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[Despatch Abstract.]

Municipal budget — Receiving the Municipalities — for 1898-99.

BACK PAPERS.

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Government {1898} of Madras.

LOCAL AND MUNICIPAL.

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G.O., No. 383 M., 15th February 1898.

FEBRUARY.

Municipal Budget.

Reviewing the Masulipatam — for 1898–99.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From M.R.Ry. P. VENKATAPPAYYA Pantulu Garu, Chairman-Delegate Municipal Council, Masulipatam, to the Secretary to Government, Local and Municipal Department (through the Revenue Divisional Officer), dated 28th December 1897, No. 1211.

I have the honour to submit the budget of the Masulipatam Municipality for 1898–99, together with the statements prescribed in G.O., No. 2193 M., of the 10th December 1891. A copy of the resolution of the municipal council, No. 1, dated 28th December 1897, approving of the budget, is enclosed.

REVISED BUDGET FOR 1897–98.

Receipts.

2. *Statement VI, Opening Balance.*—The year opened with a balance of Rupees 6,955 against the estimated sum of Rs. 9,630 and the actuals of Rs. 9,790 for 1896–97.

3. *Tax on Arts.*—The budget is Rs. 9,500. As directed in G.O., No. 1627 M., dated 20th July 1897, the profession-tax register has been revised during the year, as per schedule attached to the District Municipalities Act as amended by Act III of 1897. The demand has fallen to Rs. 5,000. Nevertheless a large number of appeals have been presented to the council praying for a further reduction of the tax. The appeals will be disposed of in due course. Out of the arrear demand of Rs. 6,030, the amount hitherto collected comes up to Rs. 1,131. As directed in paragraph 3 (2) of G.O., No. 1940 M., dated 6th September 1897, efforts are being made to collect the arrears as far as practicable. It is expected that the total collections under this head during the official year, including arrears, will amount to Rs. 6,500.

4. *Tax on Buildings.*—The amount budgeted is Rs. 12,500, but the collections are expected to come up to Rs. 15,500 including arrears. The arrear demand is Rs. 6,220, and of this a sum of Rs. 2,468 has been collected up to date.

5. *Tax on Lands.*—The budget is Rs. 1,800, but the collections are estimated to amount to Rs. 3,800 including the arrears of previous years.

6. *Water-tax on Buildings and Lands.*—The budget is Rs. 2,700, but the revised estimate is Rs. 3,700. This includes arrears of previous years which have been already collected to the extent of Rs. 584.

7. *Rent of Lands.*—The amount in the budget is Rs. 260, being the fees expected from Challa-bazaar. But at the auction sale of the right to collect the said fees, the highest bid came up to only Rs. 165, and this amount is shown in the revised estimate.

8. *Conservancy Receipts.*—The amount originally budgeted is Rs. 400, but the sum expected is only Rs. 300, made up of Rs. 250, the amount for which the street refuse has been sold to a contractor, and Rs. 50, the arrears of last year.

9. *Sale-proceeds and Composition Fees of Medicines.*—The amount provided in the budget is Rs. 30, but the sum expected is Rs. 400 as, in accordance with paragraph 2 of G.O., No. 698 M., dated 25th March 1897, the District Medical and Sanitary Officer has been requested to remit to the municipal office the amount invested by him in the Postal Savings Bank as " Poor fund."

10. *Distraint Fees.*—The budget is Rs. 10, whereas the revised estimate amounts to Rs. 300. The increase is due to the fact that, under section 104 of the District Municipalities Act as amended by Act III of 1897, a fee of two annas is leviable for every warrant issued while no such provision existed before the amendment.

11. *License Fees.*—Rs. 1,200 provided in the budget has been reduced to Rs. 900 with reference to the actuals of the first eight months. Some oil-boiling houses, oil mills and dyeing houses have been closed. Efforts are being made to enforce section 188 in the extended scope given to it by the Amendment Act and to compel people to obtain licenses for preparation of flour and sale of milk, &c.

12. *Fines under Municipal and other Acts.*—The amount of Rs. 1,200 provided in the budget is reduced to Rs. 500 with reference to the actuals of the first eight months. The decrease in the said actuals is due to a great fall in the number of cases charge-sheeted under the Towns Nuisance Act.

13. *Grants and Contributions—Education—Other purposes.*—The amount budgeted is Rs. 160, but a sum of Rs. 390 is expected as the Director of Public Instruction has promised a contribution on account of the furniture, maps and books with which the municipal salary-result schools have been supplied.

14. *Refunds of expenditure of previous year.*—Rs. 400 have been provided in the revised estimate, as a large sum of money has been recovered from a contractor who constructed some culverts last year and other sums from other persons.

15. The variations, if any, under other items being small, call for no remarks.

16. The total receipts of the revised estimate amount to Rs. 75,660 against the estimate of Rs. 75,340, these sums including the balances of Rs. 6,955 and Rs. 9,630, respectively.

Expenditure.

17. *Grant 1, Public Works—New Works—Communications.*—The amount of Rs. 1,500 was provided in the budget for the construction of a road from the outfall sluice near the tidal lock to the Gilakaladindi village. But as there is no cart traffic on the said road the council has, on a further consideration, resolved not to metal it and has only allotted Rs. 400 for earthwork. A sum of Rs. 330 has been placed in the hands of the Public Works Department authorities for the construction by them of an iron rail fencing on the boat-stand road alongside the canal to prevent accidents, a work sanctioned in G.O., Mis. No. 2241 M., dated 13th October 1897. Rs. 170 was also placed in their hands for the excess expenditure incurred for the said roads last year. Provision is thus made for Rs. 900 in the revised estimate.

18. *Repairs—Communications.*—The budget is Rs. 12,000, but a sum of Rupees 11,250 is considered sufficient with reference to the expenditure incurred under this head during the first eight months of the year.

19. *Tools and Plant.*—The amount originally provided in the budget was Rs. 300, but an iron road roller of two-and-a-half tons has been obtained from Calcutta for the better consolidation of metal on roads. The provision under this head is therefore raised to Rs. 600.

20. The other items in the revised estimate under this grant do not differ from the budget and call for no remarks. The total under Grant 1 comes up to Rs. 22,980 against the budget of Rs. 24,030, the difference being Rs. 1,050, which is surrendered.

21. *Grant 2, Training Schools—Stipends to Normal Students.*—The budget is Rs. 40,but the Educational officers have considered that Rs. 30 would be sufficient with reference to Rs. 37, the actuals for 1896–97. This provision is for the inspecting schoolmaster, who is to get a bonus of Rs. 5 for every teacher successfully trained by him.

22. *Municipal Schools—Salary-result System—Fixed Establishments.*—The budget is Rs. 1,100, but the amount has been reduced to Rs. 1,040 owing to the abolition of the Washermen's school at Valandapalem; resolved upon by the council in resolution No. 11, dated 17th November 1897, on the ground that there is no necessity for a school in that locality. The council took action in this respect, among other things, on the report of a municipal councillor, who is a professor in the local college.

23. *Contingencies.*—The budget provision of Rs. 180 is raised to Rs. 550 as furniture, maps and books have been supplied to the municipal schools so as to make them fit for recognition under the educational rules.

24. *Building, Furniture, &c., Grants.*—The budget provision of Rs. 100 has been surrendered. No applications for aid under this head have been received up to date and none are likely to come in hereafter during the official year.

25. The total of the revised estimate under Grant 2 comes up to Rs. 6,390 against the budget of Rs. 6,180, the increase being Rs. 210, which is unavoidable.

26. *Grant 3, Sanitation and Medical Services—Hospitals and Dispensaries—Medicines and Supplies.*—The budget is Rs. 3,500, but the amount is raised to Rs. 4,500, as bills have been received from Messrs. Burgoyne, Burbidges & Co. for medicines supplied during the past and present years and have been paid. Increased provision has also to be made on account of increase in the number of the patients treated in the dispensaries.

27. *Diet of Patients.*—The budget provision of Rs. 1,000 has been raised to Rs. 1,200, with reference to the resolution of the council, No. 5, dated 5th November 1897, which sanctions the additional expense. The reason is partly the increase in the number of in-patients treated and partly the high prices of the articles of diet.

28. *Sundries and Contingencies.*—The budget is Rs. 1,500, but Rs. 1,200 would be sufficient with reference to the actuals of the first eight months. The expenditure this year has not been very heavy, as the in-patients were supplied with bedding and clothing only last year.

29. *Vaccination—Establishment.*—The budget of Rs. 400 is reduced to Rs. 360. Finding that there was not work enough for two vaccinators in the municipality and acting upon the advice of the District Medical and Sanitary Officer, the council resolved, in resolution No. 7, dated 20th August 1897, to dispense with the services of the second-class vaccinator on Rs. 10 a month. This was acted upon, and the vaccinator was dispensed with after the usual notice.

30. *Conservancy, Road-cleaning and Road-watering—Establishment.*—In paragraph 4 (3) of G.O., No. 698 M., dated 25th March 1897, the Government were pleased to sanction the entertainment of a trained sanitary inspector on Rs. 45 + Rs. 15 and eight peons in the place of the five existing nuisance inspectors. The Government also directed the council to give careful consideration to the suggestion of the Sanitary Commissioner in paragraph 1 of his letter embodied in the said Government order to the effect that three more trained men on Rs. 20 + Rs. 15 each should be employed to strengthen the supervising staff. The council has very carefully considered the proposal and regrets to find that financially it is not in a position to employ four trained inspectors and eight peons. Among other items of expenditure, provision has at present to be made for the appointment of a secretary on Rs. 150 a month. The council has, after due deliberation, come to the conclusion that the best course to pursue would be to dispense with the eight peons who would never make a proper supervising staff and to retain the five existing nuisance inspectors in addition to the trained sanitary inspector on Rs. 45 + Rs. 15 already sanctioned. This arrangement would not only prevent an undue increase of expenditure under this head, but would also provide a supervising staff sufficiently strong for this large and scattered town. The council has, therefore, passed its resolution No. 1 (2), dated 27th December 1897, to the effect above indicated. It is submitted that the retention of the existing inspectors as sanitary staff is in consonance with the terms of G.O., No. 4 M., dated 7th January 1897. They are men whose services in this municipality range over a period of from seven to thirty years, except the one on Rs. 12, who has a service of one year, and it will be a hardship to dispense with them all at once for no fault of their own. A proposition statement for the revision of establishment, as proposed by

the council, is herewith submitted for the approval of Government. The amount budgeted under this head is reduced from Rs. 6,670 to Rs. 6,040. The decrease is due to the non-entertainment of five toties and to the fact of the certificated sanitary inspector having been entertained only recently.

31. *Other Charges such as Purchase or Hire of Carts, Dry-earth, &c.*—The budget provision of Rs. 5,330 has to be raised to Rs. 5,690 as seven new rubbish carts have been made this year in addition to the ten carts made last year.

32. *Private Scavenging—Establishment.*—The budget provision of Rs. 790 has been raised to Rs. 820 as a new toty on Rs. 5 a month has been entertained in consequence of an increase in the number of private latrines brought under municipal management.

33. *Cholera Charges.*—The amount provided in the budget has been raised to Rs. 1,800 with reference to the actuals of the first eight months. Cholera broke out once during the year. The rules sanctioned in G.O., No. 1536 M., dated 9th September 1896, were put into force. The disinfectants mentioned in the Government order, as well as the drugs recommended in G.O., No. 1205 L., dated 22nd May 1891, were purchased for use during the epidemic. A plague observation staff also has been entertained from the beginning of the official year, as directed in G.O., No. 111 L., dated 19th January 1897; hence the increase under this head.

34. The other items under Grant 3 call for no remarks. The revised estimate under this grant comes up to Rs. 26,360 against the budget of Rs. 25,350, the difference being Rs. 1,010, which is now provided.

35. *Grant 4, Lighting and Miscellaneous—Municipal Purposes—Lighting Establishment.*—The amount provided in the budget, Rs. 660, has been reduced to Rs. 80, as the business of lighting the town was leased out to a contractor in April last at As. 9–6 per lamp per mensem.

36. *Contingencies.*—The budget is Rs. 2,000, but the increased amount of Rs. 2,500 is required for the whole year with reference to the actuals of the first eight months.

37. Under markets, slaughter-houses and cart-stands increased provision has been made under contingencies to meet the cost of printing tickets as they are managed departmentally.

38. *Public Garden.*—The amount provided under this head has been surrendered as no garden has been started. The street refuse, which was previously intended to be used as manure in the garden, has been made over to a contractor for Rs. 250.

39. The other items under this grant call for no remarks. Thus it will be seen that the total of the revised estimate comes up to Rs. 6,550 against the budget of Rs. 5,760, the difference being Rs. 790, which is unavoidable.

40. *Grant 5, Collection of Municipal Taxes—Establishment.*—The budget of Rs. 770 has been raised to Rs. 800 as a peon on Rs. 5 has been entertained to assist a tax collector in collecting arrears of taxes. This item also is included in the proposition statement.

41. The other items under this grant call for no remarks as they do not differ from the original estimate. Thus it will be seen that the grand total of the expenditure of the revised estimate under all the grants comes up to Rs. 68,550 against Rs. 67,560, leaving a balance of Rs. 7,110, which is adopted as the opening balance for 1898–99.

Budget Estimate for 1898–99.

Receipts.

42. The opening balance, as shown above, is Rs. 7,110.

43. *Tax on Arts.*—The demand under this head has been fixed at Rs. 5,000 against Rs. 6,500, the revised estimate, and Rs. 7,912–8–0, the actuals of 1896–97. The reduction in the tax is owing to the schedule of the amended Act.

44. *Tax on Buildings.*—The amount estimated is Rs. 12,500, being the demand, as against Rs. 15,500, the revised estimate for the current year, and Rs. 10,663-12-11, the actuals of 1896-97.

45. *Tax on Lands.*—Credit is taken for Rs. 1,800 under this head, being the demand fixed, against Rs. 3,800, the revised estimate, and Rs. 599-15-3, the actuals of 1896-97.

46. *Water-tax on Buildings and Lands.*—The amount proposed to be collected is Rs. 2,700 against the revised budget of Rs. 3,700 and the actuals of Rs. 2,215-4-11 of the year 1896-97. This tax is assessed at one-fifth of the house and land taxes.

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

48. Thus it will be seen that the total municipal revenue for 1898-99 comes up to Rs. 67,540 against the revised estimate of Rs. 75,660 for the current official year and the actuals of Rs. 65,295-8-9 for 1896-97.

49. The council proposes to spend this amount under the different grants as shown in statement II—

		Rs.
Grant	1	16,100
,,	2	6,050
,,	3	25,690
,,	4	5,580
,,	5	6,980
		60,400
	Balance ..	7,140
	Total ..	67,540

Expenditure.

50. *Grant 1, Public Works—Repairs—Communications.*—The sum of Rs. 9,000 is provided for the repairs of roads against Rs. 11,250 of the revised estimate for the current year and Rs. 8,711-5-9, the actuals of the last official year. The works are shown in detail in statement II-A.

51. *Buildings.*—The provision for works shown in statement II-A is Rupees 2,350 against Rs. 3,500, the revised estimate of the current official year, and the actuals of Rs. 1,452 for the year 1896-97. The important work proposed to be undertaken is the repair of the dispensary building, for which type-plans have been received from the sanitary board.

52. *Drainage—Repairs to Works.*—The amount of Rs. 900 is provided for the repairs of the drainage channels in the town as detailed in statement II-A against Rs. 1,080 of the revised estimate and Rs. 1,084-7-6, the actuals of 1896-97. The amount now provided is considered sufficient in consideration of the expenditure incurred during the current year to put the drains in proper order.

53. *Water-supply—Repairs to Works, Machinery, &c.*—Rs. 1,200 have been provided for the improvement of water-supply against Rs. 2,300, the revised estimate for the current year, and Rs. 2,035-2-7, the actuals of 1896-97. The council considers that this amount will be sufficient for the next official year as, for want of heavy rains this year, the conduits in the town have not sustained as much damage as usual.

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

55. *Grant 2, Education—Salary-result System—Fixed Payments.*—The amount of Rs. 1,020 is provided for the pay of municipal schoolmasters against Rs. 1,040 of the revised estimate for the current year and Rs. 971-7-11, the actuals for 1896-97. No provision has been made for the Washermen's school at Valandapalam for the reasons stated in paragraph 22 *supra*. The proposal of the educational officers to amalgamate the Panchama school at Desayapet and the weavers' school at Chintaguntapalam and

to locate the amalgamated school at Ballalagudum has not been approved by the municipal council for the reason that on caste grounds weaver class of Hindus will never consent to be educated together with Panchamas. The provision for these two schools is allowed to stand as it is in the current year. If these schools cannot secure proper attendance, they may be abolished, and the funds thereby set free may be most advantageously spent in rendering aid to private schools which deserve encouragement.

56. *Result Stipends.*—The amount of Rs. 400 is provided under this head as recommended by the educational officers against Rs. 340 of the revised estimate of the current year and the actuals of Rs. 395-13-0 for 1896-97.

57. *Result Grants.*—The usual provision of Rs. 2,700 has been made, as the council considers that this amount will suffice for the next official year, and as no arrears will be allowed to remain unpaid at the end of this official year. It is submitted that the actuals of 1896-97 included arrears of the previous year.

58. *Municipal Inspectors—Establishment.*—The usual provision of Rs. 280 has been made for the inspecting schoolmaster at Rs. 23 per mensem. The proposal of the educational officers to raise the pay of the inspecting schoolmaster has not been approved by the council. His pay was raised by Re. 1 as per paragraph 4 (3) of G.O., No. 493 M., dated 21st March 1896.

59. *Common Gymnasium—Establishment.*—The usual provision is made for the pay of the gymnastic instructor. The council have declined to raise the pay of the gymnastic instructor by Rs. 2-8-0 as recommended by the educational authorities.

60. *Grant 3, Sanitation and Medical Services—Hospitals and Dispensaries—Establishment.*—Rs. 2,750 have been provided for the establishments in the two dispensaries under the control of the council against Rs. 2,670, the revised estimate of the current year, and Rs. 2,098-14-7, the actuals for 1896-97. Provision is made for the increase of pay to the native midwife from Rs. 9 to Rs. 12, and the entertainment of a toty on Rs. 3 for sweeping the female dispensary as recommended by the District Medical and Sanitary Officer and approved of by the Surgeon-General.

61. (5) *Conservancy, Road-cleaning and Road-watering—(a)* (i) *Establishment.*—Rs. 7,580 is the amount provided for the pay of the supervising staff and 85 sweepers against Rs. 6,040, the revised estimate of the current year, and Rs. 5,671-14-11, the actuals of 1896-97. The increase is due to the proposal of the council to raise the pay of all the toties by Re. 1 contained in their resolution No. 1, dated 5th July 1897. The toties and scavengers struck work in April last. It was thought advisable to get a new staff of men from Madras, and correspondence for the purpose was opened with a contractor of that place through the Sanitary Commissioner. The council had to agree to a monthly pay of Rs. 7 to each new-comer—male or female. Before, however, the men came from Madras, the toties and the scavengers of this place came to terms with the council and consented to execute documents, agreeing to the conditions of service laid down for their guidance. The council in its turn agreed to raise their pay by Re. 1 throughout. These scavengers have been in the service of the municipality for the last 25 years and they were originally brought from the Vizagapatam district. The prices of articles of food have been very high for the last two years.

62. *Private Scavenging—Establishment.*—Rs. 1,010 have been provided for the usual number of toties against Rs. 820, the revised estimate of the current year, and Rs. 782-0-4, the actuals of 1896-97. The increased provision is made to raise the pay of toties by Re. 1 each.

63. *Grant 4, Lighting and Miscellaneous—Municipal Purposes—Lighting Establishment.*—Provision is made for eleven lamp-lighters on Rs. 5 each per mensem.

64. Under markets, slaughter-houses, cart-stands, travellers' bungalows and avenues provision is made for the usual establishments as shown in statement II-B. The amount provided for contingencies under the various items is meant as a provision to meet the cost of printing tickets and other miscellaneous charges. The amount of Rs. 500 under contingencies includes a provision for the maintenance of avenues.

65. *Grant 5, General Establishment—Office Establishment.*—The amount of Rupees 3,640 is provided for the establishment detailed in statement II-B against Rupees 2,200 of the revised estimate and Rs. 2,222–10–8, the actuals for 1896–97. In G.O., No. 1465 M., dated 21st June 1897, Government have been pleased to call upon the council to report their views regarding the entertainment of a secretary. The council has resolved to appoint a secretary on Rs. 150 a month. Provision is made accordingly under this head. The office establishment is also re-arranged in anticipation of Government approving the appointment of a secretary. The accountant on Rs. 35 died recently. The council has resolved to abolish his post and to make the present manager on Rs. 60 the head accountant of the office. The pay of english correspondence clerk has been raised from Rs. 10 to Rs. 15. In other respects, the establishment is left unaltered. A proposition statement is enclosed for the approval of Government.

66. The other items under this grant call for no remarks as they do not differ from the revised estimate.

67. Thus it will be seen that the total expenditure under all grants comes up to Rs. 60,400 against the revised estimate of Rs. 68,550 for the current year, leaving a closing balance of Rs. 7,140, which is about 10 per cent. of the estimated receipts.

Dis. No. 2-Tour.

Forwarded to the Secretary to Government, Local and Municipal Department.

2. *Revised Estimate.*—The question of the amount of the arrears of taxes, which may be collected, will be dealt with when forwarding the report called for from the Chairman in paragraph 3 of G.O., No. 1940 M., dated 6th September 1897. I may say here, however, that the Chairman has informed me that a large proportion of the arrears are over three years' standing and therefore irrecoverable.

BUDGET ESTIMATE FOR 1898–99.

3. In 1896–97, the expenditure on repairs to communications was Rs. 2,289 less than the revised estimate for that year, and during the current year there is an anticipated saving of Rs. 750 which, looking to the actuals of the twelve months ending with November last, will probably be increased. The continued short expenditure on the roads has told on their condition. They are, generally speaking, in a bad state, and it would be well if the council could increase its grant over the Rs. 9,000 of the budget estimate.

4. The cost of the office establishment should be reduced to Rs. 3,550, as the council has omitted to consider that the establishment must be paid for one month at the old scale on account of March 1898 and only eleven months at the new.

(Signed) R. MORRIS,
Acting Collector.

14*th January* 1898.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 18th January 1898, No. 357.

Referring to the budget estimates of the Masulipatam Municipality for 1898–99, I have the honour to state that the council's proposal to close the school for washermen children at Valandapalem appears to me to have been made without consulting the officers of this department. I have asked the Inspector of Schools to furnish me with his opinion on the step taken by the council, on receipt of which I shall address Government again on the subject. In the meantime the current year's allotment for that school may stand; the sum of Rs. 1,600 entered under "municipal schools salary-result system" being raised to Rs. 1,680. The other items call for no remarks. The net expenditure under Grant 2 will then be Rs. 5,860 (6130—270), or about 12·6 per cent. of the estimated income of the municipality from taxation, markets and rents.

From Surgeon-Major-General C. SIBTHORPE, C.B., F.R.C.P.I, Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 25th January 1898, No. 70.

With reference to Grant 3 of the budget estimate of the Masulipatam Municipality for the year 1898–99, I have the honour to state that no provision appears to have been made to carry out the suggestions of the District Medical and Sanitary Officer, regarding the (1) entertainment of a dhobi on Rs. 5 per mensem, and (2) construction of a dispensary building and of quarters for the medical subordinates and midwives. It would therefore be advisable for them to raise a loan to meet these requirements.

2. The other items call for no further remarks.

ORDER—No. 383 M., dated 15th February 1898.

The estimated receipts and charges of the Masulipatam Municipality for 1898–99, as passed by Government, are compared below with the budget and revised estimates for the year 1897–98 and the actuals of 1896–97 :—

	Actuals, 1896–97.	Budget estimate, 1897–98.	Revised estimate, 1897–98.	Budget estimate, 1898–99.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	9,790	9,630	6,950	7,110
Tax on Arts	7,912	9,500	6,500	5,000
,, on Buildings and Lands	11,264	14,300	19,200	14,300
Water-tax on Buildings and Lands	2,215	2,700	3,700	2,700
Tax on Vehicles and Animals	1,679	1,600	1,600	1,600
,, on Carts	1,082	1,100	1,100	1,100
Tolls	11,389	13,590	13,590	13,450
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	668	780	620	620
Conservancy Receipts	320	400	300	300
Fees and Revenue from Educational Institutions	104	60	100	100
Fees and Revenue from Medical Institutions	14	30	400	300
Income from Markets and Slaughter-houses	9,315	9,200	9,100	9,100
License Fees	870	1,200	900	900
Other Fees	1,044	1,120	1,410	1,410
Fines under Municipal and other Acts	1,430	1,200	500	500
Grants and Contributions from Government	90	160	390	170
,, ,, from Local Boards	5,195	7,300	7,300	7,360
,, ,, from other bodies	..	450	450	450
Recoveries for Services to Private Individuals	628	950	950	950
Miscellaneous	64	70	470	120
Advances Recovered	223	..	30	..
Total ..	65,296	75,340	75,660	67,540
Charges.				
GRANT 1—				
New Works—				
Communications	1,482	1,500	900	..
Buildings	..	800	800	..
Repairs—				
Communications	8,711	12,000	11,250	9,000
Buildings	1,452	3,500	3,500	2,350
Drainage	1,085	1,080	1,080	900
Water-supply	2,179	2,460	2,460	1,360
Establishment	1,012	1,020	1,020	1,020
Tools and Plant and other Stores	316	300	600	100
Contributions for Public Works	1,364	1,370	1,370	1,370
Total ..	17,601	24,030	22,980	16,100
GRANT 2—				
Training Schools	37	40	30	30
Municipal Schools—				
On the Salary-result System	1,530	1,620	1,930	1,680
Grants-in-aid—				
Salary Grants	1,077	900	900	900
Result ,,	2,964	2,700	2,700	2,700
Building, Furniture, &c., Grants	..	100	..	50
Inspection	342	410	420	350
Miscellaneous	413	410	410	420
Total ..	6,363	6,180	6,390	6,130

—	Actuals, 1896–97.	Budget estimate, 1897–98.	Revised estimate, 1897–98.	Budget estimate, 1898–99.
Charges—cont.	Rs.	Rs.	Rs.	Rs.
GRANT 3—				
Hospitals and Dispensaries	5,478	8,670	9,570	8,250
Contributions	546	450	450	420
Vaccination	650	550	510	400
Registration of Births and Deaths	279	290	290	290
Conservancy, Road-cleaning and Road-watering	13,783	15,390	15,540	16,330
Total ..	20,736	25,350	26,360	25,690
GRANT 4—				
Lighting	2,755	2,660	2,580	2,660
Markets and Slaughter-houses	2,122	1,080	1,520	1,110
Cart stand	252	180	230	180
Travellers' Bungalows	82	80	80	80
Avenues	552	530	530	530
Public Garden, Survey of Land, Fire and other Charges ..	1,095	1,230	1,610	1,020
Total ..	6,858	5,760	6,550	5,580
GRANT 5—				
Supervision and Management	6,607	6,190	6,220	6,700
Advances Recoverable	130	..	50	..
Refunds	46	50	..	..
Grand Total ..	58,341	67,560	68,550	60,200
Balance	6,955	7,780	7,110	7,340

REVISED ESTIMATE FOR 1897–98.

2. The current receipts and charges are now estimated at Rs. 68,710 and Rupees 68,550, respectively, against Rs. 65,710 and Rs. 67,560 anticipated in the sanctioned budget. The increase in the receipts, which occurs chiefly under the house, land and water taxes, is partly counterbalanced by a decrease under the tax on arts, license fees and fines, while the increase in the charges, which appears under Grants 3 and 4, is partly met by a decrease under Grant 1. The collections under the arts, land and water taxes and the expenditure on communications and new works—buildings during the first eight months of the year were very unsatisfactory. The Government will defer passing orders on the proposal in paragraph 22 of the Chairman's letter to close the Washermen's primary school at Valandapalem, pending receipt of the communication promised by the Director of Public Instruction in his letter read above. Meanwhile, a provision of Rs. 80 will be made for this school in the budget estimate for 1898–99, as suggested by the Director. The proposals in paragraphs 29 and 30 to dispense with the services of the second-class vaccinator on Rs. 10 and to entertain five nuisance inspectors in lieu of the existing eight conservancy peons are approved, subject to the remarks of the Sanitary Commissioner. The entertainment of an additional private scavenger on Rs. 5 and of a temporary peon on the same pay for the collection of municipal taxes and the abolition of the public garden establishment, proposed in paragraphs 32, 40 and 38, respectively, and the proposal to dispense with the services of the Challa bazaar fee-collector on Rs. 7, shown in the proposition statement, are sanctioned; but reference should have been made to the last of these proposals in the Chairman's letter.

BUDGET ESTIMATE FOR 1898–99.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 60,430 against Rs. 68,710 in the revised estimate, the decrease being mainly under the principal taxes. The estimated income from private scavenging fees is only Rs. 800, while the charges are put down at Rs. 1,700. As it is not equitable that the cost of this service, which is purely a private one, should be met from general municipal funds, the municipal council should raise the scale of fees so as to make the service self-supporting and report the result to Government as soon as possible.

4. *Charges.*—(1) The probable charges are put down at Rs. 60,400 against the revised estimate of Rs. 68,550, the decrease which appears under Grants 1 to 4 being partly made good by an increase under Grant 5.

(2) *Grant 1.*—The attention of the municipal council is drawn to the remarks of the Collector in paragraph 3 of his endorsement regarding the inadequacy of the allotment for repairs—communications and to those of the Surgeon-General in his letter read above as to the necessity for the construction of a dispensary building and quarters for the medical subordinates and midwives.

(3) *Grant 3.*—The increase in the pay of the native midwife from Rs. 9 to Rs. 12 and the entertainment of a sweeper on Rs. 3 in the Women and Children's dispensary, proposed in paragraph 60, are sanctioned. The Surgeon-General's suggestion for the entertainment of a dhobi on Rs. 5 for the municipal hospital will be referred to the municipal council for consideration. The remarks of the Sanitary Commissioner on the allotments for vaccination, registration of vital statistics and sanitation are awaited.

(4) *Grant 4.*—The proposed increase from Rs. 5 to Rs. 6 in the salaries of the market and slaughter-house toties shown in the proposition statement, but to which reference should have been made in paragraph 64 of the Chairman's letter, is approved.

(5) *Grant 5.*—The appointment of a Secretary on Rs. 150 and the revision of the municipal office establishment, proposed in paragraph 65, and the discontinuance of the Chairman's carriage allowance of Rs. 30, which from statement II-B appears to be contemplated, should form the subject of a separate communication, in which the information required in G.O., No. 209 M., dated 26th January 1898, should be furnished. Meanwhile, the sum of Rs. 3,550 provided for office establishment will be allowed to stand. The entertainment of a temporary bill-collector on Rs. 10 for three months, which from statement II-B appears to be contemplated, but which has not been shown in the proposition statement or referred to in the Chairman's letter, cannot be sanctioned in the absence of any explanation as to its necessity. With reference to G.O., No. 2473 L., dated 22nd December 1897, the contribution for the central office establishments will be reduced from Rs. 640 to Rs. 483, or Rs. 480 in round figures.

5. As revised by Government, the budget closes with a balance of Rs. 7,340. Of this sum, Rs. 1,330, being the excess of receipts from the water-tax over the sum of Rs. 1,370 paid as interest on the cost of the existing water-works, should be added to the amount (Rs. 4,310) already reserved for expenditure on an improved water-supply, as required in paragraph 2 of G.O., No. 493 M., dated 21st March 1896, leaving Rs. 1,700, or only 2·8 per cent. of the receipts available for general purposes.

(True Extract.)

H. TREMENHEERE,
Ag. 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.

Ezd. Shaik Karim.

—	Actuals, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1897-98.	Budget estimate, 1898-99.
Charges—cont.	Rs.	Rs.	Rs.	Rs.
GRANT 3—				
Hospitals and Dispensaries	5,478	8,670	9,570	8,250
Contributions	546	450	450	420
Vaccination	650	550	510	400
Registration of Births and Deaths	279	290	290	290
Conservancy, Road-cleaning and Road-watering	13,783	15,390	15,540	16,330
Total	20,736	25,350	26,360	25,690
GRANT 4—				
Lighting	2,755	2,660	2,580	2,660
Markets and Slaughter-houses	2,122	1,080	1,520	1,110
Cart stand	252	180	230	180
Travellers' Bungalows	82	80	80	80
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To the Chairman, Municipal Council, Masulipatam.
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Editors' Table.

Exd. Shaik Karim.

Government {1898} of Madras.

LOCAL AND MUNICIPAL.

Rcd. } 1898. Enclosures
Regd. } Spare copies

G.O., No. 383 M., 15th February 1898.

FEBRUARY.

Municipal Budget.

Reviewing the Masulipatam — for 1898–99.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers :—

From M.R.Ry. P. VENKATAPPAYYA Pantulu Garu, Chairman-Delegate Municipal Council, Masulipatam, to the Secretary to Government, Local and Municipal Department (through the Revenue Divisional Officer), dated 28th December 1897, No. 1211.

I have the honour to submit the budget of the Masulipatam Municipality for 1898–99, together with the statements prescribed in G.O., No. 2193 M., of the 10th December 1891. A copy of the resolution of the municipal council, No. 1, dated 28th December 1897, approving of the budget, is enclosed.

Revised Budget for 1897–98.

Receipts.

2. *Statement VI, Opening Balance.*—The year opened with a balance of Rupees 6,955 against the estimated sum of Rs. 9,630 and the actuals of Rs. 9,790 for 1896–97.

3. *Tax on Arts.*—The budget is Rs. 9,500. As directed in G.O., No. 1627 M., dated 20th July 1897, the profession-tax register has been revised during the year, as per schedule attached to the District Municipalities Act as amended by Act III of 1897. The demand has fallen to Rs. 5,000. Nevertheless a large number of appeals have been presented to the council praying for a further reduction of the tax. The appeals will be disposed of in due course. Out of the arrear demand of Rs. 6,030, the amount hitherto collected comes up to Rs. 1,131. As directed in paragraph 3 (2) of G.O., No. 1940 M., dated 6th September 1897, efforts are being made to collect the arrears as far as practicable. It is expected that the total collections under this head during the official year, including arrears, will amount to Rs. 6,500.

4. *Tax on Buildings.*—The amount budgeted is Rs. 12,500, but the collections are expected to come up to Rs. 15,500 including arrears. The arrear demand is Rs. 6,220, and of this a sum of Rs. 2,468 has been collected up to date.

5. *Tax on Lands.*—The budget is Rs. 1,800, but the collections are estimated to amount to Rs. 3,800 including the arrears of previous years.

6. *Water-tax on Buildings and Lands.*—The budget is Rs. 2,700, but the revised estimate is Rs. 3,700. This includes arrears of previous years which have been already collected to the extent of Rs. 584.

7. *Rent of Lands.*—The amount in the budget is Rs. 260, being the fees expected from Challa-bazaar. But at the auction sale of the right to collect the said fees, the highest bid came up to only Rs. 165, and this amount is shown in the revised estimate.

8. *Conservancy Receipts.*—The amount originally budgeted is Rs. 400, but the sum expected is only Rs. 300, made up of Rs. 250, the amount for which the street refuse has been sold to a contractor, and Rs. 50, the arrears of last year.

9. *Sale-proceeds and Composition Fees of Medicines.*—The amount provided in the budget is Rs. 30, but the sum expected is Rs. 400 as, in accordance with paragraph 2 of G.O., No. 698 M., dated 25th March 1897, the District Medical and Sanitary Officer has been requested to remit to the municipal office the amount invested by him in the Postal Savings Bank as "Poor fund."

10. *Distraint Fees.*—The budget is Rs. 10, whereas the revised estimate amounts to Rs. 300. The increase is due to the fact that, under section 104 of the District Municipalities Act as amended by Act III of 1897, a fee of two annas is leviable for every warrant issued while no such provision existed before the amendment.

11. *License Fees.*—Rs. 1,200 provided in the budget has been reduced to Rs. 900 with reference to the actuals of the first eight months. Some oil-boiling houses, oil mills and dyeing houses have been closed. Efforts are being made to enforce section 188 in the extended scope given to it by the Amendment Act and to compel people to obtain licenses for preparation of flour and sale of milk, &c.

12. *Fines under Municipal and other Acts.*—The amount of Rs. 1,200 provided in the budget is reduced to Rs. 500 with reference to the actuals of the first eight months. The decrease in the said actuals is due to a great fall in the number of cases charge-sheeted under the Towns Nuisance Act.

13. *Grants and Contributions—Education—Other purposes.*—The amount budgeted is Rs. 160, but a sum of Rs. 330 is expected as the Director of Public Instruction has promised a contribution on account of the furniture, maps and books with which the municipal salary-result schools have been supplied.

14. *Refunds of expenditure of previous year.*—Rs. 400 have been provided in the revised estimate, as a large sum of money has been recovered from a contractor who constructed some culverts last year and other sums from other persons.

15. The variations, if any, under other items being small, call for no remarks.

16. The total receipts of the revised estimate amount to Rs. 75,660 against the estimate of Rs. 75,340, these sums including the balances of Rs. 6,955 and Rs. 9,630, respectively.

Expenditure.

17. *Grant 1, Public Works—New Works—Communications.*—The amount of Rs. 1,500 was provided in the budget for the construction of a road from the outfall sluice near the tidal lock to the Gilakaladindi village. But as there is no cart traffic on the said road the council has, on a further consideration, resolved not to metal it and has only allotted Rs. 400 for earthwork. A sum of Rs. 330 has been placed in the hands of the Public Works Department authorities for the construction by them of an iron rail fencing on the boat-stand road alongside the canal to prevent accidents, a work sanctioned in G.O., Mis. No. 2241 M., dated 13th October 1897. Rs. 170 was also placed in their hands for the excess expenditure incurred for the said roads last year. Provision is thus made for Rs. 900 in the revised estimate.

18. *Repairs—Communications.*—The budget is Rs. 12,000, but a sum of Rupees 11,250 is considered sufficient with reference to the expenditure incurred under this head during the first eight months of the year.

19. *Tools and Plant.*—The amount originally provided in the budget was Rs. 300, but an iron road roller of two-and-a-half tons has been obtained from Calcutta for the better consolidation of metal on roads. The provision under this head is therefore raised to Rs. 600.

20. The other items in the revised estimate under this grant do not differ from the budget and call for no remarks. The total under Grant 1 comes up to Rs. 22,980 against the budget of Rs. 24,030, the difference being Rs. 1,050, which is surrendered.

21. *Grant 2, Training Schools—Stipends to Normal Students.*—The budget is Rs. 40, but the Educational officers have considered that Rs. 30 would be sufficient with reference to Rs. 37, the actuals for 1896–97. This provision is for the inspecting schoolmaster, who is to get a bonus of Rs. 5 for every teacher successfully trained by him.

22. *Municipal Schools—Salary-result System—Fixed Establishments.*—The budget is Rs. 1,100, but the amount has been reduced to Rs. 1,040 owing to the abolition of the Washermen's school at Valandapalam; resolved upon by the council in resolution No. 11, dated 17th November 1897, on the ground that there is no necessity for a school in that locality. The council took action in this respect, among other things, on the report of a municipal councillor, who is a professor in the local college.

23. *Contingencies.*—The budget provision of Rs. 180 is raised to Rs. 550 as furniture, maps and books have been supplied to the municipal schools so as to make them fit for recognition under the educational rules.

24. *Building, Furniture, &c., Grants.*—The budget provision of Rs. 100 has been surrendered. No applications for aid under this head have been received up to date and none are likely to come in hereafter during the official year.

25. The total of the revised estimate under Grant 2 comes up to Rs. 6,390 against the budget of Rs. 6,180, the increase being Rs. 210, which is unavoidable.

26. *Grant 3, Sanitation and Medical Services—Hospitals and Dispensaries—Medicines and Supplies.*—The budget is Rs. 3,500, but the amount is raised to Rs. 4,500, as bills have been received from Messrs. Burgoyne, Burbidges & Co. for medicines supplied during the past and present years and have been paid. Increased provision has also to be made on account of increase in the number of the patients treated in the dispensaries.

27. *Diet of Patients.*—The budget provision of Rs. 1,000 has been raised to Rs. 1,200, with reference to the resolution of the council, No. 5, dated 5th November 1897, which sanctions the additional expense. The reason is partly the increase in the number of in-patients treated and partly the high prices of the articles of diet.

28. *Sundries and Contingencies.*—The budget is Rs. 1,500, but Rs. 1,200 would be sufficient with reference to the actuals of the first eight months. The expenditure this year has not been very heavy, as the in-patients were supplied with bedding and clothing only last year.

29. *Vaccination—Establishment.*—The budget of Rs. 400 is reduced to Rs. 360. Finding that there was not work enough for two vaccinators in the municipality and acting upon the advice of the District Medical and Sanitary Officer, the council resolved, in resolution No. 7, dated 20th August 1897, to dispense with the services of the second-class vaccinator on Rs. 10 a month. This was acted upon, and the vaccinator was dispensed with after the usual notice.

30. *Conservancy, Road-cleaning and Road-watering—Establishment.*—In paragraph 4 (3) of G.O., No. 698 M., dated 25th March 1897, the Government were pleased to sanction the entertainment of a trained sanitary inspector on Rs. 45 + Rs. 15 and eight peons in the place of the five existing nuisance inspectors. The Government also directed the council to give careful consideration to the suggestion of the Sanitary Commissioner in paragraph 1 of his letter embodied in the said Government order to the effect that three more trained men on Rs. 20 + Rs. 15 each should be employed to strengthen the supervising staff. The council has very carefully considered the proposal and regrets to find that financially it is not in a position to employ four trained inspectors and eight peons. Among other items of expenditure, provision has at present to be made for the appointment of a secretary on Rs. 150 a month. The council has, after due deliberation, come to the conclusion that the best course to pursue would be to dispense with the eight peons who would never make a proper supervising staff and to retain the five existing nuisance inspectors in addition to the trained sanitary inspector on Rs. 45 + Rs. 15 already sanctioned. This arrangement would not only prevent an undue increase of expenditure under this head, but would also provide a supervising staff sufficiently strong for this large and scattered town. The council has, therefore, passed its resolution No. 1 (2), dated 27th December 1897, to the effect above indicated. It is submitted that the retention of the existing inspectors as sanitary staff is in consonance with the terms of G.O., No. 4 M., dated 7th January 1897. They are men whose services in this municipality range over a period of from seven to thirty years, except the one on Rs. 12, who has a service of one year, and it will be a hardship to dispense with them all at once for no fault of their own. A proposition statement for the revision of establishment, as proposed by

the council, is herewith submitted for the approval of Government. The amount budgeted under this head is reduced from Rs. 6,670 to Rs. 6,040. The decrease is due to the non-entertainment of five toties and to the fact of the certificated sanitary inspector having been entertained only recently.

31. *Other Charges such as Purchase or Hire of Carts, Dry-earth, &c.*—The budget provision of Rs. 5,330 has to be raised to Rs. 5,690 as seven new rubbish carts have been made this year in addition to the ten carts made last year.

32. *Private Scavenging—Establishment.*—The budget provision of Rs. 790 has been raised to Rs. 820 as a new toty on Rs. 5 a month has been entertained in consequence of an increase in the number of private latrines brought under municipal management.

33. *Cholera Charges.*—The amount provided in the budget has been raised to Rs. 1,800 with reference to the actuals of the first eight months. Cholera broke out once during the year. The rules sanctioned in G.O., No. 1536 M., dated 9th September 1896, were put into force. The disinfectants mentioned in the Government order, as well as the drugs recommended in G.O., No. 1205 L., dated 22nd May 1891, were purchased for use during the epidemic. A plague observation staff also has been entertained from the beginning of the official year, as directed in G.O., No. 111 L., dated 19th January 1897; hence the increase under this head.

34. The other items under Grant 3 call for no remarks. The revised estimate under this grant comes up to Rs. 26,360 against the budget of Rs. 25,350, the difference being Rs. 1,010, which is now provided.

35. *Grant 4, Lighting and Miscellaneous—Municipal Purposes—Lighting Establishment.*—The amount provided in the budget, Rs. 660, has been reduced to Rs. 80, as the business of lighting the town was leased out to a contractor in April last at As. 9–6 per lamp per mensem.

36. *Contingencies.*—The budget is Rs. 2,000, but the increased amount of Rs. 2,500 is required for the whole year with reference to the actuals of the first eight months.

37. Under markets, slaughter-houses and cart-stands increased provision has been made under contingencies to meet the cost of printing tickets as they are managed departmentally.

38. *Public Garden.*—The amount provided under this head has been surrendered as no garden has been started. The street refuse, which was previously intended to be used as manure in the garden, has been made over to a contractor for Rs. 250.

39. The other items under this grant call for no remarks. Thus it will be seen that the total of the revised estimate comes up to Rs. 6,550 against the budget of Rs. 5,760, the difference being Rs. 790, which is unavoidable.

40. *Grant 5, Collection of Municipal Taxes—Establishment.*—The budget of Rs. 770 has been raised to Rs. 800 as a peon on Rs. 5 has been entertained to assist a tax collector in collecting arrears of taxes. This item also is included in the proposition statement.

41. The other items under this grant call for no remarks as they do not differ from the original estimate. Thus it will be seen that the grand total of the expenditure of the revised estimate under all the grants comes up to Rs. 68,550 against Rs. 67,560, leaving a balance of Rs. 7,110, which is adopted as the opening balance for 1898–99.

Budget Estimate for 1898–99.

Receipts.

42. The opening balance, as shown above, is Rs. 7,110.

43. *Tax on Arts.*—The demand under this head has been fixed at Rs. 5,000 against Rs. 6,500, the revised estimate, and Rs. 7,912–8–0, the actuals of 1896–97. The reduction in the tax is owing to the schedule of the amended Act.

22. *Municipal Schools—Salary-result System—Fixed Establishments.*—The budget is Rs. 1,100, but the amount has been reduced to Rs. 1,040 owing to the abolition of the Washermen's school at Valandapalam; resolved upon by the council in resolution No. 11, dated 17th November 1897, on the ground that there is no necessity for a school in that locality. The council took action in this respect, among other things, on the report of a municipal councillor, who is a professor in the local college.

23. *Contingencies.*—The budget provision of Rs. 180 is raised to Rs. 550 as furniture, maps and books have been supplied to the municipal schools so as to make them fit for recognition under the educational rules.

24. *Building, Furniture, &c., Grants.*—The budget provision of Rs. 100 has been surrendered. No applications for aid under this head have been received up to date and none are likely to come in hereafter during the official year.

25. The total of the revised estimate under Grant 2 comes up to Rs. 6,390 against the budget of Rs. 6,180, the increase being Rs. 210, which is unavoidable.

26. *Grant 3, Sanitation and Medical Services—Hospitals and Dispensaries—Medicines and Supplies.*—The budget is Rs. 3,500, but the amount is raised to Rs. 4,500, as bills have been received from Messrs. Burgoyne, Burbidges & Co. for medicines supplied during the past and present years and have been paid. Increased provision has also to be made on account of increase in the number of the patients treated in the dispensaries.

27. *Diet of Patients.*—The budget provision of Rs. 1,000 has been raised to Rs. 1,200, with reference to the resolution of the council, No. 5, dated 5th November 1897, which sanctions the additional expense. The reason is partly the increase in the number of in-patients treated and partly the high prices of the articles of diet.

28. *Sundries and Contingencies.*—The budget is Rs. 1,500, but Rs. 1,200 would be sufficient with reference to the actuals of the first eight months. The expenditure this year has not been very heavy, as the in-patients were supplied with bedding and clothing only last year.

29. *Vaccination—Establishment.*—The budget of Rs. 400 is reduced to Rs. 360. Finding that there was not work enough for two vaccinators in the municipality and acting upon the advice of the District Medical and Sanitary Officer, the council resolved, in resolution No. 7, dated 20th August 1897, to dispense with the services of the second-class vaccinator on Rs. 10 a month. This was acted upon, and the vaccinator was dispensed with after the usual notice.

30. *Conservancy, Road-cleaning and Road-watering—Establishment.*—In paragraph 4 (3) of G.O., No. 698 M., dated 25th March 1897, the Government were pleased to sanction the entertainment of a trained sanitary inspector on Rs. 45 + Rs. 15 and eight peons in the place of the five existing nuisance inspectors. The Government also directed the council to give careful consideration to the suggestion of the Sanitary Commissioner in paragraph 1 of his letter embodied in the said Government order to the effect that three more trained men on Rs. 20 + Rs. 15 each should be employed to strengthen the supervising staff. The council has very carefully considered the proposal and regrets to find that financially it is not in a position to employ four trained inspectors and eight peons. Among other items of expenditure, provision has at present to be made for the appointment of a secretary on Rs. 150 a month. The council has, after due deliberation, come to the conclusion that the best course to pursue would be to dispense with the eight peons who would never make a proper supervising staff and to retain the five existing nuisance inspectors in addition to the trained sanitary inspector on Rs. 45 + Rs. 15 already sanctioned. This arrangement would not only prevent an undue increase of expenditure under this head, but would also provide a supervising staff sufficiently strong for this large and scattered town. The council has, therefore, passed its resolution No. 1 (2), dated 27th December 1897, to the effect above indicated. It is submitted that the retention of the existing inspectors as sanitary staff is in consonance with the terms of G.O., No. 4 M., dated 7th January 1897. They are men whose services in this municipality range over a period of from seven to thirty years, except the one on Rs. 12, who has a service of one year, and it will be a hardship to dispense with them all at once for no fault of their own. A proposition statement for the revision of establishment, as proposed by

the council, is herewith submitted for the approval of Government. The amount budgeted under this head is reduced from Rs. 6,670 to Rs. 6,040. The decrease is due to the non-entertainment of five toties and to the fact of the certificated sanitary inspector having been entertained only recently.

31. *Other Charges such as Purchase or Hire of Carts, Dry-earth, &c.*—The budget provision of Rs. 5,330 has to be raised to Rs. 5,690 as seven new rubbish carts have been made this year in addition to the ten carts made last year.

32. *Private Scavenging—Establishment.*—The budget provision of Rs. 790 has been raised to Rs. 820 as a new toty on Rs. 5 a month has been entertained in consequence of an increase in the number of private latrines brought under municipal management.

33. *Cholera Charges.*—The amount provided in the budget has been raised to Rs. 1,800 with reference to the actuals of the first eight months. Cholera broke out once during the year. The rules sanctioned in G.O., No. 1536 M., dated 9th September 1896, were put into force. The disinfectants mentioned in the Government order, as well as the drugs recommended in G.O., No. 1205 L., dated 22nd May 1891, were purchased for use during the epidemic. A plague observation staff also has been entertained from the beginning of the official year, as directed in G.O., No. 111 L., dated 19th January 1897; hence the increase under this head.

34. The other items under Grant 3 call for no remarks. The revised estimate under this grant comes up to Rs. 26,360 against the budget of Rs. 25,350, the difference being Rs. 1,010, which is now provided.

35. *Grant 4, Lighting and Miscellaneous—Municipal Purposes—Lighting Establishment.*—The amount provided in the budget, Rs. 660, has been reduced to Rs. 80, as the business of lighting the town was leased out to a contractor in April last at As. 9–6 per lamp per mensem.

36. *Contingencies.*—The budget is Rs. 2,000, but the increased amount of Rs. 2,500 is required for the whole year with reference to the actuals of the first eight months.

37. Under markets, slaughter-houses and cart-stands increased provision has been made under contingencies to meet the cost of printing tickets as they are managed departmentally.

38. *Public Garden.*—The amount provided under this head has been surrendered as no garden has been started. The street refuse, which was previously intended to be used as manure in the garden, has been made over to a contractor for Rs. 250.

39. The other items under this grant call for no remarks. Thus it will be seen that the total of the revised estimate comes up to Rs. 6,550 against the budget of Rs. 5,760, the difference being Rs. 790, which is unavoidable.

40. *Grant 5, Collection of Municipal Taxes—Establishment.*—The budget of Rs. 770 has been raised to Rs. 800 as a peon on Rs. 5 has been entertained to assist a tax collector in collecting arrears of taxes. This item also is included in the proposition statement.

41. The other items under this grant call for no remarks as they do not differ from the original estimate. Thus it will be seen that the grand total of the expenditure of the revised estimate under all the grants comes up to Rs. 68,550 against Rs. 67,560, leaving a balance of Rs. 7,110, which is adopted as the opening balance for 1898–99.

Budget Estimate for 1898–99.

Receipts.

42. The opening balance, as shown above, is Rs. 7,110.

43. *Tax on Arts.*—The demand under this head has been fixed at Rs. 5,000 against Rs. 6,500, the revised estimate, and Rs. 7,912–8–0, the actuals of 1896–97. The reduction in the tax is owing to the schedule of the amended Act.

44. *Tax on Buildings.*—The amount estimated is Rs. 12,500, being the demand, as against Rs. 15,500, the revised estimate for the current year, and Rs. 10,663-12-11, the actuals of 1896-97.

45. *Tax on Lands.*—Credit is taken for Rs. 1,800 under this head, being the demand fixed, against Rs. 3,800, the revised estimate, and Rs. 599-15-3, the actuals of 1896-97.

46. *Water-tax on Buildings and Lands.*—The amount proposed to be collected is Rs. 2,700 against the revised budget of Rs. 3,700 and the actuals of Rs. 2,215-4-11 of the year 1896-97. This tax is assessed at one-fifth of the house and land taxes.

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

48. Thus it will be seen that the total municipal revenue for 1898-99 comes up to Rs. 67,540 against the revised estimate of Rs. 75,660 for the current official year and the actuals of Rs. 65,295-8-9 for 1896-97.

49. The council proposes to spend this amount under the different grants as shown in statement II—

	Rs.
Grant 1	16,100
„ 2	6,950
„ 3	25,690
„ 4	5,580
„ 5	6,980
	60,400
Balance ..	7,140
Total ..	67,540

Expenditure.

50. *Grant 1, Public Works—Repairs—Communications.*—The sum of Rs. 9,000 is provided for the repairs of roads against Rs. 11,250 of the revised estimate for the current year and Rs. 8,711-5-9, the actuals of the last official year. The works are shown in detail in statement II-A.

51. *Buildings.*—The provision for works shown in statement II-A is Rupees 2,350 against Rs. 3,500, the revised estimate of the current official year, and the actuals of Rs. 1,452 for the year 1896-97. The important work proposed to be undertaken is the repair of the dispensary building, for which type-plans have been received from the sanitary board.

52. *Drainage—Repairs to Works.*—The amount of Rs. 900 is provided for the repairs of the drainage channels in the town as detailed in statement II-A against Rs. 1,080 of the revised estimate and Rs. 1,084-7-6, the actuals of 1896-97. The amount now provided is considered sufficient in consideration of the expenditure incurred during the current year to put the drains in proper order.

53. *Water-supply—Repairs to Works, Machinery, &c.*—Rs. 1,200 have been provided for the improvement of water-supply against Rs. 2,300, the revised estimate for the current year, and Rs. 2,035-2-7, the actuals of 1896-97. The council considers that this amount will be sufficient for the next official year as, for want of heavy rains this year, the conduits in the town have not sustained as much damage as usual.

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

55. *Grant 2, Education—Salary-result System—Fixed Payments.*—The amount of Rs. 1,020 is provided for the pay of municipal schoolmasters against Rs. 1,040 of the revised estimate for the current year and Rs. 971-7-11, the actuals for 1896-97. No provision has been made for the Washermen's school at Valandapalam for the reasons stated in paragraph 22 *supra*. The proposal of the educational officers to amalgamate the Panchama school at Desayapet and the weavers' school at Chintaguntapalam and

to locate the amalgamated school at Ballalagudum has not been approved by the municipal council for the reason that on caste grounds weaver class of Hindus will never consent to be educated together with Panchamas. The provision for these two schools is allowed to stand as it is in the current year. If these schools cannot secure proper attendance, they may be abolished, and the funds thereby set free may be most advantageously spent in rendering aid to private schools which deserve encouragement.

56. *Result Stipends.*—The amount of Rs. 400 is provided under this head as recommended by the educational officers against Rs. 340 of the revised estimate of the current year and the actuals of Rs. 395-13-0 for 1896-97.

57. *Result Grants.*—The usual provision of Rs. 2,700 has been made, as the council considers that this amount will suffice for the next official year, and as no arrears will be allowed to remain unpaid at the end of this official year. It is submitted that the actuals of 1896-97 included arrears of the previous year.

58. *Municipal Inspectors—Establishment.*—The usual provision of Rs. 280 has been made for the inspecting schoolmaster at Rs. 23 per mensem. The proposal of the educational officers to raise the pay of the inspecting schoolmaster has not been approved by the council. His pay was raised by Re. 1 as per paragraph 4 (3) of G.O., No. 493 M., dated 21st March 1896.

59. *Common Gymnasium—Establishment.*—The usual provision is made for the pay of the gymnastic instructor. The council have declined to raise the pay of the gymnastic instructor by Rs. 2-8-0 as recommended by the educational authorities.

60. *Grant 3, Sanitation and Medical Services—Hospitals and Dispensaries—Establishment.*—Rs. 2,750 have been provided for the establishments in the two dispensaries under the control of the council against Rs. 2,670, the revised estimate of the current year, and Rs. 2,098-14-7, the actuals for 1896-97. Provision is made for the increase of pay to the native midwife from Rs. 9 to Rs. 12, and the entertainment of a toty on Rs. 3 for sweeping the female dispensary as recommended by the District Medical and Sanitary Officer and approved of by the Surgeon-General.

61. (5) *Conservancy, Road-cleaning and Road-watering*—(*a*) (i) *Establishment.*—Rs. 7,580 is the amount provided for the pay of the supervising staff and 85 sweepers against Rs. 6,040, the revised estimate of the current year, and Rs. 5,671-14-11, the actuals of 1896-97. The increase is due to the proposal of the council to raise the pay of all the toties by Re. 1 contained in their resolution No. 1, dated 5th July 1897. The toties and scavengers struck work in April last. It was thought advisable to get a new staff of men from Madras, and correspondence for the purpose was opened with a contractor of that place through the Sanitary Commissioner. The council had to agree to a monthly pay of Rs. 7 to each new-comer—male or female. Before, however, the men came from Madras, the toties and the scavengers of this place came to terms with the council and consented to execute documents, agreeing to the conditions of service laid down for their guidance. The council in its turn agreed to raise their pay by Re. 1 throughout. These scavengers have been in the service of the municipality for the last 25 years and they were originally brought from the Vizagapatam district. The prices of articles of food have been very high for the last two years.

62. *Private Scavenging—Establishment.*—Rs. 1,010 have been provided for the usual number of toties against Rs. 820, the revised estimate of the current year, and Rs. 782-0-4, the actuals of 1896-97. The increased provision is made to raise the pay of toties by Re. 1 each.

63. *Grant 4, Lighting and Miscellaneous—Municipal Purposes—Lighting Establishment.*—Provision is made for eleven lamp-lighters on Rs. 5 each per mensem.

64. Under markets, slaughter-houses, cart-stands, travellers' bungalows and avenues provision is made for the usual establishments as shown in statement II-B. The amount provided for contingencies under the various items is meant as a provision to meet the cost of printing tickets and other miscellaneous charges. The amount of Rs. 500 under contingencies includes a provision for the maintenance of avenues.

65. *Grant 5, General Establishment—Office Establishment.*—The amount of Rupees 3,640 is provided for the establishment detailed in statement II-B against Rupees 2,200 of the revised estimate and Rs. 2,222-10-8, the actuals for 1896-97. In G.O., No. 1465 M., dated 21st June 1897, Government have been pleased to call upon the council to report their views regarding the entertainment of a secretary. The council has resolved to appoint a secretary on Rs. 150 a month. Provision is made accordingly under this head. The office establishment is also re-arranged in anticipation of Government approving the appointment of a secretary. The accountant on Rs. 35 died recently. The council has resolved to abolish his post and to make the present manager on Rs. 60 the head accountant of the office. The pay of english correspondence clerk has been raised from Rs. 10 to Rs. 15. In other respects, the establishment is left unaltered. A proposition statement is enclosed for the approval of Government.

66. The other items under this grant call for no remarks as they do not differ from the revised estimate.

67. Thus it will be seen that the total expenditure under all grants comes up to Rs. 60,400 against the revised estimate of Rs. 68,550 for the current year, leaving a closing balance of Rs. 7,140, which is about 10 per cent. of the estimated receipts.

Dis. No. 2-Tour.

Forwarded to the Secretary to Government, Local and Municipal Department.

2. *Revised Estimate.*—The question of the amount of the arrears of taxes, which may be collected, will be dealt with when forwarding the report called for from the Chairman in paragraph 3 of G.O., No. 1940 M., dated 6th September 1897. I may say here, however, that the Chairman has informed me that a large proportion of the arrears are over three years' standing and therefore irrecoverable.

Budget Estimate for 1898-99.

3. In 1896-97, the expenditure on repairs to communications was Rs. 2,289 less than the revised estimate for that year, and during the current year there is an anticipated saving of Rs. 750 which, looking to the actuals of the twelve months ending with November last, will probably be increased. The continued short expenditure on the roads has told on their condition. They are, generally speaking, in a bad state, and it would be well if the council could increase its grant over the Rs. 9,000 of the budget estimate.

4. The cost of the office establishment should be reduced to Rs. 3,550, as the council has omitted to consider that the establishment must be paid for one month at the old scale on account of March 1898 and only eleven months at the new.

(Signed) R. MORRIS,
Acting Collector.

14*th January* 1898.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 18th January 1898, No. 357.

Referring to the budget estimates of the Masulipatam Municipality for 1898-99, I have the honour to state that the council's proposal to close the school for washermen children at Valandapalam appears to me to have been made without consulting the officers of this department. I have asked the Inspector of Schools to furnish me with his opinion on the step taken by the council, on receipt of which I shall address Government again on the subject. In the meantime the current year's allotment for that school may stand; the sum of Rs. 1,600 entered under "municipal schools salary-result system" being raised to Rs. 1,680. The other items call for no remarks. The net expenditure under Grant 2 will then be Rs. 5,860 (6130—270), or about 12·6 per cent. of the estimated income of the municipality from taxation, markets and rents.

From Surgeon-Major-General C. SIBTHORPE, C.B., F.R.C.P.I, Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 25th January 1898, No. 70.

With reference to Grant 3 of the budget estimate of the Masulipatam Municipality for the year 1898-99, I have the honour to state that no provision appears to have been made to carry out the suggestions of the District Medical and Sanitary Officer, regarding the (1) entertainment of a dhoby on Rs. 5 per mensem, and (2) construction of a dispensary building and of quarters for the medical subordinates and midwives. It would therefore be advisable for them to raise a loan to meet these requirements.

2. The other items call for no further remarks.

Order—No. 383 M., dated 15th February 1898.

The estimated receipts and charges of the Masulipatam Municipality for 1898-99, as passed by Government, are compared below with the budget and revised estimates for the year 1897-98 and the actuals of 1896-97 :—

	Actuals, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1897-98.	Budget estimate, 1898-99.
	Rs.	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	9,790	9,630	6,950	7,110
Tax on Arts	7,912	9,500	6,500	6,000
,, on Buildings and Lands	11,264	14,300	19,300	14,300
Water-tax on Buildings and Lands	2,215	2,700	3,700	2,700
Tax on Vehicles and Animals	1,679	1,600	1,600	1,600
,, on Carts	1,082	1,100	1,100	1,100
Tolls	11,389	13,590	13,590	13,450
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	668	780	620	620
Conservancy Receipts	320	400	300	300
Fees and Revenue from Educational Institutions	104	60	100	100
Fees and Revenue from Medical Institutions	14	30	400	300
Income from Markets and Slaughter-houses	9,315	9,200	9,100	9,100
License Fees	870	1,200	900	900
Other Fees	1,044	1,120	1,410	1,410
Fines under Municipal and other Acts	1,430	1,200	500	500
Grants and Contributions from Government	90	160	390	170
,, ,, from Local Boards	5,195	7,300	7,300	7,360
,, ,, from other bodies	..	450	450	450
Recoveries for Services to Private Individuals	628	950	950	950
Miscellaneous	64	70	470	120
Advances Recovered	223	..	30	..
Total	65,296	75,340	75,660	67,540
Charges.				
Grant 1—				
New Works—				
Communications	1,482	1,500	900	..
Buildings	..	800	800	..
Repairs—				
Communications	8,711	12,000	11,250	9,000
Buildings	1,452	3,500	3,500	2,350
Drainage	1,085	1,080	1,080	900
Water-supply	2,179	2,460	2,460	1,360
Establishment	1,012	1,020	1,020	1,020
Tools and Plant and other Stores	316	300	600	100
Contributions for Public Works	1,364	1,370	1,370	1,370
Total	17,601	24,030	22,980	16,100
Grant 2—				
Training Schools	37	40	30	30
Municipal Schools—				
On the Salary-result System	1,530	1,620	1,930	1,680
Grants-in-aid—				
Salary Grants	1,077	900	900	900
Result ,,	2,964	2,700	2,700	2,700
Building, Furniture, &c., Grants	..	100	..	50
Inspection	342	410	420	350
Miscellaneous	413	410	410	420
Total	6,363	6,180	6,390	6,130

65. *Grant 5, General Establishment—Office Establishment.*—The amount of Rupees 3,640 is provided for the establishment detailed in statement II-B against Rupees 2,200 of the revised estimate and Rs. 2,222-10-8, the actuals for 1896-97. In G.O., No. 1465 M., dated 21st June 1897, Government have been pleased to call upon the council to report their views regarding the entertainment of a secretary. The council has resolved to appoint a secretary on Rs. 150 a month. Provision is made accordingly under this head. The office establishment is also re-arranged in anticipation of Government approving the appointment of a secretary. The accountant on Rs. 35 died recently. The council has resolved to abolish his post and to make the present manager on Rs. 60 the head accountant of the office. The pay of english correspondence clerk has been raised from Rs. 10 to Rs. 15. In other respects, the establishment is left unaltered. A proposition statement is enclosed for the approval of Government.

66. The other items under this grant call for no remarks as they do not differ from the revised estimate.

67. Thus it will be seen that the total expenditure under all grants comes up to Rs. 60,400 against the revised estimate of Rs. 68,550 for the current year, leaving a closing balance of Rs. 7,140, which is about 10 per cent. of the estimated receipts.

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Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	668	780	620	620
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Other Fees	1,044	1,120	1,410	1,410
Fines under Municipal and other Acts	1,430	1,200	500	500
Grants and Contributions from Government	90	160	390	170
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Miscellaneous	64	70	470	120
Advances Recovered	223	..	30	..
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Charges.				
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New Works—				
Communications	1,482	1,500	900	..
Buildings	..	800	800	..
Repairs—				
Communications	8,711	12,000	11,250	9,000
Buildings	1,452	3,500	3,500	2,350
Drainage	1,085	1,080	1,080	900
Water-supply	2,179	2,460	2,460	1,360
Establishment	1,012	1,020	1,020	1,020
Tools and Plant and other Stores	316	300	600	100
Contributions for Public Works	1,364	1,370	1,370	1,370
Total	17,601	24,030	22,980	16,100
Grant 2—				
Training Schools	37	40	30	30
Municipal Schools—				
On the Salary-result System	1,530	1,620	1,930	1,680
Grants-in-aid—				
Salary Grants	1,077	900	900	900
Result ,,	2,964	2,700	2,700	2,700
Building, Furniture, &c., Grants	..	100	..	50
Inspection	342	410	420	350
Miscellaneous	413	410	410	420
Total	6,363	6,180	6,390	6,130

	Actuals, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1897-98.	Budget estimate, 1898-99.
	Rs.	Rs.	Rs.	Rs.
Grant 3— *Charges*—cont.				
Hospitals and Dispensaries	5,478	8,670	9,570	8,250
Contributions	546	450	450	420
Vaccination	650	550	510	400
Registration of Births and Deaths	279	290	290	290
Conservancy, Road-cleaning and Road-watering	13,783	15,390	15,540	16,330
Total ..	20,736	25,350	26,360	25,690
Grant 4—				
Lighting	2,755	2,660	2,580	2,660
Markets and Slaughter-houses	2,122	1,080	1,320	1,110
Cart stand	252	180	230	180
Travellers' Bungalows	82	80	80	80
Avenues	552	530	530	530
Public Garden, Survey of Land, Fire and other Charges ..	1,095	1,230	1,610	1,020
Total ..	6,858	5,760	6,550	5,580
Grant 5—				
Supervision and Management	6,507	6,190	6,220	6,700
Advances Recoverable	130	..	50	..
Refunds	46	50	..	..
Grand Total ..	58,341	67,560	68,550	66,200
Balance	6,955	7,780	7,110	7,340

Revised Estimate for 1897–98.

2. The current receipts and charges are now estimated at Rs. 68,710 and Rupees 68,550, respectively, against Rs. 65,710 and Rs. 67,560 anticipated in the sanctioned budget. The increase in the receipts, which occurs chiefly under the house, land and water taxes, is partly counterbalanced by a decrease under the tax on arts, license fees and fines, while the increase in the charges, which appears under Grants 3 and 4, is partly met by a decrease under Grant 1. The collections under the arts, land and water taxes, and the expenditure on Communications and New Works—Buildings during the first eight months of the year were very unsatisfactory. The Government will defer passing orders on the proposal in paragraph 22 of the Chairman's letter to close the Washermen's primary school at Valandapalem, pending receipt of the communication promised by the Director of Public Instruction in his letter read above. Meanwhile, a provision of Rs. 80 will be made for this school in the budget estimate for 1898–99, as suggested by the Director. The proposals in paragraphs 29 and 30 to dispense with the services of the second-class vaccinator on Rs. 10 and to entertain five nuisance inspectors in lieu of the existing eight conservancy peons are approved, subject to the remarks of the Sanitary Commissioner. The entertainment of an additional private scavenger on Rs. 5 and of a temporary peon on the same pay for the collection of municipal taxes and the abolition of the public garden establishment, proposed in paragraphs 32, 40 and 38, respectively, and the proposal to dispense with the services of the Challa bazaar fee-collector on Rs. 7, shown in the proposition statement, are sanctioned; but reference should have been made to the last of these proposals in the Chairman's letter.

Budget Estimate for 1898–99.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 60,430 against Rs. 68,710 in the revised estimate, the decrease being mainly under the principal taxes. The estimated income from private scavenging fees is only Rs. 800, while the charges are put down at Rs. 1,700. As it is not equitable that the cost of this service, which is purely a private one, should be met from general municipal funds, the municipal council should raise the scale of fees so as to make the service self-supporting and report the result to Government as soon as possible.

4. *Charges.*—(1) The probable charges are put down at Rs. 60,400 against the revised estimate of Rs. 68,550, the decrease which appears under Grants 1 to 4 being partly made good by an increase under Grant 5.

(2) *Grant 1.*—The attention of the municipal council is drawn to the remarks of the Collector in paragraph 3 of his endorsement regarding the inadequacy of the allotment for Repairs—Communications and to those of the Surgeon-General in his letter read above as to the necessity for the construction of a dispensary building and quarters for the medical subordinates and midwives.

(3) *Grant 3.*—The increase in the pay of the native midwife from Rs. 9 to Rs. 12 and the entertainment of a sweeper on Rs. 3 in the Women and Children's dispensary, proposed in paragraph 60, are sanctioned. The Surgeon-General's suggestion for the entertainment of a dhobi on Rs. 5 for the municipal hospital will be referred to the municipal council for consideration. The remarks of the Sanitary Commissioner on the allotments for vaccination, registration of vital statistics and sanitation are awaited.

(4) *Grant 4.*—The proposed increase from Rs. 5 to Rs. 6 in the salaries of the market and slaughter-house toties shown in the preposition statement, but to which reference should have been made in paragraph 64 of the Chairman's letter, is approved.

(5) *Grant 5.*—The appointment of a Secretary on Rs. 150 and the revision of the municipal office establishment, proposed in paragraph 65, and the discontinuance of the Chairman's carriage allowance of Rs. 30, which from statement II-B appears to be contemplated, should form the subject of a separate communication, in which the information required in G.O., No. 209 M., dated 26th January 1898, should be furnished. Meanwhile, the sum of Rs. 3,550 provided for office establishment will be allowed to stand. The entertainment of a temporary bill-collector on Rs. 10 for three months, which from statement II-B appears to be contemplated, but which has not been shown in the proposition statement or referred to in the Chairman's letter, cannot be sanctioned in the absence of any explanation as to its necessity. With reference to G.O., No. 2473 L., dated 22nd December 1897, the contribution for the central office establishments will be reduced from Rs. 640 to Rs. 483, or Rs. 480 in round figures.

5. As revised by Government, the budget closes with a balance of Rs. 7,340. Of this sum, Rs. 1,330, being the excess of receipts from the water-tax over the sum of Rs. 1,370 paid as interest on the cost of the existing water-works, should be added to the amount (Rs. 4,310) already reserved for expenditure on an improved water-supply, as required in paragraph 2 of G.O., No. 493 M., dated 21st March 1896, leaving Rs. 1,700, or only 2·8 per cent. of the receipts available for general purposes.

(True Extract.)

Ag. 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.

Esd. Shaik Karim.

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GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From M.R.Ry. P. VENKATAPPIAH Pantulu Garu, Chairman-Delegate Municipal Council, Masulipatam, to the Secretary to Government, Local and Municipal Department (through the Revenue Divisional Officer, dated 28th December 1897, No. 1211.

I have the honour to submit the budget of the Masulipatam Municipality for 1898–99, together with the statements prescribed in G.O., No. 2193 M., of the 10th December 1891. A copy of the resolution of the municipal council, No. 1, dated 28th December 1897, approving of the budget, is enclosed.

REVISED BUDGET FOR 1897–98.

Receipts.

2. *Statement VI, Opening Balance.*—The year opened with a balance of Rupees 6,955 against the estimated sum of Rs. 9,630 and the actuals of Rs. 9,790 for 1896–97.

3. (2) *Municipal Rates and Taxes—(a) Tax on Arts (Section 53).*—The budget is Rs. 9,500. As directed in G.O., No. 1627 M., dated 20th July 1897, the profession-tax register has been revised during the year, as per schedule attached, to the District Municipalities Act as amended by Act III of 1897. The demand has fallen to Rs. 5,000. Nevertheless a large number of appeals have been presented to the council praying for a further reduction of the tax. The appeals will be disposed of in due course. Out of the arrear demand of Rs. 6,030, the amount hitherto collected comes up to Rs. 1,131. As directed in paragraph 3 (2) of G.O., No. 1940 M., dated 6th September 1897, efforts are being made to collect the arrears as far as practicable. It is expected that the total collections under this head during the official year, including arrears, will amount to Rs. 6,500.

4. *(b) Tax on Buildings (Section 63).*—The amount budgeted is Rs. 12,500, but the collections are expected to come up to Rs. 15,500 including arrears. The arrear demand is Rs. 6,220, and of this a sum of Rs. 2,468 has been collected up to date.

5. *(c) Tax on Lands (Section 63).*—The budget is Rs. 1,800, but the collections are estimated to amount to Rs. 3,800 including the arrears of previous years.

6. *(d) Water-tax on Buildings and Lands (Section 75).*—The budget is Rs. 2,700, but the revised estimate is Rs. 3,700. This includes arrears of previous years which have been already collected to the extent of Rs. 584.

7. (4) *Revenue derived from Municipal Property and powers apart from Taxation—(a)* (i) *Rent of Lands.*—The amount in the budget is Rs. 260, being the fees expected from Challa-bazaar. But at the auction sale of the right to collect the said fees, the highest bid came up to only Rs. 165, and this amount is shown in the revised estimate.

8. *(c) Conservancy Receipts—Sale-proceeds of Night-soil, Street Refuse, &c.*—The amount originally budgeted is Rs. 400, but the sum expected is only Rs. 300, made up of Rs. 250, the amount for which the street refuse has been sold to a contractor, and Rs. 50, the arrears of last year.

9. *(e)* (i) *Sale-proceeds and Composition Fees of Medicines.*—The amount provided in the budget is Rs. 30, but the sum expected is Rs. 400 as, in accordance with paragraph 2 of G.O., No. 698 M., dated 25th March 1897, the District Medical and Sanitary Officer has been requested to remit to the municipal office the amount invested by him in the Postal Savings Bank as "Poor fund."

10. *(g) Other Fees*—(i) *Distraint Fees.*—The budget is Rs. 10, whereas the revised estimate amounts to Rs. 300. The increase is due to the fact that, under section 104 of the District Municipalities Act as amended by Act III of 1897, a fee of two annas is leviable for every warrant issued while no such provision existed before the amendment.

11. (ii) *License Fees.*—Rs. 1,200 provided in the budget has been reduced to Rs. 900 with reference to the actuals of the first eight months. Some oil-boiling houses, oil mills and dyeing houses have been closed. Efforts are being made to enforce section 188 in the extended scope given to it by the Amendment Act and to compel people to obtain licenses for preparation of flour and sale of milk, &c.

12. *(b) Fines under Municipal and other Acts.*—The amount of Rs. 1,200 provided in the budget is reduced to Rs. 500 with reference to the actuals of the first eight months. The decrease in the said actuals is due to a great fall in the number of cases charge-sheeted under the Towns Nuisance Act.

13. (5) *Grants and Contributions*—(i) *Education—Other purposes.*—The amount budgeted is Rs. 160, but a sum of Rs. 390 is expected as the Director of Public Instruction has promised a contribution on account of the furniture, maps and books with which the municipal salary-result schools have been supplied.

14. (6) *Miscellaneous—(b) Other items*—(ii) *Refunds of expenditure of previous year.*—Rs. 400 have been provided in the revised estimate, as a large sum of money has been recovered from a contractor who constructed some culverts last year and other sums from other persons.

15. The variations, if any, under other items being small, call for no remarks.

16. The total receipts of the revised estimate amount to Rs. 75,660 against the estimate of Rs. 75,340, these sums including the balances of Rs. 6,955 and Rs. 9,630, respectively.

Expenditure.

17. *Grant 1, Public Works*—(1) *New Works—(a) Communications.*—The amount of Rs. 1,500 was provided in the budget for the construction of a road from the outfall sluice near the tidal lock to the Gilakaladindi village. But as there is no cart traffic on the said road, the council has, on a further consideration, resolved not to metal it and has only allotted Rs. 400 for earthwork. A sum of Rs. 330 has been placed in the hands of the Public Works Department authorities for the construction by them of an iron rail fencing on the boat-stand road alongside the canal to prevent accidents, a work sanctioned in G.O., Mis. No. 2241 M., dated 13th October 1897. Rs. 170 was also placed in their hands for the excess expenditure incurred for the said roads last year. Provision is thus made for Rs. 900 in the revised estimate.

18. (2) *Repairs—(a) Communications.*—The budget is Rs. 12,000, but a sum of Rs. 11,250 is considered sufficient with reference to the expenditure incurred under this head during the first eight months of the year.

19. (4) *Tools and Plant.*—The amount originally provided in the budget was Rs. 300, but an iron road roller of two-and-a-half tons has been obtained from Calcutta for the better consolidation of metal on roads. The provision under this head is therefore raised to Rs. 600.

20. The other items in the revised estimate under this grant do not differ from the budget and call for no remarks. The total under Grant 1 comes up to Rs. 22,980 against the budget of Rs. 24,030, the difference being Rs. 1,050, which is surrendered.

21. *Grant 2,* (1) *Training Schools—(b) Stipends to Normal Students.*—The budget is Rs. 40, but the Educational officers have considered that Rs. 30 would be sufficient with reference to Rs. 37, the actuals for 1896–97. This provision is for the inspecting schoolmaster, who is to get a bonus of Rs. 5 for every teacher successfully trained by him.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

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11. (ii) *License Fees.*—Rs. 1,200 provided in the budget has been reduced to Rs. 900 with reference to the actuals of the first eight months. Some oil-boiling houses, oil mills and dyeing houses have been closed. Efforts are being made to enforce section 188 in the extended scope given to it by the Amendment Act and to compel people to obtain licenses for preparation of flour and sale of milk, &c.

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18. (2) *Repairs*—(*a*) *Communications.*—The budget is Rs. 12,000, but a sum of Rs. 11,250 is considered sufficient with reference to the expenditure incurred under this head during the first eight months of the year.

19. (4) *Tools and Plant.*—The amount originally provided in the budget was Rs. 300, but an iron road roller of two-and-a-half tons has been obtained from Calcutta for the better consolidation of metal on roads. The provision under this head is therefore raised to Rs. 600.

20. The other items in the revised estimate under this grant do not differ from the budget and call for no remarks. The total under Grant 1 comes up to Rs. 22,980 against the budget of Rs. 24,030, the difference being Rs. 1,050, which is surrendered.

21. *Grant 2,* (1) *Training Schools*—(*b*) *Stipends to Normal Students.*—The budget is Rs. 40, but the Educational officers have considered that Rs. 30 would be sufficient with reference to Rs. 37, the actuals for 1896–97. This provision is for the inspecting schoolmaster, who is to get a bonus of Rs. 5 for every teacher successfully trained by him.

22. (2) *Municipal Schools*—(ii) *Salary-result System*—(a) *Fixed Establishments.*—The budget is Rs. 1,100, but the amount has been reduced to Rs. 1,040 owing to the abolition of the Washermen's school at Valandapalam; resolved upon by the council in resolution No. 11, dated 17th November 1897, on the ground that there is no necessity for a school in that locality. The council took action in this respect, among other things, on the report of a municipal councillor, who is a professor in the local college.

23. (c) *Contingencies.*—The budget provision of Rs. 180 is raised to Rs. 550 as furniture, maps and books have been supplied to the municipal schools so as to make them fit for recognition under the educational rules.

24. (7) *Miscellaneous*—(a) *Building, Furniture, &c., Grants.*—The budget provision of Rs. 100 has been surrendered. No applications for aid under this head have been received up to date and none are likely to come in hereafter during the official year.

25. The total of the revised estimate under Grant 2 comes up to Rs. 6,390 against the budget of Rs. 6,180, the increase being Rs. 210, which is unavoidable.

26. *Grant 3, Sanitation and Medical Services*—(i) *Hospitals and Dispensaries*—(b) *Medicines and Supplies.*—The budget is Rs. 3,500, but the amount is raised to Rs. 4,500, as bills have been received from Messrs. Burgoyne, Burbidges & Co. for medicines supplied during the past and present years and have been paid. Increased provision has also to be made on account of increase in the number of the patients treated in the dispensaries.

27. (c) *Diet of Patients.*—The budget provision of Rs. 1,000 has been raised to Rs. 1,200, with reference to the resolution of the council, No. 5, dated 5th November 1897, which sanctions the additional expense. The reason is partly the increase in the number of in-patients treated and partly the high prices of the articles of diet.

28. (d) *Sundries and Contingencies.*—The budget is Rs. 1,500, but Rs. 1,200 would be sufficient with reference to the actuals of the first eight months. The expenditure this year has not been very heavy, as the in-patients were supplied with bedding and clothing only last year.

29. (3) *Vaccination*—(a) *Establishment.*—The budget of Rs. 400 is reduced to Rs. 360. Finding that there was not work enough for two vaccinators in the municipality and acting upon the advice of the District Medical and Sanitary Officer, the council resolved, in resolution No. 7, dated 20th August 1897, to dispense with the services of the second-class vaccinator on Rs. 10 a month. This was acted upon, and the vaccinator was dispensed with after the usual notice.

30. (5) *Conservancy, Road-cleaning and Road-watering*—(a) (i) *Establishment.*—In paragraph 4 (3) of G.O., No. 698 M., dated 25th March 1897, the Government were pleased to sanction the entertainment of a trained sanitary inspector on Rs. 45 + Rs. 15 and eight peons in the place of the five existing nuisance inspectors. The Government also directed the council to give careful consideration to the suggestion of the Sanitary Commissioner in paragraph 1 of his letter embodied in the said Government order to the effect that three more trained men on Rs. 20 + Rs. 15 each should be employed to strengthen the supervising staff. The council has very carefully considered the proposal and regrets to find that financially it is not in a position to employ four trained inspectors and eight peons. Among other items of expenditure, provision has at present to be made for the appointment of a secretary on Rs. 150 a month. The council has, after due deliberation, come to the conclusion that the best course to pursue would be to dispense with the eight peons who would never make a proper supervising staff and to retain the five existing nuisance inspectors in addition to the trained sanitary inspector on Rs. 45 + Rs. 15 already sanctioned. This arrangement would not only prevent an undue increase of expenditure under this head, but would also provide a supervising staff sufficiently strong for this large and scattered town. The council has, therefore, passed its resolution No. 1 (2), dated 27th December 1897, to the effect above indicated. It is submitted that the retention of the existing inspectors as sanitary staff is in consonance with the terms of G.O., No. 4 M., dated 7th January 1897. They are men whose services in this municipality range over a period of from seven to thirty years, except the one on Rs. 12, who

has a service of one year, and it will be a hardship to dispense with them all at once for no fault of their own. A proposition statement for the revision of establishment, as proposed by the council, is herewith submitted for the approval of Government. The amount budgeted under this head is reduced from Rs. 6,670 to Rs. 6,040. The decrease is due to the non-entertainment of five toties and to the fact of the certificated sanitary inspector having been entertained only recently.

31. (ii) *Other Charges such as Purchase or Hire of Carts, Dry-earth, &c.*—The budget provision of Rs. 5,330 has to be raised to Rs. 5,690 as seven new rubbish carts have been made this year in addition to the ten carts made last year.

32. (b) *Private Scavenging*—(i) *Establishment.*—The budget provision of Rs. 790 has been raised to Rs. 820 as a new toty on Rs. 5 a month has been entertained in consequence of an increase in the number of private latrines brought under municipal management.

33. (c) *Cholera Charges.*—The amount provided in the budget has been raised to Rs. 1,800 with reference to the actuals of the first eight months. Cholera broke out once during the year. The rules sanctioned in G.O., No. 1536 M., dated 9th September 1896, were put into force. The disinfectants mentioned in the Government order, as well as the drugs recommended in G.O., No. 1205 L., dated 22nd May 1891, were purchased for use during the epidemic. A plague observation staff also has been entertained from the beginning of the official year, as directed in G.O., No. 111 L., dated 19th January 1897; hence the increase under this head.

34. The other items under Grant 3 call for no remarks. The revised estimate under this grant comes up to Rs. 26,360 against the budget of Rs. 25,350, the difference being Rs. 1,010, which is now provided.

35. *Grant 4, Lighting and Miscellaneous—Municipal Purposes*—(1) *Lighting*—(a) *Establishment.*—The amount provided in the budget, Rs. 660, has been reduced to Rs. 80, as the business of lighting the town was leased out to a contractor in April last at As. 9–6 per lamp per mensem.

36. (b) *Contingencies.*—The budget is Rs. 2,000, but the increased amount of Rs. 2,500 is required for the whole year with reference to the actuals of the first eight months.

37. Under markets, slaughter-houses and cart-stands increased provision has been made under contingencies to meet the cost of printing tickets as they are managed departmentally.

38. (6) *Public Garden.*—The amount provided under this head has been surrendered as no garden has been started. The street refuse, which was previously intended to be used as manure in the garden, has been made over to a contractor for Rs. 250.

39. The other items under this grant call for no remarks. Thus it will be seen that the total of the revised estimate comes up to Rs. 6,550 against the budget of Rs. 5,760, the difference being Rs. 790, which is unavoidable.

40. *Grant 5,* (b) *Collection of Municipal Taxes*—(i) *Establishment.*—The budget of Rs. 770 has been raised to Rs. 800 as a peon on Rs. 5 has been entertained to assist a tax collector in collecting arrears of taxes. This item also is included in the proposition statement.

41. The other items under this grant call for no remarks as they do not differ from the original estimate. Thus it will be seen that the grand total of the expenditure of the revised estimate under all the grants comes up to Rs. 68,550 against Rs. 67,560, leaving a balance of Rs. 7,110, which is adopted as the opening balance for 1898–99.

BUDGET ESTIMATE FOR 1898–99.

Receipts.

42. The opening balance, as shown above, is Rs. 7,110.

43. (2) *Municipal Rates and Taxes*—(a) *Tax on Arts, &c. (Section 33).*—The demand under this head has been fixed at Rs. 5,000 against Rs. 6,500, the revised estimate, and Rs. 7,912–8–0, the actuals of 1896–97. The reduction in the tax is owing to the schedule of the amended Act.

22. (2) *Municipal Schools*—(ii) *Salary-result System*—(a) *Fixed Establishments.*—The budget is Rs. 1,100, but the amount has been reduced to Rs. 1,040 owing to the abolition of the Washermen's school at Valandapalam; resolved upon by the council in resolution No. 11, dated 17th November 1897, on the ground that there is no necessity for a school in that locality. The council took action in this respect, among other things, on the report of a municipal councillor, who is a professor in the local college.

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24. (7) *Miscellaneous*—(a) *Building, Furniture, &c., Grants.*—The budget provision of Rs. 100 has been surrendered. No applications for aid under this head have been received up to date and none are likely to come in hereafter during the official year.

25. The total of the revised estimate under Grant 2 comes up to Rs. 6,390 against the budget of Rs. 6,180, the increase being Rs. 210, which is unavoidable.

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27. (c) *Diet of Patients.*—The budget provision of Rs. 1,000 has been raised to Rs. 1,200, with reference to the resolution of the council, No. 5, dated 5th November 1897, which sanctions the additional expense. The reason is partly the increase in the number of in-patients treated and partly the high prices of the articles of diet.

28. (d) *Sundries and Contingencies.*—The budget is Rs. 1,500, but Rs. 1,200 would be sufficient with reference to the actuals of the first eight months. The expenditure this year has not been very heavy, as the in-patients were supplied with bedding and clothing only last year.

29. (3) *Vaccination*—(a) *Establishment.*—The budget of Rs. 400 is reduced to Rs. 360. Finding that there was not work enough for two vaccinators in the municipality and acting upon the advice of the District Medical and Sanitary Officer, the council resolved, in resolution No. 7, dated 20th August 1897, to dispense with the services of the second-class vaccinator on Rs. 10 a month. This was acted upon, and the vaccinator was dispensed with after the usual notice.

30. (5) *Conservancy, Road-cleaning and Road-watering*—(a) (i) *Establishment.*—In paragraph 4 (3) of G.O., No. 698 M., dated 25th March 1897, the Government were pleased to sanction the entertainment of a trained sanitary inspector on Rs. 45 + Rs. 15 and eight peons in the place of the five existing nuisance inspectors. The Government also directed the council to give careful consideration to the suggestion of the Sanitary Commissioner in paragraph 1 of his letter embodied in the said Government order to the effect that three more trained men on Rs. 20 + Rs. 15 each should be employed to strengthen the supervising staff. The council has very carefully considered the proposal and regrets to find that financially it is not in a position to employ four trained inspectors and eight peons. Among other items of expenditure, provision has at present to be made for the appointment of a secretary on Rs. 150 a month. The council has, after due deliberation, come to the conclusion that the best course to pursue would be to dispense with the eight peons who would never make a proper supervising staff and to retain the five existing nuisance inspectors in addition to the trained sanitary inspector on Rs. 45 + Rs. 15 already sanctioned. This arrangement would not only prevent an undue increase of expenditure under this head, but would also provide a supervising staff sufficiently strong for this large and scattered town. The council has, therefore, passed its resolution No. 1 (2), dated 27th December 1897, to the effect above indicated. It is submitted that the retention of the existing inspectors as sanitary staff is in consonance with the terms of G.O., No. 4 M., dated 7th January 1897. They are men whose services in this municipality range over a period of from seven to thirty years, except the one on Rs. 12, who

has a service of one year, and it will be a hardship to dispense with them all at once for no fault of their own. A proposition statement for the revision of establishment, as proposed by the council, is herewith submitted for the approval of Government. The amount budgeted under this head is reduced from Rs. 6,670 to Rs. 6,040. The decrease is due to the non-entertainment of five toties and to the fact of the certificated sanitary inspector having been entertained only recently.

31. (ii) *Other Charges such as Purchase or Hire of Carts, Dry-earth, &c.*—The budget provision of Rs. 5,330 has to be raised to Rs. 5,690 as seven new rubbish carts have been made this year in addition to the ten carts made last year.

32. (b) *Private Scavenging*—(i) *Establishment.*—The budget provision of Rs. 790 has been raised to Rs. 820 as a new toty on Rs. 5 a month has been entertained in consequence of an increase in the number of private latrines brought under municipal management.

33. (c) *Cholera Charges.*—The amount provided in the budget has been raised to Rs. 1,800 with reference to the actuals of the first eight months. Cholera broke out once during the year. The rules sanctioned in G.O., No. 1536 M., dated 9th September 1896, were put into force. The disinfectants mentioned in the Government order, as well as the drugs recommended in G.O., No. 1205 L., dated 22nd May 1891, were purchased for use during the epidemic. A plague observation staff also has been entertained from the beginning of the official year, as directed in G.O., No. 111 L., dated 19th January 1897; hence the increase under this head.

34. The other items under Grant 3 call for no remarks. The revised estimate under this grant comes up to Rs. 26,360 against the budget of Rs. 25,350, the difference being Rs. 1,010, which is now provided.

35. *Grant 4, Lighting and Miscellaneous Municipal Purposes*—(1) *Lighting*—(a) *Establishment.*—The amount provided in the budget, Rs. 660, has been reduced to Rs. 80, as the business of lighting the town was leased out to a contractor in April last at As. 9–6 per lamp per mensem.

36. (b) *Contingencies.*—The budget is Rs. 2,000, but the increased amount of Rs. 2,500 is required for the whole year with reference to the actuals of the first eight months.

37. Under markets, slaughter-houses and cart-stands increased provision has been made under contingencies to meet the cost of printing tickets as they are managed departmentally.

38. (6) *Public Garden.*—The amount provided under this head has been surrendered as no garden has been started. The street refuse, which was previously intended to be used as manure in the garden, has been made over to a contractor for Rs. 250.

39. The other items under this grant call for no remarks. Thus it will be seen that the total of the revised estimate comes up to Rs. 6,550 against the budget of Rs. 5,760, the difference being Rs. 790, which is unavoidable.

40. *Grant 5,* (b) *Collection of Municipal Taxes*—(1) *Establishment.*—The budget of Rs. 770 has been raised to Rs. 800 as a peon on Rs. 5 has been entertained to assist a tax collector in collecting arrears of taxes. This item also is included in the proposition statement.

41. The other items under this grant call for no remarks as they do not differ from the original estimate. Thus it will be seen that the grand total of the expenditure of the revised estimate under all the grants comes up to Rs. 68,550 against Rs. 67,560, leaving a balance of Rs. 7,110, which is adopted as the opening balance for 1898–99.

BUDGET ESTIMATE FOR 1898–99.

Receipts.

42. The opening balance, as shown above, is Rs. 7,110.

43. (2) *Municipal Rates and Taxes*—(a) *Tax on Arts, &c. (Section 55).*—The demand under this head has been fixed at Rs. 5,000 against Rs. 6,500, the revised estimate, and Rs. 7,912–8–0, the actuals of 1896–97. The reduction in the tax is owing to the schedule of the amended Act.

44. *(b) Tax on Buildings (Section 63).*—The amount estimated is Rs. 12,500, being the demand, as against Rs. 15,500, the revised estimate for the current year, and Rs. 10,663-12-11, the actuals of 1896-97.

45. *(c) Tax on Lands (Section 63).*—Credit is taken for Rs. 1,800 under this head, being the demand fixed, against Rs. 3,800, the revised estimate, and Rs. 599-15-3, the actuals of 1896-97.

46. *(d) Water-tax on Buildings and Lands (Section 75).*—The amount proposed to be collected is Rs. 2,700 against the revised budget of Rs. 3,700 and the actuals of Rs. 2,215-4-11 of the year 1896-97. This tax is assessed at one-fifth of the house and land taxes.

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

48. Thus it will be seen that the total municipal revenue for 1898-99 comes up to Rs. 67,540 against the revised estimate of Rs. 75,660 for the current official year and the actuals of Rs. 65,295-8-9 for 1896-97.

49. The council proposes to spend this amount under the different grants as shown in statement II—

		Rs.
Grant 1	.. ..	16,100
„ 2	.. ..	6,950
„ 3	.. ..	25,690
„ 4	.. ..	5,580
„ 5	.. ..	6,980
		60,400
	Balance ..	7,140
	Total ..	67,540

Expenditure.

50. *Grant 1, Public Works—(2) Repairs—(a) Communications.*—The sum of Rs. 9,000 is provided for the repairs of roads against Rs. 11,250 of the revised estimate for the current year and Rs. 8,711-5-9, the actuals of the last official year. The works are shown in detail in statement II-A.

51. *(b) Buildings.*—The provision for works shown in statement II-A is Rupees 2,350 against Rs. 3,500, the revised estimate of the current official year, and the actuals of Rs. 1,452 for the year 1896-97. The important work proposed to be undertaken is the repairs of the dispensary building, for which type-plans have been received from the sanitary board.

52. *(c) Drainage—(i) Repairs to Works.*—The amount of Rs. 900 is provided for the repairs of the drainage channels in the town as detailed in statement II-A against Rs. 1,080 of the revised estimate and Rs. 1,084-7-6, the actuals of 1896-97. The amount now provided is considered sufficient in consideration of the expenditure incurred during the current year to put the drains in proper order.

53. *(d) Water-supply—(i) Repairs to Works, Machinery, &c.*—Rs. 1,200 have been provided for the improvement of water-supply against Rs. 2,300, the revised estimate for the current year, and Rs. 2,035-2-7, the actuals of 1896-97. The council considers that this amount will be sufficient for the next official year as, for want of heavy rains this year, the conduits in the town have not sustained as much damage as usual.

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

55. *Grant 2, Education—(ii) Salary-result System—(a) Fixed Payments.*—The amount of Rs. 1,020 is provided for the pay of municipal schoolmasters against Rs. 1,040 of the revised estimate for the current year and Rs. 971-7-11, the actuals for 1896-97. No provision has been made for the Washermen's school at Valandapalam for the reasons stated in paragraph 22 *supra*. The proposal of the educational officers to amalgamate the Panchama school at Desayapet and the weavers' school at

Chintaguntapalam and to locate the amalgamated school at Ballalagudum has not been approved by the municipal council for the reason that on caste grounds weaver class of Hindus will never consent to be educated together with Panchamas. The provision for these two schools is allowed to stand as it is in the current year. If these schools cannot secure proper attendance, they may be abolished, and the funds thereby set free may be most advantageously spent in rendering aid to private schools which deserve encouragement.

56. *(b) Result Stipends.*—The amount of Rs. 400 is provided under this head as recommended by the educational officers against Rs. 340 of the revised estimate of the current year and the actuals of Rs. 395-13-0 for 1896-97.

57. *(4) Results Grants.*—The usual provision of Rs. 2,700 has been made, as the council considers that this amount will suffice for the next official year, and as no arrears will be allowed to remain unpaid at the end of this official year. It is submitted that the actuals of 1896-97 included arrears of the previous year.

58. *(6) Inspection—(b) Municipal Inspectors—(i) Establishment.*—The usual provision of Rs. 280 has been made for the inspecting schoolmaster at Rs. 23 per mensem. The proposal of the educational officers to raise the pay of the inspecting schoolmaster has not been approved by the council. His pay was raised by Re. 1 as per paragraph 4 (3) of G.O., No. 493 M., dated 21st March 1896.

59. *(7) Miscellaneous—(b) Common Gymnasium—(i) Establishment.*—The usual provision is made for the pay of the gymnastic instructor. The council have declined to raise the pay of the gymnastic instructor by Rs. 2-8-0 as recommended by the educational authorities.

60. *Grant 3, Sanitation and Medical Services—(i) Hospitals and Dispensaries —Establishment.*—Rs. 2,750 have been provided for the establishments in the two dispensaries under the control of the council against Rs. 2,670, the revised estimate of the current year, and Rs. 2,098-14-7, the actuals for 1896-97. Provision is made for the increase of pay to the native midwife from Rs. 9 to Rs. 12, and the entertainment of a toty on Rs. 3 for sweeping the female dispensary as recommended by the District Medical and Sanitary Officer and approved of by the Surgeon-General.

61. (5) *Conservancy, Road-cleaning and Road-watering—(a)* (i) *Establishment.*—Rs. 7,580 is the amount provided for the pay of the supervising staff and 85 sweepers against Rs. 6,040, the revised estimate of the current year, and Rs. 5,671-14-11, the actuals of 1896-97. The increase is due to the proposal of the council to raise the pay of all the toties by Re. 1 contained in their resolution No. 1, dated 5th July 1897. The toties and scavengers struck work in April last. It was thought advisable to get a new staff of men from Madras, and correspondence for the purpose was opened with a contractor of that place through the Sanitary Commissioner. The council had to agree to a monthly pay of Rs. 7 to each new-comer—male or female. Before, however, the men came from Madras, the toties and the scavengers of this place came to terms with the council and consented to execute documents, agreeing to the conditions of service laid down for their guidance. The council in its turn agreed to raise their pay by Re. 1 throughout. These scavengers have been in the service of the municipality for the last 25 years and they were originally brought from the Vizagapatam district. The prices of articles of food have been very high for the last two years.

62. *Private Scavenging—(i) Establishment.*—Rs. 1,010 have been provided for the usual number of toties against Rs. 820, the revised estimate of the current year, and Rs. 782-0-4, the actuals of 1896-97. The increased provision is made to raise the pay of toties by Re. 1 each.

63. *Grant 4, Lighting and Miscellaneous—Municipal Purposes—(i) Lighting—(a) Establishment.*—Provision is made for eleven lamp-lighters on Rs. 5 each per mensem.

64. Under markets, slaughter-houses, cart-stands, travellers' bungalows and avenues provision is made for the usual establishments as shown in Statement II-B. The amount provided for contingencies under the various items is meant as a provision to meet the cost of printing tickets and other miscellaneous charges. The amount of Rs. 500 under 5 (4) includes a provision for the maintenance of avenues.

65. *Grant 5, (a) General Establishment—(i) Office Establishment.*—The amount of Rs. 3,640 is provided for the establishment detailed in Statement II-B, against Rs. 2,200 of the revised estimate and Rs. 2,222-10-8, the actuals for 1896-97. In G.O., No. 1465 M., dated 21st June 1897, Government have been pleased to call upon the council to report their views regarding the entertainment of a secretary. The council has resolved to appoint a secretary on Rs. 150 a month. Provision is made accordingly under this head. The office establishment is also re-arranged in anticipation of Government approving the appointment of a secretary. The accountant on Rs. 35 died recently. The council has resolved to abolish his post and to make the present manager on Rs. 60 the head accountant of the office. The pay of english correspondence clerk has been raised from Rs. 10 to Rs. 15. In other respects, the establishment is left unaltered. A proposition statement is enclosed for the approval of Government.

66. The other items under this grant call for no remarks as they do not differ from the revised estimate.

67. Thus it will be seen that the total expenditure under all grants comes up to Rs. 60,400 against the revised estimate of Rs. 68,550 for the current year, leaving a closing balance of Rs. 7,140, which is about 10 per cent. of the estimated receipts.

Dis. No. 2-Tour.

Forwarded to the Secretary to Government, Local and Municipal Department.

2. *Revised Estimate.*—The question of the amount of the arrears of taxes, which may be collected, will be dealt with when forwarding the report called for from the Chairman in paragraph 3 of G.O., No. 1940 M., dated 6th September 1897. I may say here, however, that the Chairman has informed me that a large proportion of the arrears are over three years' standing and therefore irrecoverable.

BUDGET ESTIMATE FOR 1898-99.

3. In 1896-97, the expenditure on repairs to communications was Rs. 2,279 less than the revised estimate, and during the current year there is an anticipated saving of Rs. 750 which, looking to the actuals of the twelve months ending with November last, will probably be increased. The continued short expenditure on the roads has told on their condition. They are, generally speaking, in a bad state, and it would be well if the council could increase its grant over the Rs. 9,000 of the budget estimate.

4. The cost of the office establishment should be reduced to Rs. 3,550, as the council has omitted to consider that the establishment must be paid for one month at the old scale on account of March 1898 and only eleven months at the new.

14th January 1898.

(Signed) R. MORRIS,
Acting Collector.

Review of the Masulipatam Municipal Budget for 1898-99

48

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings:—

Current No. 209/L of 1898, dated 28-12-1897 from the Chairman, Municipal Council, Masulipatam

Current No. 28 this of 1898, dated 18-1-98 from the Director of Public Instruction

Current No. 427/L of 1898, dated 25-1-98 from the Surgeon General

Current No. of 189 , dated from the

Order. No. 383 M. dated 15/2/98

The estimated receipts and charges of the Masulipatam Municipality for 1898-99, as passed by Government, are compared below with the budget and revised estimates for the year 1897-98 and the actuals of 1896-97.

Receipts.	Actuals, 1896-97.	Budget Estimate, 1897-98.	Revised Estimate, 1897-98.	Budget Estimate 1898-99.
	Rs.	Rs.	Rs.	Rs.
Balance brought forward	9.790	9.630	6.955	7.110
Tax on Arts	7.912	9.500	6.500	5.000
Tax on Buildings and Lands	11,264	14,300	19.300	14.300
Water-Tax on Buildings and Lands	2.215	2.700	3.700	2.700
Tax on Vehicles and Animals	1.679	1.600	1.600	1.600
Tax on Carts	1082	1100	1100	1100
Tolls	11.389	13590	13590	13450
Realizations under Special Acts	"	"	"	"
Rent of Lands, Buildings, &c, and sale-proceeds of Lands, &c.	668	780	615	620
Conservancy Receipts	320	400	300	300
Fees and Revenue from Educational Institutions ..	104	60	100	100
Fees and Revenue from Medical Institutions	14	30	400	300
Income from Markets and Slaughter-houses	9.315	9200	9.100	9.100
License fees	870	1200	900	900
Other fees	1044	1120	1410	1410
Fines under Municipal and other Acts	1430	1200	500	500
Interest on Investments and premium on Loans ..	"	"	"	"
Grants and Contributions from Government	90	160	390	170
Do. from Local Boards	5195	7.300	7.300	7.360
Do. from other bodies	"	450	450	450
Recoveries for services to private individuals	628	950	950	950
Miscellaneous	64	70	470	120
Loans	"	"	"	"
Sale-proceeds of Government Securities, &c, and Realizations of Sinking Fund	"	"	"	"
Advances Recovered	223	"	30	"
Total ..	65.296	75.340	75.660	67.540

65. *Grant 5, (a) General Establishment—(i) Office Establishment.*—The amount of Rs. 3,640 is provided for the establishment detailed in Statement II-B, against Rs. 2,200 of the revised estimate and Rs. 2,222-10-8, the actuals for 1896-97. In G.O., No. 1465 M., dated 21st June 1897, Government have been pleased to call upon the council to report their views regarding the entertainment of a secretary. The council has resolved to appoint a secretary on Rs. 150 a month. Provision is made accordingly under this head. The office establishment is also re-arranged in anticipation of Government approving the appointment of a secretary. The accountant on Rs. 35 died recently. The council has resolved to abolish his post and to make the present manager on Rs. 60 the head accountant of the office. The pay of english correspondence clerk has been raised from Rs. 10 to Rs. 15. In other respects, the establishment is left unaltered. A proposition statement is enclosed for the approval of Government.

66. The other items under this grant call for no remarks as they do not differ from the revised estimate.

67. Thus it will be seen that the total expenditure under all grants comes up to Rs. 60,400 against the revised estimate of Rs. 68,550 for the current year, leaving a closing balance of Rs. 7,140, which is about 10 per cent. of the estimated receipts.

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Forwarded to the Secretary to Government, Local and Municipal Department.

2. *Revised Estimate.*—The question of the amount of the arrears of taxes, which may be collected, will be dealt with when forwarding the report called for from the Chairman in paragraph 3 of G.O., No. 1940 M., dated 6th September 1897. I may say here, however, that the Chairman has informed me that a large proportion of the arrears are over three years' standing and therefore irrecoverable.

BUDGET ESTIMATE FOR 1898-99.

3. In 1896-97, the expenditure on repairs to communications was Rs. 2,279 less than the revised estimate, and during the current year there is an anticipated saving of Rs. 750 which, looking to the actuals of the twelve months ending with November last, will probably be increased. The continued short expenditure on the roads has told on their condition. They are, generally speaking, in a bad state, and it would be well if the council could increase its grant over the Rs. 9,000 of the budget estimate.

4. The cost of the office establishment should be reduced to Rs. 3,550, as the council has omitted to consider that the establishment must be paid for one month at the old scale on account of March 1898 and only eleven months at the new.

(Signed) R. MORRIS,
Acting Collector.

14*th January* 1898.

Review of the Masulipatam Municipal Budget for 1898-99

48

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings:—

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The estimated receipts and charges of the Masulipatam Municipality for 1898-99, as passed by Government, are compared below with the budget and revised estimates for the year 1897-98 and the actuals of 1896-97.

	Actuals, 1896-97.	Budget Estimate, 1897-98.	Revised Estimate, 1897-98.	Budget Estimate 1898-99.
	Rs.	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	9.790	9.630	6.953	7.110
Tax on Arts	7.912	9.500	6.500	5.000
Tax on Buildings and Lands	11.264	14.300	19.300	14.300
Water-Tax on Buildings and Lands	2.215	2.700	3.700	2.700
Tax on Vehicles and Animals	1.679	1.600	1.600	1.600
Tax on Carts	1.082	1.100	1.100	1.100
Tolls	11.389	13.590	13.590	13.450
Realizations under Special Acts	"	"	620	"
Rent of Lands, Buildings, &c, and sale-proceeds of Lands, &c. ..	668	780	615	620
Conservancy Receipts	320	400	300	300
Fees and Revenue from Educational Institutions	104	60	100	100
Fees and Revenue from Medical Institutions	14	80	400	300
Income from Markets and Slaughter-houses		9.200	9.100	9.100
License fees		1.200	900	900
Other fees		1.120	1.410	1.410
Fines under Municipal and other Acts		200	500	500
Interest on Investments and premium on Loans ..			"	"
Grants and Contributions from Government			390	170
Do. from Local Boards	5.193		7.300	7.360
Do. from other bodies	"		450	450
Recoveries for services to private individuals	628		950	950
Miscellaneous	64		470	120
Loans	"		"	"
Sale-proceeds of Government Securities, &c, and Realizations of Sinking Fund	"		"	"
Advances Recovered	223		30	"
Total ..	65.296	75.34	'0	67.540

estimate for 1898-99, as suggested

Charges.	Actuals, 1896-97.	Budget Estimate, 1897-98.	Revised Estimate, 1897-98.	Budget Estimate, 1898-99.
	Rs.	Rs.	Rs.	Rs.
Grant 1.				
New Works—				
Communications	1,482	1,500	900	"
Buildings	"	800	800	"
Drainage	"	"	"	"
Water-supply	"	"	"	"
Repairs—				
Communications	8,711	12,000	11,250	9,000
Buildings	1,452	3,500	3,500	2,350
Drainage	1,085	1,080	1,080	900
Water-supply	2,179	2,460	2,460	1,360
Establishment	1,012	1,020	1,020	1,020
Tools and Plant and other Stores	316	300	600	100
Contributions for Public Works	1,364	1,370	1,370	1,370
Total	17,601	24,030	22,980	16,100
Grant 2.				
Training Schools	37	40	30	30
Municipal Schools—				
(*a*) On the Salary System	"	"	"	"
(*b*) On the Salary Result System	1,530	1,620	1,930	1,600
Grants-in-aid—				
(*a*) Salary grants	1,077	900	900	900
(*b*) Result grants	2,964	2,700	2,700	2,700
(*c*) Building, Furniture, &c., grants	"	100	"	50
Inspection	342	410	420	350
Miscellaneous	413	410	410	420
Total	6,363	6,180	6,390	6,050
Grant 3.				
Hospitals and Dispensaries	5,478	8,670	9,570	8,250
Contributions	546	450	450	420
Vaccination	650	550	510	400
Registration of Births and Deaths	279	290	290	290
Conservancy, Road-cleaning and Road-watering	13,783	15,390	15,540	16,330
Total	20,736	25,350	26,360	25,690
Grant 4.				
Lighting	2,755	2,660	2,580	2,660
Markets and Slaughter-houses	2,122	1,080	1,520	1,110
~~Choultries~~ Cart Hire	257	180	230	180
Travellers' Bungalows	82	80	80	80
Avenues	552	530	530	530
Public Garden, Survey of Land, Fire and other charges	1,095	1,230	1,610	1,020
Total	6,857	5,760	6,550	5,580
Grant 5.				
Supervision and management	6,607	6,190	6,220	6,980
Repayment of Debt	"	"	"	"
Interest on loan	"	"	"	"
Advances Recoverable	130	"	50	"
Refunds	46	50	"	"
Discount	"	"	"	"
Pensions and Gratuities	"	"	"	"
Investments	"	"	"	"
Grand Total	58,340	67,560	68,550	60,400
Balance	69,551	7,780	7,110	7,140

Revised Estimate for 1897-98.

2. The current receipts and charges are now estimated at Rs. 68710 and Rs. 68550, respectively, against Rs. 65,710 and Rs. 67560, anticipated in the sanctioned budget.

The increase in the receipts, which occurs chiefly under the house, land and water taxes, is partly counterbalanced by a decrease under the tax on arts, license-fees and fines, while the increase in the charges, which appears under Grants 3 and 4, is partly met by a decrease under Grant

Percentage of Collections.

Tax on arts - 43·1
" lands - 15·1
Water taxes - 42·6

Percentage of expenditure

Communications - 22·6
New works-buildings - 2·9

1. The collections under the arts, land and water taxes, and the expenditure on communications and new works- buildings during the first eight months of the year were very unsatisfactory. The Government will defer passing orders on the proposal in para 22 of the Chairman's letter to close the washermen's primary school at Valandapalem, pending receipt of the communication promised by the Director of Public Instruction in his letter read above. Meanwhile a provision of Rs. 80 will be made for this school in the budget estimate for 1898-99, as suggested

suggested by the Director .The proposals in paras 29 and 30 to dispense with the services of the second class vaccinator on Rs.10 and to entertain five nuisance inspectors in lieu of the existing eight conservancy peons are approved, subject to the remarks of the Sanitary Commissioner.The entertainment of an additional private scavenger on Rs.5 and of a temporary peon on the same pay for the collection of Municipal taxes and the abolition of the public garden establishment, proposed in paras 32 40 and 38, respectively, and the proposal to dispense with the services of the Challa bazaar fee collector on Rs.7, shown in the proposition statement, are sanctioned; but reference should have been made to the last of the proposals in the Chairman's letter.

Budget Estimate for 1898-99.

3. Receipts. The receipts for the ensuing year are placed at Rs.60,430 against Rs.68,710 in the revised estimate, the decrease being mainly under the principal taxes.

scavenging fees is only Rs.800 while the charges are put down at Rs.1700 it is not equitable that the cost of this service, which is purely a private one, should be met from general Municipal funds, the Municipal Council should consider the desirability of raising the scale of fees so as to make the service self-supporting and report the result to Government as soon as possible.

4. Charges. (1) The probable charges are put down at Rs. 60,400 against the revised estimate of Rs.68550, the decrease which appears under Grants 1 to 4 being partly made good by an increase under Grant 5.

(2) Grant 1. The attention of the Municipal Council is drawn to the remarks of the Collector in para 3 of his endorsement regarding the inadequacy of the allotment for repairs-communications and to those of the Surgeon-General in his letter read above as to the necessity for the construction of a dispensary building and quarters for the medical subordinates and midwives.

(3) Grants. 6. The increase in the pay of the native midwife from Rs.9 to 12 and the entertainment of a sweeper on Rs.3 in the

suggested by the Director .The proposals in paras 29 and 30 to dispense with the services of the second class vaccinator on Rs.10 and to entertain five nuisance inspectors in lieu of the existing eight conservancy peons are approved, subject to the remarks of the Sanitary Commissioner.The entertainment of an additional private scavenger on Rs.5 and of a temporary peon on the same pay for the collection of Municipal taxes and the abolition of the public garden establishment, proposed in paras 32 40 and 38,respectively, and the proposal to dispense with the services of the Challa bazaar fee collector on Rs.7, shown in the proposition statement, are sanctioned;, but reference should have been made to the last of the proposals in the Chairman's letter.

Budget Estimate for 1898-99.

3.Receipts. The receipts for the ensuing year are placed at Rs.60,430 against Rs.68,710 in the revised estimate, the decrease being mainly under the principal taxes.

The estimated income from private scavenging scavenging fees is only Rs.800 while the charges are put down at Rs.1700. It is not equitable that the cost of this service, which is purely a private one, should be met from general Municipal funds, the Municipal Council should consider the desirability of raising the scale of fees so as to make the service self-supporting and report the result to Government as soon as possible.

4. Charges. (1) The probable charges are put down at Rs. 60,400 against the revised estimate of Rs.68550, the decrease which appears under Grants 1 to 4 being partly made good by an increase under Grant 5.

(2) Grant 1. The attention of the Municipal Council is drawn to the remarks of the Collector in para 3 of his endorsement regarding the inadequacy of the allotment for repairs communications and to those of the Surgeon-General in his letter read above as to the necessity for the construction of a dispensary building and quarters for the medical subordinates and midwives.

(3) Grants. 6. The increase in the pay of the native midwife from Rs.9 to 12 and the entertainment of a sweeper on Rs.3 in the

suggested by the Director .The proposals in paras 29 and 30 to dispense with the services of the second class vaccinator on Rs.10 and to entertain five nuisance inspectors in lieu of the existing eight conservancy peons are approved, subject to the remarks of the Sanitary Commissioner.The entertainment of an additional private scavenger on Rs.5 and of a temporary peon on the same pay for the collection of Municipal taxes and the abolition of the public garden establishment, proposed in paras 32 and 40 and 38,respectively, and the proposal to dispense with the services of the Challa bazaar fee collector on Rs.7, shown in the proposition statement, are sanctioned;, but reference should have been made to the last of these proposals in the Chairman's letter.

Budget Estimate for 1898-99.

3.Receipts. The receipts for the ensuing year are placed at Rs.60,430 against Rs.68,710 in the revised estimate, the decrease being mainly under the principal taxes. The estimated income from private scavenging scavenging fees is only Rs.800 while the charges are put down at Rs.1700 it is not equitable that the cost of this service, which is purely a private one, should be met from general Municipal funds, the Municipal Council should consider the desirability of raising the scale of fees so as to make the service self-supporting and report the result to Government as soon as possible.

4. Charges. (1) The probable charges are put down at Rs. 60,400 against the revised estimate of Rs.68550, the decrease which appears under Grants 1 to 4 being partly made good by an increase under Grant 5.

(2) Grant 1. The attention of the Municipal Council is drawn to the remarks of the Collector in para 3 of his endorsement regarding the inadequacy of the allotment for repairs-communications and to those of the Surgeon-General in his letter read above as to the necessity for the construction of a dispensary building and quarters for the medical subordinates and midwives.

(3) Grants. 6. The increase in the pay of the native midwife from Rs.9 to 12 and the entertainment of a sweeper on Rs.3 in the

the women and children's dispensary, proposed in para 60, are sanctioned. The Surgeon-General's suggestion for the entertainment of a dhobi on Rs.5 for the Municipal Hospital will be referred to the Municipal Council for consideration. The remarks of the Sanitary Commissioner on the allotments for vaccination, registration of vital statistics and sanitation, are awaited.

(4) Grant 4. The proposed increase from Rs.5 to 6 in the salaries of the market and slaughter house toties to which reference should have been made in para 64 of the Chairman's letter, is approved.

(5) Grant 5. The appointment of a Secretary on Rs.150 and the revision of the Municipal office establishment, proposed in para 65, and the discontinuance of the Chairman's carriage allowance of Rs.30, which from statement II.B. appears to be contemplated, should form the subject of a separate communication, in which the information required in G.O.No.209 M, dated 26th January 1898, should be furnished. Meanwhile the sum of Rs.3550 provided for office establishment will be allowed to stand. The

K.

The entertainment of a temporary bill collector on Rs.10 for three months, which from statement II.B. appears to be contemplated, but which has not been shown in the proposition statement or referred to in the Chairman's letter, cannot be sanctioned in the absence of any explanation as to its necessity.

With reference to G.O.No. 2473 L, dated 22nd December 1897, the contribution for the central office establishments will be reduced from Rs.640 to Rs.483 or Rs.480 in round figures.

5. As revised by Government, the budget closes with a balance of Rs.7340. Of this sum, Rs.1330 being the excess of receipts from the watertax over the sum of Rs.1370 paid as interest on the cost of the existing waterworks, should be added to the amount — (Rs.4310) already reserved for expenditure on an improved water-supply, as required in para 2 of G.O.No.493 M, dated 21st March 1896, leaving Rs.1700 only of 2½ per cent of the receipts available for general purposes.

L

The Chairman. via. Vizianagaram.
" Coll. of Kistna.
" President Dt. Bd. Kistna.
" Accountant-General.
" Director of Public Instn.
" Surgeon-General
" Sanitary Board.
" Commr.
" Engr.

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Masulipatam

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15/12/98

SECRETARY TO GOVERNMENT
17 JAN 1899
LOCAL & MUNICIPAL DEPARTMENT

Budget Statements

of

Masulipatam Municipality

for

1898-99

8
209 Masulipatam

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Masulipatam during the official year 1898-99.

	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
	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	7,110 - -		6,955 - -	9,630 - -	9,790 - -
b. Endowments					
c. Water-tax Fund					
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	5,000 - -		6,500 - -	9,500 - -	7,912 8 -
b. Tax on buildings (section 63) ..	12,500 - -		13,500 - -	12,500 - -	10,663 12 11
c. Tax on lands (section 63) ..	1,800 - -		3,800 - -	1,800 - -	599 15 3
d. Water-tax on buildings and lands (section 75)	2,700 - -		3,700 - -	2,700 - -	2,215 4 11
e. Tax on vehicles with springs and palanquins (section 77) ..	700 - -		700 - -	700 - -	733 8 -
f. Tax on animals (section 77) ..	900 - -		900 - -	900 - -	946 - -
g. Tax on carts and other vehicles without springs (section 85) ..	1,100 - -		1,100 - -	1,100 - -	1082 - -
h. Tolls (section 91)—					
Gross receipts .. 19,500					
Less Local Fund share 6,050	13,450 - -		13,590 - -	13,590 - -	11,388 15 1
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 ..		38,150 - -	45,790 - -	42,790 - -	35,542 - 2

Budget Statements

of

Nasulipalan Municipality

for

1898-99

Budget Statements

of

Masulipatam Municipality

for

1898-99

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Masulipatam during the official year 1898-99.

	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
	2	3	4	5	6
1	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. BALANCE BROUGHT FORWARD—					
a. Municipal Fund	7,110 - -		6,955 - -	9,630 - -	9,790 - -
b. Endowments					
c. Water-tax Fund					
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	5,000 - -		6,500 - -	9,500 - -	7,912 8 -
b. Tax on buildings (section 63) ..	12,500 - -		15,500 - -	12,500 - -	10,663 12 11
c. Tax on lands (section 63) ..	1,800 - -		2,800 - -	1,800 - -	599 15 3
d. Water-tax on buildings and lands (section 75)	2,700 - -		3,700 - -	2,700 - -	2,215 4 11
e. Tax on vehicles with springs and palanquins (section 77) ..	700 - -		700 - -	700 - -	733 8 -
f. Tax on animals (section 77) ..	900 - -		900 - -	900 - -	946 - -
g. Tax on carts and other vehicles without springs (section 85) ..	1,100 - -		1,100 - -	1,100 - -	1082 - -
h. Tolls (section 91)—					
Gross receipts .. 19,500					
Less Local Fund share 6,050	13,450 - -		13,590 - -	13,590 - -	11,388 15 1
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 ..		38,150 - -	45,790 - -	42,790 - -	35,542 - 2

Budget Statements

of

Masulipatam Municipality

for

1898-99

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Masulipatam during the official year 1898-99.

	Budget 1898-99. Details of Minor Heads.			Budget 1898-99. Totals of Major Heads.			Revised Estimate for 1897-98.			Budget Estimate for 1897-98.			Actuals, 1896-97 (audited figures).		
1	2			3			4			5			6		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1. Balance brought forward—															
a. Municipal Fund	7,110	-	-				6,955	-	-	9,630	-	-	9,790	-	-
b. Endowments															
c. Water-tax Fund															
2. Municipal rates and taxes—															
a. Tax on arts, &c. (section 53) ..	5,000	-	-				6,500	-	-	9,500	-	-	7,912	8	-
b. Tax on buildings (section 63) ..	12,500	-	-				13,500	-	-	12,500	-	-	10,663	12	11
c. Tax on lands (section 63) ..	1,800	-	-				3,900	-	-	1,800	-	-	599	15	3
d. Water-tax on buildings and lands (section 75)	2,700	-	-				3,700	-	-	2,700	-	-	2,215	4	11
e. Tax on vehicles with springs and palanquins (section 77) ..	700	-	-				700	-	-	700	-	-	733	8	-
f. Tax on animals (section 77) ..	900	-	-				900	-	-	900	-	-	946	-	-
g. Tax on carts and other vehicles without springs (section 85) ..	1,100	-	-				1,100	-	-	1,100	-	-	1082	-	-
h. Tolls (section 91)—															
Gross receipts .. 19,500															
Less Local Fund share 6,050	13,450	-	-				13,590	-	-	13,590	-	-	11,388	15	1
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 ..				38,150	-	-	45,790	-	-	42,790	-	-	35,542	-	2

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Masulipatam during the official year 1898-99—*continued.*

	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		38,150 - -	45,790 - -	42,790 - -	33542 - 2
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	170 - -		165 - -	260 - -	234 - 6
ii. Rent of buildings	180 - -		180 - -	180 - -	180 - -
iii. Avenue receipts	10 - -		10 - -	10 - -	- 9 -
iv. Fees from Travellers' Bungalows	50 - -	410 - -	50 - -	100 - -	110 8 -
b. i. Sale-proceeds of lands and buildings					
ii. Produce of lands, gardens, &c.	10 - -		10 - -	20 - -	- - -
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	200 - -	210 - -	200 - -	200 - -	142 7 6
c. Conservancy receipts—					
Sale-proceeds of night-soil, street refuse, &c.	300 - -	300 - -	300 - -	400 - -	320 4 -
d. i. Fees from educational institutions	100 - -	100 - -	100 - -	60 - -	103 10 9
ii. Other revenue from educational institutions ..					
e. i. Sale-proceeds and composition fees of medicines ..	300 - -	300 - -	400 - -	30 - -	14 - -
ii. Other Hospital receipts ..					
f. i. Income from markets ..	8,000 - -		8,000 - -	8,000 - -	8,249 13 2
ii. ,, slaughter-houses	1,100 - -	9,100 - -	1,100 - -	1,200 - -	1,065 1 -
g. Other fees					
i. Distraint fees	300 - -		300 - -	10 - -	- 4 -
ii. License fees	900 - -		900 - -	1,200 - -	869 15 -
iii. Cartstand fees	1,100 - -		1,100 - -	1,100 - -	1039 13 -
iv. Other fees, Fees for contracts from birth & death registers	10 - -	2,310 - -	10 - -	10 - -	3 8 -
h. Fines under Municipal and other Acts.	500 - -	500 - -	500 - -	1,200 - -	1,429 10 -
i. Interest on investments					
i. General, including choultries					
ii. Educational					
iii. Medical					
j. Premium on loans					
Carried forward ..		51,380 - -	59,115 - -	56,780 - -	49,305 8 1

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Masulipatam during the official year 1898-99—*cont.*

	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actual 1896-97 (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		51,380 - -	59,115 - -	56,780 - -	49,305 8 1
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..					
Buildings					
Municipal Schools ..					
Other purposes	170 - -	170 - -	390 - -	160 - -	90 - -
ii. Medical					
iii. Other purposes—					
Communications ..					
Water-supply					
Drainage					
Sanitation					
Other purposes ..					
b. From Local Boards—					
i. Education					
ii. Medical	4,860 - -		4,800 - -	4,800 - -	2,694 12 -
iii. Other purposes	2,500 - -	7,360 - -	2,500 - -	2,500 - -	2,500 - -
c. Other grants and contributions—					
i. Education					
ii. Medical	480 - -	480 - -	450 - -	450 - -	- - -
iii. Other purposes					
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	800 - -		800 - -	800 - -	498 7 -
ii. Other purposes Control fees	150 - -	950 - -	150 - -	150 - -	129 10 -
b. Other items—					
i. Fishery rents	30 - -		30 - -	30 - -	25 - -
ii. Refunds of Expenditure of previous year	50 - -		400 - -	- - -	3 9 -
iii. Fee for numbering carts, &c.	40 - -	120 - -	40 - -	40 - -	34 3 -
iv. Other items	- - -		- - -	- - -	1 8 -
Carried forward ..		60,430 - -	68,675 - -	65,710 - -	55,282 9 1

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Masulipatam during the official year 1898-99—*cont.*

—	Budget—1898-99. Details of Minor Heads.	Budget—1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (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 ..		60,430 - -	68,675 - -	66,710 - -	55,282 9 1
7. EXTRAORDINARY AND DEBT—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.					
b. Loans—					
i. From Government ..					
ii. In the market from private individuals					
c. Realizations of Sinking fund for repayment of loans.					
d. Advances—					
i. Permanent					
ii. Others			30 - -	- - -	222 15 8
Total Receipts ..		60,430 - -	68,705 - -	66,710 - -	55,505 8 9
Grand Total ..		67,540 - -	75,660 - -	76,340 - -	65,295 8 9

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~/all classes. at the maximum rates.
2. Tax on buildings is levied at 7½ per cent. and tax on lands at 7½ annas per cent. of rent value. / 4 for every 80 square yards.
3. Water-tax on buildings and lands is levied at 1½ per cent.
4. Tax on vehicles and animals is levied at —— the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 per cart. per annum.
6. Tolls are levied at —— the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. 519 dt 27-3-90 + 1401 dt 22-9-90
8. The house-tax registers were last revised in the official year 1894-95 and the land tax registers in the official year. 1896-97
9. Total extent of land assessed is 2,168 acres, exclusive of lands assessed on assessed rents.
10. The mode of estimating the annual rental of houses and lands is as follows :—

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

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

For lands,

For every acre of Vacant land —— Rs 3

do —— do. for gardens —— Rs 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 189 -9 .

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

Statement II.—Expenditure from the Municipal Fund of the Town of Masulipatam for the official year 1898-99.

	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT 1.—(*Public Works*)—					
1. New Works—					
a. Communications	" " "		900 " "	1,500 " "	1,482 3 3
b. Buildings	" " "		800 " "	800 " "	
c. Drainage					
d. Water-supply					
2. Repairs—					
a. Communications	9,000 " "	9,000 " "	11,250 " "	12,000 " "	8,711 5 9
b. Buildings	2,350 " "	2,350 " "	3,500 " "	3,500 " "	1,452 " "
c. Drainage—					
i. Repairs to works	900 " "	900 " "	1,080 " "	1,080 " "	1084 7 6
ii. Establishment for flushing drains, &c.					
d. Water-supply—					
i. Repairs to works, machinery, &c.	1,200 " "		2,300 " "	2,300 " "	2,035 2 7
ii. Establishment	160 " "	1360 " "	160 " "	160 " "	144 " "
iii. Contingencies					
3. Establishment	1,020 " "	1,020 " "	1,020 " "	1,020 " "	1,012 " "
4. Tools and Plant and other stores.	100 " "	100 " "	600 " "	300 " "	315 15 7
5. Contributions—					
a. To Local Boards for works ..					
b. To Provincial Funds for scrutiny of estimates, &c.	1,370 " "	1,370 " "	1,370 " "	1,370 " "	1,364 " "
c. To others for public works ..					
Total, Grant 1 ..		16,100 " "	22,980 " "	24,030 " "	17,601 2 8
GRANT 2.—(*Education*)—					
1. Training Schools—					
a. Contributions to Local Boards ..					
b. Stipends to Normal students ..	30 " "	30 " "	30 " "	40 " "	37 " "
2. Municipal Schools—					
i. On Salary System—					
a. Establishment					
b. Contingencies					
Carried forward ..		30 " "	30 " "	40 " "	37 " "

Statement II.—Expenditure from the Municipal Fund of the Town of Masulipatam for the official year 1898-99—*cont.*

	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (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 ..		30 " "	30 " "	40 " "	37 " "
GRANT 2.—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	1,020 " "		1,040 " "	1,100 " "	971 7 11
b. Result ~~Grants~~ ~~Stipend~~ ..	400 " "		340 " "	340 " "	395 13 "
c. Contingencies	180 " "	1600 " "	550 " "	180 " "	162 7 5
3. Salary Grants	900 " "	900 " "	900 " "	900 " "	1,076 10 "
4. Results Grants	2,700 " "	2,700 " "	2,700 " "	2,700 " "	2,963 13 "
5. Combined Grants—					
a. Fixed Payments					
b. Result Grants					
6. Inspection—					
a. Contributions to Local Boards ..	60 " "	60 " "	120 " "	120 " "	60 " "
b. Municipal Inspectors—					
i. Establishment	280 " "		280 " "	280 " "	275 " "
ii. Contingencies	10 " "	290 " "	20 " "	10 " "	7 9 "
7. Miscellaneous—					
a. Building, furniture, &c., grants ..	30 " "	50 " "	" " "	100 " "	" " "
b. Common gymnasium—					
i. Establishment	150 " "		150 " "	150 " "	152 8 "
ii. Contingencies	20 " "	170 " "	10 " "	10 " "	14 2 6
c. Common Drawing Master—					
i. Establishment	240 " "		240 " "	240 " "	240 " "
ii. Contingencies	10 " "	250 " "	10 " "	10 " "	6 9 3
d. Other items					
Total, Grant 2 ..		6,050 " "	6,390 " "	6,180 " "	6,363 " 1
GRANT 3.—(*Sanitation and Medical Services*).					
1. Hospitals and Dispensaries—					
a. Establishment	2,750 " "		2,670 " "	2,670 " "	2,098 14 7
b. Medicines and Supplies	3,500 " "		4,500 " "	3,500 " "	1,938 2 11
c. Diet of Patients	1,000 " "		1,200 " "	1,000 " "	738 7 8
d. Sundries and Contingencies ..	1,000 " "		1,200 " "	1,500 " "	702 10 7
e. Contributions to Local Boards ..					
&c., &c., &c. ..		8,250 " "			
Carried forward ..		8,250 " "	9,570 " "	8,670 " "	5,478 3 9

Statement II.—Expenditure from the Municipal Fund of the Town of Masulipatam for the official year 1898-99—*cont.*

	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (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 ..		8,250 - -	9,570 - -	8,670 - -	5,478 3 9
GRANT 3.—(*Sanitation and Medical Services*)—cont.					
2. *a.* Contributions to Provincial Funds for—					
i. Medical College	180 - -		180 - -	180 - -	255 - -
ii. Sanitary Inspection ..	180 - -		180 - -	180 - -	203 - -
iii. Medical Reserve staff ..	30 - -	390 - -	30 - -	30 - -	68 - -
iv. Cutlers' Establishment ..					
b. Contributions to Local Boards, &c., for—					
i. Medical Schools					
ii. Reserve staff					
&c., &c., &c. ..					
c. Other contributions for dispensary carts.	30 - -	30 - -	60 - -	60 - -	30 - -
3. Vaccination—					
a. Establishment	280 - -		360 - -	400 - -	395 - -
b. Contingencies	120 - -	400 - -	160 - -	160 - -	265 1 4
c. Contributions to Local Boards ..					
4. Registration of Births and Deaths—					
a. Establishment	270 - -		270 - -	270 - -	264 - -
b. Contingencies	20 - -	290 - -	20 - -	20 - -	15 - 11
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	7,580 - -		6,040 - -	6,670 - -	5,678 14 11
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	5,000 - -	12,580 - -	6,690 - -	5,330 - -	5,678 4 6
b. Private scavenging—					
i. Establishment	1,010 - -		820 - -	790 - -	782 - 4
ii. Contingencies, such as cost of scavenging carts, &c.	690 - -	1,700 - -	690 - -	560 - -	558 - 3
c. Cholera charges	1,650 - -	1,650 - -	1,800 - -	1,650 - -	566 2 7
d. Contingencies					
Removal of Prickly pear and roadside vegetation.	500 - -	600 - -	500 - -	600 - -	529 9 9
Total, Grant 3 ..		25,690 - -	26,360 - -	25,350 - -	20,736 6 3

Statement II.—Expenditure from the Municipal Fund of the Town of Masulipatam for the official year 1898-99—*cont.*

	Budget 1898-99. Details of Minor Heads.	Budget 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*).					
1. Lighting—					
a. Establishment	660 - -		80 - -	660 - -	582 13 6
b. Contingencies	2,000 - -	2,660 - -	2500 - -	2000 - -	2,172 3 9
2. i. Markets—					
a. Establishment	750 - -		730 - -	730 - -	744 - -
b. Contingencies	100 - -	850 - -	800 - -	100 - -	1135 13 11
ii. Slaughter-houses—					
a. Establishment	210 - -		190 - -	190 - -	192 - -
b. Contingencies	50 - -	260 - -	100 - -	60 - -	60 - -
3. Choultries— Cart stand		1110	1620	1480	2121
a. Establishment	130 - -		130 - -	120 - -	132 - -
b. Contingencies	50 - -	180 - -	100 - -	60 - -	119 7 -
c. Feeding Travellers					
4. Travellers' Bungalows—					
a. Establishment	70 - -		70 - -	70 - -	72 - -
b. Contingencies	10 - -	80 - -	10 - -	10 - -	10 7 -
5. Avenues—					
a. Establishment	30 - -		30 - -	30 - -	35 - -
b. Contingencies	600 - -	630 - -	500 - -	500 - -	516 7 3
6. Public Garden— Rent of Land					
a. Establishment			10 - -	180	84 - -
b. Purchase of seeds, repair of well, purchase of bullocks, &c.— Contingencies —					118 4 9
7. Survey of Land					
8. Fire—					
a. Establishment					
b. Purchase of fire-engine, buckets, repairs, &c.	20 - -	20 - -	- - -	50 - -	28 4 -
9. Other charges—					
i. Work done for private individuals other than private scavenging ..					
Carried forward ..		4,580 - -	4,950 - -	4760 - -	5,992 15 2

Statement II.—Expenditure from the Municipal Fund of the Town of Masulipatam for the official year 1898-99—*cont.*

1	Budget 1898-99 Details of Minor Heads. 2	Budget 1898-99 Totals of Major Heads. 3	Revised Estimate for 1897-98. 4	Budget Estimate for 1897-98. 4	Actuals, 1896-97 (audited figures). 6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		4,580 - -	4,950 - -	4,760 - -	6,992 15 2
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. OTHER CHARGES—cont.					
ii. Rewards for destruction of wild animals and snakes	200 - -		200 - -	200 - -	191 3 -
iii. Printing	300 - -		300 - -	300 - -	198 14 7
iv. Compensation for lands	- - -		600 - -	- - -	- - -
v. Other items	500 - -	1000 - -	500 - -	500 - -	474 4 4
Museum Establishment & Contingencies 250-0-0					
Law Charges 100-0-0					
Town Tax Charges 25-0-0					
Library Charges 25-0-0					
Total, Grant 4 .. 500-0-0					
		5,580 - -	6,550 - -	5,760 - -	6,857 5 1
GRANT 5—					
a. General Establishment—					
i. Office Establishment	3,640 - -	3640 - -	2,200 - -	2,200 - -	2,222 10 8
ii. Inspection			360 - -	360 - -	360 - -
b. Collection of Municipal Taxes—					
i. Establishment	800 - -	800 - -	800 - -	770 - -	854 12 11
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c.					
c. Collection of Tolls—					
i. Establishment	1,100 - -		1,100 - -	1,100 - -	1123 5 -
ii. Contingencies	200 - -	1300 - -	520 - -	520 - -	433 8 6
d. Office contingencies other than (*b*) (ii)	600 - -	600 - -	600 - -	600 - -	1,246 10 10
e. Contributions for Central office and Audit establishments	640 - -	640 - -	640 - -	640 - -	366 - -
Total, Grant 5 ..		6,980 - -	6,220 - -	6,190 - -	6,606 13 11
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. On account of current years ..					

Statement II.—Expenditure from the Municipal Fund of the Town of Masulipatam for the official year 1898-99—*cont.*

1	Budget 1898-99 Details of Minor Heads. 2	Budget 1898-99 Totals of Major Heads. 3	Revised Estimate for 1897-98. 4	Budget Estimate for 1897-98. 5	Actuals, 1896-97 (audited figures). 6
	RS. A. P.	RS A. P	RS. A. P.	RS. A. P.	RS. A. P.
Advances recoverable—					
a. Permanent			- - -	- - -	100 - -
b. Others			50 - -	- - -	30 1 1
Refunds of other than current collections ..				50 - -	45 9 8
Discount					
Pensions and gratuities					
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank					
Total Expenditure ..		60,400 - -	68,560 - -	67,560 - -	58,340 6 9
Balances—					
a. Municipal Fund		7,140 - -	7,110 - -	7,780 - -	6,955 2 -
b. Endowments					
c. Water-tax Fund					
Grand Total ..		67,540 - -	75,660 - -	75,340 - -	65,295 8 9

NOTE TO STATEMENT II.

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

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

Statement II.—Expenditure from the Municipal Fund of the Town of Masulipatam for the official year 1898-99—*cont.*

1	Budget 1898-99 Details of Minor Heads. 2	Budget 1898-99 Totals of Major Heads. 3	Revised Estimate for 1897-98. 4	Budget Estimate for 1897-98. 5	Actuals, 1896-97 (audited figures). 6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		4,580 - -	4,950 - -	4,760 - -	5,992 15 2
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. OTHER CHARGES—cont.					
ii. Rewards for destruction of wild animals and snakes	200 - -		200 - -	200 - -	191 3 -
iii. Printing	300 - -		300 - -	300 - -	198 14 7
iv. Compensation for lands	- - -		600 - -	- - -	- - -
v. Other items	500 - -	1000 - -	500 - -	500 - -	474 4 4
Total, Grant 4 ..	500 - -	5,580 - -	6,550 - -	5,760 - -	6,857 5 1
GRANT 5—					
a. General Establishment—					
i. Office Establishment	3,640 - -	3,640 - -	2,200 - -	2,200 - -	2,222 10 8
ii. Inspection			360 - -	360 - -	360 - -
b. Collection of Municipal Taxes—					
i. Establishment	800 - -	800 - -	800 - -	770 - -	854 12 11
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c.					
c. Collection of Tolls—					
i. Establishment	1,100 - -		1,100 - -	1,100 - -	1,123 3 -
ii. Contingencies	200 - -	1300 - -	520 - -	520 - -	433 8 6
d. Office contingencies other than (*b*) (ii)	600 - -	600 - -	600 - -	600 - -	1,246 10 10
e. Contributions for Central office and Audit establishments	640 - -	640 - -	640 - -	640 - -	366 - -
Total, Grant 5 ..		6,980 - -	6,220 - -	6,190 - -	6,606 13 11
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. On account of current years ..					

Statement II.—Expenditure from the Municipal Fund of the Town of Masulipatam for the official year 1898-99—*cont.*

1	Budget 1898-99 Details of Minor Heads. 2	Budget 1898-99 Totals of Major Heads. 3	Revised Estimate for 1897-98. 4	Budget Estimate for 1897-98. 5	Actuals, 1896-97 (audited figures). 6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Advances recoverable—					
a. Permanent			- - -	- - -	100 - -
b. Others			50 - -	- - -	30 1 1
Refunds of other than current collections ..				50 - -	45 9 8
Discount					
Pensions and gratuities					
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank					
Total Expenditure ..		60,400 - -	68,560 - -	67,560 - -	58,340 6 9
Balances—					
a. Municipal Fund		7,140 - -	7,110 - -	7,780 - -	6,955 2 -
b. Endowments					
c. Water-tax Fund					
Grand Total ..		67,540 - -	75,660 - -	75,340 - -	65,295 8 9

NOTE TO STATEMENT II.

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

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

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

Part I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 189 -9 .			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(*a*)	Communications								
1									
2									
3									
	Total ..								
(*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			
1				Total mileage of roads, streets, lanes, &c., in the town.
2	Gilakaladindy Road.	100 . .		Metalled or Gravelled } Unmetalled.
3				
2	Main Road	1,000 . .		
3	Cantonment Road	1,000 . .		
				Total mileage under maintenance.
4	Noble Road	500 . .		Metalled or Gravelled } Unmetalled.
5	Church Road	500 . .		
6	Edefalli Road	500 . .		
7	Bank Road	500 . .		
8	Lasak Road	500 . .		
9	Fort Road	2,400 . .		
10	Petty Roads	2,000 . .		
	Total ..	9,000 . .		

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.	Actual expenditure.	Remarks.
1	2	3	4	5
		Rs. A. P.	Rs. A. P.	
(*b*)	Buildings			
1/2	Office building.	50 . .		
2	Civil dispensary	2,000 . .		X
3	Markets	50 . .		
4	Slaughterhouse	50 . .		
5	Toll Shed	50 . .		X
6	Latrines	50 . .		
7	Cemeteries	50 . .		
8	Travellers Bungalow.	50 . .		
	Total ..	2,350 . .		

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage							
1	Cantonment drain	75	"	"				
2								
3	Sabak drain	75	"	"				
3	Valandapalem drain	100	"	"				
4	Jail drain	100	"	"				
5	Edepalli drain	75	"	"				
6	Fattullabada drain	75	"	"				
7	Petty drains	400	"	"				
	Total ..	900	"	"				
(d)	Water-supply							
1	Cowrists	1,100	"	"				
2								
3	Tanks & wells	100	"	"				
	Total ..	1200	"	"				

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 1.—2. *c.* Drainage—							
Overseers							
Drain cleaners							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
d. Water works—							
Overseers	2	12	"	"	144	"	"
Watchmen	1	5	"	"	15	"	"
Temporary watcher for 3 months to watch the front ditch—							
Total ..	3	17	"	"	159	"	"
Add Re one to make the figure a round one					1	"	"
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					160	"	"
3. General—							
Overseers	1	50	"	"	780	"	"
Maistries .. Horse allowance ..		15	"	"			
Maistry	1	15	"	"	180	"	"
Clerk.	1	10	"	"	120	"	"
Total ..	3	90	"	"	1,080	"	"
Deduct Proportionate cost of Overseers to be debitable to Grant III. Removal of Overseers & Grant IV.					60	"	"
Deduct Fines and Stoppages							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1,020	"	"

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 2.—Education—*cont.*							
6. Inspection—							
Inspecting Schoolmaster	1	23	0	0	276	0	0
Total ..	1	23	0	0	276	0	0
Add Rs 4 to make a round figure							
Deduct Fines and Stoppages ..					4	0	0
Add arrears for last year paid this year ..							
Balance (Statement II) ..					280	0	0
7. *b.* Common 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 ..							
Balance (Statement II) ..					150	0	0
c. Common 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 3.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries—							
Medical Subordinates 2nd Class Hospital Assistant	1	35	0	0	420	0	0
" " 3rd class Hospital Asst.	1	25	0	0	300	0	0
~~Midwife~~ .. .. Nurse	1	7	0	0	84	0	0
~~Clerk~~ .. .. Wards attendes ..	1	7	0	0	84	0	0
~~Compounder~~ .. Compounderess ..	1	12	0	0	144	0	0
~~Servants~~ .. ..do. ..do- ..	1	10	0	0	120	0	0
" .. Waterman	1	6	0	0	72	0	0
" .. Ward boy	1	6	0	0	72	0	0
Lolty	1	6	0	0	72	0	0
Servants	3	15	0	0	180	0	0
	12	129	0	0	1,548	0	0
Women & Children Hospital							
Eurasian midwife.	1	50	0	0	600	0	0
Native midwife.	1	12	0	0	144	0	0
Female Compounder	1	10	0	0	120	0	0
Servants	3	15	0	0	180	0	0
do.	1	6	0	0	72	0	0
Lolty	1	4	0	0	48	0	0
do.	1	3	0	0	36	0	0
	9	100	0	0	1,200	0	0
Total ..	21	229	0	0	2,748	0	0
Add Rs 2 to make a round figure							
Deduct Fines and Stoppages ..					2	0	0
Add arrears for last year paid this year ..							
Balance (Statement II) ..					2750	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 2.—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 2.—Education—*cont.*							
b. On the Salary Result System—							
1. Panchama School at Balyalaguvem	1	10	0	0	120	0	0
2. Weavers School at Chintagumtapalem	1	7	0	0	84	0	0
3. Palli School at Gilakalavuvy	1	7	0	0	84	0	0
4. Do - do. at Wullankipalem	1	7	0	0	84	0	0
5. Kuramas & Vupparas School at Edepally	1	7	0	0	84	0	0
6. Kapus School at Chilakalapudy							
Headmaster	1	7	0	0	84	0	0
2nd Master	1	5	0	0	60	0	0
7. Mahamadan School at Singanamma							
Head master	1	15	0	0	180	0	0
1st Asst Master	1	8	0	0	96	0	0
2nd Asst Master	1	7	0	0	84	0	0
Peon.	1	5	0	0	60	0	0
& Workmen School at Valandapalem abolished 1 Teacher on Rs 7							
Total ..	11	85	0	0	1,020	0	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1,020	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 2.—Education—*cont.*							
6. Inspection—							
Inspecting Schoolmaster	1	23	0	0	276	0	0
Add Rs 4 to make a round figure Total ..	1	23	0	0	276	0	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					4	0	0
Balance (Statement II) ..					280	0	0
7. *b.* Common 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 ..							
Balance (Statement II) ..					150	0	0
c. Common 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 3.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries—							
Medical Subordinates 2nd Class Hospital Assistant	1	35	0	0	420	0	0
,, ,, 3rd class Hospital Asst.	1	25	0	0	300	0	0
~~Midwife~~ .. .. Peon	1	7	0	0	84	0	0
~~Clerk~~ .. .. Wards attenders ..	1	7	0	0	84	0	0
Compounder .. Compounders ..	1	12	0	0	144	0	0
~~Servants~~ .. .. do. .. do. ..	1	10	0	0	120	0	0
,, .. Waterman	1	6	0	0	72	0	0
,, .. Ward boy	1	6	0	0	72	0	0
Lolty	1	6	0	0	72	0	0
Servants	3	15	0	0	180	0	0
	12	129	0	0	1,548	0	0
Women & Children Hospital							
Eurasian midwife.	1	50	0	0	600	0	0
Native midwife.	1	12	0	0	144	0	0
Female Compounder	1	10	0	0	120	0	0
Servants	3	15	0	0	180	0	0
do.	1	6	0	0	72	0	0
Lolty	1	4	0	0	48	0	0
do.	1	3	0	0	36	0	0
	9	100	0	0	1,200	0	0
Total ..	21	229	0	0	2,748	0	0
~~Add~~ Rs 2 ~~to~~ make a round figure Deduct Fines and Stoppages ..					2	0	0
Add arrears for last year paid this year ..							
Balance (Statement II) ..					2750	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 2.—Education—*cont.*							
6. Inspection—							
Inspecting Schoolmaster	1	23	0	0	276	0	0
Total ..	1	23	0	0	276	0	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					4	0	0
Balance (Statement II) ..					280	0	0
7. *b.* Common 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 ..							
Balance (Statement II) ..					150	0	0
c. Common 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 3.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries—							
Medical Subordinates 2nd Class Hospital Assistant	1	35	0	0	420	0	0
" " 3rd class Hospital Asst.	1	25	0	0	300	0	0
~~Midwife~~ .. .. Peon	1	7	0	0	84	0	0
~~Clerk~~ .. .. Ward attender ..	1	7	0	0	84	0	0
~~Compounder~~ .. Compounder ..	1	12	0	0	144	0	0
~~Servants~~ .. ..do. ..do- ..	1	10	0	0	120	0	0
" .. Waterman	1	6	0	0	72	0	0
" .. Ward boy	1	6	0	0	72	0	0
Lolty	1	6	0	0	72	0	0
Servants	3	15	0	0	180	0	0
	12	129	0	0	1,548	0	0
Women & Children Hospital							
Eurasian midwife.	1	50	0	0	600	0	0
Native midwife.	1	12	0	0	144	0	0
Female Compounder	1	10	0	0	120	0	0
Servants	3	15	0	0	180	0	0
do.	1	6	0	0	72	0	0
Lolty	1	4	0	0	48	0	0
do.	1	3	0	0	36	0	0
	9	100	0	0	1,200	0	0
Total ..	21	229	0	0	2748	0	0
Add Rs 2 to make a round figure Deduct Fines and Stoppages ..					2	0	0
Add arrears for last year paid this year ..							
Balance (Statement II) ..					2750	0	0

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
GRANT 2.—EDUCATION—*cont.*		RS.	A.	P.	RS.	A.	P.
6. INSPECTION—							
Inspecting Schoolmaster	1	23	0	0	276	0	0
Add Rs 4 to make a round figure Total ..	1	23	0	0	276	0	0
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					4	0	0
Balance (Statement II) ..					280	0	0
7. *b.* COMMON 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 ..							
Balance (Statement II) ..					150	0	0
c. COMMON 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		
GRANT 3.—SANITATION AND MEDICAL SERVICES—		RS.	A.	P.	RS.	A.	P.
1. HOSPITALS AND DISPENSARIES—							
Medical Subordinates 2nd Class Hospital Assistant	1	35	0	0	420	0	0
" " 3rd class Hospital Asst.	1	25	0	0	300	0	0
~~Midwife~~ .. .. Peon	1	7	0	0	84	0	0
~~Clerk~~ .. .. Wards attenders ..	1	7	0	0	84	0	0
~~Compounder~~ .. Compounders ..	1	12	0	0	144	0	0
~~Servants~~ .. .. do. .. do. ..	1	10	0	0	120	0	0
" .. Watermen	1	6	0	0	72	0	0
" .. Ward boy	1	6	0	0	72	0	0
Lolty	1	6	0	0	72	0	0
Servants	3	15	0	0	180	0	0
	12	129	0	0	1,548	0	0
Women & Children Hospital							
Eurasian midwife.	1	50	0	0	600	0	0
Native midwife.	1	12	0	0	144	0	0
Female Compounder	1	10	0	0	120	0	0
Servants	3	15	0	0	180	0	0
do.	1	6	0	0	72	0	0
Lolty	1	4	0	0	48	0	0
do.	1	3	0	0	36	0	0
	9	100	0	0	1,200	0	0
Total ..	21	229	0	0	2,748	0	0
Add Rs 2 to make a round figure Deduct Fines and Stoppages ..					2	0	0
Add arrears for last year paid this year ..							
Balance (Statement II) ..					2,750	0	0

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
GRANT 3.—Sanitation and Medical Services—*cont.*		Rs.	A.	P.	Rs.	A.	P.
3. Vaccination—							
Vaccinators	1	18	"	"	216	"	"
Peons	1	5	"	"	60	"	"
Total ..	2	23	"	"	276	"	"
Add Rs 4 to make a round figure							
Deduct Fines and Stoppages ..					4	"	"
Add arrears for last year paid this year ..							
Balance (Statement II) ..					280	"	"
4. Registration—							
Head Registrars	1	12	"	"	144	"	"
2nd Registrars	1	10	"	"	120	"	"
Peons							
Total ..	2	22	"	"	264	"	"
Add Rs 6 to make a round figure							
Deduct Fines and Stoppages ..					6	"	"
Add arrears for last year paid this year ..							
Balance (Statement II) ..					270	"	"

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
GRANT 3.—Sanitation and Medical Services—*cont.*		Rs.	A.	P.	Rs.	A.	P.
5. *a.* "Conservancy, Road-cleaning and Road-watering"—							
Sanitary Inspectors	1	45	"	"			
Nuisance Inspectors Horse allowance		15	"	"	720	"	"
Inspectors	1 new	20	"	"	240	"	"
"							
Maistries	2 new	30	"	"	360	"	"
Scavengers	1 new	12	"	"	144	"	"
Sweepers	1 new	10	"	"	120	"	"
	6	132	"	"	1,584	"	"
Scavengers.							
1st class @Rs 7	10 @Rs 6	60					
		70	"	"	840	"	"
2nd class @Rs 6	55 @Rs 5	330	"	"	3,960	"	"
3rd class. @Rs 5	20 @Rs 5	80 100	"	"	1,200	"	"
	85	500	"	"	6,000	"	"
Total ..	91	632	"	"	7,584	"	"
Deduct Rs 4 to make a round figure							
Deduct Fines and Stoppages ..					4	"	"
Add arrears for last year paid this year ..							
Balance (Statement II) ..					7,580	"	"

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 3.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors	1	10	"	"	120	"	"
~~Maistries~~							
Scavengers .2 nd. class	9	54	"	"	648	"	"
3 rd class.	4	20	"	"	240	"	"
Total ..	14	84	"	"	1,008	"	"
Deduct Fines and Stoppages ..					2	"	"
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1010	"	"
GRANT 4.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents							
Masalchies	11	55	"	"	660	"	"
Total ..	11	55	"	"	660	"	"
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					660	"	"

—	Number.	Salary per mensem.			Sa per a		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 4.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
2. i. Markets—							
Superintendents	1	12	"	"	144	"	"
~~Servants~~ Fee Collector	1	8	"	"	96	"	"
do	6	36	"	"	432	"	"
Coly	1	6	"	"	72	"	"
Total ..	9	61	"	"	744	"	"
Add Rs 6 to make a round figure.							
Deduct Fines and Stoppages ..					6	"	"
Add arrears for last year paid this year ..							
Balance (Statement II) ..					750	"	"
ii. Slaughter-houses—							
Superintendents	1	5	"	"	60	"	"
~~Servants~~ Fee Collector	1	6	"	"	72	"	"
Coly	1	5	6	"	72	"	"
Total ..	3	17	"	"	204	"	"
Add Rs 6 to make a round figure.							
Deduct Fines and Stoppages ..					6	"	"
Add arrears for last year paid this year ..							
Balance (Statement II) ..					210	"	"
3. ~~Choultries~~ Cart Stand.							
~~Servants~~ .. Fee Collector	1	6	"	"	72	"	"
do	1	5	"	"	60	"	"
Total ..	2	11	"	"	132	"	"
Add Rs 2 to make a round figure.							
Deduct Fines and Stoppages ..					2	"	"
Add arrears for last year paid this year ..							
Balance (Statement II) ..					130	"	"

—	Number.	Salary per mensem.	Salary per annum.
1	2	3	4
		Rs. A. P.	Rs. A. P.
GRANT 4.—Lighting and Miscellaneous Municipal Purposes—*cont.*			
4. Travellers' Bungalows—			
Maty Watcher	1	6 . .	72 . .
Servants			
Total ..	1	6 . .	72 . .
deduct Rs 2 to make a round figure			
Deduct Fines and Stoppages ..			2 . .
Add arrears for last year paid this year ..			
Balance (Statement II) ..			70 . .
5. Avenues—			
~~Servants~~ Proportionate Cost of Overseer's Estt			30 . .
Total ..			30 . .
Deduct Fines and Stoppages ..			
Add arrears for last year paid this year ..			
Balance (Statement II) ..			30 . .
6. Public Garden—			
Gardeners			
2 Gardeners at Rs 15 each			
Challa Vajram fee Rs 1			
1 at Rs 7			
abolished			
Total ..			
Deduct Fines and Stoppages ..			
Add arrears for last year paid this year ..			
Balance (Statement II) ..			660 . .

—	Number.	Salary per mensem.	S per	Salary per annum.
1	2	3		4
		Rs. A. P.		Rs. A. P.
GRANT 4.—Lighting and Miscellaneous Municipal Purposes—*cont.*				
8. Fire—				
Servants				288 . .
Total ..				1480 . .
Deduct Fines and Stoppages ..				30 . .
Add arrears for last year paid this year ..				
Balance (Statement II) ..				
9.—				
Lineman				
Gunner.	1	7 . .		84 . .
deduct Rs 4 to make a round figure				4 . .
				80 . .

Statement II-B.—Detai... ...Municipal Establi... ...—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
NT 5.—*a.* General Establishment—							
Office—							
GRANT Manager .. ~~Secretary~~	1	150	-	-	1,800	-	-
Clerks .. ~~Head~~ Accountant ..	1	60	-	-	720	-	-
,, .. Assistant Accountant ..	1	12	-	-	144	-	-
,, .. ~~Sheroff~~	1	17	-	-	204	-	-
~~countants~~ English Clerk	1	15	-	-	180	-	-
~~eons~~ .. Vernacular Clerk	1	15	-	-	180	-	-
Detection Clerk	1	10	-	-	120	-	-
Attender	1	7	-	-	84	-	-
Peon	1	7	-	-	84	-	-
Do.	1	6	-	-	72	-	-
Do.	1	4	-	-	48	-	-
Total ..	11	303	-	-	3,636	-	-
Add Rs 4 to make a round figure							
Deduct Fines and Stoppages ..					4	-	-
Add arrears for last year paid this year ..							
Balance (Statement II) ..					3,640	-	-
ii. Inspection—							
Chairman's salary or carriage allowance ..							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					660	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 5.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks							
Bill Collectors	2	24	-	-	288	-	-
~~Peons~~ ~~Do~~	4	40	-	-	480	-	-
Temporary Bill Collectors for 3 months	1	10	-	-	30	-	-
Total ..	7	74	-	-	798	-	-
~~Add~~ Rs 2 to make a round figure							
Deduct Fines and Stoppages ..					2	-	-
Add arrears for last year paid this year ..							
Balance (Statement II) ..					800	-	-
c. Collection of tolls—							
Inspectors	1	20	-	-	240	-	-
Gate-keepers	4	32	-	-	384	-	-
Do	4	28	-	-	336	-	-
Temporary for 4 months	3	21	-	-	84	-	-
Do — Do — Do —	3	15	-	-	60	-	-
Total ..	15	116	-	-	1,104	-	-
Deduct Rs 4 to make a round figure							
Deduct Fines and Stoppages ..					4	-	-
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1100	-	-

Statement II-B.—Detail... ...Municipal Establi...—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
...NT 5.—*a.* General Establishment—							
... Office—							
GRANT Manager .. Secretary	1	150	-	-	1,800	-	-
Clerks .. Head Accountant ..	1	60	-	-	720	-	-
,, .. Assistant Accountant ..	1	12	-	-	144	-	-
,, .. Sheroffs	1	17	-	-	204	-	-
...countants English Clerk	1	15	-	-	180	-	-
...eons Vernacular Clerk	1	15	-	-	180	-	-
Petition Clerk	1	10	-	-	120	-	-
Attender	1	7	-	-	84	-	-
Peon	1	7	-	-	84	-	-
Do.	1	6	-	-	72	-	-
Do.	1	4	-	-	48	-	-
Total ..	11	303	-	-	3,636	-	-
Add Rs 4 to make a round figure							
Deduct Fines and Stoppages ..					4	-	-
Add arrears for last year paid this year ..							
Balance (Statement II) ..					3,640	-	-
ii. Inspection—							
Chairman's salary or carriage allowance ..							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					660	-	-

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 5.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks							
Bill Collectors	2	24	-	-	288	-	-
Peons Do	4	40	-	-	480	-	-
Temporary bill collector for 3 months	1	10	-	-	30	-	-
Total ..	7	74	-	-	798	-	-
Add Rs 2 to make a round figure							
Deduct Fines and Stoppages ..					2	-	-
Add arrears for last year paid this year ..							
Balance (Statement II) ..					800	-	-
c. Collection of tolls—							
Inspectors	1	20	-	-	240	-	-
Gate-keepers	4	32	-	-	384	-	-
Do	4	28	-	-	336	-	-
Temporary for 4 months	3	21	-	-	84	-	-
Do — Do — Do —	3	15	-	-	60	-	-
Total ..	15	116	-	-	1,104	-	-
Deduct Rs 4 to make a round figure							
Deduct Fines and Stoppages ..					4	-	-
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1,100	-	-

STATEMENT IV-A.—*Municipality of* Masulipatam Demand, Collection and Balance statement for the year 1898-99.

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.	6,000	-	-	500	-	-	4,500	-	-	4,300	-	-							200	-	-
2. Tax on buildings	12,500	-	-	100	-	-	12,400	-	-	12,000	-	-							400	-	-
3. Tax on lands	1,200	-	-	100	-	-	1,700	-	-	1,600	-	-							100	-	-
4. Water-tax on buildings and lands	2,700	-	-	40	-	-	2,660	-	-	2,500	-	-							160	-	-
5. Tolls (gross receipts) .. 19,600 .. .. Less local fund share 6050	13,450	-	-	-	-	-	13,450	-	-	13,450	-	-							-	-	-
6. Market rents	8,000	-	-	-	-	-	8,000	-	-	8,000	-	-							-	-	-
7. Slaughter-house fees	1,100	-	-	-	-	-	1,100	-	-	1,100	-	-							-	-	-
8. Rent of cart-stands	1,100	-	-	-	-	-	1,100	-	-	1,100	-	-							-	-	-
9. Private scavenging fees	800	-	-	-	-	-	800	-	-	750	-	-							50	-	-
10. Cesspool fees	150	-	-	-	-	-	150	-	-	150	-	-							-	-	-
11. Rent of Lands	170	-	-	-	-	-	170	-	-	170	-	-							-	-	-
12. Rent of Buildings.	180	-	-	-	-	-	180	-	-	180	-	-							-	-	-
13. Warrant fees.	300	-	-	-	-	-	300	-	-	300	-	-							-	-	-
Total ..	47,250	-	-	740	-	-	46,510	-	-	46,600	-	-							910	-	-

Statement IV-B.—Arrears.

—	Balance of old demand.	Arrears of previous year.	Total demand.	Collected.	Remitted.	Written off.	Balance (column 4 *minus* columns 5, 6 and 7).	Years to which the balance relates.			
1	2	3	4	5	6	7	8	9			
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	A.	B.	C.	&c.
1. Tax on arts, &c.	3,461 - -	2,569 - -	6,030 - -	1,500 - -		4,530 - -					
2. Tax on buildings	3,107 - -	3,113 - -	6,220 - -	2,220 - -		4,000 - -					
3. Tax on lands	1,919 - -	1,607 - -	3,526 - -	2,526 - -		1,000 - -					
4. Water-tax on buildings and lands ..	832 - -	859 - -	1,691 - -	900 - -		791 - -					
5. Tolls	321 - -	- - -	321 - -	321 - -		- - -					
6. Market rents	179 - -	1,390 - -	1,569 - -	1,000 - -		569 - -					
7. Slaughter-house fees	- - -	- - -	- - -	- - -		- - -					
8. Rent of cart-stands	175 - -	- - -	175 - -	175 - -		- - -					
9. Private scavenging fees	42 - -	54 - -	96 - -	50 - -		46 - -					
10 Cesspool fees	34 - -	18 - -	52 - -	20 - -		32 - -					
11. Rent of Lands	- - -	- - -	- - -	- - -		- - -					
12. Rent of Buildings.	45 - -	15 - -	60 - -	60 - -		- - -					
Total ..	10,115 - -	9,625 - -	19,740 - -	8,772 - -		10,968 - -					

Statement VI.—Revised Estimate for 1897–98.

Statement IV-B.—Arrears.

—	Balance of old demand.	Arrears of previous year.	Total demand.	Collected.	Remitted.	Written off.	Balance (column 4 *minus* columns 5, 6 and 7).	Years to which the balance relates.			
1	2	3	4	5	6	7	8	9			
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	A.	B.	C.	&c.
1. Tax on arts, &c.	3,461 - -	2,569 - -	6,030 - -	1,500 - -		4,530 - -					
2. Tax on buildings	3,107 - -	3,113 - -	6,220 - -	2,220 - -		4,000 - -					
3. Tax on lands	1,919 - -	1,607 - -	3,526 - -	2,526 - -		1,000 - -					
4. Water-tax on buildings and lands ..	832 - -	859 - -	1,691 - -	900 - -		791 - -					
5. Tolls	321 - -	- - -	321 - -	321 - -		- - -					
6. Market rents	179 - -	1,390 - -	1,569 - -	1,000 - -		569 - -					
7. Slaughter-house fees	- - -	- - -	- - -	- - -		- - -					
8. Rent of cart-stands	175 - -	- - -	175 - -	175 - -		- - -					
9. Private scavenging fees	42 - -	54 - -	96 - -	50 - -		46 - -					
10 Cesspool fees	34 - -	18 - -	52 - -	20 - -		32 - -					
11. Rent of Lands	- - -	- - -	- - -	- - -		- - -					
12. Rent of Buildings.	45 - -	15 - -	60 - -	60 - -		- - -					
Total ..	10,115 - -	9,625 - -	19,740 - -	8,772 - -		10,968 - -					

Statement VI.—Revised Estimate for 1897-98.

STATEMENT VI.—Revised Estimate—(Receipts) for 1898-99.

Items.	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896-97.	Probable receipts of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
1. BALANCE BROUGHT FORWARD—						
a. Municipal Fund	6,965 - -			6,965 - -	9,630 - -	
b. Endowments						
c. Water-tax Fund						
2. MUNICIPAL RATES AND TAXES—						
a. Tax on arts, &c. (section 53) ..	2,803 - -	3,200 - -	3,697 - -	6,580 - -	9,600 - -	The demand has fallen off as the defaulter in the item Act has been changed.
b. Tax on buildings (section 63) ..	7,556 - -	7,215 - -	7,944 - -	15,500 - -	12,500 - -	Increase is due on account of arrears expected to be collected.
c. Tax on lands (section 63) ..	572 - -	160 - -	3,228 - -	3,800 - -	1,800 - -	do.
d. Water-tax on buildings and lands (section 75)	1,578 - -	1,448 - -	2,122 - -	3,700 - -	2,700 - -	do.
e. Tax on vehicles with springs and palanquins (section 77) ..	438 - -	363 - -	262 - -	700 - -	700 - -	
f. Tax on animals (section 77) ..	674 - -	330 - -	226 - -	900 - -	900 - -	
g. Tax on carts and other vehicles without springs (section 85) ..	886 - -	226 - -	214 - -	1,100 - -	1,100 - -	
h. Tolls (section 91)—						
Gross receipts ..	19500 for the whole year.					
Less Local Fund share ..	5,273 - -	5,312 - -	8,317 - -	13,590 - -	13,590 - -	
i. Penalties on account of—						
i. Tax on arts						
ii. Tax on buildings						
iii. Tax on lands						
iv. Water-tax on buildings and lands						
v. Tax on vehicles, &c. ..						
vi. Tax on animals						
vii. Tax on carts, &c.						
viii. Evasion of tolls						
3. REALIZATIONS UNDER SPECIAL ACTS—						
a. Pounds						
b. Ferry rents						
c. Fees under Act II of 1888 ..						
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—						
a. i. Rent of lands	103 - -	81 - -	62 - -	165 - -	260 - -	
ii. Rent of buildings	90 - -	60 - -	90 - -	180 - -	180 - -	
iii. Avenue receipts	6 - -	- - -	4 - -	10 - -	10 - -	
iv. Fees from Travellers' Bungalows	25 - -	30 - -	25 - -	50 - -	100 - -	
b. i. Sale-proceeds of lands and buildings						
ii. Produce of lands, gardens, &c.	1 - -	- - -	9 - -	10 - -	30 - -	
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	69 - -	11 - -	131 - -	200 - -	200 - -	
Carried forward ..	20,074 - -	18,436 - -	26,331 - -	46,405 - -	43,570 - -	

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Statement VI.—Revised Estimate—(Receipts) for 1898-99—*continued*.

Items.	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896-97.	Probable receipts of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	20,074 - -	18,436 - -	26,331 - -	46,405 - -	43,570 - -	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*cont.*						
c. Conservancy receipts—						
Sale-proceeds of night-soil, street refuse, &c.	106 - -	120 - -	194 - -	300 - -	400 - -	
d. i. Fees from educational institutions	87 - -	54 - -	13 - -	100 - -	60 - -	
ii. Other revenue from educational institutions ..						
e. i. Sale-proceeds and composition fees of medicines ..	35 - -	- - -	365 - -	400 - -	30 - -	The amount in the Savings bank is also taken into account as the doctor has been requested to remit the same
ii. Other Hospital receipts ..						
f. i. Income from markets ..	4,576 - -	3,319 - -	3,424 - -	8,000 - -	8,000 - -	
ii. ,, slaughter-houses.	734 - -	300 - -	366 - -	1,100 - -	1,200 - -	
g. Other fees—						
i. Distraint fees	228 - -	- - -	72 - -	300 - -	10 - -	
ii. License fees	651 - -	214 - -	349 - -	900 - -	1,200 - -	
iii. Cart-stand fees	489 - -	496 - -	611 - -	1,100 - -	1,100 - -	
iv. Other fees Fees for certificate from Birth Death Registers	1 - -	- - -	9 - -	10 - -	10 - -	
h. Fines under Municipal and other Acts	366 - -	703 - -	134 - -	500 - -	1,200 - -	The decrease is due to the actuals of the 1st eight months.
i. Interest on investments—						
i. General, including choultries						
ii. Educational						
iii. Medical						
j. Premium on loans						
5. GRANTS AND CONTRIBUTIONS—						
a. From Government—						
i. Education—						
Normal stipends						
Buildings						
Municipal Schools						
Other purposes	174 - -	40 - -	216 - -	390 - -	160 - -	Increased contribution is expected from Provincial Funds as the director has sanctioned Rs 141 for Furniture Supplied.
ii. Medical						
iii. Other purposes—						
Communications						
Water-supply						
Drainage						
Sanitation						
Other purposes						
b. From Local Boards—						
i. Education						
ii. Medical	3,361 - -	1,733 - -	1,439 - -	4,800 - -	4800 - -	
iii. Other purposes	2,500 - -	- - -	- - -	2,500 - -	2,500 - -	
Carried forward ..	33,282 - -	25,415 - -	33,523 - -	66,805 - -	64,240 - -	

STATEMENT VI.—Revised Estimate—(Receipts) for 1898-99—*continued.*

Items.	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896-97.	Probable receipts of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	33,282 - -	25,415 - -	33,523 - -	66,805 - -	64,240 - -	
5. GRANTS AND CONTRIBUTIONS—*cont.*						
c. Other grants and contributions—						
i. Education						
ii. Medical	- - -	- - -	450 - -	450 - -	450 - -	
iii. Other purposes						
6. MISCELLANEOUS—						
a. Recoveries on account of services rendered to private individuals—						
i. Private scavenging ..	218 - -	92 - -	582 - -	800 - -	800 - -	
ii. Other purposes - Conservancy.	59 - -	73 - -	91 - -	150 - -	150 - -	
b. Other items—						
i. Fishery rents	30 - -	- - -	- - -	30 - -	30 - -	
ii. Refunds of expenditure of previous year	111 - -	4 - -	289 - -	400 - -	- - -	
iii. Fee for numbering carts, &c.	28 - -	7 - -	12 - -	40 - -	40 - -	
iv. Other items						
7. EXTRAORDINARY AND DEBT—						
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.						
b. Loans—						
i. From Government						
ii. In the market from private individuals						
c. Realizations of Sinking fund for repayment of loans.						
d. Advances—						
i. Permanent						
ii. Others	30 - -	223 - -	- - -	30 - -	- - -	
Total Receipts ..	33,758 - -	25,814 - -	34,947 - -	68,705 - -	65,710 - -	
Grand Total ..	40,713 - -	25,814 - -	34,947 - -	75,660 - -	76,340 - -	

STATEMENT VI.—Revised Estimate—(Charges) for 1898-99—*continued.*

Items.	Actuals of the first eight months of 1897-98.			Actuals of the last four months of 1896-97.			Probable charges of the last four months of 1897-98.			Total of columns 2 and 4.			Budget grant 1897-98, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
GRANT 1—(*Public Works*)—	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
1. NEW WORKS—																
a. Communications	217	-	-				683	-	-	900	-	-	1,600	-	-	Gilakalaiwy Road 400 Gen railways & Road State 500 900
b. Buildings	23	-	-				777	-	-	800	-	-	800	-	-	
c. Drainage																
d. Water-supply																
2. REPAIRS—																
a. Communications	2,534	-	-	5,091	-	-	8,716	-	-	11,250	-	-	12,000	-	-	
b. Buildings	2,340	-	-	623	-	-	1,160	-	-	3,500	-	-	3,500	-	-	
c. Drainage—																
i. Repairs to works	881	-	-	83	-	-	199	-	-	1,080	-	-	1080	-	-	
ii. Establishment for flushing drains, &c.																
d. Water-supply—																
i. Repairs to works, machinery, &c.	2,260	-	-	420	-	-	40	-	-	2,300	-	-	2,300	-	-	
ii. Establishment	96	-	-	48	-	-	64	-	-	160	-	-	160	-	-	
iii. Contingencies																
3. ESTABLISHMENT	720	-	-	360	-	-	300	-	-	1,020	-	-	1020	-	-	
4. TOOLS AND PLANT AND OTHER STORES.	539	-	-	21	-	-	61	-	-	600	-	-	300	-	-	
5. CONTRIBUTIONS—																
a. To Local Boards for works ..																
b. To Provincial Funds for scrutiny of estimates, &c.	-	-	-	-	-	-	1370	-	-	1,370	-	-	1,370	-	-	
c. To others for public works ..																
Total, Grant 1 ..	9,610	-	-	6,849	-	-	13,370	-	-	22,980	-	-	24,030	-	-	
GRANT 2—(*Education*)—																
1. TRAINING SCHOOLS—																
a. Contributions to Local Boards ..																
b. Stipends to Normal students ..	-	-	-	8	-	-	30	-	-	30	-	-	40	-	-	
2. MUNICIPAL SCHOOLS—																
i. On Salary System—																
a. Establishment																
b. Contingencies																
ii. On Salary-Results System—																
a. Fixed Payments	707	-	-	240	-	-	333	-	-	1040	-	-	1100	-	-	The decrease is — on account of the removal of Valantapalam School.
b. Results ~~Grants~~ Stipends.	11	-	-	158	-	-	329	-	-	340	-	-	340	-	-	
c. Contingencies	475	-	-	54	-	-	75	-	-	550	-	-	180	-	-	The increase is — on account of furniture supplied to municipal Schools.
3. SALARY GRANTS	-	-	-	-	-	-	900	-	-	900	-	-	900	-	-	
4. RESULTS GRANTS	84	-	-	1,083	-	-	2,616	-	-	2,700	-	-	2,700	-	-	
5. COMBINED GRANTS—																
a. Fixed Payments																
b. Results Grants																
6. INSPECTION—																
a. Contributions to Local Boards ..	-	-	-	-	-	-	120	-	-	120	-	-	120	-	-	
Carried forward ..	1,277	-	-	1,543	-	-	4,403	-	-	5,680	-	-	5,380	-	-	

Statement VI.—Revised Estimate—(Charges) for 1898-99—*continued.*

Items.	Actuals of the first eight months of 1897-98.	Actuals of the first four months of 1896-97.	Probable charges of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	1,277 - -	1,543 - -	4,403 - -	6,680 - -	5,380 - -	
GRANT 2—(*Education*)—cont.						
b. Municipal Inspectors—						
i. Establishment	184 - -	92 - -	96 - -	280 - -	280 - -	
ii. Contingencies	12 - -	2 - -	8 - -	20 - -	10 - -	
7. MISCELLANEOUS—						
a. Building, furniture, &c., grants ..	- - -	- - -	- - -	- - -	100 - -	This is not required. No applications are being received for building grants.
b. Common gymnasium—						
i. Establishment	100 - -	50 - -	50 - -	150 - -	150 - -	
ii. Contingencies	9 - -	2 - -	1 - -	10 - -	10 - -	
c. Other items . Drawing ..						
a. Establishment	160 - -	80 - -	80 - -	240 - -	240 - -	
b. Contingencies	4 - -	3 - -	6 - -	10 - -	10 - -	
Total, Grant 2 ..	1,746 - -	1,770 - -	4,644 - -	6,390 - -	6,180 - -	
GRANT 3—(*Sanitation and Medical Services*).						
1. HOSPITALS AND DISPENSARIES—						
a. Establishment	1,760 - -	792 - -	910 - -	2,670 - -	2,670 - -	
b. Medicines and Supplies ..	3,321 - -	1,544 - -	1,179 - -	4,500 - -	3,600 - -	Increase is necessary as medicines received from Messrs Burgoyne Burbidge & Co, have been fair.
c. Diet of Patients	621 - -	363 - -	579 - -	1,200 - -	1,000 - -	The increase is sanctioned by the Council on account of increased expenditure under this.
d. Sundries and Contingencies ..	621 - -	195 - -	679 - -	1,200 - -	1,500 - -	
e. Contributions to Local Boards ..						
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—						
i. Medical College ..	- - -	- - -	180 - -	180 - -	180 - -	
ii. Sanitary Inspection ..	- - -	- - -	180 - -	180 - -	180 - -	
iii. Medical Reserve staff ..	- - -	- - -	30 - -	30 - -	30 - -	
iv. Cutlers' Establishment ..						
b. CONTRIBUTIONS TO LOCAL BOARDS, &c., FOR—						
i. Medical Schools ..						
ii. Reserve staff						
c. OTHER CONTRIBUTIONS for Dispensary Clerk -	- - -	- - -	60 - -	60 - -	60 - -	
3. VACCINATIONS—						
a. Establishment	269 - -	126 - -	91 - -	360 - -	400 - -	
b. Contingencies	117 - -	49 - -	33 - -	150 - -	150 - -	
c. Contributions to Local Boards ..						
Carried forward ..	6,709 - -	3,069 - -	3,821 - -	10,530 - -	9,670 - -	

Items.	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896-97.	Probable charges of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	6,709 . .	3,069 . .	3,821 . .	10,530 . .	9,670 . .	
GRANT 3—(*Sanitation and Medical Services*)—cont.						
4. REGISTRATION OF BIRTHS AND DEATHS—						
a. Establishment	176 . .	88 . .	94 . .	270 . .	270 . .	
b. Contingencies	13 . .	5 . .	7 . .	20 . .	20 . .	
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—						
a. i. Establishment	3,791 . .	1,884 . .	2,249 . .	6,040 . .	6,670 . .	
ii. Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	4,091 . .	1,949 . .	4,599 . .	6,690 . .	5,330 . .	
b. Private scavenging—						
i. Establishment	538 . .	263 . .	282 . .	820 . .	790 . .	
ii. Contingencies, such as cost of scavenging carts, &c.	461 . .	- - -	229 . .	690 . .	660 . .	
c. Cholera charges	1,518 . .	186 . .	282 . .	1,800 . .	1,550 . .	
d. Contingencies	274 . .	183 . .	226 . .	500 . .	500 . .	
Total, Grant 3 ..	17,571 . .	7,627 . .	8,789 . .	26,360 . .	25,350 . .	
GRANT 4—(*Lighting and Miscellaneous Municipal purposes*)—						
1. LIGHTING—						
a. Establishment	73 . .	195 . .	7 . .	80 . .	660 . .	
b. Contingencies	1,517 . .	874 . .	983 . .	2,500 . .	2,000 . .	
2. i. MARKETS—						
a. Establishment	488 . .	250 . .	242 . .	730 . .	730 . .	
b. Contingencies	95 . .	348 . .	405 . .	500 . .	100 . .	
ii. SLAUGHTER-HOUSES—						
a. Establishment	128 . .	64 . .	62 . .	190 . .	190 . .	
b. Contingencies	37 . .	- - -	63 . .	100 . .	60 . .	
3. CHOULTRIES—						
a. Establishment	88 . .	44 . .	42 . .	130 . .	130 . .	
b. Contingencies	- - -	- - -	100 . .	100 . .	50 . .	
c. Feeding Travellers						
4. TRAVELLERS' BUNGALOWS—						
a. Establishment	48 . .	24 . .	22 . .	70 . .	70 . .	
b. Contingencies	1 . .	9 . .	9 . .	10 . .	10 . .	
5. AVENUES—						
a. Establishment	- - -	- - -	30 . .	30 . .	30 . .	
b. Contingencies	376 . .	113 . .	124 . .	500 . .	500 . .	
6. PUBLIC GARDEN—						
a. Establishment	9 . .	28 . .	1 . .	10 . .	180 . .	
b. Purchase of seeds, repair of well, purchase of bullocks, &c, ..	- - -	63 . .	- - -	- - -	50 . .	
Carried forward ..	2,860 . .	3,012 . .	2,090 . .	4,950 . .	4,760 . .	

Statement VI.—Revised Estimate—(Charges) for 1898-99—*continued.*

Items.	Actuals of the first eight months of 1897-98	Actuals of the last four months of 1896-97.	Probable charges of the last four months of 1897-98	Total of columns 2 and 4.	Budget grant 1897-98 excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Brought forward ..	2,860 - -	2,012 - -	2,090 - -	4,950 - -	4,760 - -	
GRANT 4—(*Lighting and Miscellaneous Municipal purposes*)—cont.						
7. Survey of land						
8. Fire—						
a. Establishment						
b. Purchase of fire-engine, buckets, repairs, &c.	- - -	1 - -	- - -	- - -	- - -	
9. Other charges—						
i. Work done for private individuals other than private scavenging						
ii. Rewards for destruction of wild animals and snakes	18 - -	11 - -	182 - -	200 - -	200 - -	
iii. Printing	159 - -	27 - -	142 - -	300 - -	300 - -	
iv. Compensation for lands	- - -	- - -	600 - -	600 - -	- - -	For taking up chuckles recorded in long list of palms as recommended by the Sanitary Commissioner
v. Other items	372 - -	- - -	128 - -	500 - -	500 - -	
112-14-3 Land charges 0-0-1 Interpentals 230-3-8 Lingam Establishments. 1-1-0 Town Tax charges 27-8-0 Telephone charges						
Total, Grant 4 ..	3,408 - -	2,051 - -	3,142 - -	6,550 - -	5,760 - -	
371-10-7						
GRANT 5—						
a. General Establishment—						
i. Office Establishment ..	1,462 - -	732 - -	738 - -	2,200 - -	2,200 - -	
ii. Inspection	240 - -	120 - -	120 - -	360 - -	360 - -	
b. Collection of Municipal Taxes—						
i. Establishment	604 - -	274 - -	196 - -	800 - -	770 - -	The increase is due on account of Temporary establishment entertained for collection.
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..						
c. Collection of Tolls—						
i. Establishment	727 - -	365 - -	373 - -	1,100 - -	1,100 - -	
ii. Contingencies	301 - -	- - -	219 - -	520 - -	520 - -	
d. Office contingencies other than (*b*) (ii)	366 - -	569 - -	234 - -	600 - -	600 - -	
e. Contributions for Central office and Audit establishments ..	- - -	- - -	640 - -	640 - -	640 - -	
Total, Grant 5 ..	3,700 - -	2,060 - -	2,520 - -	6,220 - -	6,190 - -	
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. On account of current year ..						

Statement VI.—Revised Estimate—(Charges) for 1898-99—*continued.*

Items.	Actuals of the first eight months of 1897-98	Actuals of the last four months of 1896-97.	Probable charges of the last four months of 1897-98	Total of columns 2 and 4.	Budget grant 1897-98 excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	2,860 - -	2,012 - -	2,090 - -	4,960 - -	4,760 - -	
GRANT 4—(*Lighting and Miscellaneous Municipal purposes*)—cont.						
7. SURVEY OF LAND						
8. FIRE—						
a. Establishment						
b. Purchase of fire-engine, buckets, repairs, &c.	- - -	1 - -	- - -	- - -	- - -	
9. OTHER CHARGES—						
i. Work done for private individuals other than private scavenging						
ii. Rewards for destruction of wild animals and snakes	18 - -	11 - -	182 - -	200 - -	200 - -	
iii. Printing	159 - -	27 - -	142 - -	300 - -	300 - -	
iv. Compensation for lands	- - -	- - -	600 - -	600 - -	- - -	Not taking up checkers hamlet in long list of items as recommended by the Sanitary Commissioner
v. Other items	372 - -	- - -	128 - -	500 - -	500 - -	
112-14-3 Land Charges 0-0-1 Interpenals 130-3-3 Lungum Cattle pounding fees. 1-1-0 Town Duty charges 27-8-0 Telephone charges						
Total, Grant 4 ..	3,408 - -	2,051 - -	3,142 - -	6,550 - -	5,760 - -	
371-10-7						
GRANT 5—						
a. General Establishment—						
i. Office Establishment ..	1,462 - -	732 - -	738 - -	2,200 - -	2,200 - -	
ii. Inspection	240 - -	120 - -	120 - -	360 - -	360 - -	
b. Collection of Municipal Taxes—						
i. Establishment	604 - -	274 - -	196 - -	800 - -	770 - -	The increase is due on account of Temporary establishment maintained for collection.
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..						
c. Collection of Tolls—						
i. Establishment	727 - -	365 - -	373 - -	1,100 - -	1,100 - -	
ii. Contingencies	301 - -	- - -	219 - -	520 - -	520 - -	
d. Office contingencies other than (*b*) (ii)	366 - -	569 - -	234 - -	600 - -	600 - -	
e. Contributions for Central office and Audit establishments ..	- - -	- - -	640 - -	640 - -	640 - -	
Total, Grant 5 ..	3,700 - -	2,060 - -	2,520 - -	6,220 - -	6,190 - -	
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. On account of current year ..						

Statement VI.—Revised Estimate—(Charges) for 1898-99—*continued.*

Items.	Actuals of the first eight months of 1897-98.			Actuals of the last four months of 1896-97.			Probable charges of the last four months of 1897-98.			Total of columns 2 and 4.			Budget grant 1897-98 excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P	
Advances recoverable—																
a. Permanent	50	-	-	-	-	-	-	-	-	50	-	-	-	-	-	
b. Others																
Refunds of other than current collections ..	-	-	-	-	-	-	-	-	-	-	-	-	50	-	-	
Discount																
Pensions and gratuities																
Investments—																
a. In Government securities for purposes other than Sinking Fund																
b. In Savings Bank																
Total Expenditure ..	36,085	-	-	20057	-	-	32,465	-	-	68,550	-	-	67,560	-	-	
Balances—																
a. Municipal Fund										7,110	-	-	7,780	-	-	
b. Endowments																
c. Water-tax Fund																
Grand Total ..	36,085	-	-	20,057	-	-	32,465	-	-	75,660	-	-	75,340	-	-	

P. Venkatappaya 4-1-98
Chairman
Municipal Council
Mr. C. Masulipatam

Proceedings of the Municipal Council Masulipatam, passed at their meeting held on Monday the 27th December 1897.

Present

Officials

Nil

Non-Officials

1 Dr. R. Ry. P. Venkatappiah Pantulu Garu B.A. Chairman Delegate

2 Do V. Gopalaratnam Garu

3 Do Bh. Veeramulu Pantulu Garu

4 Do J. V. Chalapati Row Pantulu Garu

5 Khan Saheb S. Mahomed Anwar Saheb Bahadur.

1 Read draft budget for 1898-99 and the papers connected therewith.

I Resolved that the following amendments be made under grant III.

(1) That the salaries of the Inspecting School Master and the Gymnastic Instructor be retained as Rs. 23 and Rs. 12½ respectively as before instead of being raised to Rs. 25 and Rs. 15 respectively as recommend

(2) That as the Council has already resolved to abolish the Valandapala

washerman School, the items of Rs. 84 provided for that School be disallowed.

(3) That the proposed amalgamation of the weavers and Panchama's Schools be disallowed and the Schools be kept separate as before.

II. Resolved that the following amendments be made under grant III.

(1) That the Council being on a full consideration of the question, of opinion that the entertainment of only one Sanitary Inspector with 8 peons as resolved upon in the previous year does not provide a proper supervising staff and being further of opinion that a number of Sanitary Inspectors will do better work than peons and that their finances will not admit of more than one trained Sanitary Inspector being sent for from Madras, the following establishment of Sanitary officers be entertained and provision made accordingly in the budget.

	Rs.
Trained Sanitary Inspector	45-
	+ 15-
one Sanitary Inspector	20.
Two Sanitary Inspectors on	Rs 15 each.
one Do	12
one Gang Maistry	10

(2) That in accordance with the resolution of the Council dated 5th July 1897 and with reference to all the papers relating thereto, the pay of the Cooties & Scavengers be raised throughout by Rs. 1 each per mensem, and provision be made in the budget as follows

10 First class men on Rs. 7 each
66 Second class men on Rs. 6 each
24 3rd class men on Rs. 5 each

III. Resolved further under grant III that the proposed appointment of a new Coty on Rs. 3 per mensem for the Female Dispensary be approved.

Further discussion of the budget & other subjects is adjourned till 7 A.M. tomorrow.

/Sigd/ P. Venkatappiah
Chairman Delegate
27-12-97.

/True copy/

P. Venkatappiah 4-1-98.
Chairman Delegate
Mu.C.

Proceedings of the Municipal Council Masulipatam passed at their meeting held on Tuesday the 28th December 1897

Present

Officials

Dist

Non-officials

1 Dr. P. Venkatappiah Pantulu Garu B.A. Chairman Delegate

2 Do V. Gopalaratnam Garu

3 Do D. V. Chalapati Row Pantulu Garu

4 Khan Saheb S. Mahomed Anwar Saheb Bahadur

I. Read draft budget for 1898-99 & the papers connected therewith.

II. Resolved in reference to grant II that the establishment as shown below including the office of Secretary be allowed to stand in the budget.

Secretary	Rs. 150	per mensem
Head Accountant	Rs. 60	Do
Assistant Accountant	Rs. 12	Do
Shroff	Rs. 17	Do
English clerk	Rs. 15	Do
Vernacular clerk	Rs. 15	Do

Petition clerk	Rs. 10	per mensem.
Attender	Rs. 7	Do
Peon	Rs. 7	do
Peon	Rs. 6.	Do
Peon	Rs. 4	Do.

V. As regards Grant I.

(1) Resolved that the amounts saved as per resolution I & II above be added to waters Supply - (2) d (1)) in grant I.

(2) Resolved that Rs. 800 being the provision for new buildings in grant I in the current years budget be allowed to stand and not treated as given up and the revised estimate be altered accordingly.

(3) Resolved that Rs. 750 be deducted in the revised estimate under 2 Repairs (a) Communications & alterations be made accordingly.

VI. Resolved that the draft budget be approved in all other respects, and adopted with the above amend- - ments.

(Sgd) P. Venkatappiah
28-12-97 chairman delegate

(True copy)

P. Venkatappiah 4-1-98.
Chairman Delegate
M.C

DW
clerk

GS 29/12/97.

Statement of Proposition for revision of Estab[lish]ment — Masulipatam — MUNICIPAL.

NATURE OF CHARGE

Order sanctioning present establishment.		Office to which the proposition refers.	Present Scale				Proposed Scale.				Proposition.		Grounds of proposition.
			Number	Designation	Pay.		Number	Designation	Pay.		Increase per month.	Decrease per month.	
Number	Date.				Minimum.	Maximum.			Minimum.	Maximum	Amount.	Amount.	
G.O. No 698 Mi.	25th March 1897	Grant III. Sanitation & Medical Services a Hospitals & Dispensaries. Establishment		Main Dispensary.									
			1	2nd class Hospital Assistant		35		2nd class Hospital Asst.		35			
			1	3rd Do Do		25		3rd Do		25			
			1	Peon		7		Peon		7			
			1	Ward attender		7		Ward attender		7			
			1	Compounder		6		Compounder		12			
			1	Do		4		Do		10			
			1	Water man		6		Waterman		6			
			1	Ward boy		6		ward boy		6			
			1	Toby		6		Toby		6			
			3	Servants		15		Servants		15			
				Women & children Hospital									
			1	Eurasian midwife				Eurasian midwife		50			
			1	Native midwife				Native midwife		12	3		
			1	Compounder				Compounder		10			
			3	Servants				Servants		15			
			1	Do				Do		6			
			1	Toby				Toby		4			
								Do		3			
Do	8. Vaccination Establishment		1	1st class Vaccinator				1st class Vaccinator		22 9	3		
			1	2nd Do						18			
			1	Peon				Peon		5			
										23		10	
Do	Conservancy Road cleaning Establishment		1	Trained Sanitary Insp				Trained Sanitary Inspector		45-2 15-3			
			8	Peons Rs. 7 each				Inspectors		20			
			10	1st class Coolies at Rs				Inspectors		30	30		
			60	2nd Do Rs. 5				V. Inspectors		12	12		
			20	3rd Do at Rs.				Do		10	10		
				Peon				1 class Coolies Rs. 7 each		70	70		
								2 Do Rs. 6 each		330	30		
								2 Do Rs. 5 each		100	20		
										632	46		
Do	Private Scavenging Establishment		1	Inspector				Inspector		10			
			8	2nd class Coolies				1 class Coolies Rs 6 each		54	9		
			4	3 3rd Do				Do at Rs. 5 each		20	4		
										84			

Vide Paragraph 60 & 61 & 62 of the Budget Opening Letter No 12-11 dated 28th December 1897

D. Venkatarangaya
Chairman Delegate
M.C.

G.O. 5/1/98

Chairman Delegate
M.C.

G.O. 6/1/98.

Estimate for 1898 99

...ishment. Masulipatam MUNICIPALITY.

OF CHARGE

Number	Designation.	Proposed Scale. Pay. Minimum.	Proposed Scale. Pay. Maximum	Proposition. Increase per month. Amount.	Proposition. Decrease per month. Amount.	Grounds of proposition.
1	Superintendent		12			
			8			
5 1/6	Fee collectors		36			
1	Lady		6			
			62	1		
6 1	Superintendent		5			
5 1	Fee collectors		6			
1 1	Lady		6			
			17	1		
	"		"			
	"		"	15		
	1892 93					
	"		"		30	
1	Secretary		150	150	100	
1	Head Accountant		60		35	
1	Shroff		17			
1	English clerk		15	5		
1	Vernacular clerk		15			
	Assistant Accountant		12			
1	Petition clerk		10			
1	Attender		7			
1	Peon		7			
1	Peon		6			
1	Peon		4			
			303	1201		

Vide paragraph 6(5) of the Fee Bill Rules dated 12th December 1894.

Temporary Establishments to be referred to as shown in Statement No. II(5)

D Venkatapayya
Chairman delegate
Gen 98.

Budget

Statement of Proposition for revision of Estab

Order sanctioning present establishment.		Office to which the proposition refers.	Nature			
			Present Scale			
			Number	Designation	Pay.	
Number	Date.				Minimum.	Maximum.
G.O. 698 dt. 25th March 1897.		Grant II. Education	1	Panchama School at Dasayapet		10
		Salary Result system	1	Weavers School at chentagunlapalam		7
			1	Palli School at Gelakaladevi		7
			1	Do at Vellanskipalam		7
			1	Kurmas School at Edapalli		7
			1	Kapu School at chelakalapudi		12
			1	Washerman School at Valandapalem		7
			1	Mahamadan School at Enugadu		35
						92

This Statement is unnecessary

4
29 Nov 1898.

Revised

Statement of Proposition for revision of Esta

Order sanctioning present establishment.		Office to which the proposition refers.	Nature			
			Present Scale			
			Number	Designation	Pay.	
Number	Date.				Minimum.	Maximum.
		Grant III 6. Public garden	2	Gardeners at Rs. 4 each		8
		7. Rent of Lands	1	Chalta Varaee Fee Collector		7
						15
		Grant V. Collection of Municipal taxes.	2	Tax Collectors		24
		Establishment.	4	Do.		40
						69

G.R. No. 698 dtd 25th March 1897

3/209 Nov 1898

Revised Estimate for 1897-98

Statement of Proposition for revision of Establishment. Masulipatam. MUNICIPALITY.

Order sanctioning present establishment. Number	Date.	Office to which the proposition refers.	Nature of Charge — Present Scale: Number	Designation	Pay. Minimum.	Maximum.	Proposed Scale: Number	Designation.	Pay. Minimum.	Maximum	Proposition. Increase per month. Amount.	Decrease per month. Amount.	Grounds of proposition.
G.O. No. 698 M.	25 March 1897.	Grant II Education Salary Result system	1	Panchama School at Dasayapet		10	1	Panchama School at Dasayapet		10			
			1	Weavers School at Chentagumtapalam		7	1	Weavers School at Chentagumtapalam		7			
			1	Pitti School at Gilakaladendi		7	1	Pitti School at Gilakaladendi		7			
			1	do at Villantipalam		7	1	do Villantipalam		7			
			1	Kurmas School at Edapalle		7	1	Kurmas school at Edapalle		12			
			1	Kapus School at Chilakalapudi		12	1	Kapus school at Chilakalapudi		"		7	
			1	Washerman School at Valandapalam		7	1	washerman School at Valandapalam		35		7	
			1	Mahamaden School at Inguvur		35	1	Mohamaden School at Inguvur		86			
						92							
		Grant III 3. Vaccination Establishment	1	1st class Vaccinator		18	1	1st class Vaccinator		18			
			1	2nd do		10	1	"		5		10	
			1	Peon		5	1	Peon		23		10	
						33							
		Grant III Conservancy Road cleaning and road watering Establishment.	1	Trained Sanitary Inspector		45+15	1	Trained sanitary Inspector		45+15		56	
			8	Peons on Rs. 7 each		56	1	Inspector		20	20		
			10	1st class Coolies @ Rs 6		60	1	Do		30	30		
			60	2nd Do @ Rs 5		300	2	Do		12	12		
			20	3rd Do @ Rs 4		80	1	Do		10	10		
							1	Do		28	28		
							4	Temporary Peons		60			
							10	1st class Coolies		275		25	
							55	2nd Do		68	7	12	
							17	3rd Do.		563	7		
						556							
		Private Scavenging Estb	1	Inspector		10	1	Insp		10			
			8	2nd class Coolies @ Rs 5		40	9	2nd class Coolies @ Rs 5		45	5		
			4	3rd do @ Rs 4		16	4	3rd class Coolies @ Rs 4		16			

Vide Letter dated 22.2.98 M. the Surveyor & Commissioner Madras dated 28th December 1897.

Venkatarathnam
Chairman Delegate
M.C.

Estimate for 1897-98

blishment. Masulipatam — MUNICIPALITY.

E OF CHARGE				PROPOSITION.		
Proposed Scale.						
Number	Designation.	Pay.		Increase per month.	Decrease per month.	Grounds of proposition.
		Minimum.	Maximum	Amount.	Amount.	
	"	"	"			
	"	"	"		15-	
					15-	
2	Case Collectors	"	24			
4	Do	"	40			
1	Peon	"	5	5		
			69	5-		

Vide transfer No 38 & 40 of the Budget Opening Letter No 1211 dated 28th December 1897.

Vacancy not filled up

Vacancy not filled up

Vacancy not filled up

Not Sanctioned Retd 8th temporary

Vide last Col Retd VI.

V Venkatapraya
chairman delegate
M.C

5/11/98

Estimate for 1897-98

blishment. Masulipatam — MUNICIPALITY.

Number	Designation.	Proposed Scale. Pay. Minimum.	Proposed Scale. Pay. Maximum	Proposition. Increase per month. Amount.	Proposition. Decrease per month. Amount.	Grounds of proposition.
		"	"		15-	
		"	"		15-	
2	Tax Collectors	"	24			
4	Do	"	40			
1	Peon	"	5	5-		
			69	5-		

Vide Proceedings No 38 & 40 of the Budget Committee No 1211 dated 28th December 1897.

Temporary Establishment.

Recd. with Municipal Letter No 845 Temporary.

Col Statement VI.

D Venkatappayya
Chairman Delegate
Dt 6

5/11/98

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