Local & Munl. (1899) Department.

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[Despatch Abstract.]

Municipal budgets Reviewing the Anakapalle
——for 1899-1900.

BACK PAPERS.

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

FURTHER PAPERS.

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

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

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G.O., No. 379 M., 15th March 1899.

MARCH.

Municipal Budget.

Reviewing the Anakápalle — for 1899–1900.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From M.R.Ry. V. RAMAMURTI CHETTI Garu, Chairman, Municipal Council, Anakápalle, to the Secretary to Government, Local and Municipal Department (through the Head Assistant Collector, Narsapatam), dated 28th January 1899, No. 18.

I have the honour to submit the revised estimate for 1898–99 and the budget estimate for 1899–1900 with the usual statements.

REVISED ESTIMATE FOR 1898–99.

Receipts.

2. The total receipts for the year amount to Rs. 15,440 against Rs. 15,770 estimated in the sanctioned budget. This sum together with the last year's closing balance of Rs. 1,320 amount in total to Rs. 16,760 and was available for expenditure during the current year. The large increase of Rs. 670 over Rs. 16,090 (the total of Rs. 15,770 + 320, the estimated receipts and balance of the current year respectively) is owing to the non-payment of a portion of the cost of constructing the new Municipal office building which was expected to be completed during the last year but could not be done so under the circumstances mentioned in paragraph 37 (*a*) of the administration report of this Municipality for 1897–98 reviewed in G.O., No. 1468 M., dated 17th August 1898. The decline in the amount of the year's receipts to an extent of Rs. 330 is briefly explained hereunder.

3. *Tax on Arts, &c.*—A sum of Rs. 1,250 was expected to be realized under this head in the budget estimate, but the actual collections during the first eight months come to only Rs. 533, and it is not likely that a greater amount can be collected in the next four months. Thus, there will be a decline of Rs. 190 under this head. The main cause for this decline appears to be the total absence of trade in this town by Messrs. Innes Company of Cocanada, who paid a tax of Rs. 50 in the year 1897–98. Besides, there is a large reduction in trade by M.R.Ry. K. Basivireddi Garu, whose profession-tax was in consequence reduced from Rs. 100 to Rs. 25. The general meagreness of trade in the year under report also contributed to the remaining decline. The Chairman's assessment under this head was, however, Rs. 1,240, but the Council on appeal remitted Rs. 180 on the ground of the general fall of trade as stated above.

4. *Tax on Buildings.*—Under this head in the budget an amount of Rs. 3,100 was estimated to be collected. Now, according to the revised estimate, the amount anticipated to be collected does not in all probability exceed, Rs. 2,960. There is reason for this decline. In raising the rate of the tax on buildings from $6\frac{1}{4}$ to 7 per cent. of the annual rent value of buildings the Government directed us in paragraph 3 of the review of this year's budget to raise the credit under this head by Rs. 600. This increase of Rs. 600 seems to have been calculated on the total amount of the tax on the buildings and lands put together, viz., Rs. 5,500, whereas the enhanced rate affected only the tax on the buildings which is only Rs. 2,500. Hence, only an increase of Rs. 300 and a little more income from some new houses are now expected to be realized.

5. *Tax on Lands.*—From the beginning of the year 1886–87 up to date the lands in this Municipality were assessed at acreage rates. Hence, the land-tax remained unaffected by the new enhancement of the rate of tax from $6\frac{1}{4}$ to 7 per cent. of the annual rental. The increase of Rs. 50 under this head is due to the collection of the outstanding arrears.

6. *Tax on Vehicles with Springs, &c.*—There is an increase of Rs. 20 over the estimated income owing to a few more vehicles with springs having been brought into use in this town.

7. *Tolls.*—The increase of Rs. 180 is due to a better competition at the auction sales than the one expected. Out of the gross receipts from tolls, viz., Rs. 9,455, only 40 per cent. was appropriated by this Council, the rest going to the District Board.

8. *Produce of Lands, Gardens, &c.*—Under this head there is an over-estimation. Besides, the present sanitary maistry, Sheik Davood, did not seem to have diligently worked in this direction. The Council is proposing to replace him by a better man fit to undergo training in sanitary and other matters.

9. *Conservancy receipts—Sale-proceeds of Night-soil, Street-refuse, &c.*—The increase of Rs. 120 under this item is due to the collection of arrears of the last year.

10. *Sale-proceeds and Composition Fees of Medicines.*—A decline of Rs. 20 occurs under this head. This is, because, the town contains very few native gentlemen who avail themselves of the privilege given them in this direction. Most people prefer resorting to the hospital for obtaining medicines, to paying money for them ; hence the decline.

11. *Income from Markets and Slaughter-houses.*—The decline of Rs. 60 under this head and the increase of Rs. 10 over the estimated income under slaughter-houses are such fluctuations as are natural in all public auctions.

12. *Warrant Fees.*—An increase of Rs. 10 under this item is expected, since it is intended to issue warrants more freely than before for the many taxes which are aleady overdue.

13. *Cart-stand Fees.*—This year very little competition was shown when the right of collecting the cart-stand fees was put to auction, hence the decline of Rs. 50 under this head.

14. *Fines under Municipal and other Acts.*—The decline of Rs. 300 under this head must be due to the lenient manner in which the offenders are punished. For the last few months the Police have been more vigilant in their work of detecting offences under the Nuisance and Municipal Acts, but the fines imposed seem less than what they used to be before. Under such circumstances the item, of course, becomes a fluctuating one.

15. *Grants and Contributions—From Local Boards "Other purposes."*—An amount of Rs. 140 against Rs. 50 estimated in the budget was realized under this head. This sum is a moiety of the expenditure due to this Council by the District Board on account of the survey of lands which was undertaken at the joint cost of the District Board and this Council.

16. *Private scavenging.*—The system of private scavenging could not be extended to a greater extent than before ; and the finances under this head remain to be the same, viz., Rs. 400 as estimated in the budget. Efforts will, however, be taken to gradually extend the system.

17. *Miscellaneous—Other items—Refunds of expenditure of previous year.*—A sum of Rs. 48 is the collection of the balance of the last year's sale-proceeds of conservancy bullocks and carts which were sold away during the last month of the last year.

Charges.

18. The probable charges for the year will be Rs. 16,560 against Rs. 15,280 estimated in the budget, leaving a balance of Rs. 200 to be carried over to the next year. The proposed expenditure for the year, so far as it differs from the budget already sanctioned, are briefly stated below.

19. *Grant 1.*—The total expenses under this head will be Rs. 4,290 against Rs. 2,960 provided in the budget. In view to make a sufficient provision to meet the necessary expenditure for certain measures to be adopted against the probable advent and spread of plague into this Municipality, all the works under Grant 1, that could be stopped without much inconvenience, were stopped, and hence the less expenditure under the following items :—

(1) *New Works*—(*a*) Communications; (*b*) Water-supply.

(2) *Repairs*—(*a*) Communications; (*b*) Buildings.

20. *New Works—Buildings.*—Under this head appears an excess expenditure of Rs. 1,500 over and above the estimated figure of Rs. 200. This was owing to an anticipated payment of the major portion of the cost of constructing the new Municipal office building which was only completed during the current year, instead of being completed and paid for in the last year. The circumstances which led to this delay were set forth in this office administration report for 1897–98 reviewed by Government in G.O., No. 1468 M., dated 17th August 1898.

21. *Drainage.*—Though no provision was made in the budget, a sum of Rs. 10 is to be provided for the extension of the dirty water channel of Kotinividhi up to the irrigation channel.

22. *Grant 2, Education—Municipal Schools—Contingencies.*—A sum of Rs. 40 will be cut down from the sanctioned estimate of Rs. 90 owing to the financial difficulties of the current year.

23. *Miscellaneous—Common Gymnasium—Contingencies.*—A decline of Rs. 20 under this head occurs as there was no need of expenditure of the allotted amount at present.

24. *Grant 3, Hospitals and Dispensaries—Sundries and Contingencies.*—The actual expenditure under this head during the first eight months of the year is Rs 96 and the probable charges for the next four months ought not therefore to exceed the amount now provided for, *i.e.*, Rs. 44.

25. *Registration of Births and Deaths—Contingencies.*—Nothing was hitherto spent under this head and there does not appear to be any need for any expenditure in the remaining portion of the year.

26. *Conservancy, Road-cleaning and Road-watering*—(1) *Establishment.*—Under this head appears a decline of Rs. 300, which is partly due to the following circumstances :—

This town which, till the year 1897, contained only four divisions, was divided into five portions and five conservancy maistries were appointed to respectively supervise them. This necessitated the employment of five rubbish carts instead of four, which (4) used to be maintained at the Council's expense. The Council already feeling the cost of the maintenance of these four carts too heavy were reluctant to have the additional one newly required and the four already in use in their own management, and therefore resolved to engage the five carts on contract system which was accordingly done. By this new arrangement, the four bandymen, who were paid a monthly pay of Rs. 4 each, had to be dismissed. This gave a saving of Rs. 192 for the year. This, together with another saving of Rs. 80, the sum provided for the training of a man to be employed as sanitary inspector and remained unspent, mainly account for the decline of Rs. 300 above noticed. The present sanitary head maistry being unqualified to undergo training, he being very poor in English, could not be sent to the Medical College to be trained. The Council intends sending a duly qualified man for training in the next year.

27. *Other charges, &c.*—The excess expenditure of Rs. 240 above the sanctioned amount, viz., Rs. 360, is due to the circumstances mentioned in the above paragraph.

28. *Private scavenging—Establishment.*—The actual expenditure under this item during the first eight months of the year is Rs. 207 in consequence of the employment of boy toties on less pay than the sanctioned allotment, with the view of not exceeding the income from the private scavenging. The number of private latrines

having increased and additional men being employed in the latter part of the year, the charges for the last four months are estimated to amount to Rs. 113; hence the decrease under this head.

29. *Conservancy—Contingencies.*—This item being of a fluctuating nature calls for no remark.

30. *Epidemic Charges.*—Under G.O., Mis. No. 2153 M., dated 15th December 1898, a sum of Rs. 200 is reserved for expenditure on plague preventive measures in the current year in addition to the unexpended balance of Rs. 478 in the allotment for this item, hence the increase over the budget grant.

31. *Grant 4, (Lighting and Miscellaneous Municipal purposes)—Lighting Contingencies.*—There is a decline of Rs. 80 under this item below the sanctioned allotment of Rs. 300. The decrease in the expenditure is due to the fluctuations in the prices of kerosine-oil, &c., purchased for the purpose.

32. *Survey of Land.*—The proposal of the President of the District Board, Vizagapatam, to survey the lands in this Municipality for re-arrangement of tolls having been withdrawn by him and the survey operations stopped, the whole of the allotment, viz., Rs. 100, sanctioned in the budget was not fully utilized; hence the decrease.

33. *Grant 5. Office Contingencies.*—Under this head appears an excess expenditure of Rs. 90 over the estimated figure of Rs. 80. This was owing to the payment of arrears of office house-rent in the current year, which expenditure was not anticipated at the time of the preparation of the budget, as it was expected that the construction of the new Municipal office building would be completed and occupied last year—*vide* paragraph 2 above.

Budget Estimate for 1899–1900.

Receipts.

34. The rates and taxes hitherto existing in this Municipality are again adopted with the exception of the tax on carts and other vehicles without springs, which is proposed to be levied at Rs. 2 per cart. per annum instead of at Re. 1 as at present. The estimated total receipts from all sources amount to Rs. 20,520. The details are as follows.

35. *Tax on Arts.*—A sum of Rs. 1,100 is the amount anticipated from this source, Rs. 1,060 being realizable during the current year.

36. *House-tax.*—Rs. 3,000 may be estimated under this head. The increase of Rs. 40 over the income put down in the revised estimate for 1898–99 is expected to be realised from the several new houses now under construction.

37. *Land-tax.*—A sum of Rs. 2,800 is entered as the expected receipts from this source. The Council believes that within this Municipality there are certain lands which have never been taxed and others with a far less tax than that on similar lands. This inequality exists owing to the *correct* extent of lands not being available. The extent that is now in our records for taxing purposes is one that is reduced from *veesams* and *garces* which have no uniform measure. That is to say, one veesam of wet land in some places measures 3 acres, while in other places it measures only $1\frac{1}{2}$ acres, when it is actually measured by the chain. By the institution of a regular survey of all the lands, the Council trusts that its revenue from this source will be increased, while the existing inequality may be done away with.

38. *Tax on Vehicles and Animals.*—The figures of the revised estimate, viz., Rs. 440, are adopted for the next year.

39. *Tax on Carts and other Vehicles without Springs.*—An increase of Rs. 300 under this head is certain, if the Government under section 48 of the District Municipalities Act as amended by Madras Act III of 1897 accord its sanction to the proposal of this Council to enhance the present small rate of tax on carts from Re. 1 per cart per annum to Rs. 2 per cart per annum. The cartmen in this town, which is a railway station, have an immense advantage over those of the surrounding villages in being able to purchase a very cheap pass to go free through all the six gates any number of times they like in the whole year. What these men pay in a *year* is, certainly, far less than what other bandymen outside the Municipality pay in

a *fortnight*. Besides, this town has a pretty good number of carts always available for hire. This class of people is not without employment during a great portion of the year. Under these circumstances the Government is requested to accord its kind sanction to the enhancement of the proposed tax.

40. *Tolls*.—Rs. 9,000 are likely to be realized from this source of revenue, of which 60 per cent. goes to the District Board as its share. The Municipal share is therefore estimated to amount to Rs. 3,600.

41. *Sale-proceeds of Lands and Buildings*.—An income of Rs. 4,500 is put down under this head. The Council has of late been feeling a grave necessity to extend this town which is already overcrowded affording little or no room for new-comers to build their houses. On the representation of many residents for an extension of this town, the cost of which they are willing to gladly contribute, this Council requested some four years ago the Maharaja G. N. Gajapathirow Garu, C.I.E., the proprietor of this town, to grant them a land for rent or price. Though the proprietor was very graciously pleased to offer a piece of land measuring about 10 acres for rent, very many obstacles arose in taking the actual possession of the land, ryots refusing to quit the same. Besides, there are also two personal inams which require at any rate to be acquired as their owners refused to rent them for house-sites. The Council at last passed the following resolution at its meeting held on the 18th October 1898 as a final measure to get over all the difficulties in this matter :—

"Read the statement of the Maharaja's Amin, Lingam Venkanna Pantulu, to the Head Assistant Collector with the Head Assistant Collector's endorsement thereon.

"Resolved—

(1) that to save further correspondence and delay, the Council will acquire the land under section 279 of the Municipal Act from the Maharaja.

(2) that the land to be acquired is, in all, that shown in the plan with Proceedings No. VI, dated 23rd July 1898, being 9 acres 87 cents of the Maharaja, 2 acres and 72 cents of Lattala Venkateswarlu and Chinniah and 1 acre 88 cents of Pothamsetti Gavarayya, Sambayya and China Gavarayya and the price as fixed by the Head Assistant Collector is Rs. 1,599-2-0, Rs. 760 and Rs. 638, respectively, or say Rs. 3,000.

(3) that the above sum be allotted in the budget to acquire the land and an equal sum credited to Municipal income as the amount expected from the sale of the land in building lots by public auctions.

(4) that the Head Assistant Collector be requested as soon as the budget is sanctioned by Government, to acquire the land and that the Maharaja and others concerned be informed at the same time that the council proposes to take possession on 1st July, fasli 1309."

From the above resolution it may be observed that the price of land required will not be more than Rs. 3,000. This sum will be paid out of the sale-proceeds of the land which when sold in separate lots parcelled out for building purposes, will not fall short of Rs. 4,500 as more than 200 applications for house-sites are now lying in this office. Whatever amount may be realized over and above the actual price to be paid for the land by the Council, the same will be spent for the new streets to be opened, for the various purposes mentioned in section 158 of the District Municipalities Act. The Council under the above circumstances requests that sanction be accorded to its proposal of acquiring the land in the manner above stated.

42. *Produce of Lands and Gardens*.—A sewage farm was started last year in connection with the night-soil depot and Rs. 20 are likely to be realized from this source.

43. *Conservancy Receipts—Sale-proceeds of Night-soil and Street Refuse*.—Rs. 130 is the sum anticipated to be realized for 1899-1900; the demand for this manure has been gradually increasing.

44. *Fees from Educational Institutions*.—The income from this source of revenue for the next year is put down at Rs. 1,230 as suggested by Educational officers.

45. *Income from Markets and Slaughter-houses*.—The income from these sources of revenue is estimated at Rs. 700 and Rs. 150, respectively, for the next year, the actuals for 1897-98 being respectively Rs. 693 and Rs. 143.

46. *License Fees and Cart-stand Fees*.—The figures in the revised estimate for the current year are adopted for the next year also, namely Rs. 100, and Rs. 500, respectively.

47. *Fines under Municipal and other Acts*.—Rs. 400 are anticipated from this source of income.

48. *Grants and Contributions from Government and Local Boards*.—The suggestion of the Educational officers for the entertainment of a drawingmaster having been approved by this Council, credit is taken for a grant of Rs. 100 from Government in addition to the usual grant of Rs. 40 towards the pay of the gymnastic instructor. A sum of Rs. 500 is anticipated from the Taluk Board, Narsapatam, towards the upkeep of the Municipal dispensary.

49. *Private Scavenging*.—The figure in the revised estimate for the current year is adopted for 1899-1900 also, namely Rs. 400.

Charges.

50. The total estimated charges amount to Rs. 20,100, leaving a closing balance of Rs. 620. Those that call for comment are noted below.

51. *Grant 1, New Works*.—A sum of Rs. 400 is allotted for constructing roads in the newly proposed streets. Rs. 300 are allotted in the current year for the construction of a room to be added to the verandah of the existing hospital building. This additional room as advised by the Head Assistant Collector is to be divided into an office room and an operating room. A further sum of Rs. 100 is allotted for constructing four urinals with iron sheets, one in the Vegetable market, one in the Municipal cart-stand, and one on the Trunk road and the weekly market place. Rs. 100 are allotted for constructing a platform and drain to the public drinking-water well at Gollaveedhi which was constructed three years ago by this Council at a cost of Rs. 480. For repairs to all roads in the Municipality a sum of Rs. 1,600 is allotted. Rs. 150 are provided for the repairs of the existing mud-wall latrines and the two sheds in the Municipal cart-stand and the primary school building. To re-excavate some drainage channels, a sum of Rs. 80 is appropriated. Rs. 20 are allotted for petty repairs to the Municipal wells.

52. The allotments made for "Establishment for flushing drains, &c." and "Public Works establishment" are the same as those of the last year.

53. *Tools and Plant*.—A sum of Rs. 100 is required for the purchase of a prismatic compass for the survey of the lands, the importance of which has been shewn in paragraph 37 *supra*. Hence, a greater provision is made under this head than the usual one.

54. *Grant 2, Education*.—Substantially the suggestions of the Inspector of Schools are adopted, but the suggestion that pucka buildings for upper primary and Pariahs schools are to be constructed at a cost of Rs. 800 is not accepted, funds not allowing the increased expenses under "buildings" Salaries provided are the same as paid last year.

(*a*) *Result Grants*.—As advised by the Director of Public Instruction the provision under this item is raised from Rs. 400 to Rs. 500.

(*b*) *Common Drawing Master*.—As revised by the Educational authorities the Council proposes to entertain a common drawing master on a salary of Rs. 15 per mensem to give instruction in drawing to the pupils of all schools in this Municipality. Hence a sum of Rs. 200 is provided to meet the salary of the teacher and other sundry expenses incidental to this special instruction.

55. *Grant 3, Sanitation and Medical Service—Hospital*.—The current year's provisions under all items are repeated, but the provision under "sundries and contingencies" is raised by Rs. 40 as the institution wants a fresh supply of bedding and clothing.

56. *Contribution to Local Boards—Reserve Medical Staff.*—Rs. 40 are allotted under this head towards the proportionate cost of the reserve compounders in the District Medical and Sanitary Officer's office.

57. *Registrar of Births and Deaths.*—An increase of Rs. 2 per mensem in the pay of the post is provided as there is only one man to do the registration work of the whole town containing a population of 17,000. Since the detection of unreported cases have also been made a duty of the registrar, he has to spend a lot of his time, out of office hours, in going about the town for making enquiries in the best way he can. For these reasons the increase proposed is requested to be sanctioned.

58. *Conservancy Establishment.*—As the sanitary maistry whose entertainment in the place of a sanitary inspector was sanctioned in G.O., Mis. No. 1363 M., dated 7th June 1897, has proved unfit to discharge the onerous and important duties of sanitation and further being unqualified to be trained as sanitary inspector, he could not be sent to Madras to receive training. Hence the provision made in the current year's budget has been allowed to lapse. The Council now intends sending a Matriculate to be trained in sanitary work on a salary less than the prescribed one. The paucity of the Council's finances drives it to take this course instead of employing an already trained man on the prescribed pay and horse allowance, which it cannot bear under its present financial condition. Hence a provision of Rs. 80 is made for the training of a man the Council chooses.

59. *Grant 4, Lighting—Contingencies.*—A provision of Rs. 50, more than the usual one, has been made with a view to add some more lights to the existing number which is, no doubt, a very small one for a town of about 13 square miles.

60. *Survey of Lands.*—Rs. 300 under this head is provided to meet the establishment and other expenses incidental to the survey of lands by our Municipal overseer. As no separate surveyor is going to be employed, the money provided is intended simply to cover the pay of a few temporary lascars and the cost of certain articles required for surveying purposes. The necessity for undertaking this work has been explained in paragraph 37 *supra*.

61. *Other Charges—Compensation for Lands.*—Out of the total amount of Rs. 3,250 provided under this head a sum of Rs. 3,000 is to go towards the price of certain lands intended to be acquired for opening a new street or streets for accommodating a number of families now labouring without houses and also for relieving the present congested state of the town—*vide* paragraph 41 *supra*. The remaining sum of Rs. 250 is required to purchase the present fish bazaar site for which the Council has hitherto been paying a monthly rental of Rs. $2\frac{1}{2}$. By the acquisition of this site for Rs. 250, for which amount the owner of the same has offered, a saving of Rs. 30 per annum can be effected. Hence the necessity for the provision.

62. *Grant 5, Office Establishment.*—With a view to restore the manager's post to its former position, a provision of Rs. 120 in excess over that of the last year has been made in the present budget. Till the end of 1896, the manager of this office, whose work has often been declared efficient, was in receipt of Rs. 30 per mensem. Owing to financial difficulties his pay was unfortunately cut down to Rs. 20 per mensem of which he is now in receipt. Taking into consideration the responsibility of the work he has to do and that with a small establishment it is, in this Council's opinion, simply just and equitable that he should be raised to his former position, especially when all the managers of the Municipalities of our position are in receipt of no inferior pay to the one now intended to be given. The tendency in all directions of our administration is the increase of work which, it is needless for us to represent, requires careful supervision and vigilant attention.

63. *Collection Establishment.*—This Council proposes a little change in the staff of this establishment. The number of bill-collectors is to be reduced from 4 to 3 and a shroff on Rs. 8 per mensem is to be employed to attend office work assignable to him. By this new arrangement an excess expenditure of Rs. 24 per annum will result; but the great assistance that will be rendered for the speedy despatch of the office work, viz., the preparation of the various tax bill books, &c., which the Auditors are hitherto

remarking were being issued late in every year, is a sufficient compensation for the extra cost now provided. Copy of the Council's resolution adopting the budget is enclosed.

Dis. No. 83.

In forwarding to you the budget of the Anakápalle Municipality, I have the honour to note that I think the Municipal finances can ill spare the extra annual expense for a schoolmaster.

(Signed) R. B. WOOD,
Head Assistant Collector.

Narsapatam,
10*th February* 1899.

To the Collector, Vizagapatam.

C. No. 424.

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

2. The large reduction in the revised estimate of receipts for the current year under the tax on arts is unsatisfactory and insufficiently explained. I support the proposal to raise the tax on carts.

3. I do not consider that the state of the Municipal funds, with the possibility of large demands for plague expenditure, justifies the extra expense entailed of the employment of a drawing master.

4. The proposed salary of Rs. 30 to the manager is not too much.

(Signed) R. GOVINDA ROW,
for *Collector.*

18*th February* 1899.

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, 11th February 1899, No. 1783.

Referring to the budget estimate of the Anakápalle Municipality for 1899–1900, I have the honour to state that the allotments made therein under the several heads of Grant 2 call for no remarks and may be accepted. The net expenditure proposed is Rs. 1,450 (Rs. 2,820 — 1,370), which is about 12 per cent. of the estimated income of the Municipality from taxation and markets.

2. The heading "Results grants" should be altered into "Fixed and results grants".

From Surgeon-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 20th February 1899, No. 176.

I have the honour to state that the provision made in Grant 3 of the budget estimate of the Anakápalle Municipality for the year 1899–1900 is sufficient.

2. The sum of Rs. 300 provided under Grant 1, New Works, for the construction of an additional room to the present dispensary would, I consider, be probably insufficient.

From Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., I.M.S., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 11th March 1899, No. 815-S.

I have the honour to offer the following remarks on the Anakápalle Municipal budget for 1899–1900:—

(1) The Municipal Council's proposal to increase the salary of the registrar of births and deaths does not commend itself to me, in view of the bad work done by him during 1898. It is observed from paragraph 57 of the budget letter that this official has also to inform himself of all unprotected cases in the town. Such an arrangement will only serve to impair the value of his legitimate work. I would advise that other arrangements be made to detect unprotected cases *.

* G.O., No. 1502 M., dated 19th October 1894, should suffice.

(Intld.) W.G.K.

(2) The allotment for conservancy is 26 per cent. of the estimated receipts. The Council's resolve to wait for another year for the services of a certificated sanitary inspector is both ill-advised and injudicious. There is no difficulty in enlisting the services of a fully-qualified man. So long as matriculates are willing to come forward and pay for their training, there can be no reason for this Council attempting to drive a bargain with a poor matriculate. As the man is not entitled to a free education, it is not understood on what ground the Council speculates on the man passing with public money. If he does not pass, are they going to send up another man at the same cost?

ORDER—No. 379 M., dated 15th March 1899.

The estimated receipts and charges of the Anakápalle Municipality for 1899–1900, as passed by Government, are compared below with the budget and revised estimates for the year 1898–99 and the actuals of 1897–98:—

—	Actuals, 1897–98.	Budget estimate, 1898–99.	Revised estimate, 1898–99.	Budget estimate, 1899–1900.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	4,429	320	1,320	640
Tax on Arts	1,174	1,250	1,060	1,100
,, Buildings and Lands	4,706	5,500	5,410	5,800
,, Vehicles and Animals	315	420	440	440
,, Carts	249	300	300	600
Tolls	3,760	3,500	3,780	3,600
Realizations under Special Acts	20	20	..	20
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	22	120	30	4,560
Conservancy Receipts	65	120	240	130
Fees and Revenue from Educational Institutions	1,206	1,230	1,230	1,230
,, ,, Medical Institutions	13	40	20	30
Income from Markets and Slaughter-houses	836	850	800	850
License Fees	80	100	100	100
Other Fees	584	570	530	550
Fines under Municipal and other Acts	208	600	300	400
Grants and Contributions from Government	80	40	40	140
,, ,, Local Boards	500	550	640	500
Recoveries for Services to Private Individuals	374	430	430	430
Miscellaneous	134	30	90	40
Loans	..	..	..	1,500
Advances Recovered	50	..	..	..
Total	14,376	15,770	15,440	22,020
Grand Total	18,805	16,090	16,760	22,660
Charges.				
GRANT 1—				
New Works—				
Communications	28	100	80	400
Buildings	1,490	200	1,700	400
Drainage	97	..	10	..
Water-supply	..	100	90	100
Repairs—				
Communications	1,410	1,700	1,590	1,600
Buildings	51	100	60	150
Drainage	378	420	420	450
Water-supply	5	20	20	20
Establishment	277	290	280	290
Tools and Plant and other Stores	19	30	40	130
Total	3,755	2,960	4,290	3,540

—	Actuals, 1897–98.	Budget estimate, 1898–99.	Revised estimate, 1898–99.	Budget estimate, 1899–1900.
Charges—cont.	Rs.	Rs.	Rs.	Rs.
GRANT 2—				
Municipal Schools—	1,178	1,230	1,190	1,200
On the Salary System	694	710	710	720
On the Salary-result System	..	..	..	..
Grants-in-aid—	410	400	400	500
Fixed and Result Grants	..	60	60	60
Inspection	122	150	130	340
Miscellaneous	..	..	..	..
Total	2,404	2,550	2,490	2,820
GRANT 3—	2,093	1,790	1,750	1,790
Hospitals and Dispensaries	162	110	110	150
Contributions	154	170	170	170
Vaccination	121	130	120	130
Registration of Births and Deaths	4,773	5,120	4,760	7,300
Conservancy, Road-cleaning and Road-watering	..	..	..	..
Total	7,303	7,320	6,910	9,540
GRANT 4—	461	440	360	490
Lighting	43	30	30	30
Markets and Slaughter-houses	2	10	10	10
Avenues	425	290	260	3,790
Public Garden, Survey of Land, Fire and other Charges	..	..	..	..
Total	931	770	660	4,320
GRANT 5—	1,417	1,310	1,400	1,450
Supervision and Management	275	250	250	270
Repayment of Debt	100	120	120	100
Interest on Loan	28	..	..	..
Advances Recoverable	1,275	..	..	..
Refunds	..	..	..	..
Grand Total	17,488	15,280	16,120	22,040
Balance	1,317	810	640	620

REVISED ESTIMATE FOR 1898–99.

2. The current receipts and charges are now estimated at Rs. 15,440 and Rupees 16,560, respectively, against Rs. 15,770 and Rs. 15,280 anticipated in the sanctioned budget. A decrease in the receipts occurring chiefly under the tax on arts and fines is partly met by an increase under tolls, while the increase in the charges appears mainly under Grant 1. The collections under the taxes on buildings and lands during the first eight months of the year were not satisfactory. The abolition of the posts of the four conservancy cartmen on Rs. 4, proposed in paragraph 26 of the Chairman's letter, is approved. With reference to G.O., No. 130, Financial, dated 21st January 1899, communicated with G.O., No. 273 L., dated 7th February 1899, the allotment for epidemic charges will be reduced from Rs. 880 to Rs. 440. The balance to be carried forward to the ensuing year's budget will then be Rs. 640.

BUDGET ESTIMATE FOR 1899–1900.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 20,520 against Rs. 15,440 in the revised estimate, the increase being chiefly under the taxes on lands and carts and sale-proceeds of lands. The Municipal Council's proposal to raise the rate of the tax on carts from Re. 1 to Rs. 2 per cart per annum is sanctioned. In order to enable the Council to provide sufficient funds for expenditure on plague preventive measures, credit will be taken for a loan of Rs. 1,500 from Imperial funds. The proposal contained in paragraph 41 of the Chairman's letter is approved.

4. *Charges.*—(1) The probable charges are entered as Rs. 20,100 against the revised estimate of Rs. 16,120, the increase appearing chiefly under Grant 4.

(2) *Grant 2.*—The entertainment of a common drawing master on a salary of Rs. 15 per mensem, proposed in paragraph 54, is sanctioned.

(3) *Grant 3.*—For the reason assigned by the Sanitary Commissioner in paragraph 1 of his letter read above, the increase of Rs. 2 in the salary of the registrar of births and deaths, proposed in paragraph 57, will be disallowed. Dr. King's observation in the latter part of the same paragraph of his letter is apparently based on a misapprehension, as the Chairman states in paragraph 57, that the registrar has to inform himself of *unreported* cases of births and deaths and not of *unprotected* cases, as assumed by the former. The attention of the Municipal Council is drawn to the Sanitary Commissioner's remarks in paragraph 2 of his letter. The allotment for epidemic charges will be raised from Rs. 800 to Rs. 2,780, with reference to G.O., No. 1259, Financial, dated 21st December 1898, communicated with G.O., No. 44 L., dated 11th January 1899.

(4) *Grant 5.*—The alterations in the Municipal office and collection establishments, proposed in paragraphs 62 and 63, are approved. With reference to G.O., No. 2250 L., dated 25th November 1898, the contribution for the central office establishments will be reduced from Rs. 150 to Rs. 133 or Rs. 130 in round figures.

5. As revised by Government, the budget closes with a balance of Rs. 620 or only 3·9 per cent. of the estimated ordinary receipts.

6. If the loan of Rs. 1,500 from Imperial funds for which credit has been taken in paragraph 3 *supra* be not sanctioned by the Government of India, the budget will have to be recast.

(True Extract.)

H. TREMENHEERE,
Secretary to Government.

To the Chairman, Municipal Council, Anakápalle.
„ Collector of Vizagapatam.
„ President, District Board, Vizagapatam.
„ Accountant-General.
„ Director of Public Instruction.
„ Surgeon-General.
„ Sanitary Board.
„ „ Commissioner.
„ „ Engineer.
„ Plague Commissioner.
„ Financial Department.
Editors' Table.

Ed. A. F. Eccleston.

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

Proof for approval

Recd. } 1899. *Enclosures*
Regd. } *Spare copies*

G.O., No. 379 M., 15th March 1899.

MARCH.

Municipal Budget.

Reviewing the Anakápalle — for 1899–1900.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From M.R.Ry. V. RAMAMURTI CHETTI Garu, Chairman, Municipal Council, Anakápalle, to the Secretary to Government, Local and Municipal Department (through the Head Assistant Collector, Narsapatam), dated 28th January 1899, No. 18.

I have the honour to submit the revised estimate for 1898–99 and the budget estimate for 1899–1900 with the usual statements.

REVISED ESTIMATE FOR 1898–99.

Receipts.

2. The total receipts for the year amount to Rs. 15,440 against Rs. 15,770 estimated in the sanctioned budget. This sum together with the last year's closing balance of Rs. 1,320 amount in total to Rs. 16,760 and was available for expenditure during the current year. The large increase of Rs. 670 over Rs. 16,090 (the total of Rs. 15,770 + 320, the estimated receipts and balance of the current year respectively) is owing to the non-payment of a portion of the cost of constructing the new Municipal office building which was expected to be completed during the last year but could not be done so under the circumstances mentioned in paragraph 37 (*a*) of the administration report of this Municipality for 1897–98 reviewed in G.O., No. 1468 M., dated 17th August 1898. The decline in the amount of the year's receipts to an extent of Rs. 330 is briefly explained hereunder.

3. *Tax on Arts, &c.*—A sum of Rs. 1,250 was expected to be realized under this head in the budget estimate, but the actual collections during the first eight months come to only Rs. 533, and it is not likely that a greater amount can be collected in the next four months. Thus, there will be a decline of Rs. 190 under this head. The main cause for this decline appears to be the total absence of trade in this town by Messrs. Innes Company of Cocanada, who paid a tax of Rs. 50 in the year 1897–98. Besides, there is a large reduction in trade by M.R.Ry. K. Basivireddi Garu, whose profession-tax was in consequence reduced from Rs. 100 to Rs. 25. The general meagreness of trade in the year under report also contributed to the remaining decline. The Chairman's assessment under this head was, however, Rs. 1,240, but the Council on appeal remitted Rs. 180 on the ground of the general fall of trade as stated above.

4. *Tax on Buildings.*—Under this head in the budget an amount of Rs. 3,100 was estimated to be collected. Now, according to the revised estimate, the amount anticipated to be collected does not in all probability exceed, Rs. 2,960. There is reason for this decline. In raising the rate of the tax on buildings from $6\frac{1}{4}$ to 7 per cent. of the annual rent value of buildings the Government directed us in paragraph 3 of the review of this year's budget to raise the credit under this head by Rs. 600. This increase of Rs. 600 seems to have been calculated on the total amount of the tax on the buildings and lands put together, viz., Rs. 5,500, whereas the enhanced rate affected only the tax on the buildings which is only Rs. 2,500. Hence, only an increase of Rs. 300 and a little more income from some new houses are now expected to be realized.

5. *Tax on Lands.*—From the beginning of the year 1886–87 up to date the lands in this Municipality were assessed at acreage rates. Hence, the land-tax remained unaffected by the new enhancement of the rate of tax from $6\frac{1}{4}$ to 7 per cent. of the annual rental. The increase of Rs. 50 under this head is due to the collection of the outstanding arrears.

6. *Tax on Vehicles with Springs, &c.*—There is an increase of Rs. 20 over the estimated income owing to a few more vehicles with springs having been brought into use in this town.

7. *Tolls.*—The increase of Rs. 180 is due to a better competition at the auction sales than the one expected. Out of the gross receipts from tolls, viz., Rs. 9,455, only 40 per cent. was appropriated by this Council, the rest going to the District Board.

8. *Produce of Lands, Gardens, &c.*—Under this head there is an over-estimation. Besides, the present sanitary maistry, Sheik Davood, did not seem to have diligently worked in this direction. The Council is proposing to replace him by a better man fit to undergo training in sanitary and other matters.

9. *Conservancy receipts—Sale-proceeds of Night-soil, Street-refuse, &c.*—The increase of Rs. 120 under this item is due to the collection of arrears of the last year.

10. *Sale-proceeds and Composition Fees of Medicines.*—A decline of Rs. 20 occurs under this head. This is, because, the town contains very few native gentlemen who avail themselves of the privilege given them in this direction. Most people prefer resorting to the hospital for obtaining medicines, to paying money for them; hence the decline.

11. *Income from Markets and Slaughter-houses.*—The decline of Rs. 60 under this head and the increase of Rs. 10 over the estimated income under slaughter-houses are such fluctuations as are natural in all public auctions.

12. *Warrant Fees.*—An increase of Rs. 10 under this item is expected, since it is intended to issue warrants more freely than before for the many taxes which are aleady overdue.

13. *Cart-stand Fees.*—This year very little competition was shown when the right of collecting the cart-stand fees was put to auction, hence the decline of Rs. 50 under this head.

14. *Fines under Municipal and other Acts.*—The decline of Rs. 300 under this head must be due to the lenient manner in which the offenders are punished. For the last few months the Police have been more vigilant in their work of detecting offences under the Nuisance and Municipal Acts, but the fines imposed seem less than what they used to be before. Under such circumstances the item, of course, becomes a fluctuating one.

15. *Grants and Contributions—From Local Boards "Other purposes."*—An amount of Rs. 140 against Rs. 50 estimated in the budget was realized under this head. This sum is a moiety of the expenditure due to this Council by the District Board on account of the survey of lands which was undertaken at the joint cost of the District Board and this Council.

16. *Private scavenging.*—The system of private scavenging could not be extended to a greater extent than before; and the finances under this head remain to be the same, viz., Rs. 400 as estimated in the budget. Efforts will, however, be taken to gradually extend the system.

17. *Miscellaneous—Other items—Refunds of expenditure of previous year.*—A sum of Rs. 48 is the collection of the balance of the last year's sale-proceeds of conservancy bullocks and carts which were sold away during the last month of the last year.

Charges.

18. The probable charges for the year will be Rs. 16,560 against Rs. 15,280 estimated in the budget, leaving a balance of Rs. 200 to be carried over to the next year. The proposed expenditure for the year, so far as it differs from the budget already sanctioned, are briefly stated below.

19. *Grant 1.*—The total expenses under this head will be Rs. 4,290 against Rs. 2,960 provided in the budget. In view to make a sufficient provision to meet the necessary expenditure for certain measures to be adopted against the probable advent and spread of plague into this Municipality, all the works under Grant 1, that could be stopped without much inconvenience, were stopped, and hence the less expenditure under the following items:—

(1) *New Works*—(*a*) Communications; (*b*) Water-supply.

(2) *Repairs*—(*a*) Communications; (*b*) Buildings.

20. *New Works—Buildings.*—Under this head appears an excess expenditure of Rs. 1,500 over and above the estimated figure of Rs. 200. This was owing to an anticipated payment of the major portion of the cost of constructing the new Municipal office building which was only completed during the current year, instead of being completed and paid for in the last year. The circumstances which led to this delay were set forth in this office administration report for 1897–98 reviewed by Government in G.O., No. 1468 M., dated 17th August 1898.

21. *Drainage.*—Though no provision was made in the budget, a sum of Rs. 10 is to be provided for the extension of the dirty water channel of Kotinividhi up to the irrigation channel.

22. *Grant 2, Education—Municipal Schools—Contingencies.*—A sum of Rs. 40 will be cut down from the sanctioned estimate of Rs. 90 owing to the financial difficulties of the current year.

23. *Miscellaneous—Common Gymnasium—Contingencies.*—A decline of Rs. 20 under this head occurs as there was no need of expenditure of the allotted amount at present.

24. *Grant 3, Hospitals and Dispensaries—Sundries and Contingencies.*—The actual expenditure under this head during the first eight months of the year is Rs 96 and the probable charges for the next four months ought not therefore to exceed the amount now provided for, *i.e.*, Rs. 44.

25. *Registration of Births and Deaths—Contingencies.*—Nothing was hitherto spent under this head and there does not appear to be any need for any expenditure in the remaining portion of the year.

26. *Conservancy, Road-cleaning and Road-watering*—(1) *Establishment.*—Under this head appears a decline of Rs. 300, which is partly due to the following circumstances:—

This town which, till the year 1897, contained only four divisions, was divided into five portions and five conservancy maistries were appointed to respectively supervise them. This necessitated the employment of five rubbish carts instead of four, which (4) used to be maintained at the Council's expense. The Council already feeling the cost of the maintenance of these four carts too heavy were reluctant to have the additional one newly required and the four already in use in their own management, and therefore resolved to engage the five carts on contract system which was accordingly done. By this new arrangement, the four bandymen, who were paid a monthly pay of Rs. 4 each, had to be dismissed. This gave a saving of Rs. 192 for the year. This, together with another saving of Rs. 80, the sum provided for the training of a man to be employed as sanitary inspector and remained unspent, mainly account for the decline of Rs. 300 above noticed. The present sanitary head maistry being unqualified to undergo training, he being very poor in English, could not be sent to the Medical College to be trained. The Council intends sending a duly qualified man for training in the next year.

27. *Other charges, &c.*—The excess expenditure of Rs. 240 above the sanctioned amount, viz., Rs. 360, is due to the circumstances mentioned in the above paragraph.

28. *Private scavenging—Establishment.*—The actual expenditure under this item during the first eight months of the year is Rs. 207 in consequence of the employment of boy toties on less pay than the sanctioned allotment, with the view of not exceeding the income from the private scavenging. The number of private latrines

having increased and additional men being employed in the latter part of the year, the charges for the last four months are estimated to amount to Rs. 113; hence the decrease under this head.

29. *Conservancy—Contingencies.*—This item being of a fluctuating nature calls for no remark.

30. *Epidemic Charges.*—Under G.O., Mis. No. 2153 M., dated 15th December 1898, a sum of Rs. 200 is reserved for expenditure on plague preventive measures in the current year in addition to the unexpended balance of Rs. 478 in the allotment for this item, hence the increase over the budget grant.

31. *Grant 4, (Lighting and Miscellaneous Municipal purposes)—Lighting Contingencies.*—There is a decline of Rs. 80 under this item below the sanctioned allotment of Rs. 300. The decrease in the expenditure is due to the fluctuations in the prices of kerosine-oil, &c., purchased for the purpose.

32. *Survey of Land.*—The proposal of the President of the District Board, Vizagapatam, to survey the lands in this Municipality for re-arrangement of tolls having been withdrawn by him and the survey operations stopped, the whole of the allotment, viz., Rs. 100, sanctioned in the budget was not fully utilized; hence the decrease.

33. *Grant 5. Office Contingencies.*—Under this head appears an excess expenditure of Rs. 90 over the estimated figure of Rs. 80. This was owing to the payment of arrears of office house-rent in the current year, which expenditure was not anticipated at the time of the preparation of the budget, as it was expected that the construction of the new Municipal office building would be completed and occupied last year—*vide* paragraph 2 above.

Budget Estimate for 1899–1900.

Receipts.

34. The rates and taxes hitherto existing in this Municipality are again adopted with the exception of the tax on carts and other vehicles without springs, which is proposed to be levied at Rs. 2 per cart. per annum instead of at Re. 1 as at present. The estimated total receipts from all sources amount to Rs. 20,520. The details are as follows.

35. *Tax on Arts.*—A sum of Rs. 1,100 is the amount anticipated from this source, Rs. 1,060 being realizable during the current year.

36. *House-tax.*—Rs. 3,000 may be estimated under this head. The increase of Rs. 40 over the income put down in the revised estimate for 1898–99 is expected to be realised from the several new houses now under construction.

37. *Land-tax.*—A sum of Rs. 2,800 is entered as the expected receipts from this source. The Council believes that within this Municipality there are certain lands which have never been taxed and others with a far less tax than that on similar lands. This inequality exists owing to the *correct* extent of lands not being available. The extent that is now in our records for taxing purposes is one that is reduced from *veesams* and *garces* which have no uniform measure. That is to say, one veesam of wet land in some places measures 3 acres, while in other places it measures only $1\frac{1}{2}$ acres, when it is actually measured by the chain. By the institution of a regular survey of all the lands, the Council trusts that its revenue from this source will be increased, while the existing inequality may be done away with.

38. *Tax on Vehicles and Animals.*—The figures of the revised estimate, viz., Rs. 440, are adopted for the next year.

39. *Tax on Carts and other Vehicles without Springs.*—An increase of Rs. 300 under this head is certain, if the Government under section 48 of the District Municipalities Act as amended by Madras Act III of 1897 accord its sanction to the proposal of this Council to enhance the present small rate of tax on carts from Re. 1 per cart per annum to Rs. 2 per cart per annum. The cartmen in this town, which is a railway station, have an immense advantage over those of the surrounding villages in being able to purchase a very cheap pass to go free through all the six gates any number of times they like in the whole year. What these men pay in a year is, certainly, far less than what other bandymen outside the Municipality pay in

56. *Contribution to Local Boards—Reserve Medical Staff.*—Rs. 40 are allotted under this head towards the proportionate cost of the reserve compounders in the District Medical and Sanitary Officer's office.

57. *Registrar of Births and Deaths.*—An increase of Rs. 2 per mensem in the pay of the post is provided as there is only one man to do the registration work of the whole town containing a population of 17,000. Since the detection of unreported cases have also been made a duty of the registrar, he has to spend a lot of his time, out of office hours, in going about the town for making enquiries in the best way he can. For these reasons the increase proposed is requested to be sanctioned.

58. *Conservancy Establishment.*—As the sanitary maistry whose entertainment in the place of a sanitary inspector was sanctioned in G.O , Mis. No. 1363 M., dated 7th June 1897, has proved unfit to discharge the onerous and important duties of sanitation and further being unqualified to be trained as sanitary inspector, he could not be sent to Madras to receive training. Hence the provision made in the current year's budget has been allowed to lapse. The Council now intends sending a Matriculate to be trained in sanitary work on a salary less than the prescribed one. The paucity of the Council's finances drives it to take this course instead of employing an already trained man on the prescribed pay and horse allowance, which it cannot bear under its present financial condition. Hence a provision of Rs. 80 is made for the training of a man the Council chooses.

59. *Grant 4, Lighting—Contingencies.*—A provision of Rs. 50, more than the usual one, has been made with a view to add some more lights to the existing number which is, no doubt, a very small one for a town of about 13 square miles.

60. *Survey of Lands.*—Rs. 300 under this head is provided to meet the establishment and other expenses incidental to the survey of lands by our Municipal overseer. As no separate surveyor is going to be employed, the money provided is intended simply to cover the pay of a few temporary lascars and the cost of certain articles required for surveying purposes. The necessity for undertaking this work has been explained in paragraph 37 *supra*.

61. *Other Charges—Compensation for Lands.*—Out of the total amount of Rs. 3,250 provided under this head a sum of Rs. 3,000 is to go towards the price of certain lands intended to be acquired for opening a new street or streets for accommodating a number of families now labouring without houses and also for relieving the present congested state of the town—*vide* paragraph 41 *supra*. The remaining sum of Rs. 250 is required to purchase the present fish bazaar site for which the Council has hitherto been paying a monthly rental of Rs. 2½. By the acquisition of this site for Rs. 250, for which amount the owner of the same has offered, a saving of Rs. 30 per annum can be effected. Hence the necessity for the provision.

62. *Grant 5, Office Establishment.*—With a view to restore the manager's post to its former position, a provision of Rs. 120 in excess over that of the last year has been made in the present budget. Till the end of 1896, the manager of this office, whose work has often been declared efficient, was in receipt of Rs. 30 per mensem. Owing to financial difficulties his pay was unfortunately cut down to Rs. 20 per mensem of which he is now in receipt. Taking into consideration the responsibility of the work he has to do and that with a small establishment it is, in this Council's opinion, simply just and equitable that he should be raised to his former position, especially when all the managers of the Municipalities of our position are in receipt of no inferior pay to the one now intended to be given. The tendency in all directions of our administration is the increase of work which, it is needless for us to represent, requires careful supervision and vigilant attention.

63. *Collection Establishment.*—This Council proposes a little change in the staff of this establishment. The number of bill-collectors is to be reduced from 4 to 3 and a shroff on Rs. 8 per mensem is to be employed to attend office work assignable to him. By this new arrangement an excess expenditure of Rs. 24 per annum will result; but the great assistance that will be rendered for the speedy despatch of the office work, viz., the preparation of the various tax bill books, &c., which the Auditors are hitherto

remarking were being issued late in every year, is a sufficient compensation for the extra cost now provided. Copy of the Council's resolution adopting the budget is enclosed.

Dis. No. 83.

In forwarding to you the budget of the Anakápalle Municipality, I have the honour to note that I think the Municipal finances can ill spare the extra annual expense for a schoolmaster.

NARSAPATAM,
10*th February* 1899.

(Signed) R. B. WOOD,
Head Assistant Collector.

To the Collector, Vizagapatam.

C. No. 424.

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

2. The large reduction in the revised estimate of receipts for the current year under the tax on arts is unsatisfactory and insufficiently explained. I support the proposal to raise the tax on carts.

3. I do not consider that the state of the Municipal funds, with the possibility of large demands for plague expenditure, justifies the extra expense entailed of the employment of a drawing master.

4. The proposed salary of Rs. 30 to the manager is not too much.

(Signed) R. GOVINDA ROW,
18*th February* 1899. for *Collector.*

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 11th February 1899, No. 1783.

Referring to the budget estimate of the Anakápalle Municipality for 1899–1900, I have the honour to state that the allotments made therein under the several heads of Grant 2 call for no remarks and may be accepted. The net expenditure proposed is Rs. 1,450 (Rs. 2,820 — 1,370), which is about 12 per cent. of the estimated income of the Municipality from taxation and markets.

2. The heading "Results grants" should be altered into "Fixed and results grants".

From Surgeon-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 20th February 1899, No. 176.

I have the honour to state that the provision made in Grant 3 of the budget estimate of the Anakápalle Municipality for the year 1899–1900 is sufficient.

2. The sum of Rs. 300 provided under Grant 1, New Works, for the construction of an additional room to the present dispensary would, I consider, be probably insufficient.

From Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., I.M.S., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 11th March 1899, No. 815-S.

I have the honour to offer the following remarks on the Anakápalle Municipal budget for 1899–1900 :—

(1) The Municipal Council's proposal to increase the salary of the registrar of births and deaths does not commend itself to me, in view of the bad work done by him during 1898. It is observed from paragraph 57 of the budget letter that this official has also to inform himself of all unprotected cases in the town. Such an arrangement will only serve to impair the value of his legitimate work. I would advise that other arrangements be made to detect unprotected cases *.

* G.O., No. 1502 M., dated 19th October 1894, should suffice.

(Intld.) W.G.K.

(2) The allotment for conservancy is 26 per cent. of the estimated receipts. The Council's resolve to wait for another year for the services of a certificated sanitary inspector is both ill-advised and injudicious. There is no difficulty in enlisting the services of a fully-qualified man. So long as matriculates are willing to come forward and pay for their training, there can be no reason for this Council attempting to drive a bargain with a poor matriculate. As the man is not entitled to a free education, it is not understood on what ground the Council speculates on the man passing with public money. If he does not pass, are they going to send up another man at the same cost?

ORDER—No. 379 M., dated 15th March 1899.

The estimated receipts and charges of the Anakápalle Municipality for 1899–1900, as passed by Government, are compared below with the budget and revised estimates for the year 1898–99 and the actuals of 1897–98:—

—	Actuals, 1897–98.	Budget estimate, 1898–99.	Revised estimate, 1898–99.	Budget estimate, 1899–1900.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	4,429	320	1,320	640
Tax on Arts	1,174	1,250	1,060	1,100
,, Buildings and Lands	4,706	5,500	5,410	5,800
,, Vehicles and Animals	315	420	440	440
,, Carts	249	300	300	600
Tolls	3,760	3,600	3,780	3,600
Realizations under Special Acts	20	20	..	20
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	22	120	30	4,560
Conservancy Receipts	65	120	240	130
Fees and Revenue from Educational Institutions	1,206	1,230	1,230	1,230
,, ,, Medical Institutions	13	40	20	30
Income from Markets and Slaughter-houses	836	850	800	850
License Fees	80	100	100	100
Other Fees	584	570	530	550
Fines under Municipal and other Acts	208	600	300	400
Grants and Contributions from Government	80	40	40	140
,, ,, Local Boards	500	550	640	500
Recoveries for Services to Private Individuals	374	430	430	430
Miscellaneous	134	30	90	40
Loans	..	..	..	1,500
Advances Recovered	50	..	..	..
Total	14,376	15,770	15,440	22,020
Grand Total	18,805	16,090	16,760	22,660
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Buildings	1,490	200	1,700	400
Drainage	97	..	10	..
Water-supply	..	100	90	100
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Communications	1,410	1,700	1,590	1,600
Buildings	51	100	60	150
Drainage	378	420	420	450
Water-supply	5	20	20	20
Establishment	277	290	280	290
Tools and Plant and other Stores	19	30	40	130
Total	3,755	2,960	4,290	3,540

—	Actuals, 1897–98.	Budget estimate, 1898–99.	Revised estimate, 1898–99.	Budget estimate, 1899–1900.
Charges—cont.	Rs.	Rs.	Rs.	Rs.
GRANT 2—				
Municipal Schools—	1,178	1,230	1,190	1,200
On the Salary System	694	710	710	720
On the Salary-result System	410	400	400	500
Grants-in-aid—	..	60	60	60
Fixed and Result Grants	122	150	130	340
Inspection				
Miscellaneous				
Total	2,404	2,550	2,490	2,820
GRANT 3—	2,093	1,790	1,750	1,790
Hospitals and Dispensaries	162	110	110	150
Contributions	154	170	170	170
Vaccination	121	130	120	130
Registration of Births and Deaths	4,773	5,120	4,760	7,300
Conservancy, Road-cleaning and Road-watering				
Total	7,303	7,320	6,910	9,540
GRANT 4—	461	440	360	490
Lighting	43	30	30	30
Markets and Slaughter-houses	2	10	10	10
Avenues	425	290	260	3,790
Public Garden, Survey of Land, Fire and other Charges				
Total	931	770	660	4,320
GRANT 5—	1,417	1,310	1,400	1,450
Supervision and Management	275	250	250	270
Repayment of Debt	100	120	120	100
Interest on Loan	28	..	..	..
Advances Recoverable	1,275	..	..	..
Refunds				
Grand Total	17,488	15,280	16,120	22,040
Balance	1,317	810	640	620

REVISED ESTIMATE FOR 1898–99.

2. The current receipts and charges are now estimated at Rs. 15,440 and Rupees 16,560, respectively, against Rs. 15,770 and Rs. 15,280 anticipated in the sanctioned budget. A decrease in the receipts occurring chiefly under the tax on arts and fines is partly met by an increase under tolls, while the increase in the charges appears mainly under Grant 1. The collections under the taxes on buildings and lands during the first eight months of the year were not satisfactory. The abolition of the posts of the four conservancy cartmen on Rs. 4, proposed in paragraph 26 of the Chairman's letter, is approved. With reference to G.O., No. 130, Financial, dated 21st January 1899, communicated with G.O., No. 273 L., dated 7th February 1899, the allotment for epidemic charges will be reduced from Rs. 880 to Rs. 440. The balance to be carried forward to the ensuing year's budget will then be Rs. 640.

BUDGET ESTIMATE FOR 1899–1900.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 20,520 against Rs. 15,440 in the revised estimate, the increase being chiefly under the taxes on lands and carts and sale-proceeds of lands. The Municipal Council's proposal to raise the rate of the tax on carts from Re. 1 to Rs. 2 per cart per annum is sanctioned. In order to enable the Council to provide sufficient funds for expenditure on plague preventive measures, credit will be taken for a loan of Rs. 1,500 from Imperial funds. The proposal contained in paragraph 41 of the Chairman's letter is approved.

4. *Charges.*—(1) The probable charges are entered as Rs. 20,100 against the revised estimate of Rs. 16,120, the increase appearing chiefly under Grant 4.

(2) *Grant 2.*—The entertainment of a common drawing-master on a salary of Rs. 15 per mensem, proposed in paragraph 54, is sanctioned.

(3) *Grant 3.*—For the reason assigned by the Sanitary Commissioner in paragraph 1 of his letter read above, the increase of Rs. 2 in the salary of the registrar of births and deaths, proposed in paragraph 57, will be disallowed. Dr. King's observation in the latter part of the same paragraph of his letter is apparently based on a misapprehension, as in paragraph 57, the Chairman states, that the registrar has to inform himself of *unreported* cases of births and deaths and not of *unprotected* cases, as assumed by ~~him.~~ the former. The attention of the Municipal Council is drawn to the Sanitary Commissioner's remarks in paragraph 2 of his letter. The allotment for epidemic charges will be raised from Rs. 800 to Rs. 2,780, with reference to G.O., No. 1259, Financial, dated 21st December 1898, communicated with G.O., No. 44 L., dated 11th January 1899.

(4) *Grant 5.*—The alterations in the Municipal office and collection establishments, proposed in paragraphs 62 and 63, are approved. With reference to G.O., No. 2250 L., dated 25th November 1898, the contribution for the Central office establishments will be reduced from Rs. 150 to Rs. 133 or Rs. 130 in round figures.

5. As revised by Government, the budget closes with a balance of Rs. 620 or only 3·9 per cent. of the estimated ordinary receipts.

6. If the loan of Rs. 1,500 from Imperial funds for which credit has been taken in paragraph 3 *supra* be not sanctioned by the Government of India, the budget will have to be recast.

(True Extract.)

for *Secretary to Government.*

To the Chairman, Municipal Council, Anakápalle.
" Collector of Vizagapatam.
" President, District Board, Vizagapatam.
" Accountant-General.
" Director of Public Instruction.
" Surgeon-General.
" Sanitary Board.
" " Commissioner.
" " Engineer.
" Plague Commissioner.
" Financial Department.
Editors' Table.

Exd. A. F. Eccleston.

Papers to be read in Proceedings :—

Current No. 630 M of 1899, dated 28th January 99 from the Chairman Anakapalle

Current No. 5787 of 1899, dated 11th February 99 from the D.P.I.

Current No. 6087 of 1899, dated 20th February 99 from the Surgeon General.

Current No. 7757 of 1899, dated 11th March 99 from the Sanitary Commissioner

Order. No. 379 dated 15/3/99

The estimated receipts and charges of the Anakapalle Municipality for 1899-900, as passed by Government, are compared below with the budget and revised estimates for the year 1898-99 and the actuals of 1897-98.

	Actuals, 1897-98	Budget Estimate, 1898-99.	Revised Estimate, 1898-99.	Budget Estimate, 1899-900.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	4429	320	1320	640
Tax on Arts	1174	1250	1060	1100
Tax on Buildings and Lands	4706	5500	5410	5800
Water and drainage Tax on Buildings and Lands ..	"	"	"	"
Tax on Vehicles and Animals	315	420	440	440
Tax on Carts	249	300	300	600
Tax on Private Menial and Domestic Male Servants ..	"	"	"	"
Tolls	3774	3600	3780	3600
Realizations under Special Acts	20	20	-	20
Rent of Lands, Buildings, &c., and sale proceeds of Lands, &c.	22	120	30	4560
Conservancy Receipts	65	120	240	130
Fees and Revenue from Educational Institutions ..	1206	1230	1230	1230
Do. from Medical Institutions	13	40	20	30
Income from Markets and Slaughter-houses	836	850	800	850
License fees	80	100	100	100
Other fees	584	570	530	550
Fines under Municipal and other Acts	208	600	300	400
Interest on Investments and premium on Loans ..	"	"	"	"
Grants and Contributions from Government	80	40	40	140
Do. from Local Boards	500	550	640	500
Do. from other bodies	"	"	"	"
Recoveries for services to private individuals	374	430	430	430
Miscellaneous	134	30	90	40
Loans	-	-	-	1500
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	-	-	-	-
Advances Recovered	50	-	-	-
	96			
Total ..	14306	15770	15440	22020
Grand Total ..	18805	16090	16760	22660

Charges.	Actuals, 189 -9	Budget Estimate, 189 -9	Revised Estimate, 189 -9	189 -9
	Rs.	Rs.	Rs.	Rs.
Grant 1.				
New Works—				
Communications	28	100	80	400
Buildings	1490	200	1700	400
Drainage	97	"	10	"
Water-supply	"	100	90	100
Miscellaneous Public Improvements	"	"	"	"
Repairs—				
Communications	1410	1700	1590	1600
Buildings	51	100	60	150
Drainage	378	420	420	450
Water-supply	5	20	20	20
Miscellaneous Public Improvements	"	"	"	"
Establishment	277	290	280	290
Tools and Plant and other Stores	19	30	40	130
Contributions for Public Works	"	"	"	"
Total	3755	2960	4290	3540
Grant 2.				
Training Schools	"	"	"	"
Municipal Schools—				
(a) On the Salary System	1178	1230	1190	1200
(b) On the Salary Result System	694	710	710	720
Grants-in-Aid—				
(a) Salary Grants	"	"	"	"
(b) Result Grants	410	400	400	500
(c) Building, Furniture, &c., grants	"	"	"	"
Inspection	"	60	60	60
Miscellaneous	122	150	130	340
Total	2404	2550	2490	2820
Grant 3.				
Hospitals and Dispensaries	2093	1790	1750	1790
Contributions	162	110	110	150
Vaccination	154	170	170	170
Registration of Births and Deaths	121	130	120	~~150~~ 130
Conservancy, Road-cleaning and Road-watering	4773	5120	~~5200~~ 4760	~~5320~~ 7300
Total	7303	7320	~~7350~~ 6910	~~7580~~ 9540
Grant 4.				
Lighting	461	440	360	490
Markets and Slaughter-houses	43	30	30	30
Choultries	"	"	"	"
Traveller's Bungalows	"	"	"	"
Avenues	2	10	10	10
Public Garden, Survey of Land, Fire and other Charges.	425	290	260	3790
Total	931	770	660	4320
Grant 5.				
Supervision and management	1417	1310	1400	~~1470~~ 1450
Repayment of Debt	275	250	250	~~250~~ 270
Interest on Loan	100	120	120	~~120~~ 100
Advances Recoverable	2847	"	"	"
Refunds	1275	"	"	"
Discount	"	"	"	"
Pensions and Gratuities	"	"	"	"
Investments	"	"	"	"
	17488			
Grand Total	~~17507~~	15280	~~16660~~ 16120	~~20100~~ 22040
Balance	1317	810	~~2007~~ 640	~~620~~ 629

~~18805~~ 16090 16760 20720 ~~22669~~

Tax on Buildings 45·9 percent
" on lands 44·3 "

Vide para 3 & 4 of the Chairman's letter.

Revised Estimate for 1898-99

2. The Current receipts and charges are now estimated at Rs 15440 and Rs 16560, respectively, against Rs 15770 and Rs 15280, anticipated in the Sanctioned budget. A decrease in the receipts occurring chiefly under the tax on carts and fines is partly met by an increase under tolls, while the increase in the charges appears mainly under Grant 1. The Collections under the ~~proposed~~ tax on buildings during the first eight months of the year were not satisfactory. The abolition of the posts of the four Conservancy Cartmen on Rs 4, proposed in para. 2 b of the Chairman's letter, is approved. With reference to Go. No 120 Financial, dated 21st January 1899, Communicated with Go. No 273 L, dated 7th February 1899, the allotment for Epidemic Charges will be reduced from Rs 880 to Rs 440. The balance to be carried forward to the ensuing year's budget will then be Rs 640.

Budget Estimate for 1899-1900.

3. Receipts - The receipts for the ensuing year are placed at Rs 20520, against Rs 15440 in the revised Estimate, the increase being chiefly under the taxes on lands and Carts and Sale proceeds of lands. The municipal Council's proposal to raise the rate of the tax on Carts from Re 1 to Rs 2 per Cart per annum is Sanctioned. In order to enable the Council to provide sufficient funds for expenditure on plague preventive measures, Credit will be taken for a loan of Rs 1500 from Imperial funds

The proposal Contained in para. 41 of the Chairmans letter is approved.

4. Charges (1). The probable charges are entered as Rs 20100, against the revised Estimate of Rs 16120, the increase appearing Chiefly under Grant 4.

(2) Grant 2. The Entertainment of a Common drawing master on a salary of Rs 15 a proposed in para. 54. is Sanctioned. ~~The charge in the Establishment is drawn to the Director of Public Instruction for the Director of Public Instruction for information.~~

(3) Grant. 3. ~~The receipts of the Sanitary Commissioner on the provision for vaccination, registration of vital Statistics and Sanitation will be awarded in the~~ ~~Sanitation~~ Epidemic charges, The allotment for Epidemic charges will be raised from Rs 800 to Rs 2780, with reference to Fo No 1259 Financial dated 21st December 1898. Communicated with Go. No 442. dated 11th January 1899.

(4) Grant 5. The alterations in the municipal office and Collection Establishments proposed in paras. 62 and 63 are approved. ~~disallowed~~ With reference to Go. No. 2250 d. dated 25th November 1898, the Contribution for the Central office Establishments will be reduced from Rs 150 to Rs 132 or Rs 130 in Round figures.

5. As revised by Govt. the budget closes with a balance of Rs ~~6200~~ 6201 or only 3.7 per Cent of the Estimated ordinary receipts.

I.R. 3/3/99

4399

The Financial Department for Ci. with reference to the portion marked with blue chalk in para. 3.

For the reason assigned by the Sanitary Commr in para. 1 of his letter read above, the increase of Rs 2 in the Salary of the registrar of births & deaths, proposed in para. 51 will be disallowed. With reference to Dr Kings observation in the ~~last~~ latter part of the same paragraph of his letter, I am to state that it is observed that in para. 57, the Chairman States that the registrar has to inform himself of the unreported Cases of births & deaths & of unprotected Cases, as assumed by him. The attention of the municipal Council is drawn to the Sanr Commr's remarks in para. 2 of his letter.

H T

6. If the loan of Rs 15000 from Imperial funds for Wh. Credit has been taken in para. 3 supra, be not Sanctioned by the Govt of India, the budget will have to be recast.

H T 121 399

To
The Chairman, Municipal Council of Anakapalle
" Collr. of Vizagapatam
" Presidt Dist. Bd. Vizagapatam
" Accountant General
" Director of Public Instruction
" Surgeon General
" Sanr Board
" Engineer
" Plague Commr
" Financial Dept

1 Dept 29/3/99

Anakapalle

H. & M. O 379 m / 15/3/99

Financial department

Note.

L. & M. Dept draft order on the budget estimates of Anakapalle Municipality sent for comments to the Financial Dept, is now resubmitted with reference to order of C.S. on a separate file, where it has been decided that the procedure as regards obtaining loans from Imperial Govt. should continue ~~proceed~~ for the present.

Ref. 1073/99

Cert. C.S. 6.4.99

H.M. 7/4/99

4

The proposal Contained in para. 41 of the Chair.

Financial Department

Note

With reference to G.O. No. 130 Financial dated 21st January 189 and G.O. No. 1259 Financial dated 28th December 1898 the L. and M. Department has provided in the budget of the Anakapalle municipality Rs 440 and Rs 2780 for the current and ensuing years on account of plague. As in G.O. No. 285 Fin' dated 22nd February 1899 the estimate for the current year for the Vizagapatam district has been reduced from Rs 4000 to Rs 3550, the amount provided for the Anakapalle Municipality will need corresponding reduction.

It is proposed to meet the expenditure in 1899–1900 in part by taking credit for a loan of Rs 1500 from Imperial funds, and a para 11 sentence might be added to the 7.3.99 Dept stating that if the loan is not sanctioned the budget will have to be recast.

Cmd
7.3.99

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Anakapalle during the official year 1899-1900.

1	Budget 1899-1900 — Details of Minor Heads. 2	Budget 1899-1900 — Totals of Major Heads. 3	Revised, Estimate for 1898-99. 4	Budget Estimate for 1898-99. 5	Actuals, 1897-98 (audited figures). 6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. BALANCE BROUGHT FORWARD—					
a. Municipal Fund	200 " "	" " "	1320 " "	320 " "	11428 10 4
b. Endowments	" " "				
c. Water-tax Fund	" " "	200 " "			
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	1100 " "		1060 " "	1250 " "	1174 " "
b. Tax on buildings (section 63) ..	3000 " "		2960 " "	3100 " "	2335 6 "
c. Tax on lands (section 63) ..	2800 " "		2450 " "	2400 " "	2370 7 1
d. Water and drainage tax on buildings and lands (sec. 75)..	" " "		" " "	" " "	" " "
e. Tax on vehicles with springs and palanquins (section 77) ..	40 " "		40 " "	20 " "	19 " "
f. Tax on animals (section 77) ..	400 " "		400 " "	400 " "	295 12 "
g. Tax on carts and other vehicles without springs (section 85) ..	600 " "		300 " "	300 " "	249 " "
h. Tolls (section 91)—					
Gross receipts .. 9000..	3600 " "		3780 " "	3600 " "	3779 " "
Less Local Fund share 5400.		11540 " "			
i. Penalties on account of—					
i. Tax on arts					
ii. Tax on buildings					
iii. Tax on lands					
iv. Water and drainage 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 ..	20 " "	20 " "	" " "	20 " "	20 " "
Carried forward ..	11,560 " "	11,560 " "	10,990 " "	11090 " "	10,243 9 1

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Chirakapalle during the official year 1899-1900—cont.

—	Budget 1899-1900. Details of Minor Heads.	Budget 1899-1900. Totals of Major Heads.	Revised Estimate for 1898-99.	Budget Estimate for 1898-99.	Actuals, 1897-98 (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 ..	11560 " "	11560 " "	10990 " "	11090 " "	10242 9 1
4. Revenue derived from Municipal property and powers apart from taxation—					
a. i. Rent of lands					
ii. Rent of buildings ..					
iii. Avenue receipts					
iv. Fees from Travellers' Bungalows					
b. i. Sale-proceeds of lands and buildings	4500 " "	" " "	" " "	" " "	" "
ii. Produce of lands, gardens, &c.	20 " "		10 " "	80 " "	8 " "
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	40 " "	4560 " "	20 " "	40 " "	14 4 "
c. Conservancy receipts—					
Sale-proceeds of night soil, street refuse, &c. ..	130 " "	130 " "	240 " "	120 " "	65 4 "
d i. Fees from Educational institutions	1230 " "	1230 " "	1230 " "	1230 " "	1205 11 9
ii. Other revenue from educational institutions ..	" " "	1230 " "	" " "	" " "	" " "
e. i. Sale-proceeds and composition fees of medicines ..	20 " "		10 " "	30 " "	12 13 10
ii. Other Hospital receipts ..	10 " "	30 " "	10 " "	10 " "	" " "
f. i. Income from markets ..	700 " "	650 " "	650 " "	710 " "	693 8 9
ii. " slaughter-houses.	150 " "	850 " "	150 " "	140 " "	143 " "
g. Other fees—					
i. Warrant fees	40 " "		20 " "	10 " "	15 6 "
ii. Distraint fees	10 " "		10 " "	10 " "	3 6 "
iii. License fees	100 " "		100 " "	100 " "	80 7 6
iv. Cartstand fees	500 " "		500 " "	550 " "	565 " "
v. Other fees	" " "	650 " "	" " "	" " "	" " "
h. Fines under Municipal and other Acts	400 " "	400 " "	300 " "	600 " "	208 4 5
i. Interest on investments—					
i. General, including choultries					
ii. Educational					
iii. Medical					
j. Premium on loans					
Carried forward ..	19410 " "	19410 " "	14240 " "	14720 " "	13257 11 4

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Chirakapalle during the official year 1899-1900—cont.

—	Budget 1899-1900. Details of Minor Heads.	Budget 1899-1900. Totals of Major Heads.	Revised Estimate for 1898-99.	Budget Estimate for 1898-99.	Actuals, 1897-98 (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 ..	19410 " "	19410 " "	14240 " "	14720 " "	13257 11 4
5. Grants and contributions—					
a. From Government—					
i. Education—					
Normal Stipends ..					
Buildings					
Municipal Schools ..					
Other purposes	140 " "		40 " "	40 " "	79 10 8
ii Medical		140 " "			
iii. Other purposes—					
Communications ..					
Water-supply					
Drainage					
Sanitation					
Other purposes ..					
b. From Local Boards—					
i. Education					
ii. Medical	500 " "		500 " "	500 " "	500 " "
iii. Other purposes ..	" " "		140 " "	50 " "	" " "
c. Other grants and contributions—		500 " "			
i. Education					
ii. Medical					
iii. Other purposes					
6. Miscellaneous—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	400 " "		400 " "	400 " "	346 15 6
ii. Other purposes	30 " "		30 " "	30 " "	27 " "
b. Other items—		430 " "			
i. Fishery rents					
ii. Refunds of Expenditure of previous year	" " "		50 " "	" " "	102 2 4
iii. Fee for numbering carts, &c.	40 " "		40 " "	30 " "	28 9 "
iv. Other items	" " "	40 " "	" " "	" " "	3 2 "
Carried forward ..	20520 " "	20520 " "	15440 " "	15770 " "	14345 2 10

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Anakapalle during the official year 1899-1900 cont.

—	Budget 1899-1900. Details of Minor Heads.	Budget 1899-1900. Totals of Major Heads.	Revised Budget Estimate for 1898-99.	Budget Estimate for 1898-99.	Actuals 1897-98 (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 ..	20520 - -	20520 - -	15440 - -	15770 - -	14345 2 10
7. Extraordinary and Debt—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.					
b. Loans—					
i. From Government ..					
ii. In the market from private individuals					
c. Realizations of sinking fund for repayment of loans.					
d. Advances—					
i. Permanent					
ii. Others					50 - -
Total, Receipts ..	20520 - -	20520 - - (200)	15440 - - (1320)	15770 - - (810)	14395 2 10 (600)
Grand Total ..	20720 - -	20720 - -	16760 - -	16080 - -	18823 13 2

Note to Statement I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 7 per cent. and tax on lands at ~~x~~ annas per cent. of rent value. for every 80 square yards.
3. Water and drainage tax on buildings and lands is levied at nil per cent.
4. Tax on vehicles and animals is levied at half the maximum rates.
5. Tax on carts, &c., is levied at Rs. 2-0-0 per cart per annum.
6. Tolls are levied at half the maximum rates.
7. License-fees are levied at the rates sanctioned in G O. No. 1075 m. mio dated 11th July 1891.
8. The house-tax registers were last revised in the official year 94-95 and the land-tax registers in the official year.
9. The total extent of land assessed is 4435 96/100 acres.
10. The mode of estimating the annual rental of houses and lands is as follows :—

(a) Actual value in cases of houses under rent.

(b) Where not rented Value is based on similar rented houses in the vicinity with due regard to size and position.

Land tax at acreage rates.

Municipal office, Anakapalle, 28th January 1899

K.R. Chairman M.C

at the rates sanctioned in G.O. No. 948 m. mio dated 24th September 1886

1/29/97

Statement I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act IV of 1884 for the official year 1899-1900.

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

K.R. Chairman

Municipal Office Anakapalle 28th January 1899

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Statement II.—Expenditure from the Municipal Fund of the Town of Anakapalle for the official year 1899-1900.

—	Budget 1899-1900. Details of Minor Heads.	Budget 1899-1900. Totals of Major Heads.	Revised Estimate for 1898-99.	Budget Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A.
GRANT 1.—(*Public Works*)—					
1. New Works—					
a. Communications	400		80	100	27 15 8
b. Buildings	400		1700	200	1490 6 3
c. Drainage			10		97 1
d. Water-supply	100		90	100	
		900			
2. Repairs—					
a. Communications	1600		1590	1,700	1410 2 1
b. Buildings	150		60	100	50 14 4
c. Drainage—					
i. Repairs to works	80		50	50	
ii. Establishment for flushing drains, &c.	370		370	370	377 8 1
d. Water-supply—					
i. Repairs to works, machinery, &c.	20		20	20	5 2
ii. Establishment		2,220			
iii. Contingencies					
3. Establishment—	290	290	280	290	276 13 9
4. Tools and Plant and other stores.	130	130	40	30	18 10 5
5. Contributions—					
a. To Local Boards for works ..					
b. To Provincial Funds for scrutiny of estimates, &c.					
c. To others for public works ..					
Total, Grant 1 ..	3540	3540	4290	2960	3754 9 7
GRANT 2.—(*Education*)—					
1. Training Schools—					
a. Contributions to Local Boards ..					
b. Stipends to Normal students ..					
2. Municipal Schools—					
i. On Salary System—					
a. Establishment	1140		1140	1140	1145 8 1
b. Contingencies	60	1200	50	90	32 12 7
Carried forward ..	1200	1200	1190	1230	1178 4 8

Statement II.—Expenditure from the Municipal Fund of the Town of Anakapalle for the official year 1899-1900 *cont.*

—	Budget 1899-1900. Details of Minor Heads.	Budget 1899-1900. Totals of Major Heads.	Revised Estimate for 1898-99.	Budget Estimate for 1898-99.	Actuals, 1897-98 (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 ..	1200	1200	1190	1230	1178 4 8
GRANT 2.—(*Education*)—cont.					
ii. On Salary-Result System—					
a. Fixed Payments	560		560	560	561 10 4
b. Result Stipends	100		100	100	79 2
c. Contingencies	60		50	50	52 15 10
3. Salary Grants		720			
4. Result Grants	500		400	400	410 1 3
5. Building, furniture, &c., Grants.		500			
6. Inspection—					
a. Contributions to Local Boards ..					
b. Municipal Inspectors—					
i. Establishment	60		60	60	
ii. Contingencies		60			
7. Miscellaneous—					
a. Common gymnasium—					
i. Establishment	120		120	120	121
ii. Contingencies	20	140	10	30	9 9
b. Common Drawing Master—					
i. Establishment	180				
ii. Contingencies	20				
c. Other items		200			
Total, Grant 2 ..	2820	2820	2490	2550	2403 11 10
GRANT 3.—(*Sanitation and Medical Services*)					
1. Hospitals and Dispensaries—					
a. Establishment	1190		1190	1190	1589 12 4
b. Medicines and Supplies	220		220	220	139 15 6
c. Diet of Patients	200		200	200	206 10 3
d. Sundries and Contingencies ..	180		140	180	156 14 9
e. Contributions to Local Boards ..		1790			
&c., &c, &c. ..					
Carried forward ..	1790	1790	1450	1790	2093 4 10

Statement II.—Expenditure from the Municipal Fund of the Town of Anakapalle for the official year 1899-1900 cont.

—	Budget 1899-1900		Revised Budget	Actuals, 1897-98 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.	Estimate, 1898-99.	Estimate for 1898-99.	
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..	1790 - -	1790 - -	1750 - -	1790 - -	2093 4 10
GRANT 3.—(*Sanitation and Medical Services*)—cont.					
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—					
i. Medical College	40 - -		40 - -	40 - -	88 - -
ii. Sanitary Inspection ..	50 - -		50 - -	50 - -	55 - -
iii. Medical Reserve staff ..	20 - -		20 - -	20 - -	19 - -
b. CONTRIBUTIONS TO LOCAL BOARDS, &C., FOR—		110 - -			
i. Medical Schools	- - -				
ii. Reserve staff	40 - -		- - -	- - -	- - -
&c., &c., &c. ..		40 - -			
c. OTHER CONTRIBUTIONS					
3. VACCINATION—					
a. Establishment	120 - -		120 - -	120 - -	121 - -
b. Contingencies	50 - -		50 - -	50 - -	32 7 -
c. Contributions to Local Boards ..		170 - -			
4. REGISTRATION OF BIRTHS AND DEATHS—					
a. Establlshment	140 - -		120 - -	120 - -	121 - -
b. Contingencies	10 - -		- - -	10 - -	- - -
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—		150 - -			
a. i. Establishment	3460 - -		3350 - -	3650 - -	3547 13 6
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c.	620 - -		600 - -	360 - -	559 3 11
b. Private scavenging—					
i. Establishment	360 - -		320 - -	360 - -	350 10 6
ii. Contingencies, such as cost of scavenging carts, &c.	20 - -		10 - -	10 - -	29 10 6
c. Cholera charges	- - -	- - -	- - -	- - -	8 6 -
d. Contingencies	60 - -		40 - -	60 - -	76 5 8
(e) Epidemic &c., charges ..	800 - -		880 - -	680 - -	201 3 3
		5320 - -			
Total, Grant 3 ..	7680 - -	7680 - -	7350 - -	7320 - -	7303 1 2

Statement II.—Expenditure from the Municipal Fund of the Town of Anakapalle for the official year 1899-1900—cont.

—	Budget 1899-1900		Revised Budget	Actuals, 1897-98 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.	Estimate for 1898-99.	Estimate for 1898-99.	
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	140 - -		140 - -	140 - -	146 10 -
b. Contingencies	350 - -	490	220 - -	300 - -	314 12 8
2. i. MARKETS—					
a. Establishment					
b. Contingencies	30 - -	30 - -	30 - -	30 - -	42 12 -
ii. SLAUGHTER-HOUSES—					
a. Establishment					
b. Contingencies					
3. CHOULTRIES—					
a. Establishment					
b. Contingencies					
c. Feeding Travellers					
4. TRAVELLERS' BUNGALOWS—					
a. Establishment					
b. Contingencies					
5. AVENUES—					
a. Establishment					
b. Contingencies	10 - -	10 - -	10 - -	10 - -	1 14 6
6. PUBLIC GARDEN—					
a. Establishment					
b. Purchase of seeds, repair of wells, purchase of bullocks, &c.					
7. SURVEY OF LAND	300 - -	300 - -	70 - -	100 - -	217 14 5
8. FIRE—					
a. Establishment					
b. Purchase of fire-engine, buckets, repairs, &c.					
9. OTHER CHARGES—					
i. Work done for private individuals other than private scavenging ..					
Carried forward ..	830 - -	830 - -	470 - -	580 - -	725 15 7

Statement II.—Expenditure from the Municipal Fund of the Town of Anakapalle for the official year 1897-1900—cont.

—	Budget 1899-1900 Details of Minor Heads.	Budget 1899-1900 Totals of Major Heads.	Revised Budget Estimate for 189 -9 .	Budget Estimate for 189 -9 .	Actuals, 1897-98 (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 ..	830 " "	830 " "	470 " "	580 " "	723 15 7
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. OTHER CHARGES—*cont.*	300		70	100	27 4 5
ii. Rewards for destruction of wild animals and snakes	20 " "		10 " "	10 " "	" " "
iii. Printing	200 " "		160 " "	160 " "	180 10 3
iv. Compensation for lands	3250 " "	" " "	" " "	" " "	" " "
v. Other items	20 " "		20 " "	20 " "	26 9 "
		3490 " "			
Total, Grant 4 ..	4320 " "	4320 " "	660 " "	770 " "	931 2 10
GRANT 5—					
a. General Establishment—					
i. Office Establishment ..	710 " "		590 " "	590 " "	587 " "
ii. Inspection	120 " "		120 " "	120 " "	69 " "
b. Collection of Municipal Taxes—					
i. Establishment	310 " "		290 " "	290 " "	292 " "
ii. Purchase of account books paper, money-boxes, ropair to out-posts, &c.	80 " "		80 " "	80 " "	136 13 4
c. Collection of Tolls—					
i. Establishment					
ii. Contingencies					
d. Office contingencies other than (*b*) (ii)	100 " "		170 " "	80 " "	152 10 1
e. Contributions for the Central office and Audit establishments ..	150 " "		150 " "	150 " "	180 " "
133		1470 " "			
Total, Grant 5 ..	1470 " "	1470 " "	1400 " "	1310 " "	1417 7 5
REPAYMENT OF DEBT—					
a. Instalments paid during the year.	250 " "		250 " "	250 " "	274 15 6
b. Invested on account of Sinking Fund (Value of securities purchased)	28				
c. Charges of investment					
INTEREST—					
a. On account of last year ..		100			
b. On account of current year ..	100 " "		120 " "	120 " "	99 8 6
		370 " "			

Statement II.—Expenditure from the Municipal Fund of the Town of Anakapalle for the official year 1897-1900—cont.

—	Budget 1899-1900 Details of Minor Heads.	Budget 1899-1900 Totals of Major Heads.	Revised Budget Estimate for 1898-99.	Budget Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Advances recoverable—					
a. Permanent					" " "
b. Others					47 " "
Refunds of other than current collections ..					1275 4 "
Discount					
Pensions and gratuities	" " "		" " "	" " "	" " "
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank					
Total Expenditure ..	20,100 " "	20,100 " "	16560 " "	15280 " "	17506 12 10
Balances—					
a. Municipal Fund	620 " "		200 " "	810 " "	1317 " 4
b. Endowments					
c. Water and Drainage Tax Fund ..	" " "	620			
Grand Total ..	20,720 " "	20,720 " "	16,760 " "	16,090 " "	18823 13 2

NOTE TO STATEMENT II.

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

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

Municipal Office
Anakapalle
28th January 1899.

Chairman

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	Construction of new roads in the newly proposed Streets	400	" " "	400 " "	
2					
3					
	Total ..	400	" " "	400 " "	
(b)	Buildings				
1	Constructing an additional new room to the present Municipal Dispensary	500	" " "	300 " "	
2	Constructing Urinals with iron sheets	100	" " "	100 " "	
	Total ..	600	" " "	400 " "	

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		Nil		
1					
2					
3					
	Total ..				
(d)	Water-supply				
1	Constructing a platform to the Gollaveedhi road	100	" " "	100 " "	
2					
3					
	Total ..	100	" " "	100 " "	

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

Part II.—Repairs.

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications							Total mileage of roads, streets, lanes, &c., in the town.
1	Repairs to the Trunk road	200	"	"				
2	Do the Peddavecchi road	400	"	"				Metalled or Gravelled } Unmetalled.
3	Minor roads	1,000						
								Total mileage under maintenance.
								Metalled or Gravelled } Unmetalled.
	Total ..	1600	"					

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

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(b)	Buildings							
1	Repairs to the existing mud-wall latrines	100	"	"				
~~2~~								
~~3~~ 2	Do Sheds in the Municipal Cart Stand and Primary School	50	"	"				
	Total ..	150	"	"				

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	Repairs to the existing masonry drains, and clearing silt in the Bandigadi Channel and Kotini Vechi drain	80	"	"				
2								
3								
	Total ..	80	"	"				
(d)	Water-supply							
1	Petty repairs to the public wells	20	"	"				
2								
3								
	Total ..	20	"	"				

V.R. Chairman.

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	5	20	"	"	240	"	"
Sewage Carrier	1	4	"	"	48	"	"
Do — Do	1	3	"	"	36	"	"
Water — women	2	4	"	"	8	"	"
Total ..	9	31	"	"	372	"	"
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II ..							
d. Water works—							
Oversesrs							
Watchmen							
Lascars							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. General—							
Overseers	1	20	"	"	240	"	"
Maistries	"	"	"	"	"	"	"
Lascars	1	4	"	"	48	"	"
Total ..	2	24	"	"	288	"	"
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—							
1. Training Schools—		Nil					
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	1	40	"	"	480	"	"
1st Assistant Master	1	30	"	"	360	"	"
2nd " "	1	20	"	"	240	"	"
Peon	1	5	"	"	60	"	"
Total ..	4	95			1140	"	"
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—							
Head Master Incl. Upper Primary School	1	15	"	"	180	"	"
1st Assistant	1	10	"	"	120	"	"
2nd Assistant	1	8	"	"	96	"	"
Peon	1	4	"	"	48	"	"
Night School Master	1	4	"	"	48	"	"
Pariah's School-Master	1	6	"	"	72	"	"
Total ..	6	47	"	"	564	"	"
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.		
2	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 2.—Education—*cont.*							
6. Inspection—							
Inspecting Schoolmaster	1	5	"	"	60	"	"
Total ..	1	5	"	"	60	"	"
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
7. *b.* Common Gymnastic Instructors	1	10	"	"	120	"	"
Total ..	1	10	"	"	120	"	"
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
c. Common Drawing Masters	1	15	"	"	180	"	"
Total ..	1	15	"	"	180	"	"
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 3.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries—							
Medical Subordinates	1	61	4	"	735	"	"
" "							
Midwife	1	12	"	"	144	"	"
Clerk	"	"	"	"	"	"	"
Compounder	1	12	"	"	144	"	"
Servants (Peon & Cook ..	2	10	"	"	120	"	"
" .. .. Ayah ..	1	4	"	"	48	"	"
"							
Total ..	6	99	4	"	1191	"	"
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 3.—Sanitation and Medical Services—*cont.*							
3. Vaccination—							
Vaccinators	1	10	..	..	120	..	..
Peons							
Total ..	1	10	..	..	120	..	..
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
4. Registeration—							
Registrars	1	12	..	..	144	..	..
Peons		10					
Total ..	1	12	..	..	144	..	..
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 3.—Sanitation and Medical Services—*cont.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering"—							
Sanitary Inspectors							
Nuisance Inspectors							
" Head Maistry.	1	15	..	..	180	..	..
"	..	..	..	..	..	..	..
Maistries	5	30	..	..	360	..	..
Scavengers .. .. { males	13	58	8	..	702	..	..
Sweepers .. .. { Females.	15	60	..	..	720	..	..
Sweepers { Males	10	42	8	..	510	..	..
Sweepers { Females	19	71	4	..	855	..	..
Sewage Farmer	1	4	..	..	48	..	..
Cost of training the Sanitary Maistry for 6 months at Rs 10/- per mensem					60	..	..
Travelling expenses					20	..	..
Total ..	64	281	4	..	3455	..	..
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 3.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors							
Maistri s	2	12			144		
Scavengers	2	6			72		
Do (Boys & Girls)	6	12			144		
Total ..	10	30			360		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
GRANT 4.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents							
Masalchies	3	12			144		
Total ..	3	12			144		
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 4.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
2. i. Markets—							
Superintendents							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Slaughter-houses—							
Superintendents							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Addarrears for last year paid this year ..							
Balance (Statement II) ..							
3. Choultries—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

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

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT 4.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
8. Fire—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
9—							

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—							
i. Office—							
Secretary							
Manager	1	30	"	"	360	"	"
Clerks	1	15	"	"	180	"	"
,, ...							
,, ...							
Accountants							
Peons	1	6	"	"	72	"	"
Night Watchman	1	4	"	"	48	"	"
Registrar of Animals & Vehicles	1	4	"	"	48	"	"
Total ..	5	59	"	"	708	"	"
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Inspection—							
Chairman's salary or carriage allowance	1	10	"	"	120	"	"
Total ..	1	10	"	"	120	"	"
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 5.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks	1	8	"	"	96	"	"
Bill Collectors	3	18	"	"	216	"	"
Peons	"	"	"	"	"	"	"
Total ..	4	26	"	"	312	"	"
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
c. Collection of tolls—							
Inspectors							
Gate-keepers							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Chairman

STATEMENT IV-A.—*Municipality of* Anakapalle Demand, Collection and Balance statement for the year 1899-1900

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.	1200 " "	80 " "	1120 " "	1100 " "	" " "	20 " "	" " "
2. Tax on buildings	3070 " "	40 " "	3030 " "	3000 " "	20 " "	10 " "	" " "
3. Tax on lands	2820 " "	20 " "	2800 " "	2800 " "	" " "	" " "	" " "
4. Water and drainage tax on buildings and lands	" " "	" " "	" " "	" " "	" " "	" " "	" " "
5. Tolls (gross receipts)	9000 " "	" " "	9000 " "	9000 " "	" " "	" " "	" " "
6. Market rents	700 " "	" " "	700 " "	700 " "	" " "	" " "	" " "
7. Slaughter-house fees	150 " "	" " "	150 " "	150 " "	" " "	" " "	" " "
8. Rent of cart-stands	500 " "	" " "	500 " "	500 " "	" " "	" " "	" " "
9. Private scavenging fees	450 " "	" " "	450 " "	430 " "	10 " "	10 " "	" " "
Total ..	17890 " "	140 " "	17750 " "	17680 " "	30 " "	40 " "	" " "

Municipal Office
Anakapalle
28 January 1899

V.R.

Chairman

Statement IV-B.—Arrears.

—	Balance of old demand.	Arrears of previous year.	Total demand.	Collected.	Remitted.	Written off.	Balance (column 4 *minus* columns 5, 6 and 7).	Years to which the balance relates.			
1	2	3	4	5	6	7	8	9			
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	A.	B.	C	&c.
1. Tax on arts, &c.											
2. Tax on buildings											
3. Tax on lands											
4. Water and drainage tax on buildings and lands											
5. Tolls											
6. Market rents											
7. Slaughter-house fees											
8. Rent of cart-stands											
9. Private scavenging fees											
Total ..											

Nil

Chairman

Statement VI.—Revised Estimate for 1898-99.

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

Items.	Actuals of the first eight months of 1898-99.	Actuals of the last four months of 1897-98.	Probable receipts of the last four months of 1898-99.	Total of columns 2 and 4.	Budget grant 1898-99, 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	1320	.. .. ..	.. .. ..	1320	320	
b. Endowments						
c. Water-tax Fund						
2. MUNICIPAL RATES AND TAXES—						
a. Tax on arts, &c. (section 53) ..	533	580	527	1060	1250	Vide para 3 of the covering letter.
b. Tax on buildings (section 63) ..	1360	1185	1600	2960	3100	Do para 4 of the Covering letter.
c. Tax on lands (section 63) .	1086	2014	1364	2450	2400	Due to the collection of outstanding arrears
d. Water and drainage tax on buildings and lands (section 75) ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	
e. Tax on vehicles with springs and palanquins (section 77) ..	21	16	19	40	20	Vide para 6 of the covering letter.
f. Tax on animals (section 77) ..	209	127	191	400	400	
g. Tax on carts and other vehicles without springs (section 85) ..	187	100	113	300	300	
h. Tolls (section 91)—						
Gross receipts .. 9455	2389	1,272	1,391	3,780	3600	Due to better competition at the auction sales than the one expected.
Less Local Fund share .. 5673						
i. Penalties on account of—						
i. Tax on arts						
ii. Tax on buildings						
iii. Tax on lands						
iv. Water and drainage 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 ..	.. .. ..	10	.. .. ..	.. .. ..	20	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—						
a. i. Rent of lands						
ii. Rent of buildings						
iii. Avenue receipts						
iv. Fees from Travellers' Bungalows						
b. i. Sale-proceeds of lands and buildings						
ii. Produce of lands, gardens, &c.	9	8	1	10	80	Vide para 8 of the covering letter.
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	6	1	14	20	40	
Carried forward ..	5,800	5,213	5,220	11,020	11,210	

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

Items.	Actuals of the first eight months of 1898-99.	Actuals of the last four months of 1897-98.	Probable receipts of the last four months of 1898-99.	Total of columns 2 and 4.	Budget grant 1898-99, 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 ..	5800 " "	5313 " "	5220 " "	11020 " "	11210 " "	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*cont.*						
c. Conservancy receipts—						
Sale-proceeds of night-soil, street refuse, &c.	114 " "	6 " "	126 " "	240 " "	120 " "	Due to the collection of arrears of the last year.
d. i. Fees from educational institutions	684 " "	418 " "	546 " "	1230 " "	1230 " "	
ii. Other revenue from educational institutions ..	" " "	" " "	" " "	" " "	" " "	
e i. Sale-proceeds and composition fees of medicines ..	" " "	13 " "	10 " "	10 " "	30 " "	Vide para 10 of the covering letter.
ii. Other Hospital receipts ..	" " "	" " "	10 " "	10 " "	10 " "	
f. i. Income from markets ..	453 " "	190 " "	197 " "	650 " "	710 " "	Due to the want of competition among renters.
ii. " slaughter-houses.	97 " "	36 " "	53 " "	150 " "	140 " "	Due to the Competition
g. Other fees						
i. Warrant fees	12 " "	10 " "	8 " "	20 " "	10 " "	
ii. Distraint fees	1 " "	" " "	9 " "	10 " "	10 " "	
iii. License fees	25 " "	46 " "	75 " "	100 " "	100 " "	
iv. Cart-stand fees	368 " "	141 " "	132 " "	500 " "	550 " "	Due to the want of competition at the auction sale.
v. Other fees						
h. Fines under Municipal and other Acts	123 " "	68 " "	177 " "	300 " "	600 " "	
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	" " "	40 " "	40 " "	40 " "	40 " "	
ii. Medical						
iii. Other purposes—						
Communications						
Water-supply						
Drainage						
Sanitation						
Other purposes						
b. From Local Boards—						
i. Education						
ii. Medical	500 " "	" " "	" " "	500 " "	500 " "	
iii. Other purposes	140 " "	" " "	" " "	140 " "	50 " "	Vide 15 of the covering letter
Carried forward ..	8317 " "	6281 " "	6603 " "	14,920 " "	15,310 " "	

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

Items.	Actuals of the first eight months of 1898-99.	Actuals of the last four months of 1897-98.	Probable receipts of the last four months of 1898-99.	Total of columns 2 and 4.	Budget grant 1898-99, 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 ..	8317 - -	6281 - -	6603 - -	14,920 - -	15,310 - -	
5. GRANTS AND CONTRIBUTIONS—*cont.*						
c. Other grants and contributions—						
i. Education						
ii. Medical						
iii. Other purposes						
6. MISCELLANEOUS—						
a. Recoveries on account of services rendered to private individuals—						
i. Private scavenging ..	218 - -	123 - -	182 - -	400 - -	400 - -	
ii. Other purposes	14 - -	17 - -	16 - -	30 - -	30 - -	
b. Other items—						
i. Fishery rents						
ii. Refunds of expenditure of previous year	48 - -	102 - -	2 - -	50 - -	- - -	Vide para 17 of the Covering letter
iii. Fee for numbering carts, &c.	22 - -	11 - -	18 - -	40 - -	30 - -	Fluctuating
iv. Other items		2 - -	- - -	- - -	- - -	
7. EXTRAORDINARY AND DEBT—						
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.						
b. Loans—						
i. From Government.. ..						
ii. In the market from private individuals						
c. Realizations of Sinking fund for repayment of loans.						
d. Advances—						
i. Permanent						
ii. Others	- - -	50 - -	- - -	- - -	- - -	
Total Receipts ..	8619 - -	6586 - -	6821 - -	15,440 - -	15,770 - -	
Grand Total ..	9939 - -	6586 - -	6821 - -	16,760 - -	16,090 - -	

Municipal Office
Anakapalle
8th Oct. 1899.

Chairman.

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

Items.	Actuals of the first eight months of 1898-99.			Actuals of the last four months of 1897-98.			Probable charges of the last four months of 1898-99.			Total of columns 2 and 4.			Budget grant 1898-99, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS	A.	P.	RS.	A.	P.	RS.	A	P	RS.	A.	P.	
GRANT 1—*(Public Works)*—																
1. NEW WORKS—																
a. Communications	40	..	..	..	..	..	40	..	..	80	..	..	100	..	..	Vide Para 19 of the Covering letter
b. Buildings	96	..	..	1254	..	..	1604	..	..	1700	..	..	200	..	..	Vide para 20 of the Covering letter.
c. Drainage	5	..	..	..	..	..	5	..	..	10	..	..	..	..	..	
d. Water-supply	72	..	..	..	..	..	18	..	..	90	..	..	100	..	..	Vide para 19 of the Covering letter
2. REPAIRS—																52
a. Communications	736	..	..	494	..	..	854	..	..	1590	..	..	1700	..	..	Do —— Do
b. Buildings	54	..	..	28	..	..	6	..	..	60	..	..	100	..	..	Do —— Do
c. Drainage—																
i. Repairs to works	46	..	..	..	..	..	4	..	..	50	..	..	50	..	..	
ii. Establishment for flushing drains, &c.	247	..	..	132	..	..	123	..	..	370	..	..	370	..	..	
d. Water-supply—																
i. Repairs to works, machinery, &c.	6	..	..	..	..	..	14	..	..	20	..	..	20	..	..	
ii. Establishment																
iii. Contingencies																
3. ESTABLISHMENT	185	..	..	86	..	..	95	..	..	280	..	..	290	..	..	The Overseer was absent on ½ pay for some period.
4. TOOLS AND PLANT AND OTHER STORES.	28	..	..	1	..	..	12	..	..	40	..	..	30	..	..	Fluctuating
5. CONTRIBUTIONS—																
a. To Local Boards for works ..																
b. To Provincial Funds for scrutiny of estimates, &c.																
c. To others for public works ..																
Total, Grant 1 ..	1515	..	..	1995	..	..	2775	..	..	4290	..	..	2960	..	..	
GRANT 2—*(Education)*—																
1. TRAINING SCHOOLS—																
a. Contributions to Local Boards ..																
b. Stipends to Normal Students ..																
2. MUNICIPAL SCHOOLS—																
i. On Salary System—																
a. Establishment	765	..	..	377	..	..	375	..	..	1140	..	..	1140	..	..	53
b. Contingencies	26	..	..	12	..	..	24	..	..	50	..	..	90	..	..	Vide para 22 of the Covering letter
ii. On Salary-Result System—																
a. Fixed Payments	376	..	..	186	..	..	184	..	..	560	..	..	560	..	..	
b. Result stipends	..	..	..	73	..	..	100	..	..	100	..	..	100	..	..	
c. Contingencies	33	..	..	24	..	..	17	..	..	50	..	..	50	..	..	
3. SALARY GRANTS																
4. RESULT GRANTS	..	..	..	386	..	..	400	..	..	400	..	..	400	..	..	
5. BUILDING, FURNITURE, &c., GRANTS ..																
6. INSPECTION—																
a. Contributions to Local Boards ..																
Carried forward ..	1200	..	..	1058	..	..	1100	..	..	2300	..	..	2340	..	..	

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

Items.	Actuals of the first eight months of 1898-99.			Actuals of the last four months of 1897-98.			Probable charges of the last four months of 1898-99.			Total of columns 2 and 4.			Budget grant 1898-99, 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 ..	1200	"	"	1058	"	"	1100	"	"	2300	"	"	2340	"	"	
GRANT 2—(*Education*)—cont.																
b. Municipal Inspectors—																
i. Establisment	35	"	"	"	"	"	25	"	"	60	"	"	60	"	"	
ii. Contingencies																
7. MISCELLANEOUS—																
a. Common gymnasium—																
i. Establishment	80	"	"	41	"	"	40	"	"	120	"	"	120	"	"	
ii. Contingencies	"	"	"	1	"	"	10	"	"	10	"	"	30	"	"	Vide para 23 of the covering letter.
b. Common Drawing Master—																
i. Establishment																
ii. Contingencies																
c. Other items—																
Total, Grant 2 ..	1315	"	"	1100	"	"	1175	"	"	2490	"	"	2550	"	"	
GRANT 3—(*Sanitation and Medical Services*).																
1. HOSPITALS AND DISPENSARIES—																
a. Establishment	791	"	"	484	"	"	399	"	"	1190	"	"	1190	"	"	
b. Medicines and Supplies ..	16	"	"	12	"	"	204	"	"	220	"	"	220	"	"	
c. Diet of Patients	144	"	"	52	"	"	56	"	"	200	"	"	200	"	"	
d. Sundries and Contingencies ..	96	"	"	39	"	"	44	"	"	140	"	"	180	"	"	Vide para 24 of the covering letter.
e. Contributions to Local Boards ..																
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—																
i. Medical College ..	"	"	"	88	"	"	40	"	"	40	"	"	40	"	"	
ii. Sanitary Inspection ..	"	"	"	55	"	"	50	"	"	50	"	"	50	"	"	
iii. Medical Reserve staff ..	"	"	"	19	"	"	20	"	"	20	"	"	20	"	"	
b. CONTRIBUTIONS TO LOCAL BOARDS, &C., FOR—																
i. Medical Schools ..																
ii. Reserve staff																
c. OTHER CONTRIBUTIONS																
3. VACCINATION—																
a. Establishment	80	"	"	41	"	"	40	"	"	120	"	"	120	"	"	
b. Contingencies	"	"	"	31	"	"	50	"	"	50	"	"	50	"	"	
c. Contributions to Local Boards ..																
Carried forward ..	1127	"	"	821	"	"	903	"	"	2030	"	"	2070	"	"	

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

Items.	Actuals of the first eight months of 1898-99.	Actuals of the last four months of 1897-98.	Probable charges of the last four months of 1898-99.	Total of columns 2 and 4.	Budget grant 1898-99, 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 ..	1127	821	903	2030	2070	
GRANT 3—(*Sanitation and Medical Services*—cont.						
4. Registration of Births and Deaths—						
a. Establishment	80	41	40	120	120	
b. Contingencies	.. .. ..	.. .. ..	.. .. ..	.. .. ..	10	Vide para 25 of the covering letter.
5. Conservancy, Road cleaning and Road watering—						
a. i. Establishment	2238	1215	1112	3350	3650	Vide para 26 of the covering letter.
ii Other charges; such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	381	208	219	600	360	Vide para 27 of the covering letter.
b. Private scavenging—						
i. Establishment	207	112	113	320	360	Vide para 28 of the covering letter.
ii. Contingencies, such as cost of scavenging carts, &c.	.. .. ..	.. .. ..	10	10	10	
c. Cholera charges	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	
d. Contingencies	19	.. .. ..	21	40	60	Fluctuating
(e) Epidemic Charges ..	202	152	678	880	680	Vide Govt. Do. No. 2153 M. dated 15th December 1898 and para 30 of the covering letter.
Total, Grant 3 ..	4254	2549	3096	7350	7320	
GRANT 4—(*Lighting and Miscellaneous Municipal purposes*)—						
Lighting—						
a. Establishment	96	51	44	140	140	
b Contingencies	119	122	101	220	300	Vide para 31 of the covering letter
2. i. Markets—						
a. Establishment						
b. Contingencies	16	.. .. ..	14	30	30	
ii. Slaughter-houses—						
a. Establishment						
b. Contingencies						
3. Choultries—						
a. Establishment						
b. Contingencies						
c. Feeding travellers						
4. Travellers' Bungalows—						
a. Establishment						
b. Contingencies						
5. Avenues—						
a. Establishment						
b. Contingencies	4	.. .. ..	6	10	10	
6. Public Garden—						
a. Establishment						
b Purchase of seeds, repair of well, purchase of bullocks, &c. ..						
Carried forward ..	235	173	165	400	480	

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

Items	Actuals of the first eight months of 1898-99.	Actuals of the last four months of 1897-98.	Probable charges of the last four months of 1898-99.	Total of columns 2 and 4.	Budget grant 1898-99, 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 ..	235 " "	143 " "	165 " "	400 - -	480 " "	
GRANT 4—(*Lighting and Miscellaneous Municipal purposes*)—cont.						
7. Survey of land	68 " "	218 " "	2 " "	70 " "	100 " "	Vide para 32 of the Covering letter.
8. Fire—						
a. Establishment	120 " "	180 " "				
b. Purchase of fire-engine, buckets, repairs, &c.						
9. Other charges—						
i. Work done for private individuals other than private scavenging						
ii. Rewards for destruction of wild animals and snakes	" " "	" " "	10 " "	10 " "	10 " "	
iii. Printing	2 " "	62 " "	158 " "	160 " "	160 " "	
iv. Compensation for lands						
v. Other items	5 " "	5 " "	15 " "	20 " "	20 " "	
Total, Grant 4 ..	310 " "	458 " "	350 " "	660 " "	770 " "	
GRANT 5—						
a. General Establishment—						
i. Office Establishment ..	394 " "	195 " "	196 " "	590 " "	590 " "	
ii. Inspection	75 " "	" " "	45 " "	120 " "	120 " "	
b. Collection of Municipal Taxes—						
i. Establishment	191 " "	100 " "	99 " "	290 " "	290 " "	
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	7 " "	124 " "	73 " "	80 " "	80 " "	
c. Collection of Tolls—						
i. Establishment						
ii. Contingencies						
d. Office contingencies other than (*b*) (ii)	106 " "	40 " "	64 " "	170 " "	80 " "	Vide para 33 of the Covering letter.
e. Contributions for the Central office and Audit establishments ..	150 " "	180 " "	" " "	150 " "	150 " "	
Total, Grant 5 ..	923 " "	639 " "	477 " "	1400 " "	1310 " "	
Repayment of Debt—						
a. Instalments paid during the year.	" " "	275 " "	250 " "	250 " "	250 " "	
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 ..	58 " "	64 " "	62 " "	120 " "	120 " "	

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

Items.	Actuals of the first eight months of 1898-99.			Actuals of the last four months of 1897-98.			Probable charges of the last four months of 1898-99.			Total of columns 2 and 4.			Budget grant 1898-99, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Advances recoverable—																
a. Permanent																
b. Others																
Refunds of other than current collections.																
Discount																
Pensions and gratuities																
Investments—																
a. In Government securities for purposes other than Sinking Fund																
b. In Savings Bank																
Total Expenditure ..	8375	"	"	7080	"	"	8185	"	"	16,560	"	"	15,280	"	"	
Balances—																
a Municipal Fund	"	"	"	"	"	"	200	"	"	200	"	"	810	"	"	
b. Endowments																
c. Water and drainage tax fund ..																
Grant Total ..	8375	"	"	7080	"	"	8385	"	"	16,760	"	"	16090	"	"	

69

W. Jamieson
Chairman

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Anakapalle for the year 1898-99—*continued.*

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

Items of Expenditure.	Original budget grant as sanctioned by Government.			Subsequent additions.			Subsequent deductions.			Total grant.			Authority for the additions and deductions shown in columns 3 and 4.
1	2			3			4			5			6
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Grant I- Public Works													
New Works- Buildings	200	"	"	200	"	"	"	"	"	400	"	"	Council's resolution No. II dated 15th April 1898.
Grant III-													
Epidemic Charges	680	"	"	200	"	"	"	"	"	880	"	"	Vide G.C. No. 2153 M. Mis. dated 15th December 1898.

62

Municipal office
Anakapalle
28th January 1899

I.K.

W. Jamieson
Chairman M.C.

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

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

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

MUNICIPALITY

Statement of Proposition for [illegible]ision of Establishment.

Order sanctioning present establishment.		Office to which the proposition refers.	Nature of Charge.						Proposition.		Grounds of proposition.
			Present Scale.				Proposed Scale.				
			Number	Designation.	Pay.		Number	Designation.	Pay.		Increase per month.	Decrease per month.	
Number	Date.				Minimum.	Maximum.			Minimum.	Maximum.	Amount.	Amount.	
					Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	
406 m.	1st February 1898, Local & Municipal.	Grand Total. (a) General Establishment I Office Establishment	1	Manager	20	20	1	Manager	30	30	10	"	Vide para 62 of the Letter forwarding Cover to the Budget for 1899-1900.
			1	Clerk	15	15	1	Clerk	15	15	"	"	
			1	Peon	6	6	1	Peon	6	6	"	"	
			1	Night Watchman	4	4	1	Night Watchman	4	4	"	"	
			1	Registrar of Vehicles and Animals	4	4	1	Registrar of Vehicles and Animals	4	4	"	"	
18/16.		(b) Collection of Municipal Taxes. I Establishment	4	Bill-Collectors	24	24	3	Bill-Collectors	18	18	"	6	Vide para 63 of the Covering Letter.
			"	"	"	"	1	Sheroff	8	8	8	"	
			+	Drawing master on Rs 15. 4 Conservancy cartmen @ 4 Rs each									

1,000—8-5-98.

Municipal Office
Kuala Lumpur
28 January 1899

V.C.
Manager

[illegible]
Chairman

Extract from the Proceedings of the Municipal Councillors of the Town of Anakapalle at the Special meeting held on the 27th. January 1899.

Present

M.R.Ry. V. Ramamurtie Chetti Garu
Chairman

M.R.Ry. K. Venkatadrayya Garu
M.R.Ry. G. K.R. Ramamurtie Garu
M.R.Ry. P. Appalanaidu Garu
M.R.Ry. D. Surianarayana Garu
Sheik Ibraheim Sahebe Bahadur
} Councillors.

(I) Read the draft Revised Estimate of this Municipality for 1898-99 prepared by the Chairman.

Approved.

(II) Read the draft Budget Estimate of this Municipality for 1899-1900, prepared by the Chairman.

Approved

× × × × × × ×

(Signed) V. Ramamurtie
Chairman

(True Extract)

Chairman

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