	6,620 - -	6,070 - -	6,260 9 10
Repayment of Debt—					
a. Instalments paid during the year.					
b. Invested on account of Sinking Fund (Value of securities purchased)					
c. Charges of investment ..					
Interest—					
a. On account of last year ..					
b. „ of current years.					

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

—	Actuals 1896-97. Details of Minor Heads.	Actuals 1896-97. 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	100 - -		200 - -	- - -	50 - -
b. Others	30 1 1		50 - -	10 - -	168 15 8
Refunds of other than current collections ..	45 9 8		- - -	- - -	31 13 10
Discount					
Pensions and gratuities					
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank		175 10 9			
Total Expenditure ..		58,340 6 9	64,950 - -	65,580 - -	56,441 13 7
Balances—					
a. Municipal Fund		6,955 2 -	9,630 - -	4,320 - -	9,790 - -
b. Endowments					
c. Water-tax Fund					
Grand Total ..		65,295 8 9	74,660 - -	69,900 - -	66,231 13 7

Note to Statement II.

Position of the Municipality of Masulipatam *on 31st March* 1897.

Liabilities.

Liabilities—	RS.
Balance of Loans	
Deposits to be adjusted	6,510-5-6
Other Liabilities (in detail)	
1. Dispensary repairs payable by Rayasham	1067-4-1
2. Rent of Cartstand of T. V. Subbaroya Naicker	50-0-0
3. Messrs. Burgoyne, Burbidge & Co. London for medicines	2,090-1-8
4. House rent of Hospital assistant for February	6-0-0
5. Result Stipend of Velanadapalem Schools	11-4-0
6. Pay of Vaccinator Gollu for Velanadapalem Schools for February/97	5-0-0
7. Manager Sree Veera, Masulipatam, for printing toll tickets &c.	350-0-0
8. Furniture for Schools	248-14-8
9. Karla Sooranna for executing certain works	125-7-6
10. P. Venkataratnam for mango grafts	20-0-0
11. S. Seetaramaswamy Naicker for supplies	12-11-4
12. Contingent bill of Drawing Master for Feb/97	0-11-3
13. Pay bill of Mrs. Pierpa, Eurasian midwife for November/96—Total ..	25-4-3
14. Coolies wages for February/97	40-14-9
15. Travelling allowance bill of Muhammadan School Master	8-8-0
16. Akula Venkata Swamy for Culvert repairs	45-10-0
	10,612-1-0

Assets.

		RS.
Municipal Balance ..	Cash	6,955-2-0
	Securities	- - -
Deposit Balance ..	Cash	1,710-5-6
	Securities	4,800-0-0
Sinking Fund of loans		- - -
Funded Capital of endowed institutions, Hospitals, &c.		- - -
	Total ..	13,465-7-6
Value of Premises, &c.		54,400-0-0
Do. of Tools and plant		1,150-0-0
Do. of Live stock		- - -
Do. of Furniture		2,450-0-0
Arrears of taxes, &c.		19,816-5-8
Other assets (in detail)		
1. Interest due by renters. (to be taxed)		36-2-9
	Total ..	91,317-15-11
Claims—		
Advances Recoverable—		
Permanent advance		100-0-0
Advances for works, &c.		30-1-1
	Total ..	130-1-1

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	Ring Road —	500	399	13	10	38	3	3	
2	Boat Stand Road —	1750	"	"	"	1444	"	"	
	Total ..	2250	399	13	10	1482	3	3	
(b)	Buildings								
1									
2									
3									
	Total ..								

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	1,600	0	0	1,602	0	8	
2	Cantonment road	1,000	0	0	941	2	5	Metalled or Gravelled } Unmetalled.
3	Noble road	800	0	0	727	9	4	
4	Church road	500	0	0	344	9	2	Total mileage under maintenance 23½ Miles.
5	Edepalli road.	1,000	0	0	627	2	9	
6	Bank road	500	0	0	492	1	0	~~Metalled or Gravelled~~ } Unmetalled. 21¼ Miles.
7	Sadak road	1,600	0	0	1,579	13	7	
8	Fort road	1,000	0	0	555	3	5	
9	Petty roads	2,000	0	0	1691	0	7	
10	Culverts.	1,000	0	0	150	10	10	
	Total ..	11,000	0	0	8,711	5	9	

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	500	0	0	290	8	7	
2	Slaughter house	60	0	0	17	6	0	
3	Toll sheds	50	0	0	92	5	10	
4	Dispensary	1,200	0	0	145	15	10	
5	Latrines	100	0	0	29	2	1	
6	Generators	50	0	0	22	8	0	
7	Urinals	400	0	0	4	10	6	
8	Municipal office building	1,000	0	0	839	7	2	
9	Travellers bungalow —	200	0	0	0	0	0	
	Total ..	3,560	0	0	1,452	0	0	

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	1,600	0	0	1,602	0	8	
2	Cantonment road	1,000	0	0	941	2	5	Metalled or Gravelled } Unmetalled.
3	Noble road	800	0	0	727	9	4	
4	Church road	500	0	0	344	9	2	Total mileage under maintenance 23½ miles.
5	Edepalli road.	1,000	0	0	627	2	9	
6	Bank road	500	0	0	492	1	0	~~Metalled or Gravelled~~ } Unmetalled. 21¼ miles.
7	Sadak road	1,600	0	0	1,579	13	7	
8	Fort road	1,000	0	0	555	3	5	
9	Petty roads	2,000	0	0	1691	0	7	
10	Culverts.	1,000	0	0	150	10	10	
	Total ..	11,000	0	0	8,711	5	9	

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	500	0	0	290	8	7	
2	Slaughter house	60	0	0	17	6	0	
3	Toll sheds	50	0	0	92	5	10	
4	Dispensary	1,200	0	0	145	15	10	
5	Latrines	100	0	0	39	2	1	
6	Cemeteries	50	0	0	22	8	0	
7	Urinals	400	0	0	4	10	6	
8	Municipal office building	1,000	0	0	839	7	2	
9	Travellers bungalow —	200	0	0	0	0	0	
	Total ..	3,560	0	0	1,452	0	0	

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	100	0	0	96	11	0	
2	Sadak drain	100	0	0	71	15	9	
3	Fattullabada drain	100	0	0	79	0	6	
4	Valaudapalem drain	100	0	0	79	3	6	
5	Jail drain	100	0	0	59	9	0	
6	Edepalli drain	100	0	0	66	5	9	
7	Petty drains	510	0	0	632	10	0	
	Total ..	1,110	0	0	1084	7	6	
(d)	Water-supply							
1	Conduit Repairs	1,500	0	0	1,593	11	11	
2	Tanks Wells.	400	0	0	305	10	5	
3	Robertsonpet reservoir	0	0	0	43	8	6	
4	Fort Distn.	200	0	0	92	3	9	
	Total ..	2,100	0	0	2,035	2	7	

Statement II-B.—Details of Municipal Establishments.

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT I.—2. *c.* Drainage—							
Overseers							
Drain cleaners							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
d. Water works—							
Overseers							
Watchmen	2	12	0	0	144	0	0
Total ..	2	12	0	0	144	0	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					144	0	0
3. General.—							
Overseers	1	65	0	0	780	0	0
Maistries	1	15	0	0	180	0	0
Clerk	1	10	0	0	120	0	0
Total ..	3	90	0	0	1,080	0	0
Deduct Proportionate Cost of Overseer's Cost							
Deduct Fines and Stoppages ..					68	0	0
Add arrears for last year paid this year ..					0	0	0
Balance (Statement II) ..					1,012	0	0

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

——	Number	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT II.—Education—							
1. Training Schools—							
Pupils receiving scholarships							
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—							
Pungudutivu Mahammasan School.							
Head master	1	15	-	-	180	-	-
2nd Master	1	8	-	-	96	-	-
3rd Master.	1	7	-	-	84	-	-
Peon.	1	5	-	-	60	-	-
Panchama School at							
„ Devanipot.	1	10	-	-	120	-	-
„ Balarammipot	1	10	-	-	10	-	-
„ Chundikuli	1	7	-	-	14	-	-
Pallas School							
at Chilakalaipoy.	1	7	-	-	84	-	-
„ Vallankiplem	1	7	-	-	84	-	-
Kapus School at Chilakalaipoy							
Head master	1	7	-	-	84	-	-
2nd Master for 9 months.	1	5	-	-	45	-	-
Washermen School at Valavaipalem							
Master for 9 months.	1	7	-	-	63	-	-
Saliars School at Chintagumtapalem							
Master for 8 months.	1	7	-	-	56	-	-
Total ..	13	102	-	-	980	-	-
Deduct Fines and Stoppages ..					8	8	1
Add arrears for last year paid this year ..							
Balance (Statement II) ..					971	7	11

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 for 11 months	1	23	0	0	252	0	0
Total ..	1	23	0	0	252	0	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year .. pay of March 96.					22	0	0
Balance (Statement II) ..					274	0	0
7. b. GYMNASTIC INSTRUCTORS	1	12	8	0	150	0	0
Total ..	1	12	8	0	150	0	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year .. pay of Gymnastic Instructor for 6 days in September 96.					2	8	0
Balance (Statement II) ..					152	8	0
c. DRAWING MASTERS	1	20	0	0	240	0	0
Total ..	1	20	0	0	240	0	0
Deduct Fines and Stoppages .							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					240	0	0

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT III.—SANITATION AND MEDICAL SERVICES—							
1. HOSPITALS AND DISPENSARIES—							
Medical Subordinates 1st class Hospital Assts. for 3 months	1	55	0	0	165	0	0
" " 2nd class Hospital Assts. for 3 months	1	35	0	0	105	0	0
~~Midwife~~ .. 3rd class Hospital Assts.	1	25	0	0	300	0	0
~~Clerk~~ .. Compounder for 2 months	1	10	0	0	20	0	0
~~Compounder~~ .. do — do — 11 months	2	18	0	0	198	0	0
~~Servants~~ .. .. do — do — 1 month	1	9	0	0	9	0	0
" .. Peon	1	7	0	0	84	0	0
" .. Servant for 11 months	1	6	0	0	66	0	0
do — do 1 month	1	5	0	0	5	0	0
do — do for 12 months	1	6	0	0	72	0	0
do — do — 1 month	1	6	0	0	6	0	0
do — do for 12 months	2	10	0	0	120	0	0
do — do — 11 months	1	3	0	0	33	0	0
	14	195	0	0	1,183	0	0
Women and Children Hospitals							
Eurasian Midwife for 11 months	1	50	0	0	550	0	0
Native Midwife for — do —	1	9	0	0	99	0	0
do — do — 1 months	1	6	0	0	6	0	0
Female Compounder.	1	9	0	0	108	0	0
Servants	2	10	0	0	120	0	0
do — 1 month —	1	5	0	0	5	0	0
do —	1	4	0	0	48	0	0
	7	93	0	0	936	0	0
Total ..	21	288	0	0	2,119	0	0
Deduct Fines and Stoppages ..					120	1	0
Add arrears for last year paid this year .. pay of Eurasian Midwife for January & February 97.					100	0	0
Balance (Statement II) ..					2,098	14	7

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—							
Head Vaccinator	1	18	"	"	216	"	"
2nd do — ..	1	10	"	"	120	"	"
Peons .. Got 10 months.	1	6	"	"	60	"	"
do 1 month.	1	5			5	"	"
Total ..	3	39	"	"	401	"	"
Deduct Fines and Stoppages ..					6	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					395	"	"
4. Registration—							
Head Registrar	1	12	"	"	144	"	"
2nd do —	1	10	"	"	120	"	"
~~Peons~~							
Total ..	2	22	"	"	264	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					264	"	"

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 Head Inspector ..	1	20	"	"	240	"	"
" .. Assistant Inspectors	2	30	"	"	360	"	"
" .. do .. .. do ..	1	12	"	"	144	"	"
~~Maistries~~ .. do .. .. do ..	1	10	"	"	120	"	"
Scavengers .. 1st Class ..	10	60	"	"	720	"	"
~~Sweepers~~ .. 2nd Class .. Got 10 months	55	275	"	"	2750	"	"
do do — 1 month —	61	305	"	"	305	"	"
do do — 1 Month	54	270	"	"	270	"	"
do 3rd Class.	17	68	"	"	816	"	"
Total ..	202	1050	"	"	5,725	"	"
Deduct Fines and Stoppages ..					83	1	1
Add arrears for last year paid this year					30	"	"
Pay of 2 Sanitary Peons on Rs 9 each and 2 Peons on Rs 8 each for 1st Quarter 1936 — Balance (Statement II) ..					5,671	14	11

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors	1	10	"	"	120	"	"
~~Maistries~~							
Scavengers 2nd Class	8	40	"	"	480	"	"
3rd class	4	16	"	"	192	"	"
Total ..	13	66	"	"	792	"	"
Deduct Fines and Stoppages ..					9	15	8
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					782	"	4
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
~~Superintendents~~							
Masalchies .. .. .. :	10	50	"	"	600	"	"
Total ..	10	50	"	"	600	"	"
Deduct Fines and Stoppages ..					17	2	6
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					582	13	6

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	"	"
~~Servants~~	4	24	"	"	288	"	"
Sety	1	5	"	"	60	"	"
Grass Market fee collectors.	2	12	"	"	144	"	"
Total ..	9	61	"	"	732	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					12	"	"
Balance (Statement II) ..					744	"	"
ii. Slaughter-houses—							
Superintendents	1	5	"	"	60	"	"
Servants Fee. Collectors	1	6	"	"	72	"	"
Sety	1	5	"	"	60	"	"
Total ..	3	16	"	"	192	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					192	"	"
3. ~~Choultries~~— Cart Stand							
Servants .. Fee collectors ..	1	6	"	"	72	"	"
do.	1	5	"	"	60	"	"
Total ..	2	11	"	"	132	"	"
Deduct Fines and Stoppages					"	"	"
Add arrears for last year paid ... ar ..					"	"	"
Balance (State... II) ..					132	"	"

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
~~Maty~~							
~~Servants~~ .. Watcher	1	6	"	"	72	"	"
Total ..	1	6	"	"	72	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					72	"	"
5. Avenues—							
Servants . Proportionate cost of Overseer's Estt. ..	1	-	-	-	35	"	"
Total ..	1	-	-	-	35	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					35	"	"
6. Public Garden—							
Gardeners	"	"	"	"	"	"	"
Rent of Lands. Tax collector—	1	7	"	"	84	"	"
Total ..	1	7	"	"	84	"	"
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					84	"	"

Gardener— has left and new one not appointed

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 Establishment— Gunner.	1	7	"	"	84	"	"

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.—2. GENERAL ESTABLISHMENT—							
i. Office—							
Manager	1	60	0	0	720	0	0
Clerks English Clerk.—for 11 months	1	10	0	0	110	0	0
" Shroff.—	1	17	0	0	204	0	0
" Vernacular Clerk	1	15	0	0	180	0	0
Accountants	1	35	0	0	420	0	0
Peons Assistant Accountant...	1	12	0	0	144	0	0
Detection Clerk.	1	10	0	0	120	0	0
Attender at Quarters	1	7	0	0	84	0	0
Peon.	1	7	0	0	84	0	0
do —	1	6	0	0	72	0	0
do —	1	4	0	0	48	0	0
Total ..	11	183	0	0	2,186	0	0
Deduct Fines and Stoppages ..					3	5	4
Add arrears for last year paid this year ..					40	0	0
Balance (Statement II) ..					2,222	10	8
ii. Inspection—							
Chairman's salary or carriage allowance ..	1	30	0	0	360	0	0
Total ..	1	30	0	0	360	0	0
Deduct Fines and Stoppages ..					-	0	0
Add arrears for last year paid this year ..					-	0	0
Balance (Statement II) ..					360	0	0

Old rate of pay of the Manager, Accountant & English Clerk for March '26.

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT V.—*a.* GENERAL ESTABLISHMENT—*cont.*							
b. Collection—							
Clerks							
Bill Collectors .. .. @Rs 12 each ..	2	12	0	0	288	0	0
Peons do.	4	10	0	0	480	0	0
Temporary Establishment— for 3 months	1	12	0	0	36		
	1	10			30	90	0
	1	8			24		
Total ..	6	64	0	0	858	0	0
Deduct Fines and Stoppages ..					3	3	1
Add arrears for last year paid this year ..							
Balance (Statement II) ..					854	12	11
c. Collection of tolls—							
Inspectors Superintendent— ..	1	20	0	0	240	0	0
Gate-keepers	2	8	0	0	192	0	0
do. 2 Months.	5	14	0	0	70	0	0
do. 5 Months.	4	28	0	0	140	0	0
do. 4 Months.	3	21	0	0	84	0	0
do. 1 Month.	2	14	0	0	14	0	0
Toll Collectors 1 Month	2	12	0	0	12	0	0
do 2 Months	1	6	0	0	12	0	0
do. 1 Month	10	60	0	0	50	0	0
do. 2 Months	8	40	0	0	80	0	0
do. 3 Months	7	35	0	0	105	0	0
do. 5 Months	6	30	0	0	150	0	0
do. 1 Month	5	25	0	0	25	0	0
Total ..	56	332	0	0	4	0	0
Deduct Fines and Stoppages ..					50	13	0
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1,1[illegible]		

See also page 102 of the report

STATEMENT III.—*Municipality of* Masulipatam—Abstract of Deposits Account for the year 1896-97.

	Rs.	A.	P.		Rs.	A.	P.
Balance brought forward ..	6,398	1	1				
1. Deposits by appellants	1,795	-	-	1. Credited to Municipal Funds ..	1,427	-	-
2. Deposits by renters	-	-	-	2. Returned to appellants	361	-	-
3. Deposits by contractors	220	-	-	3. Returned to renters	-	-	-
4. Deposits as security by municipal servants	500	-	-	4. Returned to contractors	320	-	-
5. Deposited for the execution of work for which private parties are liable..				5. Returned to municipal servants ..	-	-	-
				6. Returned to parties	-	-	-
6. Other deposits under the Act or bye-laws	1,223	14	7	7. Paid to claimants	1,518	10	2
Total, Receipts ..	3,738	14	7	Total ..	3,626	10	2
Total, including balance ..	10,136	15	8	Balance ..	6,510	5	6
				Total ..	10,13		

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

Current.

Tax.	Demand as originally assessed by the Chairman.			Remitted by the Council on appeal.			Demand as finally settled (column 2 *minus* column 3).			Collected.			Remitted on account of vacant houses, &c.			Written off as irrecoverable.			Balance (column 4 *minus* columns 5, 6 and 7).		
1	2			3			4			5			6			7			8		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Tax on arts, &c.	10,132	"	"	297	"	"	9835	"	"	7,266	"	"	"	"	"				2,569	"	"
2. Tax on buildings	12,681	15	3	"	"	"	12,681	15	3	9,511	15	11	57	3	"				3,112	12	4
3. Tax on lands	1,657	15	5	"	"	"	1,657	15	5	51	2	4	"	"	"				1,606	13	1
4. Water-tax on buildings and lands ..	2,756	11	10	"	"	"	2,756	11	10	1,886	10	6	11	7	"				858	10	4
5. Tolls (gross receipts)	16,258	14	"	"	"	"	16,258	14	"	16,258	14	"	"	"	"				"	"	"
6. Market rents	9,426	4	8	"	"	"	9,426	4	8	8,035	15	2	"	"	"				1,390	5	6
7. Slaughter-house fees	1,065	1	"	"	"	"	1,065	1	"	1,065	1	"	"	"	"				"	"	"
8. Rent of cart-stands	1,039	13	"	"	"	"	1,039	13	"	1,039	13	"	"	"	"				"	"	"
9. Private scavenging fees	509	10	"	"	"	"	509	10	"	455	12	"	"	"	"				53	14	"
10. Rent of Lands	234	"	6	"	"	"	234	"	6	234	"	6	"	"	"				"	"	"
11. Rent of Buildings	180	"	"	"	"	"	180	"	"	165	"	"	"	"	"				15	"	"
12. Cesspool Fees.	129	10	"	"	"	"	129	10	"	111	10	"	"	"	"				18	"	"
Total ..	56,071	15	8	297	"	"	55,774	15	8	46,081	14	5	68	10	"				9,624	7	3

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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.	A.	B.	C.	&c.
1. Tax on arts, &c.	2,165	8	-	2,016	-	-	4,171	8	-	646	8	-	64	-	-	3,461	-	-	1890-91 to 1895-96			
2. Tax on buildings	2,176	15	6	2,097	2	9	4,274	2	3	1,151	13	-	15	-	-	3,107	5	3		3 0		
3. Tax on lands	1,654	3	9	813	5	11	2,467	9	8	548	12	11	-	-	-	1,918	12	9		2 0		
4. Water-tax on buildings and lands ..	582	2	-	581	8	10	1,163	10	10	328	10	5	3	-	-	832	-	5	1893-94 to 1895-96			
5. Tolls	320	12	2	-	-	-	320	12	2	-	-	-	-	-	-	320	12	2		1894-95		
6. Market rents	-	-	-	393	6	-	393	6	-	213	14	-	-	-	-	179	8	-		1895-96.		
7. Slaughter-house fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		
8. Rent of cart-stands	175	4	3	-	-	-	175	4	3	-	-	-	-	-	-	175	4	3		1894-95		
9. Private scavenging fees	44	4	-	40	12	-	85	-	-	42	11	-	-	-	-	42	5	-				
10. Water Supply	76	2	7	-	-	-	76	2	7	-	-	-	-	-	-	76	2	7		1892-93-94		
11. Cesspool fees	-	12	-	61	-	-	51	12	-	18	-	-	-	-	-	33	12	-		1895-96		
12. Rent of Buildings	45	-	-	15	-	-	60	-	-	15	-	-	-	-	-	45	-	-		1894-95		
13. Cart Stand refuse.	-	-	-	144	-	-	144	-	-	144	-	-	-	-	-	-	-	-				
Total ..	7,231	-	3	6,152	3	6	13,383	3	9	2,109	5	4	82	-	-	10,191	14	5				

9319-2-5
9346-9-7
1346 5-12-2
9639-14-7

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

Taxes.	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.
1	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.
1. Tax on arts, &c. ..																											
2. Tax on buildings ..																											
3. Tax on lands ..																											
4. Water-tax on buildings and lands ..																											
5. Tax on vehicles with springs and palanquins ..																											
6. Tax on animals ..																											
7. Tax on carts, &c ..																											
..																											

Will follow -

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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.	77	406 - -	9	48 " "	"	" " "	"	" " "	"	" " "
2 Tax on buildings.	6	251 7 "	6	251 7 "	"	" " "	"	" " "	68	358 " "
3. Tax on lands ..	8	229 8 "	8	229 8 "	"	" " "	"	" " "	"	" " "
4. Water-tax on buildings and lands ..	14	96 2 9	14	96 2 9	"	" " "	"	" " "	"	" " "
5. Tax on vehicles with springs and palanquins ..										
6. Tax on animals ..										
7. Tax on carts and other vehicles without springs.										
Total ..	105	983 1 9	37	625 1 9	"	" " "	"	" " "	68	358 " "

Statement V-A.—Showing the Statistics of Municipal Schools in the Municipality of Masulipatam for the official year 1896-97.

V-A.—Showing the Satistics of Municipal Schools in the Municipality of Masulipatam for the official year 1896-97.

Schools.	Number of schools.				Number on rolls on 31st March 189 .		Average attendance throughout the year.	Receipts.					Expenditure.					Net cost to Municipality.	Average net cost per pupil in each class of municipal schools.	Remarks.
													Masters.							
	At the beginning of the year.	Opened during the year.	Closed in the year	At the close of the year.	Boys.	Girls.		Grants from Provincial Funds.	Grants from Local Funds.	School fees.	Other receipts.	Total.	Fixed salary (masters, clerks and servants).	Results grant.	School fees.	Contingencies and Miscellaneous.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
								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.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
I.—Colleges																				
II.—Upper Secondary Schools and Departments.																				
(1)																				
(2)																				
(3)																				
Total ..																				
Total of Colleges and Upper Secondary Schools and Departments ..																				
III.—Lower Secondary Schools and Departments.																				
(a) Salary System—																				
(1)																				
(2)																				
(3)																				
Total ..																				
(b) Salary-results System—																				
(1)																				
(2)																				
(3)																				
Total ..																				
Total, College and Secondary Schools.																				
IV.—Primary Schools and Departments.																				
(a) Salary System—																				
(1)																				
(2)																				
(3)																				
Total ..																				

Nil

Nil

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STATEMENT V-A.— Showing the Statistics of Municipal Schools in the Municipality of Masulipatam for the official year 1896-97.—cont.

Schools.	Number of Schools: At the beginning of the year.	Number of Schools: Opened during the year.	Number of Schools: Closed in the year.	Number of Schools: At the close of the year.	Number on Rolls on 31st March 189 .: Boys.	Number on Rolls on 31st March 189 .: Girls.	Average attendance throughout the year.	Receipts: Grants from Provincial Funds.	Receipts: Grants from Local Funds.	Receipts: School fees.	Receipts: Other receipts.	Receipts: Total.	Expenditure: Masters: Fixed salary (masters, clerks and servants).	Expenditure: Masters: Results grant.	Expenditure: Masters: School fees.	Expenditure: Contingencies and miscellaneous.	Expenditure: Total	Net cost to Municipality.	Average net cost per pupil in each class of municipal schools.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
								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.	Rs. A. P.	Rs. A. P.	Rs. A. P.		
(b) Salary-results System—																				
(1)																				
(2) Upper Primary Schools.																				
1. Nellimarla for Mahammadans	1	-	-	1	102	-	70			- - -		- - -	419 8 -	166 8 -		61 8 -	647 8 -	647 8 -	9 4 -	N.B. Result stipends were paid at maximum rate during the year. Figures in red ink in Columns 15 represent grants of 95-96, paid in 96-97.
2. Denkpet for Panchamas.	1	-	-	1	63	-	45			33 7 -		33 7 -	120 - -	32 2 -		18 - -	170 2 -	136 11 -	3 - 7	
3. Bobbaramunipet for Boys.	1	-	1	-	-	-	10			- - -		- - -	24 - -	8 - -		4 8 -	36 8	36 8 -	3 10 5	Closed on 31-5-96 as the school did not work well and its provision has been transferred to Gudivadapalem.
4. Gollakalapudy for Pallas	1	-	-	1	39	-	25			- - -		- - -	84 - -	62 4 -		18 - -	164 4 -	164 4 -	6 9 1	
5. Pedanakkipalem for Boys	1	-	-	1	40	-	33			- - -		- - -	84 - -	51 - - 25 14 -		18 - -	178 14 -	178 14 -	5 6 9	
6. Gudivadapalem for Pachamen	1	-	1	26	11	24				15 7 6		15 7 6	61 13 6			13 5 11	75 8 5	59 11 11	2 7 10	
7. Gollakalapudy for Kapus	1	-	-	1	48	-	41			52 - 9		52 - 9	126 7 1	27 7 - 2½ 1/10 -		18 - -	194 8 1	142 7 4	3 7 7	
(3) Lower Primary.																				
8. Chintagunta palem for Pallars	-	1	-	1	37	-	23			2 11 6		2 11 6	51 11 4			11 1 6	62-12-10	60 1 4	2 9 9	Started on 20-7-96.
4. Saribellipet Hindu branch.																				
5. Ramanayanapet																				
Total ..	6	2	1	7	356	11	271	- - -	- - -	103 10 9	- - -	103 10 9	971 7 11	395 15 -	- - -	162 7 5	1529 12 4	1426 1 7	3 4 2	
Total, Primary Schools ..																				
Grand Total of all Schools and Colleges																				

Foot-note to Statement V-A.

Number of Students from Municipal Schools and Colleges who appeared for and passed the several Examinations during the year.

Examinations.	Number of Pupils examined. Boys.	Girls.	Number of Pupils passed. Boys.	Girls.
First in Arts ..	-	-	-	-
Matriculation ..	-	-	-	-
Upper Secondary ..	-	-	-	-
Lower Secondary ..	-	-	-	-
Primary School ..	-	-	-	-
Infant Standard ..	36	2	36	2
First Standard ..	39	1	32	-
Second Standard ..	28	1	24	-
Third Standard ..	29	2	21	-
Fourth Standard ..	18	-	8	-

ST V-A.—Showing the Statistics of Municipal Schools in the Municipality of Masulipatam for the official year 1896-97.—cont.

Schools.	Number of Schools. At the beginning of the year.	Opened during the year.	Closed in the year.	At the close of the year.	Number on rolls on 31st March 189 . Boys.	Girls.	Average attendance throughout the year.	Receipts. Grants from Provincial Funds.	Grants from Local Funds.	School fees.	Other receipts.	Total.	Expenditure. Masters. Fixed salary (masters, clerks and servants).	Results grant.	School fees.	Contingencies and miscellaneous.	Total	Net cost to Municipality.	Average net cost per pupil in each class of municipal schools.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
								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.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
(b) Salary-results System—																				
(1)																				
(2) Upper Primary																				
(3) Schools.																				
1. Inguturu for Mahammadans	1	-	-	1	102	-	70	- - -		- - -		- - -	419 8 -	166 8 -		61 8 -	647 8	647 8 -	9 4 -	N.B. Result stipends were paid at maximum rate during the year. Figures in red ink in column 15 represent grants of 95-96, paid in 96-97.
2. Inguturu for Panchamas.	1	-	-	1	62	-	45			33 7 -		33 7 -	120 - -	32 2 -		18 - -	170 2 -	136 11 -	3 - 7	
3. Polaramanipet for Boys.	1	-	1	-	-	-	10			- - -		- - -	24 - -	8 - -		4 8 -	36 8	36 8 -	3 10 5	Closed on 31-5-96 as the school did not work well and its provision has been transferred to Kapulagundupalem.
4. Kilakalapudy for Pallas	1	-	-	1	39	-	25			- - -		- - -	84 - -	62 4 -		18 - -	164 4 -	164 4 -	6 9 1	
5. Vellaturupalem for Boys	1	-	-	1	40	-	33			- - -		- - -	84 - -	51 - -		18 - -	178 14 -	178 14 -	5 6 9	
6. Kondapalem for washermen	1	-	-	1	26	11	24			15 7 6		15 7 6	61 13 6	26 14 -		13 5 11	75 3 5	59 11 11	2 7 10	
7. Kilakalapudy for Kapus	1	-	-	1	48	-	41			52 - 9		52 - 9	126 7 1	27 2½ 7 1/10 -		18 - -	194 8 1	142 7 4	3 7 7	
Lower Primary—																				
1. Venkatagundupalem for Kallars	1	-	-	1	37	-	23			2 11 6		2 11 6	51 11 4			11 1 6	62-12-10	60 1 4	2 9 9	Started on 20-7-96.
4. Saritellipet Hindu branch.																				
5. Ramanayanapet																				
Total ..	6	2	1	7	356	11	271	- - -		103 10 9		103 10 9	971 7 11	395 18 -		162 7 5	1529 12 4	1426 1 7	5 4 2	
Total, Primary Schools ..																				
Grand Total of all Schools and Colleges																				

Foot-note to Statement V-A.

Number of Students from Municipal Schools and Colleges who appeared for and passed the several Examinations during the year.

Examinations.	Number of Pupils examined. Boys.	Girls.	Number of Pupils passed. Boys.	Girls.
First in Arts	-	-	-	-
Matriculation ..	-	-	-	-
Upper Secondary ..	-	-	-	-
Lower Secondary ..	-	-	-	-
Primary School ..	-	-	-	-
Infant Standard ..	56	2	36	2
First Standard ..	39	1	32	-
Second Standard ..	28	1	24	-
Third Standard ..	29	2	21	-
Fourth Standard ..	18	-	8	-

EMENT V-B.—Showing the Statistics of Aided Schools in the Municipality of *Masulipatam* for the official year 1896-97.

Schools.	Number of Schools. At the beginning of the year.	Opened during the year.	Closed during the year.	At the close of the year.	Number on rolls on 31st March 189 . Boys.	Girls.	Number of pupils examined.	Number of pupils found qualified for grants.	Full amount of grant earned.	Amount of such grant payable.	Amount disbursed. For current year.	For previous year.	Total.	Paid as salaries to masters.	Total expenditure from Municipal funds, columns 14 and 15.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
									Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rate at which grants were paid.
Grant-in-Aid.																
A. Result Grant (*i.e.*, Schools actually examined for results grants)—																
Lower																
(*a*) Secondary Schools.																
1. Lingadurum Noble Branch	1	"	"	1	156	"	119	97	589 14 "	" " "	589 14 "	" " "	589 14 "		589 14 "	N.B. Result grants were paid at maximum rate.
2. Buttayipet do — do —	1	"	"	1	121	"	71	70	495 15 "	" " "	495 15 "	12 8 "	508 7 "		508 7 "	Subject to the net cost of each School.
3. Bazarmpet C. M. S. School for Panchamas.	1	"	"	1	17	"	7	7	109 8 "	" " "	109 8 "	238 " "	347 8 "		347 8 "	
Total ..	3	"	"	3	304	"	197	174	1,195 5 "	" " "	1195 5 "	250 8 "	1,445 13 "		1445 13 "	
Upper																
(*b*) Primary Schools.																
1st Noble branch Masulipatam	1	"	"	1	105	"	38	33	182 3 "	" " "	182 3 "	121 6 "	303 9 "	" " "	303 9 "	X
2			"	1	26	"	10	7	41 2 "	" " "	41 2 "	27 5 "	68 7 "	" " "	68 7 "	
							54	34	116 14 "	" " "	116 14 "	" " "	116 14 "	" " "	116 14 "	
Sarikellipet Hindu branch.	1	"	1	"	"	"	27	15	74 7 "	" " "	74 7 "	" " "	74 7 "	" " "	74 7 "	Closed and amalgamated with the Jamulapet Hindu L. P. School.
Ramanayanapet do —	1	"	"	1	140	"	72	55	301 14 "	" " "	301 14 "	" " "	301 14 "	" " "	301 14 "	
Bandar Fort of N. V. Lingam.	1	"	"	1	45	3	26	16	71 13 "	" " "	71 13 "	" " "	71 13 "	" " "	71 13 "	
Chennamagiripet School	1	"	"	1	95	"	55	30	85 5 "	" " "	85 5 "	9 4 "	94 9 "	" " "	94 9 "	
Robertspet do.	1	"	"	1	23	"	9	2	11 4 "	" " "	11 4 "	" " "	11 4 "	" " "	11 4 "	
Goonupet do	1	"	"	1	35	7	26 4	13 2	35 8 "	" " "	35 8 "	22 8 "	58 " "	" " "	58 " "	
Machavaram do	1	"	"	1	64	14	44 4	16 2	69 6 "	" " "	69 6 "	27 " "	96 6 "	" " "	96 6 "	
Razupet of P. Narasimham Lower Primary	1	"	"	1	62	8	40 7	33 3	86 " "	" " "	86 " "	" " "	86 " "	" " "	86 " "	Not have been Paid here
Malkapuram of Adantajem Sahib	1	"	"	1	19	6	7	"	" " "	" " "	" " "	" " "	" " "	" " "	" " "	X Earned no grant from municipal funds.
Razupet night of Nurban Hussain	1	"	"	1	33	"	13	9	31 4 "	" " "	31 4 "	31 14 "	62 2 "	" " "	63 2 "	
Anandapet of C. M. S. School	1	"	"	1	6	5	7 18	3 4	15 12 "	" " "	15 12 "	" " "	15 12 "	" " "	15 12 "	
Pataramanapet of G. V. Narayya	1	"	"	1	13	3	15 6	10 4	26 10 "	" " "	26 10 "	" " "	26 10 "	" " "	26 10 "	
do of P. Mallikharjanam	1	"	"	1	16	18	11 9	4 3	5 12 "	" " "	5 12 "	" " "	5 12 "	" " "	5 12 "	41
Buttayipet of S. Sesachary	1	"	"	1	28	1	22	7	16 8 "	" " "	16 8 "	" " "	16 8 "	" " "	16 8 "	
Ramanayanapet of C. H. Subbarow	"	1	"	1	29	2	15	9	10 4 "	" " "	10 4 "	" " "	10 4 "	" " "	10 4 "	
do - do - of Ch. Subbarayudu	"	1	"	1	22	9	8 3	6 3	9 12 "	" " "	9 12 "	" " "	9 12 "	" " "	9 12 "	
Saturlabada —	1	"	"	1	26	"	15	11	23 8 "	" " "	23 8 "	" " "	23 8 "	" " "	23 8 "	
Fattullabada —	"	1	"	1	23	"	20	11	20 8 "	" " "	20 8 "	" " "	20 8 "	" " "	20 8 "	
2. Razupet of P. Kistnayya.	1	"	"	1	35	"	11	7	6 8 "	" " "	6 8 "	" " "	6 8 "	" " "	6 8 "	
3. Khojjillipeta. —	"	1	"	1	33	5	19	13	17 8 "	" " "	17 8 "	" " "	17 8 "	" " "	17 8 "	
4. Balyalagudem	1	"	1	"	"	"	12	8	19 1 "	" " "	19 1 "	" " "	19 1 "	" " "	19 1 "	Closed as the teacher became too old to manage the School, & the pupils joined the round S. V. School, Devayipet.
5. Goonupeta of T. Bhutalagudem Lower.	1	"	1	"	"	"	3 4	" 2	" " "	" " "	" " "	" " "	" " "	" " "	" " "	Earned no grant.
Total ..	21	4	3	22	963	81	579 41	352 23	Changed 1278 11 "	" " "	1278 11 "	239 5 "	1518 " "	" " "	1518 " "	
Grand Total ..					934	75	41	21								

ent V-B.—Showing the Statistics of Aided Schools in the Municipality of Masulipatam for the official year 1896-97—*cont.*

Schools.	Number of Schools: At the beginning of the year.	Opened during the year.	Closed during the year.	At the close of the year.	Number on rolls on 31st March 189: Boys.	Girls.	Number of pupils examined.	Number of pupils found qualified for grants.	Full amount of grant earned.	Amount of such grant payable.	Amount disbursed: For current year.	For previous year.	Total.	Paid as salaries to masters	Total expenditure from Municipal funds, columns 14 and 15.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
B. Combined Grant Schools—									Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
(a) Secondary																
Total ..																
(b) Primary																
Total ..																
Grand Total ..																
C. Salary Grant Schools—																
(a) Secondary																
Noble College	1	"	"	1	146 / 116	"	"	"	"	"	"	"	"	379 " "	758 " "	x For last year. 379 " " x
Hindu High School	1	"	"	1	101 / 170	"	"	"	"	"	"	"	"	318 10 "	318 10 "	
Total ..	2	"	"	2	523	"	"	"	"	"	"	"	"	1,076 10 "	1,076 10 "	
(b) Primary					3											
Total .																
Grand Total ..	26	4	3	27	1,780	81	776	526	2,474 " "	" " "	2,474 " "	489 13 "	2,963 13 "	1,076 10 "	4,040 7 "	

1076-10-
1465-13-
2522-9-

STATEMENT VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Masulipatam for the year 1896-97.

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

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

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tement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Masulipatam for the year 1896-97—*continued.*

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

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

Nil

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Statement VII.—Tolls.

Number of toll-gates.	Whether collection of tolls is leased out or managed departmentally.	Amount of collections.	Expenditure on				Balance (column 3 *minus* column 7.)	Share due to the District Board.	Amount paid to the District Board.	Balance, if any, due to the District Board and date on which it was paid.
			Works.	Establishment.	Contingencies.	Total.				
1	2	3	4	5	6	7	8	9	10	11
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
4	Departmentally	16,258 14 -	92 5 10	1,123 3 -	433 8 6	1,649 1 4	14,609 12 8	4,869 14 11	4,869 14 11	- - -

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Statement V.III—Loans.

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

Statement IX.—Showing the Incidence of the House-tax.

Name of Municipality.	Total Number of houses, as per census (occupied and unoccupied).	Number of houses on the municipal register out of the number in column 2.	Assessed.													
			Under 8 Annas.		8 Annas to Rs. 1½.		Rs. 1½ to Rs. 5.		Rs. 5 to Rs. 15.		Rs. 15 to Rs. 30		Rs. 30 and above.		Total.	
			Number.	Amount.	Number.	Amount	Number.	Amount	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
				See R. Statement attached				Will follow								

Statement IX-A.—Showing the Incidence of the Tax on Arts.

Name of Municipality.	Assessed in	Class I.		Class II.		Class III.		Class IV.		Class V.		Class VI.		Class VII.		Class VIII.		Total.	
		Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number	Amount.	Number.	Amount.
		1	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.
Masulipatam		"	"	19	950 " "	113	2825 " "	135	1620 " "	820	1920 " "	680	940 " "	44	88 " "	392	392 " "	1723	9835 " "

Statement X.

1. Name of Municipality .. .. Masulipatam
2. Population as per last census 38,809
3. Sanctioned number of Councillors { (a) Nominated .. .. 20 ; (b) Elected .. .. "
4. Actual number of Councillors on 31st March 1897—
   - (a) Ex-officio 1
   - (b) Nominated { Officials .. .. 3 ; Non-officials .. .. 7 & 14 Vide par. 2
   - (c) Elected .. { Officials .. .. " ; Non-officials .. .. "
   - Total .. 20
   - (d) Europeans and Eurasians 3
   - (e) Natives 17 15
5. Total number of meetings actually held during the year .. 13
6. Number of meetings adjourned for want of a quorum 1
7. Average attendance at each meeting *actually* held—
   - (a) Officials .. .. 1·15
   - (b) Non-officials .. .. 9·54
   - Total .. 10·69
   - (c) Europeans and Eurasians .. .. 1·77
   - (d) Natives .. .. 8·92
   - Total .. 10·69
8. Is the Chairman appointed or elected .. .. .. Appointed.
9. Name and designation of persons who have held the office of Chairman during the year, with the date of appointment or election in each case .. .. J. W. Maiden Esquire Chairman, Municipal Council, Masulipatam Agent of the B. I. S. N. Company Limited. 6th November 1894.

Statement X-A.—Showing the particulars of Sel ections held in the Municipality of Masulipatam in 1896 - 97.

Name of the wards, if any, into which the town is divided.	Population.	Number of registered voters.	Date of election.	Number of seats filled by election.	Whether election was contested or not and the number of seats contested	If contested, number of voters who went to the poll.
1	2	3	4	5	6	7
1.						
2.						
3.	Nil					
4.						
5						
6.						
7.						
8.						
9.						
10						
Total ..						

Statement XI.—Furnishing information regarding Municipal markets, houses served by the private scavenging agency, number of latrines and of lights, &c., in the Town of Masulipatam for the year 1896 - 97.

Area of Municipality in square miles.	Name of Municipal markets.	Whether collection of fees, rents, &c., was leased out or managed departmentally.	Number of houses served by the private scavenging agency on the registers on 31st March 1897.	Number of public latrines on 31st March 1896.	Number of latrines constructed in 1896-97.	Number of latrines demolished in 1896-97.	Number of latrines on 31st March 1897.	Number of lamps on 31st March 1896.	Number of lamps put up in 1896-97.	Number of lamps removed in 1896-97.	Number of lamps on 31st March 1897.
1	2	3	4	5	6	7	8	9	10	11	12
4.22 Sq. miles.	1. Fish Market	Managed departmentally.	334	13	4	4	13	320	1	4	321
	2. Vegetable Market										

STATEMENT X-A.—Showing the particulars of Sel ections held in the Municipality of Masulipatam in 1896 - 97.

Name of the wards, if any, into which the town is divided.	Population.	Number of registered voters.	Date of election.	Number of seats filled by election	Whether election was contested or not and the number of seats contested	If contested, number of voters who went to the poll.
1	2	3	4	5	6	7
1.						
2.						
3.		Nil				
4.						
5						
6.						
7.						
8.						
9.						
10						
Total ..						

STATEMENT XI.—Furnishing information regarding Municipal markets, houses served by the private scavenging agency, number of latrines and of lights, &c., in the Town of Masulipatam for the year 1896 - 97.

Area of Municipality in square miles.	Name of Municipal markets.	Whether collection of fees, rents, &c., was leased out or managed departmentally.	Number of houses served by the private scavenging agency on the registers on 31st March 1897.	Number of public latrines on 31st March 1896.	Number of latrines constructed in 1896-97.	Number of latrines demolished in 1896-97.	Number of latrines on 31st March 1897.	Number of lamps on 31st March 1896.	Number of lamps put up in 1896-97.	Number of lamps removed in 1896-97.	Number of lamps on 31st March 1897.
1	2	3	4	5	6	7	8	9	10	11	12
Land 22 Sq. miles.	1. Fish Market	Managed departmentally.	334	13	4	4	13	320	1	4	321
	2. Vegetable Market										

TEMENT XII – Showing particulars regarding the number of patients treated, &c., in the Town of Masulipatam during the year 1896-97.

Name of hospital and dispensary.	Patients treated. In	Out.	Total.	Number and name of midwives employed.	Number of labour cases attended by the midwives.	Date and Number of G.O. sanctioning rules for the treatment of the sick under section 127 of Act IV of 1884.
1	2	3	4	5	6	7
Main Hospital	397	15,652	16,049	1. Miss Vieyra Eurasian midwife	60	
				2 Varadayi Native midwife	79	
Women & Children Hospital	-	3,713	3,713			
	397	19,365	19,762		139	

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STATEMENT XIII.—Showing the Statistics of Vaccination and of Births and Deaths registered in the Town of Masulipatam during the year 1896-97.

Number of births registered.	Number of deaths registered.	Number of prosecutions instituted for failure to register births or deaths.	Name of Medical subordinates and vaccinators performing vaccine operations.	Number of operations performed. Below one year of age.	Above one year of age.	Number of successful operations. Below one year of age.	Above one year of age.	Number of operations with animal lymph.	Number of successful operations with animal lymph.	Number of prosecutions instituted for failure to have children vaccinated.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12
			Medical Subordinates								
			1				Nil				
			2								
			3								
			Total ..								
			Municipal Vaccinators								
1,204	943	76	1 1st Class Vaccinator	612	538	612	504	1,150	1,116	187	
			2 2nd Class Vaccinator	390	367	390	345	757	735		
			Total ..	1,002	905	1,002	849	1,907	1,851	187	
			Grand Total ..	1,002	905	1,002	849	1,907	1,851	187	

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Chairman, Municipal Council
Masulipatam

Hills. 15/5/97

Manager

2393

Masulipatam

Staten

			Remarks.
Colleges	..	Government ..	
		Board or Municipal ..	
		Aided from Provincial Fun	
		Aided from Local or Muni	
		Unaided and Indigenous	
Secondary Schools	..	Government ..	
		Board or Municipal ..	
		Aided from Provincial Fu	
		Aided from ~~Local or~~ Mun	
		Unaided and Indigenous	
Primary Schools	..	Government ..	
		Board or Municipal ..	
		Aided from Provincial Fu	
		Aided from ~~Local or~~ Mur	
		Unaided and Indigenous	
Training Schools	..	Government ..	
		Board or Municipal ..	
		Aided from Provincial F	
		Aided from Local or Mu	
		Unaided and Indigenous	
Sessional Schools	..	Government ..	
		Board or Municipal ..	
		Aided from Provincial F	
		Aided from Local or Mu	
		Unaided and Indigenous	
Industrial Schools	..	Government ..	
		Board or Municipal ..	
		Aided from Provincial F	
		Aided from Local or Mu	
		Unaided and Indigenou	

nicipality, Kistna Dist.

The Noble Branch school, Jupeta and the Hindu anch school, Davarapeta re newly started

Two new Municipal Primary Schools were opened at Valandapeta and Chinnagunthapalem the Panchama school at Davarapeta was closed did not work well.

ree schools were closed four new schools were ed during the year.

Govt. Training school ulipatam was transferred ulleu.

Note.—1. *Where an institution is aided from* [illegible] *Noba College figures*

2. *No comments should be made except* [illegible] *vincial or Local (or Municipal) Funds.*

3. *This statement should be submitted* [illegible]

Ed. R. 46 5,000 2-6-93.

P. Sreenivasulu
ASSISTANT INSPECTOR OF SCHOOLS

17.

Rd 16-5-97 Hon

From

The Assistant Inspector
of schools, G. K. Division



Dated 14-5-97

Recd. 14-5-97

Received

Dis no 385/K 97.

Statements I to IV of the Masulipatam Municipality for 1896-97

5/393 Mopsy

DIVISION

Proceedings of the Masulipatam Municipal Council passed at a meeting held on Thursday the 17-6-1897.

Present officials

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

2. Rao Bdr. T. V. Narayanaswamy Iyer Avergal
Deputy Collector, In charge of the Treasury

Non-officials

3 J. W. Maidenbychairman, Municipal Council

4 In R.Ry. R. Venkataratnam Naidu Garu M.A.

5 In R.Ry. V. Narayanaswamy Naidu Garu

6 " P. Sreeramulu Garu

7 " M. Subbarow Shavakar Garu

8 " V. Gopalaratnam Garu

9 Khan Saheb C. Mohammed Khasim Saheb Bahadur

10 " " S. Mohammed Anwar Saheb Bahadur

1. Read Administration for 1896-97.

The administration report is approved and passed.

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Items IV-A

Chairman

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

Taxes.	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.
1	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.
1. Tax on arts, &c. ..	507	989 8 u	402	803 8 u	909	1793 u u	193	372 u u	716	1421 u u	4	4. 8 u	189	367 8 u	u	u u u	u	u u u
2. Tax on buildings ..	716	2156 9 1	298	579 7 3	1014	2736 u 4	251	854 7 7	763	1881 8 9	51	147 8 5	200	706 15 2	1	3 10 3	u	u u u
3. Tax on lands ..	437	230 13 1	u	u u u	437	230 13 1	6	15 15 9	431	214 13 4	u	u u u	6	15 15 9	u	u u u	u	u u u
4. Water-tax on buildings and lands.																		
5. Tax on vehicles with springs and palanquins ..																		
6. Tax on animals ..																		
Tax on carts, &c. ..																		
Total ..	1660	3376 14 2	700	1382 15 3	2360	4759 13 5	460	1242 7 4	1910	3517 6 1	55	152 u 5 3	200	6 11	1	3 10 3	u	u u u

17

RS.

Amount

Nan 21/6/97

Statement IX.—Showing the Incidence of the House-tax.

Name of Municipality.	Total Number of houses, as per census (occupied and unoccupied).	Number of houses on the municipal register out of the number in column 2.	Assessed													
			Under 8 Annas.		8 Annas to Rs. 1½.		Rs. 1½ to Rs. 5.		Rs. 5 to Rs. 15.		Rs. 15 to Rs. 30		Rs. 30 and above.		Total.	
			Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs.		Rs. A. P.		Rs.
Masulipatam	7,960 occupied.	4,390	202	81 5 3	2,358	2,113 8 3	1,340	3,630 7 7	387	3,206 14 1	61	1,192 4 5	42	2,457 7 8	4,390	12,681 15 3

2358 2113 8 3
1340 3630 7 7
387 3206 14 1
61 1192 4 5
42 2457 7 8
4390 12681 15 3

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Chairman, Inc.

Appendix B to St

Taxes.	Prosecutions instituted.		Collections after 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										
5. Tax on vehicles with springs and palanquins										
6. Tax on animals										
7. Tax on carts and other vehicles without springs.										
Total										

2393 Inst 1897

STATE — FORM A.—Showing the Incidence of the Tax on Arts.

ASSESSED IN

Name of Municipality.	Class I.		Class II.		Class III.		Class IV.		Class V.		Class VI.		Class VII.		Class VIII.		Total.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number	Amount.	Number.	Amount.
1	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.

16-4-06

4-9-11

[R.O. / 10]
10,000-19-5-11.

MADRAS RECORD OFFICE.

Block No.

Paper taken out of the Records from the charge of the Referencer,

Dept. Law Press / Mis. / Rout. No. 1960 M, dated 6-9-1857 191 . Rack No. Range.

Date taken out.	For what purpose.			Initials of Referencer.	Date returned.	Initials of attender.
	Department.	C. No.	Year.			
4.9.11.	Law	3474 M/11			9.2.12	
		MR 3067	11			